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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	329.	Press
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Dated	19.2.1875	196 .

Not to be folded or roughly handled

Local Funds—Budget.

No. 14. Read the following Proceedings of the Board of Revenue, dated 1st December 1874, No. 3475:—

Read letter from the President of the Local Fund Boards, Salem District, dated 13th November 1874, No. 1,016:—

ABSTRACT.—Forwarding Budget-Estimate of Salem Circle for 1875-76.

THE Local Fund Budget of the Salem Circle for 1875-76 will be submitted for the orders of Government. The Budget of the Oosoor Circle is already before Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The balances have been carefully calculated on right principles.

3. Credit is taken for Tolls on the ghauts leading up to the Shervaroy Hills, and the Local Fund Board apply for sanction to establish three toll-gates there. The reasons they give are that the land-cess collected on the hills is only Rupees 765, whilst the expenditure on roads is over Rupees 5,000, and that a new trace has just been made which has cost the Circle Rupees 4,000. There can be no doubt either that these three ghauts, the Salem Ghaut, the Ahtoor Ghaut, and the new Trace, are just the sort of works on which toll-gates should be established, or that suitable sites for the gates can be selected. The Local Fund Board expect to be able to engage Amins to take charge of the gates for 10 per cent. of the collections. The Board recommend that the establishment of the toll-gates should be allowed, and the estimate will be left in the Budget.

4. The entry on account of School fees is Rupees 120, the amount which is expected in the old Middle-class Schools at Womalore and Haroor. As will be noticed hereafter, sixty-one Elementary Schools appear in Statements III. and III.-A. No credit is taken for fees at these schools on the ground, *first*, that the scale of fees has not been fixed; and *second*, that the teachers are to receive the fees in addition to their salaries. With regard to the first reason, the Board observe that a rough estimate may be made, and with regard to the second that, whether the teachers take the fees direct or not (and there seems to be no objection to their doing so), the estimated amount must be entered on both sides of the Budget, so that the status of the schools and the teachers may be known. The Board will add Rupees 1,200 to the estimate, thus making it Rupees 1,320.

5. The receipts are—

	RS.
Road Fund	1,26,440
Endowment Fund	1,290
General Fund	89,520
Total...	2,20,250

6. STATEMENT I.-B., EXPENDITURE, PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The allotment for New Road Works (Rupees 2,270) is Rupees 3,870 less than the small one in the current year's Budget, and the allotment for Repairs (Rupees 94,590, not Rupees 94,610) is Rupees 3,230 less.

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7. The cost of Petty Establishment (Rupees 4,200) is more than in the current year by Rupees 90 provided for the batta of Overseers' Clerks.

8. The Road Fund share of Grant IV. is Rupees 1,220.

9. The allotment for Tools and Plant is calculated at $1\frac{1}{2}$ per cent. on expenditure, and should be Rupees 1,450 (not Rupees 1,440.) In the other Circle, the Board have passed an allotment of 2 per cent. The reasons for the increase of one-half per cent. given in paragraph 29 of the President's letter seem to be satisfactory.

10. The Road Fund charges are Rupees 1,25,910, leaving a balance of Rupees 3,530.

11. STATEMENT II.-A., PART I., NEW WORKS.—The allotment for New Road Works is assigned to the only new work in the current year's Budget which will be incomplete at the end of it.

12. A School-house is to be built at Haroor at a cost of Rupees 500, and a Dispensary at Tripatore for which Rupees 3,000 are allotted. The Dispensary is already established, and it is found necessary to erect a building for it. The plan and estimate have been passed by the Local Fund Board. They should be submitted for sanction as soon as possible.

13. PART II., REPAIRS.—The allotments for road repairs have been thoroughly well considered, and the matter is discussed so completely in the President's letter that the Board need say but little.

14. One road is omitted, viz., that shown as "special" in No. 38 Appendix, current year's Budget. Seven roads are added. They appear to be cart-tracks or paths which it is very desirable to improve and maintain.

15. The allotment for Item 16 seems to be wrongly calculated, and should be Rupees 1,080 instead of Rupees 1,100.

16. The allotment for maintaining avenues is Rupees 500 more than in the current year's Budget. The addition is to be devoted to filling up gaps in old avenues.

17. The same sum as in the current year (Rupees 1,500) is provided for repairs to choultries, bungalows, and dispensaries.

18. The following entries have to be altered in Grant I. :—

Repairs, Communication	RS.
Tools and Plant	59,060
	1,610

19. GRANT I. is—

Road Fund	RS.
General Fund	1,24,690
	10,660
Total	1,35,350

20. GRANT II., EDUCATION.—In Statements III. and III.-A, the Local Fund Board insert the seven schools they proposed to establish as Middle-class Schools (G. O., dated 27th October 1874, No. 1,834), and explain that they will keep the instruction elementary. The cost of the schools is, however, not reduced, and is given at Rupees 396 or Rupees 312 each. This is a great deal too much. If Elementary Schools are needed at the places named for these Middle-class Schools, they should be established on the same scale as the 61 Elementary Schools, the most expensive of which are to cost only Rupees 144 plus Results Grants. The seven schools will be struck out.

21. In the order already quoted, Government sanctioned 58 Elementary Schools. The Local Fund Board propose to add three, viz., an ordinary school at Kallavee, and Mahomedan schools at Tripatore and Vaniembady. The Mahomedan Masters are to be allowed Rupees 10 per mensem each, whilst the Masters of ordinary schools get Rupees 5 as the fixed stipend part of their pay.

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22. Increased expenditure said to be warranted by increased attendance is proposed for the old Middle-class Schools at Womalore and Haroor. A peon on Rupees 4 a month is to be entertained instead of a sweeper on Rupee 1, and the allowance for contingencies is increased from Rupees 12 to Rupees 18 per annum.

23. The omissions in Statements III. and III.-A. with regard to school fees and payments from Results Grants will be corrected in the revised statement which the Board have sent to Salem to be filled up.

24. The Local Fund School entries in Grant II. should be (taking the same rough estimate of school fees as that which has been inserted in Statement I.-A.) :—

Salaries of 84 Masters—	RS.
Fixed Stipends	6,120
Results Grants	1,500
School Fees	1,200
Total	8,820

Servants	100
Miscellaneous	60

25. The allotment for Results Grants, Rupees 3,000, includes Rupees 1,500 which is to be spent on Local Fund Schools and must be entered under that head. The allotment will accordingly be reduced to Rupees 1,500.

26. Grant II. is Rupees 13,160 payable from the General Fund.

27. GRANT III., SANITATION.—The Circle has three Dispensaries—one at Yercaud, one at Namcul, and one at Tripatore. A fourth, at Ahtur, appears in the current year's Budget and has been sanctioned, but is not opened yet. It is now proposed to establish a fifth at Trichengode, in pursuance of a scheme for providing the Cusbah of each taluq with a Dispensary. The Board think this should be allowed. The reason why the opening of the Ahtur Dispensary has been delayed, should have been stated. The allotment for these five Dispensaries seems to be fairly calculated at Rupees 9,950, but the Board have not yet received any expression of the Surgeon-General's views on the subject.

28. A revision of the Vaccination Establishment is proposed with reference to the contemplated transfer of it to the control of the Local Fund Board. It was noticed in the review of the Oosoor Budget that the Oosoor Local Fund Board wished to have a separate Superintendent of their own on Rupees 30 + 15. The Salem Local Fund Board also wish to have a Superintendent of their own on Rupees 35 + 15. They want further to increase the number of Vaccinators from 11 to 17, and pay them all at the rate of Rupees 10 a month. The Board think these proposals may be sanctioned. They increase the allotment from Rupees 2,450 to Rupees 3,000.

29. A sweeper on Annas 12 a month has been added to the establishment of ten out of the eleven bungalows. There is also a Sepoy on Rupees 3-4-0. The bungalow at the foot of the Shervaroy Hills is attended to by the gardeners of a tope in the compound, and has no separate establishment. Rupees 150, Rupees 50 more than in the current year, is provided for furniture and sundries.

30. The Local Fund Board propose a new contribution of Rupees 200 to the poor-house in the Salem Municipality. The poor-house was established in October 1871 out of the surplus of the Famine Relief Fund. The Board will address Government on the subject in separate Proceedings.

31. Grant III. is—

Endowment Fund	RS.
General Fund	1,290
	26,930
Total	28,220

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32. **GRANT V., MISCELLANEOUS.**—The contribution for Controlling Establishment at the Presidency is reduced to Rupees 560, because Local Fund Boards have been relieved from the special charge on account of the Local Fund Establishment in the Controller's Office.

33. The Salem share of the establishment in the Collector's office (Rupees 600) is Rupees 440, and the Oosoor charge Rupees 160. (It is entered in the Oosoor Budget, which is now before Government, as Rupees 170, and an alteration should be made.)

34. Grant IV. is—

Road Fund	RS.
General Fund	1,220
	850
Total...	2,070

35. The General Reserve is Rupees 5,020.

36. The balance of the General Fund is too large to be left unutilized. The Local Fund Board should consider how it can best be spent.

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

Receipts.		Expenditure.			
	RS.		RS.		RS.
Road Fund ...	1,29,440	Grant I. ... { Road Fund ...	1,24,690		
Endowment Fund ...	1,290	General Fund ...	10,660		
General Fund ...	89,520				
		Grant II. General Fund ...		1,35,350	
				13,160	
		Grant III. ... { Endowment Fund ...	1,290		
		General Fund ...	26,930		
				28,220	
		Grant IV. ... { Road Fund ...	1,220		
		General Fund ...	850		
				2,070	
		General Reserve ...		5,020	
		Balances.			
		Road Fund ...	3,530		
		General Fund ...	32,900		
				36,430	
Total...	2,20,250				
		Total...		2,20,250	

(A true Extract.)

(Signed) J. GROSE,
Secretary.

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1st February 1875.*

No. 18. ORDER THEREON, 1st February 1875, No. 194.

The annexed abstract shows the estimated receipt and expenditure of the Salem Local Fund Board for 1875-76 compared with those for the current year:—

RECEIPTS.			CHARGES.		
	1874-75. RS.	1875-76. RS.		1874-75. RS.	1875-76. RS.
Balances—			Grant I.—		
Road Fund ...	21,530	12,190	New Works—		
Endowment Fund ...	1,350	...	Communications ...	7,090	2,270
General Fund ...	6,420	39,310	Educational ...	...	500
Allotment from General Revenue—			Sanitary and Miscel- laneous ...	...	3,000
Provincial Funds—			Repairs—		
For Roads ...	25,000	25,000	Communications ...	97,820	94,590
For Schools ...	270	270	Sanitary and Miscel- laneous ...	8,500	7,000
Special Funds ...	9,780	10,700	Establishment, Public Works Department...	10,970	9,450
Land-cess ...	1,20,000	1,20,000	Petty Establishment	4,200	4,200
Tolls ...	1,100	5,800	Other Items ...	6,700	12,610
Fees in Schools ...	100	1,320	Road Fund Reserve ...	11,360	11,730
Contributions from other Circles, &c. ...	600	600	Grant II.—		
Endowments, &c. ...	1,290	1,290	Inspection ...	1,680	1,680
Miscellaneous ...	3,130	3,770	Local Fund Schools ...	870	8,980
			Grant-in-aid ...	5,180	1,500
			Miscellaneous ...	150	1,000
			Grant III.—		
			Hospitals ...	7,960	9,950
			Vaccination ...	2,450	3,000
			Sanitation ...	12,000	12,000
			Miscellaneous ...	2,980	3,270
			Grant IV.—		
			Establishment ...	2,300	2,070
			General Reserve ...	4,840	5,020
			Balances—		
			Road Fund ...	3,530	3,530
			General Fund ...	32,900	32,900
			Total ...	1,90,570	2,20,250

2. As recommended by the Board of Revenue the proposed establishment of toll-gates on the three ghauts leading to the Shevaroy Hills is approved and sanctioned.

3. As in the case of the Canara Circle the Government consider the course adopted by the Local Board in omitting the School-fees from the Budget to be on the whole the least open to objection where the fees are not to be entered in the Treasury Accounts but received directly by the Master. The amount levied should, however, be invariably shown in the remarks column of Statement III.

4. Under recent arrangements a sum equal to the cost of the Local Fund Petty Establishment (Rupees 4,200) may be deducted from the provision for Public Works Supervision. This will allow an increased allotment to be made for New Works, Communications.

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5. The instructions issued by the Board of Revenue in paragraph 20 of their Proceedings are approved, and sanction is accorded for the establishment of the three additional Elementary Schools specified in paragraph 21.

6. The proposal to open a new Dispensary at Trichengode is approved. The revision of the Vaccination Establishment, referred to in paragraph 28 of the Board's Proceedings, seems well considered, and is sanctioned.

7. The proposed increased expenditure on Travellers' Bungalows must be disallowed, and the allotment fixed at Rupees 540 the amount shown in the Budget for the current year. The Board of Revenue will also state whether they have received the report called for on the subject in paragraph 4 of G.O., dated 30th April 1874, No. 746.

8. The President should report the action taken on paragraph 36 of the Proceedings of the Board of Revenue in which it is pointed out that the General Fund balance is too large to be left unutilised. If necessary the surplus might be invested in behalf of elementary education.

9. An abstract of the Budget as modified by Government will be:—

	RS.		RS.
Road Fund	1,29,440	Grant I.—	
Endowment Fund	1,290	Road Fund	1,20,490
General Fund	88,320	General Fund	10,660
		Grant II.—	
		General Fund	11,960
		Grant III.—	
		Endowment Fund	1,290
		General Fund	26,840
		Grant IV.—	
		Road Fund	1,220
		General Fund	850
		General Reserve	5,020
		Balance—	
		Road Fund	7,730
		General Fund	32,990
Total	2,19,050	Total	2,19,050

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. T. O'Connor.

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No 586
Revenue Department
Obt. of 1875

FINANCIAL.

79
THE BOARD OF REVENUE,
AC., AC., AC.

Debt February, 1st.

Debt. — 1875

Debt.

G.O., 1st February 1875, No. 194.

Debt.

FEBRUARY.
Nos. 14-15.

Salary Circle — The Budget Estimate of this
Year for 1875-76, reviewed.

Debt.

19: Feb 1/75