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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Final DEPARTMENT

G.O. No.	867	Press.
B.P. No.		Mis.
Dated	16. 5. 1881.	197

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

16th May 1881, No. 867.

Local Funds—Budgets.

Read the following paper :—

Proceedings of the Board of Revenue, dated 31st March 1881, No. 538 [Current No. 933].

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget of Dindigul Circle, Madura District, for 1881-82.

ORDER THEREON, 16th May 1881, No. 867.

The estimated receipts and charges of the Dindigul Circle for 1881-82 are compared below with the sanctioned and regular estimates for 1880-81 :—

RECEIPTS.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balances—			
Road Fund	20,690	8,230	1,630
Endowment Fund	1,960	1,040	1,900
General Fund	16,630	19,410	10,870
Allotments from General Revenue—			
Special Funds	12,000	11,000	11,500
Cess on Land	94,000	90,000	94,000
Tolls	5,000	5,000	5,000
Contributions from other Circles, &c. ..	150	150	150
Receipts from Endowments, &c. ..	4,060	4,110	3,620
Miscellaneous	1,110	1,280	1,160
Total ..	1,55,600	1,40,220	1,29,830

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	15,000	15,000	12,000
Miscellaneous Public Improve- ments	2,410	910	..
Repairs—			
Communications	42,790	42,790	42,200
Miscellaneous Public Improve- ments	..	1,250	2,000
Local Funds Engineering Establish- ment	12,000	12,000	13,890
Tolls and Ferries	500	500	500
Tools and Plant	1,510	1,500	1,410
Road Fund Reserve	7,700	..	6,480
Reserved for Famine Adjustments, &c., if required	..	8,225	..

CHARGES—continued.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
GRANT II.	RS.	RS.	RS.
Inspection	1,660	1,400	2,110
Local Fund Schools	1,560	1,150	1,360
Results Grants	5,000	4,470	6,000
Miscellaneous	1,310	1,050	1,060
GRANT III.			
Hospitals and Dispensaries	8,930	7,490	9,870
Vaccination	6,130	6,130	6,730
Sanitation	8,500	8,500	8,310
Choultries	3,150	3,150	3,630
Travellers' Bungalows	270	270	270
Miscellaneous	4,720	4,620	4,410
GRANT IV.			
Establishment	2,110	2,090	3,740
General Reserve	3,490	3,330	1,940
Balances—			
Road Fund	17,660	1,635	..
Endowment Fund	3,020	1,890	1,920
General Fund	6,180	10,870	..
Total	1,55,600	1,40,220	1,29,830

2. The large discrepancy in the opening balance for 1880-81 between the President's regular estimate and the Accountant-General's statements which the Board of Revenue are unable to explain, although a year has elapsed since the close of the period to which the account relates, evidences unsatisfactory account control. The Board of Revenue will explain why the circle accounts for 1879-80 had not been adjusted before the receipt of the budget for 1881-82. Similar delays in the closing of annual accounts of circles should in future be avoided under the audit system recently introduced. The Accountant-General has not attended to the instructions of Government in paragraph 2 of G.O., 10th February 1880, No. 288, Financial Department. The Board of Revenue propose to reserve the Road Fund balance of Rs. 8,225 for famine adjustments. The Government sanction this balance being held available if required for the purpose recommended; but the amount should be brought forward in the regular estimate for 1880-81 as shown in the abstract at the head of these Proceedings. The Land-cess appears to be under-estimated as only Rs. 55,016 are expected out of a demand of Rs. 90,000 during the last seven months of the year. The usual particulars of demand, collection, and balance have not been furnished in the regular estimate—an omission which the Board of Revenue have not noticed. The Government are not satisfied that the full amount, Rs. 94,000, could not have been realised, had collections been made promptly. The season does not appear to have been so unfavorable in this district as represented.

3. In the estimates for 1881-82 Land-cess is expected to produce Rs. 94,000, as in the previous year's budget. It is not clear how the amount is arrived at. The Vice-President in his explanatory memorandum, paragraph 30, refers to Rs. 80,000 as the demand, *current* and *arrears*, for 1881-82, while the Board of Revenue evidently regard that amount as the current demand alone. This confusion would have been avoided had the usual demand, collection, and balance statement been submitted. The estimate will however be accepted.

4. The Board's revision of the provision for New Works is approved. In the circumstances represented the Government sanction the raising of the Engineer's pay from Rs. 400 to Rs. 450, and also the increase of Rs. 270 in the allowances to Overseers. The proposal to entertain an additional Inspecting Schoolmaster on Rs. 25 as a temporary measure is sanctioned. The Government await the proposals of the Local

Fund Board regarding the establishment of a Normal School as urged by the Director of Public Instruction.

5. With the above remarks the Local Fund Budget of the Dindigul Circle is passed.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Board of Revenue.

" Revenue Department, } with copy of Board's Proceedings.
" Public Works Department, }
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.
" President of the Municipal Commission, Madura, with copy of Board's Proceedings.

Exd. T. O'Connor.

Gobt. of 1881 Madras
FINANCIAL.

To
THE BOARD OF REVENUE.
&c., &c.,

Dated May, 16th.

Issued

Recd.

G.O., 16th May 1881, No. 867.

MAY.

Local Funds—Budgets.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Budget of the Dindigul Circle, Madras District, for 1881-82.

867
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No. 538.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 31st March 1881.

Read the following letters :—

From H. J. STOKES, Esq., President of the Local Fund Boards, Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated 23rd October 1880, No. 121.

1. Regular Estimate for 1880-81.
2. Budget Estimate for 1881-82.
3. Explanatory Memorandum.
4. List of Establishment.
5. Copy of Local Fund Board's Proceedings, No. 185.

I HAVE the honor to forward herewith (in original) the Budget Estimate of the Dindigul Circle Local Fund Board for the official year 1881-82, together with copy of the Vice-President's covering letter and enclosures as per margin.

From the same Officer, dated Madras, 3rd December 1880, No. 153.

IN forwarding copy of the Proceedings of the Local Fund Board, Dindigul Circle, No. 200, dated the 15th October 1880, I have the honor to state that the Road Fund portion of the Budget of the Dindigul Circle for 1881-82, already submitted, has been revised to provide for retaxing a portion of Road No. 36.

2. Revised Statements Nos. I-B, II, II-A, and II-B are herewith submitted, and I request that they may be substituted for those already submitted.

From Surgeon A. J. STURMER, Secretary to Surgeon-General with the Government of Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Fort St. George, 1st December 1880, No. 6,588.

I HAVE the honor, by desire of the Surgeon-General, to report to your Board that the sum set apart in Grant III of the 1881-82 Local Fund Budget Estimate of the Dindigul Circle for the maintenance of the Dispensaries, including the two new minor institutions proposed to be established at Virupatchy and Kovilur, is adequate and calls for no remarks save in the items of "Medical subordinate" and "Furniture," &c.

2. The pay of the 2nd-Class Hospital Assistant attached to the Periyakulam Dispensary should be reduced from Rs. 720 to Rs. 665, as he will only be promoted to 1st class on the 29th June 1881.

3. A sum of Rs. 600 (the pay of Civil Apothecary) is provided for the salary of the medical subordinate of the Palni Dispensary. It should be reduced to Rs. 480, being the pay of the 2nd-Class Hospital Assistant now in charge of the institution.

4. The pay of the Civil Hospital Assistant attached to the Oosilampatty Dispensary should be reduced from Rs. 360 to Rs. 330, as he will only be entitled to charge allowance of Rs. 10 per mensem from July 1881.

5. The medical subordinate attached to the Kodaikanal Dispensary is a Civil Apothecary on Rs. 50 per mensem, but the recommendation of the Local Fund Board is to entertain a higher class of professional man, to which the Surgeon-General

DISPOSED
18 MAY 8
BY G.O. No.

objects, on the ground that the Local Fund Board are under a mistaken impression in thinking that Military Apothecaries receive a higher professional training than Civil Apothecaries.

6. Provision for furniture, &c., is in excess of the current year's grant. It should be reduced to certain extent as new furniture should not be required every year.

7. A sum of Rs. 730 is entered as the contribution towards the expenses of the Medical College.

From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 4th December 1880, No. 1,442.

I HAVE the honor to report, for the information of the Board, that I approve of the provision made both for sanitation and vaccination for the Dindigul Circle for the year 1881-82. For the former Rs. 8,310, or 26.5 per cent. of income have been allotted, and the distribution is satisfactory; for the latter Rs. 6,730 have been set apart, and the establishment proposed appears to be adequate.

From H. B. GRIGG, Esq., Director of Public Instruction, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 17th December 1880, No. 5,832.

WITH reference to the Budget Estimate of the Dindigul Circle for 1881-82, I have the honor to state that the step taken by the Local Fund Board in providing for an additional Inspecting Schoolmaster has my support as a temporary measure, as by this means each of the four taluks comprising the Circle will have the services of an Inspecting Schoolmaster.

2. I regret to observe that no provision is made for the establishment of a Normal School. From the correspondence recorded in G.O., dated 28th July 1880, No. 1,460, it is observed that the Local Fund Board resolved not to open an Elementary Normal School as suggested by my predecessor on a representation made by the Inspector of Schools that such an institution was not required, there being no Local Fund for the improvements of the Schools; but it is not only for Local Fund Schools, but for the improvements of the indigenous schools of the country that Elementary Normal Schools are absolutely necessary. The defects brought to the notice of the Board by the Deputy Inspector and embodied in paragraph 45 of the Local Fund Report for 1879-80 are generally applicable to all pial schoolmasters, and I am persuaded that matters will not mend until Elementary Normal Schools have been provided for their instruction and special training. I would therefore suggest that the Local Fund Board should be invited to reconsider the question.

3. For Local Fund Schools Rs. 1,360 is allotted against Rs. 1,560 in the current year, as two schools are omitted from the list, the villagers having failed to support them. The failure of the combined system schools in Dindigul appears to be due to the want of certificated men and to the inadequate remuneration provided for the teachers. As in the Kurnool Circle, I would suggest that full results grants be promised to all certificated and trained masters. This will tend to induce the teacher's study with the view of obtaining a certificate, and in many cases to undergo training as well.

4. The assignment for results grants may be accepted, and, if necessary, later it may be supplemented from the General Reserve. It is noteworthy that the total grant for education is only Rs. 10,530, while the proposed expenditure on sanitation is Rs. 33,690. But the one-sixth share of land-cess, with a moiety of the General Fund balance, aggregates Rs. 21,556.

THE Local Fund Budget Estimate of the Dindigul Circle for 1881-82 will be submitted for the orders of Government.

REGULAR ESTIMATE OF 1880-81.

				RS.	2. RECEIPTS.—The Regular Estimate opens with a balance of Rs. 42,797 as particularized in the margin, but the amount differs widely from that entered in the statement of actual balances furnished by the Accountant-General which is less by Rs. 14,119. Assuming, in the absence of details, that the difference is due to further adjustments made against the Road Fund, the balances will, for the purposes of the Regular Estimate, be taken as follows:—
				RS.	
Road Fund ...	...	...	...	22,344	
Endowment Fund ...	...	...	...	1,039	
General Fund ...	...	...	...	19,414	
Total ...				42,797	
As per Regular Estimate ...				42,797	
As per Accountant-General's statement ...				28,678	
Total...				14,119	

				RS.
Road Fund ...	...	...	...	8,225
Endowment Fund ...	...	...	...	1,039
General Fund ...	...	...	...	19,414
Total ...				28,678

3. The balance under the Road Fund, Rs. 8,225, will be reserved to meet famine adjustments and those of the Endowment and General Funds carried forward to the Regular Estimate.

4. The receipts from Pounds are estimated at Rs. 1,000, or Rs. 500 less than the Budget Estimate. Only Rs. 2,000, against Rs. 2,500 in the Budget, are expected from Avenues.

5. Land-cess is put down at Rs. 90,000 against Rs. 94,000 in the Budget. The collections during the first five months of the year amounted to Rs. 34,984, and it is expected that Rs. 55,016, or nearly five-eighths of the demand (arrear and current) of Rs. 90,000 will be realized in the remaining seven months, making in all Rs. 90,000. The President states that the falling off in the estimate is due to the season not having been sufficiently favorable to admit of larger collections being made.

6. The total assets are—

				RS.
Road Fund ...	...	...	...	74,190
Endowment Fund ...	...	...	...	5,049
General Fund ...	...	...	...	52,754
Total ...				1,31,993

7. EXPENDITURE, GRANT I.—Under "New Works" and "Repairs, Communication," the Budget allotments are repeated, and the Vice-President states that he expects utilize the whole of the amounts within the year. Rs. 2,410, as in the Budget, are entered under "Miscellaneous Public Improvements." In paragraph 12 of his explanatory memorandum, the Vice-President states that a sum of Rs. 910 is all that can be spent under this head within the remaining seven months of the year, and that therefore it has been arranged to transfer the remainder, Rs. 1,500, to meet another pressing demand already due. No information is given as to the nature of the work or purpose for which the amount is required, but from the Road Fund statement it appears that the sum is intended to meet the outlay on some road work as it is included in the allotment for New Works. Avenues form a charge on the General Fund, and no portion of the allotments provided for their maintenance or extension can be transferred to the Road Fund except under special circumstances and with the sanction of Government. The transfer will therefore be disallowed. An allotment of Rs. 1,250 is entered under "Repairs," "Miscellaneous Public Improvements," for the maintenance of avenues sanctioned by the Board subsequent to the issue of the Budget.

8. The cost of the Local Fund Engineering Establishment is put down at Rs. 12,000 as in the current year's Budget, although there was a saving under this head in consequence of the Local Fund Engineer and some of his subordinates not

objects, on the ground that the Local Fund Board are under a mistaken impression in thinking that Military Apothecaries receive a higher professional training than Civil Apothecaries.

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4. The assignment for results grants may be accepted, and, if necessary, later it may be supplemented from the General Reserve. It is noteworthy that the total grant for education is only Rs. 10,530, while the proposed expenditure on sanitation is Rs. 33,690. But the one-sixth share of land-cess, with a moiety of the General Fund balance, aggregates Rs. 21,556.

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6. The total assets are—

	RS.
Road Fund	74,190
Endowment Fund	5,049
General Fund	52,754
Total	1,31,993

7. EXPENDITURE, GRANT I.—Under "New Works" and "Repairs, Communication," the Budget allotments are repeated, and the Vice-President states that he expects to utilize the whole of the amounts within the year. Rs. 2,410, as in the Budget, are entered under "Miscellaneous Public Improvements." In paragraph 12 of his explanatory memorandum, the Vice-President states that a sum of Rs. 910 is all that can be spent under this head within the remaining seven months of the year, and that therefore it has been arranged to transfer the remainder, Rs. 1,500, to meet another pressing demand already due. No information is given as to the nature of the work or purpose for which the amount is required, but from the Road Fund statement it appears that the sum is intended to meet the outlay on some road work as it is included in the allotment for New Works. Avenues form a charge on the General Fund, and no portion of the allotments provided for their maintenance or extension can be transferred to the Road Fund except under special circumstances and with the sanction of Government. The transfer will therefore be disallowed. An allotment of Rs. 1,250 is entered under "Repairs," "Miscellaneous Public Improvements," for the maintenance of avenues sanctioned by the Board subsequent to the issue of the Budget.

8. The cost of the Local Fund Engineering Establishment is put down at Rs. 12,000 as in the current year's Budget, although there was a saving under this head in consequence of the Local Fund Engineer and some of his subordinates not

9. For want of funds, the Road Fund Reserve will be struck out.

10. GRANT II. EDUCATION.—The expenditure

10. GRANT II, EDUCATION.—The expenditure under this grant is estimated at Rs. 8,066, or Rs. 1,464 less than the Budget. There are decreases in almost all the items. That under Inspection is due to the absence on sick leave of one of the Inspecting Schoolmasters for whom no substitute was employed. The reduction in the allotment for Local Fund Schools is owing to the fact that some of the schools remain closed for want of competent teachers. The decreases under "Result Grants" and "Purchase of books" are not explained, but they seem to have been based on the actuals of the past months.

11. GRANT III, SANITATION, &c.—Rs. 2,160 are provided on account of salaries of medical subordinates against Rs. 3,600 in the Budget. The decrease is due partly to the changes in the grades of the medical subordinates in charge of the Dispensaries and to the three marginally-noted Dispensaries provided for in the Budget not having been opened for want of medical subordinates. The sum of Rs. 780 provided in the Budget on account of contribution for Vaccine Agency was omitted in the Regular Estimate, but the amount has now been inserted. The provision of Rs. 20 under “Permanent Advances” is unnecessary and need not be shown in an estimate. It will accordingly be struck out.

12. The following is the Regular Estimate of expenditure as modified by the Board:—

	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
New Works—				
Communications ... { By Public Works Department ...				
Civil Buildings ... { By Other Agency.	15,000	...	...	...
Miscellaneous Public Improvements. }	...	...	...	15,000
Improvements. } By Other Agency.	...	...	...	...
Repairs—			910	910
Communications ... By Other Agency.	42,790	...	...	...
Civil Buildings	...	...	...	42,790
Miscellaneous Public Improvements. } By Other Agency.	...	...	...	...
Local Fund Engineering Establishment ...	11,568	...	1,250	1,250
Tolls and Ferries Establishment	500	...	432	12,000
Tools and Plant	1,446	...	...	500
Contingencies	...	...	54	1,500
Grant I	71,304	...	2,646	...
Do. II	...	...	8,066	73,950
Do. III	...	3,150	27,010	8,066
Do. IV	1,251	...	833	30,160
Refund of Cess	6	...	...	2,084
General Reserve	...	...	3,330	6
Total ...	72,561	3,150	41,885	1,17,596
Receipts ...	74,190	5,049	52,754	1,31,993
Balances ...	1,629	1,899	10,869	14,397

These balances will be carried forward to the Budget of 1881-82.

13. STATEMENT 1-A, REVENUE AND RECEIPTS.—Land-cess is expected to yield Rs. 94,000 as in the current year's Budget. The estimate appears fair, being over three-fourths of the total demand, which together with the outstanding arrears amounts to Rs. 1,15,000, and may be accepted.

14. The receipts from Choultries are estimated at Rs. 3,770 against Rs. 4,010 in the Budget. The former amount includes Rs. 200 shown under "Market Rents," though the Vice-President states that there are no markets. It is observed from the President's Local Fund Report of this Circle for 1879-80 that Rs. 217 were realized from certain bandy-pettahs and credited to the General Fund. The expected income of Rs. 200, being apparently from the same source, should not be exhibited under "Market Rents," Endowment Fund. It is further observed that the amount is also credited to the General Fund, so that double credit is taken for one and the same amount. The credit under the former fund will now be struck out.

15. The total receipts are—

							RS.
Road Fund ...	...	...	...	...	...	...	78,340
Endowment Fund ...	...	...	...	...	...	...	5,470
General Fund	...	...	...	...	...	...	46,029
						Total	1,29,830

16. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS.—For want of funds, the allotment for New Works, Communications, will be reduced from Rs. 19,470 to Rs. 12,000, and that for Miscellaneous Public Improvements struck out, which will be noticed further on.

17. STATEMENT II, ROAD FUND.—The share of the cost of the Local Fund Engineering Establishment and that of the general management chargeable to the Road Fund should be Rs. 13,390 and Rs. 2,410, respectively. The cost of Tools and Plant debitable to the Road Fund should be Rs. 1,360. The Road Fund Reserve calculated at 10 per cent. on the receipts should be Rs. 7,670, but only Rs. 6,480 are available. The Road Fund expenditure is Rs. 78,340, leaving no balance.

18. PART I, NEW WORKS.—Part I				contains two Road Fund items with an aggregate allotment of Rs. 19,470* as per revised Statement II-A, Part I, New Works, furnished by the President with his letter, dated 3rd December 1880, No. 153, recorded above. For reasons stated in paragraph 16 <i>supra</i> , the allotment for the first
			Rs.	
First work	...	...	12,000	
Second work	...	...	7,470	
		Total ...	19,470	

work will be reduced to Rs. 10,000 and that for the second to Rs. 2,000. An estimate for the second work is now before the Board and will be shortly submitted for the sanction of Government. The provision of Rs. 2,000 under Miscellaneous Public Improvements for the formation of Avenues will be struck out.

19. PART II, REPAIRS.—Part II contains thirty-one items with an aggregate allotment of Rs. 42,200, all of which are brought forward from the current year's Budget. Items 1 to 16 and the 31st only should be entered in this list, and those from 17th to 30th in the Appendix to Part II, as their respective allotments fall within Rs. 1,000. The necessary corrections have been made in this office. A sum of Rs. 2,000 is provided for the maintenance of Avenues, but the amount is incorrectly charged to the Road Fund. The allotment has, in accordance with the remarks contained in paragraph 7 *supra*, been debited to the General Fund.

20. LOCAL FUND ENGINEERING ESTABLISHMENT.—Rs. 14,800 against Rs. 12,000 in the current year's Budget are entered as the cost of the establishment. The total cost including the additions lately sanctioned amounts to Rs. 13,044, or Rs. 13,050 in round numbers. It is now proposed to raise the salary of the Local Fund Engineer and his subordinates as hereunder particularized and clearly shown in a separate list of the establishment submitted with the Budget:—

	From	To	Difference.
Local Fund Engineer ...	Rs. 400	Rs. 450	Rs. 50
Head Clerk ...	40	55	15
Two Overseers, each at ...	50	60	20

Total ... $85 \times 12 = 1,020$

The necessity for raising the salaries of the Local Fund Engineer and two Overseers is explained in paragraph 7 of the Vice-President's letter, dated 29th September 1880, No. 127. The Board are inclined to think that the increases proposed may be allowed under the circumstances represented. In the absence of any explanation for the proposed addition of Rs. 15 to the salary of the Head Clerk, the Board have disallowed the excess provision made on this account.

21. Grant I is—

Road Fund ...	Rs. 75,930
General Fund ...	2,550
Total ...	78,480

22. GRANT II, EDUCATION.—The total allotment provided under this grant amounts to Rs. 10,530 against Rs. 9,530 in the Budget involving an increase of Rs. 1,000. The increase is due chiefly to provision having been made for an additional Inspecting Schoolmaster on Rs. 25 a month with the usual allowances and for a larger amount entered on account of result grants. The Director of Public Instruction supports, as a temporary measure, the proposal to entertain the additional Inspecting Schoolmaster. The sanction of Government is solicited to it.

In Statement III, fourteen schools on the combined system are shown instead of seventeen in the current year's Budget. The decrease is due to two* schools having been closed as the villagers failed to support them. The third school at Chattraputty has been closed, but its allotment was transferred to the school at Kannivadi. It is observed that the under-mentioned schools have changed places:—

* Kovilur,
Gokulapuram.

1880-81.
From
1. Iyempolliem.
2. Ediacottai.
3. Gengoovarputty.

1881-82.
To
Gudalore.
Periyakulam.
Nellacottah.

The changes are stated to have been effected in 1879, but they do not appear to have been reported to the Board as required in their Circular Proceedings, dated 27th February 1877, No. 890.

23. The Board fully endorse the views expressed† by the Director regarding the establishment of a Normal School and request the President to lay the matter before the Local Fund Board for their reconsideration. The remarks contained in paragraphs 3 and 4 of the Director's letter are also worthy of attention.

† Paragraph 2.

24. Grant II is Rs. 10,530 chargeable to the General Fund.

25. GRANT III, SANITATION.—Rs. 33,690 are provided against Rs. 31,700 in the current year's Budget. The provision has, however, been reduced to Rs. 33,220 by carrying out the suggestions of the Surgeon-General.

26. The allotment for Vaccination is slightly increased owing to provision made for certain additional servants detailed in paragraph 61 of the Vice-President's explanatory memorandum and for printing and postal charges. In Statement IV, the marginally-noted amounts are entered under "Allotment for Public Works" without any corresponding

Ummamputty ...	Rs. 100
Oosilamputty ...	500
Shidaputty ...	100
Total ...	700

entries in either of the Statements I-B, Expenditure, or II-A. They have been therefore struck out. Further, some of the entries in the statement do not correspond with those in Statement IV-A. The necessary alterations have been made in this office.

27. The contribution to the Medical College should be Rs. 580. A similar sum has been provided on account of the Vaccine Inspecting Agency.

28. Grant III is—

Endowment Fund ...	Rs. 3,550
General Fund ...	29,670
Total ...	33,220

29. GRANT IV, MISCELLANEOUS.—The contribution for the Controlling Establishments at the Presidency should be Rs. 1,140. A sum of Rs. 460 has been provided on account of the share of the cost of Local Fund Audit Establishment chargeable to this Circle.

30. Grant IV is—

Road Fund ...	Rs. 2,410
General Fund ...	1,330
Total ...	3,740

31. For want of funds, the General Fund Reserve will be Rs. 1,940.

32. The following is an abstract of the Budget as revised by the Board:—

Receipts.		Charges.			
	Rs.		Rs.		Rs.
Road Fund ...	78,340	Grant I ...	75,930		
Endowment Fund ...	5,470	{ Road Fund ...	2,550		
General Fund ...	46,020	{ Endowment Fund ...	3,550		
		{ General Fund ...	29,670		
		Do. II ...	General Fund ...		78,480
		Do. III ...	{ Endowment Fund ...		10,530
			General Fund ...		
		Do. IV ...	{ Road Fund ...		33,220
			General Fund ...		
		General Reserve ...			3,740
					1,940
		Balances.			
		Road Fund ...			
		Endowment Fund ...			
		General Fund ...			
					1,920
Total ...	1,29,830	Total ...			1,29,830

(True Copies and Extract.)

Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with six original enclosures and a printed Budget to be returned.
" President of the Local Fund Boards, Madura District.
" Director of Public Instruction.
" Sanitary Commissioner.
" Surgeon-General with the Government of Madras.
" Accountant-General.
Exd. A. Grubert.

9607
7

Papers in hand down to date :—

No. of

No. of

No. of

~~DEPARTMENT~~

NOTE FOR ORDERS. }

How to handle with
on the Disposal L. F.
Budget

The Board's proposals
regarding the disposal of
the Road Fund Reserve
on accounting outstanding
Finance debts are two

(a) ^{to be used for the purpose of} ~~to be used for the purpose of~~
to utilise the whole
for this purpose &

(b) not to carry it forward
in the budget of 8/82

It is understood that

28/7/80 No 1460. *mis*
4/10/80 *Le 1915*
10/2/80 *LA 288.*

In the chief Secy to Govt's
LD - 12:30

1881.
Board of Revenue,
MADRAS.

To
THE CHIEF SECY. TO GOVT.,
FINANCIAL DEPARTMENT,
&c., &c., &c.

10/6/81
Dated March 31st.

Printed th.

Received *11/6/81*

Current No. 953

PROCEEDINGS, 31st MARCH 1881, No. 538.

Dep 9/4/81 am

MARCH.
No. 538.

Local Fund Budget—of Dindigul Circle,
Madura District, for 1881-82.—Reviewing and
submitting to Government —.

To copy for X No 14/4/81

The first farmer is
appeared transcribed.

On the second point
instructions are requested
- whether the amt. shd.

not be carried forward
as shown on both
sides of the Estimates
for 81/82 - on the
debit side as a

balance to be employed
in the manner pro-

posed. These are objections to the

Dundyal L. Bond

Budget

Instructions requested

How to handle

in Council

All I think necessary is
to retain it available if
required.

10 (Final) 867/81

no 933 of 81

FINANCIAL DEPARTMENT.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following Proceedings
of the Board of Revenue, dated 31st March 1881 No 538.

ORDER. 16th May 1881. No 867.

The estimated receipts and
charges of the Dundyal Circle
for 1880-82 are compared below
with the sanctioned & regular
estimates for 1880-81.

RECEIPTS.				Budget 1880-81	Regular Estimate 1880-81	Proposed Estimate 1881-82
Balances	...	...	...			2230 1620
Road Fund	...	...	...	20690	8230	15300
Endowment Fund	...	...	...	1960	1040	1900
General Fund	...	...	...	16630	19410	10870
Allotments from General Revenue	...	...	...			
Provincial Funds	...	...	...	"	"	"
For Roads	...	...	...	"	"	"
" Schools	...	...	...	"	"	"
" General purposes	...	...	...	"	"	"
Special Funds	...	...	...	12000	11000	11500
Cess on land	...	...	...	94000	90000	94000
Tolls	...	...	...	5000	5000	5000
Fees in Schools	...	...	...	"	"	"
Contributions from other Circles, &c.	...	...	...	150	150	150
Receipts from Endowments, &c.	...	...	...	4060	4110	3620
Miscellaneous	...	...	...	1110	1280	1160
Total	...	...	...	155600	140220	138660

129830

CHARGES.

GRANT I.

New Works.

Communications	...	...	15000	15000	12000
----------------	-----	-----	-------	-------	-------

Civil Buildings	...	...	"	"	"
-----------------	-----	-----	---	---	---

Miscellaneous Public Improvements	...	...	2410	910	"
-----------------------------------	-----	-----	------	-----	---

Repairs.

Communications	...	...	42790	42790	42200
----------------	-----	-----	-------	-------	-------

Civil Buildings	...	...	"	"	"
-----------------	-----	-----	---	---	---

Miscellaneous Public Improvements	...	...	"	1250	2000
-----------------------------------	-----	-----	---	------	------

Establishment, P. W. D.	...	...	12000	12000	13890
-------------------------	-----	-----	-------	-------	-------

Petty Establishment	...	...	"	"	"
---------------------	-----	-----	---	---	---

Tolls and Ferries	...	...	500	500	500
-------------------	-----	-----	-----	-----	-----

Tolls and Plant	...	...	1510	1500	1410
-----------------	-----	-----	------	------	------

Road Fund Reserve	...	...	7700	"	6480
-------------------	-----	-----	------	---	------

Contributions to other Circle, &c.	...	...	"	"	"
------------------------------------	-----	-----	---	---	---

Miscellaneous	...	...	"	815	"
---------------	-----	-----	---	-----	---

GRANT II.

Inspection	...	...	1660	1400	2110
------------	-----	-----	------	------	------

Training Schools	...	...	"	"	"
------------------	-----	-----	---	---	---

Local Fund Schools	...	...	1560	1150	1360
--------------------	-----	-----	------	------	------

Salary Grants	...	...	"	"	"
---------------	-----	-----	---	---	---

Results Grants	...	...	5000	4470	6000
----------------	-----	-----	------	------	------

Miscellaneous	...	...	1310	1050	1060
---------------	-----	-----	------	------	------

GRANT III.

Hospitals and Dispensaries	...	...	8930	7490	9870
----------------------------	-----	-----	------	------	------

Vaccination	...	...	6130	6130	6730
-------------	-----	-----	------	------	------

Medical Practitioners	...	...	"	"	"
-----------------------	-----	-----	---	---	---

Sanitation	...	...	8500	8500	8310
------------	-----	-----	------	------	------

Markets	...	...	"	"	"
---------	-----	-----	---	---	---

Choultries	...	...	3150	3150	3630
------------	-----	-----	------	------	------

Travellers' Bungalows	...	...	270	270	270
-----------------------	-----	-----	-----	-----	-----

Miscellaneous	...	...	4720	4620	4410
---------------	-----	-----	------	------	------

GRANT IV.

Establishment	...	...	2110	2090	3740
---------------	-----	-----	------	------	------

General Reserve	...	...	3490	3330	1940
-----------------	-----	-----	------	------	------

Balances	...	...	"	1635	"
----------	-----	-----	---	------	---

Road Fund	...	...	17660	9800	7440
-----------	-----	-----	-------	------	------

Endowment Fund	...	...	3020	1890	1920
----------------	-----	-----	------	------	------

General Fund	...	...	6180	10870	"
--------------	-----	-----	------	-------	---

Total	...	...	155600	146220	129830
-------	-----	-----	--------	--------	--------

2 The large discrepancy
for 80/81
in the opening balance between
the President's & the Accountant
General's Statements which the
Board of Revenue are unable to
explain
account for, although a year
has elapsed since the close
of the period to which the
account relates, evidences
the unsatisfactory nature of the
system of account control. The
Board of Revenue will explain
why the Circle accounts for 1879-80
have not been adjusted before
the receipt of the budget for
1881-82. Similar delays in
the closing of annual accounts
of circles should in future
be

be avoided under the Audit
System recently introduced.

The Accountant General has
not attended to the instructions
of Government in para 2 of
G.O. 10th February 1880 No.

288. Financial Department.
The Board of Revenue propose to reserve
the Road Fund balance of
Rs 8225 is proposed to be
reserved by the Board of Revenue
for famine adjustments. It
is not known however what the
Circle liabilities on account of
famine outlay are, & the small
diversion of the amount to
them ~~now proposed to be set~~
that purpose will undecisively
apart for them with hardly
cripple the Circle funds.
~~cause a perceptible diminution~~
of the debt while the Circle
funds

[I think it better
to save the Rs 10,000
which hold the balance
of 79/80 available
I do so many
neutralise the Govt
regards famine
income adjustment]

The Govt. ^{this balance} ~~funds~~ being
held available for the
purpose recommended.

but the amount
should be brought
forward in the
Regular Estimate for 1881-82
Estimates for 1881-82

As the amount is already
at the head of the
proceedings

40/10 4 P
Funds will be undecisively crippled
by the diversion of the amount.
Pending further explanation
to that purpose. The sum
of Rs 8225 will therefore be
carried forward to the budget
for 1881-82 along with the
closing balance of the Board's
Regular Estimate Rs 1630.
In future when proposals are
made for reserving balances for
famine adjustments, information
should as far as known be
furnished as to the aggregate amount
of the liability & the amount already
liquidated
paid up with particulars of the
sums paid in successive years.

The

The land cess appears to be
under-estimated as only Rs 55016
are expected ~~as collections~~ out of
a demand of Rs 90,000 during
the last 7 months of the year.
The usual particulars of
Demand Collection & Balance
have not been furnished
in the Regular Estimate, *
an omission which
the Board of Revenue have not
noticed. ~~the omission~~ - These
the Govt are not satisfied
could have been no difficulty
^{that}
in realising the full amount
of the ~~budget estimate~~ Rs 94,000
could not have been realised,
had collections been made
promptly. The season does not
appear to have been so un-
- favorable in this district as
represented

represented 9801/50
3. In the Estimate for 1881-
-82 Land Cess is expected
to produce Rs 94,000, as in
the previous year's budget.
It is not clear how the
amount is arrived at.
The Vice President in his
Explanatory Memorandum
para 30
refers to Rs 90,000 as the
demand, current & arrears,
for 1881-82, while the
Board of Revenue evidently
regard that amount as
the current demand alone.
This confusion would have
been avoided, had the
usual Demand Collection &
Balance Statement been
submitted. The estimate
will however be accepted.
If the Board's provision
of the provision for New
works is approved - In
the ~~the~~ circumstances

represented the fort. sanction
the ^{raising} increase of the Engineer's
pay from Rs 400 to Rs 450,
and also the increase of Rs 20
in the allowances to overseers.

The Road Fund
Reserve may now be brought
up to the full 10 p. cent
of the receipts viz Rs 7670.

The proposal to entertain
an additional Inspecting
School Master on Rs 200 as
a temporary measure is
sanctioned.

The fort. will be glad to
learn what the Local Fund
Board decide regarding

the establishment of a
Normal School, suggested as urged
by the Director of Public In-
struction.

5. With the above remarks
the 2-7 Budget of the
District Council is passed.

29/11/82 W. S. 81

2807
12

135060
1190
136870
7040
129830

To The Board of Revenue at the head
 " Revenue Department } with the Com. of
 " Public Works Department } B. P. Co.
 " Accountant General
 " Director of Public Instruction
 " Surgeon Genl with the Govt of Madras
 " Sanitary Commissioner
 " President of the Municipal Commission
 Madras with the Com. of B. P. Co.

Dec 31/5

Attest P. M. 20
 200000

867
13

Cont. of 187 & 188.

FINANCIAL.

To

Dated
Recd. }

187, No.

Nos.

Manual DEPARTMENT.

Principal
Local Fund Budget
for 1881-82

Under Disposal Docket.

PAPERS to be read in Proceedings:—

X No. 933 of 87
No. of
No. of

Ms. B. 8. 2
R 16-5-81

3RD ASSISTANT.

Attended
typewritten
seen again
in proof
11.5.77
Fol. 90. 16 May 1881. Ms. B. 8. 2

867
14.

Please make the necessary
alterations in the figures
before sending to press
D. 7

0667
15

$$\frac{807}{15}$$

27

867
15

Sorn *Madras*
Govt. of 1881 *Madras*

Final

DISPOSED OF

18 MAY 81

BY G.O. No. 867

(initials)

L. F. Budgets. Orders

passed on Nov. 18th 1881
recommending the L. F. Budget
of the District Council
Madras 50, for 1881/82.

in-2 sheet