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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No.	107	Press / Mis.
Dated 18. 3. 1873		196 .

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No. 55. Read the following Proceedings of the Board of Revenue, dated 10th January 1873, No. 29 :—

From the Acting President of the Local Fund Boards, Tanjore District, to the Secretary to the Board of Revenue, dated 5th October 1872, No. 368.

ABSTRACT.—Forwarding Budget Estimate of Receipts and Charges of Local Fund Circle, Tanjore, for 1873-74.

From the same Officer, dated 17th December 1872, No. 451.

ABSTRACT.—Forwarding copy of Statement III.-B. of the Negapatam Circle Budget for 1873-74.

From the same Officer, dated 14th November 1872.

ABSTRACT.—Budget Estimate of the Local Fund Board, Negapatam Circle, Tanjore District, for the official year 1873-74.

From the Sanitary Commissioner, to the Secretary to the Board of Revenue, dated 24th October 1872, No 1,556.

ABSTRACT.—Reporting, for the information of the Board, that the Tanjore Local Fund have provided Rupees 4,150 in their Estimate for 1873-74 for Sanitary expenditure.

From the same Officer, dated 4th December 1872, No. 1,737.

ABSTRACT.—Remarking on the provision made by the Local Fund Board, Negapatam Circle, for Sanitary purposes for 1873-74.

THE Budgets of the Tanjore and Negapatam Circles for 1873-74 will be submitted for the orders of Government.

TANJORE.

2. RECEIPTS.—The receipts from house-tax are estimated at Rupees 25,000, but no scheme for establishing unions has been submitted or is ready for submission. Statements III. and III.-A. are therefore blank except as regards Salary Grant Schools which ought not to appear in this. Under these circumstances the entry has been expunged. If Unions are established they can be dealt with in a Supplemental Budget.

3. Under VI. Rupees 1,000 is entered as the sale proceeds of books sold in Elementary Schools.

4. With these alterations the receipts are—

	RS.
Road Fund	1,10,770
Endowment Fund	1,54,710
General Fund	66,710
Total...	3,32,190

5. EXPENDITURE, GRANT I., STATEMENT II., ROAD FUND.—The Local Board propose an appropriation from the General Fund to the Road Fund of Rupees 24,000. With this addition, which seems necessary, the assets of the Road Fund are Rupees 1,34,770.

6. The allotments for New Works and Repairs are given in Statement II. as Rupees 26,100 and Rupees 64,220, but from Statement II.-A. it appears that this is a careless error and that they ought to be Rupees 31,440 and Rupees 58,880.

7. In the budget of 1872-73 the Board struck out an allotment of Rupees 1,100 for repairing navigable canals and sheds over Ferry-boats, as chargeable to the "Canal and Ferry Fund." It has since been found necessary to pay Rupees 1,000 out of this sum from the Road Fund and it must be provided for in this budget. The allotment for Repairs will thus be raised from Rs. 58,880 to Rupees 59,880.

8. To balance the budget the allotment for New Works must be reduced by Rupees 350.

9. The total expenditure by the Public Works Department will thus be Rupees 90,970, and the cost of Public Works Supervision at 26·0842 per cent. on expenditure will be Rupees 23,730.

10. The Road Fund share of the cost of general management is Rupees 680.

11. From the entry in Grant I. it appears that the Road Fund charge for contingencies should be entered as Rupees 700. The other Rupees 300 is for office charges and is entered in Grant IV.

12. The allotment for Tools and Plant should be Rupees 910.

13. The total Road Fund expenditure is thus Rupees 1,34,530, leaving a balance of Rs. 240.

14. STATEMENT II.-A., PART I., NEW WORKS.—The reduction of Rupees 350 which has been shown to be necessary is effected by altering the assignment for the second item.

15. STATEMENT II.-A., PART II., REPAIRS.—The assignments for several of the roads have been considerably reduced.

16. Rupees 1,000 is entered for the repair of navigable canals and sheds over Ferry-boats.

17. The allotment for Tools and Plant in Grant I. should be Rupees 1,010, of which Rs. 60 is chargeable to the Endowment Fund and Rupees 40 to the General Fund.

18. Grant I. is thus—

	RS.
Road Fund	1,33,850
Endowment Fund	6,110
General Fund	4,140
Total...	1,44,100

19. GRANT II.—The entry of Rupees 20,000 as a vague estimate of charges in Union Schools is expunged.

20. From Statement III.-A. it appears that there are Chuttrum Schools on which the expenditure is to be—

	RS.
Salaries	4,092
Servants...	300
Miscellaneous	1,208
Total...	5,600

This must be entered under Grant II.

21. Rupees 1,000 is provided for purchasing books for sale in elementary schools.

22. The Union allotment having been struck out, the provision for Results Grants is raised from Rupees 2,400 to Rupees 5,000.

23. Grant II. is thus—

	RS.
Endowment Fund	5,600
General Fund	10,320
Total...	15,920

24. GRANT III.—From Statements IV. and IV.-B. it appears that Rupees 576 is provided out of Chuttrum Funds for Vaccinators employed at certain chuttrums. This allotment which seems to be judicious and is approved by the Sanitary Commissioner should be entered under "(*b*) Vaccination."

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25. Excluding the chuttrum expenditure on Education and Vaccination the charges of choultries are—

	RS.
Establishment	30,370
Contingencies	22,620
Feeding travellers...	77,620
Total...	1,30,610

26. Grant III. is—

	RS.
Endowment Fund	1,31,190
General Fund	8,780
Total...	1,39,970

27. STATEMENT IV.—In Statement IV. a new column must be introduced to show the proportion chargeable to the several chuttrums which are to be repaired for Tools and Plant. As the repairs are to be executed by "other agency" there is no charge for Public Works Supervision.

28. GRANT IV.—The Tanjore Circle's share of the cost of the Collector's Local Fund Establishment is Rupees 380.

29. Grant IV. is—

	RS.
Road Fund	680
General Fund	990
Total...	1,670

30. The following is an abstract of the Revised Budget :—

Receipts.			Expenditure.			
		RS.			RS.	RS.
Road Fund...		1,10,770	Grant I. ...	Road Fund... ...	1,33,850	
Endowment Fund ...		1,54,710		Endowment Fund.	6,110	
General Fund		66,710		General Fund ...	4,140	
						1,44,100
			Grant II. ...	Endowment Fund.	5,600	
				General Fund ...	10,320	
						15,920
Road Fund.			Grant III. ...	Endowment Fund.	1,31,190	
	RS.			General Fund ...	8,780	
Receipts ...	1,10,770					1,39,970
Appropriation ...	24,000		Grant IV. ...	Road Fund... ...	680	
				General Fund ...	990	
Total...	1,34,770					1,670
			General Fund Reserve...		...	3,01,660
						2,110
			Balances.			
				RS.		
			Road Fund	240		
			Endowment Fund	11,810		
			General Fund...	16,370		
					...	28,420
Total...		3,32,190	Total...		...	3,32,190

NEGAPATAM.

31. This budget has been submitted without any covering letter and this makes it necessary to call for further information on certain points.

32. RECEIPTS.—From Statement IV. it appears that there will be a balance of Rupees 2,310 in favour of certain chuttrums at the beginning of the year. This must be entered as the balance of the Endowment Fund in Statement A.

33. The balance of the General Fund is estimated at Rupees 29,770. The total amount of this Fund not appropriated by the Road Fund according to the budget of the current year was Rupees 35,210, and it seems impossible that so large a balance will remain unspent at the end of the year. The President will be good enough to explain how it has been calculated.

34. The estimate of land-cess for the current year was Rupees 1,18,000. In this budget it is raised to Rupees 1,23,000. The President will be good enough to explain why the increase is expected.

35. Rupees 750 is entered as receipts from the sale of books in elementary schools.

36. The Receipts are thus—

	RS.
Road Fund	1,11,010
Endowment Fund	6,200
General Fund	75,450
Total...	1,92,660

37. EXPENDITURE, GRANT I., STATEMENT II., ROAD FUND.—The Local Fund Board propose an appropriation from the General Fund to the Road Fund of Rupees 39,000. A larger amount would be required to balance the budget, but the Board, suspecting that the opening balance of the year has been estimated too high, cannot record that more than Rupees 39,000 should be transferred.

38. The Road Fund assets are thus Rupees 1,50,010.

39. As in the budget of the other Circle an allotment has to be introduced for repairing navigable canals. The proper amount appears to be Rupees 9,000. The sum provided for repairs must thus be raised to Rupees 47,400.

40. The allotment for New Works must be reduced from Rupees 38,750 to Rupees 53,100 to balance the budget.

41. The charge for Public Works Supervision at 26·0842 on expenditure will be Rupees 26,210.

42. The Road Fund share of the cost of general management will be Rupees 1,020.

43. The allotment for Tools and Plant should be Rupees 1,010, and the Reserve Rupees 14,740.

44. The expenditure will thus be Rupees 1,49,900, leaving a balance of Rupees 110.

45. STATEMENT II.-A., PART I., NEW WORKS.—The necessary reduction in the allotment for new road works is effected by striking out the seventh and eighth items and reducing the sixth from Rupees 7,000 to 6,350.

46. With reference to paragraph 38, Board's Proceedings, 24th January 1872, No. 168, the President will be good enough to explain the description of item 3 and the figures entered as the "Amount of estimate."

47. STATEMENT II.-A., PART II., REPAIRS.—The allotment of Rupees 38,400 for repairing roads and bridges is increased by Rupees 9,000 for repairing navigable canals.

48. In Grant I. the allotment for Tools and Plant will be Rupees 1,050, of which Rupees 40 is chargeable to the General Fund.

49. The Grant is thus—

	RS.
Road Fund	1,48,880
General	4,040
Total...	1,52,920

50. GRANT II.—In Grant II. Rupees 750 is inserted for the purchase of books to be sold in elementary schools.

51. The Grant is thus Rupees 8,970 payable from the General Fund.

52. GRANT III.—Grant III is—

	RS.
Endowment Fund	3,510
General Fund	15,570
Total...	19,080

The Local Board estimate the expenditure from the Endowment Fund at Rupees 3,740, but this is because they include the Rupees 230 which, as has been before pointed out, being the receipts of unendowed institutions does not form part of the Endowment Fund.

53. GRANT IV.—The share of the cost of the Collector's office establishment proportioned to the assets of the Circle is Rupees 220.

54. Grant IV. is—

	RS.
Road Fund	1,020
General Fund	290
Total...	1,310

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

Receipts.			Expenditure.				
		RS.				RS.	RS.
Road Fund...		1,11,010	Grant I. ...	Road Fund... ...		1,48,880	
Endowment Fund ...		6,200		General Fund ...		4,040	
General Fund		75,450					1,52,920
			Grant II. ...	General Fund ...		...	8,970
			Grant III. ...	Endowment Fund.		3,510	
Road Fund.				General Fund ...		15,570	
	RS.						19,080
Receipts ...	1,11,010		Grant IV. ...	Road Fund... ...		1,020	
Appropriation ...	39,000			General Fund ...		290	
							1,310
Total...	1,50,010		General Reserve			...	1,82,280
							670
			Balances.				
					RS.		
			Road Fund		110		
			Endowment Fund		2,690		
			General Fund		6,910		
						...	9,710
Total...		1,92,660		Total...		...	1,92,660

(A true Extract.)

(Signed) H. E. STOKES,
for *Secretary.*

No. 56. ORDER THEREON, 7th March 1873, No. 318.

With their Proceedings above recorded the Board of Revenue submit, for the orders of Government, the Local Fund Budgets of the Tanjore and Negapatam Circles for 1873-74.

2. *Tanjore.*—A comparative abstract of the estimated receipts and expenditure for 1872-73 and 1873-74 is given below:—

RECEIPTS.

	1872-73.	1873-74.
Balances	67,760	41,490
Allotments—		
Provincial	12,370	12,370
Special	14,050	13,050
Cess on land	1,21,000	1,21,000
Contributions		650
Endowments		1,42,530
Miscellaneous	100	1,100
Total ...	2,15,280	3,32,190

EXPENDITURE.

	1872-73.	1873-74.
Public Works—		
New Works	59,715	35,090
Repairs	66,965	66,030
Public Works Establishment	27,070	28,450
Other items	14,740	14,530
Education	6,930	15,920
Vaccination	1,490	2,070
Sanitation	4,150	4,150
Choultries, &c.		1,30,670
Contribution for Dispensaries	4,700	3,080
Grant IV.—		
Establishments, &c. ...	1,290	1,670
	1,87,050	3,01,660
Balances	28,230	30,530
Total ...	2,15,280	3,32,190

3. The covering letter accompanying the Budget Statements does not contain sufficiently full explanation. The President will see that this is properly attended to in future. The estimates for 1872-73 are stated to have been modified so as to include the provision for incomplete works, and the opening balances (excluding endowments) for 1873-74 appear to have been calculated in accordance with this modification. The calculation is, however, vitiated by the fact that no allowance has been made for the increased charge for Public Works which results from increased expenditure. The present estimates for the current year show an increase of Rupees 33,870 for Public Works over the Budget Estimate. If this amount was to be spent by the Department of Public Works Establishment, the estimate on account of that establishment should have been increased by Rupees 8,529.

4. In the Budget for 1873-74 the cost of Public Works Supervision and the Provincial Allotments have been entered in accordance with the instructions given, and may stand for the present. The receipts on account of endowments, contributions for inspection, and sale proceeds of books form new items, and account for the gross receipts being raised from Rupees 2,15,280 to Rupees 3,32,190. The Board have rightly struck out the Union Budget in the absence of the scheme for the establishment of schools. The allotment for New Works is Rupees 35,090, being Rupees 6,050 in excess of that allotted in the current year's budget, but Rupees

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24,625 less than the amount which it is now believed will be spent. No explanation is afforded for giving so small an allotment to No. 1 which (as a railway-feeder) the Government would be glad to see completed at an early date. The details of allotments for Repairs call for no remark. The increase under Education is chiefly owing to the Chuttrum schools being brought under Local Funds and to enhanced provision for results' grants. The allotments under Grant III. seem satisfactory, and it is hoped that the experiment of entertaining vaccinators in connexion with chuttrums will prove successful.

5. *Negapatam.*—The following is an abstract of the receipts and expenditure:—

RECEIPTS.

	1872-73.	1873-74.
Balances	44,764	34,730
Allotments—		
Provincial	13,160	13,160
Special	17,200	15,100
Cess on land	1,23,000	1,23,000
Contributions	1,000	450
Endowments, &c. ...	1,630	4,870
Miscellaneous	350	1,350
Total ...	2,01,104	1,92,660

EXPENDITURE.

	1872-73.	1873-74.
Public Works—		
New Works	63,074	57,100
Repairs	44,593	47,400
Establishments	22,610	30,930
Other items	18,380	17,490
Education	6,970	8,970
Dispensaries	4,727	5,320
Vaccination	1,260	1,440
Sanitation	4,200	8,200
Choultries		2,090
Miscellaneous	1,580	2,030
Grant IV.—		
Establishments	1,290	1,310
	1,68,684	1,82,280
Balances	32,420	10,380
Total ...	2,01,104	1,92,660

6. The Budget Statements have been submitted without any covering letter, in consequence of which the Board of Revenue have been compelled to call for information on various points. It is requested that this may not occur again. Here, as in Tanjore, the estimates for 1872-73 have been modified, and the closing balances (excluding endowments) adopted as the opening balances for 1873-74. For the reason already stated the balance is probably about Rupees 8,460 too high if the other figures of the estimate be correct. The exact amount cannot be stated without information as to whether any portion of the increased expenditure on Public Works was carried out by "other Agency" than the Public Works Department.

7. The Board of Revenue have called for information regarding the increase expected from land-cess. The other items of receipts call for no remark.

8. The reduction made by the Board of Revenue in the allotments for New Works must stand, as the opening balance has almost certainly been estimated too highly as above shown. The Government agree with the Sanitary Commissioner in considering that detailed information should have been given regarding the proposed expenditure of the allotment of Rupees 8,200 for sanitary establishments. There is, however, no objection to the provision.

9. The unallotted balances (including General Reserve) both at Tanjore and Negapatam are sufficiently large to admit of the necessary adjustments being made on account of any over-estimate of the opening balances.

(True Extract.)

Chief Secretary.

To the Board of Revenue, with enclosures returned.
" Revenue Department.
" Accountant-General.
" Public Works Department.
" Inspector-General, Indian Medical Department.
" Director of Public Instruction.
" Sanitary Commissioner.
" President of the Local Fund Boards, Tanjore District.
" " of the Municipal Commissions, Tanjore District.

Exd. J. Wright.