Govt. of {1882} Madras.

FINANCIAL.

Order, dated 9th February 1882, *No.* 216.

B № 544 W & 2ª March 82

Recorded

(Sgd) R H S

Decentralisation Scheme.—Forwarding to Government of India, certainpapers together with the views of this Government on the question of the further extension of local self-government.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

9th February 1882, No. 216, Financial.

Read—the following letter from H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 16th December 1881, No. 4948:—

Book Department.

With reference to the Proceedings of Government in the Financial Department, No. 2040, dated the 21st October 1881, I have the honor to forward, herewith, two statements showing according to the proposed Provincial scheme the receipts and charges in 1880-81 under certain major heads of account which seem most likely to contain items fit for transfer to the control of local Committees.

ENCLOSURE No. 1.

STATEMENT showing according to proposed Provincial Scheme the Receipts in 1880-81 under those Major Heads which contain Items fit for Transfer to Local Committees.

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
RECEIPTS.	RS.	RS.	RS.	
XV. Minor Departments—				
Receipts on account of Model or Experimental Farms or Factories—				
Cinchona	..	22,873	..	
Model Farms	..	4,003	..	
Miscellaneous	..	3,664	..	
Emigration Fees	..	10,796	..	
Examination Fees	..	62,294	..	
Botanical and other Public Garden Receipts—				
Receipts from Botanical Gardens.	..	3,721	..	
Receipts from other Public Gardens.	..	2,706	..	
Total ..	..	1,10,057	..	

Statement showing according to proposed Provincial Scheme the Receipts, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
	RS.	RS.	RS.	
XVII. Police—				
Police supplied to Railways.	..	39	..	
Police supplied to Public Departments, private Companies, and persons.	..	41,552	..	
Cash receipts under Act XXXI of 1860.	..	175	..	
Fees, Fines, and Forfeitures—				
Police Receipts	..	24,196	..	
Pound Fund Receipts ..	..	1,96,276	..	
Police Lodging Fund Receipts.	..	..	23,314	
Contribution from Municipalities.	..	1,41,560	..	
Miscellaneous—				
Police Receipts	..	57,477	..	
Pound Fund Receipts ..	..	8,999	..	
Total ..	..	4,70,274	23,314	
XIX. Education—				
Fees, Government Colleges.	..	72,709	..	
Fees, Government Schools—				
High	..	32,310	..	
Middle	..	25,658	..	
Low	..	877	25,952	
Girls' Schools	..	864	..	
Government Normal Schools.	..	1,624	..	
Technical Schools ..	..	31,406	..	
Income from Endowments	..	..	4	
Contributions	..	..	1,857	
Sale Proceeds of Books ..	..	6,033	46,016	
Miscellaneous—				
Teachers' Certificate Examination Fees.	..	774	..	
Upper Primary Examination Fees.	..	2,099	..	
Miscellaneous	..	4,613	1,140	
Total ..	..	1,78,967	74,969	
XX. Medical—				
Medical College Fees ..	..	8,929	..	
Hospital Receipts	..	7,502	..	
Lunatic Asylum Receipts ..	..	*16,139	..	* Includes recoveries from Local Fund and Municipal Boards for diet, &c., of lunatics.
Medicines sold	..	604	1,571	
Contributions—				
Municipal Contribution for Medical College.	..	15,898	..	
Municipal Contribution for Vaccination and Sanitary Agency at the Presidency and for Midwife.	..	670	..	

Statement showing according to proposed Provincial Scheme the Receipts, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
	RS.	RS.	RS.	
XX. Medical—*continued.*				
Lump Contribution from Ootacamund and Coonoor Municipalities.	..	900	..	
Other Contributions ..	..	..	11,051	
Miscellaneous	..	†52,086	1,932	
Total ..	..	1,02,728	14,554	
XXIV. Miscellaneous—				
Premium on Bills	2,715	..	..	
Unclaimed Bills of Exchange of more than three years' standing.	85	..	..	
Premium on Money Orders.	252	..	..	
Lapsed Money Orders ..	668	..	..	
Sale of Old Stores and Materials.	..	2,881	..	
Unclaimed Deposits ..	..	29,055	..	
Miscellaneous Fees, Fines, and Forfeitures—				
Marriage and Burial Fees..	..	77	..	
Fees for the Registry of Passports.	..	8	..	
Fees for Stamping Weights and Measures.	..	15,390	..	
Fees for Registration of Copyrights.	..	22	..	
Other Fees	..	277	1,04,764	
Fees on Government audits.	..	2,754	..	
Rents	..	..	2,79,337	
Contributions	..	..	1,41,579	
Miscellaneous Receipts—				
Cash Recoveries of Service payments in previous years.	..	4,187	..	
Recoveries on account of Law Charges other than those in pauper suits.	..	2,882	..	
Refunds of Gratuity ..	..	468	..	
Sale of Wild Animals, &c., destroyed.	..	1,650	..	
Other Items	..	1,05,097	1,99,990	
Total ..	3,720	1,64,748	7,25,670	
XXVII. Other Public Works—				
Public Works in charge of Public Works Officers.	..	1,97,786	98	
Public Works in charge of Civil Officers.				
Tolls	..	..	5,08,550	
Sales of Lands, Houses, &c.	..	2,000	615	
Cemetery Receipts	..	2,916	..	
Miscellaneous	..	23	28,339	
Total ..	..	2,02,725	5,37,602	

† Contribution from Madras Municipality for 1879-80 .. 41,700
Adjustment on account of diet of famine patients paid in previous years 2,288
Miscellaneous 8,098
Total .. 52,086

Statement showing according to proposed Provincial Scheme the Receipts, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
XXVII. Other Public Works—*ctd.*	RS.	RS.	RS.	
Adjusting Heads—				
Contributions from Local to Provincial—				
Contribution from Local Funds (Act IV of 1871) on account of Medical College.	..	36,087	..	
Jungle Conservancy Fund—				
Departmental Jungles ..	..	..	87,414	
License Jungles	..	..	44,882	
Plantations and Topes ..	..	..	49,953	
Miscellaneous Receipts ..	..	..	52,792	
Total Jungle Conservancy Fund ..	..	..	2,35,041	
Irrigation Cess Fund—				
Cess on Lands	..	..	36,706	
Sundry Receipts	..	..	1,908	
Total Irrigation Cess Fund ..	..	..	38,614	

FORT ST. GEORGE,
16*th December* 1881.

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

STATEMEMT showing according to Proposed Provincial Scheme the Charges in 1880-81 under those Major Heads which contain Items fit for Transfer to Local Committees.

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE.	RS.	RS.	RS.	
17. Administration—				
Salary of Governor	..	1,26,409	..	
Staff and Household of Governor.	..	1,22,782	..	
Tour Expenses	..	1,405	..	
Council	..	1,22,880	..	
Legislative Council	..	11,753	..	
Civil Secretariat	..	2,51,621	..	
Military Secretariat	..	70,756	..	
Board of Revenue, Financial Commissioner and Establishment.	..	2,46,064	..	
Civil Offices of Account and Audit.	1,99,893	..	..	
Currency Department ..	34,396	..	..	
Money Order Office	204	..	..	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
Allowance to Presidency Banks.	59,969	..	..	
Rents, Rates, and Taxes ..	..	762	..	
Local Fund Establishments in Imperial Offices.	..	..	37,611	
General Establishments of Local Funds.	..	..	45,933	
Total ..	2,94,462	9,54,432	83,544	
18. Minor Departments—				
Meteorological Department ..	9,951	..	..	
Public Observatories	..	15,341	..	
Examinations (Covenanted and Uncovenanted).	..	78,235	..	
Emigration	..	24,561	..	
Cinchona Plantations	..	99,233	..	
Tea Nurseries and Plantations.	..	..	..	
Census	51,208	..	..	
Donations to Scientific Societies, &c.	..	3,500	..	
Public Exhibitions and Fairs.	..	2,841	..	
Government Bull and Stallion Charges.	..	3,803	..	
Gazetteer and Statistical Memoirs.	2,000	..	..	
Exploration for Coal and Minerals.	..	6,434	..	
Archæological Department ..	3,376	..	..	
Miscellaneous	..	355	..	
Model Farms, Provincial—				
Model Farms	..	24,003	..	
Share chargeable to Pound Fund Surpluses.	..	19,762	..	
Botanical and other Public Gardens—				
Botanical Gardens—				
Superintendent	..	3,600	..	
Establishment	..	2,085	..	
Miscellaneous	..	6,761	..	
Government Parks—				
Chepauk Park	..	3,654	..	
Sim's Park	..	1,497	..	
Upper Norwood Park ..	..	883	..	
Stonehouse Park	..	594	..	
Old College Park	..	17	..	
Provincial Statistics—				
Establishment, &c., Charges for the preparation of Trade Returns.	..	7,546	..	
Rain Gauges	..	61	..	
Birth and Death Registration.	..	10,741	..	Charges incurred by Collectors.
Provincial Museums	..	14,578	..	

Statement showing according to proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
Rents, Rates, and Taxes ..	..	1,698	..	
Petty Construction and Repairs.	..	7	..	
Total ..	66,535	3,31,790	..	
20. Police—				
Guards for the Customs and Salt Departments.	3,13,431	..	..	
Presidency Police	..	1,87,178	..	
Superintendence	..	1,92,528	..	
District Executive Force ..	..	34,05,853	22,699	
Village Police	..	8,090	..	
Collection of Cattle Trespass Fines.	..	1,14,571	..	
Total ..	3,13,431	39,08,220	22,699	
22. Education—				
Direction (Director of Public Instruction and Office).	..	41,208	..	
Inspection—				
Inspectors of Schools	..	66,159	..	
Allowance for Clerks and Contingent Expenses.	..	8,540	..	
Travelling Allowances ..	..	13,253	..	
Deputy Inspector of Schools	..	55,837	..	
Allowance for Clerks and Contingent Expenses.	..	11,422	..	
Travelling Allowances ..	..	28,050	..	
Inspection of Lower-class Schools.	..	..	68,370	
Superintendent of Hill Schools.	..	1,361	..	
Official Postage	..	2,959	..	
Miscellaneous	..	2,708	..	
Government Colleges—General.				
Principals	..	36,951	..	
Professors and Assistant Professors.	..	49,020	..	
Masters and Teachers ..	..	1,23,740	..	
Librarian	..	360	..	
Clerk and Servants ..	..	7,418	..	
Travelling Allowance ..	..	721	..	
Official Postage	..	122	..	
Value of Books, Scientific Instruments and Apparatus.	..	3,021	..	
Cost of European Stores ..	..	108	..	
Miscellaneous	..	7,874	..	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*contd.*	RS.	RS.	RS.	
Government Colleges—Special (Civil Engineering College)—				
Principal	..	10,389	..	
Masters and Teachers ..	..	15,255	..	
Travelling Allowance ..	..	132	..	
Librarian	..	360	..	
Clerks and Servants ..	..	1,905	..	
Stipendiary Students ..	..	3,273	..	
Official Postage	..	47	..	
Books and Instruments ..	..	277	..	
Miscellaneous	..	1,437	..	
Government Schools (High)—				
Head Masters, Masters, and Teachers.	..	50,767	..	
Clerks and Servants ..	..	2,342	..	
Library Books and Maps ..	..	648	..	
Travelling Allowance ..	..	377	..	
House-rent	..	488	..	
Official Postage	..	58	..	
Miscellaneous	..	2,202	..	
Government Schools (Middle)—				
Head Masters, Masters, and Teachers.	..	61,785	..	
Clerks and Servants	..	3,229	..	
Library Books and Maps ..	..	1,423	..	
Travelling Allowance ..	..	254	..	
House-rent	..	1,134	..	
Official Postage	..	133	..	
Miscellaneous	..	3,404	..	
*Government Schools (Low)—				* Provincial expenditure is now incurred in six districts.
Head Masters, Masters, and Teachers.	..	10,493	1,69,621	
Clerks and Servants ..	..	411	11,356	
Library Books and Maps ..	..	50	..	
Travelling Allowance ..	..	9	..	
House-rent	..	287	..	
Official Postage	..	11	..	
Miscellaneous	..	766	33,988	
Girls' Schools—				
Masters and Teachers ..	..	3,725	..	
Establishment	..	562	..	
Miscellaneous	..	343	..	
House-rent	..	226	..	
Normal School or Training College—				
Head Masters, Masters, and Teachers.	..	20,752	..	
Clerks and Servants	..	1,594	..	
Library Books and Maps ..	..	326	..	
Travelling Allowance ..	..	148	..	
Official Postage	..	29	..	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*contd.*	RS.	RS.	RS.	
House-rent	..	122	..	
Cost of European Stores ..	..	8	..	
Miscellaneous	..	997	..	
Female Normal Schools ..	..	11,137	..	
Technical Schools (School of Industrial Arts and of Ordnance Artificers).	..	47,322	..	
Scholarships—				
In Colleges	..	6,328	..	
In Schools	..	13,154	..	
Prizes—				
In Colleges	..	40	..	
In Schools	..	355	..	
Government Book Depôt ..	..	5,553	14,692	
Grants-in-Aid—				
To Schools	..	1,32,923	14,159	
To Girls' Schools	..	29,786	..	
To Private Educational Buildings.	..	643	..	
To Eleemosynary Schools ..	..	2,459	..	
To Municipal Funds ..	..	894	..	
Payments by Results ..	..	66,875	1,59,199	
Miscellaneous—				
Purchase and Collection of Oriental Manuscripts.	..	3,838	..	
Translators	..	1,000	..	
Gymnasium	..	299	..	
Contribution to Municipalities.	..	..	1,000	
Miscellaneous	..	5,757	..	
Total ..	..	9,91,373	4,72,385	
23. Ecclesiastical—				
Ecclesiastical Establishment ..	3,36,770	..	..	
Cemetery Establishment, Provincial.	4,675	..	..	
Rents, Rates, and Taxes ..	848	..	..	
Total ..	3,42,293	..	..	
24. Medical Services—				
Medical Establishment ..	..	4,22,690	..	
*Vaccination—				
Superintendent	..	10,637	..	
Deputy Superintendents ..	..	2,274		
Vaccinators and Assistants ..	..	2,870		
Clerks and Servants	..	660	1,19,090	
Travelling Allowances ..	..	3,305		
Official Postage	..	217		
Miscellaneous	..	831		

* The Provincial expenditure is incurred on account of the office of the Inspector of Vaccination at Madras and on account of the Hill Tracts of Ganjam, Jeypore, Gudem, Bhadráchalam and the Cantonments of Bangalore and Secunderabad.

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Item.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
*Medical School and College ..	..	57,115	..	†This charge is recovered from Local Fund Boards and Municipalities and shown on the receipt side.
†Hospitals and Dispensaries—				‡These charges are incurred chiefly on account of the General Hospital, Hospital for Women and Children, and Leper Hospital at Madras, and on account of portion of pay of medical subordinates of the Hospitals in the Districts which is not borne by Local Fund Boards or Municipalities.
Surgeons and Physicians	..	74,093	2,117	
Apothecaries	..	34,249	..	
Hospital Assistants	..	30,243	75,940	
Native Medical Pupils ..	..	1,652	2,505	
Female Pupils and Midwives.	..	..	..	
Matrons and Nurses	..	12,264	..	
Clerks and Servants	..	19,591	35,396	
Travelling Allowance ..	..	1,448	..	
Diet of Patients, Clothing, &c.	..	58,133	22,578	
Rent of Buildings	..	2,520	..	
Medicines and Supplies ..	..	48,759	44,795	
Petty Construction and Repairs.	..	1,200	..	
Official Postage	..	282	..	
Service Telegrams	..	9	..	
Rampa Charges	..	1,753	..	
Miscellaneous	..	15,911	44,493	
Deduct amount recovered from Municipalities.	..	— 57,848	..	
Lying-in Hospital—				
Surgeons and Physicians ..	..	16,631	..	
Apothecaries	..	3,046	..	
Hospital Assistants	..	795	..	
Female Pupils and Midwives.	..	3,604	..	
Matrons and Nurses	..	2,247	..	
Clerks and Servants	..	2,097	..	
Travelling Allowance ..	..	..	..	
Diet of Patients, Clothing, &c.	..	10,640	..	
Official Postage	..	7	..	
Miscellaneous	..	3,672	..	
Eye Infirmary—				
Surgeons and Physicians ..	..	13,800	..	
Apothecaries	..	1,940	..	
Hospital Assistants	..	220	..	
Matrons and Nurses	..	142	..	
Clerks and Servants	..	1,320	..	
Travelling Allowance ..	..	..	..	
Diet of Patients	..	5,143	..	
Rent of Buildings	..	2,583	..	
Official Postage	..	5	..	
Miscellaneous	..	1,040	..	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
*Lunatic Asylums	..	61,507	..	* The charges are incurred at Madras, Vizagapatam, and Calicut, and portion of them is recovered from Local Fund Boards and Municipalities and shown on the receipt side.
Lock Hospitals	..	13,146	..	
Sanitary Commissioner and Health Officer's Department.	..	45,585	..	
Chemical Examiner—				
Chemical Examiner	..	8,880	..	
Clerks and Servants	..	1,896	..	
Miscellaneous	..	320	..	
Grants for Medical Purposes—				
Grants to Hospitals and Dispensaries supported from private resources.	..	2,494	5,898	
Miscellaneous	..	398	..	
Contributions to Municipalities, &c.	..	..	64,811	
Contributions to Local Fund Circles.	..	..	1,000	
Total ..	..	9,48,016	4,18,623	
30. Miscellaneous—				
Travelling Allowances to Covenanted and Uncovenanted Officers attending examinations.	..	447	..	
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committee.	..	6,900	..	
Charges for remittance of Treasure.	40,171	..	..	
Discount on Supply Bills ..	3,106	..	..	
Special Commission of Enquiry	..	33,862	..	
Allowances to Civil Servants out of employ.	..	785	..	
Donations for Charitable Purposes—				
Maintenance of strangers and indigent persons.	..	4,693	..	
Batta to paupers in Criminal Courts.	..	96	..	
Lungerkhanas at Madras, Vellore, Arcot, and Kurnool.	..	17,742	..	
Foundling Hospital	..	492	..	
Friend-in-Need Society ..	..	7,286	..	
Sailors' Home	..	1,200	..	
Native Choultries and their Contingencies.	..	11,254	..	
Native Poor Asylum	..	9,387	..	
Civil Orphan Asylums, Black Town.	..	1,200	..	
Orphan Asylum, Ganjam ..	..	766	..	
Do. Vizagapatam.	..	3,382	..	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
Roman Catholic Orphanage, Vellore, Madras, and Parcherry Poor School.	..	5,095	..	
Roman Catholic and Protestant Orphanage, Bellary.	..	4,091	..	
Roman Catholic Orphanage, Vizagapatam.	..	625	..	
Charges on account of Native crews of vessels sailing under British colors shipwrecked.	..	578	..	
Grants-in-aid to Bangalore Cantonment Orphanage.	..	300	..	
Allowance for Roman Catholic Chapels in Maisur.	..	300	..	
Bangalore Pensioners' Widows' and Orphans' Fund.	..	300	..	
Gordon Refuge, Saint Thomé.	..	1,200	..	
Burial of paupers	..	1,524	..	
Subsistence allowance of a released convict.	..	72	..	
Grants-in-aid for the support of famine orphans.	..	5,500	..	
Miscellaneous	..	695	..	
Rewards for the destruction of wild animals.	..	18,256	..	
Cost of Books and Publications.	..	10,496	..	
Charges on account of European vagrants.	..	29,634	..	
Rents, Rates, and Taxes ..	..	26,338	..	
Petty Establishments	..	17,199	4,70,259	
Miscellaneous and Unforeseen Charges—				
Loss on specie remittances ..	..	1,351	..	
Loss of public money ..	..	7,105	..	
Miscellaneous	..	14,312	26,156	
Rampa charges	..	252	..	
Contribution from Pound Fund to Municipal Funds.	..	1,695	..	
Contribution from Pound Fund to Municipalities, &c.	..	..	2,608	
Contribution from Pound Fund to Local Fund Circles.	..	..	2,000	
Contribution from Canal and Ferry Fund.	..	..	82,938	
Petty Construction and Repairs—				
Village Chavadies (Rest-houses) and Ghat huts.	..	..	2,646	
Roads at Bhadráchalam and Rékapalle.	..	..	500	
Total ..	43,277	2,46,410	5,87,107	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
34. Other Public Works—				
Public Works in charge of Civil Officers—				
Provincial Services, Proper ..	..	62,586	..	
Cattle Pound Fund	..	2,538	..	
Convict Labor Fund ..	..	9,143	..	
Local Funds Act IV of 1871.	..	..	29,67,874	
Jungle Conservancy Fund ..	..	..	95	
Canal and Ferry Fund ..	..	..	8,509	
Public Works in charge of Public Works Officers—				
Provincial Service, Proper ..	..	14,84,913	..	
Cattle Pound Fund	..	16,112	..	
Convict Labor do.	..	12,438	..	
Local Funds Act IV of 1871.	..	..	2,64,546	
Jungle Conservancy Fund ..	..	..	185	
Canal and Ferry Fund ..	..	..	40,004	
Total ..	..	15,87,730	32,81,213	
Jungle Conservancy Fund.				
Formation, &c., of Jungles, Plantations, and Topes.	..	..	80,864	
Superintendent, Watchers and Peons and permanent Gardeners.	..	..	83,100	
Establishment in Collector's Office on account of Jungle Conservancy.	..	..	685	
Establishment of the Board of Revenue on account of Jungle Conservancy.	..	..	2,132	
Public Works in charge of Public Works Officers.	..	..	185	
Public Works in charge of Civil Officers.	..	..	95	
Contribution from Local to Provincial.	..	..	97	
Total ..	..	..	1,67,158	
Irrigation Cess Fund.				
Irrigation Establishments and Charges.	..	..	33,106	
Total ..	..	..	33,106	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
Village Service Fund.				
Refunds of Village Fees, &c..	..	..	115	
Village servants	..	..	29,02,730	
Village Chavadee houses and Ghat huts.	..	..	2,646	
Total ..	..	..	29,05,491	

FORT ST. GEORGE.
16th December 1881.

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

Read—the following Proceedings of the Board of Revenue, dated 1st February 1882, No. 338 :—

Read—again the following Proceedings of the Board of Revenue, dated 5th December 1881, No. 3051 :—

ABSTRACT.—Submitting remarks on the Decentralization Scheme.

Read—also the following letter from H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Secretary to the Board of Revenue, dated, Fort St. George, 18th January 1882, No. 164 :—

ABSTRACT.—Forwards a copy of letter, with enclosures, to the Chief Secretary to Government, Financial Department, forwarding two statements showing, according to the proposed Provincial Scheme, the receipts and charges for 1880-81 under certain Major Heads of Account which seem most likely to contain items fit for transfer to the control of Local Committees.

ENCLOSURES Nos. 1 and 2.—Statements.

Resolution —

IN continuation of the Proceedings quoted above on the proposed Decentralization Scheme, the Board resolve to submit their opinion on the cognate question of the further extension of local self-government, as called for in G.O., dated 21st October 1881, No. 2040.

2. This question is dealt with in paragraphs 10 and 11 of the Resolution of the Government of India, dated 30th September last, No. 3353, and in their letter, dated 10th October, No. 3515. The Local Governments are directed to scrutinize Provincial, Local, and Municipal Accounts with the view of ascertaining, 1st, what items of receipt and charge can be transferred from Provincial to Local heads for administration by Committees comprising non-official and, wherever possible, elected members; 2nd, what redistribution of items is desirable in order to lay on Local and Municipal bodies those which are best understood and appreciated by the people; 3rd, what measures, legislative or otherwise, are necessary to ensure more local self-government; 4th, how Local and Municipal taxation throughout the Empire can best be equalized.

The Government of India indicate Medical, Education, and Public Works as the heads of account under which Provincial expenditure can probably be transferred with greatest advantage to local control, and suggest that Municipalities should be relieved altogether from contribution towards the cost of the Police, as they practically exercise no control over the force, an equivalent charge on account of Education, Medical, or Public Works of local interest being substituted. It is explained that it is not the intention that the transfer of control of expenditure should involve any addition to existing local burdens, and that a simultaneous transfer of receipts sufficient to meet any net balance of additional expenditure which may arise must be made. Receipts connected with any head of expenditure transferred to local control must be transferred at the same time, and if additional funds must be found, it is suggested that this may be arranged by assigning to local bodies the receipts from Pounds, or a share of the Assessed Taxes collected within the area of their jurisdiction. Advantage is to be taken, as far as possible, of the existing local bodies, and where no such agency is available Committees are to be constituted. The question of the sufficiency of the existing legislative enactments for the administration of the funds is at the same time to be considered.

3. As regards Madras in particular, the Government of India remark that the Municipal organization appears to be fairly complete, but that it is desirable to substitute some other charge for that now imposed on account of Police; that as regards Local Funds, expenditure on Education and Medical appears capable of augmentation; and that a portion of the Provincial outlay on Public Works might be transferred to local control.

4. The Board have not the detailed information which would enable them to institute a comparison with other Provinces, but they believe that it would be found that in regard to local self-government Madras is in advance of other parts of India. The Municipal bodies in the Mofussil in this Presidency are unfettered by official control, save such as is exercised by the Collectors and Divisional Officers in their capacities of Presidents and Vice-Presidents, and such influence is, as a rule, admitted by the people to be beneficial. As regards the administration of Local Funds, the Board are confident that Madras will bare comparison with any other Province both as to the amount and variety of work done and with reference to the organization of the Local Boards and the manner in which they carry out their duties, but they do not think it would be in the interests of the local tax-payers to emancipate them wholly from official control. They are still in their infancy, and a certain amount of restraint is necessary to prevent them from becoming involved in difficulties to extricate them from which the aid of the State would have to be invoked. Little by little, as the masses begin to apprehend the aim and object of the institutions, the people outside the narrow circle of the members of the Board will make their voice heard and urge their requirements, and when the Local Boards begin to feel the pressure of public opinion, official control may perhaps be gradually relaxed, though the time must still be distant.

5. The Board do not consider that the constitution of these bodies requires any modification at present. The Acts which regulate the administration of the funds require that at least half of the members shall be non-officials, and in their selection care is taken that, as far as possible, the different sub-divisions and interests of the district are represented. Government are empowered to appoint Sub-Committees for the management of local institutions in subordination to the Local Fund Board, but it is necessary that the general administration should be in the hands of one Committee for each district, and the formation of Sub-Committees cannot be carried farther than it is at present. In the first place, men of education and intelligence, with leisure to devote to the public interests, are not available in the rural tracts; even for Central Committees it is sometimes difficult to secure sufficient non-official members of the class required; and, secondly, such a plan of operations would tend to disconnected action and patch-work, entailing a waste of funds. The chief lines of communication connecting the centres of trade which benefit the majority demand attention before improvements can be carried out to any large extent in the more remote

Section 33, Act IV of 1871.

tracts. It would retard progress materially if before these important objects were attained available resources were frittered away in petty village works, and the relative importance of the various projects brought forward can only be properly estimated by a central body. The Divisional Officers, who are well acquainted with the wants of their respective charges, are members of the Local Boards, and Tahsildars and occasionally non-official members bring to notice local requirements, so that the interests of all parts of the district are equally considered. The rules, moreover, require that a certain proportion* of the land-cess raised in each taluk should be expended on the communications within that area, and this principle might be extended to the appropriation of the available funds to other objects, such as Education, Sanitation, &c.; without any rule it is in practice so applied by the Boards themselves when weighing the claims of several departments representing each their own interests, and it is not desirable to fetter their discretion.

*Not less than 25 per cent. of the portion of the cess applicable to roads, *i.e.*, the two-thirds credited to the Road Fund.

6. As regards the question of legislation, the Board consider that the existing enactments suffice for efficient working. The powers of Government and the local bodies respectively are clearly defined, and no misunderstanding on this point has occurred. As already observed, a greater measure of independence of State control cannot safely be accorded at present.

7. Before considering the advisability of transferring additional responsibilities the share in the administration now devolving on local bodies may briefly be noticed. The accompanying statements show the receipts and charges of Local and Municipal Funds for 1879-80, the latest year for which details are readily available, and 1871-72, the first year of working. The vigorous condition of those bodies and the aid they afford to the administration of the country may be inferred from the large proportion in which they contribute to and manage the expenditure under the important heads of Public Works, Education, Medical, and Sanitation. It must be remembered that the responsibility of meeting this expenditure up to eleven years ago devolved on the Imperial Government, and that in so far as it was met the Imperial Exchequer has been relieved. The greatest assistance afforded to Imperial resources was in the item of Public Works. All roads and communications, except the Buckingham Canal, a few roads in wild tracts maintained for political purposes, some cantonment roads and ghat lines, are now the care of the Local Fund Boards, and in the early days of their existence the obligations of the State were acknowledged by liberal grants-in-aid which, owing to the inadequacy of Imperial assignments to Provincial Funds (*vide* paragraph 6, Board's Proceedings, dated 5th December last, No. 3051), have dwindled to a mere nothing. The natural consequence is that the sphere of action of the Local Boards has been much restricted, but it may be restored to its former limits if the Board's proposals in regard to Decentralization are accepted, and it becomes possible to revive the grants formerly made.

The receipts under all heads (Local and Municipal) aggregated no less than 70 lakhs, of which an inappreciable portion was contributed from Provincial Funds. The expenditure on Public Works, including establishment charges, was no less than 28 lakhs; $4\frac{1}{2}$ lakhs were devoted to Education, $5\frac{3}{4}$ lakhs to Medical, and $5\frac{1}{4}$ lakhs to Sanitation. Charitable endowments to a large amount were also administered by these bodies, and liberal contributions made to Medical and Charitable Institutions not under their management. The expenditure on Public Works would have been much higher but for the restrictive orders of Government in consequence of the financial pressure.

8. The Board will now proceed to consider the different heads of Provincial expenditure in the order in which they appear in the Budget Estimates, in view to the determination of the question whether the transfer to local management of any of the charges is expedient.

Refunds.—The transfer of charges under this head can only be carried out to the extent of the transfer of the services to which the refunds relate.

Registration, Printing, Marine, Stationery, Office-rent, and Taxes must remain Provincial.

Jails.—It would be manifestly inexpedient to transfer to local bodies the control of the Central and Presidency Jails. As regards District Jails and Lock-ups, the Board are not in favor of any change. It is not likely that convict labor would be utilized more profitably than it is at present, whereas discipline would certainly suffer and there would be no uniformity of treatment which is secured by placing all jails under one authority. Supervision would be practically in the hands of the President, whose time is fully occupied already, whilst his occasional inspection is secured by his position as official visitor in his capacity of District Magistrate. Any interference on the part of the different members of the Board with the internal management would prove mischievous, and the control must necessarily be vested in one person.

Police.—The Government of India have already decided that this is not a proper charge on Local Funds. Any relief which may be afforded in this direction will enable Municipalities to promote the objects which more appropriately fall to their management.

Education.—The Government of India desire that in the case of the Education and Medical Services each minor head of Provincial expenditure should be separately considered, the reasons for or against transfer being stated. The budget sub-heads are marginally noted. It will doubtless be admitted that the transfer of primary education must precede that of higher education, and it will be best to take the seventh sub-head first.

1. University.
2. Direction.
3. Inspection.
4. Government Colleges, General.
5. Civil Engineering College.
6. Government Schools, Higher Class.
7. Do. do. Lower do.
8. Girls' Schools.
9. Normal Schools.
10. Technical Schools.
11. Scholarships.
12. Prizes.
13. Government Book Depôt.
14. Grants-in-aid.
15. Payments by Results.
16. Miscellaneous.

Appended is a statement obtained from the Director of Public Instruction showing the position of primary education at the close of 1880-81. The total number of schools to be dealt with is over 11,000; only about 1,000 are under the direct management of the local bodies, but about two lakhs of rupees were expended during the year in grants-in-aid to private schools; the number so aided is not given. More than 5,000 schools at present unaided are waiting to pass into the aided list. The total expenditure on the Government and aided private schools was $11\frac{3}{4}$ lakhs. The question is whether local bodies can undertake this increase of responsibility and work; the Board are of opinion that they cannot. The members of the Boards could not personally do much in the way of inspection and management, and as there would be no longer necessity for maintaining the present staff of Government Inspectors, a reduction must be made and inferior agency would have to be substituted in each district. By degrees the sphere of action of the local bodies may possibly be widened, but at present the sole control of primary education even seems in excess of their powers. It is unnecessary, therefore, to consider separately the sub-heads relating to higher education.

Medical.—The sub-heads are marginally noted. The statement furnished by the Accountant-General shows that under Vaccination the only expenditure at present treated as Provincial is incurred on account of the office of Inspector of Vaccination at Madras and on account of certain Hill Tracts and Cantonments. Local bodies already contribute towards the cost of the Medical Schools and College, and all Hospitals and Dispensaries, except those at the Presidency Town which must remain Provincial, are supported from

1. Medical Establishments.
2. Sanitary do.
3. Vaccination.
4. Hospitals and Dispensaries.
5. Lock Hospitals.
6. Medical Colleges.
7. Lunatic Asylums.
8. Chemical Examiner.
9. Grants for Medical purposes.
10. Office of Surgeon-General, Madras.

Local and Municipal Funds and locally managed. The pay of the Civil Medical Subordinates employed in such institutions is also debited to Local, except a certain proportion contributed in consideration of services rendered to the State. A portion of the charges on account of Lunatic Asylums is also borne by local bodies, the cost of maintenance of lunatics being recovered from the Committee of the district or town to which the lunatic belongs. The charges on account of the Surgeon-General, Sanitary Commissioner, and Chemical Examiner must remain Provincial. Thus it does not appear that any further transfer of control is possible under this head.

Minor Establishments.—The Board do not think any of the items under this head are suitable for transfer. The District Post Establishments, which are the Collector's means of communication with his officials, are placed under the administration of the Postmaster-General, because experience showed that the supervision of one central authority was advantageous, and as lines become self-supporting they are absorbed into the Imperial system. The Local Boards are not in a position to manage the District Post as efficiently as the Postmaster-General, and the Board do not recommend any change. Cemeteries, Model Farms, and Botanical Gardens are not suitable for transfer.

Miscellaneous.—Under this head the only items which the Board see no objection to making over to local management is the stamping of weights and measures. The expenditure under this head is, however, inconsiderable. Native Choultries entered in the Accountant-General's list under Provincial have already been made Local.

Public Works.—As already remarked, all the communications throughout the country, with the exception of the Buckingham Canal and a few special roads, have already been handed over to Local Fund Boards, as well as most works under Miscellaneous Public Improvement. Civil Buildings cannot be transferred to local bodies; there is therefore no room for extension in this direction.

Considerable addition might, however, be made to the powers of Local Fund Boards in respect of sanctioning outlay, a vast amount of reference to this Board might thereby be saved, and the time seems to have arrived for this enlargement of powers. This can, however, be done under the existing Act by a simple recasting of the rules promulgated by Government. The Board propose therefore to address the Government separately on these details.

9. To sum up, the scrutiny shows that a very large proportion of the expenditure under the heads indicated by the Government of India as suitable for transfer is already controlled by local bodies, the remainder being incurred in connection with the supervision which the State must maintain for the exercise of the necessary regulation of the action of such bodies or on objects in which local interests are not concerned. The ratio of expenditure locally controlled to Provincial according to the statements furnished by the Accountant-General is as follows:—

——	Provincial.	Local.	Proportion.
	RS.	RS.	
Education	9,91,373	4,72,385	32 per cent.
Medical	9,48,016	4,18,623	30 „
Public Works	15,87,730	32,81,213	67 „
Miscellaneous	2,46,410	5,87,107	69 „

In brief the views of the Government of India have, except as regards the Police, been for some time anticipated in this Presidency.

(True Extract.)

(Signed) C. A. GALTON,
Secretary.

APPENDIX I.

STATEMENT showing the Receipts and Charges of Local Funds for the Years 1871-72 and 1879-80.

Items.	1871-72.	1879-80.	Items.	1871-72.	1879-80.
Receipts.	RS.	RS.	*Expenditure.*	RS.	RS.
1. Contributions from Provincial Funds	9,50,893	72,497	1. Outlay on Works	*31,99,746	*20,75,041
2. Contributions from Special Funds	3,45,536	3,00,370	2. Public Works Establishments and Contingencies	6,95,798	5,29,861
3. Land Cess	23,45,721	43,72,295	3. Education	1,69,891	3,87,059
4. Tolls	1,03,804	3,36,177	4. Medical	23,639	2,34,980
5. Endowments	45,520	3,38,752	5. Vaccination	47,887	1,17,671
6. Miscellaneous	53,692	2,30,935	6. Sanitation	43,916	2,18,381
			7. Choultries	25,317	2,20,182
			8. Contributions to Medical and Charitable Institutions ..	21,113	80,662
			9. Administration	27,558	71,219
			10. Miscellaneous	517	81,624
Total ..	38,45,166	56,51,026	Total ..	42,55,382	40,16,680

* The difference is under New Works, the outlay thereon in 1871-72 being Rs. 12,94,000 against Rs. 2,74,000 in 1879-80, owing to the orders of Government restricting expenditure on Public Works and prohibiting any outlay on New Works (G.O., dated 29th November 1878, No. 2128, Financial Department).

APPENDIX II.

STATEMENT showing the Receipts and Expenditure of the Municipalities in the Madras Presidency for the Years 1872-73 and 1879-80.

Items.	1872-73.	1879-80.	Items.	1872-73.	1879-80.
Receipts.	RS.	RS.	*Expenditure.*	RS.	RS.
1. Tax on Houses and Lands ..	2,60,514	4,76,288	1. Public Works	3,95,324	2,29,348
2. Licenses and Trades ..	1,96,946	2,97,124	2. Education	45,024	64,585
3. Tax on Vehicles and Animals	80,974	1,01,150	3. Medical	1,13,722	2,24,891
4. Tolls and Ferries	3,27,152	2,52,148	4. Vaccination	8,546	
5. Miscellaneous	1,75,730	1,73,530	5. Registration of Births and Deaths	9,739	9,387
6. Contributions from Local and Provincial Funds ..	71,620	1,01,347	6. Conservancy	2,88,363	2,93,414
			7. Lighting	49,130	52,372
			8. Supervision	1,08,120	1,00,276
			9 Miscellaneous	75,394	1,28,220
			10. Contribution to Local and Provincial Funds ..	..	1,67,692
			11. Police	..	84,115
Total ..	11,12,936	14,01,587	Total ..	10,93,362	13,54,300

APPENDIX III.

STATEMENT showing the Number, Attendance, and Cost of Primary Schools, including the Primary Departments, on 31st March 1881.

Classification of Schools.	Number on 31st March 1881.	Attendance on 31st March 1881.	Expenditure from Provincial Funds.	Expenditure from Local Funds.	Expenditure from Municipal Funds.	Expenditure from Other Sources, Fines, &c.	Total Expenditure.
			RS.	RS.	RS.	RS.	RS.
Government Schools under the direct management of the Educational Department	117	5,157	40,593	..	93	16,783	57,469
Government Schools under the management of the Local Fund Boards ..	993	31,753	2,016	1,53,394	136	21,870	1,77,416
Government Schools under the management of the Municipal Commissioners.	121	6,328	1,190	..	27,456	13,015	41,661
Private Schools aided from Provincial, Local, and Municipal Funds	5,846	166,056	1,07,885	1,78,148	34,368	5,82,528	9,02,929
Unaided Private Schools	5,215	94,827	..	..	..	2,34,269	2,34,269

Order—dated 9th February 1882, No. 216, Financial.

Ordered that the following letter be sent to the Government of India:—

[Here enter No. 217, dated 9th February 1882].

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Board of Revenue.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General, with Government.
" Inspector-General of Police.
" Public Works Department.

Exd. J. Wright.

Govt. of {1882} Madras.

FINANCIAL.

Order, dated 9th February 1882, *No.* 216.

B. No. 544 W.S/2 March/82

Recorded.

(Sgd) R.H.S.

Decentralisation Scheme.—Forwarding to Government of India, certainpapers together with the views of this Government on the question of the further extension of local self-government.

FINANCIAL DEPARTMENT.

9th February 1882, No. 217, Financial.

Letter—from

THE HON. R. DAVIDSON, C.S.I.,
Chief Secretary to the Government of Fort St. George,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND COMMERCE.

SIR,

The subject of the further extension of local self-government treated of in your letter of the 10th October last, No. 3515, has been carefully considered by this Government, and I am now directed to forward, for the information of the Government of India, copy of Government Proceedings of this date, containing communications from the Board of Revenue and Accountant-General, which will show that the details of the heads of account to which attention was drawn have been closely scrutinized. The views expressed by the Board of Revenue are shared by His Excellency the Governor in Council, the fact being, as is indeed admitted by the Government of India, that in this Presidency Municipal and Local Agency is already almost exclusively employed in lieu of State Agency for the services specified. This Government will certainly persevere in the path which they adopted when the local Acts III and IV of 1871 were passed, which fully admit of the extensive development of the services in question; but at present His Excellency in Council does not see his way to adding to the list of those services.

2. If the intentions of the Government of India in regard to decentralisation are rightly apprehended, it will be within the power of the Madras Government to relinquish the Municipal contribution for Police, and the money thus set free will serve to promote the services already transferred.

3. Among the objects to which additional means may be usefully applied, as they become available, may be named—

Normal Schools for Primary and Lower Class Schoolmasters;
Female Education, Primary and Lower Class;
Scholarships or Bursaries for Lower Class Schools;
Industrial Schools;
School Libraries;
Medical (including Midwifery) training for taluk and village practice.

In all these directions something is already being done, but mainly at Municipal and Local (*not* at Provincial) cost; and, although more may be done as funds become available, there appears to be little opening for the transfer of services from Provincial to Local administration in greater *number* than has already been done.

4. Under Public Works the transfer has, it is thought, been already made as complete as possible; for while, with hardly an exception save a few ghát roads and the Buckingham Canal, the communications of the Presidency have been handed over to Local and Municipal bodies, the erection or maintenance of Civil buildings cannot

be rightly or economically imposed on or entrusted to them. Miscellaneous public improvements for sanitary objects or public convenience are already mainly effected at their cost.

5. Under "Medical" the Hospitals and Dispensaries in Towns and Districts are maintained almost entirely from Municipal and Local Funds, which also contribute the amount necessary for training the staff of practitioners required for this service.

6. The cost of Vaccination is also mainly borne by them, and it is in contemplation to establish at their cost an extended system of sanitary inspection.

7. As regards Education, the cost of primary education is almost entirely borne by these funds, and I am directed to point out that Madras Acts III and IV of 1871 fully admit of local administration of *higher-class* education, but it has in practice been found necessary to guard against the tendency to provide superior education, at the cost of the tax-payers, for the children of a very limited class, which is perfectly well able to pay for it; while the primary instruction of the people was correspondingly neglected.

I have the honor to be,
Sir,
Your most obedient servant,

R. DAVIDSON,
Chief Secretary.

FORT ST. GEORGE,
9th February 1882.

Exd. J. Wright.

1882

FINANCIAL DEPARTMENT.

From the Government of Fort St. George.

Letter, dated 9th February 1882, *No.* 217.

Decentralisation Scheme.—Forwarding to Government of India, certain papers together with the views of this Government on the question of the further extension of local self-government.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

9th February 1882, No. 216, Financial.

Read—the following letter from H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 16th December 1881, No. 4948 :—

Book Department.

With reference to the Proceedings of Government in the Financial Department, No. 2040, dated the 21st October 1881, I have the honor to forward, herewith, two statements showing according to the proposed Provincial scheme the receipts and charges in 1880-81 under certain major heads of account which seem most likely to contain items fit for transfer to the control of local Committees.

ENCLOSURE No. 1.

STATEMENT showing according to proposed Provincial Scheme the Receipts in 1880-81 under those Major Heads which contain Items fit for Transfer to Local Committees.

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
RECEIPTS.	RS.	RS	RS.	
XV. Minor Departments—				
Receipts on account of Model or Experimental Farms or Factories—				
Cinchona	..	22,873	..	
Model Farms	..	4,003	..	
Miscellaneous	..	3,664	..	
Emigration Fees	..	10,796	..	
Examination Fees	..	62,294	..	
Botanical and other Public Garden Receipts—				
Receipts from Botanical Gardens.	..	3,721	..	
Receipts from other Public Gardens.	..	2,706	..	
Total ..	..	1,10,057	..	

Statement showing according to proposed Provincial Scheme the Receipts, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
XVII. Police—	RS.	RS.	RS.	
Police supplied to Railways.	..	39	..	
Police supplied to Public Departments, private Companies, and persons.	..	41,552	..	
Cash receipts under Act XXXI of 1860.	..	175	..	
Fees, Fines, and Forfeitures—				
Police Receipts	..	24,196	..	
Pound Fund Receipts ..	..	1,96,276	..	
Police Lodging Fund Receipts.	..	..	23,314	
Contribution from Municipalities.	..	1,41,560	..	
Miscellaneous—				
Police Receipts	..	57,477	..	
Pound Fund Receipts ..	..	8,999	..	
Total ..	..	4,70,274	23,314	
XIX. Education—				
Fees, Government Colleges.	..	72,709	..	
Fees, Government Schools—				
High	..	32,310	..	
Middle	..	25,658	..	
Low	..	877	25,952	
Girls' Schools	..	864	..	
Government Normal Schools.	..	1,624	..	
Technical Schools ..	..	31,406	..	
Income from Endowments	..	..	4	
Contributions	..	..	1,857	
Sale Proceeds of Books ..	..	6,033	46,016	
Miscellaneous—				
Teachers' Certificate Examination Fees.	..	774	..	
Upper Primary Examination Fees.	..	2,099	..	
Miscellaneous	..	4,613	1,140	
Total ..	..	1,78,967	74,969	
XX. Medical—				
Medical College Fees ..	..	8,929	..	
Hospital Receipts	..	7,502	..	
Lunatic Asylum Receipts ..	..	* 16,139	..	* Includes recoveries from Local Fund and Municipal Boards for diet, &c., of lunatics.
Medicines sold	..	604	1,571	
Contributions—				
Municipal Contribution for Medical College.	..	15,898	..	
Municipal Contribution for Vaccination and Sanitary Agency at the Presidency and for Midwife.	..	670	..	

Statement showing according to proposed Provincial Scheme the Receipts, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
XX. Medical—*continued.*	RS.	RS.	RS.	
Lump Contribution from Ootacamund and Coonoor Municipalities.	..	900	..	
Other Contributions ..	..	..	11,051	
Miscellaneous	..	† 52,086	1,932	† Contribution from Madras Municipality for 1879-80 .. 41,700
Total ..	..	1,02,728	14,554	Adjustment on account of diet of famine patients paid in previous years 2,288
XXIV. Miscellaneous—				Miscellaneous 8,098
Premium on Bills	2,715	..	..	Total .. 52,086
Unclaimed Bills of Exchange of more than three years' standing.	85	..	..	
Premium on Money Orders.	252	..	..	
Lapsed Money Orders ..	668	..	..	
Sale of Old Stores and Materials.	..	2,881	..	
Unclaimed Deposits ..	..	29,055	..	
Miscellaneous Fees, Fines, and Forfeitures—				
Marriage and Burial Fees. .	..	77	..	
Fees for the Registry of Passports.	..	8	..	
Fees for Stamping Weights and Measures.	..	15,390	..	
Fees for Registration of Copyrights.	..	22	..	
Other Fees	..	277	1,04,764	
Fees on Government audits.	..	2,754	..	
Rents	..	..	2,79,337	
Contributions	..	..	1,41,579	
Miscellaneous Receipts—				
Cash Recoveries of Service payments in previous years.	..	4,187	..	
Recoveries on account of Law Charges other than those in pauper suits.	..	2,882	..	
Refunds of Gratuity ..	..	468	..	
Sale of Wild Animals, &c., destroyed.	..	1,650	..	
Other Items	..	1,05,097	1,99,990	
Total ..	3,720	1,64,748	7,25,670	
XXVII. Other Public Works—				
Public Works in charge of Public Works Officers.	..	1,97,786	98	
Public Works in charge of Civil Officers.	..	..	5,08,550	
Tolls	..	2,000	615	
Sales of Lands, Houses, &c.	..	2,916	..	
Cemetery Receipts	..	23	28,339	
Miscellaneous	..			
Total ..	..	2,02,725	5,37,602	

Statement showing according to proposed Provincial Scheme the Receipts, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
XXVII. Other Public Works—*ctd.*	RS.	RS.	RS.	
Adjusting Heads—				
Contributions from Local to Provincial—				
Contribution from Local Funds (Act IV of 1871) on account of Medical College.	..	36,087	..	
Jungle Conservancy Fund—				
Departmental Jungles ..	..	..	87,414	
License Jungles	..	..	44,882	
Plantations and Topes ..	..	..	49,953	
Miscellaneous Receipts ..	..	..	52,792	
Total Jungle Conservancy Fund ..	..	..	2,35,041	
Irrigation Cess Fund—				
Cess on Lands	..	..	36,706	
Sundry Receipts	..	..	1,908	
Total Irrigation Cess Fund ..	..	..	38,614	

FORT ST. GEORGE,
16th December 1881.

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

STATEMEMT showing according to Proposed Provincial Scheme the Charges in 1880-81 under those Major Heads which contain Items fit for Transfer to Local Committees.

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE.	RS.	RS.	RS.	
17. Administration—				
Salary of Governor	..	1,26,409	..	
Staff and Household of Governor.	..	1,22,782	..	
Tour Expenses	..	1,405	..	
Council	..	1,22,880	..	
Legislative Council	..	11,753	..	
Civil Secretariat	..	2,51,621	..	
Military Secretariat	..	70,756	..	
Board of Revenue, Financial Commissioner and Establishment.	..	2,46,064	..	
Civil Offices of Account and Audit.	1,99,893	..	..	
Currency Department ..	34,396	..	..	
Money Order Office	204	..	..	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
Allowance to Presidency Banks.	59,969	..	..	
Rents, Rates, and Taxes ..	..	762	..	
Local Fund Establishments in Imperial Offices.	..	..	37,611	
General Establishments of Local Funds.	..	..	45,933	
Total ..	2,94,462	9,54,432	83,544	
18. Minor Departments—				
Meteorological Department ..	9,951	..	..	
Public Observatories	..	15,341	..	
Examinations (Covenanted and Uncovenanted).	..	78,235	..	
Emigration	..	24,561	..	
Cinchona Plantations	..	99,233	..	
Tea Nurseries and Plantations.	..	..	..	
Census	51,208	..	..	
Donations to Scientific Societies, &c.	..	3,500	..	
Public Exhibitions and Fairs.	..	2,841	..	
Government Bull and Stallion Charges.	..	3,803	..	
Gazetteer and Statistical Memoirs.	2,000	..	..	
Exploration for Coal and Minerals.	..	6,434	..	
Archæological Department ..	3,376	..	..	
Miscellaneous	..	355	..	
Model Farms, Provincial—				
Model Farms	..	24,003	..	
Share chargeable to Pound Fund Surpluses.	..	19,762	..	
Botanical and other Public Gardens—				
Botanical Gardens—				
Superintendent	..	3,600	..	
Establishment	..	2,085	..	
Miscellaneous	..	6,761	..	
Government Parks—				
Chepauk Park	..	3,654	..	
Sim's Park	..	1,497	..	
Upper Norwood Park ..	..	883	..	
Stonehouse Park	..	594	..	
Old College Park	..	17	..	
Provincial Statistics—				
Establishment, &c., Charges for the preparation of Trade Returns.	..	7,546	..	
Rain Gauges	..	61	..	
Birth and Death Registration.	..	10,741	..	Charges incurred by Collectors.
Provincial Museums	..	14,578	..	

Statement showing according to proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
Rents, Rates, and Taxes ..	..	1,698	..	
Petty Construction and Repairs.	..	7	..	
Total ..	66,535	3,31,790	..	
20. Police—				
Guards for the Customs and Salt Departments.	3,13,431	..	..	
Presidency Police	..	1,87,178	..	
Superintendence	..	1,92,528	..	
District Executive Force ..	..	34,05,853	22,699	
Village Police	..	8,090	..	
Collection of Cattle Trespass Fines.	..	1,14,571	..	
Total ..	3,13,431	39,08,220	22,699	
22. Education—				
Direction (Director of Public Instruction and Office).	..	41,208	..	
Inspection—				
Inspectors of Schools ..	..	66,159	..	
Allowance for Clerks and Contingent Expenses.	..	8,540	..	
Travelling Allowances ..	..	13,253	..	
Deputy Inspector of Schools	..	55,837	..	
Allowance for Clerks and Contingent Expenses.	..	11,422	..	
Travelling Allowances ..	..	28,050	..	
Inspection of Lower-class Schools.	..	..	68,370	
Superintendent of Hill Schools.	..	1,361	..	
Official Postage	..	2,959	..	
Miscellaneous	..	2,708	..	
Government Colleges—General.				
Principals	..	36,951	..	
Professors and Assistant Professors.	..	49,020	..	
Masters and Teachers ..	..	1,23,740	..	
Librarian	..	360	..	
Clerk and Servants ..	..	7,418	..	
Travelling Allowance ..	..	721	..	
Official Postage	..	122	..	
Value of Books, Scientific Instruments and Apparatus.	..	3,021	..	
Cost of European Stores ..	..	108	..	
Miscellaneous	..	7,874	..	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*contd.*	RS.	RS.	RS.	
Government Colleges—Special (Civil Engineering College)—				
Principal	..	10,389	..	
Masters and Teachers ..	..	15,255	..	
Travelling Allowance ..	..	132	..	
Librarian	..	360	..	
Clerks and Servants ..	..	1,905	..	
Stipendiary Students ..	..	3,273	..	
Official Postage	..	47	..	
Books and Instruments ..	..	277	..	
Miscellaneous	..	1,437	..	
Government Schools (High)—				
Head Masters, Masters, and Teachers.	..	50,767	..	
Clerks and Servants	..	2,342	..	
Library Books and Maps ..	..	648	..	
Travelling Allowance ..	..	377	..	
House-rent	..	488	..	
Official Postage	..	58	..	
Miscellaneous	..	2,202	..	
Government Schools (Middle)—				
Head Masters, Masters, and Teachers.	..	61,785	..	
Clerks and Servants	..	3,229	..	
Library Books and Maps ..	..	1,423	..	
Travelling Allowance ..	..	254	..	
House-rent	..	1,134	..	
Official Postage	..	133	..	
Miscellaneous	..	3,404	..	
*Government Schools (Low)—				
Head Masters, Masters, and Teachers.	..	10,493	1,69,621	
Clerks and Servants ..	..	411	11,356	
Library Books and Maps ..	..	50	..	
Travelling Allowance ..	..	9	..	
House-rent	..	287	..	
Official Postage	..	11	..	
Miscellaneous	..	766	33,988	
Girls' Schools—				
Masters and Teachers ..	..	3,725	..	
Establishment	..	562	..	
Miscellaneous	..	343	..	
House-rent	..	226	..	
Normal School or Training College—				
Head Masters, Masters, and Teachers.	..	20,752	..	
Clerks and Servants	..	1,594	..	
Library Books and Maps ..	..	326	..	
Travelling Allowance ..	..	148	..	
Official Postage	..	29	..	

* Provincial expenditure is now incurred in six districts.

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*contd.*	RS.	RS.	RS.	
House-rent	..	122	..	
Cost of European Stores ..	..	8	..	
Miscellaneous	..	997	..	
Female Normal Schools ..	..	11,137	..	
Technical Schools (School of Industrial Arts and of Ordnance Artificers).	..	47,322	..	
Scholarships—				
In Colleges	..	6,328	..	
In Schools	..	13,154	..	
Prizes—				
In Colleges	..	40	..	
In Schools	..	355	..	
Government Book Depôt ..	..	5,553	14,692	
Grants-in-Aid—				
To Schools	..	1,32,923	14,159	
To Girls' Schools	..	29,786	..	
To Private Educational Buildings.	..	643	..	
To Eleemosynary Schools ..	..	2,459	..	
To Municipal Funds ..	..	894	..	
Payments by Results ..	..	66,875	1,59,199	
Miscellaneous—				
Purchase and Collection of Oriental Manuscripts.	..	3,838	..	
Translators	..	1,000	..	
Gymnasium	..	299	..	
Contribution to Municipalities.	..	..	1,000	
Miscellaneous	..	5,757	..	
Total ..	..	9,91,373	4,72,385	
23. Ecclesiastical—				
Ecclesiastical Establishment ..	3,36,770	..	..	
Cemetery Establishment, Provincial.	4,675	..	..	
Rents, Rates, and Taxes ..	848	..	..	
Total ..	3,42,293	..	..	
24. Medical Services—				
Medical Establishment ..	..	4,22,690	..	
*Vaccination—				
Superintendent	..	10,637	..	
Deputy Superintendents ..	..	2,274	1,19,090	
Vaccinators and Assistants ..	..	2,870		
Clerks and Servants	..	660		
Travelling Allowances ..	..	3,305		
Official Postage	..	217		
Miscellaneous	..	831		

* The Provincial expenditure is incurred on account of the office of the Inspector of Vaccination at Madras and on account of the Hill Tracts of Ganjam, Jeypore, Gudem, Bhadráchalam and the Cantonments of Bangalore and Secunderabad.

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Item.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
*Medical School and College ..	..	57,115	..	† This charge is recovered from Local Fund Boards and Municipalities and shown on the receipt side.
†Hospitals and Dispensaries—				‡ These charges are incurred chiefly on account of the General Hospital, Hospital for Women and Children, and Leper Hospital at Madras, and on account of portion of pay of medical subordinates of the Hospitals in the Districts which is not borne by Local Fund Boards or Municipalities.
Surgeons and Physicians ..	..	74,093	2,117	
Apothecaries	..	34,249	..	
Hospital Assistants	..	30,243	75,940	
Native Medical Pupils ..	..	1,652	2,505	
Female Pupils and Midwives.	..	..	..	
Matrons and Nurses	..	12,264	..	
Clerks and Servants	..	19,591	35,396	
Travelling Allowance ..	..	1,448	..	
Diet of Patients, Clothing, &c.	..	58,133	22,578	
Rent of Buildings	..	2,520	..	
Medicines and Supplies ..	..	48,759	44,795	
Petty Construction and Repairs.	..	1,200	..	
Official Postage	..	282	..	
Service Telegrams	..	9	..	
Rampa Charges	..	1,753	..	
Miscellaneous	..	15,911	44,493	
Deduct amount recovered from Municipalities.	..	— 57,848	..	
Lying-in Hospital—				
Surgeons and Physicians ..	..	16,631	..	
Apothecaries	..	3,046	..	
Hospital Assistants	..	795	..	
Female Pupils and Midwives.	..	3,604	..	
Matrons and Nurses	..	2,247	..	
Clerks and Servants	..	2,097	..	
Travelling Allowance ..	..	..	..	
Diet of Patients, Clothing, &c.	..	10,640	..	
Official Postage	..	7	..	
Miscellaneous	..	3,672	..	
Eye Infirmary—				
Surgeons and Physicians ..	..	13,800	..	
Apothecaries	..	1,940	..	
Hospital Assistants	..	220	..	
Matrons and Nurses	..	142	..	
Clerks and Servants	..	1,320	..	
Travelling Allowance ..	..	..	..	
Diet of Patients	..	5,143	..	
Rent of Buildings	..	2,583	..	
Official Postage	..	5	..	
Miscellaneous	..	1,040	..	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
*Lunatic Asylums	..	61,507	..	* The charges are incurred at Madras, Vizagapatam, and Calicut, and portion of them is recovered from Local Fund Boards and Municipalities and shown on the receipt side.
Lock Hospitals	..	13,146	..	
Sanitary Commissioner and Health Officer's Department.	..	45,585	..	
Chemical Examiner—				
Chemical Examiner	..	8,880	..	
Clerks and Servants	..	1,896	..	
Miscellaneous	..	320	..	
Grants for Medical Purposes—				
Grants to Hospitals and Dispensaries supported from private resources.	..	2,494	5,898	
Miscellaneous	..	398	..	
Contributions to Municipalities, &c.	..	..	64,811	
Contributions to Local Fund Circles.	..	..	1,000	
Total ..	..	9,48,016	4,18,623	
30. Miscellaneous—				
Travelling Allowances to Covenanted and Uncovenanted Officers attending examinations.	..	447	..	
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committee.	..	6,900	..	
Charges for remittance of Treasure.	40,171	..	..	
Discount on Supply Bills ..	3,106	..	..	
Special Commission of Enquiry	..	33,862	..	
Allowances to Civil Servants out of employ.	..	785	..	
Donations for Charitable Purposes—				
Maintenance of strangers and indigent persons.	..	4,693	..	
Batta to paupers in Criminal Courts.	..	96	..	
Lungerkhanas at Madras, Vellore, Arcot, and Kurnool.	..	17,742	..	
Foundling Hospital	..	492	..	
Friend-in-Need Society ..	..	7,286	..	
Sailors' Home	..	1,200	..	
Native Choultries and their Contingencies.	..	11,254	..	
Native Poor Asylum	..	9,387	..	
Civil Orphan Asylums, Black Town.	..	1,200	..	
Orphan Asylum, Ganjam ..	..	766	..	
Do. Vizagapatam.	..	3,382	..	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
Roman Catholic Orphanage, Vellore, Madras, and Parcherry Poor School.	..	5,095	..	
Roman Catholic and Protestant Orphanage, Bellary.	..	4,091	..	
Roman Catholic Orphanage, Vizagapatam.	..	625	..	
Charges on account of Native crews of vessels sailing under British colors shipwrecked.	..	578	..	
Grants-in-aid to Bangalore Cantonment Orphanage.	..	300	..	
Allowance for Roman Catholic Chapels in Maisur.	..	300	..	
Bangalore Pensioners' Widows' and Orphans' Fund.	..	300	..	
Gordon Refuge, Saint Thomé.	..	1,200	..	
Burial of paupers	..	1,524	..	
Subsistence allowance of a released convict.	..	72	..	
Grants-in-aid for the support of famine orphans.	..	5,500	..	
Miscellaneous	..	695	..	
Rewards for the destruction of wild animals.	..	18,256	..	
Cost of Books and Publications.	..	10,496	..	
Charges on account of European vagrants.	..	29,634	..	
Rents, Rates, and Taxes ..	..	26,338	..	
Petty Establishments	..	17,199	4,70,259	
Miscellaneous and Unforeseen Charges—				
Loss on specie remittances ..	..	1,351	..	
Loss of public money ..	..	7,105	..	
Miscellaneous	..	14,312	26,156	
Rampa charges	..	252	..	
Contribution from Pound Fund to Municipal Funds.	..	1,695	..	
Contribution from Pound Fund to Municipalities, &c.	..	..	2,608	
Contribution from Pound Fund to Local Fund Circles.	..	..	2,000	
Contribution from Canal and Ferry Fund.	..	..	82,938	
Petty Construction and Repairs—				
Village Chavadies (Resthouses) and Ghat huts.	..	..	2,646	
Roads at Bhadráchalam and Rékapalle.	..	..	500	
Total ..	43,277	2,46,410	5,87,107	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
34. Other Public Works—				
Public Works in charge of Civil Officers—				
Provincial Services, Proper ..	..	62,586	..	
Cattle Pound Fund	..	2,538	..	
Convict Labor Fund ..	..	9,143	..	
Local Funds Act IV of 1871.	..	..	29,67,874	
Jungle Conservancy Fund ..	..	..	95	
Canal and Ferry Fund ..	..	..	8,509	
Public Works in charge of Public Works Officers—				
Provincial Service, Proper ..	..	14,84,913	..	
Cattle Pound Fund	..	16,112	..	
Convict Labor do.	..	12,438	..	
Local Funds Act IV of 1871.	..	..	2,64,546	
Jungle Conservancy Fund ..	..	..	185	
Canal and Ferry Fund ..	..	..	40,004	
Total ..	..	15,87,730	32,81,213	
Jungle Conservancy Fund.				
Formation, &c., of Jungles, Plantations, and Topes.	..	..	80,864	
Superintendent, Watchers and Peons and permanent Gardeners.	..	..	83,100	
Establishment in Collector's Office on account of Jungle Conservancy.	..	..	685	
Establishment of the Board of Revenue on account of Jungle Conservancy.	..	..	2,132	
Public Works in charge of Public Works Officers.	..	..	185	
Public Works in charge of Civil Officers.	..	..	95	
Contribution from Local to Provincial.	..	..	97	
Total ..	..	..	1,67,158	
Irrigation Cess Fund.				
Irrigation Establishments and Charges.	..	..	33,106	
Total ..	..	..	33,106	

Statement showing according to Proposed Provincial Scheme the Charges, &c.—*continued.*

Items.	ACTUALS OF 1880-81 RECAST ACCORDING TO PROPOSED PROVINCIAL SCHEME.			Remarks.
	Imperial.	Provincial.	Local.	
EXPENDITURE—*continued.*	RS.	RS.	RS.	
Village Service Fund.				
Refunds of Village Fees, &c..	..	..	115	
Village servants	..	..	29,02,730	
Village Chavadee houses and Ghat huts.	..	..	2,646	
Total ..	..	..	29,05,491	

FORT ST. GEORGE.
16*th December* 1881.

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

Read—the following Proceedings of the Board of Revenue, dated 1st February 1882, No. 338 :—

Read—again the following Proceedings of the Board of Revenue, dated 5th December 1881, No. 3051 :—

ABSTRACT.—Submitting remarks on the Decentralization Scheme.

Read—also the following letter from H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Secretary to the Board of Revenue, dated, Fort St. George, 18th January 1882, No. 164 :—

ABSTRACT.—Forwards a copy of letter, with enclosures, to the Chief Secretary to Government, Financial Department, forwarding two statements showing, according to the proposed Provincial Scheme, the receipts and charges for 1880-81 under certain Major Heads of Account which seem most likely to contain items fit for transfer to the control of Local Committees.

ENCLOSURES Nos. 1 and 2.—Statements.

Resolution —

IN continuation of the Proceedings quoted above on the proposed Decentralization Scheme, the Board resolve to submit their opinion on the cognate question of the further extension of local self-government, as called for in G.O., dated 21st October 1881, No. 2040.

2. This question is dealt with in paragraphs 10 and 11 of the Resolution of the Government of India, dated 30th September last, No. 3353, and in their letter, dated 10th October, No. 3515. The Local Governments are directed to scrutinize Provincial, Local, and Municipal Accounts with the view of ascertaining, 1st, what items of receipt and charge can be transferred from Provincial to Local heads for administration by Committees comprising non-official and, wherever possible, elected members; 2nd, what redistribution of items is desirable in order to lay on Local and Municipal bodies those which are best understood and appreciated by the people; 3rd, what measures, legislative or otherwise, are necessary to ensure more local self-government; 4th, how Local and Municipal taxation throughout the Empire can best be equalized.

The Government of India indicate Medical, Education, and Public Works as the heads of account under which Provincial expenditure can probably be transferred with greatest advantage to local control, and suggest that Municipalities should be relieved altogether from contribution towards the cost of the Police, as they practically exercise no control over the force, an equivalent charge on account of Education, Medical, or Public Works of local interest being substituted. It is explained that it is not the intention that the transfer of control of expenditure should involve any addition to existing local burdens, and that a simultaneous transfer of receipts sufficient to meet any net balance of additional expenditure which may arise must be made. Receipts connected with any head of expenditure transferred to local control must be transferred at the same time, and if additional funds must be found, it is suggested that this may be arranged by assigning to local bodies the receipts from Pounds, or a share of the Assessed Taxes collected within the area of their jurisdiction. Advantage is to be taken, as far as possible, of the existing local bodies, and where no such agency is available Committees are to be constituted. The question of the sufficiency of the existing legislative enactments for the administration of the funds is at the same time to be considered.

3. As regards Madras in particular, the Government of India remark that the Municipal organization appears to be fairly complete, but that it is desirable to substitute some other charge for that now imposed on account of Police; that as regards Local Funds, expenditure on Education and Medical appears capable of augmentation; and that a portion of the Provincial outlay on Public Works might be transferred to local control.

4. The Board have not the detailed information which would enable them to institute a comparison with other Provinces, but they believe that it would be found that in regard to local self-government Madras is in advance of other parts of India. The Municipal bodies in the Mofussil in this Presidency are unfettered by official control, save such as is exercised by the Collectors and Divisional Officers in their capacities of Presidents and Vice-Presidents, and such influence is, as a rule, admitted by the people to be beneficial. As regards the administration of Local Funds, the Board are confident that Madras will bare comparison with any other Province both as to the amount and variety of work done and with reference to the organization of the Local Boards and the manner in which they carry out their duties, but they do not think it would be in the interests of the local tax-payers to emancipate them wholly from official control. They are still in their infancy, and a certain amount of restraint is necessary to prevent them from becoming involved in difficulties to extricate them from which the aid of the State would have to be invoked. Little by little, as the masses begin to apprehend the aim and object of the institutions, the people outside the narrow circle of the members of the Board will make their voice heard and urge their requirements, and when the Local Boards begin to feel the pressure of public opinion, official control may perhaps be gradually relaxed, though the time must still be distant.

5. The Board do not consider that the constitution of these bodies requires any modification at present. The Acts which regulate the administration of the funds require that at least half of the members shall be non-officials, and in their selection care is taken that, as far as possible, the different sub-divisions and interests of the district are represented. Government are empowered to appoint Sub-Committees

Section 33, Act IV of 1871.

for the management of local institutions in subordination to the Local Fund Board, but it is necessary that the general administration should be in the hands of one Committee for each district, and the formation of Sub-Committees cannot be carried farther than it is at present. In the first place, men of education and intelligence, with leisure to devote to the public interests, are not available in the rural tracts; even for Central Committees it is sometimes difficult to secure sufficient non-official members of the class required; and, secondly, such a plan of operations would tend to disconnected action and patch-work, entailing a waste of funds. The chief lines of communication connecting the centres of trade which benefit the majority demand attention before improvements can be carried out to any large extent in the more remote

tracts. It would retard progress materially if before these important objects were attained available resources were frittered away in petty village works, and the relative importance of the various projects brought forward can only be properly estimated by a central body. The Divisional Officers, who are well acquainted with the wants of their respective charges, are members of the Local Boards, and Tahsildars and occasionally non-official members bring to notice local requirements, so that the interests of all parts of the district are equally considered. The rules, moreover, require that a certain proportion* of the land-cess raised in each taluk should be expended on the communications within that area, and this principle might be extended to the appropriation of the available funds to other objects, such as Education, Sanitation, &c.; without any rule it is in practice so applied by the Boards themselves when weighing the claims of several departments representing each their own interests, and it is not desirable to fetter their discretion.

* Not less than 25 per cent. of the portion of the cess applicable to roads, *i.e.*, the two-thirds credited to the Road Fund.

6. As regards the question of legislation, the Board consider that the existing enactments suffice for efficient working. The powers of Government and the local bodies respectively are clearly defined, and no misunderstanding on this point has occurred. As already observed, a greater measure of independence of State control cannot safely be accorded at present.

7. Before considering the advisability of transferring additional responsibilities the share in the administration now devolving on local bodies may briefly be noticed. The accompanying statements show the receipts and charges of Local and Municipal Funds for 1879-80, the latest year for which details are readily available, and 1871-72, the first year of working. The vigorous condition of those bodies and the aid they afford to the administration of the country may be inferred from the large proportion in which they contribute to and manage the expenditure under the important heads of Public Works, Education, Medical, and Sanitation. It must be remembered that the responsibility of meeting this expenditure up to eleven years ago devolved on the Imperial Government, and that in so far as it was met the Imperial Exchequer has been relieved. The greatest assistance afforded to Imperial resources was in the item of Public Works. All roads and communications, except the Buckingham Canal, a few roads in wild tracts maintained for political purposes, some cantonment roads and ghat lines, are now the care of the Local Fund Boards, and in the early days of their existence the obligations of the State were acknowledged by liberal grants-in-aid which, owing to the inadequacy of Imperial assignments to Provincial Funds (*vide* paragraph 6, Board's Proceedings, dated 5th December last, No. 3051), have dwindled to a mere nothing. The natural consequence is that the sphere of action of the Local Boards has been much restricted, but it may be restored to its former limits if the Board's proposals in regard to Decentralization are accepted, and it becomes possible to revive the grants formerly made.

The receipts under all heads (Local and Municipal) aggregated no less than 70 lakhs, of which an inappreciable portion was contributed from Provincial Funds. The expenditure on Public Works, including establishment charges, was no less than 28 lakhs; $4\frac{1}{2}$ lakhs were devoted to Education, $5\frac{3}{4}$ lakhs to Medical, and $5\frac{1}{4}$ lakhs to Sanitation. Charitable endowments to a large amount were also administered by these bodies, and liberal contributions made to Medical and Charitable Institutions not under their management. The expenditure on Public Works would have been much higher but for the restrictive orders of Government in consequence of the financial pressure.

8. The Board will now proceed to consider the different heads of Provincial expenditure in the order in which they appear in the Budget Estimates, in view to the determination of the question whether the transfer to local management of any of the charges is expedient.

Refunds.—The transfer of charges under this head can only be carried out to the extent of the transfer of the services to which the refunds relate.

Registration, Printing, Marine, Stationery, Office-rent, and Taxes must remain Provincial.

Jails.—It would be manifestly inexpedient to transfer to local bodies the control of the Central and Presidency Jails. As regards District Jails and Lock-ups, the Board are not in favor of any change. It is not likely that convict labor would be utilized more profitably than it is at present, whereas discipline would certainly suffer and there would be no uniformity of treatment which is secured by placing all jails under one authority. Supervision would be practically in the hands of the President, whose time is fully occupied already, whilst his occasional inspection is secured by his position as official visitor in his capacity of District Magistrate. Any interference on the part of the different members of the Board with the internal management would prove mischievous, and the control must necessarily be vested in one person.

Police.—The Government of India have already decided that this is not a proper charge on Local Funds. Any relief which may be afforded in this direction will enable Municipalities to promote the objects which more appropriately fall to their management.

Education.—The Government of India desire that in the case of the Education and Medical Services each minor head of Provincial expenditure should be separately considered, the reasons for or against transfer being stated. The budget sub-heads are marginally noted. It will doubtless be admitted that the transfer of primary education must precede that of higher education, and it will be best to take the seventh sub-head first.

1. University.
2. Direction.
3. Inspection.
4. Government Colleges, General.
5. Civil Engineering College.
6. Government Schools, Higher Class.
7. Do. do. Lower do.
8. Girls' Schools.
9. Normal Schools.
10. Technical Schools.
11. Scholarships.
12. Prizes.
13. Government Book Depôt.
14. Grants-in-aid.
15. Payments by Results.
16. Miscellaneous.

Appended is a statement obtained from the Director of Public Instruction showing the position of primary education at the close of 1880-81. The total number of schools to be dealt with is over 11,000; only about 1,000 are under the direct management of the local bodies, but about two lakhs of rupees were expended during the year in grants-in-aid to private schools; the number so aided is not given. More than 5,000 schools at present unaided are waiting to pass into the aided list. The total expenditure on the Government and aided private schools was $11\frac{3}{4}$ lakhs. The question is whether local bodies can undertake this increase of responsibility and work; the Board are of opinion that they cannot. The members of the Boards could not personally do much in the way of inspection and management, and as there would be no longer necessity for maintaining the present staff of Government Inspectors, a reduction must be made and inferior agency would have to be substituted in each district. By degrees the sphere of action of the local bodies may possibly be widened, but at present the sole control of primary education even seems in excess of their powers. It is unnecessary, therefore, to consider separately the sub-heads relating to higher education.

Medical.—The sub-heads are marginally noted. The statement furnished by the Accountant-General shows that under Vaccination the only expenditure at present treated as Provincial is incurred on account of the office of Inspector of Vaccination at Madras and on account of certain Hill Tracts and Cantonments. Local bodies already contribute towards the cost of the Medical Schools and College, and all Hospitals and Dispensaries, except those at the Presidency Town which must remain Provincial, are supported from

1. Medical Establishments.
2. Sanitary do.
3. Vaccination.
4. Hospitals and Dispensaries.
5. Lock Hospitals.
6. Medical Colleges.
7. Lunatic Asylums.
8. Chemical Examiner.
9. Grants for Medical purposes.
10. Office of Surgeon-General, Madras.

Local and Municipal Funds and locally managed. The pay of the Civil Medical Subordinates employed in such institutions is also debited to Local, except a certain proportion contributed in consideration of services rendered to the State. A portion of the charges on account of Lunatic Asylums is also borne by local bodies, the cost of maintenance of lunatics being recovered from the Committee of the district or town to which the lunatic belongs. The charges on account of the Surgeon-General, Sanitary Commissioner, and Chemical Examiner must remain Provincial. Thus it does not appear that any further transfer of control is possible under this head.

Minor Establishments.—The Board do not think any of the items under this head are suitable for transfer. The District Post Establishments, which are the Collector's means of communication with his officials, are placed under the administration of the Postmaster-General, because experience showed that the supervision of one central authority was advantageous, and as lines become self-supporting they are absorbed into the Imperial system. The Local Boards are not in a position to manage the District Post as efficiently as the Postmaster-General, and the Board do not recommend any change. Cemeteries, Model Farms, and Botanical Gardens are not suitable for transfer.

Miscellaneous.—Under this head the only items which the Board see no objection to making over to local management is the stamping of weights and measures. The expenditure under this head is, however, inconsiderable. Native Choultries entered in the Accountant-General's list under Provincial have already been made Local.

Public Works.—As already remarked, all the communications throughout the country, with the exception of the Buckingham Canal and a few special roads, have already been handed over to Local Fund Boards, as well as most works under Miscellaneous Public Improvement. Civil Buildings cannot be transferred to local bodies; there is therefore no room for extension in this direction.

Considerable addition might, however, be made to the powers of Local Fund Boards in respect of sanctioning outlay, a vast amount of reference to this Board might thereby be saved, and the time seems to have arrived for this enlargement of powers. This can, however, be done under the existing Act by a simple recasting of the rules promulgated by Government. The Board propose therefore to address the Government separately on these details.

9. To sum up, the scrutiny shows that a very large proportion of the expenditure under the heads indicated by the Government of India as suitable for transfer is already controlled by local bodies, the remainder being incurred in connection with the supervision which the State must maintain for the exercise of the necessary regulation of the action of such bodies or on objects in which local interests are not concerned. The ratio of expenditure locally controlled to Provincial according to the statements furnished by the Accountant-General is as follows:—

——	Provincial.	Local.	Proportion.
	RS.	RS.	
Education	9,91,373	4,72,385	32 per cent.
Medical	9,48,016	4,18,623	30 „
Public Works ...	15,87,730	32,81,213	67 „
Miscellaneous	2,46,410	5,87,107	69 „

In brief the views of the Government of India have, except as regards the Police, been for some time anticipated in this Presidency.

(True Extract.)

(Signed) C. A. GALTON,
Secretary.

APPENDIX I.

STATEMENT showing the Receipts and Charges of Local Funds for the Years 1871-72 and 1879-80.

Items.	1871-72.	1879-80.	Items.	1871-72.	1879-80.
Receipts.	RS.	RS.	*Expenditure.*	RS.	RS.
1. Contributions from Provincial Funds	9,50,893	72,497	1. Outlay on Works	*31,99,746	*20,75,641
2. Contributions from Special Funds	3,45,536	3,00,370	2. Public Works Establishments and Contingencies	6,95,798	5,29,861
3. Land Cess	23,45,721	43,72,295	3. Education	1,69,891	3,87,059
4. Tolls	1,03,804	3,36,177	4. Medical	23,639	2,34,980
5. Endowments	45,520	3,38,752	5. Vaccination	47,887	1,17,671
6. Miscellaneous	53,692	2,30,935	6. Sanitation	43,916	2,18,381
			7. Choultries	25,317	2,20,182
			8. Contributions to Medical and Charitable Institutions ..	21,113	80,662
			9. Administration	27,558	71,219
			10. Miscellaneous	517	81,624
Total ..	38,45,166	56,51,026	Total ..	42,55,382	40,16,680

* The difference is under New Works, the outlay thereon in 1871-72 being Rs. 12,94,000 against Rs. 2,74,000 in 1879-80, owing to the orders of Government restricting expenditure on Public Works and prohibiting any outlay on New Works (G.O., dated 29th November 1878, No. 2128, Financial Department).

APPENDIX II.

STATEMENT showing the Receipts and Expenditure of the Municipalities in the Madras Presidency for the Years 1872-73 and 1879-80.

Items.	1872-73.	1879-80.	Items.	1872-73.	1879-80.
Receipts.	RS.	RS.	*Expenditure.*	RS.	RS.
1. Tax on Houses and Lands ..	2,60,514	4,76,288	1. Public Works	3,95,324	2,29,348
2. Licenses and Trades ..	1,96,946	2,97,124	2. Education	45,024	64,585
3. Tax on Vehicles and Animals	80,974	1,01,150	3. Medical	1,13,722	2,24,891
4. Tolls and Ferries	3,27,152	2,52,148	4. Vaccination	8,546	
5. Miscellaneous	1,75,730	1,73,530	5. Registration of Births and Deaths	9,739	9,387
6. Contributions from Local and Provincial Funds ..	71,620	1,01,347	6. Conservancy	2,88,363	2,93,414
			7. Lighting	49,130	52,372
			8. Supervision	1,08,120	1,00,276
			9 Miscellaneous	75,394	1,28,220
			10. Contribution to Local and Provincial Funds ..	..	1,67,692
			11. Police	..	84,115
Total ..	11,12,936	14,01,587	Total ..	10,93,362	13,54,300

APPENDIX III.

STATEMENT showing the Number, Attendance, and Cost of Primary Schools, including the Primary Departments, on 31st March 1881.

Classification of Schools.	Number on 31st March 1881.	Attendance on 31st March 1881.	Expenditure from Provincial Funds.	Expenditure from Local Funds.	Expenditure from Municipal Funds.	Expenditure from Other Sources, Fines, &c.	Total Expenditure.
			RS.	RS.	RS.	RS.	RS.
Government Schools under the direct management of the Educational Department	117	5,157	40,593	..	93	16,783	57,469
Government Schools under the management of the Local Fund Boards ..	993	31,753	2,016	1,53,394	136	21,870	1,77,416
Government Schools under the management of the Municipal Commissioners.	121	6,328	1,190	..	27,456	13,015	41,661
Private Schools aided from Provincial, Local, and Municipal Funds	5,846	166,056	1,07,885	1,78,148	34,368	5,82,528	9,02,929
Unaided Private Schools	5,215	94,827	..	..	..	2,34,269	2,34,269

Order—dated 9th February 1882, No. 216, Financial.

Ordered that the following letter be sent to the Government of India:—

[Here enter No. 217, dated 9th February 1882].

(True Extract.)

A Dawson.
Chief Secretary.

To the Board of Revenue.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General, with Government.
" Inspector-General of Police.
" Public Works Department.

Exd. J. Wright.

[Ref. 4]
00—17-12-06.
DEPARTMENT.
Paper taken out of the Records from the charge of the Referencer.

Mis
P. W. C. No 1304

Govt. of {1882} Madras.

FINANCIAL.

B No 544 Ways - March 1882

Recorded.

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8.S.C

Order, dated 9th February 1882, *No.* 216.

B No 544 Ways - March 1882

Decentralisation Scheme.—Forwarding to Government of India, certainpapers together with the views of this Government on the question of the further extension of local self-government.

Entd in Receipt Regr.

with order.