

MADRAS RECORD OFFICE.

Government of Madras.

Revenue. DEPARTMENT.

G.O. No.	711	Press
		~~His.~~
<u>403-408.</u>		
Dated	16 th March	1867.

Not to be folded or roughly handled

Read the following papers:—

No. 403. Proceedings of the Board of Revenue, dated 3rd December 1868.

THE Board resolve to submit their Local Fund Budgets for the ensuing Official year 1869-70, accompanied by the documents noted below:—

1. Part I. New works.
2. Part II. Repairs.
3. Abstract Statement No. 1, shewing the estimated receipts and charges of the District Road Fund.
4. Abstract Statement No. 2, shewing the estimated receipts and charges of all other funds, Jungle Conservancy, &c.
5. Budget of works to be executed from Canal Funds (Cochrane's and Sadras).

2. DISTRICT ROAD FUND.—In framing the present Budget, care has been taken so far as the Board have the means, at present, to exclude from Parts I and II, such roads as have been declared to be Imperial in the Order of Government, Revenue Department dated 11th November 1868, No. 2,631. These works are given in a separate list marked A, in order that they may be provided for in the Public Works Budget, if this has not already been done. Several works for which estimates have not yet been submitted, necessarily appear in the present Budget. In respect to these, Collectors will be requested to obtain the necessary estimates from the Superintending Engineers, and submit them for sanction as soon as possible. In the case of repairs or maintenance allowances for roads lately transferred from the Imperial to the Local list, Collectors will also be requested to report, after communication with the Superintending Engineers, whether the sums provided are sufficient, or can be reduced.

3. The works provided for execution in the Wynaad Talook are shewn separately in the Malabar Budget, as directed in paragraph 52 of the Government Order, Public Works Department, dated 20th December 1867, No. 3,950. The works to be executed in the newly constituted Province of the Neilgherries, are also entered distinctly from those of the Coimbatore District.

4. The Collector of Vizagapatam proposed an allotment of Rupees 48,850 in excess of the available assets, and requested that a loan to that extent might be obtained from Imperial Funds, in order that the works might be vigorously proceeded with. As this is altogether out

	Alloctment. RS.
Road from Tuni to Nursapatam ...	1,000
Do. Palconda to Kimeddy boundary ...	24,000
Do. Tatiparty to Cholaveram ...	5,000
Do. Yalanky to the Bowdara road ...	5,000

of the question, the excess has been curtailed by striking out the works marginally noted, which are unsanctioned new proposals, and by reducing the allotment of another work.

Kistna.
North Arcot.

5. In the districts marginally noted, the Collectors have provided

certain sums to meet the expected excess expenditure of 1868-69. The Board have informed the Collectors that this is opposed to the Standing Order of Government, and that they must at once take steps, in communication with the Superintending Engineers, to limit the expenditure of the current year to its expected income.

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Under this expectation, the sums provided by the Collectors to meet the excess expenditure have been assigned to New works entered in the Budgets for 1869-70.

6. The Collector of Nellore has allotted the sum of Rupees 6,398 in excess of the expected receipts. The Board have therefore been obliged to reduce the allotments for New works, so as to bring the expenditure within the receipts.

7. In paragraph II of the Budget, the Board have, for facility of reference, entered all repair works, whether costing Rupees 2,500 or more, consecutively, instead of shewing in a separate appendix, works costing less than 2,500 Rupees.

8. In the Salem District, only Rupees 3,500 are available for New works, the fund being now almost absorbed by repair allowances. In Cuddapah, Bellary, Madras and North Arcot, these absolutely necessary allowances also absorb a large proportion of the Revenue.

9. Almost all the Collectors have provided certain sums in their respective Budgets on account of minor new works and repairs. These provisions have been struck out, and the amounts have been added to the assignments for original works. These allotments in previous years, have seldom been utilized, and should any minor work be found necessary in the course of the ensuing year, the cost thereof can be met from the reserve. The Board have paid due regard to the remarks of Government in paragraph 10 of their Order, dated 11th ultimo, No. 2,831, but they beg to point out that the expenditure of the Road Fund cannot be concentrated in the same degree as the Public Works allotments, because the subscribers naturally expect to derive some benefit from their payments and the requirements of all parts of a district have consequently to be fairly considered. Maintenance allowances are granted in all cases in accordance with the requisitions of the Collectors and Engineers.

10. With reference to paragraph 11 of the same order, the Board beg to state that District Road Maps are in course of preparation.

11. Statement No. 1, exhibits in one view, the estimated receipts and charges of the District Road Fund for the ensuing Official year. The balance expected to remain at the commencement of the year is Rupees 3,88,130 and the receipts are estimated at Rupees 23,28,510, thus making a total of Rupees 27,16,640, which may be looked upon as the total available assets of the year. The proposed expenditure amounts to Rupees 27,08,170 as shewn below, leaving a surplus balance of Rupees 8,470 at the close of 1869-70.

	Public Works Department.	Revenue Department	Total.
<i>Original Works.</i>	RS.	RS.	RS.
Communications	13,21,220	1,17,470	14,38,690
Miscellaneous Public Improvements	10,830	47,600	58,430
<i>Repairs.</i>			
Communications	5,26,550	1,17,000	6,43,550
Miscellaneous Public Improvements	5,000	12,490	17,490
	18,63,000	2,94,560	21,57,560
Petty Establishment	93,900	10,510	1,04,410
Tools and Plant	18,640	2,940	21,580
Contingent charges	3,850	960	4,810
Cost of Public Works Supervision			1,86,360
Reserve at 10 ¹ / ₂ % on the receipts			2,32,850
Total	19,79,990	3,08,970	27,08,170

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12. The following abstract shews the amount to be held at the disposal of the Public Works Department on account of Original works, Repairs, Petty Establishment, &c., in each district.

Districts.	New Works.	Repairs.	Petty Establishment.	Tools and Plant.	Contingent charges.	Total.	Cost of Public Works Supervision.	Grand Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	37,520	22,140	3,600	600	200	64,060	5,970	70,030
Vizagapatam	1,30,580	4,800	8,600	1,350	200	1,40,530	13,540	1,54,070
Godavery	2,63,240	22,110	6,000	2,850	200	2,94,400	23,530	3,22,930
Kistnah	1,03,050	14,050	8,100	1,170	200	1,26,870	11,710	1,38,580
Nellore	54,850	13,950	4,800	690	200	74,490	6,880	81,370
Cuddapah	33,480	47,520	4,800	810	200	86,810	8,100	94,910
Bellary	31,500	57,860	6,000	890	200	96,450	8,940	1,05,390
Kurnool	58,510	14,750	3,600	730	200	77,790	7,340	85,120
Madras	19,320	29,450	5,100	490	200	54,460	4,880	59,440
North Arcot	15,410	71,270	6,070	870	200	93,750	8,670	1,02,420
South Arcot	41,360	55,150	4,800	960	200	1,02,470	9,650	1,12,120
Tanjore	2,43,730	57,370	7,200	3,010	200	3,11,510	30,110	3,41,620
Trichinopoly	36,000	16,720	4,800	530	200	58,250	5,270	63,520
Madura	50,000	2,500	3,600	530	200	56,930	5,260	62,190
Tinnevely	76,750	12,750	6,000	890	200	96,590	8,950	1,05,540
Coimbatore	40,100	24,620	3,600	650	200	69,170	6,470	75,640
Salem		2,600	3,600	50	200	6,430	260	6,690
South Canara	28,010	6,630	3,600	350	200	38,790	3,460	42,250
Malabar	68,540	49,600	3,600	1,180	200	1,23,120	11,810	1,34,930
Neilgherries		5,710	1,200	60	50	7,020	570	7,590
Total	13,32,050	5,31,550	93,900	18,640	3,850	19,79,990	1,86,360	21,66,350

13. As directed in paragraph 2 of Government Order* Public Works Department, the Board have distinctly exhibited the Petty Establishment required by the Public Works Department for the general supervision of the Road Fund works entrusted to their charge, but, as already ruled by Government, the services of this establishment are to be available for all Road Fund works within each Public Works Executive Range, whether executed by the Revenue or Public Works Department.

14. The amounts admitted under the head of "Petty Establishment, Public Works Department" are those sanctioned by the Board, in their Proceedings of the 23rd May 1868, No. 3,818, recorded in the Government Order quoted above. In the Coimbatore District, the establishment sanctioned was for four Public Works Executive Ranges at a cost of Rupees 4,800, but in consequence of the separation of the Neilgherries, the Collector very properly provided in his Budget only for three ranges. As the Commissioner has not provided in his Budget for the Petty Establishment required for Neilgherries, the Board have caused the necessary entry to be made in the Budget.

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15. The particulars of the Petty Establishment required for the Revenue Department are given below :—

Districts.	Establishment on account of Ferries and Tolls on Bridge.	Establishment kept up in Collector's Office.	Establishment to be kept up in the Board's Office.	Total.
	RS.	RS.	RS.	RS.
1 Ganjam	...	...	150	150
2 Vizagapatam	...	...	150	150
3 Godavery	...	...	150	150
4 Kistnah	800	600	150	1,550
5 Nellore	...	...	150	150
6 Cuddapah	...	...	150	150
7 Bellary	...	...	150	150
8 Kurnool	...	...	150	150
9 Madras	...	420	150	570
10 North Arcot	...	450	150	600
11 South Arcot	20	...	150	170
12 Tanjore	...	...	150	150
13 Trichinopoly	...	...	150	150
14 Madura	600	600	150	1,350
15 Tinnevely	...	...	150	150
16 Coimbatore	900	600	150	1,650
17 Salem	...	...	150	150
18 South Canara	...	...	150	150
19 Malabar	80	...	150	230
20 Neilgherries	2,500	...	90	2,590
Total.	4,900	2,670	2,920	10,510

16. The provision for the establishment on account of Ferries and Tolls on bridges has been made for some districts in accordance with the Collector's estimates. Collectors are however, requested to report, before the close of the current Official year, the particulars of the establishment to be entertained from this source, quoting also the authority for each of them.

17. The sums entered for the establishment kept up in the Collectors' Offices are those sanctioned by the Board from time to time on the representations made by certain Collectors that extra aid to their Office establishments was indispensably necessary in connection with the Local Fund Accounts.

18. As regards the establishment proposed for their Office, the Board find that the business connected with the several Local Funds* under their control have increased to such an extent that without extra aid the work cannot be carried on efficiently. The expenditure under these funds is now regularly audited, and this cannot be done without extra hands. The cost of the estab-

* Road Fund.
Jungle Conservancy Fund.
Cattle Pound Fund.
Public Bungalow Do.
Endowment Do.
Nanal Grass Do.
Irrigation Cess Do.
Canal Do.
Village Service Do.

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† Additional allowance to the Head Accountant	RS.
1 Accountant	50
1 Do.	125
1 Attender	50
	10
	235
	12
	2,820

lishment,† which they propose to entertain from 1st January 1869, is to be charged to the several districts in the proportions given in the Statement. The proportion for each district is very trifling, being 144 Rupees per annum, though a round sum of 150 Rupees is entered in the Statement. The expendi-

turo required for this establishment for the two months of the current Official year can be met from the provision made for Establishment and Reserve. The Board have thought it proper to give an additional allowance of 50 Rupees to the Head Accountant, as his duties are much increased in connection with these Funds.

19. Statement No. 2 exhibits the estimates of Receipts and Charges on account of Funds other than the District Road. An abstract is given below.

Funds.	Balance expected at the beginning of the year.	Receipts during the year.	Total.	Estimated charges during the year.	Balance.
	RS.	RS.	RS.	RS.	RS.
Jungle Conservancy Fund	1,28,960	1,14,290	2,43,250	1,90,500	52,750
Cattle Pound Fund	88,270	79,980	1,68,250	88,610	79,640
Public Bungalow Fund	28,780	27,990	56,770	23,550	33,220
Endowment Fund	1,31,790	1,89,580	3,21,370	2,24,460	96,910
Nanal Grass Fund	7,620	9,610	17,230	5,150	12,080
Irrigation Cess Fund in Trichinopoly and Coimbatore	31,900	52,700	84,600	52,600	32,000
Canal Fund in Madras	99,150	43,500	1,42,650	40,210	1,02,440

20. The detailed Budget Statement for Jungle Conservancy Fund called for in paragraph 15 of the Order of Government, dated 12th February 1868, No. 395, will be submitted shortly, as the Budget for one district is wanting.

21. A detailed Budget (No. 5) shewing the transactions of Cochrane's and the Sadras Canal Fund is herewith submitted. The expected balance of the Fund on the 1st April 1868 is given as Rupees 99,150 and the estimated receipts of the year as Rupees 43,500, making a total of Rupees 1,42,650, which may be set down as the available assets. The expenditure proposed is given as Rupees 40,210, which if deducted from Rupees 1,42,650 leaves still a surplus balance of Rupees 1,02,440. The Acting Collector of Madras is requested, in communication with the Superintending Engineer, 4th Division, to submit fresh proposals for utilising this large balance.

No. 404. Official Memorandum from the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, dated Madras, 17th September 1868, No. 1,297.

1. The undersigned has the honor to forward to the Acting Secretary to Government a revised Abstract Statement, shewing the estimated Receipts and Charges of the Bungalow Fund during 1869-70.

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2. The revision has been necessitated by paragraph 27 of the Government Order, Revenue Department, dated 30th November 1868, No. 2,998, in which the provision of Rupees 15,000 made by the Board in Revenue Budget on account of grant-in-aid for public bungalows has been reduced to Rupees 10,000, which affects the figures exhibited in the original Statement.

(By Order.)

(Signed) A. MACGREGOR,
Acting Secretary.

No. 405.

ORDER THEREON, 16th March 1869, No. 711.

Local Funds, No. 7.
Account.

1. The Budget Estimates of Receipts and Charges on account of the several Local Funds for 1869-70 which accompanied the Board's Proceedings

above recorded, were received too late to admit of any revision previous to the inclusion of the District Road Fund works to be executed by the Public Works Department in the general Public Works Budget. This delay is the source of much inconvenience and confusion, and the Board will be requested to take effectual steps to avoid it hereafter. It seems to the Government that the most effectual means of doing so will be to submit to Government the original Budget lists of the Collectors as they are received with a few brief remarks. The Government will then return them with any further remarks or revisions that may be necessary. When all the lists have been thus approved of, the Board can compile the general Budget and send it direct to the Public Works Department, furnishing a copy to the Revenue Department, with brief explanatory Proceedings. The Board will adopt this plan for the future, unless they see any objection to it which has not occurred to Government.

2. The Board will also be requested to forward at the same time, copies of the abstract Statements of the several funds to the Accountant General direct, in order that no delay may occur in the preparation of his Budget.

3. The total assets of the District Road Fund for the next Official year are estimated at Rupees 27,16,640 inclusive of the probable balance of Rupees 3,58,130 at the close of the current year, and the amounts estimated for expenditure aggregating Rupees 27,08,170 as shown below:—

	To be spent by the Department of Public Works.	To be spent by the Revenue Department.	Total.
New works	Rs. 13,32,050	Rs. 1,65,070	Rs. 14,97,120
Repairs	5,31,550	1,29,400	6,61,040
Establishment	2,80,260	10,510	2,90,770
Tools and Plant	18,640	2,940	21,580
Contingent charges	3,850	960	4,810
Reserve	21,66,350	3,08,970	24,75,320
Grand Total...	21,66,350	3,08,970	27,08,170

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4. The allotments for most of the new works having already been entered in the general Public Works Budget cannot now be revised in this Department, but the Government notice that the small sums allowed for several large works will necessitate their construction being extended over several years. The Board explain that the expenditure of the District Road Fund cannot be concentrated in the same degree as the Imperial Public Works grant; because the agricultural population who contribute to the former naturally expect to derive some benefit from their payments; but it appears to the Government that, if the main local lines in the district are well chosen, and explanation is afforded to the ryots of the necessity for completing the chief roads before the cross lines are undertaken, there can be no ground for complaint. The Board have been frequently requested to adhere to this principle in the preparation of their Budget lists, and they will now be good enough to instruct the Collectors to follow a similar course. The endeavour of the local Officers should be to complete the roads now in progress before proposing new lines. The Government believe that the Board called for a complete scheme of Local roads for each district, some time back, but as yet, that for the Tinnevely District has been the only one submitted to Government. The Collectors should be required to allow no further delay to occur in the submission of their plans, as without some such general scheme, it is extremely difficult to expend the funds available to the best advantage.

5. The Budget comprises, as usual, several works for which estimates are not ready. The Government cannot too strongly point out the necessity for these documents being submitted for sanction in time to admit of the allotments for the year being expended within the year. The Board should also be careful to watch the expenditure on each work during the year, with the view of revising the allotments by transferring sums allowed for unsanctioned works to those which are making satisfactory progress.

6. The Board appear to have lost sight of the remarks made by Government in paragraph 11 of their Proceedings, dated 12th February 1868, No. 395, in regard to the duty of keeping the roads in repair being thrown almost entirely on the Public Works Department. The Government pointed out the great disproportion of the sums allotted under this head for expenditure by the Public Works and Revenue Departments respectively, and the Board in communicating these orders to the Collectors drew their particular attention to them, and fully concurring in the view of Government that the ordinary repairs of roads which do not require any professional skill could be undertaken by the Revenue Department, requested those Officers to apply for the transfer of the requisite funds from the Public Works to the Revenue Department. The Secretary of State also remarked in paragraph 2 of his Public Works Despatch, dated 11th June 1868, No. 12, referring to the same point that "by enforcing from the Revenue Officers a duty which they were fully competent efficiently to perform, the Officers of the Public Works Department would have more time to attend to those important works which demand professional

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skill, and which should alone occupy their attention." But the Budget now before Government shows that less has been done in this direction than during the present year, as shown by the table given in the margin, and yet the Board give no explanation on the subject. They will now be requested to report specially why the Revenue Officers appear

Proceedings, dated 22nd July 1868, No. 2,013.

Repairs.	1868-69.		1869-70.	
	Allotment.	Per-centage.	Allotment.	Per-centage.
	Rs.		Rs.	
By Public Works Department ...	3,82,800	62	5,31,550	80
„ Revenue Department ...	2,31,290	38	1,29,400	20
Total ...	6,14,090	...	6,61,010	...

to have been so backward in superintending the expenditure under "repairs." In reviewing the Budget for 1868-69, the Government noticed that in Kurnool the whole of the repairs were undertaken by the Revenue Department, and that considerable improvement had taken place in the Districts of Madras, Tanjore and Salem in this respect, but in the Budget for 1869-70, the greater portion of the repairs in these districts also (Salem excepted) are transferred to the Public Works Department, as shown in the subjoined table. In many other districts also, the repairs are almost entirely thrown upon the Public Works Department:—

Districts.	1868-69.		1869-70.	
	Sum allotted for the Public Works Department.	Sum allotted for the Revenue Department.	Sum allotted for the Public Works Department.	Sum allotted for the Revenue Department.
	Rs.	Rs.	Rs.	Rs.
Kurnool ...	...	9,200	14,750	5,940
Madras ...	2,050	14,280	29,450	2,300
Tanjore ...	7,890	57,110	57,370	...

7. The list of roads struck out of the Local Fund's Budget under the Order of Government, dated 11th November 1868, No. 2,831, alluded to in paragraph 2 of the Board's Proceedings, will be transferred to the Public Works Department.

8. Referring to paragraph 8 of the Board's Proceedings, in which they state that in Salem and other districts the greater portion of the sum available for District Roads is absorbed by repair allowances, the Government wish to be informed on what principle or data and under what restrictions these allowances are fixed for each road.

9. The Board will be requested to furnish for the use of the Government Office three spare sets of the District Road Maps in course of preparation.

10. The Board state that the sums entered under "Petty Establishment, Public Works Department" are those specified in the Board's Proceedings, dated

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23rd May 1863, No. 3,818, but the Government observe that the amount provided for the Madras District is Rupees 5,100 instead of Rupees 4,800. This difference should have been explained.

11. The particulars of the provision made for establishments on account of Ferries, and Tolls on bridges, do not appear to have been as yet examined and sanctioned by the Board. They will accordingly instruct the Collectors not to entertain these establishments until specific sanction is received.

12. The Government approve the proposal of the Board of Revenue to entertain a separate Establishment at the total monthly cost of Rupees 235 in their own Office for the transaction of the business connected with the Local Funds, and to pay an allowance of Rupees 50 to the Head Accountant. They trust that arrangements will be made for utilizing this establishment as much as possible. Besides the efficient and

• 1 Accountant ...	Rs. 125
1 Do. ...	50
1 Attender ...	10
	185
Allowance to the Head Accountant ...	50
Total ...	235

punctual audit of the expenditure, complete registers of all sanctioned estimates should be maintained, and the steady and satisfactory progress of the works carefully watched. A list of works entered in the Budget, but for which no estimates have been submitted, should also be kept, and the Local Officers should be called upon from time to time to expedite the preparation and submission of these documents. As already remarked, allotments for unsanctioned works should be transferred in proper time to sanctioned works, the progress of which is impeded by want of funds. The Board will also be requested to report, what precautions are taken to satisfy themselves in auditing the expenditure that the money has been usefully spent, and that the work on which it was spent is in good order.

13. The separate Budget of expenditure proposed to be incurred from the "Cochrane's and Sadras Canal Funds" shows a large probable balance at the close of the year 1869-70, and the Board have requested the Collector to submit

Probable available sum ...	Rs. 1,42,650
Proposed expenditure ...	40,210
Balance ...	1,02,440

proposals for utilizing this sum. The Government are of opinion that the allotment for the extension of the East Coast Canal might be raised. The sanctioned estimate amounts to Rupees 2,35,000, and the computed expenditure up to 31st March 1868, is entered at Rupees 86,250; the allotment proposed for 1869-70, is only Rupees 15,000. The line of the extension having been finally settled in the Order of Government, in the Public Works Department, dated 15th April 1868, No. 1,124, the greater portion of the balance, or as much of it as can be spent during the year, under proper supervision might be allotted for this work, so as to ensure its completion at an early date. The Board will be requested to give their immediate attention to this subject.

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14. The Estimates of Receipts and Charges on account of the other funds noted below are passed.

	Probable balance at the beginning of the year.	Probable receipts during the year.	Total amount available.	Proposed expenditure.
Jungle Conservancy Fund	Rs. 1,28,000	Rs. 1,14,290	Rs. 2,42,290	Rs. 1,90,030
Cattle Pound do.	88,270	79,980	1,68,250	88,640
Public Bungalows do.	28,780	22,990	51,770	23,460
Endowment do.	1,31,790	1,89,780	3,21,570	2,21,460
Nanul grass do.	7,620	9,610	17,230	5,150
Irrigation Cess Fund in Trichinopoly and Coimbatore	31,900	52,700	84,600	52,600

15. The detailed Budget for the Jungle Conservancy Fund should be submitted as early as possible, and steps should be taken for spending the probable balances, under "Endowment" and "Nanul Grass" Funds on useful and appropriate undertakings. The balance under the Public Bungalow Fund can be made use of for the repair of old Bungalows, and the construction of new Bungalows where urgently needed.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue.
.. the Public Works Department.
.. the Accountant General.

Ed. G. A. Turton.

Statement showing the receipts and charges, estimated on
account of Bungalow Fund for 1869-70.

Districts	Balance on hand at the beginning of the year	Receipts estimated to be realized during the year	Grand total in aid from Govt.	Total	Estimated Charges	Balance
1 Ganjam	390	500	630	1520	1370	150
2 Vizagapatam	1630	350	460	2440	1520	920
3 Godavary	420	520	270	1210	780	430
4 Kistnah	.	1030	530	1560	1560	.
5 Nellore	1760	800	750	3310	1720	1590
6 Cuddapah	2770	220	410	3400	500	2900
7 Bellary	3280	1510	860	5650	2850	2800
8 Kurnool	140	350	80	570	450	120
9 Madras	1330	300	420	2050	650	1400
10 North Arcot	1300	30	340	1670	160	1510
11 South Arcot	1890	600	720	3210	1170	2040
12 Tanjore	1860	700	160	2720	610	2110
13 Trichinopoly	590	240	160	990	600	390
14 Madura	200	550	140	890	800	90
15 Tinnevely	840	1140	130	2110	1320	790
16 Coimbatore	530	1000	850	2380	2150	230
17 Salem	5810	280	1020	7110	570	6610
18 South Canara	.	330	470	800	800	.
19 Malabar	3800	2210	1090	7100	3300	3800
20 Nilgherries	240	830	510	1080	650	430
Total	28780	12990	10,000	51,770	28,460	23,310

Revenue Board Office
Madras.
17th December 1868
C. A. Hanthoff

A. Hanthoff
Acting Secretary

Revenue Department

W-711.

Proceedings of the Madras Court
under date the 16th March 1899.

Read the following
papers -

Pro: of the Bd of Rev -
Submitting Local
Fund Budget for 1899/70 - (H.L. 3rd Dec 1898)
from the Secy to the Bd of Rev
Submitting Revised
Abstract statement showing
estimated receipts & charges
of Pungaior Funds during 1897-70. (H.L. 17th Nov 1897)

The Budget & Abstract of Receipts and charges on account of the several local funds for 1899-70 which accompanied the Board's Pro: above enclosed, were received too late to admit of any revision previous to the inclusion of the District Road Fund works to be executed by the Public Works Department in the general

Wm
A. N.

Enclosed is an O.R. from
the Secretary to the Bd
of Revenue to the Secretary
& Government dated 19th
Decem 1898 No 1297.

Dec. 30 60/68

Secy to Govt 1/19 & 1/1002

Statement showing the
Receipts and charges
estimated on account of
Pungaior Funds 1897/1899.

general Public Works
Budget: This delay is
the source of much in-
convenience & confusion,
and the Board will be
requested to take effectual
steps to avoid it hereafter.
The ~~confusion of opinion~~
that the original Budget
lists of the Collectors may
be revised by the Board
and transmitted to the
they are received with a
brief ~~explanatory~~ ^{summary} and
the Board will return them
with any ~~remarks~~ ^{revisions} that may
be necessary. When all the
lists have been thus ap-
proved by the Board, can
compile the general Bud-
get and send it direct
to the Public Works De-
partment, furnishing
a copy to the Revenue
Department, with a brief
explanatory proceedings.
The Board will adopt
this plan for the future,
unless

13 9
unless they see any
objection to it. ~~It is~~
2. The Board
will also be re-
quested to forward
at the same time,
copies of the abstract
statements of the re-
-cal time to the Ac-
-countant General in-
direct, in order that
no delay may occur
in the preparation of
the Budget.
3. The total ex-
penditure of the District
Roads for the
next

next year are esti-

mated at Rupees

27,66,40 inclusive

of the probable

balance of Ru-

pees 3,88,130 at

the close of the

current year, and

and the estimate for

expenditure amounts

to Rupees 27,08,170

as shown below-

Now

10
Total
by the Deptt. by the Public
of P. Works - mul. Deptt.
Rs. Rs. Rs.

New works 13,22,050- 1,65,070- 14,97,120-

Repairs 5,31,550- 1,29,490- 6,61,040-

Establishment 2,80,260- 10,510- 2,90,770-

Tools & Plant 18,640- 2,940- 21,580-

Contingent charges 3,850- 960- 4,810-

Reserve 21,66,350- 3,08,970- 24,75,320-

Grand total 21,66,350- 3,08,970- 24,75,320-

The allocations
for most of the new
works having already
been entered in the
general Public Works
Budget cannot now
be made.

be revised in this
Department, but the
Govt. notice that the
sums allowed for
several large works
are such as to render
their progress during
several years in-
evitable. The Board
explain that the ex-
penditure of the District
Road Funds cannot be
concentrated in the
same degree as the Im-
perial Public Works
grant, because the
agricultural population
who contribute to the
former naturally expect
to derive some benefit
from their payments.
but

15 11
but if the main local lines
in the District are well chosen
and explanations afforded
to the ryots of the neces-
sity for completing the
chief roads before the
crop lines are undertaken,
there can be no ground
for complaint. The
Board have been fre-
quently requested to
adhere to this principle
in the preparation
of their Budget lists,
and they will now
be good enough to
instruct the Collectors
to follow a similar
course. The endeavor
of the local Officers
should be to complete
the

the roads now in progress
before proposing new lines.
The Government believe
that the Board
called for a complete
scheme of local roads
for each District, some
time back, but as yet
that for the Innerelly
District has been the
only one submitted
to Government.

The Collectors should
be required to allow
no further delay to
occur in the sub-
mission of the plans,
and without some
such general ^{scheme} plan
it is quite impossible
to

to submit a plan.

to expend the funds
available to the
best advantage.

3 The Budget
comprises, as usual,
several works for
which estimates are
not ready. The Govt.
cannot too strongly
point out the necessity
for these documents
being submitted
for sanction in
time to admit of the
allocments for the year
being expended within
the year. The Board
should also be careful
to watch the expenditure
on each work during the
year

year, with the view of
revising the allotments
by transferring sums
allowed for unexecuted
works to those which are
making satisfactory progress.

The Board
appear to have lost sight
of the remarks made
by Govt. in para 11 of their
Pro^s dated 12th July 1868,
No 395 in regard to the
duty of keeping the
roads in repair being
thrown almost entirely
on the P.W. Dept. The
Govt. pointed out the
great disproportion of
the sums allotted under
their head for expenditure
by the P.W. & Rev. Depts.
respectively, and the Board
in communicating their ideas

187^s Pro^s of 16 March
1868, No 1097.

13
to the Collectors draw
their particular atten-
tion to them, and fully
concurring in the view
of Govt. that the ordinary
repairs of roads which
do not require any
professional skill ^{and} can
be undertaken by the
Revenue Department,
deputed those officers
to apply for the transfer
of the requisite funds
from the Public Works
to the Revenue Dept.
The Secretary of State
also remarked in
para 2 of his P.W. Sec-
dated 11th June
1868 No 12 referring to the
same point that "by re-
moving from the Re-
venue officers a duty
which they are fully
competent efficiently
to perform, the officers
of

of the Public Works
 Department will have
 more time to attend
 to these important
 works which demand
 professional skill,
 and which should
 alone occupy their
 attention. But the Res.

gave notice before last term that he had been
 directed in this direction. The
 worst possible state of the general accounts
 things are amplified
 by the table given in
 the margin and yet
 the Board approved it.
 explanation whatever
 on the subject. They
 will be requested to
 report

Pro: of 22nd July 1855
 No 2013-

1858/59-	1859/60-
Allo: Re: Allo: Re:	Allo: Re: Allo: Re:
ment - charge - ment - charge	ment - charge - ment - charge
By Divid: 282500.	62,581,500. 80.
By Divid: 201,290.	88,129,490. 20.
Total -	61,4090. - - 66,1040. - -

report specially in
 why the Revenue
 officers show such
 unwillingness to dis-
 franchise the rice
 expenditure under
 repair. In civilis-
 ing the Budget for
 for 1860 by the Govt
 notices that in
 through the whole
 of the repairs were
 undertaken by the
 Revenue department
 and

and that considerable improvement had taken place in the districts of Madras, Tanjore & Salem in this respect, but in the Budget for 1869/70, the greater portion of the repairs in these districts also (Salem excepted) are transferred to the Pub. Works, as shown in the subjoined table. In many other districts the repairs are almost entirely thrown upon the Public Works Department.

Districts	1868/69		1869/70	
	Sum allotted for the P.W.D.	Sum allotted for the P.W.D. Sept 1868	Sum allotted for the P.W.D. Sept 1869	Sum allotted for the P.W.D. Sept 1870
Madras —	—	9200	14750	5950
Alachar —	2050	14250	29450	2300
Tanjore —	7890	57110	57370	—

7. The list of roads struck out of the Local Funds Budget under the order of Government, dated 11th November 1868, No. 2831, attached to in para 2 of the Board's Proceedings, will be transferred to the Public Works Department.

8. Referring to para 3 of the Board's Proceedings in which they state that in Salem and other Districts

District to the greater
portion of the sum
available for Dis-
trict Roads is ab-
sorbed by repair
allowances, the
Government wish to
be informed on
what principle or
data and under
what restrictions
these allowances
are fixed for each
road:-

9. The Board
will be requested to
furnish for the use of
the Government Office
three copies of the
District Road Maps
in course of preparation
The

10. The Board state that
the sums entered under
"By establishment, Sub-
- to Works Department"
are those specified in the
Board's Proceedings, dated
13th May 1868, No. 3818, but
be to observe that the
amount provided for the
Madras District is Rs.
5,100 instead of Rs. 4,800.
This difference should have
been explained.

11. The particulars of
the provision made for
establishments on account
of Ferries, and tolls on
bridges, do not appear to
have been as yet examined
and sanctioned by the
Board. They will in-
struct the Collectors
not to entertain these
establishments

establishments ^{with} specific sanction is received.

12. The Govt. approve the proposal of the Board of Revenue to entertain a separate establishment at the total monthly cost of Rs. 235 in their office for the transaction of the business connected with the Local Funds, and to pay an allowance of Rs. 50 to the Head Accountant - They trust that arrangements will be made for utilizing this establishment as much as possible. Besides the efficient and punctual audit of the expenditure, complete registers of all sanctioned estimates

1 Accountant	125
1 Clerk	50
1 Attender	10
Allowance to the H ^d Acc ^t	18.5
Total	235

The same is...
 Govt. But one person cannot hold two appointments in the same office, but I believe Rs. 50 per month can be...
 407

21
 17
 estimates should be maintained, and the study and satisfactory progress of the work carefully watched. A list of writs entered in the Budget, but for which no estimates have been submitted, should also be kept, and the attention of the local officers called from time to time to expedite the preparation of these documents. (As already remarked, all documents for instructions to be transferred in time to sanctioned writs, the progress of which is impeded by want

1 out of funds. The Board
will be requested to report,
what precautions are taken
to satisfy themselves in
auditing the expenditure
that the money has been
usefully spent, and that
the work in which it was
spent is in good order.

13. The separate
Budget of expenditure
proposed to be incurred,
from the "Cochranes and
Sados Canal funds"
shows a large
probable balance at
the close of the
Year - 1869/70, and the
Board have requested
the

Probable available sum -	Rs. 1,42,450.
Proposed expenditure -	Rs. 40,210.
Balance -	Rs. 1,02,240.

the Collector to submit pro-
posals for utilizing this sum.
The Government are of opinion
that the allotment for the
extension of the East Coast
Canal might be raised. The
sanctioned estimate amounts
to Rs. 2,35,000, and the
computed expenditure up to
31st March 1868, is entered
at Rs. 86,250. The allotment
proposed for 1869/70 is Rs.
15,000. The line of the extension
having been finally settled
in the order of Government
in the Public Works Department
dated 16th April 1868, No. 1125,
the greater portion of the
balance, or as much of it
as can be spent during the
year, under proper supervision,
^{might} be allotted for this work, so as
to ensure its completion at
an

on early date. The Board
will be requested to give their
immediate attention to this
subject.

14. The estimates of receipts
and charges on account of the
other funds noted below
are passed.

	Probable balance at the beginning of the year	Probable receipts during the year	Total amount available	Proposed expenditure
Jungle Conservancy Fund	128,960	114,290	243,250	190,051
Cattle Pound - do -	88,270	79,950	168,250	82,610
Public Bungalows - do -	28,780	22,990	51,770	23,160
Enclosure - do -	181,790	187,580	369,370	294,160
Munal grass - do -	7,620	9,610	17,230	5,150
Irrigation - do -				
in Buckingham and Kombatore	31,900	52,700	84,600	52,600

15. The detailed
Budget for the Jungle
Conservancy

26 647.
Conservancy Fund should
be submitted as early as
possible, and steps should
be taken for spending the
probable large balances,
under "Endowment" and
Munal grass funds on
useful and appropriate
undertakings. The Balance
under the Public Bungalow
Fund can be ^{used for} ~~used for~~ of
for the repair of old
Bungalows, and the con-
struction of new Bungalows
where urgently needed

14 copies to the P. & P. Dept. 17
21 - - - - - Mr. Deane
6 - - - - - Asst. Genl.

80
6

G. H. Bell

Conf. to
on acct of
Local History
1879

Respectfully