

(1) Number of pages 14(2) Date of repair 28.12.65(3) Initials of the Referencer Sh

MADRAS RECORD OFFICE

Government of Madras

Rev. DEPARTMENT

G.O. No.	<u>2726</u>	<u>Press</u>
B.P. No.		Mis.
Dated	<u>3.4.1872</u>	195

Not to be folded or roughly handled

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

Read the following papers:—

No. 215. Proceedings of the Board of Revenue, dated 22nd December 1871, No. 5,129.

Read letter from the Acting President of the Local Fund Boards, Madura District, dated 11th November 1871, No. 8.

Do. from the Sanitary Commissioner, dated 17th November 1871, No. 85.

THE Local Fund Budget Estimates of the Dindigul Circle for 1872-73, together with the report of the Sub-Committee, which explains the several items therein shown in a most satisfactory manner, are herewith submitted for the orders of Government.

STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year estimated at Rupees 1,66,610, and comprise the following items:—

	RS.
1. Balances	15,110
2. Allotments from General Revenue	42,500
3. Rates and Taxes	1,04,000
4. Contribution from Municipality	4,000
5. Miscellaneous	1,000

Total... 1,66,610

3. The first item is made up of Rupees 15,000 and Rupees 110, the balance of the Road and General Funds. The President apparently labours under the

In their review on the Madura Circle Budget, the Board of Revenue have pointed out the mistake. The Sub-Committee appear to have entered Rupees 800 as the General Fund balance, and the President has altered it to Rupees 110 to agree with the figure appearing in the current year's Budget. The Board of Revenue have restored the original amount.

4. To the grant from Provincial Funds allotted for this Circle. Rupees 32,000, Rupees 150 have been added—vide paragraph 4 of the review of the Budget of the other Circle.

5. The cess on land is estimated at Rupees 82,000 against Rupees 56,520 in the current year, the difference being, Rupees 25,480. The Officiating President states that "the estimated demand on account of Land Cess between 1st July 1871 and 31st March 1872 in the taluqs of this Circle is entered as the cess on land." The period mentioned refers to the current revenue year and is not in itself a sufficient basis for framing the estimate of 1872-73. The sum seems, however, to be fair and reasonable.

6. A sum of Rupees 22,000 is entered against Tolls, which is Rupees 12,000 more than that estimated for the current year. In addition to the Andiputty* Pass, tolls are proposed to be levied at the places noted in the margin.

1. Botlagundu.
2. Virapukshi Pass.

The proposals for the imposition of new tolls will be submitted to Government on the receipt

of information from the Officiating Collector, called for by the Board of Revenue, regarding some of the conditions laid down in paragraph 22 of the Government Order, Public Department, dated 9th May 1871, No. 619.

7. A sum of Rupees 4,000 is entered as a contribution from the Dindigul Municipality for roads in the Circle. It is observed from paragraph 7 of the Sub-Committee's report, that the Vice-President of the Commission intends applying for the sanction of Government to the levy of tolls by the Municipality during 1872-73, on condition that three-fourths of the proceeds are made over to the Local Fund Board as a contribution towards the maintenance of the roads on which the tolls are levied. The provision has been admitted pending the result of the application

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

to Government. The assets of the year are Rupees 1,67,450, of which Rupees 1,36,070 belong to the Road Fund and Rupees 31,380 to the General Fund.

8. STATEMENT I.-B., EXPENDITURE.—The total Local Fund outlay of the year is estimated at Rupees 1,61,500, made up as follows:—

	RS.
Grant I.	1,42,900
" II.	10,000
" III.	7,000
" IV.	1,400
Total ..	1,61,300

9. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—In Statement II., the Road Fund assets are given as Rupees 1,41,170, inclusive of an additional appropriation of Rupees 3,000 from the one-third Land Cess and Rupees 2,250 the proceeds of Avenues. The former sum has been raised to Rupees 7,000 in this office to balance the transactions of the Road Fund. The latter has been expunged from the statement.

10. The allotments for the items marginally noted have been altered with reference to paragraphs 10 and 11 of the review on the Budget of the Madura Circle.

1. Petty Establishment.....	Rs. 1,570
2. Share of the cost of the Public Works Super- vision, etc.	15,110

11. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains fourteen items with an amount of Rupees 73,600, of which the first three are:

12. The thirteenth item with an assignment of Rupees 1,500 is for the construction of a building for the Civil Dispensary at Dindigul. As this institution is within the Municipality of that place and is to be transferred to the Commission shortly, the Board of Revenue do not see how the cost of any addition to the buildings can be charged to Local Funds. No explanation is afforded either by the Budget Sub-Committee's report or by the President's letter, and the total expenditure being given in the Sub-Committee's report as Rupees 72,100, it would seem as if the allotment had been left in the list through inadvertence. It has accordingly been struck out.

13. PART II., REPAIRS.—Part II. comprises sixteen items for maintaining 200 miles of road at a cost of Rupees 1,41,750. From the remarks made opposite to the several items it will be observed that the maintenance grants proposed for some of them have been reduced and that the grant for one (No. 6) only has been raised by the Circle Board. The Sub-Committee's report shows that very careful attention has been given to this important part of the Budget.

14. APPENDIX TO PART II.—The Appendix shows particulars of petty repairs costing only Rupees 1,480, but the allotment in Part II. is given as Rupees 3,000. No information is supplied as to why the works making up the remaining amount have not been entered, but the balance is probably owing to the inability of the Circle Board to name the works now.

15. STATEMENT II.-B.—This statement shows that the rule regarding the Taluqwar appropriation of the Land Cess has been observed. The total expenditure of the Road Fund will thus be Rupees 1,42,630, leaving a balance of Rupees 440. The total of Grant I. will be Rupees 1,45,680.

16. GRANT II., EDUCATION.—Grant II. consists of:—

	RS.
1. Payment for inspection	4,000
2. Results grants	6,000
Total...	10,000

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

17. The allotment for the first item should be only Rupees 3,620 as detailed below, and the difference, Rupees 380, has been disallowed:—

	RS.	
1 Deputy Inspector of Schools, at 75 Rupees a month ...	900	Proposed Estab- lishment.
1 Writer, at 15 Rupees a month	180	
1 Peon, at 5 Rupees do.	60	
Contingencies	60	
Travelling batta	1,020	
Total...	2,220	
Deduct one-third of the above chargeable to Government.	740	
Total...	1,480	
4 Inspecting Schoolmasters, at 25 Rupees each	1,200	Existing Estab- lishment.
Travelling batta to do.	700	
Contingencies, at 1½ Rupees each per month	72	
2 Colporteurs, at 7 Rupees per month	168	
Total...	3,620	

18. The provision for the second item (Rupees 6,000) is in excess of the current year's (Rupees 3,340) by Rupees 2,660 or about 80 per cent. As the Inspecting Staff has been strengthened, it is expected that a larger grant will have to be paid under the results system. The total of the grant will be Rupees 9,620.

	RS.
1. Hospitals and Dispensaries	4,300
2. Payment to Government for Vaccine Establishment	2,200
3. Sanitary Establishment and cleansing of tanks and wells	500
Total...	7,000

20. The first of these items is for the charges of the Dispensaries noted in the margin. The transactions of the first two institutions Pareakolam, Palani, and Dindigul. should not have been shown in Statement IV.,

as they are not endowed. The Dindigul Dispensary as remarked in paragraph 12 *supra* is to be transferred to the Municipality, and therefore the receipts and charges thereof should not have been exhibited in Statements IV. and IV.-A. In the current year's Budget no provision was made for the contribution to the Municipality for the Dispensary, but the Board of Revenue have entered Rupees 400 in Statement I.-B.

Vide paragraph 26 of the Board's Proceedings, dated 6th October 1871, No. —.

under Grant III. From the remark made opposite to this institution in Statement IV.-A., it seems that it is proposed to debit Local Funds with Rupees 1,425, being three-fourths of the whole charge, viz., Rupees 1,900, on the understanding that the remaining one-fourth is to be contributed by the Municipality. The sum thus charged to Local Funds seems to be large, but in Government Order, 17th April 1871, No. 491, it was directed that Local Funds should bear two-thirds of the cost previously paid by Government. The allotment has not been disturbed. The Officiating Collector will expedite his application for the transfer of the three Dispensaries to the Local and Municipal bodies.

21. The particulars of Vaccine Establishment, estimated to cost Rupees 2,200, are given in paragraph 7 of the President's letter, but the charge determined by Government is Rs. 1,240, and this has been entered. If a larger establishment is wanted sanction must be applied for.

22. The third item is for cleansing tanks and wells in the different parts of the Circle. The Sanitary Commissioner states that the provision though small may be accepted. The total amount of the grant is thus Rupees 6,030.

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

23. GRANT IV., MISCELLANEOUS.—Of the four items of charge appearing under Grant IV., the first two have been altered in this office. The fourth item being the charges for the collection of tolls is out of place, and has accordingly been transferred to Grant I., Statement I.-B. The total of the grant thus amended is Rupees 1,190.

24. An abstract of the Budget Estimates as revised by the Board of Revenue is as follows:—

Receipts.		Charges.			
	RS.		RS.		RS.
Road Fund... ..	1,36,070	Grant I... { Road Fund	1,41,640		
Union Fund... ..	...	Union Fund	...		
Endowment Fund... ..	...	Endowment Fund	...		
General Fund	31,380	General Fund	4,040		
					1,45,680
Road Fund.		Grant II... { Union Fund	...		
Receipts... ..	1,36,070	General Fund	9,620		
Appropriation	7,000				9,620
	1,43,070	Grant III. { Endowment Fund	...		
		General Fund	6,030		
					6,030
		Grant IV. { Road Fund	900		
		General Fund	230		
					1,130
					1,62,460
		General Reserve	...		
					3,000
		Balances.			
		Road Fund	530		
		Endowment Fund	...		
		General Fund	1,400		
					1,930
Total... ..	1,67,450				1,67,450

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 216. Proceedings of the Board of Revenue, dated 22nd December 1871, No. 5,130.
From the Acting President of the Local Fund Boards, Madura District, dated 2nd November 1871, No. 7.

From the Sanitary Commissioner, dated 17th November 1871, No. 83.

The Local Fund Budget Estimates of the Madura Circle for 1872-73 are herewith submitted for the orders of Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year are estimated at Rupees 2,19,550, made up of the following items:—

	RS.
1. Balances... ..	19,120
2. Allotments from General Revenue	61,000
3. Rates and Taxes	1,24,800
4. Endowments, etc.	13,970
Total... ..	2,19,550

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

	RS.
Road Fund	720
Endowment Fund	10,130
General Fund	8,270
Total... ..	19,120

3. The 1st item consists of the balances noted in the margin. These sums are those shown in the current year's Budget as revised by the Board of Revenue, and are now brought forward intact as a matter of course.

The actual balances which the President saw fit to expect when preparing this Budget should have been inserted in it.

4. The grant from Provincial Funds for the district is Rupees 80,360, of which Rupees 48,210 belong to this Circle and Rupees 32,000 to Dindigul, making a total of Rupees 80,210, or Rupees 150 less than the authorized amount. The Board of Revenue have added the difference to the funds of the latter Circle, thus leaving the distribution as made in the current year's Budget.

5. The cess on land is given as Rupees 1,21,800. It is Rupees 47,800 in excess of the current year's Estimate.

6. The President's proposals on the subject of new tolls having been incomplete, the Board of Revenue have called upon him to furnish further information, which, when received, will be laid before Government for orders.

7. The sum of Rupees 2,070 against "Dispensaries" is made up of Rupees 2,000, the contribution by the Zemindar of Ramnad to the Dispensary at that place, and Rupees 70 the sale proceeds of medicine.

8. STATEMENT I.-B., EXPENDITURE.—The total proposed expenditure amounts to Rupees is detailed as follows:—

	RS.
Grant I... ..	1,56,650
Grant II... ..	13,500
Grant III... ..	23,710
Grant IV... ..	1,130
Total... ..	1,97,990

9. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—In statement II. the assets of the Road Fund are estimated at Rupees 1,60,580, inclusive of an additional appropriation of Rupees 15,000 from the one-third Land Cess and Rupees 100 the Avenue receipts. The latter item should have been credited to the General Fund, and it has accordingly been struck out.

10. The provision for Petty Establishment is Rupees 3,150, and that in the Budget of the other Circle Rupees 800, making a total of Rupees 3,950, which is Rupees 770 less than the sanctioned amount.* Of this establishment one Overseer, two Maistries, and one Lascar at an annual cost of Rupees 1,570 have been allotted this year to the Dindigul Circle, but the Circle

	RS.
* 3 Overseers, at 75 Rupees each... ..	225
6 Maistries, at 25 do	150
3 Lascars, at 6 do	18
Cost per month	393
Do. per annum	4,716
or in round numbers	4,720

The President states that there should at least be one Overseer and one Lascar at a cost of Rupees 972. The Board of Revenue are of opinion that the sanctioned Petty Establishment should be looked upon as a permanent one, and not liable to changes with reference to the work to be done in each year, and that the establishment allotted for the Circle, which consists of four taluqs, is not large. The Overseer can be usefully employed in the preparation of surveys, plans, and estimates for new projects and in the general supervision both of works in progress and of accounts. The Maistries will naturally look after the works more carefully than the temporary class of men paid out of the allowance for contingencies in the Estimate as suggested in paragraph 26 of the Sub-Committee's report on the Dindigul Budget.

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

11. The proposed allotment for the share of the cost of the Public Works supervision chargeable to the Road Fund of the Circle is Rupees 19,640 and that in the Budget of the other Circle Rupees 12,800, making a total of Rupees 32,440, whereas the sum fixed by Government is only Rupees 32,100 or Rupees 340 less. The amount does not appear to have been distributed between the two Circles in the ratio of the expenditure to be incurred by Departmental Agency. The correct sums are Rupees 18,490 for Madura and Rupees 15,610 for Dindigul.

In favour of Public Works Department	Rs. 130
Do. of other agency	200
Total	330

12. A provision of Rupees 300† is made on account of contingencies, but as the sum of Rupees 200 is apparently for the contingent charges (including the cost of office furniture) of Collector's and Local Fund Board's Offices, it should be exhibited under Grant IV. The amount has accordingly been transferred.

13. The total of Grant IV. will be (as shown below) Rupees 1,610 and the portion chargeable to the Road Fund is Rupees 1,180.

14. The Reserve, Rupees 16,000, is incorrectly calculated. The proper amount has now been entered.

15. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains five items with a total allotment of Rupees 61,480. None of these seem to call for remark.

16. PART II., REPAIRS.—Part II. contains fourteen items for maintaining about 330 miles of road at a cost of Rupees 54,880. The maintenance grant of the 3rd item has been raised from Rupees 1,500 to Rupees 4,050 at the instance of the Superintending Engineer. should appear in the list of Petty Works.

17. STATEMENT II.-B.—This statement shows that the Taluqwar appropriation has been observed. The total Road Fund expenditure will thus be Rupees 1,800,440.

18. GRANT II., EDUCATION.—Grant II. consists of—

1. Payment for inspection	Rs. 4,500
2. Training Schools	3,000
3. Results Grants	7,000
Total	14,500

19. The particulars of the 1st item are given in paragraph 5 of the President's letter. The provision is Rupees 380 in excess of what it ought to be, as shown below. It is proposed to entertain an additional Deputy Inspector of Schools for the district on a salary of Rupees 75 per mensem, instead of one on Rupees 100 as proposed by the Director of Public Instruction in his scheme of inspecting agency, two Inspecting Schoolmasters, and four Colporteurs for this Circle.

Existing Establishment.

1 Deputy Inspector, at 125 Rupees a month	Rs. 1,500
1 Writer, at 15 " "	180
Contingencies, at 5 " "	60
Travelling allowance	60
Total	1,620
Deduct one-third of the above chargeable to Government	540
2 Inspecting Schoolmasters, at 30 and 25	1,880
Travelling allowance, at 30 Rupees	600
Office allowance	300
Total	2,910

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

Proposed Establishment.

2 Inspecting Schoolmasters, at 25 Rupees	600
4 Colporteurs, at 5 " "	240
Batta for Inspecting Schoolmasters	360
Office allowance	10
Total	4,120

20. The President has distributed the cost of the two Deputy Inspectors between the two Circles, but as under paragraph 3 of the Government Order, Educational Department, dated 18th October 1871, No. 314 each Circle must bear the net cost of its inspecting staff, the cost of the new Deputy Inspector should be debited to Dindigul. No mention is made of the share of the cost of inspection payable by the Madura Municipality. The President will, in communication with the Municipal Commission, supply the omission.

21. The 2nd item is provided for at the instance of the Inspector of Schools for the establishment of a training school.

22. The allotment for the 3rd item is 50 per cent. in excess of the current year's provision. Grant II., will therefore be Rupees 14,120.

23. GRANT III., SANITATION, ETC.—The total of Grant III. is Rupees 25,710, and is made up of the following items:—

1. Hospitals and Dispensaries.....	Rs. 9,620
2. Payment to Government for Vaccine Establishment...	2,360
3. Sanitary establishment and cleansing of tanks and wells.	2,000
Choultries.....	11,730

24. The first of these items appears from Statements IV. and IV.-A. to be for charges of the Civil Dispensaries at the places marginally noted.

Ramad ..	5,720
Shervagunah ..	2,000
Madura ..	1,900

25. It is proposed to re-establish the Dispensary at Shervagunah, which was formerly kept up by the Zemindar but has now been abandoned. As all the charges of the Institution are to be borne by the General Funds, it should not have appeared in Statement IV.

26. The provision of Rupees 1,900 is the contribution to the Municipality for the Civil Dispensary at Madura. In his letter dated 2nd November 1871, No. 328, the Acting Collector reports that the total estimated charges of the institution for 1872-73 are Rupees 5,800, and that the Local Board have consented to contribute one-third thereof, to enable the Municipal Commissioners to effect certain improvements in existing arrangements and to open a Lock Hospital. The allotments should not have been exhibited in Statements IV. and IV.-A.

27. The 3rd item is simply repeated in Statement IV.-B. without giving any details. From Government Order, 21st October 1871, No. 593, it appears that the Vaccination charge should be Rupees 1,790. If the Circle Board wish the establishment to be increased, they must apply for sanction.

28. The Sanitary Commissioner states that as no details of the proposed expenditure are given, he has no means of ascertaining whether it is or not proportionate to the sanitary needs of the Circle.

29. The particulars of the 4th item are given in Statements IV. and IV. A. Grant III. is reduced to Rupees 25,140.

30. GRANT IV., MISCELLANEOUS.—The first two allotments under Grant IV. have been corrected in this office and Rupees 200 required for the furniture of the office have been entered. The total amount is Rupees 1,610.

31. In paragraph 4 of his letter, the President states that the Municipal Commissioners of Madura collect Rupees 21,455 from tolls, that the average annual cost of the up-keep of the

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

roads amount to Rupees 5,687, and suggests that two-thirds of the collections ought in justice to be contributed to Local Funds. The President should ascertain the views of the Commissioners on this point and then report stating his argument more fully. This conclusion seems to rest on an assumption which may not be conceded, viz., that the toll receipts ought to be spent on roads and nothing else. It should be observed that there has not yet been time to obtain the information on various points called for by Government in their order disposing of the Budget of the current year.

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

Receipts.		Charges.			
	RS.		RS.	RS.	
Road Fund... ..	1,45,480	Grant I. ...	Road Fund... ..	1,50,940	1,53,240
Union Fund			Union Fund		
Endowment Fund	24,100		Endowment Fund		
General Fund	49,970		General Fund	2,300	
		Grant II... {	Union Fund		14,120
			General Fund	14,120	
		Grant III... {	Endowment Fund	13,800	25,140
			General Fund	11,340	
		Grant IV... {	Road Fund... ..	1,180	1,620
			General Fund	440	
1,60,480					
		General Reserve 4,170			
		Balances.			
		Road Fund	8,360		
		Union Fund			
		Endowment Fund	10,300		
		General Fund	2,600		
					21,260
Total...	2,19,550	Total...			2,19,550

(True Extract.)

(Signed) J. GROSE,
Secretary.

No. 217. Proceedings of the Board of Revenue, dated 10th February 1872, No. 1,066,
(Miscellaneous.)

Read again Board's Proceedings, dated 19th December 1871, No. 5,090.

From W. McQUHAE, Esq., Acting President of the Local Fund Boards, Madura District, to the Acting Secretary to the Board of Revenue, dated 12th September 1871, No. 5.

ABSTRACT.—Reporting on the proposals made by the Members of the Local Fund Boards of Madura and Dindigul Circles regarding the levy of tolls, with reference to Government Order, Public Department, 9th May 1871, No. 619.

In the foregoing letter the Acting President reports that the Local Fund Board, Madura Circle, are unanimous in opinion that no tolls should be levied in that Circle, but should the Government wish it, they suggest Melur on the Trichinopoly road, as a site.

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

2. A majority of the Dindigul Circle Local Board recommend new toll-gates at the following places:—

- 1.—*Buntlagunta* on the road between Periakolum and Madura.
- 2.—*Verapakshi* on the road between Dindigul and Palany.
- 3.—*Periakolam ghat*.

3. There is an old toll-gate at the Andiputty Pass in this Circle, which is casually adverted to in paragraph 3 of the Acting President's letter.

4. Mr. McQuhae is opposed to a toll-gate being established at the Periakolum ghat because it is only a bridle-path and the traffic on it requires encouragement. The Board of Revenue concur in this view.

5. As regards the other sites, the Acting President will be good enough to report whether they meet the requirements laid down in paragraph 22 of Government Order, Public Department, dated 9th May 1871, No. 619, iterated below:—

- 1st. That toll-gates shall be placed where the tolls cannot easily be evaded.
- 2nd. That tolls shall be levied where the traffic is such that the expense of collections will not exceed 25 per cent. of the gross receipts.

3rd. That tolls shall be established in places where means of obtaining prompt redress for vexatious or fraudulent acts by Toll-keepers exist.

6. It is observed that the Acting President has brought to credit in the Budget Estimates for the ensuing year, the receipts expected from the toll-gates proposed to be put up at Buntlagunta and Verapakshi.

Dindigul Circle.

7. The case of the Andiputty toll-gate is disposed of in Government Order, 9th December 1871, No. 766.

(A true copy and Extract.)

(Signed) J. GROSE,
Secretary.

From W. McQUHAE, Esq., Acting President, Local Fund Board, Madura, to the Secretary to the Board of Revenue, dated 19th January 1872, No. 16.

With reference to the Proceedings of the Board of Revenue, dated 19th December 1871, No. 5,090, I have the honour to report that the proposed toll gate at Buntlagunta is on a bridge over a deep river at a point where the road passes for some distance through paddy fields, so that the toll cannot possibly be evaded. The expenses of collecting the tolls will probably be considerably under 10 per cent. of the receipts, if the maximum rates entered in Schedule B. be sanctioned, as the Vice-President of the Dindigul Circle estimates the receipts at Rs. 11,000 from traffic returns taken under his orders on two occasions. There is a Police Station close to the proposed gate, and a Sub-Magistrate is stationed at Nelakottah, distant six miles.

2. The proposed gate at Virupakshi is on a ghaut, where the toll cannot be evaded, and the receipts at the maximum rates will probably be about Rupees 7,500, so that the first two conditions will be complied with. But this site is three miles from the nearest Police Station, and thirteen miles from the nearest Sub-Magistrate's station. The Vice-President of the Dindigul Circle consequently recommends that the toll be placed at the village of Chuttrapatti, three miles from the ghaut where there is a Police station and where the Velur Mittadar, a member of the Local Fund Board, resides. There being only one road through the village, the toll cannot be evaded, and there will be sufficient protection there against vexatious and fraudulent action on the part of the toll-keepers.

3. The conditions laid down in the Government Order are complied with in the case of the proposed toll at Melur, which is a large place, and the station of a Tahsildar. The Local Fund Board are, however, unanimously opposed to any toll on the road from Trichinopoly to Tinnevely, in addition to those already established at Madura Town. This is the only good road that has been given to the people in the Madura Circle in return for the road cess they have paid, and they

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

already pay toll in it at Madura. I am strongly of opinion that the time has not come for tolls in the Madura Circle. When the people have got more than one good road in return for the money already paid, it will be time enough to make them pay more.

4. With reference to paragraph 6 of the Board's Proceedings, I beg to state that the receipts expected from the proposed toll gates at Butlagunta and Virupakshi were not entered in the Budget Estimate by me. I admit that there are made roads in the Dindigul Circle, and that the time has come when the subject of tolls in that Circle may be considered. But considering the nature of the traffic, and the amount paid as road cess, I am opposed to the levy of any toll at more than half the maximum rates entered in Schedule B. The tolls at Madura Town and at Andiputti are only levied at this rate, and a higher rate would be most unpopular, besides being unequal; for if the maximum rates are for maximum traffic, then not more than half those rates should be payable either at Butlagunta or Chuttrapatti.

5. The result of these views is that I recommend the establishment of toll gates at Butlagunta and Chuttrapatti in Dindigul Circle, and the levy of tolls at half the maximum rates entered in the Schedule. I think the expenses of collection at the latter place will not exceed 25 per cent. of the gross receipts.

THE Board concur with the President and resolve to recommend Government to sanction the collection of tolls at half the maximum rates at Butlagunta and Chuttrapatti.
(True Copies and Extracts.)

(Signed) J. GROSE,
Secretary.

No. 218. From W. McQUHAE, Esq., President, Local Fund Board, Madura, to the Chief Secretary to Government, Madras, dated Periakolum, 10th January 1872, No. 50.

ADVERTING to paragraph 4 of the Order of Government, dated 18th January 1871, No. 314, Educational Department, I have the honour to state that the Local Boards of the two Circles in this district fully approve of the revised scheme of establishment proposed by the Director of Public Instruction, and have no modifications to suggest in it.

2. The amount provided for in the Budget of 1872-73 for the cost of the Educational Inspecting agency of the district will be sufficient to meet the additional expenditure on that account, the Government having resolved to bear one-third of the charges.

No. 219. From W. McQUHAE, Esq., President of the Madura Municipality, to the Chief Secretary to Government, Fort Saint George, dated Periakolum, 10th January 1872, No. 2.

In continuation of my letter, dated 1st instant, No. 1, submitting the Budget Estimate of the Dindigul Municipality for 1872-73, I have the honour to state that, in my opinion, the rates of toll now levied at that town ought not to be increased. I believe that the traffic at Dindigul cannot bear higher rates, and I find that the Commissioners of the wealthier and more important town of Madura are opposed to any increase in the rates of toll. Under these circumstances, and the Municipal Commissioners of Dindigul not being unanimous on the point, I cannot recommend the proposed increase for the sanction of Government.

No. 220. Proceedings of the Board of Revenue, dated 6th February 1872, No. 906.
(Miscellaneous.)

From E. B. POWELL, Esq., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 31st January 1872, No. 172.

THE Deputy-Inspector of Schools for the Madura District having sent me the Budget Estimates for 1872-73 of the Local Fund Board for the Madura Circle, I have the honour to make the following remarks in connection therewith.

2. The provision for inspection is higher than is called for by present sanctioned scales. The Board have provided for a Deputy-Inspector at the rate of Rupees 150 per mensem, while the salary now drawn by this officer is only Rupees 125. As, however, the excess will allow of an

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

increase being made to the pay of the Deputy-Inspector, who is an officer of some standing in the department, I think the item may be allowed to stand.

3. The Board have also provided for four Inspecting Schoolmasters instead of three, the number now sanctioned; possible the extra man will be required by the Board in the extended operations contemplated by them in 1872-73.

4. It is impossible for me to say what sum should be provided for results grants, as naturally a considerable advance may be looked for in this direction each succeeding year. I observe, however, that, while the sum sanctioned for such grants for the whole district for 1870-71 did not quite reach Rupees 5,500, Rupees 7,000 are put down for the Circle of Madura for 1872-73. I think this amount might be reduced by Rupees 1,000, if not by more.

SUBMITTED to Government in continuation of Board's Proceedings, dated 22nd December 1871, No. 5,130.

(True Copy and Extract.) (Signed) J. GROSE,
Secretary.

No. 221. ORDER THEREON, 23rd March 1872, No. 356.

With Proceedings above recorded the Board of Revenue submit the Local Fund Budgets of the Madura and Dindigul Circles for 1872-73.

2. The Local Fund Boards of the Circles apparently desire to have each four Inspecting Schoolmasters, and the Board of Revenue have provided accordingly. This will give eight for the district, whereas the Director of Public Instruction recommends only five. The grants paid to lower class schools in 1871 amounted in the Madura Circle to Rupees 2,255 and in Dindigul to 1,075, while the present budgets the allotments proposed (which, however, have to be what reduced) are 7,000 and 6,000 respectively. No Unions are yet proposed. It may hereafter be necessary and desirable to have an Inspecting Schoolmaster for each taluk, but looking

Madura		Rs.
Deputy Inspector on Rs. 125	...	1,500
Office allowance	...	276
Travelling allowance	...	504
		2,280
3 of which are	...	1,720
2 Inspecting Schoolmasters at Rs. 25	...	900
Office allowance	...	54
Batta	...	520
		3,194
In round figures	...	3,200

Dindigul		Rs.
Deputy Inspector, on Rupees 100	...	1,200
Office	...	276
Travelling allowance	...	504
		2,276
3 of which are	...	1,519
2 Inspecting Schoolmasters on Rs. 35	...	780
Office	...	36
Batta	...	836
		2,670

to the present state of the funds and the extent to which operations in connection with primary education have proceeded, the Government are of opinion that the scale proposed by the Director of Public Instruction should be provided for. In his letter dated 10th January 1872, which should have been addressed to the Board of Revenue, the President states that this scale is approved by the Local Boards. It will be allotted between the Circles as shown in the margin. The Government have assigned the more highly paid Deputy Inspector to Madura and the two more highly paid Inspecting Schoolmasters to Dindigul. The Government do not see necessity at present for increasing the pay of the Madura Deputy Inspector to Rupees 150.

3. The division of the petty establishment ordered by the Board of Revenue and their remarks thereon and as to vaccination allotments are approved.

4. MADURA.—The Provincial grant assigned to this Circle in the G. O., 15th January 1872, is Rupees 36,850 and the charge against it for Public Works Department supervision Rupees 27,930. The insertion of these items necessitate considerable modifications in the Budget entries. The balances of road and general funds entered in the Statement I-A. will probably be realized and may stand. The revised receipts will be Rupees 2,08,190.

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

5. To balance the Road Fund Budget, the additional appropriation from the land cess must be raised to Rupees 24,000 and the grant for new works must be reduced. The Revenue Board should call for details of the estimate of the cess proceeds in order that no more than the proper sum may be credited under head 2, Statement II., which now contains exactly two-thirds of the whole estimated yield. The receipts of the Road Fund will be Rupees 1,58,120. The allotments which it appears to Government fairest and least injurious to curtail are Nos. 1 and 2 of Statement II.-A, Part I. The former will be reduced to Rupees 16,500 and the latter to Rupees 20,000.

New works	56,000
Repairs	52,880
Establishment	32,040
Tools and Plants	1,090
Reserve	15,740
	<u>1,57,750</u>
Balance	370
	<u>1,58,120</u>

It is of course open to the Local Board or the Board of Revenue to propose a re-arrangement of the retrenchment. The grant for new works will then be Rupees 56,000, and the other allotments from the Road Fund, corrected so as to accord with the rules, and the revised Grant IV. noticed below, will be as shown in the margin. Grant I., Public Works, will be Rupees 1,58,910.

6. The allotment for inspection is reduced to Rupees 3,200. That for a training school will, in the absence of a matured proposal and of sufficient funds, be struck out. The Dindigul Board should contribute towards such an institution, but their Budget contains no provision for it. Rupees 6,400 will suffice for results grants, and Grant II. will be Rupees 9,600.

7. Grant III. is passed at Rupees 25,140. The Government are glad to find that the Local Board propose to re-open the Dispensary at Shevagunga. The Inspector-General, Indian Medical Department, will detail a Hospital Assistant for the duty as soon as the President intimates that the services of a Medical subordinate are required.

8. Grant IV. is raised to Rupees 1,700 to provide for the Accountant-General's establishment.

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

Receipts.		RS.
Balances		19,120
Allotments		50,300
Rates and Taxes		1,24,800
Endowments		13,970
		<u>2,08,190</u>
Expenditure.		
Grant I.		1,58,910
Do. II.		9,600
Do. III.		25,140
Do. IV.		1,700
		<u>1,95,440</u>
Balances.		
Road Fund	370	
Endowment Fund	10,300	
General	2,080	
	<u>12,750</u>	
Total		<u>2,08,190</u>

10. DINDIGUL.—The Local Board of this Circle propose to establish two new tolls at Butlagundu and at the Verupakshi pass; but under the recent Government Order these must be struck out, and the proceeds of the Andiputti ghaat toll alone retained, and, with reference to the Sub-Committee's remark, will be entered at Rupees 6,000. The arrangement proposed, whereby the Municipality of Dindigul is to levy tolls at the maximum rates and pay over three-fourths of the proceeds to the Local Fund Board, does not commend itself to Government, and must be further considered and reported on by the local authorities as regards its effect on the traffic of the Circle generally, more especially with regard to the opening of the proposed Railway. The amount will be struck out of the Budget.

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

11. The revised provincial grant being inserted, the assets of the Circle become Rupees 1,60,270. To balance the Road Fund Budget it is necessary, allowance being made for the increased charge for Public Works Establishment, and for certain reductions in the other grants noted below, to increase the additional appropriation from the land cess to Rupees 12,000 and to reduce the grant for new works Road Fund to Rupees 57,500. This reduction had best be effected (as it seems to Government at present) by curtailing the grants for items 4, 5, 6, 7, 9 and omitting item 10 as entered in Statement II.-A, Part I. Proportionate shares of the Department Public Works Establishment and of the revised Grant IV. being entered, the Road Fund receipts and expenditure will be as shown in the margin. Grant I. will be Rupees 1,43,570.

Receipts.		RS.
Balance		15,000
Two-third cesses		64,670
Additional appropriation		12,000
Allotment, etc.		53,320
Tolls		6,000
		<u>Total... 1,40,890</u>

Expenditure.		RS.
New works		57,500
Repairs		41,750
Establishment		27,440
Tools and Plant		990
Reserve		12,590
		<u>1,40,270</u>
Balance		620
		<u>1,40,890</u>

12. The grant for inspection will be as above stated Rupees 2,670, and the allotment for results grants will be reduced with reference to past actuals and to the scarcity of funds to Rupees 5,000. Grant II. is then Rupees 7,670.

13. Rupees 1,200 seems an adequate contribution for the Dindigul Dispensary, and Grant III. will be Rupees 5,800. The Government sanction the establishment of the new

Dispensaries and the supply of Medical Subordinates on requisition.

Grant IV. is raised as in Madras

Receipts.		RS.
Balances		15,800
Allotments		55,470
Rate and Tax		88,000
Miscellaneous		1,000
		<u>1,60,270</u>

Expenditure.		RS.
Grant I.		1,43,570
Do. II.		7,670
Do. III.		5,800
Do. IV.		1,270
		<u>1,58,310</u>

Balances.		RS.
Road Fund	620	
General Fund	1,340	
	<u>1,960</u>	
Total		<u>1,60,270</u>

(True Extract.)

[Signature]
Officiating Chief Secretary.

To the Board of Revenue.
" Revenue Department.
" Public Works Department.
" Collector of Madura.
" Accountant-General.
" Inspector-General, Indian Medical Department.
" Director of Public Instruction.
" Sanitary Commissioner.
Exd. T. Cartledge.

[Signature]

Rev: 1872: 244

CONF. OF 1872

FINANCIAL.

FOR BOARD OF REVENUE.

Printed Nov 1872
No. 216-221.

O. O. 23rd Nov 1872, No. 559.

PRINTED.

No. 216-221.

Receiving the Local and District Office of the
and District Offices for 1872-73.

RECORDED.

3-24-73