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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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*Proceedings of the Madras Government, Financial Department,
19th February 1875.*

Local Funds—Budget.

No. 229. Read the following Proceedings of the Board of Revenue, dated 7th November 1874, No. 3204:—

Read the following letters:—

From the President, Local Fund Boards, Chingleput District, dated 15th October 1874, No. 91.

ABSTRACT.—Submitting Local Fund Budget of the Sydapett Circle for 1875-76.

From the President, Local Fund Boards, Chingleput District, dated 22nd October 1874, No. 100.

ABSTRACT.—Submitting Local Fund Budget of the Chingleput Circle for 1875-76.

From the Director of Public Instruction, dated 29th October 1874, No. 2,027.

ABSTRACT.—Forwarding with remarks letter from the President of the Chingleput Local Fund Boards, in connection with a scheme for the establishment of schools in the Chingleput Circle.

From the Acting Secretary to the Surgeon-General, Indian Medical Department, dated 5th November 1874, No. 7,224.

ABSTRACT.—Remarking on the Budget estimate for medical services of the Chingleput District for 1875-76.

The Local Fund Budgets for 1875-76 of the Sydapett and Chingleput Circles of the Chingleput District will be submitted for the orders of Government.

SYDAPETT.

2. **RECEIPTS.**—The balance of the Road Fund is calculated on the supposition that the total allotments up to date plus Rupees 13,190 the unappropriated balance of the Road Fund Reserve will be spent, and that the current year will close with a deficit of Rupees 3,500. Taking into account the great probability that even if the total amount available is allotted there will be savings the Board have no hesitation in striking out the minus balance.

3. The cess on land is expected to amount to Rupees 1,000 less, and tolls to Rupees 300 less than in the current year.

4. School Fees are estimated at Rupees 3,500. The scheme of Local Fund Schools was submitted to Government in Board's Proceedings, dated 22nd September 1874, No. 2,723, with the following remark: "The Board fear that the scheme must be disallowed in its financial aspect, and if so the Local Fund Board should establish no more schools of the same sort." This view is confirmed by the present budget which shows that the unappropriated portion of the General Fund of the Circle is so small that if this expensive scheme is to be much extended the cost must be borne by Government. The Budget contains four new schools entailing the following expenditure:—

	RS.
Ayanambokam	410
Kovilpidari	369
Kadambathoor	360
Senji	260

Under the circumstances these schools must be struck out pending orders from Government, and the estimate of School Fees will accordingly be reduced to Rupees 3,370.

5. The receipts will be—

	RS.
Road Fund	1,27,170
Endowment Fund	4,930
General Fund	29,880
Total	1,61,980

6. **GRANT I. EXPENDITURE ROAD FUND—Statement II.**—The allotment for repairs is Rupees 67,250 against Rupees 76,780 in the current year. The President explains this as being

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in part the result of an order of the Board allowing certain roads to be taken from the supervision of the Department Public Works and tenders invited for keeping them up, and in part the result of a reduction in the maintenance allowances of the Great Northern and Southern Trunk Roads suggested by the District Engineer.

7. The allotment for petty establishment is Rupees 2,990 against Rupees 2,680 in the current year. Rupees 90 of the difference is for batta to writers under the two Local Fund Overseers and Rupees 220 for an increase of the pay and allowances of an Overseer which has been proposed by the Local Fund Board, and will be submitted for the favorable consideration of Government in a separate communication.

5. The share of the cost of general management debitable to the Road Fund is Rupees 1,480.

9. The total expenditure is Rupees 1,22,890, leaving a balance of Rupees 4,280.

10. STATEMENT II.—A. PART I.—There are five new Road works with allotments amounting to Rupees 18,000. The first is brought forward from the current year's budget. The second has been sanctioned by the Board (Board's Proceedings, 21st October 1874, Miscellaneous No. 7323). The estimate for the fourth was submitted to Government in Board's Proceedings, 17th October 1874, No. 3,019. The third and fifth are unsanctioned. Estimates should be submitted as soon as possible.

11. PART II.—The allotment for Road Repairs is Rupees 67,280. Under the circumstances already mentioned, the allotments for items Nos. 6, 8, 9, 10, and 11 of the List and 7 of the Appendix have been reduced. Items 24 to 27 in the Appendix are new. The allotment for lighting the Marmalong Bridge is increased from Rupees 200 to Rupees 300, the bridge being now lighted with kerosine.

12. Rupees 70 are allotted for repairing the premises of the Sydapett Schools and Rupees 1,000 for the maintenance of avenues.

13. Grain: 1—Grain: 1, is—

	RD.	RS.
Road Fund	1,21,410	
General Fund	1,080	
Total	1,22,490	

14. GRANT II.—The allotment for payments for Inspection is Rupees 1,910 against Rupees 1,250 in the current year. The difference, Rupees 660, is said to be for the Service Postage Labels used by the three Inspecting Schoolmasters. The provision is a novelty, and it seems to the Board doubtful whether it is proper. Under G. O., 13th June 1873, No. 829, all postal charges incurred by officers of the Revenue Department with regard to the Local Fund are to be debited to the Revenue Department, and Inspecting Schoolmasters addressing Collectors or Presidencies must send their letters bearing. The President will report in full why the allotment is needed, but in the meantime it will be allowed to remain undisturbed.

The Assembly stated, the four new Local Fund Schools which are entered in the Budget must be signed on. This with a minor alteration which will be noticed in the next paragraph will reduce the provision for Local Fund Schools to—

	RS.
Married	7,860
Survivors	900
Translators	1,080
Total	9,840

16. It is mentioned in Statement III.-A, that "the pay of the Writer attached to the School" at Belapatti "was raised from Rupees 14 to Rupees 20." No reasons have been given and no sanction has been applied for, so that the extra Rupees 30 must be struck out.

13. The allowance for Basula Grade is Rupees 300 more than in the current year, and is the amount suggested by the Inspector of Schools.

19 Grants (to) Budgets 1; 520, payable out of the General Fund.

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19. GRANT III.—It is usual and convenient that the whole pay and allowances of the Medical Subordinate attached to the Sydapett Dispensary should be entered as his salary. Rupees 30 will accordingly be transferred from "Hospital Miscellaneous" to "Salaries of Medical Subordinates."

20. A provision of Rupees 100 is made for the allowances of the Zillah Surgeon inspecting the Dispensary in accordance with G. O., Financial Department, 11th July 1874, No. 1,157.

21. The allotment for Vaccination is Rupees 1,730 against Rupees 1,570 in the current year. The difference is made up of Rupees 2, allotted for each of the vaccinators to pay batta to the mothers of vaccinated children. The Superintendent-General proposes a separate Superintendent for each Circle, but this will have to be considered hereafter.

22. Rupees 170 are provided to pay Rupees 7 a-month to each of two women whom the Local Fund Board propose to send for training as midwives at the Madras Lying-in-Hospital.

23. The allotment for Sanitary Establishments, etc., is Rupees 650 more than in the current year.

24. GRANT III. is Rupees 7,400 payable from the General Fund.

25. GRANT IV.—The contribution for controlling establishments at the Presidency will be reduced to Rupees 480, as the Local Fund has been relieved from the special charge on account of Local Fund employes in the Controller's office.

26. The allotment for establishment in the Collector's office should be Rupees 320.

27. An allotment of Rupees 150 is provided for travelling allowance to non-official members of the Local Fund Board.

28. GRANT IV. is—

	RS.
Road Fund	1,480
General Fund	410
Total	1,890

29. The General Reserve according to rules must be Rupees 2,320.

30. The following is an abstract of the budget as modified by the Board of Revenue :—

Receipts.		Expenditure.	
	Rs.		Rs.
Road Fund	1,27,170	Grant I ... Road Fund ...	1,21,410
Endowment Fund ...	4,930	General Fund ...	1,080
General Fund	29,880		
		Grant II ... General Fund ...	...
		Grant III ... General Fund ...	...
		Grant IV ... Road Fund ...	1,480
		General Fund ...	410
			890
			0,100
		General Reserve	2,320
		<i>Balances.</i>	
		Road Fund	4,280
		Endowment Fund	4,930
		General Fund	350
			9,560
Total ...	1,61,980		1,61,980

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CHINGLEPUT.

31. Receipts.—The Road Fund balance seems to be wrongly calculated. The Vice-President affirms that Rupees 2,000 will remain unexpended out of the current year's opening balance and Rupees 1,500 out of the reserve, but gives no reasons. The actual balance at the beginning of the current year was Rupees 31,410 more than the estimated balance. Only Rupees 27,670 have been allotted for expenditure since the budget was passed against the following funds:—

	RS.
Excess of actual over estimated balance	31,410
Reserve	10,640
Total	45,050

Taking into account both the allotments that are likely to be made during the remainder of the year, and the probable savings the Board think it will be safe to estimate the opening balance at Rupees 12,500.

32. The budget takes credit for a grant of Rupees 8,040 from Provincial Funds on account of education, and it appears that this is the cost of forty-two Local Fund Schools, of which eight have been already sanctioned. It is to be observed, in the first place, that the Local Fund Board can hardly expect Government to contribute Rupees 8,040 for these schools because the real cost of them to the fund is Rupees 8,040 minus the School fees which are estimated (too highly it may be remarked) at Rupees 2,854. It is, however, clear that some assistance is necessary from Government if any schools are to be established, and this will be shown in the next paragraph. The scheme is forwarded to the Board with the Director's letter of the 29th October 1874, No. 2,027. It seems to be unquestionable as regards salaries of masters and cost generally and as to the expected attendance of pupils but nothing is said about the style or extent of the education which is to be given and no attempt has been made to introduce the system of paying masters partly by fixed stipends and partly by results grants.

G.O., 19th May 1874, No. 502.

33. After carefully examining the budget and making such reductions as seem to be possible in the very moderate items appertaining to the General Fund, it appears to the Board that the following amounts must be provided:—

	RS.
Grant I.	1,210
.. II. (excluding Local Fund Schools)	8,930
.. III.	2,040
.. IV.	290
Reserve (supposing that the fund is made up without school fees or a Government grant)	1,938
Total	23,368

Now the total assets of the fund (without school fees or Government grant) are only Rupees 23,640, so that absolutely nothing is available for Local Fund Schools, and Rupees 1,660 more are wanted for general purposes.

34. Eleven of the schools mentioned in the budget which appeared in the budget of 1873-74 are sanctioned. They appear again in the budget of the current year, but the Vice-President says that the allotment of the current year will lapse, so that it is clear none of the schools have been opened yet. Eight of them only are again entered in this budget, three being found to be unnecessary.

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35. The cost of these eight, minus school fees, is shown as Rupees 1,116. The school fees are evidently over-estimated at Rupees 420. Taking them at Rupees 230, the grant from Government necessary before the eight schools can be established will be Rupees 1,256, or say 1,300.

36. The Board resolve to enter Rupees 1,700 as a grant for general purposes and Rs. 1,300 as a grant for schools. If Government are able to increase the former grant to Rupees 2,700, a retrenchment of Rupees 1,000, which the Board have made with great reluctance in the allotment for Sanitary Purposes (Grant III.), may be restored. If Government approve the scheme of Local Fund Schools and increase the latter grant to, say, Rupees 6,000, and are prepared to make a similar grant annually all the forty-two schools entered in the budget may be established.

37. The contribution from the Conjeeveram Municipality is estimated at Rupees 260. From the Vice-President's letter it appears that the Municipality have agreed to pay Rupees 100, but that the Inspector of Schools has decided that the proper contribution is Rupees 260. Pending further communication with the Municipality, the estimate cannot be safely made more than Rupees 100.

38. The assets will thus be (subject to any increase which may be granted from Provincial Funds):—

	RS.
Road Fund	1,17,330
Endowment Fund	430
General Fund	24,920
Total	1,42,680

39. STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—As pointed out by the President, the appropriation of Rupees 350 from the General Fund to the Road Fund must necessarily be stopped.

40. The allotment for New Road works is Rupees 32,350 against Rupees 54,650 in the current year.

41. The allotment for Repairs is Rupees 39,520 against Rupees 38,670 in the current year.

42. The allotment for Petty Establishment must be raised from Rupees 2,700 to 2,990 as pointed out by the President.

43. The Road Fund share of the cost of General Management is Rupees 1,410.

44. The total Road Fund expenditure is Rupees 1,08,830, leaving a balance of Rupees 8,500.

45. STATEMENT II. A., PART I., NEW WORKS.—Items 1 and 2, in Statement II. A., Part I., are for continuing the re-metalling of trunk roads.

46. The third item is entered as an unsanctioned work. In the current year's budget, it is entered as a sanctioned work. The cost is said to be Rupees 40,720, and the full amount required to complete it is allotted. The Board presume a supplemental estimate is to be submitted, but some explanation should be given.

47. The fourth item appears in the current year's budget, but is not yet sanctioned.

48. The fifth and sixth items are mentioned for the first time, and one incomplete sanctioned work on which money has been expended (Chingleput to Covelang) and two others which though unsanctioned have appeared in three successive budgets, are left out to make room for them. The reasons why this has been done should have been given.

49. The seventh item is sanctioned, and money has been spent on it, though it is carelessly shown with no entries in columns 3 and 4.

50. The eighth item is for re-metalling the 23rd and 24th miles of Sarappan road, which is very near completion under the supervision of the Revenue Department. It is not apparent why it is proposed to re-metall a portion of the road so soon. The President will explain.

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50. All but the seventh are unsanctioned. The Board request that the estimates may be submitted before the beginning of the year, or the reason why this is impossible explained.

51. PART II., REPAIRS.—Several alterations are made in the maintenance allowances of roads. The Vice-President says generally that there has been a more equitable distribution of repair allotments, but a fuller explanation would have been more satisfactory.

52. Items 8 and 10 of the list should be in the Appendix.

53. It should have been explained why item 15 in the Appendix of the current year's budget has no allotment, and why the first item transferred, at the request of the Local Fund Board from the Public Works Department to other agency, in Board's Proceedings, dated 29th April 1874, Miscellaneous No. 2,834, has now been re-transferred.

54. The allotment for avenues is Rupees 1,200 against Rupees 2,500 in the current year's budget, but it is said that experience shows this to be sufficient.

55. With the modifications already pointed out, Grant I. will be—

	RS.
Road Fund	1,07,420
General Fund	1,210
	<u>1,08,630</u>

56. GRANT II.—The allotment proposed for inspection is Rupees 1,850 against Rs. 1,790 in the current year's budget. This is because the Local Fund Board propose to raise the pay of one of the three Inspecting Schoolmasters who now draws only Rupees 30 a month by Rupees 5. The Inspector of Schools recommends the increase, and the Board think it should be allowed. The Board also recommend the increase of the pay of the other two Inspectors, one for Service Postage labels and as in the case of the other circle the provision will be allowed to stand pending explanation. This raises the allotment to Rupees 1,910.

57. The Training School allotment must be struck out as the President remarks.

58. The allotment for the eight sanctioned Local Fund Schools must be—

	RS.
Salaries	1,250
Miscellaneous, etc.	200
	<u>1,540</u>

59. STATEMENT III.—The schools at Wallajahbad and Rajampett to which salary grants are paid are not Local Fund Schools, and should not appear in these statements. Pending orders from Government on the general scheme, all the schools, except the eight already sanctioned, will be struck out.

60. The allotment for roads grants is Rupees 5,900. Considering the number of Local Fund Schools which have been struck out of the budget, it is necessary to raise this to Rupees 6,900.

61. As remarked by the President the allotment for commission on the sale of books should be Rupees 70 not Rupees 90.

62. Grant II. is Rupees 11,470 payable from the General Fund.

63. Grant III.—Under the circumstances noticed by the President, the allotment for vaccination must be raised from Rupees 1,450 to Rupees 1,750.

64. Rupees 210 are allotted for Medical Practitioners. The subject is laid before Government in Board's Proceedings, dated 9th January 1874, No. 23.

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65. For want of funds the Board are obliged to reduce the allotments for clearing village sites and improving water supply by Rupees 500 each. They will be glad if Government can grant the Rupees 1,000 from Provincial Funds.

66. The allotment for Choultries is reduced from Rupees 100 to Rupees 70, the income of the Streeperamatur Chuttram. The proposal to build a choultry at Chingleput made in the supplemental budget has been disallowed for want of funds, and the Board do not see any reason to expect that this want of funds will be remedied.

67. STATEMENT IV.—A.—The names of the public bungalows and details of the cost of establishment should be shown in Statement IV.—A. The President will be good enough to furnish the particulars in time for the printed budget.

68. Grant III. is—

	RS.
General Fund	9,940
Endowment Fund	430
	<u>10,370</u>

69. GRANT IV.—The allotment for Controlling Establishments at the Presidency should be Rupees 480, and that for the establishment in the Collector's office Rupees 280.

70. The Grant is—

	RS.
Road Fund	1,410
General Fund	300
	<u>1,710</u>

71. The General Reserve should be Rupees 2,260, but only Rupees 2,000 are available.

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

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund	1,17,330	Grant I. ...	{ Road Fund ...	1,07,420	
Endowment Fund ...	430		{ General Fund ...	1,210	
General Fund	24,920				1,08,630
		Grant II. ...	{ General Fund ...		11,470
		Grant III. ...	{ Endowment Fund ...	430	
			{ General Fund ...	9,940	
					10,370
		Grant IV. ...	{ Road Fund ...	1,410	
			{ General Fund ...	300	
					1,710
		General Reserve ...			1,32,180
					2,000
		Balances.			
		Road Fund			8,500
	1,42,680	Total			1,42,680

(A true Extract.)

(Signed) J. GROSE,
Secretary.

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No. 230. ORDER THEREON, 19th February 1875, No. 368.

The estimates of the Sydapett Local Fund Circle for 1875-76 are compared below with those for the current year:—

RECEIPTS.		CHARGES.	
1874-75.	1875-76.	1874-75.	1875-76.
RS.	RS.	RS.	RS.
Balances—		Grant I.—	
Road Fund	31,850	New Works—	
Endowment Fund ...	3,770	Communications ...	13,550
General Fund	660	Educational	18,000
Allotments from General		Repairs—	
Revenue—		Communications ...	76,730
Refund of Erroneous		Educational	70
Debit	30,850	Sanitary and Mis-	
Provincial—		cellaneous	1,000
For Roads	92,400	Cost of Public Works	
„ Schools	3,300	Establishment ...	22,520
General Purposes ...	1,150	Petty Establishment ...	2,680
Special Funds	1,840	Tolls Establishment ...	530
Cess on Land	45,000	Tools and Plant ...	900
Tolls	2,000	Contingencies	150
Fees in Schools	2,850	Road Fund Reserve ...	16,840
Contributions from other		Grant II.—	
Circles	2,870	Inspection	1,250
„ „ „ „ „ „	2,450	Local Fund Schools ...	2,440
Endowment Receipts ...	410	Grants-in-aid	5,700
Miscellaneous	970	Miscellaneous	1,130
		Grant III.—	
		Hospitals	1,680
		Vaccination	1,570
		Medical Practitioners ...	170
		Sanitary Establish-	
		ment	3,200
		Choultries	160
		Grant IV.—	
		Establishment, &c. ...	1,800
		General Reserve	2,320
		Balances—	
		Road Fund	1,100
		Endowment Fund ...	4,100
		General Fund	350
Total	1,63,700	Total	1,63,700

2. In G. O., dated 18th November 1874, No. 1342, the Government adhere to the instructions conveyed in paragraph 2 of G. O., dated 19th May 1874, No. 865, that the educational scheme therein referred to was on far too expensive a scale, and that a reconsidered scheme must be submitted. On the receipt of this scheme, it will be considered whether any special grant for education will be required from Provincial Funds for the year 1875-76.

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3. The budget is passed as submitted by the Board of Revenue subject to a reduction in the provision for Public Works supervision equal to the amount of the allotment for Local Fund Petty Establishment:—

RECEIPTS.		CHARGES.	
1874-75.	1875-76.	1874-75.	1875-76.
RS.	RS.	RS.	RS.
Balances—		Grant I.—	
Road Fund	31,030	New Works—	
Endowment Fund ...	...	Communications ...	54,650
General Fund	5,900	Repairs—	
Allotments from General		Communications ...	38,670
Revenue—		Sanitary and Mis-	
Provincial Fund—		cellaneous	2,500
For Communications ...	58,580	Cost of D. P. W.	
Schools	1,300	Establishment ...	23,330
General purposes	1,700	Petty Establish-	
Special Fund	1,870	ment	2,900
Rates and Taxes—		Toll Establishment ...	1,000
Cess on Land	53,120	Tools and Plant ...	960
Tolls	10,920	Road Fund Reserve ...	10,640
House-tax	1,000	Contributions from	
Fees in Schools	540	other Circles ...	2,670
Contributions from Muni-		Contingencies	150
cipalities	...	Grant II.—	
Endowment Receipts, &c. ...	440	Inspection	1,790
Miscellaneous	1,290	Local Fund Schools ...	2,340
		Grants-in-aid	6,830
		Miscellaneous	580
		Grant III.—	
		Hospitals	2,200
		Vaccination	1,450
		Medical Practitioners ...	240
		Sanitary Establish-	
		ment	4,300
		Choultries	70
		Miscellaneous	2,270
		Grant IV.—	
		Establishment and	
		Supervision	1,940
		General Reserve	2,100
		Balance—	
		Road Fund	850
		General Fund	370
Total	1,64,690	Total	1,64,690

4. The closing balance of the Road Fund in the budget as submitted by the Board of Revenue amounts to Rupees 8,500, which will be increased to Rupees 11,490 by the operation of G. O., dated 21st January 1875, No. 98. Statement II.-A, Part I., contains a provision of Rupees 32,350 for eight new road works, for only

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one of which has an estimate been sanctioned as yet. Under these circumstances, the Government resolve to withdraw a sum of Rupees 10,000 from the Provincial Grant for roads for utilisation where it is more required. For education an additional grant of Rupees 5,000 will be made, so as to admit of the establishment of the forty-two proposed Local Fund Schools, the scheme for which is approved, though the Government would have preferred the adoption of the system of a combination of fixed stipends and results grants. The receipts from fees seem over-estimated in the scheme as pointed out by the Board of Revenue, and may perhaps be taken roughly at Rupees 2,000. Under these circumstances, the allotment for results grant may again be reduced to Rupees 5,900. A grant of Rupees 1,000 only can be given for general purposes, but the reduction of Rupees 1,000 made by the Board of Revenue in the allotment for sanitary purposes may be restored by reducing the general reserve, and the abstract of the budget as modified by Government will be:—

	RS.		RS.
Road Fund	1,07,330	Grant I.—	
Endowment Fund	430	Road Fund	1,03,430
General Fund	29,640	General Fund	1,210
		Grant II.—	
		General Fund	16,970
		Grant III.—	
		Endowment Fund	430
		General Fund	10,940
		Road Fund	1,340
		General Fund	370
		General Reserve	150
		Balance—	
		Road Fund	2,560
Total	1,37,400	Total	1,37,400

5. The proposed increase to the pay of the Inspecting Schoolmaster is sanctioned.

(True Extract.)

D. F. CARMICHAEL,

Acting Chief Secretary.

To the Board of Revenue

Revenue Department

Public Works Department

Accountant-General

Sanitary Commissioner

Surgeon-General, Indian Medical Department

Director of Public Instruction

President of the Municipal Commission, Chingleput District

Ed. F. R. Bantleman

No 762
Provisional
Govt. of 18751 Madras.

FINANCIAL.

To THE BOARD OF REVENUE.
By, Secy, to
the

Dated February, 1906.
No. 22.

G.O. 1001 DATED 11/1/1905. For 308.

RECEIVED
1906. 11/1/1905.

20000
Lodged
1906. 11/1/1905.