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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 65 Press / Mis.

Dated 14-1- 1836.

Not to be folded or roughly handled

Local Funds—Budget.

Read the following papers :—

No. 85. Proceedings of the Board of Revenue, dated 2nd December 1875, No. 3276.

Read letters from the President of the Local Fund Boards, Trichinopoly Circle, dated 19th October 1875 and 8th November 1875, Nos. 47 and 51, respectively, submitting Local Fund Budget Estimates for 1876-77.

With the foregoing letters the President, Local Fund Board, Trichinopoly, submits the Budget Estimates of the Circle for 1876-77.

2. Balances—Regular Estimate of 1875-76.—The regular estimate has been prepared with slavish adherence to the principle of entering under each head five months' actuals of 1875-76 and seven months' actuals of 1874-75. The special circumstances of the current year, which happen to be exceptionally important as deranging an estimate framed on this method, have not at all been taken into account, and no explanatory remarks have been furnished by the President. The result is that the document is of little use. The balances are correctly entered. The process adopted by the President gives a provincial grant of Rupees 48,148, but the budget grant, which has not been specially increased, is only Rupees 44,210. The proceeds of tolls are put down as Rupees 27,707. The Board were under the impression that they had been leased out for Rupees 21,500, but the receipts for five months are Rupees 10,365, or in excess of the proper proportion of this sum by Rupees 1,405. This is probably deposits made in advance, and the sum of Rupees 21,500 will be entered in the estimate. The remaining entries on the receipt side are accepted.

3. Under Grant I. the outlay on Communications is put down as Rupees 1,40,805, but the allotments made to date, which cannot be increased, are only Rupees 1,35,932. Particulars of the allotments made are as follows :—

	Public Works Department.	Other Agency.	Total.
	Rs.	Rs.	Rs.
Road Fund	1,33,432	2,500	1,35,932
Endowment Fund	4,500	1,261	5,761
General Fund...	2,320	189	2,509
Total ...	1,40,252	3,950	1,44,202

In 1873-74 only eighty per cent. of the grant, or Rupees 1,26,344, were spent, and in 1874-75 ninety-one per cent., or Rupees 1,32,943. After due consideration, the Board have resolved to take for 1875-76 the figures entered in the abstract below. Rupees 1,771 are entered by the President as toll charges. It is not apparent how these accrued if the tolls are leased out, and the amount, which is that of the charges incurred in the last seven months of 1874-75, will be struck out. The President enters Rupee 1 under Tools and Plant, and only Rupees 6,000 as Contributions to the Municipalities on account of tolls. Under G.O., dated 2nd September 1875, No. 1,759, half the yield, or Rupees 10,750, will be paid to Trichinopoly and Rupees 1,000 to Srirangam. The contribution, Rupees 1,400, to the latter Municipality for the Cauvery steps should appear under Grant I., not Grant III.

This sum, which is half the sanctioned contribution, appears to have been paid in July 1875, and the Board presume that the other moiety will be payable before the year is over, as no allotment for it is proposed in the budget of next year. The full amount will be included in the regular estimate.

4. Under Grant II. Local Fund Schools are put down for Rupees 52, the charges incurred in the first five months of the current year, nothing having been spent in 1874-75. But, from the President's budget letter, it seems that twenty-three schools have been started and are now at work. Assuming that they will be in operation for six months, one-fourth of the provision for forty-six schools entered in the budget of 1876-77 will be taken to the regular estimate.

5. So under Grant III., Dispensaries, Rupees 411, spent in the five months, are alone entered ; but the Board believe that the dispensaries at Ariyalur and Museri are now started, and Rupees 2,500 will be entered. The increased operations on account of Vaccination are not allowed for. It is not apparent why only Rupees 945 are entered on account of the sanctioned contribution of Rupees 3,000 to the Municipal Dispensary buildings in the regular estimate.

6. The President has entered a sum of Rupees 12,900 as reserve for works under General Fund, and Rupees 3,230 under Endowment Fund. It is not clear whether these are intended to meet the charges omitted and now entered by the Board or entirely new proposals. If the latter, it is not likely that at this period of the year more than Rupees 7,000 will be spent. The sum entered for Endowment Fund will be included under Grant I.

The Board frame the regular estimate as follows :—

—	Road Fund.	Endowment Fund.	General Fund.	Total.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balances	— 3,834	13,778	39,512	49,456
Allotments	57,868	...	1,357	59,225
Rates and Taxes	98,857	...	38,679	1,37,536
Contributions	...	...	495	495
Endowments	...	2,193	...	2,193
Miscellaneous	4,592	...	133	4,725
Additional Appropriation from one-third Land-cess	15,000	...	— 15,000	...
Total ...	1,72,483	15,971	65,176	2,53,630
Expenditure.				
Grant I.—				
Works, &c. {Public Works Department ...	1,22,598	3,230	1,740	1,27,568
Works, &c. {Other Agency	2,500	917	368	3,785
Establishment	30,650	810	430	31,890
Tools and Plant	1,250	40	20	1,310
Contributions	11,750	...	2,800	14,550
	1,68,748	4,997	5,358	1,79,103
Grant II.	...	...	9,817	9,817
Grant III.	...	918	11,237	12,155
Grant IV.	1,500	...	680	2,180
Reserve	...	...	7,000	7,000
Total ...	1,70,248	5,915	34,092	2,10,255
Balances ...	2,235	10,056	31,084	43,375

Proceedings of the Madras Government, Financial Department,
14th January 1876.

These balances will be taken to the budget of 1876-77.

Budget of 1876-77—Allotments, &c.—The Provincial grant given in Board's Proceedings, dated 26th September 1875, No. 2,590, *viz.*, Rupees 32,720, is correctly entered. Special Funds yield Rupees 18,180, and rates and taxes Rupees 1,50,000 including Rupees 27,000 from tolls. Rupees 3,115 are entered under School-fees. From the scheme as sanctioned it appears that it is intended to meet the charges for rents and contingencies in the schools from the fees, and that the balance is to be left to the masters. According to the Order of Government in similar cases, the fees should not appear in the budget, but be entered in the remark column of Statement III., and the item will, therefore, be struck out of Statement I.-A. The sale proceeds of books, Rupees 200, should appear under "7, Miscellaneous," as directed in paragraph 6 of the Board's Circular Memorandum, dated 15th August 1873, No. 1,231. The other items of receipts call for no remark.

7. The receipts are—

	Rs.
Road Fund	1,61,040
Endowment Fund	12,060
General Fund	74,440
Total ...	2,47,540

8. Grant I., Statement II., Road Fund.—The assets admit of the grant for new works being raised to Rupees 23,970. The Road Fund share of General Management is Rupees 1,460. Petty Establishment will cost Rupees 6,230 when writer's batta is included, not Rupees 6,100 as entered by the President. The contribution to the municipalities for tolls seems wrongly entered. The Trichinopoly Commissioners are to receive half the net proceeds and the Srirangam Commissioners Rupees 1,000. The amount should, therefore, be Rupees 14,500. The Road Fund reserve is Rupees 15,880, and the whole charges Rupees 1,60,900, leaving a balance of Rupees 140.

9. Statement II.-A, Part I., contains seven items, of which only one is sanctioned, and estimates are promised for these. The sixth is a lump allotment of Rupees 2,400 for forming village roads. This and the seventh item, Rupees 2,870 for the construction of school-houses, should be placed in the Appendix, as the estimates for the individual works will doubtless be under Rupees 1,000. The works entered under roads are apparently fully provided for, and therefore, to raise the grant to the sum of Rupees 23,970, the Board will enter the first two of the works on account of which transfer of Rupees 10,000 from General to Road Fund was recently asked for, with allotments aggregating Rupees 4,090.

	Rs.
1. Providing ramps on both sides of the road from Kulitalai to Manaparai (Board's Proceedings, dated 29th October 1874, No. 7,526)	1,250
2. Gravelling Road from Aryalur to Tirumanoor (Item No. 6 in the Budget of 1875-76)	2,840

10. Part II.—Repairs, Communications, cost Rupees 79,350. The items are the same as in 1875-76 with the addition of Rupees 1,200 for new roads to be completed in the current year. Rupees 2,000 are provided for the maintenance of avenues, and Rupees 400 for repair of travellers' bungalows.

11. Statement II.-B.—The total allotment distributed does not agree with the total of new works and repairs in Statement II. The President is requested to

send a revised statement as soon as possible, and will include the additional allotment above made by the Board.

12. GRANT I. is as follows:—

	Rs.
Road Fund	1,59,440
General Fund	5,930
Total ...	1,65,370

13. GRANT II.—For Inspection Rs. 1,620, the same amount as in the current year, are provided. Under Local Fund Schools, forty-six schools are entered in Statement III. Twenty-three of these were established in 1875-76, and it is proposed to open twenty-three more out of the fifty-five sanctioned in G.O., dated 17th April 1875, No. 858. As explained above, the school-fees ought not to appear in the body of the statement, but should be shown in the remark column. A column has been opened under Salaries of Masters to show payments made to them out of fee collections amounting to Rupees 1,489. According to the scheme sanctioned, these payments were to be the balance of the fees remaining after payment of rents and contingencies, &c., and apparently the amount ought to be Rupees 1,786 as shown in the margin. The items in question are to be met by the masters from the fees, and accordingly the columns containing the net payments to the masters and the items above mentioned will be struck out of Statement III. and the corresponding totals out of Statement I.-B. Rupees 2,870 are provided for the erection of school-buildings. The President will explain whether, when these are erected, the masters will be charged rent. If not, it would seem necessary to revise the arrangements under which they are to be remunerated according to the sanctioned scheme. The grant for schools, as revised by the Board, will be Rupees 10,700. The item "Commission on Sale of Books" ought not to have been shown under "Schools," but under "Miscellaneous." For results grants Rupees 5,000 are allotted.

	Rs.	Rs.
School-fees		3,115
Deduct—		
Rents	561	
Maps and Books	393	
Sundries	375	
		1,329
		1,786

14. Grant II. is Rupees 17,350 chargeable to the General Fund.

15. GRANT III.—The sum required to provide for first-class Passed Hospital Apprentices in the dispensaries is Rupees 900 for each. No explanation is given for the reduction of the provision to Rupees 720, and the proper grant will now be entered. It is apparently intended to raise the pay of the compounders from Rupees 5 as approved in G.O., dated 2nd November 1874, No. 1,865, to Rupees 7 a-month, and sanction is requested for this charge, which is not noticed in the President's letter. No provision has been made in the budget for the aid to the Irangalur Mission Dispensary (G.O., dated 21st June 1875, No. 1,334), and a sum of Rupees 500 will now be entered under Miscellaneous, to meet the grant of Rupees 30 per mensem for the medical subordinate in addition to the cost of European medicines. For Vaccination Rupees 6,000 are provided. The particulars of the Vaccine Establishment given in paragraph 20 of the President's letter do not provide for the peon to be attached to the Superintendent sanctioned in G.O., Financial

Department, dated 12th October 1875, No. 2,011, but the allotment will suffice as no provision is required for official postage, and there will be savings on the amount included for rewards to vaccinators. For Sanitation Rupees 8,000 are allotted distributed thus:—

	Rs.
Improvement of Water-supply	3,000
Do. of Village Site	2,000
Scavenging	3,000
Total ...	8,000

The other charges under Grant III. are the same as in the budget of the current year.

16. Grant III. will be Rupees 22,280 chargeable as follows:—

	Rs.
Endowment Fund	730
General Fund	21,550
Total ...	22,280

17. GRANT IV.—The charge for Establishment at the Presidency is Rupees 800, and the grant is—

	Rs.
Road Fund	1,460
General Fund	790
Total ...	2,250

18. The General Fund Reserve should be Rupees 4,340.

19. The abstract is as follows:—

Receipts.			Expenditure.			
		Rs.			Rs.	Rs.
Road Fund...		1,61,040	Grant I. ...	Road Fund... ...	1,59,440	
Endowment Fund ...		12,060		General Fund ...	5,930	
General Fund		74,440				1,65,370
			Grant II. ...	General Fund ...	...	17,350
			Grant III. ...	Endowment Fund.	730	
				General Fund ...	21,550	
						22,280
			Grant IV. ...	Road Fund ...	1,460	
				General Fund ...	790	
						2,250
			General Fund Reserve		...	4,340
			Balances—			
			Road Fund...		140	
			Endowment Fund		11,330	
			General Fund		24,480	
						35,950
Total ...		2,47,540	Total ...		...	2,47,540

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 85-A. Proceedings of the Board of Revenue, dated 11th December 1875, No. 11063 (Miscellaneous).

Read the following letter from Surgeon-Major H. KING, M.B., Acting Sanitary Commissioner for Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Trichinopoly, 7th December 1875, No. 42 :—

I have the honor to state that the Local Fund Board Estimate of Trichinopoly Circle for 1876-77 makes fair provision for Sanitary purposes, allotting Rupees 14,000 (16·8 per cent. of available revenue). As to the distribution of this sum, Statement IV.-B is not sufficiently explicit, and I can only express a hope that no part of the Rupees 2,000 devoted to "Improvement of Village-sites" is intended for repairs of roads.

Submitted to Government in continuation of the Board's Proceedings, dated 2nd December 1875, No. 3276.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 86. ORDER THEREON, 14th January 1876, No. 65.

The annexed abstract shows the estimated receipts and charges of the Trichinopoly Circle for 1876-77 in comparison with those for the current year :—

RECEIPTS.	1875-76.	1876-77.
	RS.	RS.
Balances—		
Road Fund	19,430	2,240
Endowment Fund ...	11,110	10,060
General Fund	30,435	31,080
Allotments from General Revenue—		
Provincial Funds ...	44,210	32,720
Special Funds	17,190	18,180
Cess on Land	1,23,000	1,23,000
Tolls	29,000	27,000
Fees in Schools	...	...
Contribution from other Circles	195	200
Receipts from Endowments...	2,000	2,000
Miscellaneous	900	1,060
Total ...	2,77,470	2,47,540

CHARGES.	1875-76.	1876-77.
	RS.	RS.
GRANT I.		
New Works—		
Communications ...	43,030	23,970
Educational	...	2,870
Sanitary and Miscellaneous	...	...
Repairs—		
Communications ...	78,150	79,350
Sanitary and Miscellaneous	400	2,400
Cost of Establishment, Public Works Dept.	23,910	18,980
Petty Establishment...	5,860	6,230
Road Fund Reserve ...	17,160	15,880
Contributions to other Circles	16,000	14,500
Other Items	1,310	1,190
GRANT II.		
Inspection	1,620	1,620
Local Fund Schools ...	15,000	10,700
Grants-in-aid	4,000	5,000
Miscellaneous	...	30
GRANT III.		
Hospitals	...	3,360
Vaccination	5,000	6,000
Sanitation	5,000	8,000
Choultries	730	730
Miscellaneous	6,690	4,190
GRANT IV.		
Establishment and Supervision	2,180	2,250
General Reserve	4,290	4,340
BALANCES.		
Road Fund	4,230	140
Endowment Fund ...	12,380	11,330
General Fund	30,530	24,480
Total ...	2,77,470	2,47,540

2. The Board of Revenue's Estimate of the opening Road Fund Balance is Rupees 2,240, but the Local Board anticipate a deficit of Rupees 3,000; the

Regular Estimates however do not seem to be trustworthy, and the Government prefer the Revenue Board's figures. The aggregate receipts for 1876-77 are estimated at Rupees 2,47,540 and show a decrease of Rupees 29,930 as compared with those for 1875-76; there will be a smaller opening balance as just noted, the Provincial grant is to be reduced, and Tolls having produced less this year than the estimate are calculated at a smaller amount for next year. The omission of the School-fees from the accounts is in accordance with the arrangements approved in G.O., dated 17th April 1875, No. 858.

3. About 67 per cent. of the estimated receipts is allotted to Public Works which are all proposed to be carried out by the Public Works Department, with the exception of allotments to the extent of Rupees 4,900* for village roads and of Rupees 2,870 for the erection of school buildings to be expended by other agency. It is observed that the Board of Revenue propose to add two works to the list of new roads for which allotments were made by the Local Board, and suggest allotments of Rupees 4,090 for them.

	RS.
* New Roads	2,400
Repairs...	2,500
Total ...	4,900

4. Under Grant II., Education, provision is made for the establishment of twenty-three schools in addition to the corresponding number established during the current year out of the fifty-five schools sanctioned in G.O., 17th April 1875, No. 858. The estimated charges for the schools appear to have been correctly revised by the Board of Revenue and are passed as submitted.

5. The provision of Rupees 3,360 for Hospitals is due to the proposal to establish Hospitals at Areyalur and Musiri as sanctioned in G.O., 2nd November 1874, No. 1865. The increase to the pay of the Compounder from Rupees 5 to 7 is sanctioned. The Government observe that no provision has been made for erecting sheds as originally proposed for the two dispensaries—*vide* paragraph 3 of Board's Proceedings, dated 10th July 1874, No. 1756, recorded in G.O., dated 2nd November 1874, No. 1865. The necessary provision can be made from the General Fund Reserve. The allotment for Vaccination is Rupees 6,000 against Rupees 5,000 in the current year's estimate, and this increase is proposed notwithstanding the observation of Government in paragraph 5 of G.O., dated 12th January 1875, No. 48, reviewing the estimates for the current year, that the average estimated remuneration to vaccinators seemed abnormally high. The estimated charges for three years are compared below in detail :—

	1874-75.	1875-76.	1876-77.
	RS.	RS.	RS.
One Superintendent	840	840	840
Five Inspecting Vaccinators	900	...	...
Eleven Vaccinators, at 7 Rupees per month...	924	924	1,428*
Four Additional do. do. ...	...	336	
Allowance of 1 Anna to each Vaccinator for each successful case, and a special reward of Rupee 1 for every 100 such cases within a month	1,196	2,760	3,592
Contingencies...	140	140	140
Total ...	4,000	5,000	6,000

* Seventeen vaccinators are now proposed.

This annually-increasing provision seems to be made with reference to the system of payment to vaccinators, sanctioned experimentally in G.O. dated the 13th August 1873, No. 1141, for Trichinopoly. The President observes that "the combined system of payment has not yet been introduced having been delayed by the employment of the men on special Cholera duty. Most probably it will be introduced at the beginning of the year 1876-77, and therefore a larger amount than that allotted for the current year is entered in the Budget." This does not satisfactorily explain the increase, but the allotment is passed pending the submission of the report called for in the Government Order above quoted. The provision of Rupees 8,000 for Sanitary Establishments, &c., against Rupees 5,000 in the current year is satisfactory.

6. The Budget is passed subject to these remarks.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue, with papers.
,, Revenue Department.
,, Public Works Department.
,, Surgeon-General, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Municipal Commission, Trichinopoly.

Exd J. Wright.

Revenue Depart.

Proceedings of the Board of Revenue dated 2nd December 1875.

Read the following letters from the President Local Fund Board, Trichinopoly Circle dated 19th October 1875 and 8th November 1875 Nos. 47 and 51 respectively, submitting Local Fund Budgets Estimates for 1876-77.

With the foregoing letters the President Local Fund Board, Trichinopoly submits the Budget Estimates of the Circle for 1876-7.

Balances Regular Estimate of 1875-6.

2. The regular Estimate has been prepared with closest adherence to the principle of entering under each head

Govt. of India.

FINANCIAL.

To

The Board of Revenue, &c., &c.

Dated January, 1876.

Issued

Read.

G. O., 14th January 1876, No. 65.

JANUARY.
Nos. 85-86.

Local Funds.—Budget Estimate of Trichinopoly Circle for 1876-77, reviewed.

5 months actuals of 1895-6
and 7 months actuals of 1894-5
The special circumstances of
the current year, which hap-
=pen to be exceptionally im-
=portant as deranging an Es-
=timate framed on this me-
=thod have not at all been
taken into account and no
explanatory remarks have been
furnished by the President.
The result is that the docu-
=ment is of little use. The ca-
lculations are correctly entered.
The process adopted by the
President gives a provincial
grant of Rupees 48,148, but
the Budget grant, which has
not been specially increased,
is only Rupees 44210. The
proceeds of Tolls are put-
down as Rupees 27,707. The
Board were under the impres-
=sion that they had been
leased out for Rupees 21,500;
but the receipts for 5 months
are Rupees 10365 or in excess
of the proper proportion of this
sum by Rupees 1405. This is
probably deposits made in
advance, and the sum of Ru-
=pees 21,500 will be entered
in the Estimate. The remain-
=ing entries on the receipt side
are excepted.

3. Under Grant I, the ab-
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allotments made to date, w-
which cannot be increased,
are only Rupees 1,35,932. Par-
ticulars of the allotments made
are as follows:—

	Public Works Department.	other agency.	Total.
Road Fund	1,33,432	2,500	1,35,932
Endowment Fund	4,500	1,261	5,761
General Fund	2,320	189	2,509
	1,40,252	3950	1,44,202

In 1873-74 only 80 per cent of
the grant, or Rupees 1,26,344 w-
were spent, and in 1874-75,
91 per cent or Rupees 1,32,943.
After due consideration the
Board have resolved to take
for 1875-6 the figures entered
in the abstract below. Ru-
=pees.

Rupees 1771 are entered by
the President as toll charges.
It is not apparent how these
accrued if the tolls are
leased out; and the amount
which is that of the charges
incurred in the last 7 months
of 1874-5 will be struck out.
The President enters Rupees 1.
only Rupees 6000 as contribu-
=tions to the municipalities
on account of tolls. Under G.O.
2nd September 1875 No. 1759
half the yield or Rupees 10,750
will be paid to Trichinopoly
and Rupees 1,000 to Srirangam.
The contribution, Rupees 1400,
to the latter municipality

for the Canvey steps, should appear under Grant I, not Grant III. This sum, which is half the sanctioned contribution appears to have been paid in July 1895, and the Board presume that the other moiety will be payable before the year is over as no allotment for it is proposed in the Budget of next year. The full amount will be included in the regular Estimate.

4. Under Grant II. Local Fund Schools are put down for Rupees 52, the charges incurred in the first five

months of the current year, nothing having been spent in 1894-95. But from the Presidents Budget letter it seems that 23 Schools have been stopped and are now at work, assuming that they will be in operation for 6 months, one-fourth of the provision for 46 Schools entered in the Budget of 1896-7 will be taken to the regular estimate.

5. So under Grant III. Dispensaries Rupees 411 spent in the five months are alone entered; but the Board believe that the Dispensaries at Sriyalur and Kunnisi are now

now started, and Rupees 2,500 will be entered. The increased operations on account of vaccination are not allowed for. It is not apparent why only Rupees 945 are entered on account of the sanctioned contribution of Rupees 3,000 to the Municipal Dispensary building is entered in the regular Estimate.

6. The President has entered a sum of Rs. 12,900 as revenue for works under General fund and Rs. 3230 under Endowment fund. It is not clear whether these are intended to meet the charges omitted and now entered by the Board, or entirely new proposals. If the latter, it is not likely

Contributions & Encumbrances

likely that at this period of the year, more than Rs. 7000 will be spent. The sum entered for Endowment fund will be included under Grant I.

The Board frame the regular Estimate as follows:—

Receipts.	Road Fund Rs.	Endowment Fund Rs.	General Fund Rs.	Total Rs.
Balances	3,834	13,778	39,512	49,456
Allotments	57,868	.	1357	59,225
Rates and Taxes	98,857	.	38,679	137,536
Communications	.	.	495	495
Endowments	.	2193	.	2,193
Miscellaneous	4592	.	133	4,725
Additional Appropriation from Land Cess	15,000	.	13,000	.
	1,72,483	15,971	65,176	2,53,630
Expenditure.				
Grant I. Works of Public Work Dept.	1,22,598	3,230	1,740	1,27,568
" other agency	2,500	917	368	3,785
Establishment	30,650	810	430	31,890
Tools and Plant	1,250	40	20	1,310
Communications	11,750	.	2,800	14,550
	1,68,748	4,997	5,358	1,79,103
Grant II	.	.	9,817	9,817
Grant III	.	918	11,237	12,155
Grant IV	1,500	.	680	2180
Reserve	.	.	7000	7000
	1,70,248	5,915	34092	210,255
Balances	2,235	10,056	31,084	43,375

These balances will be taken to the Budget of 1876-7.

Allotments &c. The Provincial grant given in Board's Proceedings of 11th September 1875 at No. 2590, Viz. Rupees 32,720 is correctly entered. Special funds yield Rupees 18,180, and rates and taxes Rupees 1,50,000 including Rupees 27,000 from tolls. Rupees 3,115 are entered under School fees. From the Scheme as sanctioned it appears that it is intended to meet the charges for rents and contingencies in the Schools from the fees, and that the balance is to be left to the masters. {Budget of 1876-7}

according to the orders of Government, in which case, the fees should not appear in the Budget, but be entered in the Remark column of Statement III; and the items will therefore be struck out of Statement I A. The sale proceeds of Books, Rupees 200 should appear under "Miscellaneous" as directed in para. 6 of the Board's Circular Memo dated 15th August 1873 at No. 1231.

The other items of Receipts call for no remark.

7. The receipts are

	Rupees
Road Fund —	1,61,040
Endowment Fund —	12,060
General Fund —	74,440
	2,47,540

Grant

8. Grant. I. Statement. II. Road Fund. The account unit of the grant for new work lumpsum raised to Rupees 23,970. The road fund share of General management is Rupees 1460. Petty establishment will cost Rupees. 6230 when writers extra is included; not Rupees. 6100 as entered by the President. The contribution to the municipalities for tolls seems wrongly entered. The Trichinopoly Municipality are to receive half the net proceeds, and the Srirangam Municipality Rupees 1000. The amount should therefore be Rs. 14,500. The Road Fund Reserve is

is Rupees 15,880; and the whole charges Rupees 160,900 leaving a balance of Rs. 140.

9. Statement. II A. Pot. I contains 7 items of which only one is sanctioned and estimates are furnished for these. The sixth is a lump allotment of Rs 2,400, for forthcoming village roads. This and construction of School houses should be placed in the appendix as the estimates for the individual works will doubtless be under Rupees 1,000. The works entered under roads are apparently fully provided for, and therefore to raise the grant to the sum of Rupees 23,970, the Board will

will enter the first two of the works on account of which transfer of Rs. 10,000 from general to road fund was recently asked for with allotments aggregating Rupees 4090

1. Providing ramps on both sides of the road from Kulittalai to Manappparai (Road Proceedings 29th Aug: 1874. No 1750) Rupees 1250.
2. Gravelling road from Kuzhalai to Tournamour. (Item No 6 in the Budget of 1875-6) Rupees 2840.

10. Part II. Repairs, Communications cost Rs. 79,350. The items are the same as in 1875-6, with the addition of Rs. 1200 for new roads to be completed in the current year. Rupees 2000 are provided for the maintenance of avenues and Rs. 400 for repair of Traveller's Bungalows.

11. Statement II B. The total allotment distributed does not agree with the total of new works and repairs in statement II. The President is requested to send a revised statement as soon as possible, and will include the additional allotments above made by the Board.

12. Grant I is as follows:—

Road Fund: 1,59,440
Cement Fund: 5,930
1,65,370.

Grant

13. Grant II. For inspection Rupees 1620, the same amount as in the current year are provided. Under Local Fund Schools. 46 schools are entered in Statement III. 23 of these were established in 1875-6 and it is proposed to open 23 more, out of the 55 sanctioned in Government Order, 17th April 1875, No. 858. As explained above, the School fees ought not to appear in the body of the Statement but should be shewn in the remark column. As column has been opened under Salaries of masters to shew payments made to them out of fee collections, amounting

to Rupees 1489, according to
the scheme sanctioned there
payments were to be the balance
of the fees remaining after
payment of rents and con-
tingencies &c and apparently
the amount ought to be Rs 1786.
As shewn in the School Fees Rs 3115.
margin. The items Deduct. Rents Rs 561.
in question are to " Agency Books 393.
" Sundries 345
be met by the masters from 1327
the fees, and accordingly the 1788.
columns containing the net pay-
ments to the masters, and the
items above mentioned will be
struck out of Statements III, and
the corresponding totals out of
Statement

Statement I. B. Rupees 2870
are provided for the erection of
School buildings. The President
will explain whether, when these
are erected, the masters will be
charged rent. If not, it would
seem necessary to revise the
arrangements under which they
are to be remunerated according
to the sanctioned scheme. The
grant for schools as revised by
the Board will be Rupees 10,700.
The item "Commission on sale
of books" ought not to have
been shewn under Schools but
under "Miscellaneous". For
Results Grants Rupees 5000 are
allotted.

4. Grant.

14. Grant II is Rupees 17350. chargeable to the Imperial fund.

15. Grant III. The sum required to provide for first class Passed Hospital Apprentices in the dispensaries is Rupees 900. per each. No explanation is given for the reduction of the provision to Rupees 720, and the proper grant will now be entered. It is apparently intended to raise the pay of the Compounders from Rupees 5 as approved in Government Order, 2nd November 1874, No: 1865, to Rupees 7 a month, and Sanction is requested for this change which is

is not noticed in the President's letter. No provision has been made in the budget for the aid to the Irungalur Native Dispensary (Government Order, 21st June 1875, No: 1334), and a sum of Rupees 500 will now be entered under Miscellaneous, to meet the grant of Rupees 30 per mensem for the medical subordinate in addition to the cost of European medicines. For vaccination Rupees 6000 are provided. The particulars of the Vaccine Establishment given in para 20

of the President's letter. do not provide for the pens to be attached to the Superintendent sanctioned in Government Orders, Financial Department, dated 12th October 1875, No: 2011, but the allotment will suffice; as no provision is required for official postage, and there will be Savings on the amount included for rewards to

Sanitation: Rupees 8000 are allotted distributed thus:—

Improvement of water Supply	3000.
Village pits	2000.
Scavenging	3000
	8000.

The other charges under Grant III are the Same as in the budget of the current year.

16. Grant III will be Rs 22280 chargeable as follows:

Endowment Fund:	Rs 730.
General Fund	21550
	22280.

17. Grant IV. The charge for Establishment at the Presidency is Rupees 800 & the grant is

Road Fund	1460.
General Fund	790
	2250

18. The General Fund reserve should be Rs 4340.

19. The abstract is as follows:—

Receipts		Expenditure			
				Rs	Rs.
Road Fund	16040.	Grant I.	Road Fund	15940.	
Endowment Fund	12060		General Fund	5930.	165370.
General Fund	74440.	Grant II.	General Fund		17350.
		Grant III	Endowment Fund	730.	
			General Fund	21550.	22280.
		Grant IV	Road Fund	1460.	
			General Fund	790	2250.
		General Fund Reserve			4340.
		Balances:			
		Road Fund		140.	
		Endowment Fund		11330.	
		General Fund		24480	35950
	247540				247540.

(True abstract)

D Ellis

Ag Secretary

To The Chief Secretary to Government, Financial Department, with 2 original letters and 4 enclosures, the returned.

E A Maybin

Sd.

MISCELLANEOUS No. 11063. REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 11th December 1875.

Read the following

No. 42.

From The Sanitary Commissioner for Madras.

To The Secretary to the Board of Revenue.

Sir,

I have the honor to state that the Local Fund Board Estimate of Trichinopoly Circle for 1876-77 makes fair provision for Sanitary purposes allotting Rupees 14,000 (16.8 per cent of available revenue) As to the distribution of this sum, Statement IV. B is not sufficiently explicit, and I can only express a hope that no part of the Rs 2000, devoted to improved

"improvement of Village Sites"
is intended for repairs of roads.

Have &c
Henry King
Ag Sanitary Comr.
for Madras.

Office of Sany. Comr.
Nilgiris
7th December 1875

(xx)

Submitted to Government
in continuation of Board's
Proceedings 2nd December 1875.

(True Copy) Extracts

D. Ross
Ag Secretary

To
The Chief Secretary to Government
Financial Department

Financial (Rev. Proc.)
Local Funds - Budget
1875
Nos 38 to 41

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 1st } Received
Despatched 21st } 1875

SUBJECT.

Local Funds Budget Estimate for 1876-77.

Read the following letter from the Secretary to the Board of Revenue, dated 2nd December 1875.

Order thereon, 7th January 1876, No 63.

The annexed abstract shows the estimated receipts and charges of the Trichinopoly Circle for 1876-77 in comparison with those for the current year.

Department.

191

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Secretary to the Board of Revenue, dated 2nd December 1875.

87 — Order thereon, 7th January 76, No 63.

The annexed abstract shows the estimated receipts and charges of the Trichinopoly Circle for 1876-77 in comparison with those for the current year.

Receipts	1875-76	1876-77
Balances		
Road Fund	19,430	2240
Endowment Fund	11,110	10,060
General Fund	30,435	31,080
Allotment from General Rev.		
Provincial Funds	44,210	32,720
Special Funds	17,190	18,180
Cess on Land	123,000	123,000
Tolls	29,000	27,000
Fees in Schools	"	"
Contribution from other Circles	195	200
Receipts from Endowments	2000	2000
Miscellaneous	900	1060
Total	277470	247320

Charges		1875-76 Rs.	1876-77 Rs.
Grant I			
New works	Communications	43030	23990
	Educational	"	2580
	Sanitary & Mis:	"	"
Repairs	Communications	75150	79350
	Sanitary & Mis:	400	2400
Cost of Establishment P.W.D.		23910	18950
Petty Establishment		5860	6230
Road Fund Reserve		17160	15660
Contributions to other Circles		16000	14500
Other Items		1310	1190
Grant II			
Inspection		1620	1620
Local Fund Schools		15000	10700
Grant-in-aid		4000	5000
Miscellaneous		"	30
Grant III			
Hospitals		"	3360
Vaccination		5000	8000
Sanitation		5000	8000
Charitries		730	730
Miscellaneous		6690	4190
Grant IV			
Establishment & Supervision		2180	2250
General reserve		4290	4340
Balances			
Road Fund		4230	140
Endowment Fund		12380	11330
General Fund		30530	24480
Total		277470	247540

2. The Board of Revenue's estimate of the opening Road Fund balance is Rs. 2240 but the Local Board anticipate a deficit of Rs. 3000; the regular estimates however do not seem to be trustworthy and the Government prefer the Revenue Board's figures. The aggregate receipts for 1876-77 are estimated at Rs. 247540 and shew a decrease of Rs. 29930 as compared with those for 1875-76; there will be a smaller opening balance as just noted, the Provincial Grant is to be reduced, and tolls having produced less this year than the estimate, the estimated amount for are at a smaller for next year. The omission of

20 T 40

of the School fees from the accounts is in accordance with the arrangements approved in G.O. 17th April 1875 No. 858.

3. About 67 per cent of the estimated receipts is allotted to Public Works which ~~are~~ all proposed to be carried out by the Public Works Depart= ment, with the excep= tion of allotments to the extent of Rs. 4900 for village roads and of Rs. 2870 for the erection of school buildings ~~that are proposed~~ to be ex= pended by other agency. It is observed that the Board of Revenue ~~have~~ proposes to add ~~and~~ two works

New roads 2400
Repairs 2500
4900

works to the list of new roads for which allotments were made by the Local Board, and suggests allotments of Rs. 4090 for them. ~~It will be open~~ to the ~~Local Fund~~ Board to re-allot the amount ~~for other works~~ if deemed necessary, intimation being given

4 Under Grant II Education, provision is made for the estab= lishment of 23 schools in addition to the cor= responding number established during the current year out of the 85 schools

Sanctioned

sanctioned in G.O.
17th April 1875 No. 858.
The estimated charges
for the schools appear
to have been correctly
revised by the Board
of Revenue and are
passed as submitted.

5. The provision
of Rs 3360 for Hospitals
is due to the proposal
to establish Hospitals
at Areyalur and Mus-
siri as sanctioned
in G.O. 2nd November
1874 No. 1868. The in-
crease to the pay of the
Compounder from Rs 5-67
is sanctioned. The
Government observe
that no provision has
been made for erecting
sheds as originally
proposed

W 68

proposed for the two
dispensaries; vide para
3 of Board's Proceedings
of 10th July 1874 No. 1756
recorded in G.O. 2nd
November 1874 No. 1868;
the necessary provision
~~sum of Rs 000~~ can
be made
~~spared for the~~
~~purpose~~ from the General
Fund reserve. The
allotment for vaccination
is 6000 as against Rs
5000 in the current year's
estimate and this increase
is proposed notwithstanding
the observation of Govern-
ment in p. 5 of G.O. of
12th January 1875 No. 48
concerning the estimates
for the current year that
the average estimated
remuneration

remuneration to vaccinators seemed abnormally high. The estimated charges for three years are compared below in detail.

	1874/75.	1875/76	1876/77	
1. Superintendt.	840	840	840	
8. Inspecting vaccinators	900	"	"	
11. Vaccinators at 7 Rs. per month	924	924	1428	* 17 vaccinators are now proposed
4 Additional do. do. do.	"	336		
Allowance of annas to each vaccinator for each successful case and a special reward of Rupee 1 for every 100 such cases within a month	1196	2760	3592	
Contingencies	140	140	140	
	4000	5000	6000	

This annually increasing provision seems to be made with reference to the system of payment to vaccinators sanctioned experimentally in G. O.

13th

13th August 1873 No. 1141

for Trichinopoly. The President observes that "~~re introduction of~~" the "combined system of "payment has not yet "been introduced having "been delayed by the "employment of the men "on special cholera duty. "It most probably will "be introduced at the "beginning of the year "1876/77 and therefore "a larger amount than "that allotted for the "current year is entered "in the Budget." This does not satisfactorily explain the increase, but the allotment is passed pending the submission of the report called for

for in G.O. above
quoted. The provi-
sion of Rs. 8000 for
sanitary establishments
&c. against Rs. 5000 in
the Current year is sat-
isfactory.

6. The Budget is
passed subject to
these remarks.

By J.K.
8/11

Desp. 25/11/78
2/11 To the Board of Revenue
6 " Revenue Deptt with letters
11 " Public Deptt
Desp. 6 " Surgeon Genl. & Sr. Deptt
28/11 8 " Sanitary Comrs.
7 " Director of Pub. Instn.
6 " Accts. General
6 " Presdy. Chief Comr.
Lieutenant Governor

Exd.

(10 Dec.

Govt. of {1876} Madras.

Soory
Fwd

To

Dated 16 Jany
Recd. } 1876, No. 63-

Nos. 85-6

Ld Budget Est of Trichy
Circle for 76/7 renewed