

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

Proceedings of the Board of Revenue, dated 29th January 1883, No. 228.

ABSTRACT.—Reviewing and submitting to Government the Local Fund Budget of the Dindigul Circle, Madura District, for 1883-84.

Proceedings of the Board of Revenue, dated 16th March 1883, No. 766.

ABSTRACT.—Submitting to Government letter from the Director of Public Instruction remarking on the Budget Estimate of the Dindigul Circle in Madura District for 1883-84.

Proceedings of the Board of Revenue, dated 31st May 1883, No. 1511.

ABSTRACT.—Submitting to Government, with remarks, letter from President furnishing explanation on certain points noticed in Board's review of the Local Fund Budget of the Dindigul Circle in Madura District for 1883-84.

Proceedings of the Board of Revenue, dated 12th June 1883, No. 1711.

ABSTRACT.—Submitting to Government letter from President passing remarks on the observations of the Director of Public Instruction on the educational portion of the Budget Estimate of the Dindigul Circle in Madura District for 1883-84.

ORDER—dated 17th July 1883, No. 1519, Financial.

The estimated receipts and charges of the Dindigul Local Fund Circle for 1883-84 are compared below with the regular estimate for 1882-83 and the actuals for 1881-82:—

RECEIPTS.			
	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
Balances—	RS.	RS.	RS.
Road Fund	2,699	2,910	19,950
Endowment Fund	1,345	1,730	2,720
General Fund	3,540	4,640	8,080
Allotments from General Revenue—			
Provincial Funds—			
For General Purposes	1,725		
Special Funds	8,154	11,000	8,440
Cess on Land	86,621	1,24,260	1,20,000
Tolls	5,264	4,670	5,170
Contributions from other Circles, &c.	476	150	150
Receipts from Endowments, &c.	4,692	4,450	4,400
Miscellaneous	4,955	3,260	5,120
Cheques payable	4,799		
Total	1,18,872	1,47,790	1,74,030

CHARGES.				Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
				RS.	RS.	RS.
GRANT I.						
New Works—						
Communications	..	..	..	5,944	9,650	4,100
Buildings	..	..	..	2,186	..	..
Repairs—						
Communications	..	..	..	49,280	44,470	47,920
Buildings	..	..	..	1,946	..	..
Miscellaneous Public Improve- ments	..	..	..	1,977	2,000	2,000
Engineering Establishment	..	..	..	13,526	12,260	14,430
Tolls and Ferries	..	..	..	443	500	500
Tools and Plant	..	..	..	1,453	1,350	810
Road Fund Reserve	..	..	..	..	2,090	8,570
GRANT II.						
Inspection	..	..	..	1,553	1,640	2,100
Local Fund Schools	..	..	..	695	1,350	1,350
Results Grants	..	..	..	6,396	7,000	7,540
Miscellaneous	..	..	..	321	560	1,560
GRANT III.						
Hospitals and Dispensaries	..	..	..	10,036	10,700	10,780
Contribution to Medical College	..	..	..	576	560	620
Do. to Sanitary Inspection	..	..	..	..	..	620
Vaccination	..	..	..	6,393	5,040	5,040
Sanitation	..	..	..	5,977	6,000	8,000
Markets	..	..	..	177	200	270
Choultries	..	..	..	3,526	3,330	3,390
Travellers' Bungalows	..	..	..	230	270	270
Miscellaneous	..	..	..	3,607	3,980	4,320
GRANT IV.						
Establishment	..	..	..	2,630	2,780	2,780
General Reserve	..	..	..	..	1,310	5,320
Balances—						
Road Fund	..	..	..	2,916	19,950	28,260
Endowment Fund	..	..	..	1,727	2,720	3,570
General Fund	..	..	..	—4,643	8,080	9,910
Total	..	..	..	1,18,872	1,47,790	1,74,030

2. *Regular Estimate for 1882-83.*—As directed in paragraph 7 of G.O., dated 22nd July 1882, No. 754, a revised budget for 1882-83 is submitted which takes the place of the regular estimate for that year. The President's opening balance not agreeing with that advised by the Accountant-General, the Board have adopted the figures communicated by the latter officer. With reference to paragraph 3 of the President's letter printed in Board's Proceedings, 31st May 1883, No. 1511, the actual receipts under Land-cess are adopted in the abstract at the head of these Proceedings in lieu of the estimated figures. The increased revenue under this head, as compared with the original budget, is ascribed to the raising of the rate of cess from nine pies to one anna, and to the transfer to Road-cess of Rs. 16,950 erroneously credited to Land Revenue in previous years. Excluding the latter sum, the actual collections would appear to have amounted to Rs. 1,07,310 against a demand, current and arrears, of Rs. 1,36,960, leaving a balance uncollected at the close of the year of Rs. 29,650, or 21.6 per cent. of the demand. In consideration of the comparative paucity of funds under the General Fund, the Board's proposal to transfer to it the receipts from Fisheries, amounting to Rs. 8,000, is sanctioned. In other respects the Board's review of the revised budget for 1882-83 is approved.

3. *Budget Estimate for 1883-84.*—With reference to Board's Proceedings, dated 31st May 1883, No. 1511, the estimate of receipts from Land-cess will be raised to Rs. 1,20,000 representing 86 per cent. of the demand, and those from Pound Fund

reduced to Rs. 440. The necessary alterations have accordingly been made in the abstract at the head of these Proceedings. Statements of the demand, collection, and balance under Land-cess have been furnished with the Regular and Budget Estimates, but not in the form of foot-notes as required in paragraph 3 of G.O., dated 22nd July 1882, No. 754. The course therein prescribed should be followed in future. Under Charges, the allotments for Public Works appear to have been judiciously made, but the cost of the Engineering establishment is excessive and must be reduced without delay. From the detailed statement of charges on account of Engineering establishment, the explanation contained in paragraph 18 of the enclosure to the President's letter would appear to be inaccurate, as well as barely intelligible, no provision being made in the statement for any charges outstanding from a previous year. In any case it is not easy to see why, if the Engineer and Overseer had omitted to draw their pay in the beginning of 1882-83, they should not have drawn it when the regular estimate was submitted. The President will explain what was meant. The provision for Tools and Plant, calculated at $1\frac{1}{2}$ per cent. on the Public Works expenditure, should be Rs. 810, and the Road Fund share of it Rs. 780, and not Rs. 1,350 and Rs. 1,300 as shown in Statements I-B. and II. No provision has been made for refund of famine debt, but, in view of the present improved position of the circle, the opening balance exceeding the budget by Rs. 7,130 and the Land-cess estimate being raised by Rs. 20,000, the Government are inclined to think that a sum of Rs. 10,000 may be allotted for this purpose. The Board of Revenue will report on the subject.

4. As regards education, the assignment now made will be allowed to stand, pending the receipt of the further information called for in Board's Proceedings, dated 12th June 1883, No. 1711. In regard to other items, the revision of the Board being complete is accepted.

5. With these remarks the Right Honorable the Governor in Council passes the Local Fund Budget of the Dindigul Circle for 1883-84.

(True Extract.)

F. S. LAFFAN,
Acting Under Secy. to Govt.

To the Board of Revenue, with enclosures.
 " Revenue Department, with copy of Board's Proceedings, No. 228 of 1883.
 " Public Works Department, with do.
 " Accountant-General.
 " Sanitary Commissioner for Madras.
 " Surgeon-General with the Government of Madras.
 " Director of Public Instruction.
 " President, Municipal Commissions, Madura District.

Exd. T. O'Connor.

Govt. of (1883) Madras.

FINANCIAL.

Issued

Recd.

Encl.

G.O., 17th July 1883, No. 1519.

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JULY.

Local Funds—Budgets.

Reviewing the Budget Estimates of the Dindigul Local Fund Circle for 1883-84.

BOARD OF REVENUE, 29TH JANUARY 1883, No. 228.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from C. S. CROLE, Esq., President, Local Fund Boards Madura, to the Secretary to the Board of Revenue, dated Kodaikānal, 13th October 1882, No. 73 :—

I have the honor to submit (in original) the budget statement of the Dindigul Circle for 1883-84, together with the revised budget for the current year. The latter is submitted with reference to the instructions of the Board in their Proceedings, dated 1st March 1882, No. 619, and G.O., dated 22nd July 1882, No. 754, Financial Department.

2. I beg to offer the following remarks with reference to the revised budget for 1882-83.

OPENING BALANCE OF 1882-83.

3. The entry in Column 7 of the statement against this head is evidently a mistake. The opening instead of the closing balance of 1881-82 has been adopted. The necessary corrections have therefore been made in this office. The correct figures as per final audit of the Supplemental Accounts for March 1882 are as noted in the margin. This would show a net deficit of Rs. 6,524 at the commencement of the year.

4. *Land Cess*.—Increased income is expected under this head as the cess has been raised to the maximum rate.

5. *Contributions*.—Under this head a sum of Rs. 2,000 is expected from the sanitary associations at Periyakulam and Palni.

6. The receipts from endowments should be Rs. 4,450, with reference to the detailed entries in the Endowment Fund Statement, and the receipts under “7, Miscellaneous” should be Rs. 3,260, with reference to the detailed entries in the General Fund Statement appended to the revised budget.

7. The other items are repeated from the original budget.

8. The total receipts will now be Rs. 1,33,956. The proposed expenditure is Rs. 1,24,379, and this would result in the year closing with a balance of Rs. 9,577.

9. The receipts, expenditure and balance will be distributed as follows :—

	Receipts.	Expenditure.	Balance.
	RS.	RS.	RS.
Road Fund	89,813	79,080	10,733
General Fund	37,966	41,840	—3,874
Endowment Fund	6,177	3,459	2,718
Total ...	1,33,956	1,24,379	9,577

10. The Circle Board have provided a general reserve of Rs. 4,430, and if that were allowed, the deficit under the General Fund will be Rs. 8,304.

11. The expenditure under Road Fund needs no remark.

12. It will be observed that under the General Funds, the provision for maintenance of avenues is raised by Rs. 500, that for results grants by Rs. 2,000, and that for vaccination by Rs. 1,570. It is stated that the increased allotment for avenues was originally applied for by the Local Fund Engineer. The Vaccination grant has been raised with a view to allow batta to Vaccinators during the remaining months of the year, but the Board have ordered that this might be discontinued for this year when

renewing the original budget—*vide* paragraph 8 of their Proceedings, No. 619, dated 1st March 1882. The provision for results grants is raised probably to meet the increasing demand under this head.

13. The total increase proposed amounts to Rs. 4,070, but the deficit under the General Fund is Rs. 3,874. A sum of Rs. 196 will be the closing balance under this fund, if the Board think it necessary to withhold the increase.

BUDGET, 1883-84.

14. The budget for 1883-84 will have to be modified with reference to the foregoing remarks. An explanatory memorandum accompanies.

15. I beg to enclose copy of the Circle Board's Proceedings, No. 152 of 1882, from which the Board will observe that payment of grants from Provincial Funds is urged upon Government. As regards Tolls, the Government have in their Proceedings, No. 1123, dated 5th September 1882, Financial Department, assented to the extension of the system.

ENCLOSURE No. 1.

BUDGET Estimate of Local Funds for the Official Year 1883-84.

Statement I-A—Opening Balance.—The year opens with a balance of Rs. 13,856, or in

	Rs.
Road Fund	9,920
Endowment Fund	2,330
General Fund	1,610
Total	13,860

round numbers Rs. 13,860, as particularised in the margin. This has been arrived at by revising the budget of the circle for the current year under instructions conveyed in G.O., No. 754, dated 22nd July 1882. This revised budget having been prepared on consideration of the actuals of the first five months of the

year and the expected probable outlay of the last seven months, taking to account the special circumstances peculiar to the year, the regular estimate has been dispensed with. Hence the closing balance of the revised budget is adopted as the opening balance.

2. *Surplus Pound Fund.*—Rs. 800 are credited under this head with reference to the actuals of the three previous years. Reference to the Special Fund Budget as desired by the Revenue Board has not been taken into account owing to its non-receipt, but the figure adopted is that furnished by the Collector.

3. *Avenues.*—The yield under Avenues is of a fluctuating nature, and hence 1,800 rupees calculated on the average collections of the last three years are credited under this head.

4. *Land Cess.*—Land Cess is estimated to yield Rs. 1,00,000 against 1,16,950 in the budget for 1882-83. The decrease is due to excess credit of Rs. 16,950 in the current year, being refund of over-credit to Land Revenue at the expense of Land Cess in Tirumangalam Taluk. The arrear demand on account of the cess at the commencement of the year is estimated by the Collector of the district at Rs. 15,000, and the current demand at the increased rate of one anna per rupee, sanctioned in G.O., No. 754, dated 22nd July 1882, at Rs. 1,10,000, making a total of Rs. 1,25,000. The statement as per margin in the revised form prescribed by Government shows the demand, arrears and current, with anticipated collections under this head.

	Demand.	Collection.	Balance.
	Rs.	Rs.	Rs.
Current	1,10,000	86,000	24,000
Arrears	15,000	14,000	1,000
Total	1,25,000	1,00,000	25,000

5. *Tolls.*—The income from tolls is estimated at Rs. 5,170 against Rs. 4,670 in the current year. On consideration of the actuals of the previous three years, the contribution from the Dindigul Municipality is estimated at Rs. 1,670, same as this year, and the receipts from Andiputty Toll-gate at Rs. 3,500, or Rs. 500 more than this year. This small increment is expected from increased traffic.

6. *Contribution for Educational Inspection.*—As usual, Rs. 150 are credited under this head. The Municipal Commissioners have proposed to employ an Inspecting Schoolmaster of their own within the amount contributed by them and thus to withhold the grant, but they have not taken any steps towards it, nor communicated their views on the subject, so the item stands as it is.

7. *Choultries.*—An increase of Rs. 50 to the budget amount is expected under this source. This is arrived at by taking the average of receipts for the last three years. A detail of receipts from the several endowments will be seen from Statement IV.

8. *(b) Fines and Penalties, (c) Sale of Materials, (i) Interest on Land Cess.*—The credit under these heads are estimated on the actuals of the past three years.

9. *(g) Contribution for Works, &c.*—Rupees 2,000 are expected under this source. They are voluntary contributions paid by the ryots of Palni and Periyakulam, where sanitary local associations have been formed and are working.

10. *Market Rents.*—Rupees 900 are expected to be realized under this head, estimated on actual collection in the past. There are special establishment employed for the purpose at the weekly markets of Nellakóta and Virupatchy. This income is included in the Endowment Fund Statement as directed by the Revenue Board.

11. The other items of receipts call for no remarks as the figures of the current year are repeated for the next.

12. The total assets are estimated to be Rs. 1,37,500, including the opening balance, and are particularised below:—

	Rs.
Road Fund	90,660
Endowment Fund	6,730
General Fund	40,110
Total	1,37,500

13. The total expenditure under all heads of Local Funds including reserve are estimated to be Rs. 1,32,660.

14. The gross amount available for expenditure under Road Fund is Rs. 90,660.

15. *Grant I, Public Works—New Works, Communications.*—A sum of Rs. 4,100 is allotted for Road No. 36, Periyakulam to Pullaputty. The original estimate sanctioned for this work is Rs. 7,470, out of which Rs. 1,870 has been already spent in 1881-82, and the balance is now provided after deducting Rs. 1,500 provided in the revised estimate of 1882-83.

16. *Repairs, Communications.*—The sum allotted for maintenance of all roads aggregates Rs. 47,920, same as proposed for expenditure in the current year's original budget, and hence calls for no remark. The Engineer sent in his estimate for Rs. 54,165, which could not be complied with on consideration of funds at Board's disposal.

17. *Maintenance of Avenues, Establishment on Tolls.*—These call for no remarks as the current year's grant is proposed for the next.

18. *Engineering Establishment.*—The increase of Rs. 2,170 is attributable to provision for six months' salary of Engineer and Overseer which were not drawn in commencement of 1882-83.

19. *Tools and Plant.*—The debit under this head is calculated at 2½ per cent. on the total allotment proposed for New Works and Repairs.

20. *Road Fund Reserve.*—A sum of Rs. 8,070, equal to 10 per cent. of receipts of Road Fund, is reserved for emergent and unforeseen expenditure.

The total expenditure under this fund amounts to Rs. 77,960, leaving a balance of Rs. 12,700.

21. *Grant II, Education.*—The total allotment under this grant amounts to Rs. 12,550 against Rs. 10,550 in the current year, showing an increase of Rs. 2,000. This is explained below under its several sub-heads.

22. *Payment for Inspection, Local Fund Schools, Purchase of Books, and Commission on Sale of Books.*—The debit under these heads is increased by Rs. 460, being the salary, &c., of the additional Inspecting Schoolmaster already sanctioned by the Board. Statement No. 6 shows a detail of the Inspecting Staff with their usual batta and contingencies.

23. *Results Grant.*—Rupees 7,540 are put down against Rs. 7,000 in 1882-83, as there will probably be an increase of schools.

24. *Training Schools.*—Rupees 1,000 are provided under this head for the contribution towards the upkeep of the Madura Normal School proposed to be established during the year. Madura Circle Budget is framed anticipating this source of income to it.

25. *Grant III, Medical Services—(a) Hospitals and Dispensaries.*—The debit under this head shows an increase of Rs. 130 to the budget grant of the current year. This is due to provision having been made for the opening of one new Minor Dispensary in the circle, and for the entertainment of two medical passed pupils for extra duty to fill in vacancies and for permanent work as Sanitary officers and to some variations as noted below in the class of Medical Subordinates and servants proposed to be entertained in some of the institutions.

26. *Salaries of Medical Subordinates.*—Provision has been made for the posting of Civil Apothecaries to Palni and Uthamapoliem Dispensaries in conformity with G.O., No. 286, dated 10th March 1882, Financial Department. Rs. 825 are entered for the Kodaikámal Dispensary as the present Civil Apothecary now located there will be entitled to a charge allowance of Rs. 25 from 1st July 1883. Rs. 205 against 180 in the current year's budget are put down against each of the five Minor Dispensaries in charge of Dr. Chester's passed medical pupils, as they are all entitled to a pay of Rs. 20 per mensem after a course of three years. They all complete this course in November 1883. The proposed new Minor Dispensary cannot be opened until July

1883, as till then there will be no passed medical pupil to take charge of it. Hence the provision of Rs. 120 is entered for eight months only commencing from August 1883.

27. *Clerks and Servants*.—The debit under this head is Rs. 2,000 against Rs. 1,970 in the current year's budget. The increase is due to provision being made for a toty on Rs. 4 for the Uthamapoliem Dispensary whose services, the Zillah Surgeon points out, are absolutely necessary, and to the entertainment of the usual establishment provided for the one new Minor Dispensary proposed.

28. *Medicines and Apparatus*.—This shows a decrease of Rs. 10 to the budget grant of the current year. The grant for Palni Dispensary is increased by Rs. 50 as proposed by the Zillah Surgeon, its indent at present being only a second-class one.

29. *Rents*.—The debit under this head shows a decrease of Rs. 74. The rent of the Oosilamputti Dispensary building is increased to Rs. 5 and that of Uthamapoliem is withheld as the institution is removed to the building constructed by the Circle Board for the purpose. This latter remark is applicable to Kodaikānal also. Provision is also made for the new Minor Dispensary at the usual rate allowed.

30. *Furniture and Sundries*.—A sum of Rs. 417 against the budget grant of Rs. 230 for the current year is debited under this head. The grant for Periyakulam and Kodaikānal Dispensaries is exceeded by Rs. 50 each, as they badly stand in need of some furniture as the Zillah Surgeon points out. This, with the usual provision for the new Minor Dispensary, make up the excess under this head.

31. Thus the total outlay under this Major head exceeds the current year's grant by Rs. 130. A detail of these charges will be seen in Statement No. IV-A.

32. *Vaccination*.—This item calls for no remark. The establishment and other charges are the same as in the current year, but the grant entered in the revised budget of the current year is Rs. 860 less, because Vaccinator's batta for the first six months of the year were disallowed.

33. *Sanitation*.—Rupees 2,000 are debited under this head in excess of the current year's grant. Voluntary contributions for sanitary purposes from ryots of Palni and Periyakulam having been entered as Rs. 2,000 under head of receipts, the refund of this sum with an equal amount of Local Fund contribution amount to Rs. 4,000. The remaining Rs. 4,000 are allotted to Miscellaneous sanitary charges. Statement No. IV-B shows a detail of expenditure under this head.

34. *Markets*.—This shows an increase of Rs. 70 to the current year's grant due to provision having been made for the pay of Kavalgar on Rs. 4 per mensem to watch the building erected for the purpose at Kodikānal. This has been proved necessary.

35. *Choultries*.—This shows an increase of Rs. 60 to the current year's grant due to provision being made for special establishment proposed to be entertained in the Chattrams of Andiputti and Periyakulam, a detail of which will be seen in Statement No. IV-A.

36. *Contributions—Other Circles*.—Rupees 180 are provided in next year against Rs. 90 this year. The difference of Rs. 90 is explainable thus—

Rupees 80, or two-fifths, is this circle's proportionate share of cost of distribution of medicines and Rs. 10 is the increase to Assistant to Superintendent of Minor Dispensaries, due to his having all through the year of three years' standing.

37. *III. Municipalities*.—This debt includes Rs. 400, the contribution sanctioned by Government* for payment to the Madura Municipality towards the diet and lying-in charges of in-patients of this circle treated in the Civil Dispensary, Madura, and Rs. 60, being the contribution paid towards the pay of the Zillah Surgeon's Clerk at Madura at Rs. 5 per mensem.

38. *IV. Other*.—An amount of Rs. 110 in excess of the usual current year's allotment is provided to Dr Chester's Dispensary at Dindigul. This is due to provision having been made under Medicines to cover the extra cost at 30 per cent. charged in Madras for medicines.

39. *(b) Miscellaneous—Medical Class at Dindigul*.—Rs. 1,420 against the current year's grant of Rs. 1,040 are debited under this head. This figure is arrived at as follows:—

10 Students in the Senior Class at Rs. 7 each	...	...	...	...	RS.
10 Do. in the Middle do. at „ 6 „	...	...	...	...	840
10 Do. in the Junior do. at „ 5 „	...	...	...	...	720
8 Passed students attending for a year's residence at Trichinopoly or Madura for Hospital practice at Rs. 8 per mensem	...	...	...	...	600
Pay of the Native Assistant to the Medical School at Rs. 15 for the first 7 months and Rs. 20 for the remaining 5 months	...	...	...	...	768
Travelling expenses of Medical Students, &c., going to Madras for examination	...	...	...	...	205
Other Contingencies	...	...	...	...	160
	...	...	...	...	240
Total	...	...	...	...	3,533

Two-fifths of this sum is Rs. 1,413, or 1,420 in round numbers.

40. The other items of this grant need no special remarks as the grant of the current year is repeated for the next.

41. *Grant IV, Miscellaneous*.—This calls for no remark as the figures in the current year's grant are repeated for the next. A list of the several fixed establishments is herewith sent as desired by the Revenue Board.

READ—the following letter from C. S. CROLE, Esq., President of the Local Fund Boards, Madura, to the Secretary to the Board of Revenue, dated 27th November 1882, Mis. No. 85:—

ABSTRACT.—Submitting statement showing demand, collection, and balance of Land Cess in the Dindigul Circle, Madura District, in connection with the revised budget for 1882-83.

READ—the following letter from Deputy Surgeon-General M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Madras, 4th December 1882, No. 1170:—

I have the honor to report, for the information of the Board of Revenue, that a provision of Rs. 8,000 has been made by the Dindigul Local Fund Board for the sanitary requirements of the circle during 1883-84. This gives a percentage of 24 on available income, and may be accepted. The distribution of the allotment stands thus:—

Improvement of Water-supply	..	..	..	..	..	RS.
Do. of Village-sites	..	..	..	..	..	1,050
Scavenging Establishments	..	..	..	..	..	500
Other Sanitary Outlay	..	..	..	..	..	1,370
						5,080
Total	..	..	..	..	..	8,000

2. It is to be regretted that the Board propose to employ scavenging establishment only in six towns and villages against twelve in the current year. No reason is assigned for this great reduction, though the proposed allotment for the ensuing and that for the current years are the same.

3. The Vaccination grant amounts to Rs. 7,470 against Rs. 5,040 for the current year. It is proposed to grant batta to the Vaccinators; hence the increase. During my recent visit to Dindigul, complaints were made to me against the withdrawal of the batta for the current year. Batta to Vaccinators appears to me to be essential as an incentive to more constant moving about on the part of Vaccinators within their ranges. I would therefore strongly support the grant of batta to them.

READ—the following letter from Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Madras, 4th December 1882, No. 6309:—

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 1883-84 Local Fund Budget Estimate of the Dindigul Circle for the maintenance of the dispensaries is sufficient and calls for no remarks except in the item of "Medicines and Apparatus."

2. The grant for medical appliances of the Palni Dispensary is increased by Rs. 50. The current year's allotment, viz., Rs. 300, is adequate and may be repeated as the number of patients treated monthly is not large.

3. A sum of Rs. 560 is entered as contribution towards the expenses of the Medical College.

RESOLUTION—dated 29th January 1883, No. 228.

The Local Fund Budget Estimate of the Dindigul Circle for 1883-84 and a revised budget for the current year are herewith submitted for the orders of Government.

REVISED BUDGET ESTIMATE FOR 1882-83.

2. The sanctioned budget of 1882-83 has been revised with reference to paragraph 7 of G.O., No. 754, dated 22nd July 1882, Financial Department, and submitted in lieu of the Regular Estimate for the year.

3. *Receipts.*—The Vice-President has taken the opening instead of the closing balance of 1881-82 for the opening balance of the current year. The mistake has been rectified by the President, but the figures given by him do not tally with those communicated by the Accountant-General, which, being the result of audit and final adjustments, have been adopted. The actuals of 1881-82 have also been altered to correspond. The balances of the Minor Funds are—

	RS.
Road Fund	+ 2,916
Endowment Fund	+ 1,727
General Fund	— 4,643
Total	...

The receipts from *Land Cess* are set down at Rs. 1,16,950, against Rs. 90,000 in the printed budget. Of the former amount, Rs. 16,950 were transferred from Land Revenue, to which head the sum was erroneously credited in previous years, so that the ordinary collections of the year amount to only Rs. 1,00,000. The rate of cess has been raised, under the orders of Government quoted above, from 9 pies to 1 anna per rupee of the assessment, and in consequence the current demand is shown as Rs. 1,00,000 against Rs. 80,000 in the Demand, Collection and Balance Statement which accompanied the original budget. As the enhanced rate will be charged only from the commencement of the fasli year and as half the khists fall due before 1st July in the current official year, it is presumed that half the demand of Land Cess is fixed at one anna and the other half at the old rate of nine pies per rupee of the assessment. Out of the total demand of Rs. 1,36,960, only 73 per cent. are expected to be realized. Under the head of *Miscellaneous Receipts*, there is an increase of Rs. 2,050, being the anticipated collections of the Sanitary Associations at Palni and Periyakulam. The other items of receipt do not call for remark. The assets of the General Fund being found quite inadequate to meet the wants of the circle, the Board have, subject to the approval of Government, transferred to it the receipts from Fisheries (8,000). The assets of the several Minor Funds according to the Board's proposal are as follows:—

	RS.
Road Fund	86,618
Endowment Fund	6,177
General Fund	47,685
Total	1,40,480

4. *Expenditure—Grant I.*—Rs. 9,570 are entered by the Local Fund Board under "New Works—Communications." Of this amount, Rs. 7,246 go to a contractor, Mr. Putman, who sued the Local Fund Board and obtained a decree against them. The remainder is provided for the following works:—

- (1) Rs. 100 for constructing a road over the hills to Devacolum.
- (2) Rs. 720 for constructing a road from Kalligudi Station to Road No. 4.
- (3) Rs. 1,500 for metalling and gravelling the bad portions of Road No. 36 from Periyakulam to Butlagundu. The last mentioned work appeared as Item No. 2 in Part I of the budget for 1881-82 for which an estimate amounting to Rs. 7,470 was sanctioned in G.O., No. 966 W, dated 12th April 1881, and the two first were sanctioned by the Local Fund Board.

Rupees 80 entered under "Civil Buildings" are for works connected with the Andiputty Toll-gate, and will be included under "Communications." Rs. 44,470 are entered against "Communications" under "Repairs," that is, Rs. 2,270 more than the amount originally sanctioned. The excess is due to provision having been made for petty repairs to certain roads and tunnels not mentioned in the printed budget. The assignment for the maintenance of avenues has been raised by Rs. 500. Owing to savings caused by the non-entertainment of a separate Local Fund Engineer for the circle for 6 months of the year and by other unfilled vacancies, the provision for the Engineering establishment has been reduced from Rs. 13,880 to Rs. 12,260. The

share of cost of the Local Fund Engineering establishment, of General Management and of Tools and Plant chargeable to the Road Fund, should be Rs. 11,805, Rs. 1,720 and, Rs. 1,302 respectively, and these amounts have been entered against the respective heads in the Road Fund Statement. The full amount of the Road Fund reserve is provided, but this seems to be unnecessary, as more than 9 months of the year have elapsed. A fourth of the amount will be entered, and the rest carried to the balance.

5. *Grants II, III and IV.*—The assignment for "Education" is the same as that in the printed budget, except that the contribution for Normal School has been struck out, and Rs. 2,000 added to Result Grants. Under Grant III, the Vice-President has again provided for travelling allowance to Vaccinators, which was struck out of the original budget at the instance of the President. The Sanitary Commissioner points out that batta to Vaccinators is essential as an incentive to more constant moving about, but in the present impoverished state of the General Fund, which, notwithstanding it has been supplemented by fish rents, is hardly sufficient to meet all the demands upon it, the Board are of opinion that batta to Vaccinators, which is not given in several circles, may well be withheld,—at least until savings can be effected in other items of expenditure. As in the case of the Road Fund Reserve, all but a fourth of the General Reserve will be struck out and added to the balance.

6. The following is an abstract of the Regular Estimate as modified by the Board:—

	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
<i>New Works—</i>				
Communications	9,650	...	...	9,650
Civil Buildings	...	...	...	...
Miscellaneous Public Improvements ...	...	...	...	...
<i>Repairs—</i>				
Communications	44,470	...	...	44,470
Civil Buildings	...	...	...	...
Miscellaneous Public Improvements ...	...	...	2,000	2,000
Local Fund Engineering Establishment ...	11,805	...	455	12,260
Tools and Plant	1,302	...	48	1,350
Tolls and Ferries Establishment	500	...	...	500
Road Fund Reserve	2,090	...	...	2,090
Grant I	69,817	...	2,503	72,320
Do. II	...	...	10,550	10,550
Do. III	...	3,460	26,620	30,080
Do. IV	1,720	...	1,060	2,780
General Reserve	...	...	1,308	1,308
Total Expenditure	71,537	3,460	42,041	1,17,038
Receipts	86,618	6,177	47,685	1,40,480
Balance	15,081	2,717	5,644	23,442

These balances will be taken over to the budget of 1883-84.

BUDGET ESTIMATE FOR 1883-84.

7. *Statement I-A, Revenue and Receipts.*—The ensuing year's budget does not differ materially from the revised budget of the current year except in the item of *Land Cess*. Under *Pound Fund* Rs. 800 are entered, and the Madura Circle Board have taken credit for a sum of Rs. 1,200, making the total contribution for the whole district Rs. 2,000; but in the Special Fund Budget for the ensuing year, only Rs. 1,100 are

shown as the contribution to Local Funds. The President is requested to explain the variation. The Land Cess current demand is set down as Rs. 1,10,000, and in paragraph 4 of the Vice-President's explanatory memorandum, the outstanding arrears at the close of the current year are expected to be Rs. 15,000, but according to the Demand, Collection and Balance Statement for the year forwarded by the Vice-President, Rs. 36,960 will remain uncollected. Taking the latter figure, the total demand is Rs. 1,46,960, and the estimated collections are Rs. 1,00,000, or 67 per cent. This is exceedingly low, and the Board think the estimate may fairly be raised by Rs. 20,000. The President will report whether there is any objection to this being done. *Tolls* are expected to yield Rs. 500 more than in the current year, the estimate being based on the actuals of the past three years. Rs. 900 are entered as *Market Rents*, and should appear under "6, Receipts from Endowments, &c." In their Proceedings, dated 1st December 1882, No. 2970, the Board sanctioned the extension of the market-fee system to five markets with an establishment costing Rs. 21 per mensem, or Rs. 252 per annum. These markets do not find a place in the budget, probably because they were neither proposed nor sanctioned when the budget came up. The other items of receipt do not call for remark. For reasons already stated, the rent of Fisheries—Rs. 8,000—is credited to the General Fund. The assets are—

	RS.
Road Fund	87,820
Endowment Fund	7,120
General do.	52,140
	<hr/> 1,47,080

8. *Statement B, Expenditure—Grant I, Public Works.*—Rs. 4,100 are provided under "New Works—Communications," being the balance of the estimate for metal-ling and gravelling the bad portions of Road No. 36 from Periyakulam to Butlagundu. Rs. 47,920 are assigned to road repairs, against Rs. 44,470 in the current year. The increase is due to the mileage of some of the more important roads having been raised. Rs. 2,000, entered against "Miscellaneous Public Improvements," are for the main-tenance of avenues. The cost of the "Local Fund Engineering Establishment" is Rs. 14,430, being nearly 27 per cent. of the outlay on works. The cost of "Tools and Plant" should be estimated on the requirements of the circle, and should on the average be about $1\frac{1}{2}$ per cent. of the outlay. The share of cost of the Local Fund Engineering establishment and of tools and plant chargeable to the Road Fund is Rs. 13,890 and Rs. 1,300, respectively. The full amount of the Road Fund reserve is provided. The total Road Fund expenditure amounts to Rs. 76,630, leaving a balance of Rs. 11,190 at the close of the year. A sum of Rs. 24,976 is still due from this circle on account of Famine debt, but as in the Circle Board's Resolution passing the budget it is stated that the assignments to roads are utterly inadequate to their requirements, the Board think it inadvisable to appropriate any portion of the balance to this purpose.

9. *Grant II, Education.*—The total Educational expenditure is estimated at Rs. 2,000 more than in the revised budget. It is stated that the provision for "Inspection" is raised to meet the pay, &c., of the additional Inspecting Schoolmaster who was sanctioned in G.O., Financial Department, dated 16th May 1881, No. 867, and whose services were dispensed with in the current year for lack of funds. The allotment for "Result Grants" has been further increased to Rs. 7,540 on account of the larger number of schools registered for examination. If the schools applying for aid go on increasing, it will be necessary to reduce the rate of grant to keep expenditure within limits. Rs. 1,000 are provided for payment on account of the Elementary Normal School sanctioned at Madura. The amount will be shown under the head of "Contribution to other Circles."

10. *Grant III, Medical and Sanitary.*—The total allotment for "Hospitals and Dispensaries" (Rs. 10,780) is nearly the same as in this year. It is proposed to open a new dispensary next year and to place it in charge of one of Dr. Chester's pupils, but the place where it is to be established is not specified.

The President will obtain prior sanction before starting the institution. Provision is also made for two extra medical subordinates who, it is expected, will pass out next year, and who will be in reserve and utilized in filling temporary vacancies. The toty on Rs. 4 a-month required for the Uthamapalliem Dispensary is sanctioned, and the increase of Rs. 50 in the allotment for medicines and apparatus for the Palni Dispensary is disallowed, as the Surgeon-General considers the present provision of Rs. 300 sufficient. For the reasons given in paragraph 5 *supra*, the provision for "Vaccination" will be reduced to the current year's figure. Rs. 8,000 are assigned to "Sanitation" against Rs. 6,000 this year. Under "Markets," Rs. 70 are provided in excess of the current year's grant to meet the pay of a Kavilgar proposed to be entertained to watch the building erected for a market at Kodaikānal. In paragraph 3 of his letter, dated 8th November 1882, No. 79, recorded in Board's Proceedings, dated 1st December 1882, Mis. No. 9352, the President stated that certain inhabitants of the place had requested that the building might be converted into a choultry, and that the matter was pending before the Local Fund Board. The President is requested to report the result of the Board's deliberations. If the building is to be continued as a market, it should be stated what, if any, rent is to be charged for its use. The increased expenditure on "Choultries" is due to the proposal to entertain two additional servants. The one on Rs. 3 a-month for the new chattram at Periyakulam is sanctioned. The President will explain the necessity for an additional servant at Andiputty. The "Contribution to the Medical College" should be Rs. 620, and a similar amount will be entered on account of "Vaccine Inspecting Agency," as it is probable that the scheme of Assistant Surgeons will be sanctioned for next year. Rs. 180 are erroneously entered against "Contributions to other circles." The amount is composed of Rs. 100, this circle's share of the pay of the clerk allowed to Dr. Chester in G.O., Financial Department, dated 18th March 1881, No. 466, and Rs. 80, the cost of transmitting medicines from Dindigul to the minor dispensaries. These should appear under "Miscellaneous." The necessary alterations will be made in this office.

11. *Grant IV, Establishment and Miscellaneous.*—The items under this grant do not call for remark.

12. The following is an abstract of the budget estimate as modified by the Board of Revenue:—

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund	87,820	Grant I. { Road Fund	74,990		
Endowment Fund	7,120	{ Endowment Fund	...		
General Fund	52,140	{ General Fund	2,590		
		Do. II. General Fund			77,580
					12,550
		Do. III. { Endowment Fund	3,550		
		{ General Fund	29,760		
					33,310
		Do. IV. { Road Fund	1,640		
		{ General Fund	1,140		
					2,780
		General Reserve			4,650
		<i>Balances.</i>			
		Road Fund	11,190		
		Endowment Fund	3,570		
		General Fund	1,450		
					16,210
Total ...	1,47,080	Total ..			1,47,080

APPENDIX.

I.—Budget Estimate of the Local Funds of the Dindigul Circle, Madura District, for the Official Year 1883-84.

A.—Revenue and Receipts.

	ESTIMATE, 1883-84.		Estimate, 1882-83.	Actuals, 1881-82.
	Detail, Minor Heads.	Total, Major Heads.		
1. Balances—	RS.	RS.	RS.	RS.
(a) Road Fund	15,080		2,916	2,699
(b) Endowment Fund	2,720		1,727	1,345
(c) General Fund	5,640		4,643	3,540
2. Allotment from General Revenues—		23,440		
(a) Provincial Fund—				
For General Purposes				
(b) Special Fund—				1,725
Surplus Pound Fund	800		1,000	774
Ferry Rent				354
(c) Fish Rent	8,000		8,000	7,026
3. Rates and Taxes—		8,800		
(a) Cess on { Under Act III of 1866				
Land. { Do. IV of 1871	1,00,000		1,16,950	86,613
(b) Tolls. { Act IV of 1871	3,500		3,000	3,594
{ Other	1,670		1,670	1,670
4. Fees in Schools and Training Institutions		1,05,170		
5. Contributions from other Circles and Municipalities—				
From Dindigul Municipality for Educational Inspection ..		150	150	476
6. Receipts from Endowments, Contributions and Donations—				
(a) Educational				
(b) Choultries	3,500		3,450	3,356
(c) Markets	900		1,000	994
(d) Miscellaneous				342
7. Miscellaneous—		4,400		
(a) Rents from Bandy pettahs				
(b) Fines and Penalties	150		100	227
(c) Sale of Materials	10		50	
(d) Sale of other Property	10		10	
(e) D&K Bungalow Fees	350		350	284
(f) Sale proceeds of Books	400		400	251
(g) Contributions for works unconnected with Unions or				
Endowed foundations	2,000		2,000	2,029
(h) Public Works Receipts				340
(i) Refund of Expenditure				
(j) Interest on Land Cess	150			116
(k) Sundry Receipts	200		200	152
(l) Avenues	1,800		2,000	1,469
(m) Receipts from Hospitals	50		50	87
Miscellaneous Debt Accounts		5,120		
Cash Recoveries				
Suspense Account				
Advances Recoverable				
Local Fund Engineer's Cheques				4,799
Total ..		1,47,080	1,40,480	1,18,872

I-B.—Expenditure.

	ESTIMATE, 1883-84.		Estimate of 1882-83.	Actuals of 1881-82.
	Detail, Minor Heads.	Total, Major Heads.		
GRANT I.—Public Works.	RS.	RS.	RS.	RS.
(a) New Works—				
Communications	4,100		9,650	5,944
Civil Buildings				2,186
Miscellaneous Public Improvements		4,100		
(b) Repairs—				
Communications	47,920		44,470	49,280
Civil Buildings				1,946
Miscellaneous Public Improvements	2,000	49,920	2,000	1,977
(c) Establishments—				
Cost of Local Fund Board's Engineer- ing Establishment	14,430		12,260	13,526
(d) Establishment on account of Tolls and Ferries	500		500	443
(e) Tools and Plant		14,930		
(f) Contingencies		1,350	1,350	1,453
(g) Road Fund Reserve		7,280	2,090	
(h) Contributions—				
(1) Provincial Fund Services				
(2) Other Circles				
(3) Municipalities				
Total, Grant I ..		77,580	72,320	76,755
GRANT II.—Education.				
(a) Payment for Inspection		2,100	1,640	1,553
(b) Training Schools				
(c) Local Fund Schools—				
Salaries. { Fixed	940		940	
{ Results Grants	410		410	695
Servants		1,350		
Miscellaneous				
(d) Grants-in-aid—				
Salary Grants		7,540	7,000	6,396
Results do.				
(e) Contributions—				
(1) Provincial Services				
(2) Other Circles (Madura Circle for Normal School)	1,000			
(3) Municipalities		1,000		
(f) Miscellaneous—				
Purchase of Books	500		500	290
Prizes in Results Grants Schools				2
Commission on sale of books	60		60	29
Total, Grant II ..		12,550	10,550	8,965

I-B.—Expenditure—(Continued).

	ESTIMATE, 1883-84.		Estimate of 1882-83.	Actuals of 1881-82.
	Detail, Minor Heads.	Total, Major Heads.		
GRANT III.—Sanitation, &c.	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—				
Salaries of Medical Subordinates ...	4,430		4,430	3,913
Clerks and Servants ...	2,000		1,970	1,705
Diet of Patients ...	460		460	313
Medicines and Surgical Apparatus ...	2,620		2,680	2,092
Supplies ...	590		590	...
Contingencies ...	...		...	2,013
Miscellaneous—Rent, Furniture ...	680		570	...
		10,780		
(b) Vaccination—				
Establishment ...	5,040		5,040	6,393
Contingencies ...	...	5,040	...	...
(c) Sanitary Establishment and cleansing of tanks and wells—				
Cleansing tanks and wells ...		8,000	6,000	5,977
Improvement of village-sites ...				
Scavenging establishment ...				
Other sanitary outlay ...				
(d) Markets—				
Establishments ...	270		200	177
Contingencies ...	...		...	...
(e) Choultries—		270	...	...
Establishments ...	1,220		1,170	...
Contingencies ...	270		260	...
Feeding Travellers ...	1,900		1,900	3,526
(f) Public Bungalows—		3,390		
Establishment ...	170		170	...
Contingencies ...	100		100	230
(g) Contributions to—		270		
(1) Provincial Services—				
Medical College ...	620		560	576
Vaccine Agency ...	620		...	...
(2) Other Circles ...	...		...	...
(3) Municipalities ...	460		460	868
(4) Other—				
Rev. E. Chester's Dispensary at Dindigul ...	1,370		1,370	...
For medicines to do. do. ...	480		370	1,857
		3,550		
(h) Miscellaneous—				
(1) Medical School—				
Stipends of Students ...	1,170		1,180	...
Assistant Teacher ...	90		90	...
Contingencies ...	160		100	...
	1,420			

I-B.—Expenditure—(Continued).

	ESTIMATE, 1883-84.		Estimate of 1882-83.	Actuals of 1881-82.
	Detail, Minor Heads.	Total, Major Heads.		
	RS.	RS.	RS.	RS.
(2) Clerk to Dr. Chester ...	100		...	...
(3) Transit charges of medicines to minor dispensaries... ..	80		...	882
(4) Travelling allowance of Zillah Surgeon ...	360		360	...
(5) Maintenance of Lunatics ...	50		50	...
		2,010		
Total, Grant III ...		33,310	30,080	30,522
GRANT IV.—Miscellaneous.				
(a) Contribution for Controlling Establishment at the Presidency ...		590	590	557
(b) Contribution for Controlling Establishment in the Collector's Office ...		310	310	358
(c) Establishment of the Local Fund Board's Office ...		460	460	613
(d) Contribution for the District Audit Establishment ...		320	320	378
(e) Contingencies—				
(1) Stationery ...	100		100	555
(2) Batta and Travelling Allowance to non-official members ...	300		300	159
(3) Refund of Cesses ...	...		...	2
(4) Do. of Contributions ...	...		...	...
(5) Printing Charges ...	500		500	...
(6) Refund of Fines ...	...		...	...
(7) Postage Charges and other contingencies ...	200		200	...
		1,100		
(8) Pensionary Allowances ...	...		...	8
Miscellaneous Debt Account ...	...		...	...
Total, Grant IV ...		2,780	2,780	2,630
General Reserve ...		4,650	1,308	...
Grand Total Expenditure ...		1,30,870	1,17,038	1,18,872
Balances—				
Road Fund ...	11,190		15,081	2,916
Endowment Fund ...	3,570		2,717	1,727
General Fund ...	1,450		5,644	4,643
		16,210		
Total ...		1,47,080	1,40,480	1,18,872

II.—Estimate of Receipts and Expenditure of the Road Fund of the Dindigul Circle, Madura District, for the Official Year 1883-84.

Receipts.	ESTIMATE, 1883-84.		Actuals, 1881-82.	Expenditure.	ESTIMATE, 1883-84.		Estimate, 1882-83.	Actuals, 1881-82.
	Detail.	Total.			Detail.	Total.		
1. Balance of 1882-83	RS.	RS.	RS.	1. New Works	RS.	RS.	RS.	RS.
2. Two-thirds of the collections of Land Cess within the year under Act IV of 1871	..	15,080	2,699	2. Repairs	..	4,100	9,650	5,944
3. Additional Appropriation from the one-third by the Local Fund Board	..	66,670	57,824	3. Establishment— (a) Share of Cost of Local Fund Engineering Establishment chargeable to the Road Fund	..	47,920	44,470	49,280
4. Grants from Government— (a) Provincial Funds	..	..	..	(b) Share of Cost of General Management chargeable to the Road Fund	13,890	..	12,260	12,178
(b) Special Funds— Surplus Pound Fund	..	..	..	(c) Charges in connection with Tolls and Ferries	1,640	15,530	1,720	1,597
Ferry Rents	800	..	774	4. Tools and Plant	500	1,300	500	444
Fish Rents	..	..	7,026	5. Contribution from the Road Fund to the Funds of other Circles and Municipalities for Roads	..	..	1,302	1,324
Miscellaneous	..	..	..	6. Reserve	..	7,280	2,090	..
5. Tolls	..	800	5,264	7. Refunds of excess Road Cess	..	..	..	..
6. Contributions from the Funds of other Circles— Public Works Receipts	..	5,170	277	8. Contingencies	..	..	..	..
Refund of Expenditure	..	..	..					
Interest on Land Cess	100	..	66					
Miscellaneous	..	100	..					
8. Local Fund Engineer's Cheques	..	..	4,799					
			..					
			73,683					
			86,618					
			87,820					
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PART II.—Repairs.

No.	Taluk.	Description of Works.	Number of Miles.	Rate per Mile.	AMOUNT OF ALLOTMENT FOR 1883-84.			Remarks.
					By P.W.D.	By Other Agency.	Total.	
1	Tirumangalam and Periyakulam..	Maintenance of Road No. 5, Madura to Allinagaram.	20	100	RS.	RS.	RS.	Item No. 1 of Part II of Statement II-A of Budget for 1881-82.
2	Dindigul	Maintenance of Road No. 6, Madura to Dindigul.	17	125	..	3,700	3,700	Do. No. 2 of do.
3	Dindigul and Palni	Maintenance of Road No. 31, Dindigul to Palni.	15	150	..	5,250	5,250	Do. No. 3 of do.
4	Dindigul	Maintenance of Road No. 32, Dindigul to Aravakurhi.	20	75	..	1,050	1,050	Do. No. 4 of do.
5	Do.	Maintenance of Road No. 33, Dindigul to Kartur.	14	75	..	2,475	2,475	Do. No. 5 of do.
6	Do.	Maintenance of Road No. 35, Dindigul to Butlagundu.	33	75	..	1,575	1,575	Do. No. 6 of do.
7	Do. and Periyakulam	Maintenance of Road No. 36, Periyakulam to Pullapatti.	21	140	..	3,920	3,920	Do. No. 7 of do.
8	Periyakulam	Maintenance of Road No. 38, Periyakulam to Gudalur.	16	120	..	4,560	4,560	Do. No. 8 of do.
9	Do.	Maintenance of Road No. 39, Periyakulam to Kodaikanal.	38	100	..	1,500	1,500	Do. No. 9 of do.
10	Palni	Maintenance of Road No. 40, Palni to Udumalpet.	15	75	..	1,010	1,010	Do. No. 10 of do.
11	Dindigul	Maintenance of Road No. 43, Mettūr to Pulkanuth.	13½	75	..	2,000	2,000	Do. No. 11 of do.
12	Tirumangalam	Maintenance of Road No. 47, Tirumangalam to Srivilliputur.	20	100	..	2,000	2,000	Do. No. 12 of do.
13	Do.	Maintenance of Road No. 48, Tirumangalam to Oosilampatty.	16	100	..	1,600	1,600	Do. No. 13 of do.
14	Palni	Maintenance of Road from Uppiliapatty to Dhārāpuram.	18	75	..	1,350	1,350	Do. No. 14 of do.
15	Do.	Maintenance of Palni Hill Roads ..	24	63½	..	1,525	1,525	Do. No. 15 of do.
16	Do.	Maintenance of Palni Hill, New Ghāt Road.	30	50	..	1,500	1,500	Do. No. 16 of do.
17	Tirumangalam	Maintenance of Road No. 4, Tirumangalam to Tinnevely frontier.	14½	100	..	1,450	1,450	Do. No. 17 of do.
18		Petty Repairs	..	..	..	8,705	8,705	
		Total ..				47,920	47,920	
II.—CIVIL BUILDINGS.—Nil.								
III.—MIS. PUBLIC IMPROVEMENTS.								
19		Avenues and Plantations	..	..	..	2,000	2,000	Item No. 19 of Part II of Statement II-A of Budget for 1881-82.
		Grand Total ..				49,920	49,920	

APPENDIX TO PART II.—Repairs.

No.	Taluk.	Description of Works.	Number of Miles.	Rate per Mile.	AMOUNT OF ALLOTMENT FOR 1883-84.			Remarks.
					By P.W.D.	By Other Agency.	Total.	
I. COMMUNICATIONS.								
1	Dindigul	Maintenance of Road No. 9, Dindigul to Tondy.	13	75	RS.	RS.	RS.	Item No. 1 of Appendix to Part II, Statement II-A of Budget for 1881-82.
2	Do.	Maintenance of Road No. 9-A, Branch to Sirumalay Ghât.	10	60	..	975	975	Do. No. 2 of do.
3	Do.	Maintenance of Road No. 34, Dindigul to Trichinopoly.	6	75	..	450	450	Do. No. 3 of do.
4	Do.	Maintenance of Road No. 36-A, Branch to Ammanâyakandûr.	2	150	..	300	300	Do. No. 4 of do.
5	Palni	Maintenance of Road No. 41, Palni to Dhârâpuram.	11½	60	..	690	690	Do. No. 5 of do.
6	Dindigul	Maintenance of Road No. 43-A, Branch to Adalur Ghât.	10	60	..	600	600	Do. No. 6 of do.
7	Tirumangalam	Maintenance of Road No. 46, Tirumangalam to Cheekannur.	10	80	..	800	800	Do. No. 7 of do.
8	Dindigul	Maintenance of Road No. 32-A, Thadi-combu to Edayacottah.	12	75	..	900	900	Do. No. 8 of do.
9	Palni	Maintenance of Road from Kalayem-puthur to Kumaringam.	8½	50	..	425	425	Do. No. 9 of do.
10	Do.	Maintenance of old Dhârâpuram Road ..	10	75	..	750	750	Do. No. 10 of do.
11	Do.	Maintenance of Road from Thalayuth to Thoppampatty.	10	75	..	750	750	Do. No. 11 of do.
12	Do.	Maintenance of Road from Thoppampatty to Kullimandayem.	11	50	..	550	550	Do. No. 12 of do.
13	Dindigul	Maintenance of Road from Uppiliapatty to Vedasandûr.	10	76	..	760	760	Do. No. 13 of do.
14	Tirumangalam	Maintenance of Railway feeder at Tirumangalam.	..	..	..	155	155	Do. No. 14 of do.
Total ..					..	8,705	8,705	

II-B.—Talukwar Statement showing the Allotment of the Road Fund for the Expenditure, Dindigul Circle, Madura District, for the Official Year 1883-84.

Taluks.	Portion of the Land Cess raised in the Taluk to be applied to Communication.	Amount allotted for Roads in the Taluk.	Rates of Column 3 to Column 2 per cent.
1. Tirumangalam	RS. 20,000	RS. 8,005	40.025
2. Periyakulam	14,020	14,100	100.57
3. Dindigul	21,000	18,365	87.40
4. Palni	11,650	11,550	99.14
Total	66,670	52,020	...

II-C.—Detail of Charges in connection with Tolls and Ferries in the Dindigul Circle, Madura District, for the Official Year 1883-84.

Name of Gate or Ferry.	SUPERINTENDENTS.				TOLL COLLECTIONS.				CONTINGENCIES.		TOTAL.	
	1883-84.		1882-83.		1883-84.		1882-83.		1883-84.	1882-83.	1883-84.	1882-83.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Andiputty Pass	2	RS. 300	2	RS. 300	2	RS. 120	2	RS. 120	RS. 80	RS. 80	RS. 500	RS. 500
Total	2	300	2	300	2	120	2	120	80	80	500	500

* One Head Gumastah on... RS. 15
 * One Second Gumastah on... RS. 10
 † Two Peons at Rs. 5 each... RS. 10
 Total... RS. 35

III.—Statement showing the Receipts and Charges of the Local Fund Schools in the Dindigul Circle, Madura District, for the Official Year 1883-84.

Names of Schools.	RECEIPTS.						CHARGES.											
	Grants from Government.			School Fees.			Contributions.			Total.			Salaries of Masters.					
	1882-83.	1883-84.	RS.	1882-83.	1883-84.	RS.	1882-83.	1883-84.	RS.	1882-83.	1883-84.	RS.	1882-83.	1883-84.	Number.	Fixed.	Payment under Results Grant.	Payment from School Fees.
1. Nallakota	30	20	RS. 30	20	20	RS. 20	20	20	RS. 20	20	20	RS. 20	20	20	1	60	20	80
2. Mallepuram	20	20	RS. 20	20	20	RS. 20	20	20	RS. 20	20	20	RS. 20	20	20	1	48	25	73
3. Tirumangalam	50	50	RS. 50	50	50	RS. 50	50	50	RS. 50	50	50	RS. 50	50	50	1	84	40	124
4. Kannivadi	35	35	RS. 35	35	35	RS. 35	35	35	RS. 35	35	35	RS. 35	35	35	1	48	35	83
5. Athoor	45	45	RS. 45	45	45	RS. 45	45	45	RS. 45	45	45	RS. 45	45	45	1	60	25	85
6. Palni	50	50	RS. 50	50	50	RS. 50	50	50	RS. 50	50	50	RS. 50	50	50	1	84	30	114
7. Ayakudi	30	30	RS. 30	30	30	RS. 30	30	30	RS. 30	30	30	RS. 30	30	30	1	60	25	85
8. Edayarcothah	30	30	RS. 30	30	30	RS. 30	30	30	RS. 30	30	30	RS. 30	30	30	1	48	20	68
9. Periyakulam	60	60	RS. 60	60	60	RS. 60	60	60	RS. 60	60	60	RS. 60	60	60	1	84	20	124
10. Andiputty	25	25	RS. 25	25	25	RS. 25	25	25	RS. 25	25	25	RS. 25	25	25	1	60	25	85
11. Chinramanur	30	30	RS. 30	30	30	RS. 30	30	30	RS. 30	30	30	RS. 30	30	30	1	72	30	102
12. Makancotah	35	35	RS. 35	35	35	RS. 35	35	35	RS. 35	35	35	RS. 35	35	35	1	72	30	102
13. Gudar	25	25	RS. 25	25	25	RS. 25	25	25	RS. 25	25	25	RS. 25	25	25	1	48	22	70
14. Sennempetty	35	35	RS. 35	35	35	RS. 35	35	35	RS. 35	35	35	RS. 35	35	35	1	48	22	70
15. Oosilampetty	530	530	RS. 530	530	530	RS. 530	530	530	RS. 530	530	530	RS. 530	530	530	15	936	414	1,350
Total	530	530	RS. 530	530	530	RS. 530	530	530	RS. 530	530	530	RS. 530	530	530	15	936	414	1,350

[illegible]

IV.—Estimate of Receipts and Expenditure of Endowment Fund in the Dindigul Circle for the Official Year 1883-84.

Estimate of Receipts and Expenditure of Endowment Fund in the Dindigul Circle for the Official Year 1883-84—(Continued).

Designation of Endowments.	RECEIPTS.						EXPENDITURE.								Remarks.
	Balance.	Interest.	Rents and Produce of Land.	Allotment from Capital.	Contribution, Sale of Medicines.	Total.	Fixed Charges (Statement IV-A).	Contingent Charges (Statement IV-A).	Allotment from Public Works (Statement II-A).	Public Works Department Supervision, Tools and Plant.	Allotment for Education.	Allocated for other Purposes.	Total.	Balance.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<i>Markets.</i>															
1. Nellakota	484	..	..	..	500	984	132	..	..	..	..	..	132	852	
2. Virupatchy	316	..	..	..	400	716	84	..	..	..	..	..	84	632	
3. Kodaikanal	..	..	..	..	..	..	48	..	..	..	..	..	48	—	
Total ..	800	..	..	..	900	1,700	264	..	..	..	..	..	264	1,436	
Grand Total ..	2,720	..	3,219	..	1,180	7,120	1,380	1,900	..	..	..	270	3,550	3,570	

IV-A.—Detail of Charges in Public and Charitable Institutions in the Dindigul Circle, Madura District, for the Official Year 1883-84.

	FIXED CHARGES.													
	Medical Subordinates.				Superintendents.				Clerks.				Servants.	
	1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
(a.) Hospitals and Dispensaries—														
1. Periyakulam ..	1	780	1	600	..	..	..	..	..	..	..	..	5	384
2. Palni ..	1	540	1	600	..	..	..	..	..	..	..	..	6	420
3. Uthamapoliem ..	1	780	1	600	..	..	..	..	..	..	..	..	5	384
4. Ootlamputty ..	1	420	1	420	..	..	..	..	..	..	..	..	4	312
5. Kodakanal ..	1	825	1	825	..	..	..	..	..	..	..	..	3	192
6. Tirumangalam ..	1	180	1	205	..	..	..	..	..	..	..	..	3	54
7. Bodinayakanur ..	1	180	1	205	..	..	..	..	..	..	..	..	3	54
8. Bellagundu ..	1	180	1	205	..	..	..	..	..	..	..	..	3	54
9. Velasundur ..	1	180	1	205	..	..	..	..	..	..	..	..	3	54
10. Virupatchy ..	1	180	..	..	..	..	..	..	..	..	..	..	..	..
11. Koviloor ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. Tangachyammaputty ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Another Dispensary for eight months..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Two Passed Pupils..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	11	4,425	13	4,430	..	..	..	..	..	..	..	..	40	1,968
													41	2,001
(b.) Choultries—														
1. Tirumangalam ..	..	..	..	..	1	384	1	384	..	..	1	120	7	245
2. Kilangulam ..	..	..	..	..	1	60	1	60	..	..	..	..	1	24
3. Kulligutty ..	..	..	..	..	..	..	..	..	..	..	..	..	1	24
4. Ootlamputty ..	..	..	..	..	..	..	..	..	..	..	..	..	1	24
5. Shedaputty ..	..	..	..	..	..	..	..	..	..	..	..	..	2	..
6. Andivelammal ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Kulleramadam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Ammayanayakanur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Pulkanuth ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Enakalapuran ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Gurnier ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. Andiputty ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. Slembagalur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Periyakulam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	2	444	2	444	1	120	1	120	15	539
													16	575

Detail of Charges in Public and Charitable Institutions in the Dindigul Circle, Madura District, for the Official Year 1883-84—(Continued).

IV-B.—Detail of Miscellaneous, &c., Expenditure in the Dindigul Circle, Madura District, for the Official Year 1883-84.

No.	Locality.	Improve- ment of Water- supply.	Improve- ment of Village- sites.	Scavenger- ing Estab- lishment.	Other Sanitary Outlay.	Total.	Remarks.
1	2	3	4	5	6	7	8
	<i>Dindigul Taluk.</i>	RS.	RS.	RS.	RS.	RS.	
1	Tadikomboo	..	..	..	100	100	Sanitary arrangements dur- ing festival.
2	Vedasundur	..	..	150	..	150	Two Sweepers at Rs. 6 each per mensem.
3	Nallakóta	..	..	150	..	150	Do. do.
4	Other Villages of Dindigul Taluk.	300	200	..	200	700	
	Total ..	300	200	300	300	1,100	
	<i>Palni Taluk.</i>						
1	Palni	..	..	..	1,200	1,200	Contribution to Sanitary Association Rs. 1,000, and sanitary arrangements during festivals.
2	Virupatchy	..	..	90	..	90	One Sweeper at Rs. 7 per men- sem.
3	Other Villages of Palni Taluk.	200	100	..	200	500	
	Total ..	200	100	90	1,400	1,790	
	<i>Periyakulam Taluk.</i>						
1	Periyakulam	..	..	..	3,000	3,000	Contribution to Sanitary Association.
2	Uthamapoliem	..	..	480	..	480	Two Carts at Rs. 15 each and two Sweepers at Rs. 5 each.
3	Other Villages of Periyaku- lam Taluk.	200	100	..	180	480	
	Total ..	200	100	480	3,180	3,960	
	<i>Tirumangalam Taluk.</i>						
1	Tirumangalam	* 50	..	† 330	..	380	* Pay of Kavalgar of Rama- chandra Thadagam at Rs. 3-8-0 per mensem. † One Cart at Rs. 17-8-0 per mensem and two Sweep- ers at Rs. 5 each per mensem.
2	Oosilamputti	..	..	170	..	† 170	† Two Sweepers at Rs. 7 each per mensem.
3	Other Villages of Tiruman- galam Taluk.	300	100	..	200	600	
	Total ..	350	100	*500	200	1,150	
	Grand Total ..	1,050	500	1,370	5,080	8,000	

V.—Statement of Receipts and Expenditure of General Fund Dindigul Circle, Madura District, for the Official Year 1883-84.

Receipts.	ESTIMATE, 1883-84.		Actuals, 1881-82.	Expenditure.	ESTIMATE, 1883-84.		Actuals, 1881-82.	Estimate, 1882-83.	Actuals, 1881-82.
	Detail.	Total.			Detail.	Total.			
1. Balance	..	..	RS. 3,540	Grant I—	..	..	RS. 3,540	..	RS. 4,132
2. One-third Land Cess	..	..	28,912	1. New Works—	..	..	..	..	..
3. Provincial Grant for Schools	..	..	1,725	Civil Buildings	..	..	..	..	..
4. Do. for General purposes	..	..	1,469	Miscellaneous Public Improvements	..	..	..	..	..
5. Fishery Rents	..	..	..	2. Repairs—	..	..	..	..	..
6. Avenues	..	..	..	Civil Buildings	..	..	..	..	..
7. Fees in Schools	..	..	..	Miscellaneous Public Improvements	..	..	..	..	..
8. Educational Receipts	..	..	..	3. Local Fund Engineering Establishment	..	..	..	..	..
9. Contributions on account of Educational Inspe-	..	..	..	4. Tools and Plant	..	..	..	..	..
10. Receipts of Unendowed Hospitals	..	..	..	5. Other Establishment	..	..	..	..	..
11. Refund of over-payment on account of Medical	..	..	..	Total ..	..	..	..	..	..
12. Refund of over-payment on account of Choul-	..	..	..	Grant II ..	..	..	..	..	..
13. Contributions from Private Individuals in aid of	..	..	..	Grant III ..	..	..	..	..	..
14. Contributions from Private Individuals in aid of	..	..	..	Deduct amount chargeable to the Endow-	..	..	..	..	..
15. Fees, &c., from Travellers	..	..	..	ment Fund ..	..	..	..	..	..
16. Sale-proceeds of School Books	..	..	..	Grant IV—	..	..	..	..	..
17. Do. of Materials	..	..	..	Share of Cost of General Management	..	..	..	..	..
18. Miscellaneous	..	..	..	Total ..	..	..	..	..	..
19. Interest on Land Cess	..	..	..	General Reserve	..	..	..	..	..
20. Fines and Penalties	..	..	..	Balance on the 31st March 1884	..	..	..	..	..
21. Market Rents	..	..	..	Grand Total ..	..	..	..	..	..
Grand Total ..	..	..	..		..	..	..	..	..

ABSTRACT of the Budget of the Dindigul Circle, Madura District, for the Official Year 1883-84.

Receipts.	Amount.	Charges.	Amount.
Road Fund ...	RS. 87,820	Grant I. { Road Fund ...	RS. 74,990
Endowment Fund ...	7,120	Endowment Fund ...	..
General Fund ...	52,140	General Fund ...	2,590
			77,580
		Do. II. General Fund ...	12,550
		Do. III. { Endowment Fund ...	3,550
		General Fund ...	29,760
			33,310
		Do. IV. { Road Fund ...	1,640
		General Fund ...	1,140
			2,780
		General Reserve ..	4,650
		Balances.	
		Road Fund ...	11,190
		Endowment Fund ...	3,570
		General Fund ...	1,450
			16,210
Total ...	1,47,080	Total ...	1,47,080

(True Copies and Extract.)

(Signed)

E. GIBSON,
Acting Secretary.To the Chief Secretary to Government, Financial Department,
with four enclosures.

„ President of the Local Fund Boards, Madura District.
 „ Director of Public Instruction.
 „ Surgeon-General with the Government of Madras.
 „ Sanitary Commissioner.
 „ Accountant-General.

Exd. A. Raitt.

20782 783
Fin^l (1883) Sept

1883.

Board of Revenue,

MADRAS.

Printed February 24th.

Recd 28th Feb/83

Proceedings, 29th January 1883, No. 228.

Reviewing and submitting to Government
the Local Fund Budget of the Dindigul Circle,
Madura District, for 1883-84.

17TH JULY 1883, No. 1519, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

Proceedings of the Board of Revenue, dated 29th January 1883, No. 228.

ABSTRACT.—Reviewing and submitting to Government the Local Fund Budget of the Dindigul Circle, Madura District, for 1883-84.

Proceedings of the Board of Revenue, dated 16th March 1883, No. 766.

ABSTRACT.—Submitting to Government letter from the Director of Public Instruction remarking on the Budget Estimate of the Dindigul Circle in Madura District for 1883-84.

Proceedings of the Board of Revenue, dated 31st May 1883, No. 1511.

ABSTRACT.—Submitting to Government, with remarks, letter from President furnishing explanation on certain points noticed in Board's review of the Local Fund Budget of the Dindigul Circle in Madura District for 1883-84.

Proceedings of the Board of Revenue, dated 12th June 1883, No. 1711.

ABSTRACT.—Submitting to Government letter from President passing remarks on the observations of the Director of Public Instruction on the educational portion of the Budget Estimate of the Dindigul Circle in Madura District for 1883-84.

ORDER—dated 17th July 1883, No. 1519, Financial.

The estimated receipts and charges of the Dindigul Local Fund Circle for 1883-84 are compared below with the regular estimate for 1882-83 and the actuals for 1881-82:—

RECEIPTS.			
	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
Balances—			
Road Fund	2,699	2,910	19,950
Endowment Fund	1,345	1,730	2,720
General Fund	3,540	4,640	8,080
Allotments from General Revenue—			
Provincial Funds—			
For General Purposes	1,725	..	..
Special Funds	8,154	11,000	8,440
Cess on Land	86,621	1,24,260	1,20,000
Tolls	5,264	4,670	5,170
Contributions from other Circles, &c.	476	150	150
Receipts from Endowments, &c.	4,692	4,450	4,400
Miscellaneous	4,955	3,260	5,120
Cheques payable	4,799	..	..
Total	1,18,872	1,47,790	1,74,030

CHARGES.				Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
				RS.	RS.	RS.
GRANT I.						
New Works—						
Communications				5,944	9,650	4,100
Buildings				2,186	..	..
Repairs—						
Communications				49,280	44,470	47,920
Buildings				1,946	..	..
Miscellaneous Public Improve- ments				1,977	2,000	2,000
Engineering Establishment				13,526	12,260	14,430
Tolls and Ferries				443	500	500
Tools and Plant				1,453	1,350	810
Road Fund Reserve				..	2,090	8,570
GRANT II.						
Inspection				1,553	1,640	2,100
Local Fund Schools				695	1,350	1,350
Results Grants				6,396	7,000	7,540
Miscellaneous				321	560	1,560
GRANT III.						
Hospitals and Dispensaries				10,036	10,700	10,780
Contribution to Medical College				576	560	620
Do. to Sanitary Inspection				..	..	620
Vaccination				6,393	5,040	5,040
Sanitation				5,977	6,000	8,000
Markets				177	200	270
Choultries				3,526	3,330	3,390
Travellers' Bungalows				230	270	270
Miscellaneous				3,607	3,980	4,320
GRANT IV.						
Establishment				2,630	2,780	2,780
General Reserve				..	1,310	5,320
Balances—						
Road Fund				2,916	19,950	28,260
Endowment Fund				1,727	2,720	3,570
General Fund				4,643	8,080	9,910
Total				1,18,872	1,47,790	1,74,030

2. *Regular Estimate for 1882-83.*—As directed in paragraph 7 of G.O., dated 22nd July 1882, No. 754, a revised budget for 1882-83 is submitted which takes the place of the regular estimate for that year. The President's opening balance not agreeing with that advised by the Accountant-General, the Board have adopted the figures communicated by the latter officer. With reference to paragraph 3 of the President's letter printed in Board's Proceedings, 31st May 1883, No. 1511, the actual receipts under Land-cess are adopted in the abstract at the head of these Proceedings in lieu of the estimated figures. The increased revenue under this head, as compared with the original budget, is ascribed to the raising of the rate of cess from nine pies to one anna, and to the transfer to Road-cess of Rs. 16,950 erroneously credited to Land Revenue in previous years. Excluding the latter sum, the actual collections would appear to have amounted to Rs. 1,07,310 against a demand, current and arrears, of Rs. 1,36,960, leaving a balance uncollected at the close of the year of Rs. 29,650, or 21.6 per cent. of the demand. In consideration of the comparative paucity of funds under the General Fund, the Board's proposal to transfer to it the receipts from Fisheries, amounting to Rs. 8,000, is sanctioned. In other respects the Board's review of the revised budget for 1882-83 is approved.

3. *Budget Estimate for 1883-84.*—With reference to Board's Proceedings, dated 31st May 1883, No. 1511, the estimate of receipts from Land-cess will be raised to Rs. 1,20,000 representing 86 per cent. of the demand, and those from Pound Fund

reduced to Rs. 440. The necessary alterations have accordingly been made in the abstract at the head of these Proceedings. Statements of the demand, collection, and balance under Land-cess have been furnished with the Regular and Budget Estimates, but not in the form of foot-notes as required in paragraph 3 of G.O., dated 22nd July 1882, No. 754. The course therein prescribed should be followed in future. Under Charges, the allotments for Public Works appear to have been judiciously made, but the cost of the Engineering establishment is excessive and must be reduced without delay. From the detailed statement of charges on account of Engineering establishment, the explanation contained in paragraph 18 of the enclosure to the President's letter would appear to be inaccurate, as well as barely intelligible, no provision being made in the statement for any charges outstanding from a previous year. In any case it is not easy to see why, if the Engineer and Overseer had omitted to draw their pay in the beginning of 1882-83, they should not have drawn it when the regular estimate was submitted. The President will explain what was meant. The provision for Tools and Plant, calculated at $1\frac{1}{2}$ per cent. on the Public Works expenditure, should be Rs. 810, and the Road Fund share of it Rs. 780, and not Rs. 1,350 and Rs. 1,300 as shown in Statements I-B. and II. No provision has been made for refund of famine debt, but, in view of the present improved position of the circle, the opening balance exceeding the budget by Rs. 7,130 and the Land-cess estimate being raised by Rs. 20,000, the Government are inclined to think that a sum of Rs. 10,000 may be allotted for this purpose. The Board of Revenue will report on the subject.

4. As regards education, the assignment now made will be allowed to stand, pending the receipt of the further information called for in Board's Proceedings, dated 12th June 1883, No. 1711. In regard to other items, the revision of the Board being complete is accepted.

5. With these remarks the Right Honorable the Governor in Council passes the Local Fund Budget of the Dindigul Circle for 1883-84.

(True Extract.)

C. Brown, Mayor R.C.
Under Secy 1883
for Acting Under Secy. to Govt.

To the Board of Revenue, with enclosures.
" Revenue Department, with copy of Board's Proceedings, No. 228 of 1883.
" Public Works Department, with do.
" Accountant-General.
" Sanitary Commissioner for Madras.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction.
" President, Municipal Commissions, Madura District.

Exd. T. O'Connor.

J.W.C. No. 6415 ✓

Govt. of (1883) Madras.

FINANCIAL.

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S.S.C.

No 2144 Way 4th Aug 83

Issued

Recd.

30/7/83

Encl.

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G.O., 17th July 1883, No. 1519.

S. S. C.

JULY.

1 Copy to D.O. 8-6-83

Local Funds—Budgets.

Reviewing the Budget Estimates of the Dindigul Local Fund Circle for 1883-84.

with order
dated in receipt of

No 2144 Way 4th Aug 83

Recorded

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Examiner, P. M. M.
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