M.R.O. 1—77,003—8-6-37.

(1) Number of pages 30

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	24	Press / Mis.
3526.		
Dated	5-1-	1876.

Not to be folded or roughly handled

Local Funds—Budget.

No. 35. Read the following Proceedings of the Board of Revenue, dated 23rd November 1875,-No. 3203 :—

Read the following letters :—

From the President of the Local Fund Boards, Madura, dated 18th October 1875, No. 122, submitting Local Fund Budget Estimates of Dindigul Circle for 1876-77.

From the President of the Local Fund Boards, Madura, dated 16th November 1875, No. 133, requesting sanction for certain establishments required for Uttamapalayam Dispensary, &c.

From Director of Public Instruction, dated 11th November 1875, No. 2,538, stating that the provision for education made in the Dindigul Budget seems sufficient.

The Budget Estimates of the Local Funds of the Dindigul Circle will be submitted to Government with the following remarks :—

2. BALANCES.—REGULAR ESTIMATE, 1875-76.—The President's estimate of probable receipts is accepted as follows :—

	RS.
Road Fund...	1,39,587
Endowment Fund	8,437
General Fund	47,850
Total ...	1,95,874

On the expenditure side the estimate under Grants II., III. and IV. seem fair. Under Grant I., the President estimates that Rupees 1,01,200 will be expended altogether, of which Rupees 94,000 will be on Communications, and Rupees 7,200 on other purposes. The total expenditure would thus be 75 per cent. of the allotment on the whole, 81 per cent. under Road Fund, and 36 per cent. under other funds. The ratios in 1873-74 and 1874-75 were, respectively, 76 and 67 per cent. on the whole, and therefore the President's estimate is probably a fair one. From the entry on account of establishment, Public Works Department, it appears, however, that he estimates the outlay by that Department at Rupees 98,088, and Rupees 3,112 by Civil Officers; but these figures cannot be quite reconciled with the final balances at which he arrives.

—	Public Works Department.	Other Agency.	Total.
	RS.	RS.	RS.
Road Fund	1,13,801	1,926	1,15,727
Endowment Fund...	573	1,100	1,673
General Fund ...	16,939	1,315	18,254
Total ...	1,31,313	4,341	1,35,654

The estimate will be fixed as follows :—

——	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
Grant I.—				
New Works and Repairs. (Public Works Department.	92,450	184	5,456	98,090
(Other Agency	1,550	797	850	3,197
Establishment	23,112	46	1,364	24,522
Tools and Plant...	940	10	60	1,010
Contingencies, &c.	275	...	...	275
Total ...	1,18,327	1,037	7,730	1,27,094
Grant II.	...	...	8,300	8,300
Grant III....	..	3,000	12,950	15,950
Grant IV.	1,120	..	450	1,570
Reserve	345	...	2,520	2,865
Total ...	1,19,792	4,037	31,950	1,55,779
Remainder	1,39,587	8,437	47,850	1,95,874
Balances	19,795	4,400	15,900	40,095

which will be taken to the Budget of 1876-77.

3. Budget of 1876-77, Statement I.-A., Revenues and Receipts.—The Provincial grant for roads will be Rupees 25,880, as settled in Board's Proceedings, 16th September 1875, No. 2,500. The estimate of land revenue is reduced from Rs. 81,000 to 79,000 with reference to past actuals. A contribution of Rs. 1,660 from the Dindigul Municipality on account of tolls is credited under G.O., 10th June 1875, No. 1,259. The other items call for no remark. The receipts are as follows :—

	RS.
Road Fund...	1,15,730
Endowment Fund	7,670
General Fund	45,900
Total ...	1,69,300

4. Statement I.-B., Expenditure.—Grant I., Statement II., Road Fund.—The Local Fund Board finding General Fund money available after providing for requirements under that fund have proposed an additional appropriation of Rupees 13,500 from the one-third Land-Cess to the Road Fund. This must be disallowed under the orders of Government. The grant for new works must therefore be reduced from Rupees 44,920 to Rupees 35,900, and the charges of the Road Fund will be as noted marginally. Under Establishment is included a sum of Rupees 350 for traffic taking on some of the principal roads in view to ascertaining the charges in maintenance allowances necessitated by the opening of the railway. Observations have already been taken under the old conditions. The Road Fund share of general management is Rupees 1,050.

	RS.
1. New Works	35,900
2. Repairs...	47,380
3. Establishment ...	21,900
4. Tools and Plant ...	830
5. Reserves...	9,590
	1,15,600
6. Balance...	130
Total ...	1,15,730

——	Proposed.	Reduced.	Saving.
	RS.	RS.	RS.
Item 2	10,000	7,000	3,000
Item 4	5,000	3,000	2,000
Item 5	8,000	5,000	3,000
Item 7	5,000	4,000	1,000
Item 8	1,000	980	20
Total ...	29,000	19,980	9,020

5. Statement II.-A., Part I., New Works.—To effect the required reduction under Communications the Board have altered the allotments as shown in the margin ; which arrangement seems to involve the minimum of disturbance to the proposals of the Local Fund Board. There are no allotments under New Works, Educational, or Sanitary and Miscellaneous.

6. Part II., Repairs.—The maintenance allowances of two existing roads have been reduced, in one with reference to a special repairs estimate, and in the other to anticipated reduction in traffic. One new road, twenty-two miles in length, is provided for, and the grants for five others are increased. Item 3 in the Appendix, which in the current year's Budget appeared as eighteen miles at Rupees 35, is now entered as six miles at Rupees 100. This charge should have been explained. Rupees 1,025 are retained for future appropriation to petty repairs. For avenues, Rupees 1,500 are allotted. The tolls having been leased out, no charges of collection appear.

7. Grant I. is as follows :—

	RS.
Road Fund	1,14,550
General Fund	1,890
	1,16,440

8. Grant II., Education.—The provision for Inspection is Rupees 1,170, and for Local Fund Schools Rupees 1,300. In G.O., dated 2nd April 1875, No. 706, twenty-four schools on the combined system were sanctioned, but the Local Board have provided for seventeen only, the wants of the remaining seven villages having been met by private schools. The attendance at these seventeen schools is expected to be 482, and school fees estimated at Rupees 432 are left to the masters in addition to fixed salaries, Rupees 1,008, and results grants, Rupees 292. The last provision seems low. Rupees 6,000 are allotted for results grants proper, and Grant II. is Rupees 8,690 chargeable to the General Fund. The Board think that the educational grant ought to be larger, and more energetic efforts on the part of the educational officers and the Local Fund Board are required.

9. Grant III., Sanitation, &c.—For five dispensaries Rupees 5,870 are provided, against Rupees 6,810 in 1875-76. The difference is chiefly owing to heavy charges for starting some of them having been provided for in the Budget of the current year. Sanction is requested for the entertainment of a compounder on Rupees 8 for the Uttamapalayam Dispensary. The need for this servant is explained in the President's letter, dated 16th November, No. 133. The provision for the medical subordinate at Palani has been reduced by Rupees 70 instead of Rupees 40, on account of a deduction for free quarters supplied of Rupees 3 per mensem from his salary. But the rule is that Rupees 12 is to be allowed as house-rent to Hospital Assistants when *not supplied with free quarters* (page 126, Section 7, Clause 35, of the Medical Code, Volume I) ; and as these are supplied, the whole of the house-rent allowance should be withdrawn. The proper grant for Hospitals and Dispensaries will, therefore, be Rupees 5,800.

10. The grants for Vaccination Rupees 3,100, and Sanitary Establishment, &c., Rupees 3,700, call for no remark. Under Choultries, an additional servant is provided for the Andiputty Choultry, and there is an increase of Rupees 130 in the grant for Travellers' Bungalows; provision having been made for two servants, and for furniture for the new bungalow at Ammayanaicknur, and the Tirumangalam Bungalow, which it is intended to transfer to the district officers, being omitted, additional charge under Water-sheds appears in the Budget as 26 Rupees for Puttur, instead of Rupees 30 for Guzliamparai, as stated in the President's letter of the 16th November 1875. He is requested to explain. Rupees 360 are allotted for Dr. Chester's medical class; but the grant should be raised by Rupees 120 to provide for a fresh junior class for half the year. Grant III. is Rupees 18,690 chargeable as follows:—

	Rs.
General Fund	15,620
Endowment Fund	3,070
Total ...	18,690

11. The contribution for controlling establishment at the Presidency should be Rupees 480. Grant IV. is as follows:—

	Rs.
Road Fund	1,050
General Fund	480
Total ...	1,530

12. The General Fund Reserve will be Rupees 3,000.

13. The President is requested to expedite the submission of the road map of the Circle.

14. The following is an abstract of the Budget as revised:—

Receipts.		Expenditure.			
	Rs.			Rs.	Rs.
Road Fund	1,15,730	Grant I.	Road Fund	1,14,550	
Endowment Fund ...	7,670		General Fund	1,890	
General Fund ...	45,900				1,16,440
		Grant II.	General Fund	...	8,690
		Grant III.	Endowment Fund ...	3,070	
			General Fund ...	15,620	
					18,690
		Grant IV.	Road Fund	1,050	
			General Fund	480	
					1,530
		General Fund Reserve			3,000
		Balances.			
		Road Fund		130	
		Endowment Fund		4,600	
		General Fund		16,220	
					20,950
Total ...	1,69,300		Total ...	...	1,69,300

(A true Extract.)
(Signed) H. E. STOKES,
Acting Secretary.

No. 36. ORDER THEREON, 6th January 1876, No. 24.

The Local Fund Budget Estimates of the Dindigul Circle are compared below with those for the current year:—

Receipts.	1875-76.	1876-77.	Charges.	1875-76.	1876-77.
	Rs.	Rs.		Rs.	Rs.
Balances—			Grant I.—		
Road Fund	18,000	19,800	New Works—		
Endowment Fund ...	2,000	4,400	Communications ...	47,010	35,900
General Fund	1,000	15,900	Sanitary and Miscellaneous	3,270	...
Allotments from General Revenue—			Repairs—		
Provincial Funds—			Communications ...	44,800	47,380
For Roads	44,970	25,880	Sanitary and Miscellaneous	1,600	1,500
Special Funds	10,300	12,600	Cost of Establishment, P.W.D.	20,650	19,140
Cess on Land	81,000	79,000	Petty Establishment...	1,570	1,630
Tolls	4,000	5,600	Tolls and Ferries ...	500	350
Fees in Schools, &c. ...	620	...	Road Fund Reserve ...	11,110	9,590
Contributions from other Circles, &c.	230	1,910	Other Items	1,170	950
Receipts from Endowments	3,210	3,310	Grant II.—		
Miscellaneous	990	900	Inspection	1,150	1,170
			Local Fund Schools ...	2,250	1,300
			Grants-in-aid	4,150	6,000
			Miscellaneous	300	220
			Grant III.—		
			Hospitals	6,810	5,800
			Vaccination	3,200	3,100
			Sanitary Establishment	3,100	3,700
			Choultries	3,740	3,170
			Miscellaneous	1,830	2,920
			Grant IV.—		
			Supervision & Management	1,570	1,530
			General Reserve	3,050	3,000
			Balances—		
			Road Fund	2,030	130
			Endowment Fund ...	380	4,600
			General Fund	1,080	16,220
Total ...	1,66,320	1,69,300	Total ...	1,66,320	1,69,300

2. The Government approve the disallowance by the Board of Revenue of the proposed appropriation of Rupees 13,500 from the one-third Land-cess appertaining to the General Fund. The reductions proposed in paragraph 5 of the Board's Proceedings in the allotments for works are approved. As remarked by the Board the provision made for education is meagre, the charges estimated, Rupees 8,690, being considerably less than one-sixth of the estimated revenue from

the land-cess. The Government trust that means will be devised for utilising the General Fund Balance on Educational or Sanitary improvements. The establishments proposed for the institutions noted in the margin are sanctioned.

1. Uttamapalayam Dispensary.
2. Ammayanaicknur Bungalow.
3. Palayam Water-shed.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Govt. of [1876] Madras.

FINANCIAL.

To

The BOARD OF REVENUE,

&c., &c.,

Dated January, 6th.

Issued

Read.

Endd.

G.O., 6th January 1876, No. 24.

JANUARY.

Nos. 35-36.

Local Funds—Budget.—The Budget Estimates of the Local Funds of the Dindigul Circle for 1876-77 reviewed.

Revenue Department.

Proceedings of the Board of Revenue

Dated 23d November 1875.

Read letter from the President Local Fund Boards, Madura District dated 18th October 1875, No. 122, submitting Local Fund Budget estimates of Dindigul Circle for 1876-77.

Read also letter from the same Officer dated 8th November 1875, No. 133 requesting sanction for certain establishments required for Uttamapollium Dispensary &c.

Read also letter from the Director of Public Instruction dated 11th November 1875, No. 2538, stating that the provision for Education made in the Dindigul Budget seems sufficient.

The budget estimates of the Local Funds

funds of the Nindigul Circle will be sub-
mitted to Government with the following
remarks.

2. The President's estimate of probable receipts is accepted as follows:— Balances Regular Estimate 1875-76

Road Fund	139,587
Endowment Fund	8,437
General Fund	47,850
	195,874

On the expenditure side the estimate under Grants II, III and IV seems fair. Under Grant I the President estimates that Rupees 101,200 will be expended altogether, of which Rs 94,000 will be on communications and Rs 7,200 on other purposes. The total expenditure would then be 75 per cent of the

	Public Works Department	Other Agency	Total
Road Fund	113,801	1,926	115,727
Endowment Fund	573	1,100	1,673
General Fund	16,939	1,315	18,254
	131,313	4,341	135,654

allotment

allotment on the whole, 81 per cent under road fund and 36 per cent under other funds. The ratios in 1873-74 and 1874-75 were respectively 76 and 67 per cent on the whole and therefore the President's estimate is probably a fair one.

Arrow the outlay on account of establishment, Public Works Department it appears however that he estimates the outlay by that Department at Rupees 9,8088; and Rupees 3,112 by civil officers; but these figures cannot be quite reconciled with the final balances at which he arrives.

Ha

The estimate will be fixed as follows:-

	Road Fund	Endowment Fund	General Fund	Total
2 Grant I				
Works and Repairs - P.W.D	92,450	184	5,456	98,090
Other Agency	1,550	797	850	3,197
Establishment	23,112	46	1,364	24,522
Tools and Plant	940	10	60	1,010
Contingencies &c	275	"	"	275
	118,327	1,037	7,730	127,094
Grant II	"	"	8,300	8,300
Grant III	"	3,000	12,950	15,950
Grant IV	1120	"	450	1,570
Reserve	345	"	2520	2865
	119,792	4,037	31,950	155,779
Receipts	139,587	8437	47,850	195,874
Balances	19,795	4,400	15,900	40,095

which will be taken to the budget of 1876-77.

3. The Provincial grant for roads will be Rs 25,880 as settled in Board's proceedings 16th September 1875, No. 2590. The estimate of land cess is reduced from 81,000 to 79,000 with reference to past actuals. A contribution of Rs 1,660 from the Dindigul Municipality on account of tolls is credited under G.O. 10th June 1875, No. 1259. The other items call for no remark. The receipts are as follows:-

Budget of 1876-77 Statement II - Revenue Receipts

Road fund	115,730
Endowment fund	7,670
General fund	45,900
	169,300

Statement I.B. Expenditure.

4 Grant I. Statement B II - Road Fund. The local fund board finding General fund money available after providing for requirements under that fund have proposed

proposed an additional appropriation of Rs 13,500 from the one-third Land Cess to the road fund. This must be disallowed under the orders of Government. The grant for new works must therefore be reduced from R44,920 to Rupees 35,900, and the charges of the road funds will be as noted marginally. Under establishment is included a sum of Rs 350 for traffic taking on some of the principal roads in view to ascertaining the charges in maintenance allowances necessitated by the opening of the railway. Observations have already been taken under the old conditions. The road fund share of general management is Rupees 1,050.

1.	New Works	35,900
2.	Repairs	47,380
3.	Establishment	21,900
4	Tools and plant	830
5.	Reserves	9590
		115600
6	Balances	130
		115730

5. Statement B II. A. Part I. New works.

Proposed	Reduced	Saving
10,000	7000	3000
5,000	3,000	2,000
8,000	6,000	2,000
5000	4,000	1,000
1,000	980	20
29,000	19,980	9,020

To effect the required reduction under communications the Board have altered the allotments as shown in the margin; which arrangements seems to involve the minimum of disturbance to the proposals of the Local Fund Board. There are no allotments under New Works, Educational or Sanitary and Miscellaneous.

6. Part II - Repairs. The maintenance allowances of two existing roads have been reduced in one with reference to a special repairs estimate, and in the other to anticipated reduction in traffic. One new road, 22 miles in length is provided for, and the grants for five others are increased. Item 3 in Appendix, which

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pr... in the current Fazis budget appeared as
of 18 miles at Rs 35, is now entered as 6
to miles at Rs100. This change should have
mu... been explained. Rupees 1025 are retained
fo... for future appropriation to petty
fro... repairs. For avenues Rs 1,500 are allotted.
and The tolls having been leased out, no
wil... charges of collection appear.

a p 7. Grant I is as follows.

Road fund —— 1,14,550
General fund —— 1890
1,16,440

ow...
ase...
al... 8. Grant II. Education - The provision
op... for inspection is Rs 1170 and for local
=rea... fund schools Rs 1,800. In Government
t... Order, 2nd April 1875, No 706, 24 schools
the
is ow

17

on the combined system were sanctioned but the local board have provided for 17 only, the wants of the remaining 7 villages having been met by private schools. The attendance at these 17 schools is expected to be 482 and school fees estimated at Rs 432 are left to the masters in addition to fixed salaries Rs 1008 and results grants Rs 292. The last provision seems low. Rs 600 are allotted for results grants proper and Grant II is Rs 8690 chargeable to the general fund. The Board think that the Educational grant ought to be larger and more energetic efforts on the part of the educational officers and

the

the Local Fund Board are required.

9. Grant III. Sanitation &c. - For 5 Dispensaries Rs 5,870 are provided against 6810 in 1875-76. The difference is chiefly owing to heavy charges for starting some of them having been provided for in the budget of the current year. Sanction is requested for the entertainment of a Compounder on Rs 8 for the Uttamapolliem Dispensary. The need for this servant is explained in the President's letter dated 16th November No 133. The provision for the Medical Subordinate at Palani has been reduced by Rs 70 instead of Rs 40, on account of a deduction for free quarters supplied

supplied of Rs 3 per mensem from his salary. But the rule is that Rs 12 is to be allowed as House rent to Hospital Assistants when not supplied with free quarters (page 126, Section VIII, clause 35 of the Medical Code. Volume I) and as these are supplied, the whole of the house rent allowance should be withdrawn. The proper grant for Hospitals and Dispensaries will therefore be Rs 5,800.

10. The grants for Vaccination Rs 3,100 and Sanitary Establishment &c. Rs 3,700 call for no remark. Under choultries an additional servant is provided for the Andipatty choultry, and there is an increase of Rs 130 in the grant for Travellers' bungalows, provision having been

been made for two servants and for furniture, for the new bungalow at Amanayanaick-ner and the Sirumangalam bungalow which it is intended to transfer to the district officers being omitted, additional charge under watersheds, appears in the budget as 26 Rupees for Puttur, instead of Rs 30 for Guzliamparar as stated in the President's letter of the 16th November 1875. He is requested to explain. Rupees 360 are allotted for Dr. Chester's Medical Class; but the grant should be raised by Rs 120 to provide for a fresh junior class for half the year. Grant III is Rupees 18,690 chargeable as follows:-

General fund —— 15620
Endowment fund —— 3070
18,690

11. The contribution for controlling establishments at the Residency should be

be Rs 480. Grant III is as follows:-

Road fund —— 1050
General fund —— 480
1,530

12. The General fund reserve will be Rs 3,000.

13. The President is requested to expedite the submission of the Road Map of the Circle

14. The following is an abstract of the budget as revised.

Receipts		Expenditure			
Road Fund	115730	Grant I. Road Fund		114550	
			General Fund	1890	116440
Endowment Fund	7670	Grant II	do		8690
General Fund	45900	Grant III.	Endowment Fund	3070	
			General Fund	15620	18690
		Grant IV.	Road Fund.	1050	
			General Fund	480	1530
		General Fund Reserve			3000
		Balances			
			Road Fund	130	
			Endowment Fund	4000	
			General Fund	16220	20350
	169300				169300

[True Extract]

for Ag Secretary

To The Chief Secretary to Government Financial
Dispatch with 2 Original letters & 3 enclosures to be returned

Read Proceedings of Board of Rut dy. 23d November 1875

6 January 1876, Ev 24

The Local Fund budget estimates of the Dindigul circle are compared below with those for the current year.

	1875-76	1876-77
Receipts		
Balances.		
Road Fund	18000	19800
Endowment Fd.	2000	4400
General Fund	1000	15900
Allotments from General Revs.		
Provincial Fds. for Roads.	44.970	25850
Special Funds	10.300	12600
Cess on land	81000	79000
Tolls	4000	5000
Fees in Schools &c.	620	"
Contributns from other Circles &c.	230	1910
Receipts from Endowments.	3210	3310
Miscellaneous	990	900
Total	166320	169300

Charges

Charges		1875-76	1876-77
Grant I			
New Works.	Communications	47010	35900
	Sanitary & Inis:	3270	"
Repairs	Communications	44800	47380
	Sanitary & Inis:	1600	1500
Cost of Establishment & U.D—		20650	19140
Petty Establishment ——		1570	1630
Tolls and Ferries ——		500	350
Road Fund Reserve ——		11110	9590
other Items ——		1170	950
		131680	116440
Grant II			
Inspection ——		1150	1170
Local Fund schools ——		2250	1300
Grants-in-aid ——		4150	6000
Miscellaneous ——		300	220
		7850	8690
Grant III			5800
Hospitals ——		6810	3100
Vaccination ——		3200	3700
Sanitary Establishment—		3100	3170
Chowltries ——		3740	2920
Miscellaneous ——		1830	17690
		17680	
Grant IV			
Supervision & management—		1570	1530
General reserve ——		3050	3000
Balances.			
Road Fund ——		2030	130
Endowment Fund ——		380	4600
General Fund ——		1080	16220
	Total	166320	169300

The Government approve the disallowance by the Board of Revenue of the proposed appropriation of Rs 13500 from the Land Cess appertaining

The Govt. direct that sums will be drawn for utilising the Govt. Farm Coimbatore on Drainage & Sanitary improvements.

1. Uttamapalayam Dispensary
2. Ammaya naikenoor Bennyalur
3. Palayam watershed.

To the Board of Revenue with Enclosures

Revenue Depts 6
Public Works " 16
Accts General 6
Sanitary Commr 6
Surgeon General I. M. Dept 6
Director of Pub Instn 6
Boards of the Mt Colleges Madras 6

27-12-75

Desp 15/1176

Desp 15/1176

27

to the General Fund. The reductions proposed in the Board's Proceedings in their allotments for works are approved - as remarked by the Board the provision made for education is meagre the charges estimated at 8690 being considerably less than 1/6th of the estimated revenue from the Land Cess ~~X~~ the retrenchments proposed for the institutions noted in the margin are sanctioned -

by

Govt. of 1876 Madras.

Jud

G.O. 6 Jany. 1876, No. 24.

Nos. 35 – 6

L.F. Budget. The Budget Est. of the Dindigul Circle for 1876-7 returned. —