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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Not to be folded or roughly handled.

*Proceedings of the Madras Government, Financial Department,
9th April 1873.*

No. 52. Read the following Proceedings of the Board of Revenue, dated 4th March 1873, No. 311 :—

From the President of the Local Fund Boards, Tinnevelly District, dated 8th October 1872, No. 477.

ABSTRACT.—Submitting Local Fund Budgets of Tinnevelly and Shermadevy Circles, for 1873-74.

From the Sanitary Commissioner, dated 29th October 1872, No. 1,578.

ABSTRACT.—Reporting that Local Fund Board of Tinnevelly Circle, have provided Rupees 4,750 in their estimates for Sanitary expenditure.

From the same Officer, dated 18th November 1872, No. 1,646.

ABSTRACT.—Reporting that Local Fund Board of Shermadevy Circle, have provided Rupees 5,300 in their estimates for Sanitary expenditure.

From the Director of Public Instruction, dated 7th January 1873, No. 16.

ABSTRACT.—Reviewing Budget Estimate of Shermadevy Circle for 1873-74.

From the Secretary to the Inspector-General, Indian Medical Department, dated 1st November 1872, No. 7,110.

ABSTRACT.—Reporting that the contributions of Local Fund Board of Tinnevelly Circle, in their estimate for 1873-74, on behalf of certain dispensaries are sufficient.

The Budgets of the Tinnevelly and Shermadevy Local Fund Circles for 1873-74 will be submitted for the orders of Government.

TINNEVELLY.

2. RECEIPTS.—As Public Bungalow Fees do not belong to a Special Fund they must be transferred from 2 b to 7.

3. House Tax is estimated to yield Rupees 5,000 but the whole Rupees 5,000 is shown as an unexpended balance. In the present state of uncertainty, it is better to omit the House Tax from the Budget altogether.

4. Under 6 (a) Rupees 1,000 is entered as receipts from the sale of books in Elementary Schools with reference to Board's Proceedings, 30th October 1872, No. 1,970.

5. The Receipts will be—

	RS.
Road Fund	1,24,380
Endowment Fund	6,310
General Fund	58,210
Total...	1,88,900

6. EXPENDITURE GRANT I., STATEMENT II., ROAD FUND.—Two-thirds of the Land Cess, viz., Rupees 1,25,000 is Rupees 83,330 not Rupees 82,330.

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7. An additional appropriation from the General Fund is necessary but it may be reduced without altering Statement II-A, from Rupees 27,820 to Rupees 25,120 and this reduction is necessary to enable the General Fund to meet other charges.

8. The Road Fund Receipts will thus be Rupees 1,49,500.

9. The cost of the Petty Establishment is estimated at Rupees 6,960. Of this Rupees 1,720 is said to be for Surveyors. It is presumed that these men are to be entertained to prepare the *Surveys of roads which have been called for* but explanation must be given. In any case, the charge must not be lumped with the sanctioned Budget grant for the permanent Petty Establishment. In proportion to the expenditure in the two circles there will be Rupees 5,220.

10. The charge for Public Works supervision at 26.0842 per cent. on expenditure will be Rupees 24,280.

11. The Road Fund share of the cost of general management will be Rupees 1,280.

12. The entry of Rupees 150 as a contribution from the Road Fund "to Tuticorin Municipality for portion of road free of toll" is a new one and must be explained fully in order that the sanction of Government may be obtained under Section 27 of the Act.

13. The reserve will be Rupees 14,680.

14. The Road Fund expenditure will thus be Rs. 148,480 leaving a balance of Rs. 1,020.

15. STATEMENT II.-A, PART I.—The descriptions of roads should be complete so as to render it unnecessary to refer to other papers before it can be gathered what road is meant. Thus "I.-A. four Gengaikondan branch" should be "I.-A. Gengaikondan branch of the road for Palamcottah to Madura *via* Sattur."

16. Estimates should be submitted as soon as possible in the case of items 1 and 4. The estimate for item 1 is now before the Board and will shortly be laid before Government.

17. It is proposed to build a choultry at the Maniachy Railway Station at a cost of Rupees 5,000 and one at Strivilliputtur a large town in the north of the district at a cost of Rupees 4,800. Estimates are submitted for sanction. The plan of both choultrys is the same, but it should be reported whether it provides for the accommodation of all classes. If so Government will grant the usual endowment when the buildings are completed. Rupees 3,000 of the cost is to be met from the Endowment Fund; the remainder not being available from that source will be paid from the General Fund. It is observed that the practice of submitting estimates with the budget is most inconvenient. They will be retained in this office until the information now called for has been received.

18. PART II., REPAIRS.—All the roads provided for in the current year's budget seem to be provided for in this though under different designations. The remark already made about giving the full description of roads applies to this list as well as to Part I. Item 5 in the Appendix, viz., "VII. C. Tachanallur Branch" is not to be found under that name in the letter recorded in Board's Proceeding, 22nd November 1872, No. 2,247.

19. Statement II-B. should be forwarded as soon as possible for incorporation in the printed Budget.

20. ~~For~~ Grant I. the charge for Public Works Supervision will be Rupees 25,590 and that for Tools and Plant Rupees 1,070.

21. Remembering that only Rupees 3,000 of the sum spent on Chuttrums can be paid from the Endowment fund the Grant will be—

	RS.
Road Fund	1,47,200
Endowment Fund	3,000
General Fund	5,730
Total...	<u>1,55,930</u>

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22. GRANT II.—An entry of Rupees 1,100 is made under Grant II. for the purchase of books to be sold in Elementary Schools.

23. STATEMENT III.-A.—The schools for which this list is designed are Local Fund Schools, i.e., schools established by the Local Fund Board and under their exclusive control. It should have been left blank.

24. STATEMENT III.-B.—The estimate for the Deputy Inspector and Inspecting Schoolmasters should not be shown in a "List of Salary Grants." According to this entry only two-thirds of the pay of the Inspecting Schoolmasters is estimated for. The whole charge must be provided but the estimate seems sufficient.

25. Grant II. is Rupees 14,490 payable from the General Fund.

26. GRANT III.—Grant III. is—

	RS.
Endowment Fund	3,230
General Fund	9,420
Total...	12,650

27. GRANT IV.—The 1st and 2nd items in Grant IV. have been raised, but in the absence of any explanation the Board reduce them to the amounts shown in the current year's budget, altering the second to Rupees 380 with reference to the proportion between the assets of the two Circles.

28. The grant is—

	RS.
Road Fund	1,280
General Fund	000
Total...	<u>1,610</u>

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

Receipts.		Expenditure.			
	RS.		RS.	RS.	
Road Fund	1,24,380	Grant I. ... {	Road Fund ... 1,47,200		
Endowment Fund	6,310	Endowment Fund.	3,000		
General Fund	58,210	General Fund ...	5,730		1,55,930
<i>Road Fund.</i>					14,490
Receipts	1,24,380	Grant II. ...	General Fund ...		
Appropriation. 25,120		Grant III. ... {	Endowment Fund. 3,230		
		General Fund ...	9,420		12,650
	1,49,500	Grant IV. ... {	Road Fund ... 1,280		
		General Fund ...	330		1,610
					1,84,680
		General Reserve			3,110
		<i>Balances.</i>			
			RS.		
		Road Fund	1,020		
		Endowment Fund... ..	80		
		General Fund	10		1,110
Total...	1,88,900	Total...			1,88,900

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SHERMADEVY.

30. RECEIPTS.—The current year's Provincial Grant for Roads is Rupees 12,300 and for General purposes Rupees 6,000. These must be repeated in the budget for 1873-74.

31. Under 6, Rupees 500 will be entered as the estimated receipts by the sale of books in Elementary Schools.

32. The receipts from choultries are given as Rupees 17,735. Rupees 120 of this appertains to Public Bungalows and must be entered separately under 7. The Endowment Fund Receipts from Chuttrums will then be in round numbers Rupees 17,620.

33. The Vice-President raises the question whether the Endowment Fund may be used in maintaining Public Bungalows as the Chuttrums of a certain class of people. The Revenue Board are decidedly of opinion that it cannot. The Endowment Fund must be applied to the purposes intended by the endowers, and the convenience of Europeans was not one of them.

34. The receipts will thus be—

Road Fund	RS.
Endowment Fund	56,850
General Fund... ..	27,620
	28,370
Total ..	1,12,840

35. EXPENDITURE, GRANT I., STATEMENT II., ROAD FUND.—The Local Board have overlooked the fact that Rupees 6,000 of the Government grant is for General purposes and they propose an appropriation from the General Fund to the Road Fund of Rupees 4,000. The state of the finances does not permit of raising this appropriation higher than Rupees 8,130.

36. The Road Fund assets will thus be Rupees 64,980.

37. The allotment for New Works must be reduced by Rupees 2,230 or from Rupees 21,900 to Rupees 19,670, to secure equilibrium.

38. The cost of Petty Establishment is estimated at Rupees 2,500 but in the absence of any explanation this must be raised to the share corresponding to the current year's amount, viz., Rupees 2,640.

39. The cost of Public Works supervision at 26.0842 per cent. on expenditure will be Rupees 10,850.

40. The Road Fund share of the cost of General management will be Rupees 650.

41. The allotment for Tools and Plants must be Rupees 440.

42. The Reserve will be Rupees 6,200.

43. The Road Fund expenditure will thus be Rupees 64,980 leaving no balance.

44. STATEMENT II.-A., PART I., NEW WORKS.—The remarks made in reviewing the budget of the other circle, as to the necessity for entering a full description of branch roads in the list, applies also to this.

45. The 6th item is reduced from Rupees 6,000 to 5,280 with reference to the reduction found necessary in the total allotment.

46. Rupees 1,200 is entered as interest on Rupees 20,000 proposed to be borrowed. Even if the loan had been sanctioned, this entry should not appear here, for the list is a list showing works and their cost, and the cost of Department Public Works supervision is calculated on it. As the loan has not been sanctioned the item must not appear in the budget.

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47. In the appendix Rupees 200 is entered for the pay of a Surveyor and Rupees 112 for 4 Lascars. This establishment has not been sanctioned and no explanation of its necessity is furnished so the items must be struck out. Even if they had been sanctioned they should not appear in this list.

48. The estimates for Items 2 and 6 will be dealt with separately. It is inconvenient to receive such documents with the budget.

49. PART II.—The full description of the branch roads should have been given in Part II. also. A memorandum should be furnished showing how far the present list corresponds with that in the current year's budget.

50. The Rupees 700 spent in repairing Public Bungalows will be chargeable to the General Fund and not to the Endowment Fund.

51. Rupees 8,000 being spent from the Endowment Fund by the Department Public Works the total charge for Department Public Works Supervision in Grant I. will be Rupees 12,940.

52. The allotment for Tools and Plant will be Rupees 550.

53. Grant I. is thus—

	RS.
Road Fund	64,330
Endowment Fund	11,800
General Fund... ..	1,460
Total...	77,590

54. GRANT II.—The allotment for inspection provided for only 3-6-0. The Director of Public Instruction advises. Inspecting Schoolmasters. It is raised to Rupees 1,940 as the Director of Public Instruction advises.

55. Rupees 600 will be entered for the purchase of books to be sold in Elementary Schools.

56. STATEMENT III.-A.—There is only one school established by and under the exclusive control of the Local Fund Board, viz., that at Terukurangudi, and this is the only school which should have been entered in Statement III. A.

57. The allotment for inspection should not appear in this Statement which is a detail of charges in Local Fund Schools.

58. STATEMENT III.-B.—The inspection allotments should not be shown in Statement III.-B. which is a "list of Salary Grants."

59. Grant II is—

	RS.
Endowment Fund	370
General Fund	9,760
Total...	10,130

60. GRANT III., STATEMENT IV.—In Statement IV. a column must be inserted as directed in G. O., 4th January 1873, No. 7, showing the amount debitable to the Endowment Fund for Department Public Works Supervision and Tools and Plant, viz., Rupees 2,190.

61. STATEMENT IV.-A.—The Board have recommended Government to sanction the appointment of an Endowment Fund clerk in the Nanguneri Taluq—*Vide* Board's Proceedings, dated 16th January, 1873, Miscellaneous No. 256. An allotment for his salary, viz., Rupees 120 may be conveniently entered in this statement.

* G. O. F. D., dated 29th January 1873, No. 142.

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62. This will make the total chuttrum expenditure Rupees 12,020.

63. The Bungalow expenditure, viz., Rupees 210 must be entered separately from Chuttrum Expenditure in Grant III. under "Miscellaneous."

64. STATEMENT IV.-B.—The allotment of Rupees-50 for printing Tamil copies of the budget should not be entered in this statement. It may be placed under the term "Contingencies" in Grant IV.

65. Grant III. is thus—

	RS.
Endowment Fund	13,770
General Fund	7,520
Total...	<u>21,290</u>

66. GRANT IV.—The sum sanctioned for the establishment in the Collector's Office is Rupees 220.

67. Rupees 50 is entered for Contingencies with reference to the remarks made above in reviewing Statement IV.-B.

68. Grant IV. is—

	RS.
Road Fund... ..	650
General Fund	480
Total...	<u>1,130</u>

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

Receipts.		Expenditure.	
	RS.		RS.
Road Fund... ..	56,850	Grant I ... { Road Fund... ..	64,330
Endowment Fund ...	27,620	{ Endowment Fund.	11,800
General Fund	28,370	{ General Fund ...	1,460
			77,590
<i>Road Fund.</i>		Grant II ... { Endowment Fund.	370
RS.		{ General Fund ...	9,760
Receipts... ..	56,850		10,130
Appropriation..	8,130	Grant III ... { Endowment Fund.	13,770
		{ General Fund ...	7,520
	64,980		21,290
		Grant IV ... { Road Fund... ..	650
		{ General Fund ...	480
			1,130
			1,10,140
		General Reserve	1,020
		<i>Balances.</i>	
			RS.
		Road Fund	...
		Endowment Fund ...	1,680
			1,680
Total...	1,12,840	Total...	1,12,840

(A true Extract.)

(Signed) J. GROSE,
Secretary.

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No. 53. ORDER THEREON, 9th April 1873, No. 481.

The following is an abstract of the Tinnevelly Circle Local Fund Budget for 1873-74, as submitted by the Board of Revenue, compared with that for 1872-73:—

RECEIPTS.			EXPENDITURE.		
	1872-73.	1873-74.		1872-73.	1873-74.
	RS.	RS.		RS.	RS.
Balances	9,870	7,170	Public Works—		
Allotment—			New Works	47,870	47,290
Provincial	30,150	30,150	Repairs	63,500	59,910
Special	21,000	21,500	Road Fund Reserve ...	14,750	14,680
Cess on land	1,23,190	1,25,000	Establishment	26,840	32,530
Endowments, &c. ...	3,480	4,480	Other items	1,270	1,520
Miscellaneous	...	600		<u>1,54,230</u>	<u>1,55,930</u>
			Education—		
			Inspection	2,140	2,140
			Grants-in-aid	11,250	11,250
			Purchase of books ...	...	1,100
			Sanitation, &c.—		
			Vaccination	1,960	1,960
			Sanitary establishment, clearing tank		
			Choultries	3,230	3,230
			Public bungalows ...	...	720
			Other items	1,990	,990
			Controlling Establish- ments	1,620	1,610
				<u>1,82,520</u>	<u>1,84,680</u>
			Balances	5,170	4,220
Total	<u>1,87,690</u>	<u>1,88,900</u>	Total	<u>1,87,690</u>	<u>1,88,900</u>

The variations in the items of receipts are so slight as to call for no remark. The estimated receipt from "Sale of books" would appear more correctly under "7, Miscellaneous," than under "6, Receipts from contributions and donations."

2. The decrease in the allotment for repairs is explained to be owing to the mileage allowance for crossroads having very generally been reduced to Rupees 50. The charge for Public Works Establishment is in accordance with G. O., dated 5th September 1872, No. 1183. The proposed contribution of Rupees 150 to the Tuticorin Municipality for the up-keep of the untolled road for through traffic is sanctioned. The only increase proposed in the expenditure on education is a sum of Rupees 1,100 for the purchase of school-books. The decrease in the expenditure on sanitary establishments and cleansing of tanks and wells appears to have been necessitated by want of funds. The amount of salary-grants shown in Statement III-B should tally with that shown in Statement I.-B.

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3. *Shermadevy*.—The Board of Revenue submit the Shermadevy Circle Budget for 1873-74 along with that of Tinnevely. A statement is given below comparing it with the Budget for 1872-73:—

^c Detailed explanation should have been given of the mode in which the estimated opening balances were arrived at.

4. The decrease in the Land-cess is owing to a revised estimate based on the actuals for 1871-72. The bulk of the increase under Endowment is similarly explained, but even this year the estimates are said to have been made low. Here, as in the Tinnevely Budget, the proceeds of the sale of books should not have appeared under "Endowments, &c."

5. The expenditure on New Works from the Road Fund has been decreased by Rupees 2,780 from want of funds, but that under "Sanitary and Miscellaneous" is increased by Rupees 5,690. The reason of the decrease, in the allotments for Repairs is not explained. The Board of Revenue have rightly struck out an item of Rupees 312 in the Appendix to Part I., Statement II.-A, but the Government see no objection to the charge being entered under Grant I. (c), Statement I.-B, in the same way as allowed in the Tinnevely Budget. The large increased allotment for "Sanitary establishment and cleansing tanks and wells" is approved by the Sanitary Commissioner, and the work will doubtless be appreciated by the people.

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The Government agree with the Board of Revenue in their decided expression of opinion that Chuttrum funds cannot be appropriated for the support of public bungalows. With reference to the general question raised by the Vice-President regarding the transfer of funds from one chuttrum to another, the Government would remark that such transfer would have been within the powers of the Board of Revenue under Regulation V. of 1817, and they see no objection to it, where, as is frequently the case, the general administration of the funds would be facilitated to the manifest advantage of the institutions concerned.

6. Subject to the above remarks, the budgets are passed as submitted by the Board of Revenue.

(True Extract.)

Chief Secretary.

To the Board of Revenue.

- Public Works Department.
Revenue Department.
Accountant-General.
Director of Public Instruction.
Sanitary Commissioner.
Inspector-General, Indian Medical Department.
President of the Local Fund Boards, Tinnevely.

Exd. J. Wright.

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Boht. of 1873

FINANCIAL.

THE BOARD OF REVENUE,

Ac., Ac.,

100 April, 9th.

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G.O., 9th April 1873, No. 481.

APRIL.

Nos. 52-53.

Reviewing the Local Budget of the Tinnu-
gilly Circle for 1873-74.

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Lodges