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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No.	39	~~Press~~
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Dated	6 . 2 . 1872	195 .

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139

*Proceedings of the Madras Government, Financial Department,
29th January 1872.*

Read the following papers:—

No. 126. Proceedings of the Board of Revenue, dated 30th December 1871,
No. 5142.

From the President of the Local Fund Boards, Chingleput District, dated 28th November 1871,
No. 507.

ABSTRACT.—Forwarding Local Fund Budget Estimates of the Sydapett Circle for 1872-73.

From the same officer, dated 14th December 1871, No. 607.

ABSTRACT—Forwards the Local Fund Budget of the Chingleput Circle for 1872-73.

From the Sanitary Commissioner for Madras, dated 4th December 1871, No. 1,772.

ABSTRACT.—Reports the sums allotted for Sanitary Expenditure in the Sydapett Local Fund Circle for 1872-73.

From the same officer, dated 21st December 1871, No. 1,964.

ABSTRACT—Remarks on the Local Fund Budget Estimates of the Chingleput Circle for 1872-73.

THE Budget Estimates of the Sydapett and Chingleput Circles for 1872-73 will be submitted for the orders of Government.

SYDAPETT.

2. RECEIPTS.—The balances shown in the current year's budget have been entered. The President should have inserted such balances as he (estimate) would exist at the end of 1871-72.

3. This year's allotments from Provincial Funds are for the present to be considered as fixed grants. Hence Rupees 79,740 must be substituted for Rupees 77,890.

4. The "Miscellaneous" allotment to which Government referred in the concluding part of paragraph 5 of their review of the budget for 1871-72 is one of the items which have been granted to the Road Fund by the express order of Government, so that it is unnecessary to discuss the question whether its parts appertain more properly to the Road Fund or the General Fund.

5. The receipts from land cess are fairly estimated, the rate being 9 Pies in the Rupee of assessment.

6. Tolls are to be levied in this Circle only at the Cortilliar.

7. The scheme for the Sydapett Union has already been laid before Government. The amount of house-tax to be levied there is extremely small, considering the number and value of the houses, but it is sufficient for present wants.

8. The Rupees 2,700 entered as fees in schools and training institutions is for fees in Union Schools only.

9. The proposals of the Chingleput Board to place toll gates at Madranticum and Damal have been laid before Government. They agree to give Rupees 2,450 of the receipts to the Sydapett Road Fund and the contribution seems to be fair and proper.

10. From the budget statements it appears that the Circles intend to establish a training school at Poonamalee costing Rupees 4,460 per annum and to expend Rupees 540 in preparing building to receive it. Half the charges are entered in the statements of each Circle, but the school being in Sydapett the proper course is to enter the whole cost in its budget and place the Chingleput contribution amongst the receipts. Both Circles seem to contemplate the formation of Unions, so a training school for Elementary instruction is necessary, but the funds do not admit of the whole of the proposed expenditure. It has been ascertained from the Director of Public Instruction that in his opinion Rupees 2,000 per annum will be more than enough. It may be that the

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Local Boards will doubt this, but "they must cut their coat according to their cloth." The Board have entered the total charge in Grant II. at Rupees 2,000 and the total cost of repairs Rupees 540 in Grant I. The Chingleput contribution of Rupees 1,310 (Rupees 40 being the cost of supervising the expenditure of Rupees 270) has been entered in Statement I.-A.

	RS.	
* Road Fund.....	1,19,690	11. The total Receipts will be Rupees
Union Fund.....	7,620	1,45,300.*
Endowment Fund	4,250	12. EXPENDITURE, GRANT I., ROAD FUND.
General Fund.....	13,740	—On the receipt side of Statement II., Rupees
Total..	1,45,300	76,440 must be entered as the grant from Pro-

vincial Funds, the contribution from Chingleput must be entered as Rupees 2,450, and the total will then be Rupees 1,19,690.

13. On the expenditure side the allotment for New Works must necessarily be reduced.

14. Part I., Statement II.-A., shows allotments for five roads, all of them of great importance and urgently needed. Nothing short of necessity would justify the Board in touching any of them, but in Sydapett of all Circles where the collections vary more than they do in most other parts of the Presidency it is not safe to frame a budget without the full reserve. It would be even worse to reduce the allotments of the repair list. After considerable hesitation the Board have resolved to reduce the allotment of work No. 3 (from Trivatore to Ponneri) by Rupees 6,600. If the state of the funds admits of it this sum can be re-allotted later on in the year. The total allotment for New Works thus becomes Rupees 12,050.

15. Part II. allots Rupees 76,550 for repairing about 260 miles of road and lighting the Marmalong bridge. The high average cost of maintenance is accounted for by the length of the trunk roads carrying heavy traffic. The President's letter shows why some allowances have been raised and some lowered. In the same list Rupees 270 is entered as half the cost of repairing the Marmalong bridge out of the Petrus Usan Fund. Rupees 1,000 is appropriated to Avenues. Rupees 500 is allowed for repairing the Marmalong bridge out of the Petrus Usan Fund. Rupees 1,000 is appropriated to Avenues.

16. To return to Statement II. the share of cost of the Department Public Works establishment will be Rupees 13,720 and that of Controlling establishments Rupees 890. If as is now recommended, Government sanction an increase of Rupees 2 a month to the salary of the toll collectors and the employment of an additional peon at Rupees 6 the charges in connection with tolls will be Rupees 840. The share of cost of Controlling establishments will be Rupees 1,210. Contingencies may be reduced by Rupees 10 as the grant for works has been reduced by Rupees 6,000. The allotment for tools and plant will be Rupees 890. The reserve will be Rupees 11,960. The total expenditure will then equal the assets.

17. Before leaving this part of the subject the Board resolve to call the attention of Government to Part II. which shows without further argument that when the grants from Provincial Funds are re-distributed the share of Sydapett must be increased.

18. Under Grant I. the allotment for New Works will be Rupees 12,050 Repairs Educational will require Rupees 540 for the training school. The Public Works establishment will cost Rupees 13,890 of which Rupees 80 will be paid from the Petrus Usan Fund. Rupees 840 must be entered for the Toll establishment. The allotment for Contingencies will be Rupees 140 and that for Tools and Plant Rupees 890. The Road Fund Reserve will be Rupees 11,960.

19. With these modifications the grant will stand thus—

	RS.
Road Fund	1,18,480
Union Fund.....	50
Endowment Fund.....	580
General Fund	1,640
Total...	1,20,750

20. GRANT II.—The aggregate whole cost of the training school is entered as Rupees 2,000 in accordance with remarks already made on this subject. The allotment for Results Grants is

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reduced by Rupees 140 to balance the Budget. The item has been merely guessed at, no data being before the Circle Board, and will probably be found sufficient even as now reduced. The grant will thus be—

	RS.
Union Fund.....	7,390
General Fund.....	7,500
Total...	14,890

21. GRANT III.—Of the Rupees 550 allotted for Sanitary improvements, the amount is small, but the Funds allow of no addition to it; it appears from Statement III. that Rupees 100 is from the Sydapett Union and is to be expended within its limits. The Sanitary Commissioner remarks that the provision is altogether inadequate but that the Circle funds will not admit of a more adequate allotment. The Sydapett Dispensary being unendowed should not appear in Statement IV. The Grant will be distributed thus—

	RS.
Union Fund.....	100
General Fund.....	3,030
Total...	3,130

22. GRANT IV.—Rupees 400 has been entered as the cost of Controlling establishments at the Presidency. The cost of the Clerk in the Collector's office is Rupees 600 and the share of this Circle (according to assets) Rupees 330. The Rupees 740 for the Local Board's office provides for an allowance to the Collector's Head Clerk already sanctioned and for an Office Clerk at Rupees 25 who has been applied for. The cost of the Toll establishment has been removed to Grant I. Grant IV. thus becomes—

	RS.
Road Fund.....	260
General Fund.....	200
Total...	1,470

23. The following is an abstract of the revised budget:—

Receipts.		Expenditure.		
	RS.		RS.	RS.
Road Fund... ..	1,19,690	Grant I. ... { Road Fund... ..	1,18,480	1,20,750
Union Fund	7,620	Union Fund	50	
Endowment Fund	4,250	Endowment Fund	580	
General Fund	13,740	General Fund	1,640	
		Grant II. ... { Union Fund	7,390	14,890
		General Fund	7,500	
		Grant III. ... { Union Fund	100	3,130
		General Fund	3,030	
		Grant IV. ... { Road Fund... ..	1,210	1,470
		General Fund	260	
		General Reserve	...	1,310
				1,41,550
		Balances.		
		Union Fund	80	
		Endowment Fund	3,670	3,750
Total...	1,45,300	Total...		1,45,300

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CHINGLEPUT.

24. RECEIPTS.—The opening balances should have been those actually expected in November when the budget for 1872-73 was framed.

25. The allotment from Provincial Funds for this Circle is Rupees 56,500.

26. The cess on land (at 9 Pies in the Rupee) seems to have been fairly estimated.

27. The amount of the loan which has been applied for on account of the Palar bridge must be expunged from the budget. The conditions under which such loans will be granted have not been settled yet, and Government will certainly require higher interest than 4½ per cent. (Statements I.-B. and II.) since part of it will go to a sinking fund. Moreover the entry of the Palar bridge loan in this budget whilst no mention of the Cortelliar bridge loan which is equally likely to be granted is made in the Sydapett budget would impose an undue share of the cost of Department Public Works supervision on Chingleput.

28. The receipts are therefore as follows:—

	RS.
Road Fund	1,04,680
Union Fund	560
Endowment Fund	320
General Fund... ..	17,190
Total...	1,22,750

29. EXPENDITURE, GRANT I., ROAD FUND.—Altering the grant from Provincial Funds to Rupees 56,500 and expunging the loan the Road Fund receipts will become Rupees 1,04,680.

Grant of rupees 45,600 for the Palar bridge must have the first three are sanctioned but the remaining four are not. In the appendix a single petty work is provided for. The total estimated cost of new works, excluding the Palar bridge, is Rupees 17,800.

31. PART II.—Rupees 56,140 are provided for maintaining about 260 miles of road and Rupees 100 for a ferry boat. With regard to Item 3 it is stated that "metalling is carried out to some extent from the maintenance grant." The road being in existence (it is Trunk Road No. III.) and the mileage grant moderate the Board see no objection to this. The allowance for the Great Southern Road has been raised from Rupees 418 to Rupees 441 a mile, but details are given. The allotment of Rupees 150 a mile for "securing the earth line" of road 18 miles long between Madrantacum and Chunampett is new and the budget map shows the road as not yet made but only proposed. The President will be good enough to report the grounds on which this grant is made. In the meantime it may stand.

32. The Rupees 270 provided under Educational for the training school at Poonamalee must be struck out.

33. Rupees 2,500 is provided for avenues.

34. The Cheyur boat channels do not appear amongst the Local Fund Works. In a separate communication the Board have informed Government that the work is a salt work.

35. The whole of the charge for Public Works Establishment, viz., Rupees 11,500, must be paid from the Road Fund.

36. The Fund's share of the cost of Controlling establishments is Rupees 980.

37. The allotment for Tools and Plant should be Rupees 740 and the Reserve Rupees 10,460

38. The interest on the loan must be struck out.

39. The Road Fund expenditure will thus be Rupees 1,04,020 leaving a balance of Rs. 600.

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40. In Grant I. the allotment for New Works will be Rupees 17,860. The Educational Repair allotment will be struck out. The cost of the Department Public Works establishment will be Rupees 11,500. The charges in connection with Tolls amounting to Rupees 1,000 must be entered. Tools and Plant will want Rupees 770. The Road Fund Reserve will be Rs. 10,460. The contribution to the Sydapett Circle will be Rupees 2,760, viz., Rupees 2,450 for roads (a share of toll receipts) and Rupees 310 for expenditure on the building for the training school and its supervision. The interest on the loan will be struck out.

With these modifications Grant I. will become:—

	RS.
Road Fund	1,03,040
General Fund... ..	2,840
Total...	1,05,880

41. GRANT II.—The payment for educational inspection is rightly calculated at Rupees 2,370 which is exclusive of the Rupees 450 chargeable to the Conjeevaram Municipality.

42. The allotment of *half* the charges of the training school is expunged and Rupees 1,000 are entered under Miscellaneous as the contribution on that account to the Sydapett Circle.

43. Unions are to be formed at Wallajahbad and Rajampett *cum* Iyempett to provide Rupees 450 as Salary grants to three Free Church Mission Schools. This has been approved by Government but the notifications of limits have not yet been received. The Circle has under consideration a scheme for forming other Unions, but it is not yet ripe for submission to Government. The Grant is:—

	RS.
Union Fund... ..	5,760
General Fund	5,760
Total...	6,210

44. GRANT III.—Rupees 2,120 are allotted for the Chingleput Hospital and Rupees 1,400 as a contribution to the Conjeevaram Dispensary. The latter amount has been settled in communication with the Municipality and is one-third of the total expenditure.

45. Of the Rupees 800 granted for general Sanitary purposes Rupees 150 each is given to the Madranticum and Conjeeveram Taluqs and Rupees 100 to Chingleput. The state of the Funds would admit of higher allotments. Rupees 400 is applied to the Conjeeveram festival, for which Rupees 600 was allotted in the budget for 1871-72. The Board presume that this is for expenditure necessary outside the limits of the Municipality. The Grant is:—

	RS.
Endowment Fund	320
General Fund... ..	5,800
Total...	6,120

46. GRANT IV.—The contribution for controlling establishments at the Presidency is Rupees 300 and that for the Collector's office Rupees 270. The establishment sanctioned for the Circle Board costs Rupees 380. The allotment for the Toll establishment has been removed to Grant I. The Grant is:—

	RS.
Road Fund	980
General Fund... ..	170
Total...	1,150

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47. The following is an abstract of the revised Budget:—

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund... ..	1,04,680	Grant I. ... {	Road Fund... ..	1,03,040	
Union Fund	560		General Fund	2,840	
Endowment Fund	320				1,05,880
General Fund	17,190	Grant II... {	Union Fund	450	
			General Fund	5,370	
					5,820
		Grant III.. {	Endowment Fund	320	
			General Fund	5,800	
					6,120
		Grant IV... {	Road Fund	980	
			General Fund	170	
					1,150
		General Reserve			1,620
					1,20,590
		<i>Balances.</i>			
		Road Fund		660	
		Union Fund		110	
		General Fund		1,390	
					2,160
Total...	1,22,750				1,22,750

(Signed) J. GROSE,
Secretary.

No. 127. Read the following Proceedings of the Board of Revenue, dated 12th January 1872, No. 313, Miscellaneous:—

From the President of the Local Fund Board, Chingleput District, to the Secretary to the Board of Revenue, dated Sydapet, 16th December 1871, No. 612.

The Government, in their Proceedings, Financial Department, No. 478, dated 22nd September last, disallowed the services of a Local Fund Clerk on Rupees 25 for this circle; but, as he was actually employed from the 1st of July to 10th October, the date of the receipt of the said Government Order, I request his pay, at Rupees 25 per month, may be sanctioned for that period. I may mention that, owing to the novelty of the rules, when preparing the Budget for the current year, both this Clerk, the Local Fund Treasury Clerk, as well as my Head Clerk, were frequently employed over hours.

2. The Government, in their Order, No. 504, dated 29th September, communicated with the Board's Proceedings, No. 4475, have stated that, if the establishments already sanctioned are found insufficient, they will be prepared to admit proposals for increasing them; and I now have the honour to forward an extract from the Proceedings of this Circle Board, requesting me to address Government for the appointment of the Clerk disallowed. The Local Fund work is increasing, and the Clerk already sanctioned, who is now working in the Trea-

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sury, and who has besides the charge of the sundry Local Fund accounts, is found to have more in his hands than he can possibly get through.

3. Under these circumstances, I have retained temporarily a Clerk on Rupees 25 in anticipation of sanction, and I trust that the Board will approve of the course adopted and will further obtain the sanction of Government for the permanent appointment.

4. Provision has been made in the Budget for 1872-73 to meet the salary of the proposed post.

Submitted for the orders of Government with reference to G. O., 22nd September 1871, No. 478.

2. Government have disallowed the cost of a Clerk for the office of the Sydapet Board, sanctioning in lieu thereof a special allowance to the Collector's Head Clerk, which the Board of Revenue did not consider necessary. They are of opinion, however, that the Circle Board must have a Clerk, and resolve to recommend Government to sanction one.

3. With regard to Clerks having been kept at work during extra hours in consequence of the recent changes, it may be remarked that this inconvenience has been experienced not only at Sydapet but in all the districts and at the Presidency. It is unavoidable at times.

(Signed) J. GROSE,
Secretary.

No. 128. ORDER THEREON, 29th January 1872, No. 108.

In the foregoing Proceedings the Revenue Board review the Local Fund Budgets of the Sydapet and Chingleput Circles for 1872-73.

2. SYDAPET.—The Provincial grant to this circle is increased by G. O., 15th January 1872, to Rupees 92,550, and the charge for Public Works Department Supervision due to expenditure to Rupees 22,480. Of the Provincial grant Rupees 91,000 will be assigned to the Road Fund, and Rupees 1,550 will go to supplement allotments from the General Fund. The Government approve the orders of the Revenue Board as to the mode of adjusting between the circles the charge for Training Schools and the contributions from the Chingleput Circle; but the contribution for Training Schools should have been entered under head 5, Statement L-A. The receipts of the circle amount to Rupees 1,61,410.

3. The Road Fund assets will be Rupees 1,34,250—an increase above the figures entered in the Budget which admits of the increase of the allotments for the Trivattoor and Ponneri Road, and for contingencies reduced by the Board of Revenue, and of provision for the increased charge for Public Works Department Supervision, and for a full reserve. The Government have struck out of the Budget the allotment of Rupees 740 for the maintenance of roads in Guindy Park. This must be a Provincial charge, and the Public Works Department is requested to provide for it from the Provincial grant for communications. The charges of the

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	RS.
New works	17,000
Repairs	75,810
Establishment	26,910
Tools and Plant	930
Reserve	13,420
	<u>1,34,070</u>
Balance	180
Total	<u>1,34,250</u>

Road Fund are as shown in the margin. The Government observe that of the Petty Establishment charges of the District Rupees 2,330 are allotted in this Budget, and Rupees 2,540 in that of Chingleput. It is presumed that this distribution, which is not proportional to the allotments for public works, is based on the actual charges accruing in the circles. If so, it is correct. In Statement I.-B, the charge against Petrus Usca's Endowment for Public Works Supervision need not have been separately particularized, as the Local Fund is recouped by the deduction of the amount shown as endowment balance. The Government observe that this raises a question which has not yet been settled, viz., how Union and Endowment Funds are to be debited with their share of Public Works Department Supervision of works carried out by the Department from these funds. It appears to the Government that a procedure similar to that prescribed in Rule XXX., Clause 4, would be the simplest. The estimates should provide for supervision at the latest ascertained percentage rate for the circle, and the minor fund should be debited with the amount of such supervision over and above the actual expenditure on the work. By the reduction thus effected of the balance shown as appertaining to the special fund, the adjustment as between it and the Local Fund could be effected. The opinion of the Board of Revenue is as follows:

4. The provision is sufficient, one-third of the charges for the Deputy Inspector being payable by the Madras Municipality (G. O., Educational, 18th October 1871, No. 314). The Government approve the proposal of the Local Board to entertain two Inspecting Schoolmasters. The allotment for results' grants is raised to Rupees 3,860. With the increased staff of Inspecting Schoolmasters this sum will no doubt be fully utilized. Grant II. will thus be Rupees 15,890.

5. Under Grant III. the allotment for sanitation will be raised to Rupees 800, and the total grant will be Rupees 3,380.

6. The allotment for Presidency Controlling Establishment will be raised to Rupees 590 to provide for the Accountant-General's Establishment, and Grant IV. will be Rupees 1,660. Provision has been made for the additional Clerk referred to in the second Proceedings above recorded. His entertainment is hereby sanctioned.

7. The Budget, as revised by Government, will then be as follows:—

RECEIPTS.	RS.
Balances	4,650
Allotments, &c.	97,470
Rates and Taxes	52,250
Fees	2,700
Contributions, &c.	3,760
Endowments, &c.	430
Miscellaneous	150
Total	<u>1,61,410</u>

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EXPENDITURE.	RS.
Grant I.	1,35,070
" II.	15,890
" III.	3,380
" IV.	1,660
	<u>1,56,000</u>

Balances—

Road Fund	180
Union „	80
Endowment Fund	3,670
General „	1,480
	<u>5,410</u>
Total	<u>1,61,410</u>

8. CHINGLEPUT.—The proposed tolls have been sanctioned in a separate order. By the inclusion of the revised Provincial grant, the assets of this circle are raised to Rupees 1,18,760. The addition to the Road Fund assets will be Rupees 1,18,760. The addition to the Local Fund to expend more than has been entered in the Budget by the Board of Revenue. The Government have added Rupees 4,000 to item 2, and Rupees 2,200 to item 3, and struck out item 6 in Statement II.-A, Part I, and it is open to the Local Board to propose a re-distribution of the amount. The Road Fund charges are shown in the margin. Grant I. will be Rs. 1,20,140.

9. Grants II. and III. as passed by the Board of Revenue call for no remark. Grant IV. will be raised to Rupees 1,280.

10. The Budget, as revised by Government, is as follows:—

RECEIPTS.	RS.
Balances	1,070
Allotments, &c.	72,110
Rates and Taxes	63,280
Endowments, &c.	320
Miscellaneous	50
Total	<u>1,36,830</u>

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EXPENDITURE.		RS.
Grant I.	...	1,20,140
„ II.	...	5,820
„ III.	...	6,120
„ IV.	...	1,280
		<u>1,33,360</u>
<i>Balances—</i>		
Road Fund	...	350
Union „	...	110
General „	...	3,010
		<u>3,470</u>
Total	...	<u>1,36,830</u>

11. The proposals of the Local Boards for the formation of unions should be expedited.

(True Extract.)

R. S. S. S.

Chief Secretary.

To the Board of Revenue.

- „ Revenue Department. ✓
- „ Collector of Chingleput.
- „ Accountant-General.
- „ Public Works Department.
- „ Inspector-General of Hospitals, Indian Medical Department.
- „ Director of Public Instruction.
- „ Sanitary Commissioner.

Exd. J. Wright.

W. S. S. S.

Revenue

Old

71-438

Obbt. of 1872

FINANCIAL.

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

Dated January, 29th.

Recd. *Strady* - 62

G. O., 29th January 1872, No. 108.

JANUARY.
Nos. 126-128.

Reviewing the Local Fund Budgets of the
Sydney and Chingaput Circles for 1872-73.

W. H. 39.
Review
6270