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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

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Proceedings of the Madras Government, Financial Department, 26th March 1872.

No. 262-A. Proceedings of Government, dated 26th March 1872, No. 377.

In conformity with the instructions contained in the 19th paragraph of the Resolution of the Government of India, Financial Department, under date the 14th December 1870, commonly known as the Decentralization Resolution, the Honourable the Governor in Council proceeds to review the Budget Estimates of Provincial, Local and Special Funds for the current and ensuing financial year and directs that the Estimates, together with this review of their contents, shall be published in the *Fort St. George Gazette*.

2. In the annexed Statements the estimated receipts and charges are exhibited separately under the three heads above specified, viz., Provincial, Local and Special, and in the Local Fund Estimates there is a further separate exhibition of the receipts and charges on account of the Road Funds, the Union Fund and the Endowment Fund. Detailed Statements showing the receipts and charges of each Local Fund Circle are also appended.

3. The Government will first deal with the Estimate of Provincial Funds. This is an entirely new head of account created by the Resolution of the Government of India above referred to, under which a lump sum was made over to each Local Government from the general revenues, to enable it to meet the charges of certain departments, the receipts of which were to be credited to the Provincial Fund. The departments thus transferred are,

Jails.
Registration.
Police.
Education.
Medical Services (excepting Medical Establishments).
Printing.
Roads and Miscellaneous Public Improvements.
Civil Buildings.

The sum granted in the Resolution in question to the Madras Government for the maintenance of these Departments and to enable the Government to meet its share of the cost of the proportion of the Public Works Establishment which is employed on the two classes of Public Works which are henceforth to be treated as Provincial and for the purchase of Tools and Plant, was £739,488. This sum was less by £55,428 than the grant for the services in question made for the financial year 1870-71, after deducting the estimated receipts for the same year under each head of service except Public Works. The receipts under the latter head, estimated at £7,455, were subsequently made over, a corresponding deduction being made from the grant. Consequent on the transfer of certain additional charges to the Provincial Services, and with reference to a saving effected by the alteration in the law which regulates Municipalities in the Provinces, and which relieved the Imperial Budget from the charge for grants-in-aid previously made to the several Municipal Commissions, the grant was eventually raised to a permanent assignment of £756,525; in addition to which the Government of India granted from the savings of Financial year 1870-71 the sum of £33,467, to enable the Local Government to commence the new system with a balance in hand. The total grant from the General Revenues for the current Financial year was thus £789,992, but, as when the Budget Estimate was prepared, the deduction above referred to on account of Public Works receipts had not been ordered, the amount of the grant as entered in that estimate was £797,447. The aggregate estimated receipts amounted to £863,779, the difference being made up by the receipts of the several Departments except Public Works, those receipts, according to the estimate then framed, amounting to £66,332. According to the regular estimate which has recently been prepared, based on the actual receipts for the first eight months of the current year, the aggregate Provincial receipts will amount to £887,288, thus exceeding the Budget Estimate by £23,509. The difference occurs entirely in the Departmental receipts and principally in the receipts under Jails, Registration, Education, and Public Works.

4. The charges for the year, according to the Budget Estimate, were put down at £841,563, which sum, however, is reduced by the regular estimate, based upon the accounts of actual expenditure for the first eight months, to £813,508, leaving a balance of £73,780, wherewith to commence the finan-

cial year 1872-73. Before further noticing the Regular Estimate, it is desirable to explain in what manner the deficiency in the Provincial grant, as compared with the aggregate sum allotted in the Budget orders for 1870-71 for the departments transferred to that grant, was provided for in the Budget Estimate for the current year. The original deficiency amounted, as has been shown, to £55,428. permanent grant subsequently made reduced the deficit to £42,428, but this sum did not by ude the whole of the deficiency which had to be met. Under Registration, Police, Printing, and Miscellaneous, the charges which were deemed absolutely necessary exceeded the corresponding grants for 1870-71 by £22,898; and for Civil Buildings, of which a considerable number were in an unfinished condition, it was considered advisable to allot a sum exceeding the grant under that head for the preceding year by £12,602. There were also increased charges to be provided for under Education and Medical Services. The estimated charge for Education in 1870-71 was £97,779, but the grant made by the Government of India was less by £7,727, viz., £90,052. Allowance being made for the ordinary and necessary expansion in grants in-aid and the educational grant generally, the estimate for 1871-72 should have been £107,986. The deficiency in the actual assignment was thus £17,934, which was, however, reduced to £11,434 by a change in the system of provision for the purchase of books. Under Medical Services there was a deficit, owing chiefly to the inclusion of the cost of medicines and supplies as a Civil charge, of £5,819. Setting off the additional net grant for official postage charges included in the estimates above compared £4,163, the whole increase of charge was £18,590. On the other hand, in consequence of the abolition of the Municipal contributions for Police under the Municipal Acts passed last year, the estimated receipts under that head of service fell below the estimated receipts for the previous year by the large sum of £30,218.

There was thus a deficiency of grant of	...	...	£ 42,428
an increase of charge of	...	...	„ 48,590
and a decrease of receipts of	...	...	„ 30,218
showing a total deficiency of	...	...	„ 121,236

which had to be met either by reduction of expenditure, or by increase of receipts, or by transferring certain charges to Local Funds, or by all three methods combined. The relief which could be expected from increase of receipts in those departments of the Provincial Services which yield receipts, was not considerable. The total estimate of increased receipts amounted to £14,740, of which more than half are from the Jail Department. It was found possible to reduce the estimate of charges for the same Department by £1,983. Under Public Works £6,702 were taken from the provincial estimate for Communications and Miscellaneous Public Improvement, and a net saving of £1,922 in the charges for Establishment and tools and plant was estimated for. £8,624 were thus taken from Public Works. To gain the further relief required charges hitherto met from the general Revenues were transferred to Local and Municipal Funds. The transferred charges were estimated at £84,638 as shown in the margin.

Education	£ 15,013
Medical Services ...	„ 22,342
Public Works	„ 47,283
	£ 84,638

Thus by increase of receipts	...	...	£14,740
and by reduction of charges retained	...	...	„ 10,607
and by transfer of charges	...	...	„ 84,638

the sum of £109,985 was provided towards meeting the estimated deficit of £121,236, leaving a balance of £11,251 still to be met. In order to meet this deficiency, it would have been necessary either to make still larger transfers of charge to Local Funds, or to provide for a much smaller expenditure on civil buildings, had not the Government of India sanctioned an additional grant amounting to £33,467 as a cash balance wherewith the new system of Provincial Services should be commenced. From the latter sum it was deemed sufficient to reserve from £20,000 to £25,000 as a cash balance to be available at the commencement of the ensuing financial year. The actual balance so reserved was £22,216.

5. Reverting to the regular estimate for the current year, it will be seen that the increase in the receipts falls principally under Jails and Education. In both cases the receipts were considerably under-estimated in the Budget Estimate. The Jail receipts for the year include a balance amounting to £13,182 from the Convict Labour Fund, a fund which was formed a few years ago with the sanction of

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Government of India, and was placed at the disposal of the Local Government to be applied at its rection to purposes connected with the administration of the Jail Department. As under the new tem, the whole of the Jail receipts are credited to Provincial Services, the retention of any portion of se receipts as a separate fund has become unnecessary, and the balance of the Convict Labour Fund been incorporated in the Jail receipts for the current year. The estimated receipts under Education like manner include a balance of a School Fee Fund amounting to £10,059, which fund has also been shed; all School Fees in Government Schools being now credited to Provincial Services.

6. The large decrease in the Regular Estimate of expenditure, as compared with the Budget Estimate, occurs principally under Jails, Police, Education, and Medical Services. Under Public Works there is an increase of £10,782, caused entirely by the provision for Public Works Establishments exceeding that entered in the Budget Estimate by the large sum of £30,607. On the other hand the expenditure on Civil Buildings, as now estimated, is less than the Budget Estimate by £16,581. The great rence between the entries for Public Works Establishments in the Budget Estimate and Regular nate, respectively, arises from a fixed charge having been debited on this account to Local Funds, h falls considerably below the rateable sum due to the probable outlay on Local Fund Works; in equence of which the deficiency has to be made good from Provincial Funds. In the Estimate for ensuing year, the proper rateable proportion has been charged to Provincial and Local Funds, ectively.

...	...	...	£ 7,784
ce ...	...	...	„ 15,264
pation	...	...	„ 4,601
ical* ...	...	...	„ 8,739

7. The Budget Estimate for 1872-73 commences with the large balance of £73,780, and the estied receipts for the year amount to £914,702, exceeding the receipts for the current year, as now nated by £27,414. The estimated charges amount to £886,262, exceeding the Regular Estimate for urrent year by £72,754, and leaving an estimated balance of £28,440. The increased expenditure principally under Jails, Police, Education, Medical Services, and Public Works. Under the latter he grant for Civil Buildings is raised to £86,041, or £31,514 in excess of the estimated outlay for rrent year, and the grants-in-aid of Local Funds for roads will exceed the grant for the current by £20,901. The large increase to the provision under Civil Buildings is made with the view of eting a considerable number of buildings in various parts of the Presidency, principally Taluq rries and Subsidiary Jails, which were commenced some years ago, but were stopped on the n of the retrenchment of expenditure ordered by the Government of India in 1869. With nce to the grants to Local Funds, it should be mentioned here that under the new system of Pro- l Services, it has been deemed advisable in this Presidency, except in a few localities, to abolish istinction hitherto maintained between Imperial and District Roads, and to make all Roads a on Local Funds, utilizing the sum available for this branch of expenditure from the Provincial as a grant-in-aid of the Local Funds in proportion to the necessities of the several Local Fund . The localities excepted are the Hill tracts of Ganjam and Vizagapatam, where there is at t no local taxation. There are also certain charges in connection with roads at the Presidency ich separate provision is made in the Provincial Estimate. No provision is made either in the r Estimate for the current year, or in the Budget Estimate for 1872-73, on account of the special s now being incurred consequent on the scarcity in the Districts of Ganjam and Vizagapatam a part of Godavery, a portion of which, being incurred in road work, will probably be debitable incial Funds. It is not likely that these charges will exceed £15,000, and it is anticipated that ill be no difficulty in meeting them, partly from the balance provided for in the Estimate for the year, and partly from savings on the estimated charges which, judging from the experience years, are certain to accrue.

LOCAL FUNDS.—The estimate of Local Funds receipts for the current year exhibits

at the commencement of the year amounting to	...	...	...	...	£129,780
ipts estimated at	...	...	...	...	„ 479,557
total income of	...	...	...	...	„ 609,337

* saving under medical services is nominal. The allowances for medical charge of Jails, £2,250, provided lical Establishment, have been debited in the actuals and regular estimates to Jails; and the pay of Apprent £4,500, provided under Medical College is now a Military charge.

The charges are estimated at £553,966, and the balances available for the ensuing year at £55,371. From the information before Government, it seems probable that the actual balances at the close of the year will be very much larger than those entered in the estimate, but it has not yet been possible to frame a reliable regular estimate from the materials which are available. Owing to the recent division of many of the Collectorates into separate Local Fund Circles, and the novelty of the system, the accounts of the several Local Fund Boards have not been rendered with that punctuality and accuracy which it is hoped will in future be attained. Of the balances with which the year commenced, the sum of £123,527 belonged to the Road Funds, raised under the District Road Cess Act of 1866. These balances, like the receipts under the Local Funds Act, are available for expenditure only in the circle in which they were raised, and ranged from £142 in the Chingleput Circle to £13,430 in the Masulipatam Circle. The allotments by Government from Provincial Funds amounted to £95,169* and from Special Funds to £38,087, made up of surplus Pound Funds, Fishery, Grass and Avenue rents, &c., hitherto ordinarily credited to the Road Fund. The local taxation of the year was estimated at £336,564, and the Miscellaneous receipts from School Fees, Contributions from Municipalities, and other Miscellaneous contributions and donations at £9,737. The estimated receipts from taxation under former Acts for 1871-72 were £205,904. The estimated additional taxation for the year under the Madras Local Funds Act was therefore £130,660.

The charges amounting to £553,966 were distributed under the following heads :—

	£
Public Works	496,201
Education	26,951
Sanitation, Medical Services, &c.	27,864
Miscellaneous	2,950

9. For the year 1872-73 the estimated receipts are £565,372, composed of the following items: —

	£
Balances	61,356
Allotments by Government from Provincial Funds†	116,600†
From Special Funds	31,685
Rates and taxes	305,965
School Fees, Contributions from Municipalities, and Miscellaneous contributions...	10,266

Of the estimated charges amounting to 554,498

The allotment for Public Works is	479,772
Education	36,944
Sanitation, &c.	32,547
Miscellaneous	5,235

The balances at the close of the year are estimated at £31,374, of which

£ 5,187 belonging to the Road Funds,
„ 2,987 „ to the Union Funds,
„ 4,035 „ to Endowment Funds, and
„ 19,165 „ to the General Funds of the several Local Fund Circles.

Detailed Estimates of the Receipts and Expenditure of the several Local Fund Circles are annexed to this Resolution.

10. Special Funds.—The estimated income from the funds classed as Special Funds was for the current year £300,286, including balances to the credit of the several funds at the beginning of the year amounting to £66,633. The estimated expenditure is £260,788, leaving an estimated balance of £39,498 at the close of the year. For some of the funds no formal estimates were framed for 1871-72 ; and principally owing to this cause the balance brought forward in the Budget of 1872-73 largely exceeds that estimated at the beginning of 1871-72 as the closing balance at the end of that year. For 1872-73 the estimated receipts including the balances are £600,411, and the estimated charges £448,722.

* This includes £2,026 paid on account of Middle Class Schools now vested in the Local Boards. The sum is paid from the general provision for Educational grants-in-aid.

† Including, as above, £2,271, for grants-in-aid of Schools.

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11. Of these funds the principal are, the Jungle Conservancy Fund, the Cattle Pound Fund, the Educational Building Fund, the Village Service Fund, the Port Fund,and the Municipal Fund. The Village Service Fund can be spent in great measure only in the villages or groups of villages, and the Municipal Funds only in the Municipalities in which they are raised, except in those cases inwhich contributions from Municipal to Local Funds, are authorized by law. The Jungle Conservancy, Nanul Grass, and Irrigation Cess Funds are expended in the Districts in which they are raised. The funds belonging to Endowments, and accruing from Cochrane's and the Sadras Canals are applicable only to the institutions to which they belong, and to the canals in question. The other funds above mentioned are applicable at the discretion of Government to the special purposes of the funds without restriction as to locality.

12. The following is a classified estimate for the ensuing year of the income of Local and Special Funds, excluding provincial grants, and distinguishing those raised by taxation from those not so raised :—

	£
Local and Special Funds raised by taxation	517,640
Municipal Funds raised by taxation...	133,303
Local and Special Funds not raised by taxation...	153,343
Municipal Funds not raised by taxation	32,881

Of the funds to be raised by taxation, the estimated amount to be levied under the Local Funds Act is £365,965. The Village Service Fund receipts from taxation amount to £149,173, of which £38,300 represents the Cess raised in the Districts of Godavery, Kurnool, and Trichinopoly, under the Village Service Cess Act IV of 1864, and £110,873 the meerahs or fees paid in other Districts for the remuneration of the Village servants. The Irrigation Cess paid in parts of the Madura, Coimbatore, and Trichinopoly Districts, for the repair of channels, &c., amounts to £2,502.

Of the Municipal Taxation £37,323 is the amount to be raised in the Provinces under the Towns' Improvement Act, and £45,930 the estimated Taxation in the Presidency Town under the Madras Municipal Act

13. Of the estimated taxation under the Local Fund Act,

the Cess on land is estimated to yield	£342,854
Tolls	„ 13,462
House Tax	„ 9,649

The Cess on land is levied at the full rate of one anna in the rupee of the annual rent value in,

Ganjam.	Cuddapah.	Salem.	Canara.
Vizagapatam.	Bellary.	Coimbatore.	Malabar, and
Nellore.	South Arcot.	Trichinopoly.	Neilgherry Hills,

and at nine pies in the rupee in,

Godavery.	Kurnool.	North Arcot.	Madura.
Kistna.	Chingleput.	Tanjore.	Tinnevelly.

In Kurnool, Chingleput, North Arcot, and Madura the reduced rate of Cess has been adopted in consideration of the poverty of those Districts. In the other Districts the reduction has been influenced by the opposite consideration with reference to the large unexpended balances of the Road Cess, and the sufficiency of the reduced rate to supply funds to the extent to which they are capable of being utilized at present.

For the ensuing year the Government have abstained from sanctioning any considerable extension of the system of tolls. The tolls provided for in the Local Fund Budget are those already existing, principally in the Western Districts and on Hill Ghauts, in addition to which tolls estimated to yield £3,472, have been sanctioned under the new law ; viz., at three places in the Chingleput District which is

traversed by expensive arterial lines, accommodating large external traffic and converging on the Presidency Town ; at the Iyaur Bridge in the Trichinopoly District, a costly structure on an important line of road, and within easy reach of redress for oppression or fraud on the part of the Toll collectors ; and at Pennakonda in Bellary, which is the station of a European and of a Native Magistrate on the main road from Bangalore northwards, and lies in a Circle the Funds of which are inadequate to its needs.

The estimate of House tax in the Local Fund Budget, £9,649, is comparatively small. This tax is by the provisions of the Local Funds Act restricted to those villages in which the Government, acting through the medium of the Local Fund Boards, are able to make provision for elementary education. It may be regarded as a tax to be levied primarily for educational purposes, but applicable to other objects after the educational requirements of the locality have been met. Its imposition will necessarily be gradual. In the words of a resolution issued by Government shortly after the Local Funds Act was passed, and a copy of which is appended to this Resolution, the House tax "is to be imposed in a village or group of villages constituting a Rate School Union only as the means become available for providing improved means of instruction, whether by aiding an existing school, or by establishing a new school according to the circumstances of the case." Accordingly the sum entered under the head of House tax for the ensuing year is comparatively small, being less than £10,000. In the Resolution referred to, it is laid down that except in the case of Schools of a higher order hitherto maintained under the provisions of the Madras Education Act of 1863, and in exceptional cases, in which, on the representations of the parties concerned, the Government may sanction a different course, or with reference to institutions for medical and technical training, the appropriation of Local and Municipal Funds, so far as they are applied to educational purposes, shall be practically limited to the maintenance and improvement of elementary education.

14. The Governor in Council will now proceed to notice briefly, both from a financial and from an administrative point of view, the present position of the several branches of the administration, the charges of which are met from Provincial, Local, or Special Funds. He will follow the order observed by the Government of India in the Decentralization Resolution, commencing with the Jail Department.

JAILS.—The receipts under Jails for the current year were put down in the Budget Estimate at £15,000. This was an unduly low estimate, for, at the commencement of the financial year, there remained at the credit of the Convict Labour Fund a balance of £13,182. Including this balance, which, under the new system, becomes a portion of the Jail Receipts of the year, the receipts according to the regular estimate amount to £24,087. For 1872-73, the Jail Receipts are estimated at £23,750. The latter sum represents the estimated income of the year, not including any balance, such portion of the receipts for the current year as may remain unexpended going to swell the aggregate balance of Provincial Funds, with which the ensuing year will commence. The Budget Estimate of Expenditure for current year was £90,000. The regular estimate is £82,216, and the Budget Estimate for 1872-73 £93,000. The latter was originally fixed at £97,911, but as the provision made for the purchase of materials for manufactures was, on further consideration, deemed unnecessarily high, the lower sum has been adopted. The following are the actual Jail charges for the last five years :—

1866-67	...	...	...	
1867-68	...	...	...	... £77,933
1868-69	...	...	...	... „ 82,730
1869-70	...	...	...	... „ 82,782
1870-71	...	...	...	... „ 80,062
				... „ 79,298

It is not improbable that there will be a considerable saving on the estimate for 1872-73, which exceeds by more than £ 10,000 the highest expenditure of any previous year, but with reference to the large development of Jail manufactures which is now being carried out, and which necessitates a considerable expenditure in the purchase of materials and of machinery, it has not been deemed safe to adopt a lower sum. The expenditure to which the foregoing figures relate, is exclusive of the charges incurred on Central and District Jail buildings in the Public Works Department, which for the ensuing year are estimated at £10,975. It is also exclusive of the cost of feeding the prisoners confined for short periods either while awaiting trial or while undergoing short sentences for periods of less than a month in the

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subsidiary Jails, of which there are 284 scattered about the country, and which is defrayed under the orders of the District Magistrates, and is debited to the Imperial Budget under Law and Justice. Excluding building charges but including Inspection, the net cost of the Central and District Jails which it appears from the latest available returns contained a daily average of 9621 prisoners, is according to the regular estimate for the current year £58,129, and according to the Budget Estimate for 1872-73, £69,250 ; but as already observed, it is not improbable that there will be a considerable saving on the latter estimate, and if it should be otherwise, inasmuch as the provision made for the purchase of materials and machinery in the ensuing year is large, it may be expected that the charge will be less in 1872-74.

There is probably no branch of the provincial administration in which a more marked improvement has taken place during the last few years than has been the case in the Jail Department. Ten years ago the amount of Jail accommodation was very insufficient, the prisons were overcrowded, the Jails were badly ventilated, the conservancy was bad, the drainage was bad, there was a deficiency of cleanliness, and the death-rate was consequently excessive. In 1861-62 the percentage of deaths was 9·30 In 1864-65 it was 12·70. In 1867-68 it had diminished to 4·24, and in 1870 it had fallen to 2·69. In 1871 it was 1·86. The commencement of practical measures for the reformation of the Jail system may be said to date from 1863, in which year, in consequence of the heavy mortality which occurred in two of the Jails, those at Salem and Calicut, and which was clearly attributable to overcrowding, inquiries were instituted as to the condition of the Jails throughout the Presidency, and immediate steps were taken for relieving some of the most crowded Jails by employing large gangs of prisoners on Public Works in temporary prisons. In the following year, 1864, the subject was taken up by the Governor-General, Sir John Lawrence, and a Committee was appointed at Calcutta to consider and report on the management of the Jails throughout India, and the condition of the prisoners. In his Minute proposing the appointment of this Committee, Sir John Lawrence remarked that in many cases the sentence of imprisonment in India was virtually one of capital punishment. The Madras Government had previously erected a large Jail at Salem which is now used partly as a Central and partly as a District Jail and had commenced the erection of two other of the existing Central Jails, those at Rajahmundry and Coimbatore. Central Jails have since been built at Vellore, Trichinopoly, and Cannanore at an average cost of £35,000 each. In these Jails are confined all prisoners sentenced to periods of imprisonment exceeding one year. The Jail at Madras, which is assuming the proportions and something of the character of a Central Jail, has been much improved. In addition there are twenty-eight District Jails, in which prisoners whose sentences range from thirty days to one year, are confined. Of these two classes of Jails it may be affirmed that the Central Jails are in a very satisfactory condition. The health of the prisoners is good. The system of prison discipline is very satisfactory and is strictly enforced, and the labour of the prisoners, which in these Jails is now entirely intramural, is becoming year by year more productive. The reproach, which in some cases was formerly not altogether undeserved, that our prisons were places in which the criminal classes were maintained in comfortable idleness, is now becoming more and more unfounded. Labour is rigorously exacted. The prisoners are strictly debarred from communicating with their friends. Jail manufactures are making steady progress. In another year the whole of the Police clothing of the Presidency will be supplied by convict labour. The tents and furniture required for the Army and for the Hospitals are being made in the Jails, and before very long the grain-food of the prisoners will be supplied by convict labour on the Jail farms. It may be mentioned here that an important measure, having for its object the reformation of criminals, has been introduced in the Central Jails by the adoption of a system under which convicts are enabled to earn by continued good conduct and industry remission of a portion of their sentences, and by the employment of well-conducted convicts as Maistries and Warders. Of the District Jails it may be said that they are much more healthy than formerly, and that many of the improvements introduced in the Central Jails have been effected in them. It is estimated that an expenditure of about £50,000 will suffice to complete the improvements to these buildings which are still required.

For some time past the attention of the Government has been directed to the condition of the Subsidiary Jails throughout the Presidency. The question was first taken up in March 1866, and after a careful inquiry it was determined that a considerable number of new Jails of this class was required, and that the most convenient arrangement would be to construct them in connection with the Talu

Cutcherries for which new buildings were needed in many places. It appeared that many of the places used as Subsidiary Jails were rooms without air or light, some of them unsuitable for the detention of human beings even for a short time, and many of them quite insufficient as regard the amount of space available for the number of prisoners frequently confined in them. The majority of the Taluq Offices were built many years ago (many indeed were originally native houses) and proper accommodation for the prisoners (then far less numerous than now, owing to recent charges in the law and the greater efficiency of the Police) was not provided. It was estimated that the cost of placing these Jails in a proper state, including that of new Cutcherries where necessary, would amount to £200,000 in round numbers, of which £85,000 represented the cost of the Cutcherries. A special grant of £50,000 was sanctioned for the purpose by the Government of India in the Financial year 1868-69, but in the following year it was not renewed, and consequent on the financial deficit in 1869 many of the buildings commenced had to be stopped. A good deal, however, has been done to render the existing Subsidiary Jails more habitable.

16. Registration.—It will be seen from the estimate that the receipts of the Registration Department considerably exceed the expenditure. According to the regular estimate for the currrent year the receipts amount to £37,287 and the charges to £24,601. For 1872-73 the receipts are estimated at £32,000 and the charges at £23,618. The estimated decrease under both heads is attributable to the reduced table of fees which will take effect from the 1st proximo, and which, as the Sub-Registrars are principally remunerated by a commission on their receipts, affects the charges as well as the receipts. During the five years ending with 1870-71, the number of registrations had increased from 100,425 to 148,930. In 1867-68, the value of instruments registered was £4,702,144. In 1870-71 it was £5,995,897. The average cost of each registration was 2*s.* 8*d.* The surplus of receipts over charges amounted according to the report of the Registrar-General for 1870-71 to £22,231. During that year there were ten prosecutions for false personation, in six of which convictions were obtained.

17. Police.—Under Police there is a considerable falling off in the receipts consequent on the abolition of the contribution formerly paid by the Municipalities for the Police in Towns. In 1870-71 the actual receipts were £33,468. For 1871-2, the estimated receipts are only £5,955, and those for 1872-73 are further reduced to £2152. The Regular Estimate for 1871-72 includes a sum of £1787 paid in arrears by the Madras Municipality. The estimated charges for 1871-72 are £350,000 and those for 1872-73, £360,000. The difference is provided to cover certain increased rates of pay which were sanctioned last year for the lower grades of the Force, but which were given effect to only during a portion of the current year.

The question of the Police expenditure in this Presidency has for some years past engaged the anxious attention of this Government, and has formed the subject of frequent correspondence with the Government of India. Some years ago, in 1864, the Police charges were fixed by the Supreme Government at the lump sum of £390,000, against which, however, there was to be a set off in the shape of contributions from Municipalities to the cost of the Town Police, the fees paid for the Marine Police and other miscellaneous receipts, which in round numbers might be estimated at about £30,000. In 1867 and the following two years the Government of India urged a considerable reduction of the charge, naming £300,000, or thereabouts, as the sum to which, in their opinion, the net charge ought to be restricted. In 1870 a reduction was effected, principally by reducing the numerical strength of the lower grades of the Force and by abolishing the European Mounted Police in the Presidency Town. In the financial year 1870-71 the gross charge was reduced to £339,571, and was less than the corresponding charge for the previous year by rather more than £ 40,000. This reduction, however, was considerably more than in the opinion of the Inspector-General and of the Government could safely be continued without seriously impairing the efficiency of the Force. It involved a reduction of more than ten per cent. on the numerical strength of the Force, and it left no margin for increasing the rates of pay in the lower grades, the insufficiency of which had long been a source of serious difficulty. An underpaid Police is in itself a serious evil, and that evil becomes intensified when the numerical strength of the Force is diminished, and when it is in consequence all the more essential that every member of it should be fairly qualified for the duties which he has to discharge. After full discussion and careful consideration, it was determined while retaining the reduced strength to raise the pay both of the

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petty officers and the men of the force. The former who are designated Head Constables are now paid at the following rates :—

1st Grade...	...	...	...	...	Rs. 25
2nd do. ...	...	...	...	...	„ 20
3rd do. ...	...	...	...	...	„ 15
4th do. ...	...	...	...	...	„ 12

These rates are nearly the same as those allowed in the Lower Provinces and in the North-West Provinces of Bengal, where the cost of subsistence is lower than in Madras, and they are not higher than those given for duties of corresponding responsibility in other branches of the public service in this Presidency. It is obviously most essential to the efficiency of the Police that the petty officers in charge of stations should be intelligent and honest men. For the Constables employed in the Provinces who are divided into four classes, the rates of pay fixed were Rupees 8, 7½, 7, and 6½ respectively. The rates given in the Town of Madras, Rupees 9, 8, and 7, were not altered. Petty Officers and Constables employed in the Hill Tracts received batta in addition to their regular pay. The reductions included the abolition of one of the four Deputy Inspectors-General, the substitution of a first class Assistant Superintendent of Police for the Superintendent in North Malabar, whereby the whole of that District was placed under one Superintendent, and the abolition of four out of five second class Assistant Superintendents. The Government of India had urged still further reductions in the Officer Grade including the entire abolition of the grade of Deputy Inspector-General and of all the Assistant Superintendents except six. Such a wholesale reduction in the number of Officers was regarded by this Government as altogether impracticable. Their view was that a Police in this country not subjected to constant European supervision would become simply an instrument of corruption and oppression. On the 31st March 1871, the Force consisted of 21,443 men including 48 European Officers. The cost of the sanctioned establishment was fixed at £369,823, of which, however, it was estimated that fully £10,000 would be saved annually by the various contingencies of delay in filling up vacancies and other causes which in so large a force render it certain that the sanctioned grant will not be fully spent. It is with reference to these considerations that the Budget Estimate of the Police charges for the ensuing year is fixed at £360,000. Reference has been made to the abolition of the Municipal contribution paid up to the present year under the Acts passed in 1865. This measure was adopted in the legislation of last year, partly because in the opinion of the Members of this Government, the charge incurred in the protection of life and property is one of the first charges which should be met from the general revenues, and partly because it was deemed advisable to put an end to the system of grants-in-aid of the general expenses of the Municipalities, and this could not be done if the Municipalities were still to be required to pay for their Police.

With reference to the working of the present Police system, which as regards the Provincial Districts has been in more or less full operation for the last fourteen years, the Governor in Council sees every reason to think that much benefit has resulted to the country from the establishment of the Police on its present footing. The efficiency of the force in the detection of crime is improving every year The criminal classes are observed and carefully registered. The heinous crime of torch-light gang robbery which, not many years ago, was a curse to the country, has been in most Districts in a great measure stamped out. In South Arcot, in which District this crime is still prevalent, there was a marked decrease in 1870-71, as compared with the previous year, and special measures have recently been taken to disperse the gangs which still infest a portion of that and the adjoining Districts of Tanjore and Salem. The education of the force is carefully attended to—62·4 per cent. can read and write and it may be hoped that the higher rates of pay lately sanctioned, will have the effect of attracting and retaining a better class of men than have hitherto been procurable in some Districts.

18. Education.—The receipts in the Department of Education for the current year are estimated at £17,755, including a balance of £10,059 at the credit of the School fee fund which has now been abolished as a separate fund. The estimated receipts for 1872-73 are £13,650, the latter sum, as in the case of the Jail receipts, including only the estimated income of the year derived entirely from fees. The increase in the estimated income for the year is attributable partly to the increase recently sanctioned in the rates of School fees in all Government Schools, and partly to the inclusion of the University fees estimated at about £2,000 in the receipts. Hitherto the University fees have not been shown in the receipts, but have been deducted from the charges, the net charge only being exhibited in the

estimate of expenditure. The estimated expenditure for the current year is £81,872. That for the ensuing year £92,736. The increase is caused partly by the insertion in the estimate for the ensuing year of the gross instead of the net University charges, partly by provision for the provincial share of the cost of a considerable increase to the lower inspecting staff, and partly by a larger provision having been made for grants-in-aid. The charges for 1872-73 may be classified as follows :—

University		
Direction	...	£ 3,894
Inspection	...	„ 4,260
Government Colleges and Schools	...	„ 12,293
Scholarships and prizes	...	„ 36,126
Grants-in-aid	...	„ 2,760
Miscellaneous	...	„ 31,960
	...	„ 1,443
		£ 92,736

This is exclusive of the charges connected with elementary education which are now met almost entirely from Local Funds, and for which provision is made in the Local Fund Budget to the extent of £32,000, the balance of the local funds grant for education, or about £1,944, being applied to schools formerly established under Act III. of 1863 and ranked in the middle class. It is also of course exclusive of the charges defrayed by the managers of private Schools from other sources than the Government grants. According to the report of the Director of Public Instruction for 1870-71, the expenditure thus defrayed in Schools brought on the returns of the Department amounted in that year to £96,509.

According to the same report the number of schools and other educational institutions connected with the Department on the 31st March last year was 3,479, with an attendance of 115,212 pupils. During the year there had been an increase of 345 schools and 9757 pupils. The number of Government Institutions was 119, attended by 10,811 pupils. 109 schools containing 4054 pupils, were supported by rates levied under the Madras Education Act of 1863. In the case of many of these schools the rates were supplemented by grants-in-aid from the treasury. The number of private schools in the receipt of grants-in-aid was 2204 with 80,623 pupils. 1047 schools, with 19,724 pupils, were under inspection, but did not receive grants. The following is a classification of the institutions with reference to the standard of instruction aimed at:—

			No. of Pupils.
Colleges	...	14	... 453.
Boys' Schools...	Higher Class	... 53	... 12,554.
	Middle „	... 476	... 24,859.
	Lower „	... 2491	... 56,576.
Mixed Schools...	Middle Class	... 25	... 1163.
	Lower „	... 264	... 10,005.
Girls' Schools....	Higher Class	... 1	... 122.
	Middle „	... 90	... 5402.
	Lower „	... 45	... 1656.
Normal Schools	...	16	... 1909.
Professional Schools	...	4	... 513.

Of the Pupils,

548 were Europeans.
4244 East Indians.
12,276 Native Christians.
93,830 Hindus.
4301 Mahomedans.
13 Parsees.

The number of Girls under instruction were 10,185, of whom

193 were Europeans.
1843 East Indians.
3873 Native Christians.
4258 Hindus.
13 Parsees.
5 Mahomedans.

The measures adopted in this Presidency for the promotion of what, according to the classification used in the returns, may be regarded as higher class Education, have been very successful on the whole. The Annual University Examinations indicate steady progress. Year by year employment in the public service is sought by an increasing number of candidates, who have received a liberal education. The Native Bar is annually recruited by young men who, in respect of general education and legal attainments, are very superior to their brethren of the old school. It is not too much to expect that, before very long, natives will be found qualified for a share of the higher offices in the Educational Department. During the present year one of the principal Inspectorships of schools has been filled by a native with marked success. It may be added that the educated class is gradually acquiring its legitimate influence in the country, and is beginning to perform the useful duty of interpreting between the ignorant masses and their English rulers. The increasing value which is attached to English Education is proved by the facility with which schooling fees, considerably in excess of what could have been exacted a few years ago, are now paid, indicating that at no very distant date English school Education, as distinguished from collegiate education, may be made self-supporting. In this department of education the grant-in-aid system is working admirably, and is proving a most valuable adjunct to the system of Government Schools. But while English education is making satisfactory progress among the comparatively limited class who are able to take advantage of it, but little has yet been done towards providing a sound and comprehensive system of primary education for the great mass of the population. Provision has been made for supplying this want, so far as money is concerned, in those sections of the Local Funds and Municipal Acts passed last year which declare the funds raised under the Acts to be capable of application to educational purposes. The plan which has been resolved on is gradually to divide each Local Fund Circle into Unions, in which the house-tax is to be levied and its proceeds applied to the establishment of new schools or the improvement of existing schools, and secondarily to sanitary conservancy or other local objects. The Government have directed that the limits of each Union shall be so defined that the school or schools maintained in it shall not be more than two and a half miles distant from the houses of any of the rate-payers. In those place in which schools exist which were established under the Madras Education Act of 1863, and in some other localities Unions have already been formed. In each District the duty is entrusted to a Revenue Officer selected for the purpose, who is ordered to act in communication with an officer of the Educational Inspectorate. With a view to the additional work which will devolve on the Inspecting Agency in connection withre these measures, the Director of Public Instruction has been authorized to appoint a Deputy Inspector to each Local Fund Circle. The salaries and allowances of these officers are to be shared by Provincial and Local Funds—one-third by the former and two-thirds by the latter The Inspecting Schoolmasters are to be appointed by the Presidents of the Local Fund Boards subject to the sanction of Government. The salaries of these officers will be entirely debitable to Local Funds.

19. Medical Services.—The estimated expenditure on Medical Services for the current year from the Provincial grant is £41,993, and for 1872-3 £52,187. The difference is in a great measure accounted for by the fact that in the estimates for the current year some of the the items entered under "Medical Establishment" have been included in the actuals and regular estimate under Jails. Charges amounting to £27,864 and £28,018, respectively, are provided for in the Local Fund Estimates for the current and ensuing years in connexion with Medical Services and Sanitation. This is exclusive of charges falling under the same heads which have to be met from Municipal Funds amounting to £36,739. The receipts under Medical Services are trifling, and do not call for notice. Under the new system the whole of the charges for Civil Medical Establishments except the salaries, of Medical Officers are debitable to Provincial, Local or Municipal Funds. It has been already pointed out that at the beginning of the current year charges amounting to £22,342 were transferred to Local and Municipal Funds. Of the charges so transferred the most important were those appertainig to Vaccination and Hospitals and Dispensaries. The whole of the Vaccination charges, except the pay of the General Superintendent and his Office Establishment and of the Vaccinators employed in the Hill Tracts of Ganjam and Vizagapatam, and at Bangalore, Kamptee and Secunderabad, were thus transferred. Three of the Madras Hospitals and the whole of the Civil Hospitals and Dispensaries in the Provinces are now maintained from Local and Municipal Funds. The General Hospital, Eye Infirmary, Lying-in-Hospital, and Leper Hospital are all provided for from Provincial Funds. The expense of the Lock Hospital is met partly from Provincial and partly from Municipal and Port Funds.

Sanitary.—Here, as in other parts of India, questions connected with the Public Health have much occupied the attention of the Government during the last few years. In accordance with the views of Her Majesty's Government, and under instructions from the Government of India, a Sanitary Commission was appointed in 1864, composed of Civil, Military, Medical, and Engineer Officers to consider and

afford advice and assistance in all matters relating to the health of the Army, and to supervise the gradual introduction of sanitary improvements in Barracks, Hospitals, and stations, as well as in Towns in proximity to Military Stations in this Presidency. This Commission was afterwards superseded by the appointment of a Sanitary Commissioner as the adviser of Government on all questions connected with public health of the population, Civil as well as Military.

As has been very justly described in a Minute recorded by Lord Napier, the acts done in the Sanitary Department still bear but a small proportion to the counsel given, but this has been in consequence of the heavy expenditure involved in carrying out the suggestions offered. Nevertheless, considerable progress has been made in the direction of sanitary improvement, during the last few years.

The condition of our European Troops has been greatly ameliorated, their death-rate has been sensibly diminished, and the heavy mortality which formerly accompanied the movement of troops has been greatly reduced. The condition of our Jails has already been sufficiently noticed, and the striking results obtained by the observance of Sanitary Laws have been described. The improvements in the Principal Towns in the Presidency, designed and carried out by the Municipalities, are important, and are being year by year steadily continued. Epidemic disease is less frequent, and when it occurs, it finds the inhabitants of towns better prepared to resist its attacks. Attention is being given to the necessity of supplying the towns with pure drinking water, and to the requirements of drainage and general cleanliness.

The places of pilgrimage and of annually occurring fairs and festivals have been brought under very complete sanitary control to the great benefit, not only of those resorting to these places, but with a marked diminution of epidemic disease along the roads followed by pilgrims, and those who attend the great fairs throughout the country.

An important experiment is being made by the introduction of the Contagious Diseases Act into the capital of the Presidency, [illegible] marked reduction in the amount and an improvement of character of diseases, affecting in the gravest manner the public health, can be effected without the evils which were supposed to be necessary accompaniments of the interference of Government in this difficult question.

The Government have had, and still have, under consideration the important question of the organization of a general system by which the benefits of sanitation and European Medical treatment may be brought home to the mass of the population, not living in Municipalities or Cantonments.

This is a large and difficult question, but a commencement will probably soon be made in the establishment of a limited number of Provincial Medical Schools, at which Natives will be instructed in European Medical Science, it may reasonably expected that before many years have passed, a sufficient number of qualified native medical practitioners will be found in every district of the Presidency.

The services of these Medical men will also be available as Assistants to the Collectors of Districts in all that relates to the Sanitary administration of the country.

Without a complete and careful Registration of Births and Deaths, and without a reliable Census, the condition of the public health, and the effect of the efforts made for its protection must always remain uncertain. The Government have directed their attention closely to this question of late years. The collection of life statistics is worked through the agency of the village accountants to whom the Registration is entrusted in the several districts. The Taluqs are constituted Registration Circles. The Taluq returns are tabulated in the Collector's office and forwarded for final tabulation to the Sanitary Commissioner.

Municipal Towns are constituted separate Registration Circles, and the Municipalities provide the necessary machinery for careful record. Although still far from perfect, the Registration Returns now received are becoming more reliable, and with the Census now under completion, the information so necessary in the direction of Sanitary administration will become available.

There is probably no question connected with the Public Health more important than that of Vaccination. At present the Vaccination Establishment consists of

1 General Superintendent.
23 Deputy Superintendents.
255 Vaccinators.

The condition of the population as regards Vaccination is very unsatisfactory. This is especially the case in the Town of Madras where the lowest classes are so opposed to Vaccination that it has been proposed to have recourse to legislation and to make Vaccination compulsory in Madras, and gradually to apply the provisions of the law to other places where the ravages of this preventible epidemic disease are most conspicuous. The Government, however, feel that much careful thought and inquiry are necessary before so great an innovation, and one so liable to misinterpretation, is attempted.

20. PRINTING.—The estimates under printing do not call for remark further than that efforts have been made to reduce the quantity of printing in the Presidency offices.

21. COMMUNICATIONS.—The entries under the two headings in the Provincial Estimates of Communications and Grants to Local Funds under Public Works represent sums allotted for expenditure on communications from the Provincial Grant. These sums amount according to the Regular Estimate for 1871-72 to £94,244, and for 1872-73 to £116,180. The aggregate sums allotted from Provincial and Local Funds together are for the current year £381,008 and for the ensuing year £329,492. These sums are exclusive of a Road Fund Reserve of £22,968 in 1871-72 and of £14,027 in 1872-73. The following is a statement of the expenditure on communications during the five years ending with the 31st March 1871.

Years.	From Imperial Funds.	From Local Funds.	Total.
1866-67 ...	£158,230 ...	£ 58,700 ...	£216,930
1867-68 ...	„ 197,449 ...	„ 132,322 ...	„ 329,771
1868-69 ...	„ 201,754 ...	„ 170,545 ...	„ 372,299
1869-70 ...	„ 148,370 ...	„ 193,797 ...	„ 342,167
1870-71 ...	„ 153,983* ...	„ 200,296 ...	„ 354,279

Assuming the whole allotment including the reserve to be spent in the current and ensuing years, the expenditure on communications will be £403,976 in 1871-72 and £373,519 in 1872-73.

These figures present a remarkable contrast with the figures given in the Report of the Public Works Commissioners appointed in 1851, from which it appears that the average expenditure on Roads, Bridges, and Ghauts in this Presidency was during the five years

ending with 1830	£ 9,838
„ „ 1835	„ 7,063
„ „ 1840	„ 19,690
„ „ 1845	„ 16,179

In the five years ending with 1850, the average expenditure on roads was £42,076, but this sum included the cost of Establishment and Superintendence. The Commission in question, writing in 1852 stated that "in 1846 there were 3,110 miles of road called made road, but a large part of this extent "was unbridged and totally unmade, consisting of tracks ever a firm soil, not considered to need mak- "ing for the light traffic then using them. The extent of made road constructed since that time has "been very small indeed; in fact, scarcely any additions have been made except the southern road, "some passes or roads in Canara, a few miles of the Cotton road in Tinnevelly, the road from Arcot to "Palmanair now in course of formation, and a few short pieces of road in other parts of the country, "the whole probably not exceeding 400 miles. And the term 'made' must be understood in a very "low sense: at this time there is probably not a single mile of road throughout the territories under "this Presidency, equal to an ordinary English Turnpike Road and certainly not above a thousand miles "over the whole extent of the country on which it is possible to travel in a wheel conveyance at the "rate of six miles an hour, with any degree of comfort."

During the twenty years which have elapsed since the Report of the Commission was published considerable sums have been expended in the construction and maintenance of roads, in addition to an extensive system of Railways. According to the most recent returns† the extent of trunk roads is 3,982 miles, of which 2,950 miles are bridged and metalled. The mileage of District roads is 10,589, of which 4,186 miles are metalled, and 6,403 miles are made but not metalled. The extent of roads traced is 1,284 miles, 822 miles have been surveyed. The extent of the lines projected is 2,869 miles.

* Includes £48,348 expended in previous years on famine works, but brought to account in 1870-71. The outlay of the year was £105,635.

† Returns have not been received for the Cuddapah District. From the Local Fund Budgets for 1872-73, it is estimated that maintenance allowances are assigned for about 600 miles of road in that district.

Up to the present year the cost of constructing and maintaining the trunk roads which were designated as Imperial Roads, was met from Imperial Funds, the charges for District roads falling on Local Funds of which the most productive latterly was the District Road Cess collected under Act III. of 1866 which Cess was superseded by the Cess on land provided for in the Local Funds Act. The sum which was likely to be available from the general revenues having been diminished by the reduction of the grants assigned for the services now classed as Provincial, the Government, as has been already mentioned, deemed it expedient at the beginning of the present year to abolish the distinction between Imperial and District Roads as regards the source from which the expense of constructing and mintaining them is defrayed, and to constitute the communications a charge on Local funds, allotting the sum available from the Provincial revenues to the several Local Fund Circles, such allotment being determined by a consideration partly of the financial position of the several circles and partly of the charges imposed upon them in connexion with the maintenance of roads hitherto classed as Imperial. The amount of the grants for the current year was £91,699, which for 1872-73 has been raised to £112,500, a sum in excess of the expenditure from Imperial Funds in 1870-71. So much could not have been given, if it had not been for the large balance of Provincial Funds which according to the Regular Estimate, will remain unexpended at the close of the present month.

Civil Buildings.—The same cause which has enabled the Government to increase the grant for communications for the ensuing year as compared with that alloted for the year now about to close, has placed at its disposal a larger grant for Civil Buildings. Undert his head the allotment for the current year was £71,108, which is reduced by the Regular Estimate to £54,527. The reduction is not satisfactory, proceeding as it does from the amount of work done having been considerably less than was estimated. The sum allotted for the ensuing year is £86,041—£10,975, are allotted for the Central and District Jails, £30,695 for Taluq Cutcherries and Subsidiary Jails, £6,399 for Collectors', Sub-Collectors', and Deputy Collectors' Offices, £900 for increasing the accommodation in the Madras Court of Small Causes, £622 for a Court House for the District Munsif at Trivalore, £1,000 for the restoration of Tirumal Naick's Palace at Madura, £519 for the restoration of the choultry and well erected at Patticondah to the memory of Sir Thomas Munro, £898 for the completion of the Revenue Board Buildings at Chepauk, and £8,000 for Police Stations in various districts. The remainder of the sum available, after allowing for new works a reserve of ten per cent. on the grant, is appropriated to various comparatively unimportant works. The allotment for repairs from the Provincial Budget is £12,927.

In addition to the grant for Civil Buildings from the Provincial Funds, provision is made under Special Funds for an expenditure of £15,938 from the Educational Building Fund, of which £14,000 is allotted for the completion of the University Senate House.

Miscellaneous Public Improvement.—Under the head of Miscellaneous Public Improvement, the principal works to be executed in the ensuing year are in connexion with the Coconada and Cochin Harbours, the Paumben Channel, and the construction of a screw pile jetty at Mangalore. Of the total expenditure on new works and repairs under this head amounting to £7,049, £2,379 are allotted from Provincial Funds, and the remainder from Port Funds.

Establishments.—It has been determined by the Government of India that a portion of the cost of the Public Works Establishment shall be debited to Provincial and Local Funds in the proportion which the outlay from those funds on works bears to the aggregate outlay on Public Works. In the estimate for the current year this rule has not been acted on, Local Funds having been charged a fixed sum, and consequently the Provincial Budget is debited with more than its proper share. In the ensuing year the charge on this account against Provincial Budget is estimated at £28,020 and against Local Funds at £79,209 exclusive of a charge of £12,068 for Petty Establishments. This charge for Public Works Establishments is felt to be a very heavy burthen on the Local Funds, and more than one suggestion has been made for framing a separate establishment for Local Fund works as a more economical arrangement. The question is an important and difficult one. In the opinion of the Governor in Council it is not desirable that any change should be attempted until the Local Fund Boards have been longer in operation.

22. The Governor in Council will now close his review of the estimates appended to this Resolution. He desires in conclusion to express his conviction that the important administrative change, in pursuance of which these estimates are published, and which will long be connected with the name of the late

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lamented Viceroy, is calculated to confer great advantages on the country in removing restrictions which unduly hampered the action of the Local Government, and in furnishing incentives to an economical husbanding of the resources of the State, which, under the former system, did not exist. The rule under which the unexpended balances of the Provincial Receipts are retained at the credit of the Local Government, instead of being returned into the Imperial Treasury at the end of the year, as was formerly the case, is in itself a most valuable boon. On the present occasion it has enabled the Government to make a more adequate provision than would otherwise have been possible for two important branches of public expenditure. His Honour in Council also anticipates much benefit from the changes which have been made in the Administration of Local Funds and especially from the establishment of the recently constituted Local Fund Boards, which, if properly worked, are capable of rendering valuable aid to the district authorities in various ways. The usefulness of these Boards will of course greatly depend upon the mode in which the Members are treated by the District Officers and upon their being made to feel that the powers conferred on them and the responsibilities entrusted to them are real and practical. In this matter the Government confidently expect cordial co-operation from their officers of every grade and especially from the Collectors of Districts.

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

To the Board of Revenue.
" Accountant-General.
" Revenue Department.
" Public Works "
" Public "
" Judicial "
" Educational "

GOVERNMENT OF MADRAS.

1.—Budget estimate of Provincial Funds for the official year 1872-73.

Receipts.	1870-71, (Actuals.)	1871-72. Budget Estimate.	1871-72. Actuals (8 months)	1871-72. Regular Estimate.	1872-73, Budget Estimate.
	£	£	£	£	£
1. Balance	...	...	33,467	33,467	73,780
2. Allotments from general revenues	33,467	797,447	509,320	756,525	756,525
3. Jails	4,957	15,000	20,452	24,087	23,750
4. Registration	28,184	35,430	24,858	37,287	32,000
5. Police	33,468	2,132	4,566	5,955	2,152
6. Education...	6,340	9,450	5,131	17,755	13,650
7. Medical	789	700	603	905	900
8. Printing	2,441	3,620	1,808	2,712	3,460
9. Ecclesiastical	166	...	90	135	130
10. Miscellaneous	...	...	670	1,005	900
11. Public Works	...	...	...	7,455	7,455
Carried forward...	109,812	863,779	600,965	887,288	914,702

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Expenditure.	1870-71. (Actuals.)	1871-72. Budget Estimate.	1871-72. Actuals, 8 months.	1871-72. Regular Estimate.	1872-73, Budget Estimate.
	£	£	£	£	£
1. Jails—					
Inspection	3,473	3,454	2,329	3,493	3,811
Central Jails	39,765	49,188	29,534	46,356	48,446
District Jails...	36,060	37,358	21,578	32,367	40,743
Total...	79,298	90,000	53,441	82,216	93,000
2. Registration—					
Superintendence	6,646	6,264	4,715	7,072	7,058
Remuneration to Sub-Registrars, etc.	13,277	17,578	11,686	17,529	16,560
Total...	19,923	23,842	16,401	24,601	23,618
3. Police—					
Provincial Superintending Officers	12,553	12,091	7,147	10,720	11,786
Presidency Police...	20,143	23,301	12,557	18,835	21,718
District Police	306,307	328,257	199,998	319,163	324,881
Village Police		1,615	40	1,282	1,615
Total...	339,003	365,264	219,742	350,000	360,000
4. Education—					
University	1,290	1,814	695	1,814	3,894
Direction...	17,368	4,185	2,603	3,904	4,260
Inspection		10,765	5,813	8,719	12,293
Government Colleges	6,070	7,189	4,089	6,133	10,458
Government Schools. Ordinary charges.	20,347	28,113	19,636	29,259	25,668
Government Schools. Scholarships, etc.	2,184	2,760			2,760
Grants-in-aid...	...	30,204	15,034	30,000	30,460
Building Grants	...	...	...	...	1,500
Government Book Depôt ...	7,430	995	654	981	995
Miscellaneous...	440	448	708	1,062	448
Total...	...	86,473	49,232	818 72	92,736
5. Medical Services—					
Medical Establishment	...	6,265	...	...	7,285
Vaccination	...	1,808	1,256	1,884	2,364
Hospitals and Dispensaries ...	...	21,506	15,705	23,557	23,297
Medical College	3,112	8,342	1,834	2,751	4,358
Lunatic Asylum	6,056	6,316	4,311	6,466	7,541
Sanitary Commissioner... ...	3,165	3,350	2,235	3,352	3,297
Health Officer	2,311	2,322	1,693	2,539	2,575
Chemical Examiner	1,455	1,470	963	1,444	1,470
Grants for medical purposes.	118	60	6	...	...
Total...	...	51,439	28,003	41,993	52,187
6. Printing.					
Government Press...	...	18,382	11,923	17,884	17,048
Collectorate Presses	...	5,800	3,335	5,003	5,800
Miscellaneous...	...	2,150	9 06	1,359	2,150
Total...	25,434	26,332	16,164	24,246	24,998

GOVERNMENT OF MADRAS.

1.—Budget estimate of Provincial Funds for the official year 1872-73.

Receipts.	1870-71, (Actuals.)	1871-72.			1872-73, Budget Estimate.
		Budget Estimate.	Actuals (8 months.)	Regular Estimate.	
	£	£	£	£	£
Brought forward...	109,812	863,779	600,965	887,288	914,702
Total...	109,812	863,779	600,965	887,288	914,702

Expenditure.	1870-71 (Actuals.)	1871-72.			1872-73 Budget Estimate.
		Budget Estimate.	Actuals (8 months.)	Regular Estimate.	
	£	£	£	£	£
7. Ecclesiastical—					
Cemetery establishments and contingencies	151	...	96	144	150
Total...	...	...	...	144	150
8. Miscellaneous—					
Refunds	...	...	78	117	120
Purchase of Municipal Police Buildings	...	5,000	...	2,700	...
Adjustment of State contribution to Municipalities ...	...	2,000	...	...	...
Grants to Local Funds for General purposes	...	...	229	1,444	1,783
Chepauk grounds	...	...	499	2,175	1,500
Miscellaneous	...	...	3	5	...
Total...	...	7,000	809	6,441	3,283
9. Public Works—					
Communications	...	3,045	2,122*	2,545	3,580
Civil Buildings	60,513	71,108	17,875*	54,527	86,041
Miscellaneous Public Improvement	3,289	3,895	1,309*	2,928	2,379
Petty construction and repairs	...	1,050	481	720	1,050
Establishment...	...	16,366	...	46,973	28,020
Tools and plant	...	3,000	...	2,599	2,500
Grants to Local Funds	...	92,749	60,705	91,699	112,600
Profit and Loss	...	...	2	4	...
Total...	...	191,213	82,494	201,995	236,170
Total Expenditure...	...	841,563	...	813,508	886,262
Balance...	...	22,216	...	73,780	28,440
Grand Total...	...	863,779	...	887,288	914,702

* Includes only six months' outlay.

GOVERNMENT OF MADRAS.

2.—Budget Estimates of Local Funds under Act IV. of 1871, for the official year 1872-73.

I.—General. A.—Revenues and Receipts.

	Estimate, 1872-73.		Estimate, 1871-72.	
	Detail (Minor Heads.)	Total (Major Heads).	Detail (Minor Heads.)	Total (Major Heads.)
	£	£	£	£
1.—Balances—				
(a) Road Fund	33,360		123,527	
(b) Union Funds	2,780	...	2,194	
(c) Endowment Funds	3,715	...	4,059	
(d) General	21,501	...	...	
		61,356		129,780
2.—Allotments by Government—				
(a) Provincial Funds ... For Roads ...	112,600	...	91,699	
For Schools ...	2,217	...	2,026	
General	1,783	...	1,444	
(b) Special Funds...	31,685	...	38,087	
		148,285		133,256
3.—Rates and Taxes—				
(a) Cess on land ...	249,854	...	245,241	
(b) Tolls	13,462	...	12,057	
(c) House Tax	9,649	...	8,266	
		365,965		336,564
4.—Fees in Schools and Training Institutions	...	933		739
5.—Contributions	...	1,026		
(a) From Municipalities	1,026			
6.—Receipts from endowments, contributions and donations	...	7,318	...	8,998
7.—Miscellaneous	...	989	6,581	
Total...	...	585,872	...	609,337

B.—Expenditure.

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.
	£	£	£	£	£
GRANT I.—*Public Works.*					
(a) New Works	...	...	...	146,012	202,122
Communications	137,405	2,836	140,241		
Educational	465	610	1,075		
Sanitary and Miscellaneous ...	1,883	2,813	4,696		
(b) Repairs...	...	...	...	192,274	193,458
Communications	173,304	12,367	185,671		
Educational	104	213	317		
Sanitary and Miscellaneous ...	1,390	4,896	6,286		
Total...	314,551	23,735			
(c) Establishment—				91,854	
Cost of General Establishment, Public Works Department			79,209		58,369
Petty Establishment			12,068		
Tolls and Ferries...			577		
(d) Tools and Plant			...	3,381	
(e) Contingencies			...	608	
(f) Road Fund Reserve			...	44,027	42,252
(g) Contributions for Public Works, etc.			...	1,616	
To Municipalities for Public Works			586		
On account of tolls			930		
Compensation for land			100		
Total Grant I...			...	479,772	496,201
GRANT II.—*Education.*					
(a) Payment for Inspection			...	9,746	5,550
(b) Training Schools			...	1,404	993
(c) Local Fund schools			...	10,935	8,830
(d) Grants-in-aid			...	14,579	11,309
(e) Miscellaneous			...	280	269
Contributions to Municipalities for Schools			50		
Sundry			230		
Total Grant II...			...	36,944	26,951

B.—Expenditure.—(Continued.)

	Estimate, 1872-73.		Estimate, 1871-72.
	Detail (Minor Heads.)	Total (Major Heads.)	
	£	£	£
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*			
(a) Hospitals and Dispensaries	...	6,082	4,570
(b) Vaccination	...	5,745	5,651
(c) Employment of Medical Practitioners...	...	356	
(d) Sanitary Establishments and cleansing of Tanks and Wells	...	10,697	
(e) Markets	...	43	
(f) Choultries	...	4,486	17,643*
(g) Miscellaneous	...	...	
Contributions to Municipalities for Dispensaries ...	4,388	...	
Do. For Lunguikhanas	39	...	
Grants for Medical purposes	711	5,138	
Total Grant III...	...	32,547	27,864
GRANT IV.—*Miscellaneous*			
(a) Contributions for Controlling Establishments at the Presidency	...	2,273	1,333
(b) Do. do. in Collectors' Offices and Establishments of Local Fund Boards	...	2,962	1,617
Total Grant IV...	...	5,235	2,950
Grand Total Expenditure...	...	554,408	553,966
BALANCES—			
(a) Road Fund	5,187		21,439
(b) Union Funds	2,987		2,895
(c) Endowment Funds	4,035		4,143
(d) General	1,965		26,894
		3,13,740	
Total...		585,872	609,337

* Markets and Choultries ... ... £ 4,067
Other 13,576
Total... 17,643

II.—*Estimate of Receipts and Expenditure of the Road Fund for the official year 1872-73.*

Receipts.	Estimate, 1872-73. Detail.	Total.
	£	£
1. Balance of 1871-72	.....	33,360
2. Road Cess two-thirds of Land Cess collected within the year ...	.....	229,694
3. Additional appropriation from the Land Cess by the Local Fund Board	.....	57,957
4. Grants from Government—		
(a) Provincial Funds	112,600	.....
(b) Special Funds	27,760	140,360
5. Tolls	.....	13,462
6. Contributions	.....	614
7. Miscellaneous	.....	220
Total...	.....	475,667

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Total.
	£	£	£	£
1. New Works	137,405	2,836	.....	140,241
2. Repairs	173,304	12,367	.....	185,671
	310,709	15,203		
3. Establishment—				
(a) Petty establishment			12,068	
(b) Share of cost of Public Works Department supervision chargeable to the Road Fund			78,242	
(c) Charges in connection with Tolls and Ferries... ...			577	
(d) Share of general management chargeable to the Road Fund			4,233	
(e) Contingencies			597	95,717
4. Tools and Plant			.....	3,258
5. Contributions from the Road Fund			.....	1,566
6. Reserve at 10 per cent. of income of the year			.....	44,027
Total...			.....	470,480
Balance...			.....	5,187
Total...			.....	475,667

III.—Estimate of Receipts and Expenditure of Union Funds, for the Official year 1872-73.

Receipts.	£	Expenditure.	£
1. Balance of 1871-72	2,780	1. Salary grants	117
2. House tax	9,649	2. Charges in Union Schools	10,898
3. Appropriation from General Funds by Local Fund Boards ...	784	3. Allotted for Public Works (Educational)...	1,434
4. Grants from Government for Schools	2,217		
5. School Fees	933	Total (Educational)...	12,449
6. Contributions, etc.	21	4. Allotted for Public Works (Sanitary and Miscellaneous) ...	130
		5. General Sanitation, etc.	818
		Total...	13,397
		Balance...	2,987
Total...	16,384	Total...	16,384

IV.—Estimate of Receipts and Expenditure of Endowment Funds, for the Official year 1872-73.

Receipts.	£	Expenditure.	£
1. Balance of 1871-72	3,715	1. Fixed charges of Endowed Institutions	2,738
2. Interest	507	2. Contingent do. do.	3,341
3. Rents and produce of lands	2,881	3. Allotted for Public Works	643
4. Allotments from Capital	...	4. Do. for Schools	37
5. Appropriation from General Funds by Local Fund Boards ...	1,126	5. Do. for Miscellaneous purposes	130
6. Contributions, grants from Government, etc.	2,695		
		Total...	6,889
		Balance...	4,035
Total...	10,924	Total...	10,924

2. IV. B.—Detailed General Estimate of Circle Expenditure from Local Funds for 1872-73.

Circles.	New Works.	Grant I.										Grant II.						Grant III.								Charges.	
		Repairs.	Public Works Department Expenditure.	Public Works Department General Establishment.	Public Works Department Petty Establishment.	Tolls and Ferries.	Tools and Plant.	Contingencies.	Road Fund Reserve.	Contributions to other Circles and Municipalities for Public Works.	Total (except column 4.)	Inspection.	Training Schools.	Local Fund Schools.	Grants-in-aid.	Miscellaneous.	Total.	Hospitals.	Vaccination.	Medical Practitioners.	Sanitary Establishments.	Markets.	Choultries.	Miscellaneous.	Total.	Presidency Establishment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1. Chettierpore	2,810	4,090	6,900	1,737	314	...	69	5	917	...	9,942	180	...	80	300	...	560	...	250	...	100	...	...	c 150	500	44	
2. Chicacole	1,900	2,345	3,895	981	158	...	42	25	608	...	6,059	190	...	...	200	...	390	200	75	120	200	...	...	c 150	745	30	
3. Vizagapatam	4,316	4,732	8,998	2,266	346	...	90	17	1,315	...	13,082	271	41	62	300	...	674	...	185	...	100	...	...	c 111	396	56	
4. Nursapatam	1,980	1,314	3,264	822	126	...	33	6	483	...	4,764	271	41	...	150	...	462	...	90	...	100	...	...	...	190	22	
5. Cocanada	11,154	2,117	13,271	3,342	456	...	133	12	1,539	a 1,000	19,753	276	28	1,119	320	b 230	1,973	...	163	120	550	...	...	c 180	1,013	114	
6. Rajahmundry	7,227	2,523	9,750	2,455	333	...	97	8	1,367	...	14,010	276	130	682	196	...	1,284	...	117	...	100	...	...	c 87	304	63	
7. Masulipatam	11206	4,638	16,048	4,041	735	...	165	20	1,796	...	23,295	276	200	93	350	...	919	...	165	30	250	...	10	c 89	544	99	
8. Guntoor	5,506	2,690	8,190	2,062	365	...	82	20	1,134	...	11,853	276	...	66	350	b 100	792	...	130	36	300	...	6	c 100	572	53	
9. Nellore ...	14108	9,362	22,880	5,762	629	30	236	25	2,440	...	32,682	400	...	1,000	300	...	1,700	87	270	50	550	...	...	c 210	1,167	143	
10. Bellary ...	244	5,436	5,427	1,367	265	...	57	10	801	...	8,180	274	...	617	400	...	1,291	124	153	...	829	...	...	c 85	1,191	44	
11. Pennacondah	1,066	3,132	3,766	948	196	30	42	10	508	...	5,932	100	...	144	150	...	394	150	95	...	405	...	...	...	650	29	
12. Ghooty ...	2,068	4,906	6,904	1,739	325	...	70	10	1,005	...	10,123	276	...	273	200	...	749	80	166	...	458	...	...	c 359	1,063	49	
13. Kurnool	8,372	6,336	14,258	3,590	472	...	149	17	1,508	...	20,644	500	500	297	500	...	1,797	134	263	...	622	...	8	c 240	1,267	94	
14. Cuddapah	...	7,616	7,416	1,867	376	...	76	4	1,087	...	11,026	276	...	88	500	...	664	...	200	...	500	...	...	c 210	910	57	
15. Madanapilly	...	5,140	5,935	1,268	253	...	51	2	733	...	7,447	276	...	...	194	...	470	565	120	...	172	...	...	...	857	36	
16. Sydapett	...	7,790	9,365	2,358	233	84	95	15	1,356	...	13,631	264	200	739	386	...	1,589	85	173	...	80	...	7	c 140	612	63	
17. Chingleput	1,760	5,884	7,930	1,997	254	100	82	15	1,197	a 276	12,111	237	...	...	245	b 100	582	272	173	...	80	...	7	c 140	612	53	
18. Chittoor	2,306																										
19. Vellore	4,610	8,414	11,834	2,980	572	...	130	30	1,746	...	18,482	276	...	...	500	...	776	670	223	...	335	...	1,28	...	1,356	83	
20. Cuddalore ...	1,724	3,164	4,688	1,181	214	...	49	6	639	...	6,977	276	...	...	450	...	726	...	111	...	250	...	9,52	c 75	1,388	37	
21. Virdachellam ...	4,455	6,953	11,256	2,835	369	...	114	10	1,574	a 100	16,408	399	...	...	600	b 50	1,049	...	167	...	430	...	40	c 233	870	73	
22 Tanjore ...														280													
23. Negapatam ...	5,000	2,258	7,258	1,828	247	2	73	10	992	a 50	10,460	276	...	...	560												
	2,904	6,377	8,877	2,235	472	...	93	50	1,331	...	13,462	352	...	...	341	...	1,116	352	100	...	360	...	13	...	825	55	
24. Trichinopoly	3,274	4,133	7,104	1,789	472	...	74	50	1,215	a 499	11,506	272	...	...	425	...	693	...	149	...	415	...	...	c 470	1,034	62	
25. Madura ...																...	697	420	120	...	420	...	...	c 158	1,118	62	
26. Dindigul ...	7,500										21,636	250	...	...	600												
27. Tinnevelly ...	5,600	7,555	14,555	3,665	532	29	150	25	2,180	...	15,891	320	...	...	640	...	850	...	268	...	...	...	74	c 236	578	97	
	6,100	5,488	11,088	2,793	315	...	111	10	1,574	...	14,357	267	...	...	500	...	960	772	179	...	200	...	1,173	c 190	2,514	80	
28. Shernadevi ...	4,787	4,175	9,905	2,494	157	45	102	25	1,259	...	15,423	214	...	...	1,125	...	767	286	124	...	50	...	...	c 120	580	62	
29. North Coimbatore		6,350	8,579	2,160	524	...	111	16	1,475	...				37		...	1,339	...	196	...	610	...	323	c 199	1,328	73	
30. South do.	2,680										8,149	178	...	...	710												
31. Salem ...	1,358	3,280	4,568	1,150	262	...	60	9	708	...	10,281	420	...	78	473	...	925	130	74	...	116	...	1,024	c 140	1,484	42	
32. Oossoor ...	1,431	5,853	6,971	1,756	237	...	72	10	995	...	9,514	292	...	103	874	...	893	...	150	...	116	...	1,024	c 120	759	49	
33. Neilgherries ...	629	5,244	6,454	1,625	220	...	67	10	917	...	16,646	309	...	...	600	...	1,244	325	150	...	250	15	224	c 120	998	50	
34. Calicut ...	806	12,450	6,215	1,565	360	...	131	5	1,478	a 37						...	1,012	565	150	...	250	28	245	...	1,565	80	
35. Tellicherry ...	1,210										6,786	203	...	319	200	...	403		200	...	500	...	100	c 200	400	31	
	7,412	4,245	3,285	827	180	...	50	5	679	...	6,214	30	...	42	b 30		421	...	100	...	300	...	...	...	140	27	
36. Canara ...	2,466	3,351	4,501	1,184	167	...	46	6	300	...						...	3,337	478	60	...	27	...	41	c 12			
...											25,687	276	34	2,774	253	...			227	...	578	...	78	c 696	2,057	126	
Total ...	5,147	10,844	16,700	4,205	288	141	182	60	2,554	...							1,871	194	96	...	100	...	40	c 90	520	62	
	146,013	5,923	8,042	2,025	158	116	84	30	1,270	a 930	12,996	276	123	827	645	...	1,805	253	263	...	110	...	...	c 100	726	73	
		6,166	9,374	2,360	486	...	113	20	1,347	...	15,639	241	107	1,257	200	...											
		192,274	314,551	79,209	12,068	577	3,381	608	44,027	2,892	481,048	9,746	1,404	10,935	14,579	510	37,174	6,082	5,745	356	10,697	43	4,486	5,150	32,559	2,273	2,96
											1,276	For Training Schools and Inspection.					230								12		
											479,772						36,944								32,547		

Deduct contributions between Circles. For Public Works ...

For Vaccine Superintendence ...

Total.	Balances.					Grand Total.	Remarks.
	Road Funds.	Union Funds.	Endowment Funds.	General.	Total.		
29	30	31	32	33	34	35	36
£	£	£	£	£	£	£	
123	16	...	...	289	305	11,430	c To Berhampore for Dispensary.
104	6	...	...	475	481	7,779	c To Chicacole for Dispensary.
20	79	...	...	181	321	14,551	c To Vizag. £71, Palconda £41, for Dispensary
238	1,969	80	...	60	139	5,585	a To Rajahmundry for P. W.
117	58	5	...	4,567	6,616	29,593	b Arrears to old Rate School Teachers.
215	12	4	...	459	522	16,237	c For Medicines £130, to Cocanada for Dispensary £50.
139	53	17	51	429	496	25,469	c To Rajahmundry for Dispensary.
308	206	315	...	378	448	13,804	c To Masulipatam for do.
			...				b To Masulipatam Circle for Training School.
122	28	22	...	495	1,016	36,873	c To Guntoor Municipality for Dispensary.
75	24	130	...	621	671	11,455	c To Municipality for Dispensary £51, for Branch Dispensary £120, and for Lungerkauns £39.
128	46	211	...	164	318	7,369	c To Bellary for Dispensary.
238	33	94	...	213	340	24,286	c To Ghooty £217, Adony £85, and Anantapoor £57, for Dispensaries.
93	24	60	...	1,880	1,964	14,657	c To Kurnool £180, Cumbum £60, for Dispensaries.
66	100	...	...	482	582	9,422	c To Cuddapah for Dispensary £160; for Training School £50.
170	20	9	362	114	513	16,241	
138	...	1	...	200	240	13,683	c To Conjeveram Municipality for Dispensary.
							a To Sydapett Circle for Roads £245; for Training School £31.
186	37	...	261	307	605	21,405	b Do. for Training School.
107	40	...	177	146	363	9,561	c To Municipality for Dispensary.
172	66	...	31	147	244	18,743	a Compensation for Lands £50; to Muny. for Roads £50.
							b To Municipality for Schools.
134	52	134	...	1,374	1,560	14,095	c On account of Dispensary at Munjacoopum.
129	232	...	...	539	771	16,089	a Compensation for Lands taken up for Roads.
129	1,015	...	...	1,533	2,548	15,998	c To Combaconum £120, and Manargudi £359, for Dispensaries.
							a To Municipality for Roads.
232	144	...	1,311	317	1,772	25,068	c To Mayaveram £18, and Negapatam £140, for Dispensary.
179	37	...	1,030	208	1,275	20,819	c To Municipality for Dispensary.
127	62	...	...	134	196	16,027	c do.
162	70	...	283	164	517	18,769	c do.
							c To Palamcottah £46, Tinnevelly £53, and Nazareth £50 for Dispensaries, and Tuticorin £50 for Medical Officers.
107	28	...	129	100	257	10,922	c To Edayangoody Dispensary.
109	...	...	103	478	581	12,623	c To Municipality for Dispensary.
218	326	257	82	703	1,138	12,997	
		68	145	780	1,319	20,760	a To Salem for Roads.
93	11	...	70	246	327	8,009	c Do. for Dispensary.
95	46	97	...	12	155	7,025	b To N. Coimbatore for Educational Inspection.
229	66	965	...	325	1,356	32,666	b To Coimbatore for Vaccine Superintendence.
132	62	186	...	189	437	15,956	c To Cullicut £350, Palghaut £75, and Gudalur £271, for Dispensaries.
							a To Coorg and French Governments £700, to Municipality for tolls £339.
210	37	231	...	207	475	18,855	c To Municipality for Dispensary.
							c To Mangalore Dispensary £30 and for purchasing Medicines for gratis distribution £20.
235	5,187	2,987	4,035	19,165	31,374	587,390	
						1,518	
						585,872	

Proceedings of the Madras Government, Financial Department,
26th March 1872.

2. V.—Detailed Estimate of Circle Receipts and Expenditure, Road Fund, for 1872-73.

Circles.	Receipts.									Total.	Expenditure.														
	Balance.	Road Cess and Two-thirds Land Cess.	Additional Appropriation.	Grants from Government.		Tolls.	Contributions from other Circles, Municipalities, &c., for Roads.	Miscellaneous.			New Works.	Repairs.	Expenditure by Public Works Department.	Establishment.				Contingencies.	Tools and Plant.	Contributions to other Circles and Municipalities for Roads.	Reserve.	Balance.	Total (except Column 13).
				Provincial Funds.	Special Funds.									Petty Establishment.	Share of Public Works Department Supervision.	Tolls and Ferries.	Share of Establishment at Presidency and Subordinate Local Fund Offices.						
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18	19	20	21	22	23
	£	£	£	£	£	£	£	£		£	£	£	£	£	£	£	£	£	£	£	£	£	£
1. Chetterpore	612	5,687	1,550	1,546	391	...	...	...		9,786	2,590	4,090	6,680	314	1,682	...	105	5	67	...	917	16	9,786
2. Chicacole ...	64	3,797	1,410	632	244	...	...	...		6,147	1,900	2,345	3,895	158	981	...	82	25	42	...	608	6	6,147
3. Vizagapatam ...	...	8,941	2,250	1,953	6	...	...	...		13,150	4,266	4,732	8,998	346	2,266	...	70	17	90	...	1,315	48	13,150
4. Nursapatam ...	8	2,823	488	1,516	4	...	...	...		4,839	1,950	1,314	3,264	126	822	...	26	6	33	...	483	79	4,839
5. Cocanada ...	6,000	12,044	...	1,445	1,900	...	1,000	100		21,389	11,154	1,717	12,871	456	3,241	...	172	12	97	1,000	1,539	1,969	21,389
6. Rajahmundry ...	500	7,047	2,180	2,757	686	...	300	50		14,170	7,227	2,523	9,750	333	2,455	...	102	8	161	...	1,367	58	14,170
7. Masulipatam ...	5,000	8,460	3,595	3,761	1,800	...	...	5		22,956	11,900	4,198	15,648	735	3,940	...	194	20	79	...	1,796	12	22,956
8. Guntoor ...	300	6,670	1,550	2,625	450	...	...	...		11,645	5,500	2,390	7,890	365	1,987	...	194	20	79	...	1,134	53	11,645
9. Nellore ...	8,000	14,000	5,900	3,828	420	250	...	...		32,403	14,198	8,632	22,830	629	5,749	30	117	20	228	...	2,440	206	32,403
10. Bellary ...	31	5,000	140	1,648	1,218	...	...	...		8,037	244	5,183	5,427	265	1,367	...	266	25	54	...	801	28	8,037
11. Pennacondah ...	500	2,733	100	1,574	170	500	...	...		5,577	960	2,806	3,766	196	948	30	85	10	38	...	508	24	5,577
12. Ghooty ...	152	6,133	2,750	741	426	...	...	...		19,202	1,998	4,906	6,904	325	1,739	...	57	10	69	...	1,005	46	10,202
13. Kurnool ...	5,600	9,334	2,220	3,015	508	...	...	...		20,677	8,572	6,136	14,258	472	3,590	...	104	10	147	...	1,508	33	20,677
14. Cuddapah ...	48	8,179	1,250	1,248	236	...	...	...		10,917	...	7,416	7,416	376	1,867	...	202	17	74	...	1,087	24	10,917
15. Madanapilly ...	...	5,035	...	253	1,000	...	...	...		7,403	...	5,035	5,035	253	1,000	...	60	2	50	...	733	100	7,403
16. Sydapet ...	1,700	7,581	7,930	254	...	100	...	...		13,565	1,700	7,581	9,261	233	2,000	84	82	2	50	...	1,356	29	13,565
17. Conjeveram ...	3,866	5,634	11,834	572	2,980	...	...	...		17,511	3,870	8,014	11,834	572	2,980	...	...	15	93	245	1,167	25	17,511
18. Chittoor ...	5	7,000	4,688	214	1,181	...	106	10		6,892	1,724	2,964	4,688	214	1,181	...	153	15	79	...	1,746	37	6,892
19. Vellore ...	46	9,300	2,300	4,714	1,035	...	...	10		16,299	4,166	6,953	11,119	369	2,800	...	78	20	119	...	639	40	16,299
20. Cuddalore ...	500	4,670	950	772	...	...	...	...		10,371	4,850	2,258	7,108	247	1,790	2	150	5	47	...	1,574	66	10,371
21. Vindachellum ...	556	8,667	2,000	4,464	602	...	20	5		13,393	2,500	6,377	8,877	472	2,235	...	99	10	71	100	992	52	10,371
22. Tanjore ...	450	5,333	620	3,640	308	...	...	5		12,314	2,971	4,133	7,104	472	1,789	...	107	10	89	...	1,331	232	13,393
23. Negapatam ...	81	7,470	3,200	1,237	1,400	...	100	...		21,983	7,560	7,555	14,555	532	3,665	29	99	50	71	499	1,215	1,015	12,314
24. Trichinopoly ...	163	7,870	1,700	1,316	1,160	...	...	...		15,812	5,600	5,288	10,888	315	2,743	...	203	50	150	...	2,180	144	21,983
25. Madura ...	180	9,333	5,752	4,421	1,325	972	...	...		14,089	5,750	4,175	9,555	157	2,406	45	136	25	109	...	1,574	37	15,812
26. Dindigul ...	72	8,320	2,400	3,685	1,335	...	...	...		15,048	4,507	6,060	8,579	524	2,160	...	111	10	99	...	1,259	62	14,089
27. Tinnevelly ...	1,500	5,467	1,200	4,497	825	600	...	...		7,681	2,430	2,965	4,568	262	1,150	...	130	16	106	...	708	28	7,681
28. Shermadevi ...	300	8,213	2,750	2,415	1,370	...	...	...		10,206	1,358	5,703	6,921	237	1,744	...	75	9	54	...	995	...	10,206
29. North Coimbatore ...	600	3,981	1,400	1,236	470	...	...	...		9,266	1,231	5,094	6,204	220	1,562	...	88	9	71	...	917	96	9,266
30. South Coimbatore ...	265	6,237	1,530	1,019	555	600	...	...		16,131	620	11,450	6,215	360	1,565	...	73	10	63	...	1,478	326	16,131
31. Salem ...	100	6,896	1,000	1,005	265	...	88	10		6,876	800	4,245	3,285	180	827	...	169	10	121	37	679	11	6,876
32. Oossoor ...	1,347	9,333	2,840	1,723	790	...	...	5		6,284	1,150	3,351	4,501	167	1,184	...	79	5	50	...	300	46	6,284
33. Neilgherries ...	89	3,677	1,582	878	645	...	...	...		25,594	7,258	10,664	16,700	288	4,205	141	85	5	45	...	2,554	66	25,594
34. Calicut ...	...	120	...	4,920	...	1,244	...	...		12,701	2,185	5,788	7,857	158	1,977	116	179	6	179	...	2,554	66	12,701
35. Tellicherry ...	56	5,409	600	13,222	2,900	3,416	...	...		13,532	3,306	5,996	8,328	486	2,097	...	105	60	80	930	1,270	62	12,701
36. Canara ...	65	5,722	150	4,735	2,270	580	...	10								...	150	30	93	...	1,347	37	13,532
Total ...	33,360	229,694	57,957	112,600	27,760	13,462	1,859	220		476,912	140,241	185,671	310,709	12,068	78,242	577	4,233	597	3,258	2,811	44,027	5,187	476,912
Deduct contributions between Circles ...										1,245													1,245
										475,667													475,667

receipts and expenditure, Union Funds, for 1872-73.

Total.	Salary Grants.	Charges in Union Schools.	Allotted for Public Works (Educational.)	Disbursements. Total.	Balance.	Allotted for Public Works (Sanitary and Miscellaneous.)	Sanitation, etc.	Total.	Net Balance
£	£	£	£	£	£	£	£	£	£
100	...	80	20	100	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
154	...	62	...	62	92	...	...	...	92
...	...	...	...	...	...	...	...	...	...
1,205	6	1,119	...	1,125	80	...	...	...	80
687	...	682	...	682	5	...	...	...	5
97	...	93	...	93	4	...	...	...	4
83	...	66	...	66	17	...	...	...	17
1,365	...	1,000	50	1,050	315	...	...	...	315
692	...	617	53	670	22	...	...	...	22
314	...	144	...	144	170	40	...	40	130
569	...	275	20	293	276	...	65	65	211
391	...	297	...	297	94	...	...	...	94
148	...	88	...	88	60	...	...	...	60
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	8
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
414	...	280	...	280	134	...	...	...	134
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
610	24	78	251	353	257	...	...	...	257
171	...	103	...	103	68	...	...	...	68
...	...	...	...	...	...	...	...	...	...
545	42	319	60	421	124	...	27	27	97
4,392	...	2,774	75	2,849	1,543	...	578	578	965
1,463	...	827	345	1,172	291	...	105	105	186
2,166	...	1,257	555	1,812	354	90	33	123	201
16,384	117	10,898	† 1,434	12,449	3,935	130	818	948	2,987

general funds.

† Inclusive of £ 96 for Public Works Establishment.

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26th March 1872.

2. VII.—Detailed Estimate of circle receipts and expenditure, Endowment Funds, for 1872-73.

Circles.	Receipts. Balance.	Interest.	Rents, etc.	Capital allotments.	Appropriation by Local Fund Board.	Contributions, sale of medicines, etc.	Total.	Expenditure. Fixed charges.	Contingent charges.	Allotted for Public Works.	Allotted for Education.	Allotted for other.	Total.	Balance.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1. Chetterpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Chicacole	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Vizagapatam...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Nursapatam...	...	...	...	..	...	...	...	...	...	...	...	...	...	...
5. Cocanada	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Rajahmundry...	...	...	...	...	...	...	...	6	4	40	...	...	50	51
7. Masulipatam...	80	21	...	...	...	...	101	6	...	...	...	...	6	...
8. Guntoor...	...	...	6	...	...	...	6	...	...	...	...	...	...	...
9. Nellore...	...	...	...	...	...	...	...	73	51	...	...	...	124	...
10. Bellary...	75	...	...	...	48	1	124	...	...	...	...	...	...	...
11. Pennacondah...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. Gooty	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. Kurnool...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Cuddapah	...	...	...	...	...	...	...	308	257	...	...	...	565	...
15. Madanapilly...	...	72	...	...	463	30	565	...	...	63	...	...	63	362
16. Sydapett...	390	35	...	...	...	...	425	106	113	...	...	...	219	...
17. Chingleput	...	16	7	...	187	9	219	263	398	...	...	...	661	261
18. Chittoor...	116	...	...	...	238	568	922	438	514	...	...	...	952	177
19. Vellore...	165	...	...	...	...	964	1,129	29	11	...	...	...	40	31
...	...	...	...	...	...	48	...	...	...	...	...	...	...	...
23. Negapatam	...	...	...	...	...	...	1,2	34	20	...	...	...	74	1,311
24. Trichinopoly...	1,185	...	200	...	...	...	1,385	340	833	...	...	...	1,173	1,030
25. Madura...	1,013	...	653	...	...	537	2,203	...	...	...	...	...	...	...
26. Dindigul...	...	...	...	...	...	...	...	198	125	80	...	...	403	283
27. Tinnevelly	338	...	348	...	...	...	686	167	857	460	37	130	1,651	129
28. Shermadevi	180	...	1,600	...	...	...	1,780	239	...	...	...	...	239	103
29. North Coimbatore... ...	92	...	15	...	...	235	342	382	95	...	...	...	477	82
30. South Coimbatore... ...	55	126	50	...	78	250	559	...	...	...	...	...	...	145
31. Salem	...	145	...	...	...	...	145	...	...	...	...	...	...	70
32. Oossoor...	...	70	...	...	...	...	70	41	...	...	...	...	41	...
33. Neilgherries...	...	...	...	...	...	41	41	...	...	...	...	...	...	...
34. Calicut...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
35. Tellicherry	...	...	...	...	...	...	...	...	...	...	...	...	...	...
36. Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	3,715	507	2,881	...	1,126*	2,695	10,924	2,738	3,341	643	37	130	6,889	4,035

Amount of deficit balances of individual endowments made good from General funds.

GOVERNMENT OF MADRAS.

3.—Budget Estimate of Special Funds for the official year 1872-73.

1871-72.				1872-73.				
Receipts.	Total.	Expenditure.	Balance.	Balance.	Receipts.	Total.	Expenditure.	Balance.
£	£	£	£	£	£	£	£	£
15,041	27,034	16,247	10,787	21,166	14,704	35,870	21,965	13,905
19,806	26,004	20,402	5,602	8,818	14,795	23,613	13,247	10,366
2,361	3,671	2,406	1,265	1,100	1,430	2,530	2,530	...
21,176	33,808	28,021	5,787	4,454	16,150	20,604	18,717	1,887
1,124	1,981	1,180	801	456	1,097	1,553	962	591
...	...	...	...	1,480	1,900	3,380	470	2,910
4,520	4,890	4,890	...	...	4,520	4,520	4,392	128
...	...	...	...	14,000	1,982	15,982	15,982	...
...	...	...	...	90,465	187,413	277,878	176,312	101,566
2,530	4,530	2,570	1,960	2,543	2,502	5,045	3,320	1,725
15,500	29,617	24,309	5,308	1,000	15,500	16,500	16,378	122
92,384	104,976	98,946	6,030	17,252	107,508	124,760	112,103	12,657
...	...	...	...	5,900	2,100	8,000	3,500	4,500
174,442	236,511	198,971	37,540	168,634	371,601	540,235	389,878	150,357
59,211	61,775	61,817	1,958	1,500	58,676	60,176	58,844	1,332

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

general funds.

† Inclusive of £ 96 for Public Works Establishment.

Revenue 1872. Depart.

No. 1238.

Proceedings of the Govt. in the Financial Dept.

Dated 26th March 1872.
Received 9th Apl. 1872.

No. 377.

Reviewing the Budget Estimates of Provincial, Local and Special Funds for the current and ensuing financial years.

No. 97.

RECORDED.

13th Apl 72