

26-6-87 ho 10924

P. W. C. No. 1918

Gobt. of (1882) Madras.

FINANCIAL.

B. No 817 May 28th March 82

Communicated
to the Suptg. Engr.
6 Circle.

24.3.82

Recd. 24th Mar: 82

Order, dated 8th March 1882, No. 280.

E.1.

5.5.82

B. No 817 May 28th March 82

Local Fund Budgets.—Passing orders on Proceedings, Board of Revenue, reviewing the Local Fund Budget Estimate of the Madura Circle for 1882-83.

S. E. Circle ✓
Ex S. W. A. ✓

Entd. in Receipt Regr.

with order.

8TH MARCH 1882, No. 280, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 5th December 1881, No. 3053 :—

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget Estimate of Madura Circle for 1882-83.

ORDER—dated 8th March 1882, No. 280, Financial.

The estimated receipts and charges of the Madura Circle for 1882-83 are contrasted below with the sanctioned and regular estimates for the current year :—

RECEIPTS.					Budget, 1881-82.	Regular Estimate, 1881-82.	Proposed Budget, 1882-83.
					RS.	RS.	RS.
Balances—							
Road Fund					750	25,090	16,640
Endowment Fund					3,690	10,250	9,890
General Fund					17,930	8,700	4,160
Allotments from General Revenue—							
Special Funds					15,000	14,500	15,000
Cess on Land					1,65,000	1,49,210	1,50,000
Tolls					7,000	8,000	15,000
Contributions from other Circles, &c.					50		1,000
Receipts from Endowments, &c.					14,040	15,190	15,530
Miscellaneous					1,720	2,880	1,800
Total					2,25,180	2,33,820	2,29,020

CHARGES.					Budget, 1881-82.	Regular Estimate, 1881-82.	Proposed Budget, 1882-83.
					RS.	RS.	RS.
GRANT I.							
New Works—							
Communications					23,500	24,820	3,510
Civil Buildings					1,580	1,590	
Repairs—							
Communications					66,910	80,960	68,430
Civil Buildings						920	
Miscellaneous Public Improvements					8,540	8,160	10,860
Establishment, Public Works Depart- ment					13,700	13,910	13,910
Tools and Plant					2,510	2,260	2,100
Road Fund Reserve					13,100	4,330	12,900
Contributions to other Circle, &c.							39,110
Miscellaneous					420	850	850
GRANT II.							
Inspection					3,420	3,270	3,220
Training Schools							2,000
Local Fund Schools					4,700	2,760	3,880
Results Grants					8,000	6,780	7,000
Miscellaneous					1,870	1,170	1,210

CHARGES—continued.

	Budget, 1881-82.	Regular Estimate, 1881-82.	Proposed Budget, 1882-83.
GRANT III.	RS.	RS.	RS.
Hospitals and Dispensaries	16,780	14,500	17,500
Vaccination	6,550	6,550	6,350
Medical Practitioners	2,880	2,590	..
Sanitation	9,850	5,850	5,850
Choultries	9,810	9,950	10,230
Travellers' Bungalows	100	100	100
Miscellaneous	7,070	5,990	6,290
GRANT IV.			
Establishment	5,460	5,500	5,040
General Reserve	5,360	320	1,660
Balances—			
Road Fund	10,120	16,640	3,210
Endowment Fund	2,950	9,890	3,810
General Fund	..	4,160	..
Total ..	2,25,180	2,33,820	2,29,020

2. *Regular Estimate.*—The principal feature of the regular estimate on the receipt side is the estimated falling off under Land Cess of about Rs. 16,000 in consequence of the partial failure of the periodical rains during the year. The arrears are expected to be as much as 40·7 per cent. of the demand shown in the foot-note to the regular estimate.

3. Under Charges the Grants II and III show, as compared with the budget, large decreases ascribed chiefly to want of funds. The provision for repair of roads is nearly Rs. 14,000 in excess of the budget allotment. The proposal to set free one-third of the amount reserved for famine adjustment was sanctioned in G.O., 18th November 1881, No. 2256.

4. In paragraph 5 of their Proceedings the Board of Revenue lay down the rule that the amounts reserved for famine adjustments should not be allowed to merge in the general balance, but should be brought forward as a distinct head till final orders are passed regarding them. This view does not appear to be correct. The famine

liabilities being necessarily limited* to the available assets of the circle, they must naturally vary with the latter. The sum of Rs. 58,665 was reserved, because it was

expected to be the available balance of the Road Fund at the close of 1880-81. The actual balance has, however, turned out to be 42·6 per cent. of that amount; and, as the circle receipts for the current year are not expected to show improvement compared with the budget, the circle is devoid of means wherewith to make the reservation to the extent ordered. The Road Fund will close with a balance of only Rs. 16,640.

5. *Budget Estimates, 1882-83.*—The estimated receipt under Land Cess is again taken at nearly the same reduced figure as in the regular estimate. The Government are not satisfied that the revenue under this head is not unduly under-estimated. They await the explanation called for by the Board of Revenue. Notwithstanding the small Road Fund balance brought forward to the budget for 1882-83, the Board of Revenue have provided for the full amount of the balance of the old reserve on account of famine adjustment (Rs. 39,110) being set apart under Grant I: and, to admit of this being done, have cut down largely the allotments for New Works and Repairs. Such reductions in the repair allotments are not advisable. They will, therefore, be raised to the amount originally shown in the budget, viz., Rs. 96,840, and the reserve for famine adjustment will be reduced to Rs. 10,000, pending separate report on the general subject of famine liabilities from the Board of Revenue.

6. The Board's revision in other respects is approved, and the Government note that provision for sanitation has been made as suggested by the Sanitary Commissioner. The state of the General Fund is very unsatisfactory.

7. Subject to the above remarks, the Right Honorable the Governor in Council passes the budget estimates of the Madura Circle for 1882-83.

8. The Government observe that in the Board's revised budget the column for actuals of 1880-81 is not correctly filled up.

(True Extract.)

A. Davidson
Chief Secretary.

To the Board of Revenue, with enclosures.

„ Revenue Department, } with Board's Proceedings, No. 3053, of 5th Dec. 1881.
„ Public Works Department, }
„ Accountant-General.
„ Sanitary Commissioner.
„ Surgeon-General with the Government of Madras.
„ Director of Public Instruction.
„ President of the Municipal Commissions, Madura District,
with Board's Proceedings, No. 3053, of 5th December 1881.

Exd. J. W. Fischer.

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No 817 Waj 28th March 82

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Local Fund Budgets.—Passing orders on Pro-
ceedings, Board of Revenue, reviewing the Local
Fund Budget Estimate of the Madura Circle for
1882-83.

Entd. in Receipt Regr.

with order.

S. E. 6 Circle ✓
Ex S. W. a. ✓

22.10.1873

P.W. 2.1/82
1919/82

1881.

Board of Revenue,
MADRAS.

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

Printed Jecember 26th.

Received

PROCEEDINGS, 5TH DEC. 1881, No. 3053.

REVIEWING and submitting to Government
Local Fund Budget Estimate of Madura Circle
for 1882-83.

be included in Statement IV-A and exhibited against the proper heads under Hospitals and Dispensaries. The necessary corrections will now be made. The salary of the medical subordinate at Melur has been raised to Rs. 20. As this is opposed to G.O., dated 19th March 1881, No. 480, the increase will be struck out. The proposal to entertain a midwife on Rs. 10 per mensem in the Devakota Dispensary is sanctioned. The charge is included by the President with that for servants. It will be shown as a separate head. No provision having been made for Vaccine Inspecting Agency, an entry of Rs. 980 will be made for the purpose. The President is requested to submit proposals for improving the market sites from which the Local Funds obtain a revenue of Rs. 300 a year. The other items under this grant do not call for remark.

10. *Grant IV, Miscellaneous.*—The contribution to the controlling establishment at the Presidency will be altered to Rs. 1,480. Only Rs. 1,660 are available for the General Reserve.

11. The following is an abstract of the budget as modified by the Board :—

Receipts.		Expenditure.			
	RS.		RS.		RS.
Road Fund ...	1,45,640	Grant I... { Road Fund ...	1,38,710		
Endowment Fund ...	23,420	{ Endowment Fund...	9,380		
General Fund ...	59,960	{ General Fund ...	3,580		
				1,51,670	
		" II... General Fund ...	...	17,310	
		" III... { General Fund ...	36,090		
		{ Endowment Fund ..	10,230		
				46,320	
		" IV... { Road Fund ...	3,720		
		{ General Fund ...	1,320		
				5,040	
		General Fund Reserve ...	...	1,660	
		Balances.			
		Road Fund ...	3,210		
		Endowment Fund ...	3,810		
		General Fund ...	...		
				7,020	
Total ...	2,29,020	Total ...	...	2,29,020	

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with eight original enclosures and a printed budget.

- " President of the Local Fund Board, Madura Circle.
- " Director of Public Instruction.
- " Surgeon-General with the Government of Madras.
- " Sanitary Commissioner.
- " Accountant-General.

Exd. E. C. Shunker.

General Balance, thereby rendering them liable to be lost sight of, but should be brought forward as a distinct head till final orders are passed regarding them. The Board in their Proceedings, dated 31st October 1881, No. 8564, recommended that one-third of the sum reserved in their Proceedings, dated 24th January last should be set free to meet emergent expenditure, leaving for famine adjustments Rs. 39,110. This sum will now be set apart for the purpose in the budget of 1882-83.

6. *Statement I-A, Revenue and Receipts.*—Land-cess is estimated at Rs. 1,50,000 against Rs. 1,65,000 in the current year's budget. The decrease is in consequence of a reduction in the demand for 1882-83, which is less than that adopted for the current year by Rs. 20,000. The President has assigned no reason for this large falling off and he is requested to explain. The contribution of Rs. 1,000 expected from the Dindigul Local Fund Board, on account of the cost of the elementary Normal School proposed to be opened at Madura from the commencement of next year, should be shown as an item of receipt and will accordingly be entered. The other variations in the receipts have been clearly explained in the memorandum, and the total assets are—

	RS.
Road Fund ...	1,45,640
Endowment Fund ...	23,420
General Fund ...	59,960
Total ...	2,29,020

7. *Statement I-B, Expenditure, Grant I, Public Works—Statement II, Road Fund.*—Under Grant I the President has provided Rs. 1,46,625. For want of funds the Board are compelled to reduce the provision for New Works and Repairs from Rs. 11,770 and Rs. 96,840 to Rs. 3,510 and Rs. 68,430, respectively, by striking out all unsanctioned works. In the case of repairs the current year's maintenance grants are repeated wherever they are found to have been raised. The provision for putting up mile and furlong stones on certain roads has been disallowed as the work may be deferred. The Local Board has made no provision for the maintenance of avenues on the plea that funds are not available. It would be false economy to neglect them altogether, as they yield a revenue to Local Funds of Rs. 1,000 a year, the Board have therefore provided Rs. 3,000 for their maintenance and improvement, being half the amount allotted for the purpose in the current year's budget. The full amount of Road Fund Reserve has been provided, and it will be open to the President to apply for allotments from this source for the more urgent works among those struck out. The share of the cost of the Local Fund Engineering Establishment and that of the General Management debitable to Road Fund should be Rs. 12,090 and Rs. 3,720, respectively. The total Road Fund expenditure amounts to Rs. 1,42,430, leaving a balance of Rs. 3,210.

8. *Grant II—Education.*—The provision of Rs. 16,280 for education will be raised to Rs. 17,310, it being necessary to exhibit on the debit side the total cost of the proposed Normal School, the share contributed by the Dindigul Circle being shown as an item of receipt. The commission on sale of books will also be raised to correspond with the proceeds expected to be realized.

9. *Grant III, Sanitation, &c.*—Under this grant the President has entered Rs. 39,561 against Rs. 53,040 in the current year's budget. The Sanitary Commissioner deprecates the action of the Local Fund Board in making no provision for sanitation proper. But even on the principle enunciated by the Circle Board, funds will be required to pay the grant-in-aid to the villagers. The provision in the current year's regular estimate for sanitation, viz., Rs. 5,850, will therefore be repeated in the ensuing year's budget. The President will at once submit Statement IV-B for embodiment in the printed budget. The salary of the Ramnad Hospital Assistant will be reduced as recommended by the Surgeon-General. The increment proposed by the Zillah Surgeon and questioned by the Surgeon-General is probably the same as the increase sanctioned by Government generally to all Civil Hospital Assistants. The President will explain the matter. The provision for the minor dispensaries should

be included in Statement IV-A and exhibited against the proper heads under Hospitals and Dispensaries. The necessary corrections will now be made. The salary of the medical subordinate at Melur has been raised to Rs. 20. As this is opposed to G.O., dated 19th March 1881, No. 480, the increase will be struck out. The proposal to entertain a midwife on Rs. 10 per mensem in the Devakota Dispensary is sanctioned. The charge is included by the President with that for servants. It will be shown as a separate head. No provision having been made for Vaccine Inspecting Agency, an entry of Rs. 980 will be made for the purpose. The President is requested to submit proposals for improving the market sites from which the Local Funds obtain a revenue of Rs. 300 a year. The other items under this grant do not call for remark.

10. *Grant IV, Miscellaneous.*—The contribution to the controlling establishment at the Presidency will be altered to Rs. 1,480. Only Rs. 1,660 are available for the General Reserve.

11. The following is an abstract of the budget as modified by the Board :—

Receipts.		Expenditure.			
	RS.		RS.		RS.
Road Fund ...	1,45,640	Grant I... { Road Fund ...	1,38,710		
Endowment Fund ...	23,420	{ Endowment Fund ...	9,380		
General Fund ...	59,960	{ General Fund ...	3,580		
					1,51,670
		„ II... General Fund ...	...		17,310
		„ III... { General Fund ...	36,090		
		{ Endowment Fund ..	10,230		
					46,320
		„ IV... { Road Fund ...	3,720		
		{ General Fund ...	1,320		
					5,040
		General Fund Reserve ...	...		1,660
		<i>Balances.</i>			
		Road Fund ...	3,210		
		Endowment Fund ...	3,810		
		General Fund ...	...		
					7,020
Total ...	2,29,020	Total ...	...		2,29,020

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with eight original enclosures and a printed budget.
„ President of the Local Fund Board, Madura Circle.
„ Director of Public Instruction.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner.
„ Accountant-General.

Exd. E. C. Shunker.

No. 3053.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th December 1881.

Read the following papers :—

From H. J. STOKES, Esq., President of the Local Fund Boards, Madura, to the Secretary to the Board of Revenue, dated 8th October 1881, No. 152.

ABSTRACT.—Submitting budget estimate of receipts and charges of the Local Funds, Madura Circle, for 1882-83.

From the same officer, dated 25th October 1881, No. 165.

ABSTRACT.—Requesting sanction for the alterations proposed in the pay, &c., of the establishment in the major dispensaries of the circle.

From M. C. FURNELL, Esq., M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Coimbatore, 28th October 1881, No. 2794.

I HAVE the honor to report that the Local Fund Board, Madura, has made no provision for sanitation in their budget for the year 1882-83. This is very much to be regretted.

2. In the covering letter the President observes that proposals have been received for an outlay of Rs. 10,500 on account of sanitation, and that the state of the funds can hardly afford to meet even half that expenditure. The Board will, however, be prepared to contribute half of the cost of the scavenging establishment, if the inhabitants will agree to bear the other half as in other circles. What the arrangements are in other circles, I am not aware of, and the insolvency of the funds, so as not to be able to provide for so important an object as sanitation, is not fully explained. The absence therefore of any provision for the purpose is very much to be deprecated. For the year 1881-82 an allotment of Rs. 9,850 was made. I would suggest that the available funds be so distributed as to find means to make a similar provision at least for the ensuing year.

3. The vaccination grant amounts to Rs. 6,350. It is ample and its distribution has my approval.

From Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Fort St. George, 28th October 1881, No. 6283.

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 1882-83 Local Fund Budget Estimate of the Madura Circle, for the maintenance of six major dispensaries, is adequate, and calls for no remarks, save in the item of “Medical Subordinate.”

2. A sum of Rs. 240 is provided for the three-fourths* of the pay of the Civil Hospital Assistant attached to the Ramnad Dispensary. It should be reduced to Rs.

* G.O., No. 1381, of 21st July 1879, Financial Department.

225. The scale of pay recently sanctioned by the Government of India to a 3rd-Class Civil Hospital Assistant is Rs. 25 per mensem. In paragraph 51 of the explanatory memorandum of the President of the Circle it is stated that “the Zillah Surgeon proposes an increase of Rs. 5 to the pay of the Hospital Assistant at Ramnad;” it is not understood why this increment is proposed.

3. The President of the Circle has explained the variations between the current year's grant and the estimate of the major and minor dispensaries in paragraphs 49 to 52 of his explanatory memorandum to your Board.

4. Rs. 980 are entered as contribution towards the expenses of the Medical College.

From H. J. STOKES, Esq., President of the Local Fund Boards, Madura, to the Secretary to the Board of Revenue, dated 2nd November 1881, No. 173.

WITH reference to the Revenue Board's Proceedings, Miscellaneous No. 9425, dated 24th October 1881, I have the honor to state that the normal school cannot conveniently be opened this year for want of funds, and it cannot be started till the commencement of the next official year for reasons assigned in the explanatory memorandum accompanying the budget estimate of the Madura Circle for 1882-83 (*vide* my letter No. 151, dated 8th October 1881).

THE Local Fund Budget of the Madura Circle for 1882-83 will be submitted for the orders of Government.

2. *Regular Estimate for 1881-82, Receipts.*—The President's opening balance in the regular estimate differs from that of the Accountant-General, but the latter being the result of audit and subsequent adjustments will be adopted. It is distributed among the different funds as shown below:—

	RS.
Road Fund	25,093
Endowment Fund	10,252
General Fund	8,693
Total ...	44,038

The variations between the actuals and the budget estimate have been duly accounted for in the Sub-Committee's memorandum, wherein are also noticed the principal alterations in the estimate of receipts for 1881-82. As the periodical rains have held off in the current year also, the Board cannot but accept the large reduction in the estimate of land-cess collections. The whole of the interest on arrears of land-cess should be credited to the General Fund and not proportionately to the Road and General Funds as has been done by the President (paragraph 9, Board's Proceedings, dated 20th November 1880, No. 1771).

The necessary corrections will be effected. The President will explain why the rent of the garden in the compound of the Sivaganga Dispensary (Rs. 20 under receipts from endowments) is omitted in the regular estimate as also in the ensuing year's budget. The other items do not call for remark.

The total receipts are—

	RS.
Road Fund	1,46,266
Endowment Fund	23,442
General Fund	64,110
Total ...	2,33,818

3. *Expenditure, New Works.*—The President estimates the expenditure on New Works and Repairs at Rs. 26,411 and Rs. 96,276, respectively, against allotments, sanctioned in the budget and subsequently, aggregating Rs. 28,935 and Rs. 91,330. In the list of additional allotments submitted by the President, certain items not yet sanctioned are included, but as funds will have to be allotted for these repairs on receipt of the sanction of Government to set free for expenditure one-third of the amount reserved for famine adjustment (Board's Proceedings, dated 31st October 1881, No. 2564), a sum of Rs. 4,322 will be carried to the Road Fund Reserve.

The expenditure under Grant II is estimated at Rs. 14,005 or Rs. 3,985 less than the budget. It is alleged that for want of funds the expenditure has been much

curtailed. The commission on sale of books should be Rs. 120, calculated at 15 per cent. on the estimated sale proceeds. No provision is made for the establishment of the Normal School at Madura, recently sanctioned by Government in their Order, dated 4th October 1881, No. 1885, Financial Department, as it is intended to start it next year.

For reasons assigned in paragraphs 23 to 26 of the explanatory memorandum, a sum of Rs. 45,532 has been entered under Grant III, which is less by Rs. 7,508 than the budget estimate of Rs. 53,040. The provision for Audit Establishment has without any reason assigned been raised to Rs. 970. The maximum cost of the establishment sanctioned for the district is Rs. 1,320, of which one-third is borne by the Dindigul Circle, and the remainder, Rs. 880, by the Madura Circle. This figure will therefore be entered. The entry of Rs. 20 under Miscellaneous Debt Accounts will be struck out, as such items should not find a place in estimates.

4. The following is the regular estimate of expenditure as amended by the Board:—

Items.	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
<i>New Works.</i>				
Communications	24,821	...	...	24,821
Civil Buildings	...	...	1,590	1,590
Miscellaneous Public Improvements	...	...	...	...
<i>Repairs.</i>				
Communications	80,955	...	...	80,955
Civil Buildings	...	...	924	924
Miscellaneous Public Improvements	...	3,160	5,000	8,160
Local Fund Engineering Establishment	12,636	377	897	13,910
Tools and Plant	2,053	61	146	2,260
Contingencies	850	...	...	850
Road Fund Reserve	4,322	...	...	4,322
Total, Grant I ...	1,25,637	3,598	8,557	1,37,792
II ...	...	...	13,975	13,975
III ...	...	9,950	35,582	45,532
IV ...	3,989	...	1,513	5,502
General Fund Reserve ...	...	...	320	320
Total, Expenditure ...	1,29,626	13,548	59,947	2,03,121
Total, Receipts ...	1,46,266	23,442	64,110	2,33,818
Balance ...	16,640	9,894	4,163	30,697

These balances will be taken over to the budget of 1882-83.

5. *Budget for 1882-83.*—In paragraph 2 of their Proceedings, dated 24th January 1881, No. 106, the Board proposed to reserve for the adjustment of famine dues Rs. 58,665, the opening balance of 1880-81. This was approved in G.O., 31st March 1881, No. 570. The actual collections of land-cess in that year having fallen short of the estimate by more than Rs. 52,000, a large portion of the amount reserved for famine adjustments was expended on works provided for in the budget, leaving at the close of the year a Road Fund balance of only Rs. 25,093. In a letter from the Vice-President forwarded by the President with the budget, it is stated that both the regular estimate for the current year and the budget of the ensuing year have been prepared on the supposition that the above amount not having been utilized in the year in which it was reserved has become available for ordinary expenditure. In support of this view the Vice-President quotes Board's Proceedings, dated 27th July 1881, No. 1513, but these proceedings had no reference to balances reserved for famine adjustments. The sums so reserved should not have been allowed to merge in the

General Balance, thereby rendering them liable to be lost sight of, but should be brought forward as a distinct head till final orders are passed regarding them. The Board in their Proceedings, dated 31st October 1881, No. 8564, recommended that one-third of the sum reserved in their Proceedings, dated 24th January last should be set free to meet emergent expenditure, leaving for famine adjustments Rs. 39,110. This sum will now be set apart for the purpose in the budget of 1882-83.

6. *Statement I-A, Revenue and Receipts.*—Land-cess is estimated at Rs. 1,50,000 against Rs. 1,65,000 in the current year's budget. The decrease is in consequence of a reduction in the demand for 1882-83, which is less than that adopted for the current year by Rs. 20,000. The President has assigned no reason for this large falling off and he is requested to explain. The contribution of Rs. 1,000 expected from the Dindigul Local Fund Board, on account of the cost of the elementary Normal School proposed to be opened at Madura from the commencement of next year, should be shown as an item of receipt and will accordingly be entered. The other variations in the receipts have been clearly explained in the memorandum, and the total assets are—

	RS.
Road Fund	1,45,640
Endowment Fund	23,420
General Fund	59,960
Total	2,29,020

7. *Statement I-B, Expenditure, Grant I, Public Works—Statement II, Road Fund.*—Under Grant I the President has provided Rs. 1,46,625. For want of funds the Board are compelled to reduce the provision for New Works and Repairs from Rs. 11,770 and Rs. 96,840 to Rs. 3,510 and Rs. 68,430, respectively, by striking out all unsanctioned works. In the case of repairs the current year's maintenance grants are repeated wherever they are found to have been raised. The provision for putting up mile and furlong stones on certain roads has been disallowed as the work may be deferred. The Local Board has made no provision for the maintenance of avenues on the plea that funds are not available. It would be false economy to neglect them altogether, as they yield a revenue to Local Funds of Rs. 1,000 a year; the Board have therefore provided Rs. 3,000 for their maintenance and improvement, being half the amount allotted for the purpose in the current year's budget. The full amount of Road Fund Reserve has been provided, and it will be open to the President to apply for allotments from this source for the more urgent works among those struck out. The share of the cost of the Local Fund Engineering Establishment and that of the General Management debitable to Road Fund should be Rs. 12,090 and Rs. 3,720, respectively. The total Road Fund expenditure amounts to Rs. 1,42,430, leaving a balance of Rs. 3,210.

8. *Grant II—Education.*—The provision of Rs. 16,280 for education will be raised to Rs. 17,310, it being necessary to exhibit on the debit side the total cost of the proposed Normal School, the share contributed by the Dindigul Circle being shown as an item of receipt. The commission on sale of books will also be raised to correspond with the proceeds expected to be realized.

9. *Grant III, Sanitation, &c.*—Under this grant the President has entered Rs. 39,561 against Rs. 53,040 in the current year's budget. The Sanitary Commissioner deprecates the action of the Local Fund Board in making no provision for sanitation proper. But even on the principle enunciated by the Circle Board, funds will be required to pay the grant-in-aid to the villagers. The provision in the current year's regular estimate for sanitation, viz., Rs. 5,850, will therefore be repeated in the ensuing year's budget. The President will at once submit Statement IV-B for embodiment in the printed budget. The salary of the Ramnad Hospital Assistant will be reduced as recommended by the Surgeon-General. The increment proposed by the Zillah Surgeon and questioned by the Surgeon-General is probably the same as the increase sanctioned by Government generally to all Civil Hospital Assistants. The President will explain the matter. The provision for the minor dispensaries should

Govt. of (1882) Madras.

FINANCIAL.

No 877 Waf 28th March 1882

*Communicated to
the Supg Engineer,
6th Circle*

Initialed / R.T.

Order, dated 8th March 1882, No. 280.

*To
The Superintending
Engineer, 6th Circle
Gardwa*

Local Fund Budgets.—Passing orders on Proceedings, Board of Revenue, reviewing the Local Fund Budget Estimate of the Madura Circle for 1882-83.

General Balance, thereby rendering them liable to be lost sight of, but should be brought forward as a distinct head till final orders are passed regarding them. The Board in their Proceedings, dated 31st October 1881, No. 8564, recommended that one-third of the sum reserved in their Proceedings, dated 24th January last should be set free to meet emergent expenditure, leaving for famine adjustments Rs. 39,110. This sum will now be set apart for the purpose in the budget of 1882-83.

6. *Statement I-A, Revenue and Receipts.*—Land-cess is estimated at Rs. 1,50,000 against Rs. 1,65,000 in the current year's budget. The decrease is in consequence of a reduction in the demand for 1882-83, which is less than that adopted for the current year by Rs. 20,000. The President has assigned no reason for this large falling off and he is requested to explain. The contribution of Rs. 1,000 expected from the Dindigul Local Fund Board, on account of the cost of the elementary Normal School proposed to be opened at Madura from the commencement of next year, should be shown as an item of receipt and will accordingly be entered. The other variations in the receipts have been clearly explained in the memorandum, and the total assets are—

	RS.
Road Fund	1,45,640
Endowment Fund	23,420
General Fund	59,960
Total	2,29,020

7. *Statement I-B, Expenditure, Grant I, Public Works—Statement II, Road Fund.*—Under Grant I the President has provided Rs. 1,46,625. For want of funds the Board are compelled to reduce the provision for New Works and Repairs from Rs. 11,770 and Rs. 96,840 to Rs. 3,510 and Rs. 68,430, respectively, by striking out all unsanctioned works. In the case of repairs the current year's maintenance grants are repeated wherever they are found to have been raised. The provision for putting up mile and furlong stones on certain roads has been disallowed as the work may be deferred. The Local Board has made no provision for the maintenance of avenues on the plea that funds are not available. It would be false economy to neglect them altogether, as they yield a revenue to Local Funds of Rs. 1,000 a year, the Board have therefore provided Rs. 3,000 for their maintenance and improvement, being half the amount allotted for the purpose in the current year's budget. The full amount of Road Fund Reserve has been provided, and it will be open to the President to apply for allotments from this source for the more urgent works among those struck out. The share of the cost of the Local Fund Engineering Establishment and that of the General Management debitable to Road Fund should be Rs. 12,090 and Rs. 3,720, respectively. The total Road Fund expenditure amounts to Rs. 1,42,430, leaving a balance of Rs. 3,210.

8. *Grant II—Education.*—The provision of Rs. 16,280 for education will be raised to Rs. 17,310, it being necessary to exhibit on the debit side the total cost of the proposed Normal School, the share contributed by the Dindigul Circle being shown as an item of receipt. The commission on sale of books will also be raised to correspond with the proceeds expected to be realized.

9. *Grant III, Sanitation, &c.*—Under this grant the President has entered Rs. 39,561 against Rs. 53,040 in the current year's budget. The Sanitary Commissioner deprecates the action of the Local Fund Board in making no provision for sanitation proper. But even on the principle enunciated by the Circle Board, funds will be required to pay the grant-in-aid to the villagers. The provision in the current year's regular estimate for sanitation, viz., Rs. 5,850, will therefore be repeated in the ensuing year's budget. The President will at once submit Statement IV-B for embodiment in the printed budget. The salary of the Ramnad Hospital Assistant will be reduced as recommended by the Surgeon-General. The increment proposed by the Zillah Surgeon and questioned by the Surgeon-General is probably the same as the increase sanctioned by Government generally to all Civil Hospital Assistants. The President will explain the matter. The provision for the minor dispensaries should

8TH MARCH 1882, No. 280, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 5th December 1881, No. 3053:—

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget Estimate of Madura Circle for 1882-83.

ORDER—dated 8th March 1882, No. 280, Financial.

The estimated receipts and charges of the Madura Circle for 1882-83 are contrasted below with the sanctioned and regular estimates for the current year:—

RECEIPTS.

	Budget, 1881-82.	Regular Estimate, 1881-82.	Proposed Budget, 1882-83.
Balances—	RS.	RS.	RS.
Road Fund	750	25,090	16,640
Endowment Fund	3,690	10,250	9,890
General Fund	17,930	8,700	4,160
Allotments from General Revenue—			
Special Funds	15,000	14,500	15,000
Cess on Land	1,65,000	1,49,210	1,50,000
Tolls	7,000	8,000	15,000
Contributions from other Circles, &c. ..	50	..	1,000
Receipts from Endowments, &c. ..	14,040	15,190	15,530
Miscellaneous	1,720	2,880	1,800
Total	2,25,180	2,33,820	2,29,020

CHARGES.

	Budget, 1881-82.	Regular Estimate, 1881-82.	Proposed Budget, 1882-83.
GRANT I.	RS.	RS.	RS.
New Works—			
Communications	23,500	24,820	3,510
Civil Buildings	1,580	1,590	..
Repairs—			
Communications	66,910	80,960	68,430
Civil Buildings	..	920	..
Miscellaneous Public Improvements ..	8,540	8,160	10,860
Establishment, Public Works Depart- ment	13,700	13,910	13,910
Tools and Plant	2,510	2,260	2,100
Road Fund Reserve	13,100	4,330	12,900
Contributions to other Circle, &c. ..	..	..	39,110
Miscellaneous	420	850	850
GRANT II.			
Inspection	3,420	3,270	3,220
Training Schools	..	..	2,000
Local Fund Schools	4,700	2,760	3,880
Results Grants	8,000	6,780	7,000
Miscellaneous	1,870	1,170	1,210

CHARGES—continued.

	Budget, 1881-82.	Regular Estimate, 1881-82.	Proposed Budget, 1882-83.
	RS.	RS.	RS.
GRANT III.			
Hospitals and Dispensaries	16,780	14,500	17,500
Vaccination	6,550	6,550	6,350
Medical Practitioners	2,880	2,590	..
Sanitation	9,850	5,850	5,850
Choultries	9,810	9,950	10,230
Travellers' Bungalows	100	100	100
Miscellaneous	7,070	5,990	6,290
GRANT IV.			
Establishment	5,460	5,500	5,040
General Reserve	5,360	320	1,660
Balances—			
Road Fund	10,120	16,640	3,210
Endowment Fund	2,950	9,890	3,810
General Fund	..	4,160	..
Total ..	2,25,180	2,33,820	2,29,020

2. *Regular Estimate.*—The principal feature of the regular estimate on the receipt side is the estimated falling off under Land Cess of about Rs. 16,000 in consequence of the partial failure of the periodical rains during the year. The arrears are expected to be as much as 40·7 per cent. of the demand shown in the foot-note to the regular estimate.

3. Under Charges the Grants II and III show, as compared with the budget, large decreases ascribed chiefly to want of funds. The provision for repair of roads is nearly Rs. 14,000 in excess of the budget allotment. The proposal to set free one-third of the amount reserved for famine adjustment was sanctioned in G.O., 18th November 1881, No. 2256.

4. In paragraph 5 of their Proceedings the Board of Revenue lay down the rule that the amounts reserved for famine adjustments should not be allowed to merge in the general balance, but should be brought forward as a distinct head till final orders are passed regarding them. This view does not appear to be correct. The famine liabilities being necessarily limited* to the

* *Vide* G.Os., 11th March 1879, No. 455, and 31st December 1879, No. 2516, Financial Department.

available assets of the circle, they must naturally vary with the latter. The sum of Rs. 58,665 was reserved, because it was expected to be the available balance of the Road Fund at the close of 1880-81. The actual balance has, however, turned out to be 42·6 per cent. of that amount; and, as the circle receipts for the current year are not expected to show improvement compared with the budget, the circle is devoid of means wherewith to make the reservation to the extent ordered. The Road Fund will close with a balance of only Rs. 16,640.

5. *Budget Estimates, 1882-83.*—The estimated receipt under Land Cess is again taken at nearly the same reduced figure as in the regular estimate. The Government are not satisfied that the revenue under this head is not unduly under-estimated. They await the explanation called for by the Board of Revenue. Notwithstanding the small Road Fund balance brought forward to the budget for 1882-83, the Board of Revenue have provided for the full amount of the balance of the old reserve on account of famine adjustment (Rs. 39,110) being set apart under Grant I: and, to admit of this being done, have cut down largely the allotments for New Works and Repairs. Such reductions in the repair allotments are not advisable. They will, therefore, be raised to the amount originally shown in the budget, viz., Rs. 96,840, and the reserve for famine adjustment will be reduced to Rs. 10,000, pending separate report on the general subject of famine liabilities from the Board of Revenue.

6. The Board's revision in other respects is approved, and the Government note that provision for sanitation has been made as suggested by the Sanitary Commissioner. The state of the General Fund is very unsatisfactory.

7. Subject to the above remarks, the Right Honorable the Governor in Council passes the budget estimates of the Madura Circle for 1882-83.

8. The Government observe that in the Board's revised budget the column for actuals of 1880-81 is not correctly filled up.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Board of Revenue, with enclosures.

" Revenue Department, } with Board's Proceedings, No. 3053, of 5th Dec. 1881.
" Public Works Department, }
" Accountant-General.
" Sanitary Commissioner.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction.
" President of the Municipal Commissions, Madura District,
with Board's Proceedings, No. 3053, of 5th December 1881.

Exd. J. W. Fischer.

Gobt. of (1882) Madras.
FINANCIAL.

No 817 Wd 28th March 1882

Communicated to
the Supg Engineer,
6th Circle

Initialed / R.T.

Order, dated 8th March 1882, No. 280.

To
The Superintending
Engineer, 6th Circle
Car V W

Local Fund Budgets.—Passing orders on Pro-
ceedings, Board of Revenue, reviewing the Local
Fund Budget Estimate of the Madura Circle for
1882-83.

1882.
Board of Revenue,
MADRAS.

To

THE PRESIDENT,
LOCAL FUND BOARDS,
MADURA DISTRICT,
&c., &c., &c.

Order No 1255 W of
17th May/82.

Recorded with
reference to G.O.
No 817 Wd 28th
March 1882.

/ True Extract
by Ross Thompson
Lt Col R
agundee by to foot
P.W.D

Printed April 26th.

Received

PROCEEDINGS, 6TH APRIL 1882, No. 1018.

CIRCULATING to Officers concerned Local Fund
Budget of Madura Circle for 1882-83.

To
The Supg Engr 6th Circle
Examiner P.W.A

No. 1018.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th April 1882.

Read the following Proceedings of the Madras Government, Financial Department, dated 8th March 1882, No. 280 :—

ABSTRACT.—Passing orders on Proceedings, Board of Revenue, reviewing the Local Fund Budget Estimate of the Madura Circle for 1882-83.

Read also the following letter from the President, Local Fund Boards, Madura, to the Secretary to the Board of Revenue, dated 14th March 1882, No. 30 :—

WITH reference to the Board's Proceedings, No. 3053, dated 5th December 1881, I have the honor to report as follows :—

2. The garden in the compound of the Dispensary at Sivaganga has been leased out for a sum of Rs. 7 per annum for ten years, and this sum has been omitted through oversight from the Regular Estimate of the current year and the Budget of the next year.

3. The Statement, No. IV-B, called for in paragraph 9, is herewith sent. The increase proposed by the Zillah Surgeon to the salary of the Hospital Assistant at Ramnad is the same as that sanctioned by Government generally to all Civil Hospital Assistants, but by mistake the whole of the said increase of Rs. 5 has been charged to Local Funds instead of only three-fourths of it.

4. The market rents referred to are the collections from "Bandy pettahs" in this circle as distinguished from "Market sites." The right of collections in these "Bandy pettahs" is annually leased out. They are kept in good repair by the contractors; and whenever extensive repairs are needed, the Local Fund Board allot funds from the Reserve or Balances. There is therefore no necessity for a separate provision in the budget for their improvement.

5. As regards the Land Cess Demand, I beg to state that the demand has been fluctuating during past three faslies* since the Famine and has not risen above

	RS.
* Fasli 1287...	85,187
" 1288...	1,24,910
" 1289...	1,21,006
" 1290...	1,25,296

Rs. 1,25,295, and considering the state of the season and want of timely rains, the safest average figure has been adopted.

I therefore beg that the estimate may be taken in the budget as it is; but if the actuals of the next official year show increased collections, supplemental estimates will be submitted for utilizing the funds thereby accruing.

THE Local Fund Budget of the Madura Circle, for 1882-83, is herewith circulated to all officers concerned.

2. Paragraph 5 of the Government Order. From paragraph 5 of the President's letter read above, it would appear that the Land Cess Demand has been fixed at too high a figure in the current year's budget and the President expects that, owing to the absence of timely rains in this year, the next year's demand will be less than that in Fasli 1290. The amount reserved for Famine adjustment has, as directed by Government, been reduced to Rs. 10,000, and the provision for "Repairs—Communications" raised to Rs. 96,840.

3. Credit is taken in the Budget of 1882-83 for the sum of Rs. 7 referred to in paragraph 2 of the President's letter, and Statement IV-B now furnished is embodied in it.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the President, Local Fund Boards, Madura District,
with Budget and Copy of Government Order.
,, the Director of Public Instruction, with Budget.
,, the Sanitary Commissioner, with Budget.
,, the Surgeon-General with the Government of Madras, with Budget.
,, the Accountant-General, with Budget.
,, the Chief Secretary to Government, Financial Department,
with one enclosure in G. R., No. 1560, and Budget.
,, the Secretary to Government, Public Works Department, with Budget.

1882.
Board of Revenue,
MADRAS.

To

THE PRESIDENT,
LOCAL FUND BOARDS,
MADURA DISTRICT,
&c., &c., &c.

Printed April 26th.

Received

PROCEEDINGS, 6TH APRIL 1882, No. 1018.

CIRCULATING to Officers concerned Local Fund
Budget of Madura Circle for 1882-83.

P. N. C. No 1979
Govt. of (1882) Madras.
PENSION.

B. No 818 Way 28th March 82
Recorded.

27. 3. 82

Recd. 27 Mar. 82
Order, dated 13th March 1882, No. 233.

L.S.C.

B. No 818 Way 28th March 1882

Pension.—Communicating copy of a letter from
the Government of India confirming Proceedings
of the Madras Government regarding the con-
donation of the interruption in the service of Mr.
B. C. Dumphy.

Encl. in Receipt Recd
with order

Order no 1255-W of
17th May 1882.

Recorded with
reference to G.O.
No 817 W of 28th
March 1882.

/ True Extract
by Ross Thompson
Lt Col RR
agmdusey to foot
Plw. D

To the Sups Engr 6th Circle
& Examiner P.W.A

13TH MARCH 1882, No. 233, PENSION.

GOVERNMENT OF MADRAS.
PENSION DEPARTMENT.

READ—again the following papers:—

G.O., 22nd February 1881, Nos. 209 and 209-A.
G.O., 15th " 1882, " 147 and 148.

READ—also the following letter from R. LOGAN, Esq., Officiating Under Secretary to the Government of India, Department of Finance and Commerce, to the Secretary to Government, Pension Department, dated Calcutta, 28th February 1882, No. 1274:—

With reference to your letter, No. 148, dated 15th February 1882, I am directed to state that the Proceedings of the Government of Madras, No. 1455 W., dated 21st June 1880, regarding the condonation of the interruptions in the service of Mr. B. C. Dumphy, late Taluk Overseer in the Coimbatore Division, are confirmed.

ORDER—dated 13th March 1882, No. 233, Pension.

Communicated to the Public Works Department, the Examiner of Public Works Accounts, and to the Accountant-General.

2. The Examiner of Public Works Accounts will report what additional allowance will be admissible in Mr. Dumphy's case, now that the Government of India have confirmed the condonation of the breaks in his service.

(True Extract.)

C. Howarth
Acting Under Secy. to Govt.

To the Public Works Department.
" Examiner of Public Works Accounts.
" Superintending Engineer, Second Circle.
" Accountant-General.

Exd. C. Howarth.

From

The Superintending Engineer,
5th Circle,

To

The Chief Engineer
P.W. Dept^{ts}
Madras.

Dated

23rd March 1882.

Recd.

ENCLOSURES.

No. 819 Wap 28th March 82

No. 1465.

*Transfer of Funds
under Repairs. Military*

*Requests that
may be made from Presi-
dency to Chingleput Dist.*

Entd. in Receipt Regs.

In the order

No. 819 Wap 28th March 82

*The transfer of Rs.
874/- from the grant
for Military Repairs
in the Presidency to
the Chingleput Dist.
is sanctioned*

Cu

27.3.82

*4-3-82 to 341 C
22.3 - 767 C*

*The S.E. 5 Circle
to Mr. W. A. S. S. S.*

Recd

28/3/82

20/3

20/3

230/3

286

No. 1465.

SUPERINTENDING ENGINEER'S OFFICE,

MADRAS,

5th Circle,
Chepauk, 23rd March 1882.

From

Colonel H. L. Prendergast R.E.
SUPERINTENDING ENGINEER,

5th Circle,

To

THE Chief Engineer

P. W. D.

SIR,

Enclosures.

With reference to G. O. No. 767 w. dated
22nd Instant. I have the honor to request that
a transfer of Rs. 874 may be made from the
grant for "Repairs, Military" of the Presidency
Division to the Chingleput Division.

I have the honor to be
Sir

Your Most Obedient Servant

Chas. Prendergast R.E.

Superintending Engineer
5th Circle