M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 19
(2) Date of repair 19/2/66
(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev. DEPARTMENT

G.O. No. 68		Press
B.P. No.		Mis.
Dated	10 June	1873.

Not to be folded or roughly handled

68/1

Proceedings of the Madras Government, Financial Department,
31st May 1873.

No. 292. Read the following Proceedings of the Board of Revenue, dated 29th January 1873, No. 115 :—

From the President of the Local Fund Boards, Salem District, to the Secretary to the Board of Revenue, dated 30th October and 12th November 1872, Nos. 632 and 671.

ABSTRACT.—Submitting the Local Fund Budget Estimates of the Salem and Oossoor Circles for 1873-74.

From the same Officer, dated 21st December 1872, No. 837.

ABSTRACT.—Requesting certain additions to be made to the list of Grant-in-aid Schools.

From the Sanitary Commissioner, to the Secretary to the Board of Revenue, dated 19th November 1872, No. 1,644.

ABSTRACT.—Reporting that the Salem Local Fund Board have provided Rupees 5,000 for sanitary purposes.

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

SALEM.

2. RECEIPTS.—The estimate of receipts from Land Cess is Rupees 20,000 less than in the current year. The President will report whether he has taken into account the cess in permanently settled estates, as this seems to have been omitted in his estimate for the Oossoor Circle.

3. House-tax is estimated to yield Rupees 17,950, and it appears that the formation of 69 new Unions, in addition to the two already existing at Womalur and Haroor, is contemplated. As the scheme has not yet been submitted, and the Board doubt whether so many Unions ought to be formed at all events for some considerable time, this item has been expunged except as regards the estimated receipts of the existing Unions, viz., Rupees 700.

4. Similarly the estimate of fees has been reduced from Rupees 3,550 to Rupees 100.

5. Under "7, Miscellaneous" Rupees 50 has been entered on account of sale proceeds of books provided for Elementary Schools under Board's Proceedings, dated 5th October 1872, No. 1,970.

6. The receipts are thus—

	RS.
Road Fund	1,25,730
Union Fund	1,120
Endowment Fund	1,750
General Fund...	48,650
Total...	1,77,250

7. EXPENDITURE, GRANT I., STATEMENT II., ROAD FUND.—The Local Board propose to appropriate Rupees 12,000 from the General Fund for the Road Fund, and, as the President remarks, "no reserve is provided under the General Fund, the balance being only Rupees 2,400." His attention is called to Rule XIX., which is *binding* on the Local Board. The appropriation has been reduced to Rupees 6,000, which will be sufficient if the Revenue Board's views with regard to the expenditure are adopted.

8. With this alteration the receipts of the Road Fund become Rupees 1,31,730.

22. Although the Local Fund Board have budgeted for unnecessarily costly establishment charges, and there is a balance of Rupees 6,030, which will be wanted for repairs, it is clear that they are justified in regarding their means as very circumscribed. In a Circle like Salem more money ought to be available for new works. The only source from which it can be obtained, unless Government are prepared to increase their grant, is tolls, which, according to the President, the Local Fund Board are willing to impose if the objections of Government are removed. The proper sites for toll bars were discussed in the Board's Proceedings submitting the current year's Budget.

23. PART II., REPAIRS.—The allotments for items 1, 3, 4, 5, and 7 should be transferred from Other Agency to the Public Works Department.

24. Owing to their straitened circumstances the Local Board have reduced almost all the allotments. Special repairs are proposed for portions of the following important roads :—

From Vaniembadi to Comarapalliem 81 miles.
From Salem to Cuddalore 44 miles.
From Salem to Trichinopoly 42 miles.

The rest of the allotments provide for the merest maintenance.

25. The special attention of Government must be called to the case of the following seven roads :—

From Tripatore to Alangayem and on to Reddyar.
From Hanumathurtham to Kattaputty.
From Valapadi to Sambal *via* Beyloor.
From Sendamangalam to the Kollimalay Hills.
From Trinatore to Singarapett.
From Vaniembadi to Alangayem.
From Alangayem to Kulluparai.

They are said to be forest roads, and considering the revenue derived by Government from forests the Local Board think that Government should share the cost of maintaining them. Rs. 7,060 are allotted for this purpose in the Budget, but the Budget Sub-Committee suggest that if Government refuse to make a special grant of the same amount "there is no reason why we should not cease to repair these roads altogether, and apply this sum to other and more important roads, or to other objects of public utility." The Circle Board thereupon resolve that Government be requested to sanction an allotment. Under the Act, Government have power to direct the Local Fund Board to maintain these roads, and until the subject has been more fully discussed this seems to be the only course that can be pursued.

26. In this list (Part II.) must be entered the Rupees 500, (inclusive of tools and plant,) which it appears is to be spent in making a building at Ahtur suitable for a Dispensary—*Vide* remarks on Grant III.

27. With the alterations already made Grant I. becomes—

	Rs.
Road Fund	1,23,950
General Fund	8,620
Total...	1,32,570

28. GRANT II.—The charges for the 69 Unions, which have not yet been established, being struck out Rupees 940 is left for Womalur and Haroor.

29. A "per contra" entry of Rupees 50 must be made for the purchase of books to be sold in Elementary Schools.

40. Grant IV. is thus—

	Rs.
Road Fund...	1,750
General Fund	600
Total...	2,350

41. The General Fund Reserve must be Rupees 4,070.

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

Receipts.			Expenditure.			
	Rs.				Rs.	Rs.
Road Fund	1,25,730		Grant I.	Road Fund... ...	1,23,950	
Union Fund...	1,120			General Fund ...	8,620	
Endowment Fund ...	1,750					1,32,570
General Fund	48,650		Grant II. ...	Union Fund ...	940	
				General Fund ...	9,110	
Road Fund.						10,050
	Rs.		Grant III....	Endowment Fund.	1,750	
Receipts ...	1,25,730			General Fund ...	16,550	
Appropriation.	6,000					18,300
	1,31,730		Grant IV. ...	Road Fund... ...	1,750	
				General Fund ...	600	
						2,350
			General Reserve		...	4,070
			Balances.			
					Rs.	
			Road Fund...		6,030	
			Union Fund		180	
			General Fund		3,700	
					...	9,910
Total...	1,77,250			Total...	...	1,77,250

OOSSOOR.

43. Receipts.—The balances of the Road Fund and General Fund are those given in the Budget of the current year, and the Local Board are unable to make a more correct estimate. The Revenue Board are surprised at this, as the difficulty has been overcome in other and larger Circles.

44. The Surplus Pound Fund is estimated at Rupees 750,-the sum entered in the current year's Budget, but it was fixed by the Collector, who, as it appears from the papers accompanying the Budget of the other Circle, was aware that half the fund is to be devoted to other purposes.

45. House-tax is fixed at Rupees 3,600, and it is proposed to form 12 Unions. The entry has been struck out. If Unions are formed hereafter they can be dealt with in a Supplemental Budget.

46. Similarly the Rupees 250 shown as fees in schools is struck out.

47. Under "Miscellaneous" Rupees 50 is entered as the sale proceeds of books sold under Board's Proceedings, dated 5th October 1872, No. 1,970.

but the proper course will be to place the new Vaccinators under the same supervision as the rest, or in other words to include them in the Government establishment. The two allotments of Rupees 180 for payments to Government, and Rupees 360 for new Vaccinators, should therefore be lumped together as Rupees 850.

65. Out of the Rupees 6,000 allotted for general Sanitary purposes Rupees 1,330 should be paid out of the Surplus Pagoda Fund as in the other Circles. The Local Fund Board propose to treat this money as a source from which the proposed Union Fund may be aided, but the Revenue Board doubt the propriety of this application of the money.

66. Grant III. is thus—

	Rs.
Endowment Fund	1,330
General Fund	4,800
Total...	6,130

67. Grant IV.—In accordance with the remarks made in another part of these Proceedings the allotment for the Collector's establishment is reduced to Rupees 170.

68. Grant IV. is thus—

	Rs.
Road Fund	840
General Fund	210
Total...	1,050

69. No General Reserve has been provided by the Local Fund Board. Under Rule XIX. at least Rs. Rupees 1,000.

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

Receipts.			Expenditure.			
		Rs.			Rs.	Rs.
Road Fund		42,970	Grant I.	{Road Fund... ...	54,840	
Endowment Fund ...		1,330		{General Fund ...	3,030	
General Fund		27,360				57,870
			Grant II...	General Fund ...	...	3,300
Road Fund.						
	Rs.		Grant III. ...	{Endowment Fund.	1,330	
Receipts ...	42,970			{General Fund ...	4,800	
Appropriation...	14,000					6,130
	56,970		Grant IV. ...	{Road Fund... ...	840	
				{General Fund ...	210	
						1,050
			General Reserve		...	1,090
			Balances.			
				Rs.		
			Road Fund	1,290		
			General Fund...	930		
					...	2,220
Total...		71,660		Total...	...	71,660

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 293. Ootacamund, 31st May 1873, No. 762.

With their Proceedings above recorded, the Board of Revenue submit the Local-Fund Budgets of the Salem and Omalur Circles for the year 1873-74.

2. Salem.—The abstract of the budget as compared with that for the current year is as follows:—

Receipts.

	1872-73.	1873-74.
	Rs.	Rs.
Balances	30,600	23,970
Allotments.		
Provincial—		
Roads	17,230	17,230
Schools	270	270
Special	15,900	9,800
Rates and Taxes—		
Cess on land	1,40,000	1,20,000
House-tax	820	700
Miscellaneous	2,780	5,280
Total	2,07,600	1,77,250

Expenditure.

	1872-73.	1873-74.
	Rs.	Rs.
Public Works—		
New Works	6,200	8,420
Repairs	1,24,500	96,000
Establishment	19,250	15,100
Road-Fund Reserve	14,780	11,020
Other items	1,730	2,030
	1,66,460	1,32,570
Education—		
Inspection	3,090	3,060
Local-Fund Schools	1,030	940
Grants-in-aid	6,000	6,000
Miscellaneous	...	50
Sanitation, &c.—		
Hospitals, &c.	5,650	7,560
Vaccination	2,000	2,400
Sanitary establishment, cleansing tanks and wells	5,000	5,000
Choultries	900	470
Travellers' Bungalows	...	870
Contribution to Salem Dispensary	2,000	2,000
Controlling Establishments, &c.	2,180	2,350
	1,94,310	1,63,270
Balances and General Reserve	13,290	13,980
Total	2,07,600	1,77,250

3. The only important variation in the items of receipts is a diminution of Rupees 20,000 in the estimate of land-cess regarding which the Board of Revenue have called for explanation. In their allotments for expenditure the Local Board have introduced several most sweeping changes, but the Board of Revenue have pointed out that a budget is not the place for the introduction of such proposals, and have recast the statements in accordance with the orders of Government on the subject.

4. Amongst other things the Circle Board have proposed the entertainment of a Local-Fund Engineer and establishment; and, although intimating that they

cannot at present support the proposal, the Board of Revenue are of opinion that it would be well if Government were to issue distinct instructions on the general question which was submitted in Board's Proceedings, dated 1st September 1871. His Excellency the Governor in Council desires, therefore, to let it be generally known that the Government have no intention of permitting any deviation from the system adopted after most mature consideration previous to the reorganization of the Department of Public Works until that system has been fairly tried. Taking into consideration the enhanced rates of pay for long service, and the provision of a Pension Fund which would be requisite to attract a generally competent body of Engineers to the Local-Fund Services, there seems room to doubt whether a separate establishment would be a very economical measure even so far as Local Funds are concerned, but however that may be, there can be no doubt whatever that two separate establishments working side by side, the one on imperial and the other on local works, would be very much more costly in the aggregate, and as both have eventually to be paid from the same source, *i.e.*, the tax-payers of the Presidency, the Government are bound to take care that this fact is not overlooked.

5. The Government recognise the justice of the application made by the Circle Board for assistance towards the cost of the up-keep of the forest roads, and resolve to give an extra grant from Provincial Funds of Rupees 3,530, the moiety of the allotment for their repair. It will be considered in the Revenue Department whether Provincial funds shall not be recouped from the Forest grant under "Imperial." A further grant of Rupees 4,240 will also be given so as to raise the total Provincial grant for roads and establishment to Rupees 25,000. This will raise the Road-Fund Reserve to Rupees 11,800, and leave an unallotted Road-Fund balance of Rupees 12,990, which may be used to supplement the reduced allotments for repairs which the Circle Board found themselves compelled to adopt for the ensuing year. The House-tax disappears from the budget under recent orders, and the schools which have been allowed by the Board of Revenue to remain in the Budget Statements must be supported from the unallotted General Fund balance. The Government fully approve the remarks made by the Board of Revenue with regard to the Circle-Board's resolution summarily to dispense with results' grants. The ephemeral and fleeting nature of many of the Result Grants Schools cannot be denied, but many of those in a position to form a competent opinion believe that the system has worked well on the whole. Without some evidence of its failure in Salem the Government are not prepared to acquiesce in its wholesale abolition.

6. The Government are not disposed at present to make any change in their former orders regarding the establishment of tolls in the Salem District.

7. The mode in which the Board of Revenue have dealt with the proposals for increased establishment is approved.

8. The abstract of the budget, as modified by Government, is as follows:—

Receipts.	Rs.	Expenditure.	Rs.
Road Fund	1,33,500	Grant I.—	
Endowment Fund	1,750	Road Fund	1,24,730
General Fund	49,070	General Fund	8,620
		Grant II.—	
Road Fund.		General Fund	10,050
Receipts	1,33,500	Grant III.—	
Appropriation	6,000	Endowment Fund	1,750
	1,39,500	General Fund	16,550
		Grant IV.—	
		Road Fund	1,780
		General Fund	570
		Balances—	
		Road Fund 12,990	
		General Fund 7,280	
			20,270
Total	1,84,320	Total	1,84,320

9. Ootacamund.—An abstract of the budget is appended compared with that for the current year:—

Receipts.	1872-73. Rs.	1873-74. Rs.	Expenditure.	1872-73 Rs.	1873-74. Rs.
Balances	2,010	3,330	Public Works—		
Allotments—			New Works	8,000	3,500
Provincial	8,780	8,780	Repairs	42,450	40,200
Special	13,450	10,170	Establishment	10,070	8,000
Rates and Taxes—			Road-Fund Reserve	6,790	5,680
Cess on land	55,000	46,000	Other items	550	490
Miscellaneous	850	3,380		67,860	57,870
			Education—		
			Inspection	2,030	2,250
			Grants-in-aid	2,000	1,000
			Other items	...	50
			Sanitation, &c.—		
			Vaccination	1,000	850
			Sanitary Establishment, cleansing tanks and wells	3,000	5,000
			Choultries	...	280
			Controlling Establishments, &c.	870	1,050
				76,760	68,350
			Balance	3,330	3,310
Total	80,090	71,660	Total	80,090	71,660

10. The remarks made regarding the proposed Local-Fund Establishment in the Salem Circle apply to this circle also. In consideration of the small amount at disposal of the Local-Fund Board, and of the heavy charge falling on them for repairs, the grant from Provincial Funds will be raised to Rupees 11,010, making an increase altogether of Rupees 10,000 in the Provincial assignment to the Local-Fund Circles of the Salem District. The Government trust that this increased grant may enable the Board to make larger provision for educational purposes. The other entries call for no particular remark, and with the above addition to the income the budget is passed as submitted by the Board of Revenue.

11. The modified abstract is as follows:—

Receipts.	Rs.	Expenditure.	Rs.
Road Fund	45,200	Grant I.—	
Endowment Fund	1,330	Road Fund	55,060
General Fund	27,360	General Fund	3,030
		Grant II.—	
Receipts.		General Fund	3,300
Road Fund	45,200	Grant III.—	
Appropriation	14,000	Endowment Fund	1,330
	59,200	General Fund	4,800
		Grant IV.—	
		Road Fund	840
		General Fund	210
		Road Fund	3,300
		General Fund	2,020
Total	73,890	Total	73,890

(True Extract.)

Acting Under Secretary,
for *Chief Secretary.*

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

Rxd. J. Wright.

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Govt. of [1873] Madr

FINANCIAL.

To

The BOARD of REVENUE.
&c., &c.,

Dated May. 31st.
Read June 9th

G. O., 31st May 1873, No. 762.

Revenue

MAY.
Nos. 292-293.

Reviewing the Budget Estimates of the Central Provinces Local Fund Circles for 1873-74.

No. 68.

Read

RECORDED.

10 June 73