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MADRAS RECORD OFFICE

Government of Madras

Rev. DEPARTMENT

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*Proceedings of the Madras Government, Financial Department,
23rd March 1872.*

No. 228. Read the following Proceedings of the Board of Revenue, dated 23rd January 1872, No. 156.

From the President of the Local Fund Boards, Tinnevely District, dated 19th October 1871, No. 451.

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

From the same officer, dated 27th October 1871, No. 467.

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

From the Sanitary Commissioner, dated 30th October 1871, No. 65.

ABSTRACT.—Remarks on the Budget Estimate of the Local Fund Board, Tinnevely Circle, for 1872-73.

From the same officer, dated 5th December 1871, No. 1,775.

ABSTRACT.—Remarks on the Local Fund Budget Estimates of the Shermadevi Circle.

From the Secretary to the Inspector-General, Indian Medical Department, dated 13th January 1872, No. 253.

ABSTRACT.—States that no provision is made for diets for Dispensaries in Tinnevely in the Local Fund Budget.

The Budgets of the Tinnevely and Shermadevi Circles for 1872-73 will be submitted for the orders of Government.

TINNEVELLY.

2. RECEIPTS.—The balances are entered from the original Budget of 1871-72, and the only course which can now be taken is to amend them in accordance with the revision of the Budget by the Board and Government. The Road Fund balance must be increased with reference to the portion of the Reserve and the allotments which will remain unexpended, and the General balance must be reduced by Rupees 500 as the grant-in-aid for the current year to the Nazareth Dispensary will have to be paid out of it. The revised balances will be—

	RS.
Road Fund	3,000
Endowment Fund... ..	3,380
General Fund	3,490
Total...	9,870

3. In the two Circles Rupees 7,000 are entered as the receipts from the Surplus Pound Fund. The largest surplus in former years was Rupees 10,000, and the accounts up to October do not promise a larger surplus than Rupees 7,000. Only half of this can be credited to the Local Fund, and the Board have accordingly halved the entries in both Budgets.

4. From the President's letter and Statements III., III.-A., and III.-B., it appears that Unions have been marked out and mapped, that wherever a school exists which applies for a grant-in-aid the Union around it is to be taxed, that aid to these schools is generally to be given in the shape of a grant of a portion of the salary of the master or masters, but that pial schools are to be subsidized (at first at all events) at the rate of two annas a month for each scholar, that no regular estimate of house-tax has yet been framed, and that a sum equal to the estimated grants-in-aid is inserted in the Budget as house-tax simply to balance it. The same

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schools are referred to in all three Statements, and it seems almost certain that some of them are not elementary schools. No scheme of Unions has yet been submitted for sanction, and there is evidently so much misconception as to the intentions of Government that their consent to any scheme which may now be maturing cannot be assumed. The entry under house-tax will therefore be expunged, and in Grant II. the entries of grants-in-aid for the current year will be retained. This will necessitate a considerable reduction in road expenditure which has been swelled in consequence of the appropriation of a disproportionate share of the General Fund by the Road Fund.

5. The Palamcottah and Tinnevely Dispensaries are to be handed over to the Municipal Commissioners, and their contributions must be struck out, as well as the receipts from Hospital Endowments.

6. The receipts will thus be—

	RS.
Road Fund	1,22,980
Endowment Fund	6,860
General Fund	51,850
Total...	1,81,690

7. EXPENDITURE—Road Fund.—It is proposed to appropriate Rupees 30,000 of the General Fund to the Road Fund, but the most that can be spared is Rupees 21,500. The Road Fund Receipts will therefore be Rupees 1,44,480.

8. Part I. shows allotments amounting to Rupees 58,070 for roads which are described in the President's letter. It is necessary to reduce the total amount by Rupees 16,000. Item 8 must therefore be reduced to Rupees 500, and Items 7, 10, 12, 14, 15, 16, and 17, must be struck out, and the assignment for New Works will then be Rupees 42,070.

9. There is an assignment of Rupees 2,000 for forming avenues which must be placed under Miscellaneous, and one of Rupees 1,650 for building a Dead-house at the Palamcottah Dispensary out of Hospital Funds, which must be struck out because the Hospital and its funds are vested in the Municipality. Two Choultries are to be built, one at Maniachi and one at Madavarvilagum Choultry at a cost of Rupees 300 each. They should have been entered in the Appendix to Part I. not in Statement IV.-B.

10. Part II. assigns Rupees 60,600 for repairing about 410 miles of road.

11. The Rupees 2,000 assigned for maintaining avenues must appear under Miscellaneous.

12. Out of the Rupees 7,000 described as for Petty Repairs detailed in Statement IV.-B., Rupees 900 is provided for repairing three Chuttrums and the rest is an allotment for sanitary purposes and belongs to Grant III. It should not have been entered in Part II.

13. In Statement II. the charges for avenues must be struck out. The cost of Department Public Works establishment will be Rupees 19,940 and of Controlling establishments Rupees 1,240. The allotment for Tools and Plant will be Rupees 1,030. The reserve will be Rupees 14,150.

14. The total Road Fund expenditure will thus be Rupees 1,44,430 leaving a balance of Rupees 50

15. GRANT I.—Besides the Road Fund allotments Rupees 4,000 is assigned to Avenues and 800 for building two Chuttrums and a square Tank. The Rupees 1,650 for a Dead-house at Palamcottah is struck out, and the Rupees 6,100 which it appears from Statement IV.-B. is an allotment for sanitary purposes, is relegated to Grant III. The Rupees 900 which according to the same statement is for repairing Chuttrums should be shown in Grant I. and Statement II.-A. It is said to be chargeable to the General Fund, but the Board believe that Chuttrum funds are always available for such purposes in Tinnevely. If this is not the case, the Rupees 800 for building new Chuttrums and a square Tank must be disallowed.

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Grant I. will be—

	RS.
Road Fund... ..	1,43,190
Endowment Fund	800
General Fund	4,950
Total...	1,48,940

16. GRANT II.—No allotment is made for the cost of Educational inspection. The presence of so many Missionaries engaged in education may make such inspection less necessary than in other Circles, but it cannot be done without altogether. The allotment for the current year is Rupees 740. The Director of Public Instruction has proposed to increase the existing establishment by one Deputy-Inspector at Rupees 100 and two Inspecting Schoolmasters at Rupees 40. An allotment of Rupees 2,140, which will suffice for one Deputy-Inspector and one Inspecting Schoolmaster has been inserted. The present Deputy-Inspector who draws only Rupees 70 should be attached to the Shermadevi Circle.

17. The current year's allotment of Rupees 8,000 for grants-in-aid has been retained.

18. The grant is thus Rupees 10,140, payable out of General Funds.

19. It is possible that when the Union scheme has been prepared and sanctioned a large portion of this grant will be met from the Union Fund, but not the whole of it, as the President seems to suppose. In any case the payment for inspection must be met from General Funds and there will probably be occasion to give many grants-in-aid to schools not in Unions, i.e., in Unions where the house-tax is levied.

20. As has been already pointed out, Statements III., III.-A., and III.-B., are not drawn up in accordance with the instructions of Government.

21. GRANT III.—The allotments for Hospitals and Dispensaries relate to those at Tinnevely and Palamcottah, and must be struck out both here and in Statements IV. and IV.-A. They will appear in the Municipal Budget.

22. The assignment for Vaccination must not be less than that fixed by Government for the current year. It should not be shown in Statement IV.-B.

23. The sum of Rupees 6,100 shown in Statement IV.-B. and noticed above has been entered under (d). It must be taken to include the Rupees 500 provided for clearing after fairs and festivals, and some of the proposed improvements must be postponed.

24. Under (g) Miscellaneous, grants of Rupees 530, 460, and 500 must be provided for the Dispensaries at Tinnevely, Palamcottah, and Nazareth, and a grant of Rupees 500 for a Medical officer at Tuticorin. It appears from a note to Statement IV.-B. that the allowance for this officer is to be paid out of hospital funds, but a letter subsequently received from the President in which Government Order, 16th June 1871, No. 860, is quoted, shows that it must be paid from the Local Fund.

Grant III. will thus be—

	RS.
Endowment Fund	3,230
General Fund	10,050
Total...	13,280

25. GRANT IV.—Calculated according to the assets of the Fund, Item (a) will be Rupees 670 and Item (b) Rupees 390. The sanctioned cost of the office establishment of the Local Board is Rupees 500. Grant IV. is thus—

	RS.
Road Fund... ..	1,240
General Fund	320
Total...	1,560

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

Receipts.		Expenditure.		
Road Fund...	RS. 1,22,980	Grant I. ... { Road Fund ...	RS. 1,43,190	RS.
Endowment Fund...	6,860	{ Endowment Fund ...	800	
General Fund ...	51,850	{ General Fund ...	4,950	
		Grant II. ... General Fund ...		1,48,940
Road Fund.		Grant III. { Endowment Fund ...	3,230	10,140
		{ General Fund ...	10,050	
Receipts ...	1,22,980	Grant IV. { Road Fund ...	1,240	13,280
Appropriation. 21,500		{ General Fund ...	320	
	1,44,480	General Reserve ...		1,560
				4,840
		Balances.		
		Road Fund ...	50	
		Endowment Fund ...	2,830	
		General Fund ...	50	
Total...	1,81,690			2,930
		Total...		1,81,690

SHERMADEVI

27. RECEIPTS.—Correcting the balances as in the case of the other Budget, they will be—

Road Fund ...	RS. 6,000
Endowment Fund ...	1,800
General Fund ...	1,000
Total ..	8,800

28. The estimate of receipts from the surplus Pound Fund must be reduced to Rupees 1,000.

29. The state of affairs with regard to School Unions is much the same as in the other Circle, and the estimate of house-tax will be expurgated..

30. The receipts will thus be—

Road Fund...	RS. 62,810
Endowment Fund ...	17,800
General Fund ...	22,610
Total...	1,03,220

31. EXPENDITURE—Road Fund.—The appropriation from General Funds must be reduced to Rupees 9,000 and the assets will then be Rupees 71,810.

32. Part I. shows allotments amounting to Rupees 35,073. This must be reduced to Rupees 20,800, and the assignments for the first item must be fixed at Rupees 7,180, that for the fifth item (for which Rupees 3,000 is provided in the current year's Budget) at Rupees 1,100, and items 3 and 6 must be struck out.

33. Under Miscellaneous are allotments of Rupees 1,000 and Rupees 1,500 for Chuttrams at Mulaikareiputty and Ambasamudrum. They should not have been shown in Statement IV.-B. which is meant to apply exclusively to Grant III.

34. Part II. shows allotments amounting to Rupees 29,450 for maintaining 270 miles of road. Item 8 is transferred to the appendix.

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35. The allotment of Rupees 1,500 for avenues must be removed from the road list to Miscellaneous.

36. The items shown as payable out of Chuttrum Funds in Statement IV.-B. are all such as appertain to Grant I., and they should have been shown in the appendix to Statement A., Part II. Their amount is Rupees 1,650. The remainder of the statement refers to two Chuttrams which appear in Part I., and allotments for sanitary purposes amounting to Rupees 3,060 which belong to Grant III., and are the only ones which ought to have appeared in Statement IV.-B.

From Statement II.-C. it appears that Rupees 200 are to be spent on ferry boats at Sherma-devi and Ambur. The sum should have been entered in the appendix to Part II. It will be included in the allotment for Road Fund repairs.

37. The cost of Public Works establishment will be Rupees 10,160 and of Controlling establishments Rupees 720. The assignment for Tools and Plant will be Rupees 500, and the Reserve Rupees 6,580.

38. The expenditure of the Road Fund will thus amount to Rs. 71,120, leaving a balance of Rupees 600.

39. GRANT I.—Adding to the Road Fund allotments Rupees 2,500 for building two Chuttrams, Rupees 1,500 for Avenues, and Rupees 1,650 for repairs connected with Chuttrams, the total cost of works in Grant I. will be Rupees 56,100. With the other modifications already suggested the grant will be—

Road Fund...	RS. 70,400
Endowment Fund ...	4,150
General Fund ...	1,560
Total...	76,110

40. GRANT II.—The allotment for Inspection is insufficient. It will be raised to Rupees 70 a month will be entertained.

41. The only school which at present can be called a Local Fund School is that established from surplus funds belonging to the Tirukurangudi Chuttrum. The charges in connection with it are Rupees 370, and they fall under (c) more appropriately than under (e.)

42. The sums assigned for grants-in-aid during the current year have been entered. They amount to Rupees 5,010.

Grant II. is thus—

Endowment Fund ...	RS. 370
General Fund...	6,290
Total...	6,660

43. GRANT III.—The charges entered opposite to Hospitals and Dispensaries relate to institutions at Edayangadi and Nunguneri. The latter is to be built and all its expenses are to be paid out of the surplus funds of the Terukurangudi Chuttrum—Vide Board's Proceedings, dated 27th February 1871, No. 861, recorded in Government Order, Revenue Department, dated 11th March 1871, No. 436. The former is Missionary property and should not appear in Statement IV. The grant of all expenses except supplies and diet of patients which are left to be provided by the Managers seems to be too large. It must be entered under (g).

44. The allotment for Vaccination is unnecessarily large and will be reduced to Rs. 740.

45. The proposed sanitary allotment to which allusion has already been made, is Rs. 3,060, but the state of the funds necessitates reducing it to Rupees 1,160. It is unnecessary to specify the particular items which must be given up.

The grant will be—

Endowment Fund ...	RS. 11,540
General Fund ...	3,300
	14,840

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46. GRANT IV.—Item (a) will be Rupees 380, item (b) Rupees 210, and item (c) Rs. 440. The charges for ferrying are entered amongst Road Fund expenditure and must not appear here. The grant will be—

Road Fund	...	...	...	Rs.
General Fund	...	...	...	720
				310

Total... 1,030

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

Receipts.		Expenditure.			
	RS.		RS.		RS.
Road Fund...	62,810	Grant I. ... { Road Fund...	70,400		
Endowment Fund ...	17,800	{ Endowment Fund ...	4,150		
General Fund ...	22,610	{ General Fund ...	1,500		
					76,100
		Grant II ... { Endowment Fund ...	370		
		{ General Fund ...	6,290		
					6,660
Road Fund.		Grant III... { Endowment Fund ...	11,540		
		{ General Fund ...	3,300		
					14,840
Receipts... 62,810		Grant IV... { Road Fund ...	720		
Appropriation... 9,000		{ General Fund ...	310		
					1,030
	71,810				2,150
		General Reserve...			
		Balances.			
		Road Fund...	690		
		Endowment Fund ...	1,740		
		General Fund ...			
					2,430
Total ...	1,03,220	Total ...			1,03,220

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 229.

ORDER THEREON, 23rd March 1872, No. 359.

With the foregoing Proceedings the Revenue Board submit the Local Fund Budgets of the Tinnevely and Shermadevi Local Fund Circles for 1872-73.

2. The Revenue Board have struck out of the statements the receipts and charges of Union Funds, assigning reasons in paragraph 4 of their review. They there show clearly enough that the local officers have misunderstood the intentions of Government, and that the statements relating to education in both Budgets have been very incorrectly prepared. Their remark, however, that detailed estimates of house-tax have not been framed, does not apply to the Shermadevi Budget.

3. The Government entertain some doubt whether the union system is applicable, without modification, to the Missionary schools of the lower class in the Tinnevely District aided by salary grants. They, however, reserve final orders on the subject until they receive the report, which appears to be in an advanced state of preparation.

4. The course adopted by the Board of Revenue throws very heavy charges upon the General Funds, and to assist these Funds special grants of Rupees 6,000 each, to be applied to general purposes, have been made in the recent G. O. distributing additional aid to Local Funds.

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5. TINNEVELLY.—The receipts of this Circle, including the new grant, will be Rupees 1,87,690. The additional appropriation from the Land Cess to the Road Fund proposed by the Local Board was reduced by the Revenue Board to Rupees 21,500; but, with reference to the reduction in the original Provincial grant and the increased charge for Public Works Establishments, it must be fixed at Rupees 27,500. The Road Fund assets will then be Rupees 1,50,480. The Local Board allotted Rupees 58,070 for new works, which was reduced by Rupees 16,000 by the Board of Revenue. The assets as revised admit of Rupees 45,070 being assigned, and subject to modification as may be recommended by the Local Board and approved hereafter, Statement I.-A., Part I., has been corrected accordingly. The Road Fund reserve will be Rupees 14,750 and the balance Rupees 700.

6. The Government observe, with reference to the remark of the Board of Revenue, that Missionary schools as well as others require to be inspected, and the provision made, which suffices to carry out the Director's recommendations, is certainly proper. Statement III. will now be blank, and Statements III.-A. and B. must be revised. The Government gather from them that of the grants there entered Rupees 2,720 are intended for results and Rupees 8,250 salary grants, of which Rupees 920 are new. Rupees 3,000 will be entered for results' grants, and in all Rupees 11,250 under the head "Grants-in-Aid." Grant II. will then be Rupees 13,390.

7. Grant III. is passed at Rupees 13,280 as settled by the Revenue Board, and Grant IV. is raised to Rupees 1,620 with reference to the revised assets and to the cost of the establishment allowed to the Accountant-General.

8. The Budget as revised by Government is as follows:—

Receipts.		RS.
Balances	...	9,870
Allotments, &c.	...	51,150
Rates and Taxes	...	1,23,190
Endowment, ...	...	3,480
Total...		1,87,690

Expenditure.		RS.
Grant I.	...	1,54,230
" II.	...	13,390
" III.	...	13,280
" IV.	...	1,620
		1,82,520

Balances—		RS.
Road Fund	...	700
Endowment Fund	...	2,830
General do.	...	1,642
		5,170
Total...		1,87,690

SHERMALAY.—The receipts of the Local Fund, inclusive of the new grants, will be Rupees 1,09,220. The Government restore the additional appropriation to the Road Fund to Rupees 14,000 as proposed by the Local Board, whereby the Road Fund assets become Rupees 76,810, and add Rupees 3,500 to the grant for new works passed by the Board of Revenue, who reduced the original grant by Rupees 14,270.

New works	...	24,300
Repairs	...	29,650
Establishment	...	14,900
Tools and Plant	...	540
Reserve	...	7,080
		76,530
Balance ...		280
		76,810

It is assumed that the charge for Petty Establishment has been divided according to the actuals between the two circles. The Road Fund charges will be as marginally noted, and Grant I. becomes Rupees 81,490.

10. The allotment of Rupees 1,280 made by the Board of Revenue for inspection will

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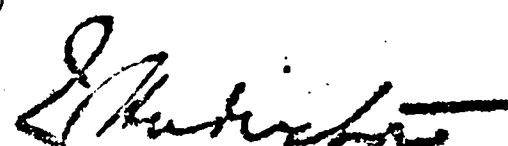
barely cover the charge falling on the Local Fund for a Deputy Inspector on Rupees 20. The Government have added Rupees 500 to provide for one Inspecting Schoolmaster, and have also entered Rupees 2,000 for results' grants. The salary grants proper appear to amount to Rupees 5,100. The charges of the school connected with the Tirukurangudi Chuttrum should be entered under (c) Grant II. (which should be headed in future "Local Fund Schools"). Revised educational statements should be called for. Grant II. is Rupees 250.

11. Grant III. as settled by the Board of Revenue is passed. The Revenue Board, after transferring from Statement IV.-B. the allotments from Chuttrum Fund for public works, should have corrected Column 9 of Statement IV. As that statement now stands some of these allotments, which the Government cannot say, are included in the debit of Rupees 4,000 against the Tirukurangudi Chuttrum, and the same is the case as regards the debits to Vallur and Pamagudi. The other chuttrums mentioned may be subsidiary ones supported from the endowments specified in Statement IV. and without separate endowments of their own; but unless this is the case, the cost of their repair ought to fall on General Funds, and not on the endowments of other choultries. At any rate, assuming that Statement IV. is correct, the balance to credit of endowments is only Rupees 1,290, and not Rupees 1,740 as entered by the Revenue Board in Statement I.-B. The grant amounts to Rupees 14,840.

12. Grant IV. is revised with reference to the increased assets.

13. The revised Budget is as follows:—

<i>Receipts.</i>		Rs.
Balances	...	8,800
Allotments, &c.	...	24,700
Rates and Taxes	...	59,720
Endowment	...	16,000
		<u>2,03,220</u>
<i>Expenditure.</i>		
Grant I.	...	81,490
" II.	...	9,250
" III.	...	14,840
" IV.	...	1,070
		<u>1,06,650</u>
<i>Balances—</i>		
Road Fund	...	280
Endowment Fund	...	1,290
General do.	...	1,000
		<u>2,570</u>
<i>(True Extract.)</i>		Total... 1,09,220


Officialing Chief Secretary.

To the Revenue Department. ✓
.. Board of Revenue.
.. Collector of Tinnevely.
.. Accountant-General.
.. Public Works Department.
.. Inspector-General, Indian Medical Department.
.. Director of Public Instruction.
.. Sanitary Commissioner.

Exd. A. S. Rodgers.

102/100/2/100

Rev: 22: Dept
No. 1111
Govt. of 1872 Madras.

FINANCIAL.

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

Dated March, 23rd.

Recd. April 1st.

Anal.

G. O., 23rd March 1872, No. 359.

MARCH.

Nos. 223-229.

Reviewing the Local Fund Budgets of the Tinne-
velly and Shermalevi Circles for 1872-73.

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RECORDED.

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