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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
Fin DEPARTMENT

G.O. No.	896.	Press.
B.P. No.		Mis.
Dated	19. 5.	1881. ~~197~~ .

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

19th May 1881, No. 896.

Local Funds—Budgets.

Read the following paper :—

Proceedings of the Board of Revenue, dated 25th March 1881, No. 492 [Current No. 8860].

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget of Tanjore Circle for 1881-82.

ORDER THEREON, 19th May 1881, No. 896.

The estimated receipts and charges of the Tanjore Local Fund Circle for 1881-82 are compared below with the sanctioned and regular estimates for the previous year :—

RECEIPTS.			
	Estimate, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	RS.	RS.	RS.
Balances—			
Road Fund	76,030	1,16,880	64,770
Endowment Fund	1,60,460	1,67,960	1,50,700
General Fund	35,060	60,360	32,450
Allotments from General Revenue—			
Special Funds	14,500	14,200	18,450
Cess on Land	1,29,000	1,29,000	1,29,000
Do. for Railway Guarantee Fund	18,000	18,000	43,000
Tolls	670	670	18,170
Fees in Schools	1,400	1,540	..
Contributions from other Circles, &c.	1,65,060	1,79,580	1,360
Receipts from Endowments, &c.	740	4,430	1,66,950
Miscellaneous			1,340
Total	6,00,920	6,92,620	6,26,190

CHARGES.			
	Estimate, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	22,270	33,090	65,970
Civil Buildings	47,750	8,440	11,950
Miscellaneous Public Improve- ments	5,000	4,000	3,000
Repairs—			
Communications	1,00,380	1,11,030	85,810
Civil Buildings	8,860	14,470	19,780
Miscellaneous Public Improve- ments	12,250	12,250	9,850
Cost of Local Fund Board's Engineer- ing Establishment and P. W. D.			
Supervision	15,810	14,630	17,050
Tools and Plant	4,910	500	4,900
Road Fund Reserve	11,700	10,000	12,090
Miscellaneous	..	300	..

CHARGES—continued.

	Estimate, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
GRANT II.	RS.	RS.	RS.
Inspection	2,290	2,290	2,290
Local Fund Schools	8,490	7,780	8,650
Results Grants	9,000	7,000	10,000
Miscellaneous	530	530	580
GRANT III.			
Hospitals and Dispensaries	30,030	22,680	27,460
Vaccination	4,320	4,320	4,320
Medical Practitioners	300	100	100
Sanitation	20,380	21,620	17,970
Choultries	1,34,860	1,49,930	1,34,910
Travellers' Bungalows	80	120	80
Miscellaneous	12,290	12,170	10,070
GRANT IV.			
Establishment	4,790	5,450	9,170
General Reserve	..	2,000	4,740
Balances—			
Road Fund	44,100	64,770	44,340
Endowment Fund	1,00,440	1,50,700	1,25,060
General Fund	90	32,450	1,050
Total	6,00,920	6,92,620	6,26,190

2. The large increase of Rs. 73,650 in the opening balance of the Regular Estimate over that of the Budget for 1880-81 is ascribed to reduced expenditure, particularly on Public Works, during 1879-80. The difference between the Accountant-General's and the President's accounts is traced to delay in adjustment by the Account Department. The accounts of 1879-80 do not appear to have been closed till nearly twelve months after its expiry, which is very unsatisfactory. The Accountant-General should have furnished the particulars of the balance under each Fund as pointed out in the review of the Chatrapur Circle Budget. The increase of Rs. 3,690 in the item "Miscellaneous," said to be due to recoveries of past expenditure shown as refunds, should have been explained more particularly. A separate account should be furnished for the Railway Guarantee Fund. The other variations have been remarked on by the Board of Revenue.

3. The estimated receipts for 1881-82 include a contribution of Rs. 4,050 from the Canal and Ferry Fund for improving the approaches to some of the ferries in the circle. The Land Cess estimate for last year, Rs. 1,29,000, is repeated, and the sum of Rs. 48,000, the proceeds of the additional three pies cess imposed by G.O., dated 17th June 1880, No. 1201, is set apart to form a fund for the construction of local lines of Railway. No receipts are expected from school fees, the Circle Board having resolved to convert the existing combined system schools into results grants schools.

4. The allotment for Public Works appears to have been well considered. The majority of the new road works are unsanctioned; estimates are promised, but until these are passed under no circumstances should expenditure be incurred. The provision for the Engineering Establishment includes Rs. 800, being charges of supervision by the Department of Public Works of roads along river embankments under their control. In calculating the Road Fund reserve the estimated receipts from the additional Land Cess reserved for construction of Railways is correctly left out of accounts. The Government await the report called for from the Circle Board regarding the failure of the combined system schools and the inadequate provision for elementary education commented on by the Director of Public Instruction. The

usual contribution of one-fourth of the salaries of the medical subordinates attached to the Dispensaries marginally noted is sanctioned from Provincial Funds.

5. Deducting the sum of Rs. 43,000 reserved for the Railway Guarantee Fund, the unallotted Road Fund balance is only Rs. 1,340, which appears inadequate for so important a circle; it should be increased by reduction of the allotment for New Works where possible.

6. With these remarks, the Right Honorable the Governor in Council passes the Local Fund Budget of the Tanjore Circle for 1881-82.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Board of Revenue, with enclosures.
 " Revenue Department, } with copy of Board's Proceedings.
 " Public Works Department, }
 " Surgeon-General with the Government of Madras.
 " Sanitary Commissioner for Madras.
 " Director of Public Instruction.
 " Accountant-General.
 " President of the Municipal Commissions, Tanjore District,
 with copy of Board's Proceedings.

Exd. J. Wright.

Gobt. of (1881) Madras.
FINANCIAL.

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

Dated May, 19th.

Issued

Recd.

G.O., 19th May 1881, No. 896.

MAY.

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

896
3
CURRENT No. 8860/81

No. 492.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th March 1881.

Read the following letters:—

From the President of the Local Fund Boards, Tanjore District, dated 25th October 1880, No. 1,905, forwarding the Local Fund Budget of the Tanjore Circle for 1881-82.

From E. F. WEBSTER, Esq., President of the Local Fund Boards, Tanjore District, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Vallam, 15th December 1880, No. 2,290.

WITH reference to paragraph 22 of my letter, dated 25th October 1880, No. 1,905, giving cover to the Tanjore Local Fund Budget for 1881-82, I have the honor to report that I have issued orders for the transfer of the Sanscrit School from Orathanad to Tiruvádi. This change, however, will not affect the provisions made in the current year's Budget. The cost of the school establishment during the remainder of the year may be defrayed, as usual, from the allotment made from the funds of the Orathanad Chattram.

2. The change was advocated by those best competent to judge on the ground that Orathanad is a remote village little frequented by Brahmins and that Tiruvádi is a sacred town close to Tanjore, where the study of Sanscrit literature is likely to be popular. I believe there is considerable force in this reasoning, and I anticipate good results from the change of locality.

From Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Fort St. George, 20th November 1880, No. 6,396.

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 Tanjore Circle for the maintenance of dispensaries is adequate and calls for no remarks save in the items of "Medical Subordinate" and "Furniture, &c."

2. The three-fourths of the pay and charge allowance (Rs. 270) of the Civil Hospital Assistants attached to the marginally-noted dispensaries should be reduced to Rs. 250 as they will only be entitled to an allowance of Rs. 10 per mensem from July 1881.

3. A sum of Rs. 360 is provided for the pay, &c., of the Civil Hospital Assistants in charge of the institutions as per margin. It should be reduced to Rs. 330 for the reason assigned in the above paragraph.

Muktumbapuram.	Valingiman.
Manamelgudi.	Peruvalandan.
Ammápet.	Mudukur.

4. The pay of the Civil Hospital Assistant attached to the Avadayarkovil Dispensary should be increased from Rs. 240 to Rs. 360 as he is entitled to charge allowance.

5. The pay and charge allowance of the Civil Hospital Assistant posted to the Velungulum Dispensary are omitted. A sum of Rs. 330 should be provided.

6. Provision is made for three-fourths of the salary of the medical subordinates attached to the marginally-noted three institutions. Sanction of Government should be obtained for the other fourth being contributed from Provincial Funds.

DISPOSED OF
18 MAY 81
BY G.O. No.

7. The current year's grant is repeated for "Furniture, &c." It may be reduced to a certain extent as new furniture should not be required every year.

8. The variations between the current year's allotment and the estimate are explained by the President of the circle in paragraph 24 of his letter, No. 1,905, of 25th October 1880, to your Board.

9. A sum of Rs. 2,950 is entered as the contribution towards the expenses of the Medical College.

10. The pay of the medical subordinates has been provided according to the postings made in this office; no notice has been received of any alterations made by the President of the Local Fund Board although it has been called for.

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, 20th November 1880, No. 1,277.

I HAVE the honor to report, for the information of the Board of Revenue, that a provision of Rs. 17,970, or 41.7 per cent. of available income, has been made by the Tanjore Local Fund Board for Sanitary purposes for the year 1881-82. It may be accepted as ample.

2. It is satisfactory to observe that in many instances villagers have come forward to contribute, either in money or labor, towards the improvement and maintenance of the water-supply. I note, however, that no provision appears to have been made for the improvement or enlargement of Village-sites; but from the extract of the President's letter to the Board of Revenue I observe that the money intended for the purpose has been transferred to Communications in Statement II-A under Board's Proceedings, dated 8th July 1880, No. 922. These Proceedings have not been communicated to me and so I am not aware under what circumstances the transfer was made. Some provision, I am of opinion, must, however, be made for the improvement of Village-sites.

3. The Vaccination grant amounts to Rs. 4,320 and is the same as that for the current year. I approve of the establishment employed.

From H. B. GRIGG, Esq., Director of Public Instruction, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 15th December 1880, No. 5,825.

ADVERTING to the Budget Estimate for the year 1881-82 of the Tanjore Circle I have the honor to state that the provision made therein for Education may be accepted as sufficient, with the exception of the allotment for Results Grants, which should, I think, be raised to Rs. 10,000, considering that the sixteen Local Fund schools, which were hitherto under the combined system, have been placed entirely under the results system. I regret the decision of the Board to transfer all the schools to the results system, for the experience in other circles is that the combined system supplemented by Normal schools is, on the whole, the most effective system in the present condition of education in the rural districts.

2. I would, however, draw the especial attention of the Board to the inadequate provision for Elementary Education in this district—a district in which higher education has made such rapid advances, and in which facilities appear to exist for introducing a somewhat adequate scheme of village schools. According to last year's returns only one person in eighty-four was attending school in this district, taking the calculation in the Census returns of 1871. From the statement printed on page 30 of Board's Proceedings 4th November 1880 it appears that the educational part of the General Fund of the Tanjore Circle has an income of about Rs. 21,000 and had at the close of 1879-80 an accumulated balance of

Rs. 42,000 whilst the expenditure debitable to this Fund was only Rs. 9,065. About Rs. 3,000 were also expended upon Education from the Endowment Fund; in all about one-fifty-seventh part of the income of the circle. In the Negapatam Circle a sum of Rs. 14,800 only was expended in 1879-80 out of a Budget provision of Rs. 22,870. Against a total net expenditure from Local Funds of Rs. 19,700 the Government expended on Education from Provincial in Government or aided schools (net) Rs. 45,000 last year. I submit that the time has come when the local taxpayers of a wealthy district should be required to supplement the educational efforts of Government by providing sufficiently for the elementary instruction of their children.

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

REGULAR ESTIMATE FOR 1880-81.

2. RECEIPTS—OPENING BALANCE.—The opening Local Fund balance is entered as Rs. 3,56,755,* but according to the statement of the actual closing balances of 1879-80, recently furnished by the Accountant-General, it should be Rs. 3,45,204, which will be adopted in the Regular Estimate. In the absence of details of the latter amount the balances under the Endowment and General Funds will be taken at Rs. 1,67,960 and Rs. 60,365, respectively, according to the Local Fund report of the circle for 1879-80 as revised in this office, and the difference, Rs. 1,16,879, entered under the Road Fund. The actuals under this head show an increase of Rs. 73,654 over an estimate of Rs. 2,71,550, and this is due to the fact that the expenditure, particularly under "Public Works," was much less than what was anticipated in the Regular Estimate of 1879-80.

3. In their Order, Financial Department, dated 17th June 1880, No. 1,201, Government sanctioned the levy from 1st July 1880 of Land Cess at the increased rate of one anna in the rupee of Land Assessment in order that the additional collections may form the requisite Guarantee Fund for the formation of a branch railway from Tranquebar to Mayavaram and such other local lines of railway as may hereafter be sanctioned. The additional collections are not shown in the Regular Estimate. The President will report on the point.

4. The contribution to the midwifery class at Mannargudi is put down at Rs. 1,380 against Rs. 1,200 in the Budget, the increase being caused by the inclusion of the arrears due from the Tanjore and Mayavaram Municipalities for 1879-80.

5. The contribution of Rs. 40 from the Kumbakonam Municipality for Vaccine Supervision has been omitted as the Municipal Vaccinators have been placed under the supervision of the Apothecary at Kumbakonam. The receipts from Choultries show an increase of Rs. 15,810 over the Budget Estimate owing to the expected collection of arrears.

6. The total receipts are—

	RS.
Road Fund	2,33,781
Endowment Fund	3,46,730
General Fund	1,12,113
Total	6,92,624

7. EXPENDITURE.—The probable expenditure on Communications, New Works and Repairs, is estimated at Rs. 33,092 and Rs. 1,11,028 against Rs. 33,407 and Rs.

1,12,653, respectively, the allotments sanctioned to date according to the registers of this office. A saving of Rs. 2,710 is anticipated in the Budget allotments under Grant II and an increase of Rs. 8,680 under Grant III. The provision for Choultry contingencies is raised from Rs. 32,230 in the Budget to Rs. 47,300. The increase is stated to be mainly due to certain charges which were not anticipated in the Budget.

8. The following is an abstract of the Regular Estimate of expenditure :—

Items.	Road Fund.	Endowment Fund.	General Fund.
	RS.	RS.	RS.
New Works—			
Communications ... { Department of Public Works ...	8,074	...	...
... { Other Agency ...	25,018	...	...
Civil Buildings ... Do. ...	...	8,440	...
Miscellaneous Public Improvements ... Do. ...	...	...	4,000
Repairs—			
Communications ... { Department of Public Works ...	6,416	...	...
... { Other Agency ...	1,04,612	...	...
Civil Buildings ... Do. ...	...	14,475	...
Miscellaneous Public Improvements ... Do. ...	...	...	12,250
Cost of General Establishment, Public Works Department ...	3,625	...	...
Cost of Local Fund Board's Engineer's Establishment ...	8,650	1,370	980
Tools and Plant ...	390	60	50
Contingencies ...	230	40	30
Road Fund Reserve ...	10,000	...	...
Grant I ...	1,67,015	24,385	17,310
" II ...	...	3,060	14,540
" III ...	...	1,68,580	42,360
" IV ...	2,000	...	3,450
General Reserve ...	...	...	2,000
Total Expenditure ...	1,69,015	1,96,025	79,660
Receipts ...	2,33,781	3,46,730	1,12,113
Balance ...	64,766	1,50,705	32,453

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

BUDGET FOR 1881-82.

9. STATEMENT I-A. REVENUE AND RECEIPTS.—The contribution of Rs. 4,050 from the Canal and Ferry Fund is a new item and is intended for the improvement of approaches to some of the ferries in the circle. Land Cess is estimated at Rs. 1,72,000, made up of Rs. 1,29,000, the Cess leviable at the old rate of 9 pies in the rupee, and of Rs. 43,000 at the additional rate of 3 pies for forming the Railway Guarantee Fund. The contribution from the Kumbakonam Municipality for Vaccine Supervision is omitted for reasons already stated. The other items do not call for remark. The total receipts are—

	RS.
Road Fund ...	2,28,690
Endowment Fund ...	3,17,640
General Fund ...	79,860
Total ...	6,26,190

10. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—In addition to the two-thirds of Land Cess at 9 pies in the rupee the whole of the Cess at 3 pies is credited to the Road Fund in accordance with the original proposal to appropriate the whole of the additional Cess for the formation of branch railways.

11. The allotment for New Works, Communications, will for want of funds be reduced by Rs. 2,000. The total cost of the Local Fund Engineering Establishment is Rs. 16,250, of which Rs. 12,540 are chargeable to the Road Fund. The share of the cost of General Management chargeable to this Fund and the allotment for Tools and Plant should be Rs. 3,350 and Rs. 3,790, respectively. The Road Fund Reserve calculated according to the rules should be Rs. 12,090. The Railway Guarantee Fund, from which no expenditure is at present proposed, is shown under Balance.

12. STATEMENT II-A, PART I, NEW WORKS.—This statement contains nineteen items with an aggregate allotment of Rs. 82,920. With the exception of Items Nos. 3 and 15, which are sanctioned works, and of Item No. 19, which is for planting avenues in the circle, all the other works are unsanctioned. An estimate for Item No. 2 is now before the Board and will shortly be submitted to Government for sanction. The estimate submitted for Item No. 18 has been returned to the President for revision. The estimates promised for the remaining unsanctioned works should be submitted at an early date. For want of funds the Board's Proceedings, dated 13th December 1880, Miscellaneous No. 13,782.

allotment for Item No. 4 will be reduced by Rs. 2,000.

13. PART II, REPAIRS.—Part II contains thirty-four items with a total assignment of Rs. 1,15,440, of which Rs. 85,810 are for the maintenance of roads against Rs. 1,00,380 for the current year. The decrease is due to the fact that Items Nos. 20 to 35 in Part II and Nos. 32 to 50 in the Appendix to Part II of the current year's Budget have been omitted in the Budget under review, these items being special repairs not requiring allotments every year. A sum of Rs. 19,780 is provided for repairing Chattram buildings, &c., and Rs. 9,850 for the maintenance of Avenues.

14. Grant I is—

	RS.
Road Fund ...	1,81,000
Endowment Fund ...	31,840
General Fund ...	17,560
Total ...	2,30,400

15. GRANT II, EDUCATION.—There are at present sixteen Local Fund schools, one on the salary and fifteen on the combined system. It appears that the schools on the combined system have not been found to work well, the attendance in them being very low and the cost high. The Local Fund Board have therefore resolved to transfer them to the result system. The Director of Public Instruction regrets this decision as "the experience in other circles is that the combined-system schools supplemented by Normal schools, is on the whole, the most effective system in the present condition of education in rural districts." He further comments upon the inadequate provision for Elementary Education in the district. The President is requested to lay the Director's letter before the Circle Board for their consideration and elicit their views on the points therein raised.

16. Rs. 3,650 are provided for the Chattram schools. The allotment for pure result grants will be raised from Rs. 7,000 to Rs. 10,000 in accordance with the Director's suggestion.

17. Grant II is—

	RS.
Endowment Fund ...	3,650
General Fund ...	12,870
Total ...	16,520

18. GRANT III, SANITATION, &c.—Rs. 27,250 are allotted for Hospitals and Dispensaries. The several alterations pointed out by the Surgeon-General have been carried out in the Budget. As suggested in paragraph 6 of his letter, the sanction of Government is requested for one-fourth of the salary of each of the medical subordinates attached to the dispensaries noted in the margin being contributed from Provincial Funds under the usual conditions.

Nidamangalam, Tiruvadi, and Tiruvadamardur.

19. The grant for Sanitation is Rs. 17,970, made up as follows:—

	Budget, 1881-82. RS.	Budget, 1880-81. RS.
1. Works undertaken for improvement of Water-supply ...	4,450	2,820
2. Enlargement or improvement of Village-sites ...	...	4,200
3. Scavenging of large Villages and small Towns ...	13,300	13,340
4. Other Sanitary outlay ...	220	220
Total ...	17,970	20,380

No provision is made for "Improvement of Village-sites" as the usual allotment under this head was intended for improving streets and cutting side drains in towns and villages, which, as decided by Government, have been shown under "Communications," but this does not prevent the Circle Board from making the necessary provision for works falling under "Improvement of Village-sites," such as clearing prickly-pear, levelling village-sites to prevent stagnation of rain-water, and so on. A spare copy of the Board's Circular Proceedings, dated 8th July 1880, No. 922, will be furnished to the Sanitary Commissioner.

20. The contribution to the Medical College and the Inspecting Vaccine Agency should be Rs. 1,890 each.

21. Grant III is—

	RS.
Endowment Fund ...	1,57,090
General Fund ...	37,820
Total ...	1,94,910

22. GRANT IV, MISCELLANEOUS.—The contribution to the Controlling Establishments at the Presidency should be Rs. 4,410 and that for the establishment in the Collector's office Rs. 890. The share of the cost of the District Audit Establishment chargeable to the funds of this circle should be Rs. 860.

23. Grant IV is—

	RS.
Road Fund ...	3,350
General Fund ...	5,820
Total ...	9,170

24. The General Reserve calculated according to the rules should be Rs. 4,740.

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

Receipts.		Expenditure.			
	RS.		RS.		RS.
Road Fund ...	2,28,690	Grant I ...	{ Road Fund ...	1,81,000	
Endowment Fund ...	3,17,640		{ Endowment Fund ...	31,840	
General Fund ...	79,860		{ General Fund ...	17,560	2,30,400
		" II ...	{ Endowment Fund ...	3,650	
			{ General Fund ...	12,870	16,520
		" III ...	{ Endowment Fund ...	1,57,090	
			{ General Fund ...	37,820	1,94,910
		" IV ...	{ Road Fund ...	3,350	
			{ General Fund ...	5,820	9,170
		General Reserve ...	...	...	4,740
		Balances.			
		Road Fund ...	...	44,340	
		Endowment Fund ...	...	1,25,060	
		General Fund ...	...	1,050	1,70,450
Total ...	6,26,190	Total ...	...	...	6,26,190

(True Copies and Extract.)

To the Chief Secretary to Government, Financial Department,
with one original letter, 4 enclosures, and a printed budget to be returned.
" President of the Local Fund Boards, Tanjore District.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras, with a spare copy of Board's Proceedings, dated 8th July 1880, No. 922.
" Accountant-General.

Exd. A. S. Rodgers.

*To which
The Secretary to Govt.
J.P. 12*

1881.
Board of Revenue,
MADRAS.

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

10.10.11
CURRENT NO 886/81
MURRAY

Dated March 25th.

Printed th.

Received *6/4*

PROCEEDINGS, 25TH MARCH 1881, No. 492.

MARCH.
No. 492. *10*

Local Fund Budget—of Tanjore Circle for
1881-82.—Reviewing and submitting to Gov-
ernment —.

X No 886 of 1881.

FINANCIAL DEPARTMENT. *28*

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following Proceedings

of the Board of Revenue, dated 25 March 1881 No 492

ORDER. *19 May 1881 No 896*

The estimated receipts and
charges of the Tanjore Local
Fund Circle for 1881-82 are com-
pared below with the sanctioned
and regular estimates for the
previous year.

	Estimate 1880-81	Regular Estimate	Estimate 1881-82
	Rs.	Rs.	Rs.
RECEIPTS.			
Balances	...	...	...
Road Fund	76030	116880	60770
Endowment Fund	160460	167960	150700
General Fund	35060	60360	32450
Allotments from General Revenue	...	...	...
Provincial Funds	...	...	...
For Roads	...	...	...
.. Schools	...	...	...
.. General purposes	...	...	...
Special Funds	14500	14200	18450
Cess on land	129000	129000	129000
Tolls	18000	18000	18170
Fees in Schools	670	670	...
Contributions from other Circles, &c.	1400	1540	1560
Receipts from Endowments, &c.	165060	179580	166950
Miscellaneous	740	4430	1340
Total	600920	692620	626190

CHARGES.			
GRANT I.			
<i>New Works.</i>			
Communications ...	22 270	33 090	65 970
Civil Buildings ...	47 750	8 440	11 950
Miscellaneous Public Improve- ments ...	5000	4000	3000
<i>Repairs.</i>			
Communications ...	110 380	111 030	85 810
Civil Buildings ...	8860	14 470	19 780
Miscellaneous Public Improve- ments ...	12 250	12 250	9850
<i>Cost of Local Fund Bonds Engraving</i> Establishment <i>W. D. S. P. Co.</i>	15 810	14 130	17 050
Petty Establishment ...			
Tolls and Ferries ...			
Tolls and Plant ...	4910	500	4900
Road Fund Reserve ...	11 700	10 000	12 090
Contributions to other Circles, &c.			
Miscellaneous ...	22 8930	208 710	230 400
GRANT II.			
Inspection ...	2290	2290	2290
Training Schools ...			
Local Fund Schools ...	8490	7780	3650
Salary Grants ...			
Results Grants ...	9000	7000	10 000
Miscellaneous ...	530	530	580
	20 310	17 600	16 520
GRANT III.			
Hospitals and Dispensaries ...	30030	22 680	27 460
Vaccination ...	4320	4820	4320
Medical Practitioners ...	300	100	100
Sanitation ...	20 380	21 620	17 970
Markets ...			
Choultries ...	134 860	149 030	134 910
Travellers' Bungalows ...	80	120	80
Miscellaneous ...	12 290	12 170	10 070
	20 220	21 090	19 490
GRANT IV.			
Establishment ...	4790	5450	9170
General Reserve ...		2000	4740
Balances ...			
Road Fund ...	44 100	64 770	44 340
Endowment Fund ...	100 440	150 700	125 060
General Fund ...	90	82450	1060
Total ...	600 920	692 120	626 190

The

2. The ⁸⁹⁰large increase of 30
 Rs 73,600 in the opening balance
 of the Regular Estimate over
 that of the Budget for 1880-81
 is ascribed to reduced ex-
 -penditure, particularly on
 Public Works, during 1879-80.
 The difference between the
 Accountant General's and the
 President's accounts is to
 be traced to the delay in
 the adjustment of accounts
 by the Accounts Department.
 As remarked on previous
 budgets a speedy settle-
 -ment of accounts is
 highly desirable. The ac-
 -counts of 1879-80 do
 not appear to have been
 closed till nearly twelve
 months

months after its expiry,
which is very unsatisfactory.
The Accountant General
should have furnished the
particulars of the balance
under each fund as pointed
out in the review of the
Chettipone Circle Budget.

The increase of Rs 3690 in
the item "Miscellaneous," is
said to be due to recoveries
of past expenditure shown
as refunds, and should have
been explained more parti-
cularly. A separate account
should be furnished for the
Railway guarantee fund.

The other variations have
been remarked on by the
Board of Revenue.

3. The estimated receipts
for

896 40

for 1881-82 include a con-
-tribution of Rs 4050 from
the Canal and Ferry Fund
for improving the approaches
to some of the ferries in the
Circle. The Land cess estimate
for last year Rs 127,000 is
repeated and the sum of Rs 1,200
-the proceeds of the additional
3 pie cess imposed by G.O.
dated 17th June 1880 - 1881
is set apart to form a
fund for the construction
of local lines of railway.
No receipts are expected
from school fees, as the
Circle Board have resolved
to convert the existing com-
-bined system schools into
Residual grant schools.

4. The allotment for Public
Works

Works appears to have been well considered. The majority of the new Road Works are unsanctioned; ~~for which~~ estimates are promised, but ~~until these are sanctioned~~ Under no circumstances should expenditure be incurred on them before estimates for them are duly sanctioned.

It is noted that the grant for repairs to roads shows a decrease below last year's owing to no provision having been made as in that year for special repairs to certain roads.

The provision for the Engineering Establishments includes Rs 800, being charges of supervision

⁵⁰
to be paid to the D.P.W. for roads along river embankments left under their ^{control} charge. In calculating the Road Fund reserve the estimated receipts from the additional Land Cess reserved for construction of Railways is correctly left out of account. The Government await the report called for from the Civil Board regarding the failure of the continued system schools and the inadequate provision for elementary education commented on by the Director of Public Instruction. The usual contribution of one fourth of the salaries of the Medical Subordinates attached to the dispensaries marginally noted is

Kidamungalam, Tiruvadi
and Tiruvadamardur.

Sanctioned

Sanctioned from Provincial Funds.

5. Deducting the sum of Rs 43,000 reserved for the Railway guaran-

-tee fund, the unallotted Road Fund balance is only Rs 1340 which ^{appears} ~~is~~ inadequate for so import-

-ant a Circle; A ~~large amount~~ ^{more} it should be saved by reduction of the allotment for new works ^{where possible} ~~if necessary~~.

6. With these remarks the Right Honorable the Governor in Council passes the Local Fund budget of the Saigon Civile for 1881-82.

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To
The Board of Revenue with 6 Encls.
" Revenue Department with copy
" Public Works do 3 of B.R.
" Subj. Genl. with the form of
" Sanitary Commission
" Director of Public Instruction
" Accountant General
" Pres. Municipal Commission
" Saigon City
with copy of B.R.

Desd 7/6/81

Abat of Pns
200
small

Local Fund Budget
Tanjore Circle 1887-88

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Govt. of 1187 } Madras.

FINANCIAL.

To

Dated
Recd.

}

187 . No.

Nos.

Recd
2257

896

Recd 2257

Page 11
Govt. of 1881 Madras.

Final

DISPOSED OF

18 MAY 81

BY G.O. No. 896

(12)

L.F. Budgets. Order passed
on 12th Nov 1880 regarding
the L.F. budget of the
Tanjore Circle for 1881/82.