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

No. 117. Read the following Proceedings of the Board of Revenue, dated 6th January 1872, No. 49:—

From the President Local Fund Boards, Coimbatore District, dated 30th October 1871, No. 11.
ABSTRACT.—Forwarding Local Fund Budget of the Northern Circle for 1872-73.

From the same Officer, dated 30th October 1871, No. 12.

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

From the same Officer, dated 13th November 1871, No. 16.

ABSTRACT.—Reporting on the particulars of the Educational expenditure entered in the Local Fund Budget of District.

From the same Officer, dated 6th November 1871, No. 14.

ABSTRACT.—Requesting Government sanction for the employment of two second class Hospital Assistants for the Southern Circle.

From the same Officer, dated 17th November 1871, No. 86.

ABSTRACT.—Remarking on the Local Fund Budget Estimates of the Northern and Southern Circles of the Coimbatore District, for the year 1872-73.

From the Sanitary Commissioner, dated 17th November 1871, No. 86.

The Local Fund Budget Estimates of the Northern and Southern Circles of the Coimbatore District for 1872-73, received with the first two of the foregoing letters, are submitted for the orders of Government.

2. Some of the figures shown in these budgets have been altered in red ink, according to the Memoranda furnished with the President's third letter.

NORTHERN CIRCLE.

3. STATEMENT I.-A, REVENUES AND RECEIPTS.—The total Local Fund assets of the Circle are estimated at Rupees 1,18,670 as shown below:—

	RS.
1. Balances	3,590
2. Allotments from General Revenue	12,400
3. Rates and Taxes	99,830
4. Contributions, etc.	250
5. Endowments, etc.	2,350
6. Miscellaneous	250
Total...	1,18,670

4. The balances shown in the current year's Budget as prepared by the Local Board have been brought forward, instead of such sums as are likely to remain unutilized at the close of the year. Comparing these figures with those of the budgets as revised by Government and the

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Board it appears that the Union Fund balance must be struck out, and that Rupees 3,500 may safely be entered as a general balance. The Road Fund balance may stand.

5. The current year's grants from Provincial Funds have been entered in the budgets of both the Circles.

6. The cess on land is estimated at Rupees 93,550 which is Rupees 11,970 more than the current year's estimate. The increase is owing to the higher rate of cess to be collected during the first three months of the year.

7. A sum of Rupees 6,000 is entered against Tolls. This sum is Rupees 1,000 less than the current year's estimate. The decrease is due to the reduced rates of tolls leviable under the new Act.

8. A sum of Rupees 280 is entered as the expected receipts from House-tax. According to Statement III., Rupees 100 are to be levied for the support of a Vernacular school at Peria Agraharam, which, according to the report of the Director of Public Instruction for 1870-71, received a grant-in-aid of Rupees 86-10-8, and Rupees 180 for any new schools which may be hereafter established. The Board of Revenue have, as in the current year's Budget, disallowed the receipts in question, the grant-in-aid of Rupees 87 being met from the General Fund.

Statement I.-B. Expenditure.
The total proposed expenditure is estimated at Rs. 1,12,990, and is classified as follows:—

Grant I.	Rs.
Do. II.	97,310
Do. III.	7,250
Do. IV.	7,390
	1,040
Total ...	1,12,990

The Receipts will thus be:—

Road Fund...	Rs.
Endowment...	2,820
General ...	3,420
	36,110
Total...	1,22,350

10. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—

In Statement II., the total Road Fund receipts are given as Rupees 98,720, inclusive of the sums marginally noted. The 1st item appears to be expedient and necessary to meet the wants of the Road Fund. The 2nd item has been struck out of the statement, as it should be credited to General Funds.

11. The allotments for the share of the cost of Public Works Department, General Establishment, and for the Controlling Establishment at the Presidency chargeable to the Road Fund, having been incorrectly calculated, the correct sums have been entered in the Board's Office.

	Total charge.	Road Fund charge.
	Rs.	Rs.
Public Works Department, General Establishment.	12,140	12,050
Controlling Establishment at the Presidency.	11,230	10,800
	760	...
Petty Establishment ...	630	...
	2,370	...
	2,200	...

12. STATEMENT II.-A, PART I., NEW WORKS.—Part I. contains four works with a total allotment of Rupees 13,580.

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13. An estimate, amounting to Rupees 8,550, for the first work is now before the Board of Revenue. Its submission to Government is delayed for want of information regarding the item of compensation included in the estimate, which was called for in the Board's Official Memorandum, dated 12th October 1871, No. 1,351. The President will, without further delay, furnish the required information.

14. The 3rd is a fresh proposal, recommended by the Superintending Engineer. The plan and estimate amounting to Rupees 2,880, for the work, received with the Budget, are sanctioned and they will be returned to the President with these Proceedings.

15. The 4th is a sanctioned work and is one of those appearing in the list appended to the Government Order, Financial Department, dated 21st July 1871, No. 301.

16. Part II. comprises 13 items, with an aggregate assignment of Rupees 57,080, which provides for the maintenance of 635 miles of road. Some of the grants have been reduced and some raised, but the total is Rupees 880 less than that of the current year. Under the head "Sanitary and Miscellaneous," a provision of Rupees 1,000 is made for repairs of Chuttrums and of Rupees 500 for the maintenance of Avenues.

17. STATEMENT II.-B.—The condition of Rule XXIX. has been complied with.

18. GRANT II., EDUCATION.—Grant II. is made up of—

	Rs.
1. Payment for Inspection ...	3,580
2. Grants-in-aid ...	4,900
Total ...	8,480

19. The particulars of the 1st item are furnished in the margin of paragraph 2 of the President's letter, dated 13th November 1871, No. 16. The total cost of Inspection for the whole District minus the one-third to be provided from Provincial Funds is estimated at Rupees 7,170, which has been distributed between the two Circles in equal proportions. This distribution is not in accordance with paragraph 3 of the Government Order, Educational Department, dated 18th October 1871, No. 314, which rules that each Circle should have its own separate Inspecting Establishment. Of the staff of two Deputy-Inspectors and five Inspecting School-masters, the Board of Revenue propose the following distribution:—

Northern Circle.	Southern Circle.
	Rs.
1 Deputy-Inspector at Rupees 175 ...	1 Deputy-Inspector at Rs 100 ...
Office allowance... 432	Office allowance... 432
Travelling do. ... 984	Travelling do. ... 984
	2,616
Two-thirds of this ... 2,344	Two-thirds of this is... 1,744
3 Inspecting School-masters at 35 Rs. each ... 105	1 Inspecting School-master on Rs. 35 ... 420
Batta for School-masters at 15 Rs. each ... 45	1 Do. on Rs. 30 ... 360
Contingent allowance for School-masters at 1½ Rs. each. ... 5	Batta ... 369
	Contingencies ... 40
	1,369
	155 × 12 = 1,860
	4,204

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Thus the cost of inspection chargeable to this Circle will be Rupees 4,200, and that chargeable to the other Circle Rupees 2,920. Towards the payment of Rupees 4,200, the Neilgherry Local and Municipal bodies are to contribute Rupees 480, which has been inserted in Statement I.-A. and the Coimbatore Municipality Rupees 250.

20. The 2nd item (Rupees 4,900) is made up of Rupees 250, salary grants and Rs. 4,650, results grants. Of the former, Rupees 80 is the grant for the School at Peria Agraharam and Rupees 170 for any new Schools which may be hereafter established. The last mentioned sum has been disallowed.

21. The provision on account of Results grants is Rupees 4,650, which is 35 per cent. in excess of the current year's allotment.

22. GRANT III., SANITATION, ETC.—Grant III. comprises the following items:—

	RS.
1. Hospitals and Dispensaries...	1,000
2. Payment to Government for Vaccine Establishment ...	1,500
3. Sanitary Establishment, etc. ...	2,500
4. Markets... ..	150
5. Choultries	2,240
Total ...	7,390

23. The 1st item (Rupees 1,000) is apparently intended as a contribution to the Municipality for the Civil Dispensary at Coimbatore and should not have been shown in Statement IV. The sum fixed by Government for the current year is Rupees 1,200, in lieu of Rupees 700 proposed by the Circle Board. In the absence of any information as to whether the present provision has been made in consultation with the Municipal Commission, the Board have inserted the sum of Rupees 1,200 under "(g) Miscellaneous."

24. The particulars of the 2nd item (Vaccine Establishment) are given in paragraph 11 of the President's first letter. The total cost of the Establishment for the whole District is estimated as Rupees 3,024, which has been divided equally between the two Circles. The sum provided in the current year's Medical Budget is Rupees 3,236, while that shown in the Statement obtained from the Government Office is Rupees 2,747.

25. The 3rd item (Rupees 2,500) appears from Statement IV.-B. to be the contribution to Sanitary Associations in the five taluqs of the Circle at Rupees 500 each. The Sanitary Commissioner thinks that the provision made in both the Budgets for Sanitary purposes is adequate.

26. The 4th item is the cost of the Establishment for looking after the conservancy of the market at Mettoopollum.

27. The details of the 5th item are given in Statements IV. and IV.-A. The receipts of the Choultries are estimated at Rupees 3,270 and the expenditure at Rupees 2,240, leaving a balance of Rupees 1,030.

28. GRANT IV. MISCELLANEOUS.—Of the three items under Grant IV., the first two have been inserted in this Office. The second is the salary of the Clerk employed in the Collector's Office for the whole year. It should have been apportioned between the two Circles.

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29. An abstract of the Budget Estimates as modified by the Board is as follows:—

Receipts.		Charges.		
	RS.		RS.	RS.
Road Fund	82,820	Grant I ... { Road Fund... ..	95,390	
Union Fund	...	{ Endowment Fund...	...	
Endowment Fund	3,420	{ General Fund	1,600	
General Fund	36,110			96,990
		Do. II... { Union Fund	...	
		{ General Fund	8,930	
				8,930
		Do. III. { Endowment Fund...	2,390	
		{ General Fund	5,200	
				7,590
		Do. IV.. { Road Fund... ..	760	
		{ General Fund	190	
				950
				1,14,460
		General Reserve	...	3,260
		Balances.		
		Road Fund	1,970	
		Endowment Fund	1,030	
		General Fund	1,630	
				4,630
		Total... ..	...	1,22,350
		Total... ..	1,22,350	

SOUTHERN CIRCLE.

30. STATEMENT I.-A, REVENUES AND RECEIPTS.—The total Local Fund assets are made up as follows:—

	RS.
1. Balances.....	5,290
2. Allotments from General Revenue.	8,800
3. Rates and taxes...	1,04,380
4. Fees in Schools, etc.....	120
5. Endowments, etc...	5,220
6. Miscellaneous	560
Total... ..	1,24,370

31. The remarks made above as regards the balances of the Northern Circle apply to this budget also. They will be corrected as follows:—

	RS.
Road Fund	1,000
Union	3,270
Endowment	550
General... ..	1,500
Total... ..	6,320

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32. The cess on land is Rupees 1,03,440 against Rupees 88,380 the estimate of the current year.

33. Nothing is entered against tolls, because the Circle Board are of opinion that none should be levied for the present.

34. The sum of Rupees 1,460 shown against (a) Educational, appears from Statement III. to be the grants from Provincial Funds for the Schools at the under-mentioned places:—

	RS.
Kangayem	1,000
Sulur	220
Kattar Teroomalnaicken polliem ...	240
Total...	1,460

In the remark column of the Statement, it is observed that the first two items represent the lump grants for 1871-72 and 1872-73 calculated on the average cess collections for the past three years and that the third item is the salary grant for the two years. For the school at Kangayem, the Government have provided in the current year's Budget a sum of Rupees 1,650, the salary grant drawn by it in 1870. The same amount should be inserted in the present Budget. The Board have admitted the sum of Rupees 220 claimed on account of the Sulur School, which appears from the Director's reports for 1869-70 and 1870-71 to be of the middle class. The salary grant of Rupees 240 claimed on account of Teroomalnaicken polliem School has been disallowed by the Board, as the institution is of the lower class and as such the grant should be paid from the Union Fund supplemented from General Funds. The amount of the Government grant for schools is thus Rupees 1,870.

35. STATEMENT I.-B, EXPENDITURE.—The receipts from School fees are trebled because the Local Board have resolved to charge three times the present amount. The total proposed expenditure of the year is classified as follows:—

	RS.
Grant I.	89,970
Do. II.	12,270
Do. III.	9,980
Do. IV.	680
Total...	1,12,900

36. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—According to Statement II., the assets of the Road Fund are Rupees 93,770, inclusive of an additional appropriation of Rupees 12,890 from the one-third Land Cess and Rupees 480 from Avenues. The former provision is unnecessarily large and has been reduced to Rupees 10,000. The latter has been struck out.

Share of the cost of Public Works Department Supervision.
Controlling Establishment at the Presidency.

37. The allotments for the items noted in the margin have been altered with reference to paragraph 10 of these Proceedings.

38. The Reserve should be Rupees 8,730.

39. STATEMENT II.-A, PART I., NEW WORKS.—Part I. contains two Road Fund works with an aggregate allotment of Rupees 12,310, and an Educational work viz., a School house at Kangayem, with an allotment of Rupees 2,000 to be met from Union Funds.

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40. PART II., REPAIRS.—Part II. comprises twelve items with a total assignment of Rupees 50,940, which is intended for the maintenance of 652 miles of road, and a provision of Rupees 1,500 for repairing Chuttrums etc., and maintaining avenues. Two fresh allotments have been proposed for roads and the other alterations made in this part of the Budget are clearly explained in paragraph 2 of the Vice-President's letter, dated 3rd October 1871, No. 81. The total of the maintenance allowance for roads in the current year's Budget is Rupees 54,210, which is Rupees 3,270 in excess of the present estimate.

41. STATEMENT II.-B.—This Statement shows that the condition laid down in No. XXIX. of the Local Fund Rules has been observed.

42. GRANT II., EDUCATION.—This grant consists of—

	RS.
1. Payment for inspection	3,580
2. Union Schools	780
3. Salary grants	240
4. Results do.	8,500
Total...	13,100

43. The allotment for the 1st item has been reduced to Rupees 2,920 with reference to paragraph 18 *supra*.

44. The particulars of the second charge are given in Statements III. and III.-A. The receipts of the Union Fund are entered as Rupees 4,140, which must be altered to Rupees 4,550 and the expenditure, inclusive of an allotment of Rupees 2,000 for the erection of a building for the school at Kangayem, as Rupees 3,020, leaving a balance of Rupees 1,530.

45. The 3rd item (Salary grant) as remarked above should be paid from General Funds.

46. The allotment for the fourth item (Rupees 8,500) has been made at the suggestion of the Deputy Inspector of Schools. It is Rupees 1,600 more than the current year's provision.

47. GRANT III., SANITATION, ETC.—Grant III. is made up of—

	RS.
1. Hospitals and Dispensaries	3,250
2. Payment to Government for Vaccine Establishment ...	1,500
3. Sanitary Establishment, etc.	2,500
4. Markets	280
5. Choultries	2,450
Total...	9,980

48. Of the 1st item (Rupees 3,250), Rupees 2,044 are, as per Statements IV. and IV.-A, for charges to be incurred at the Pollachy Dispensary and Rupees 1,200 for the salaries of two 2nd Class Hospital Assistants at 50 Rupees each, who are to be located at Caroor and Dhara-puram with supplies of medicines to afford medical relief in that part of the Circle. The latter charge should not be shown in Statement IV. The sanction of Government is requested for the employment of the Hospital Assistants from 1st April 1872.

49. The 3rd item is, as per Statement IV.-B., a contribution to the Sanitary Associations in the five Taluqs comprised in the Circle at 500 Rupees each.

50. The particulars of the 4th and 5th items are given in Statements IV. and IV. A. They call for no remark.

51. GRANT IV., MISCELLANEOUS.—The allotment for the 1st item under Grant IV. has been corrected in this Office, and the sum chargeable to this Circle on account of the Clerk in the Collector's Office has been inserted.

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52. The Budget Estimates as revised by the Board will stand thus :—

Receipts.		Charges.		
	RS.		RS.	RS.
Road Fund	78,280	Grant I. ... { Road Fund	85,720	
Union Fund	6,200	Union Fund	2,000	
Endowment Fund	4,810	Endowment Fund	1,950	
General Fund	36,520	General Fund	1,950	89,670
<i>Road Fund.</i>		Do. II. ... { Union Fund	900	
Receipts	78,280	General Fund	11,540	12,440
Additional appropriation	10,000	Do. III. { Endowment Fund	2,730	
Total	88,280	General Fund	7,250	9,980
		Do. IV. { Road Fund	630	
		General Fund	260	890
		General Reserve		1,12,980
				3,500
		<i>Balances.</i>		
		Road Fund	1,930	
		Union Fund	3,300	
		Endowment Fund	2,080	
		General Fund	2,920	
				9,330
Total	1,25,810	Total		1,25,810

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 118.

ORDER THEREON, 29th January 1872, No. 101.

With the foregoing Proceedings the Board of Revenue submit the Local Fund Budget Estimates for 1872-73 of the North and South Coimbatore Circles.

2. The Provincial grants as revised in G. O., 15th January 1872, No. 30, and the probable charges for Public Works Department Supervision, to be inserted in the Budgets are as follow :—

	Grant.	Charge.
	RS.	RS.
North Coimbatore	10,190	16,790
South Coimbatore	10,050	15,540

3. The estimated cost of the new scale of subordinate Educational Inspectorate is Rupees 7,120. The Board of Revenue propose to divide the staff allowing the present Deputy Inspector on Rupees 175 and three Inspecting Schoolmasters to the North Circle, and the new Deputy Inspector and two Inspecting Schoolmasters to the Southern Circle, the charges thus arrived at being for North Coimbatore Rupees 4,200, and for South Coimbatore Rupees 2,920. The more highly-paid Deputy

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Inspector should clearly have charge of North Coimbatore, as the Neilgherries will also form part of the Northern Deputy's range, but the Government observe that the results' grants system is much more extended in the South Circle and a third Inspecting Schoolmaster is perhaps more required there. A separate Inspecting Schoolmaster has been provided for by the Neilgherry Local Board. The Government do not interfere with the allotments pending an expression of opinion by the Local Boards of the District.

4. The petty establishment charge has been correctly apportioned with reference to the whole allotments for public works. Proposals for dividing the establishment should be called for.

5. For vaccination, Rupees 3,000 equally divided have been allotted. As shown in G. O., 28th November 1871, No. 713, the share of the Northern Circle should be less than half, but as it will receive from the Neilgherry Local Funds a contribution of Rupees 120 for vaccine superintendence, the net charge on the fund will be nearly what it ought to be with reference to population.

6. NORTH COIMBATORE.—By the inclusion of the revised Provincial grant and the contributions from the Neilgherry Local Fund, the receipts of this circle are raised to Rupees 1,26,230. The Board of Revenue have rightly struck out the house-tax. The Local Board should have their attention drawn without delay to the inquiry whether some unions ought not to be formed under Rule XI. Union Budgets can be sent in hereafter.

7. The unappropriated balances of the Road Fund admit of the inclusion of the revised charge for Public Works Department Establishment without much derangement of the Budget. The corrected figures are entered in Statement II., the result being to reduce the Road Fund balance to Rupees 1,150. Grant I., Public Works, is Rupees 1,01,640.

8. The Government have nothing to add to the Revenue Board's remark as to Grants II. and III. which are passed as Rupees 8,930 and Rupees 7,590.

9. Grant IV. must be raised to Rupees 1,060 to provide for the Accountant-General's Establishment at the Presidency. It would have been more correct to have apportioned the cost of the Collector's Clerk with reference to the assets, but it makes little difference and the sum is small.

10. The Budget as revised is as follows :—

RECEIPTS.		RS.
Balance		7,070
Allotments, &c.		16,340
Rate and Taxes		99,550
Contributions		670
Endowments		2,350
Miscellaneous		250
Total		1,26,230

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EXPENDITURE.		RS.
Grant I.	1,01,640	
Do. II.	8,930	
Do. III.	7,590	
Do. IV.	1,060	
	<u>1,19,220</u>	
Balances—		
Road Fund	1,150	
Endowment Fund	1,030	
General	4,830	
	<u>7,010</u>	
Total ...	<u>1,26,230</u>	

11. SOUTH COIMBATORE.—Among the receipts of this circle credit has been taken for a grant of Rupees 220 to the Suloor Rate School, which is of the middle class. In 1868-69 this school received a salary grant from Government of Rupees 616, but it was not aided in 1869-70 nor in 1870-71. The Government presume that the grants originally given lapsed. The principle on which Government proceed with regard to Rate Schools of the middle class transferred to Local Boards is that existing aid only shall be continued, and as it appears that the Soolur School is unaided, the grant will for the present be struck out of the Budget. The Director of Public Instruction will report on the question of aiding the school. There was a Rate School at Palludan, but it appears to have been closed in 1869-70. This school might perhaps be resuscitated as a Union School. The Local Board should submit proposals for the formation of more unions in the circle.

12. The receipts of the Local Fund will be Rupees 1,29,970. The markets at Palludan and Pollachy are treated as endowed institutions, but it is doubtful whether this is correct. If not, the balances should be added to the general fund in Statement I.-A and B.

13. The Road Fund assets need no modification of the additional appropriation, and the receipts and charges will be as shown in the margin, the balance being Rupees 1,660. Grant I. is Rupees 94,430.

14. Grants II. and III. need no remark, and are passed at Rupees 12,440 and Rupees 9,980. Grant IV. is raised to Rupees 1,010.

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

RECEIPTS.		RS.
Balance	6,320	
Allotment, &c.	14,830	
Rates and Taxes	1,04,380	
Fees	120	
Endowments	3,760	
Miscellaneous	560	
	<u>Total ...</u>	<u>1,29,970</u>

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EXPENDITURE.		RS.
Grant I.	94,430	
„ II.	12,440	
„ III.	9,980	
„ IV.	1,010	
	<u>1,17,860</u>	
Balances—		
Road Fund	1,660	
Union „	1,430	
Endowment Fund	820	
General „	8,200	
	<u>12,110</u>	
Total ...	<u>1,29,970</u>	

16. The Government do not know how the Revenue Board arrived at the balances of Union and Endowment Funds and the “general reserve” brought forward by them. The total balance to credit and not the net balance in Statements III. and IV. are to be shown in Statement I.-B, and the receipts credited in Statements II., III., and IV. being added together (Rupees 1,01,800) 10 per cent. on the remaining receipts or Rupees 1,820 is to be the general reserve. There is not much use in separating this from the general balance unallotted. It was merely intended that the general fund unallotted should be at least 10 per cent. of the unappropriated general receipts as above calculated.

(True Extract.)

R. S. M.
Chief Secretary.

To the Board of Revenue.

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

Exd. J. Wright.

Permanence
No. 415

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