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Government of Madras.

Financial DEPARTMENT.

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
12th December 1871.

Read the following papers :—

No. 50. Proceedings of the Board of Revenue, dated 28th November 1871, No. 4874.

From J. D. ROBINSON, Esq., Collector and President of the Local Fund Board of North Arcot, to the Acting Secretary to the Board of Revenue, dated Chittoor, 12th September 1871, No. 27.

ABSTRACT.—Submits the revised Local Fund Budgets of the Chittoor and Vellore Circles of North Arcot District.

From the same officer, dated 4th November 1871, No. 530.

ABSTRACT.—Requests to instruct Accountant-General to place Rupees 600, from current year's reserve, at the disposal of Public Works Department for repairing the road from Trunk Road No. 1 to Now Lack garden.

From the same officer, dated 15th November 1871, No. 545.

ABSTRACT.—Requests to authorize the Accountant-General to place the amount of Rupees 4,000 at the disposal of the Department of Public Works for completing certain roads.

THE Local Fund Budget Estimates of the Chittoor Circle of the North Arcot District, for the current official year, will be submitted for the orders of Government with the following observations.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The receipts credited in this statement aggregate Rupees 2,33,100 as follows :—

	RS.
1.—Balances	34,670
2.—Allotments from General Revenue	46,800
3.—Rates and Taxes	1,37,000
4.—Endowments, etc.	14,530
5.—Miscellaneous...	100
Total...	2,33,100

3. The past year's Road Fund balance brought to account in the Budget of this Circle is Rupees 30,000, and in the other (Vellore) Rupees 15,000, making a total of Rupees 45,000. The President has not explained the principle on which he made the apportionment, but it appears to have been effected with reference to the expected Land Cess receipts in each Circle. The actual balance of the Road Fund shown in the Collector's Local Fund Report for 1870-71, however, amounts to Rupees 45,970, which is Rupees 970 more than that now shown. The President will explain the cause of the difference.

4. The sum of Rupees 4,670 exhibited against Endowment Funds is, as per Statement IV., the aggregate of the balances of the institutions named in the margin. The Board of Revenue have reduced the amount to Rupees 3,060 by excluding the balances of the Vellore and Arcot Lungerkhanas which are in the Vellore Circle.

	RS.
Annadana Choultry...	3,060
Lungerkhanah at Vellore	1,237
Do. at Arcot	373
	4,670

5. The grant from Provincial funds for the district amounts to Rupees 36,180. The President, however, has taken credit for a sum of only Rupees 35,820 or Rupees 360 less, which he has allotted in the proportion of Rupees 31,950 to the Chittoor and Rupees 3,870 to the Vellore Circle. The cause of a reduced amount having been credited is not apparent, but the Board of Revenue have added the Rupees 360 to the Vellore Circle grant. Beyond this they have not disturbed the distribution made by the President, which seems fair considering that of the sum of Rupees

30,900, being the total of the maintenance grants of the Imperial lines transferred to Local Funds, Rupees 27,630 are chargeable to this and only Rupees 3,270 to the other Circle.

6. The Cess on land is put down at Rupees 1,29,000, which apparently includes the collections under the old Act.

7. Nothing is entered against Tolls. The Collector's proposals to establish toll-bars in the district were negatived by Government on the ground that sufficient information had not been furnished.

Government Order, Financial Department, dated 5th September 1871, No. 423.

8. A sum of Rupees 8,000 is shown as the expected receipts from House-tax. No information is given as to the formation of Unions or where the tax is to be levied, but in Statement III., the same amount is entered against the Circle. It is observed that the Educational charges of the Circle amount to Rupees 8,000 as per margin. As these charges are to be met from the General Fund, the Board of Revenue see no necessity for the imposition of the tax this year, and accordingly strike out the receipts from this source.

	Rs.
Payment for inspection	2,690
Results grants.....	5,310
	8,000

9. Item No. 4 is made up as follows:—

	Rs.
Hospitals and Dispensaries...	4,270
Chuttrums	6,660
Miscellaneous	3,600
	14,530

10. The first of these items is made up of Rupees 2,070 and Rupees 2,200 being the fixed annual grants allowed by Government for the maintenance of the Dispensaries at Ranepett and Vellore from the Lungerkhana Endowment. The latter Institution being in the Vellore Circle, its transactions should not appear in this Circle Budget. The grant of Rupees 2,200 has therefore been struck out.

Vide Government Order, Public Department, dated 15th July 1871, No. 1,082.

11. The second item consists of the undermentioned grants:—

	Rs.
1. Annadanam Choultry at Sholinghur—Government Order, Revenue Department, dated 5th April 1870, No. 447...	1,280
2. Lungerkhana at Vellore—Government Order, Revenue Department, dated 10th May 1867, No. 1,067, paragraph 19...	4,180
3. Do. at Arcot—Do. do. do.	1,200

As the Lungerkhanas at Vellore and Arcot are situated in the Vellore Circle, their transactions have been transferred to that Circle Budget.

12. The third item appears from Statement IV. A. to be the contribution which the Mahant of Tripatty promised to make for the maintenance of a Hospital to be established at that place.

Government Order, Public Department, dated 4th August 1871, No. 1,175.

13. Statement I.-B., Expenditure.—The total proposed expenditure is Rupees 2,21,570, arranged as follows:—

	Rs.
Grant I	1,89,530
Do. II	8,000
Do. III...	20,490
Do. IV...	3,550
Total...	2,21,570

14. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The total assets of the Road Fund as per Statement II. are Rupees 2,00,740. Exactly two-thirds or Rupees 86,000 of the Land Cess (Rupees 1,29,000) are credited to the Fund. This is not right,

as it is two-thirds of the collections under the *new* Act only and the *whole* of those under the old Act that should be brought to account. The President will report the corrections which should be made.

15. The Local Board have appropriated Rupees 34,240 from the one-third Land Cess to meet the requirements of the Road Fund. The General Fund being in want of money to meet the charges legitimately incumbent on it, the Board of Revenue have reduced the appropriation to Rupees 13,240.

16. A sum of Rupees 300, being the receipts from avenues, is entered in this statement. The Board of Revenue have struck it out, as it should be credited to the General Fund.

17. The Mahant's promised contribution of Rupees 3,600 for the Tripatty Hospital referred to in paragraph 12 *supra* is brought to account in this statement. It has been struck out, because it is not a Road Fund receipt.

18. The cost of Petty establishment for the district is Rupees 7,860, but the President has included a sum of only Rupees 6,900, (Rupees 4,500 in this and Rupees 2,400 in the other Circle Budget). The Board of Revenue have apportioned the sanctioned amount between the two Circles in the ratio in which the reduced amount was divided.

19. The cost of the Public Works Department General Establishment charged to this Circle is Rupees 21,160 and to the other Rupees 10,590. These two sums added together make Rupees 31,750 which agrees with the authorized amount.

20. *Charges in connection with Tolls and Ferries, Rupees* 1,000.—A reference to Statement II.-C. shows that this provision is for the construction of Toll-gates when sanctioned by Government. As tolls are not to be levied this year, the item has been struck out of the statement as well as of Statement II.-C. With reference to the President's remarks in connection with this subject in paragraph 4 of his first letter, he is informed that allotments for the construction or repair of toll-gates and sheds should be shown in detail in Parts I. or II. of the Road Fund Budget and the aggregate cost thereof included in the total of New Works or Repairs of communications exhibited under Grant I., Statement I.-B., and in Statement II. Only the cost of the Toll Establishment and Contingencies should be shown in the latter statement against "(c) Charges in connection with Tolls and Ferries."

21. *Contingencies.*—Rupees 600 are entered on this account in this Circle Budget and Rupees 400 in that of the other. The amounts are large, but the President says that they were fixed by the Local Boards after mature deliberation and in anticipation of three-fourths of the amount being required for the purchase of furniture and for the rent, if necessary, of a building for the Local Fund Board's Office.

22. The allotment for Tools and Plant has not been correctly calculated. The proper amount has now been entered.

23. The Reserve (Rupees 6,450) has been put down at the rate of 5 per cent. of the receipts for six months as per note at the foot of the first page of Statement B. This mode of calculation is not in accordance with the concluding part of No. XXVIII. of the Local Fund Rules. The President will explain why it was adopted. The Board of Revenue have, in order to balance the transactions of the Road Fund, reduced the Reserve to Rupees 2,530.

24. Under "7, Miscellaneous," the charges marginally noted have been entered. They have nothing whatever to do with the Road Fund and have been struck out of the statement.

	Rs.
1. On account of Vaccination	2,220
2. Do. Dispensary at Chittoor and Ranipet ...	6,780
3. Do. Choultry at Arconum	60
4. Do. Sanitation at festivals of Tripaty and Kalastry	500
	9,560

25. Statement II.-A., Part I., New Works.—Part I. contains twenty items with a total allotment of Rupees 69,800.

26. The allotment for the second item in the original Budget was Rupees 20,000. It has now been reduced to Rs. 6,000, partly, as the President states, owing to other calls on the Road Fund, but chiefly because the Range Officer is not able to spend more during the remainder of the year.

27. The assignments for the fourth and fifth items have been doubled as requested by the President in his letter, dated 15th November 1871, No. 545.

28. The balance of the estimate has been provided for the eighth item.* In paragraph 10 of his first letter, the President states with reference to Government Order, Public Department, dated 16th June 1871, No. 848, that the Local Fund Board have decided that the re-metalling of the road in question shall be borne from Local Funds, the Municipality of Vellore being charged with a moiety of the cost of up-keep during the current year. It will be observed that the Board of Revenue have allowed the balance of the estimate for the metalling work in the Budget "on the understanding that its maintenance from 1871-72 will be looked after by the Municipality as directed in the order of Government marginally noted." In fact the Government were of opinion that the financial condition of the Vellore Municipality fully justified the abolition of tolls, but did not insist upon it, as the road under reference was to be kept in repair from the Municipal funds. Under these circumstances, the Board of Revenue are of opinion that the Municipality should either look after the repairs of the road or contribute Rupees 812† to the Local Funds, the Circle Board making the necessary arrangements for its up-keep.

* Re-metalling the road from Vellore Railway Station to Vellore.

Vide paragraph 7 of the Revenue Board's Proceedings, dated 24th November 1870, recorded in Government Order, Revenue Department, dated 28th November 1870, No. 1,875.

Vide Government Order, Public Department, dated 11th May 1869, No. 610, paragraph 5.

† 3¼ miles at Rupees 250 per mile.

29. The 19th item should have been shown in Statement IV.-B., as it is a work connected with water-supply, and the allotment thereof under Grant III. The necessary transfers have been made in this office.

30. PART II., REPAIRS.—There are twenty-four items in this statement with an aggregate allotment of Rupees 87,020.

31. Items Nos. 21, 22, and 23 are for Sanitary and Miscellaneous Public Improvements in Chittoor, Gudiatham, and Tripatty taluqs, and should therefore have been exhibited in Statement IV.-B. and under Grant III. These items have accordingly been transferred.

32. Of the works entered in the Budget of the Government Order, Financial Department, dated 7th June 1871, No. 216, those noted in the margin, which are unsanctioned, have been omitted from the present Budget, and the President states that the question of their inclusion or exclusion in the next year's Budget will be considered when that Budget is under preparation.

Nos. 93 to 100 and 102 to 107.

33. STATEMENT II.-B.—The condition of Rule XXIX. has, it will be observed, been complied with.

34. GRANT II., EDUCATION.—The charges under this grant are:—

		RS.
1.	Payment for inspection	2,690
2.	Results grants	5,310
		8,000

No particulars for these items are given, nor has the Director of Public Instruction favored the Board of Revenue with his remarks on them.

35. STATEMENT III.—In this statement two additional columns have been introduced by the President, one showing the Inspection charges and the other 'Results grants,' because there are no appropriate places for the exhibition of those charges. The Board of Revenue observe that these charges have already been correctly entered under Grant II., Statement I.-B, and that there is no necessity for their being shown in any of the Educational statements, each of which is intended for a particular purpose. The extra columns have been struck out and the statement left blank.

36. GRANT III., SANITATION, ETC.—The expenditure under this head is as follows:—

		RS.
1.	Hospitals and Dispensaries	11,050
2.	Payment to Government for Vaccine Establishment ...	2,220
3.	Sanitary Establishment and cleansing of tanks and wells.	500
4.	Choultries	6,720
		20,490

Proceedings of the Madras Government, Financial Department,
12th December 1871.

37. The first item (Rupees 11,050) is the charges of the Dispensaries at Chittoor, Tripatty, Vellore, and Ranipet. From this amount should be deducted Rupees 2,200, being the charge of the Vellore Dispensary which has been transferred to the other Circle Budget.

38. Statement IV.-B. shows that the 500 Rupees (Item 3) provided are intended to be laid out at Tripatty and Kalastry in effecting sanitary arrangements during the great festivals of Bramutchavam and Siva Ratri.

39. The fourth item is the aggregate of the expenses of the institutions named in the margin. The receipts and charges of the institutions at Vellore and Arcot have been expunged from this Budget and transferred to the Vellore Budget.

	RS.
Lungerkhana at Vellore	4,180
Do. at Arcot	1,200
Annadana Choultry at Sholingur	1,280
Choultry at Arconum	60

40. GRANT IV., MISCELLANEOUS.—The following charges are entered under this grant:—

		RS.
1.	Controlling Establishment at the Presidency	230
2.	Do. do. Collector's office	1,470
3.	Establishment for Local Fund Board...	350
4.	Contingent charges for Local Fund Board and Collector's office	500
5.	Construction of tolls	1,000
		3,550

41. The first item has been altered with reference to the scale of establishment sanctioned for the Board of Revenue.

42. The second and third items have been modified agreeably to Government Order, Financial Department, dated 29th September 1871, No. 492.

43. The fifth item is out of place and has been struck out—*vide* paragraph 20 *supra*.

44. An abstract of the Budget Estimates as revised by the Board of Revenue is as follows:—

Receipts.			Expenditure.			
		RS.			RS.	RS.
Road Fund...		1,75,840	Grant I.....	Road Fund.....	1,74,790	
Union Fund		.....		Union Fund.....	.....	
Endowment Fund. ...		6,410		Endowment Fund.	1,900	
General Fund		33,660		General Fund.....	12,580	
						1,89,270
			Grant II.....	Union Fund.....	.....	
				General Fund	8,000	
						8,000
			Grant III. ...	Endowment Fund.	3,350	
				General Fund.....	12,710	
						16,060
			Grant IV.....	Road Fund.....	1,050	
				General Fund.....	260	
						1,310
						2,14,640
					RS.	
			Road Fund balance...			
			Union Fund do.			
			Endowment Fund do. ...		1,160	
			General Fund do. ...		110	
					.....	1,270
Total...		2,15,910		Total...	.....	2,15,910

(A true Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 51. Proceedings of the Board of Revenue, dated 29th November 1871, No. 4883.

Read again letter from the President of the Local Fund Boards, North Arcot District, dated 12th September 1871, No. 27, recorded in Board's Proceedings, dated 28th November 1871.

Read also the following letter from Deputy Inspector-General E. G. BALFOUR, Acting Inspector-General, Indian Medical Department, to the Acting Secretary to the Board of Revenue, dated Fort Saint George, 23rd September 1871, No. 5,066:—

ABSTRACT.—Requesting that the Vice-President of Vellore Municipal Commission may be furnished with information requested by him regarding funds for support of the Vellore Dispensary.

THE Local Fund Budget Estimates of the Vellore Circle for the current official year are herewith submitted for the orders of Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total estimated receipts of the Local Funds amount to Rupees 89,570 and are formed as follows:—

	RS.
1. Balances	15,000
2. Allotment from General Revenue	4,070
3. Rates and Taxes	70,500
Total...	89,570

3. To the Provincial grant of Rupees 3,870 allotted for this Circle, Rupees 360 have been added with reference to paragraph 5 of the review of the Chittoor Circle Budget making a total of Rupees 4,230.

4. The Cess on land is estimated at Rupees 63,500, which, it is believed, includes the Road Cess of the first three months of the year.

5. A sum of Rupees 7,000 is entered against House-tax. For reasons stated in the review of the other Circle Budget, this item has been struck out.

6. STATEMENT I.-B., EXPENDITURE.—The total proposed Local Fund expenditure amounts to Rupees 76,770 and is classified under the following heads:—

	RS.
Grant I...	65,660
Do. II...	7,000
Do. III...	1,710
Do. IV...	2,400
Total...	76,770

7. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The total assets of the Road Fund as per Statement II. are Rupees 69,770. In this sum is included Rupees 42,330, being exactly two-thirds of the expected collections of Land Cess within the year, viz., Rupees 63,500. This item is incorrectly given. It should be made up of the whole of the Road Cess of the first quarter of the year, and two-thirds of the Land Cess collections of the remaining nine months. The President will state the amount of Road Cess included in the estimate of Land Cess.

8. The Reserve, Rupees 6,350, has been incorrectly calculated. The correct sum has now been inserted.

	RS.
On Account of Vaccination	1,100
Contribution to Vellore Dispensary	600
Total...	1,700

9. The items marginally noted have been expunged from the statement, as they cannot be debited to the Road Fund.

Proceedings of the Madras Government, Financial Department,
12*th* December 1871.

10. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains three items with a total allotment of Rupees 15,350.

11. The 2nd item is unsanctioned. An estimate amounting to Rupees 4,150 was submitted by the Collector with his letter of the 10th July 1871, No. 371, but it was returned in order that it might be laid before the Local Fund Board for consideration. The President will, at an early date, re-submit the estimate for sanction.

Vide Revenue Board's Proceedings, dated 20th July 1871, No. 3,037.

12. The allotment for the 3rd item has been raised from Rupees 1,200 to Rupees 2,220 with reference to paragraph 6 of the Revenue Board's Proceedings, dated 25th October 1871, No. 4,488.

13. PART II., REPAIRS.—This list comprises 17 items with an aggregate allotment of Rupees 30,420.

14. The first item has been transferred to the Appendix, because its maintenance grant is exactly Rupees 1,000.

15. The 13th to 17th items are apparently intended for Sanitary and Miscellaneous improvements in the several taluqs of the Circle. They should have been exhibited in Statement IV.-B., the total thereof being entered opposite to (d) "Sanitary establishments and cleansing of tanks and wells" under Grant III., Statement I.-B. The necessary transfers have accordingly been made in this office.

16. STATEMENT II.-B.—This Statement shows that the condition of Rule XXIX. has been observed in regard to the appropriation of Land Cess in each taluq.

17. GRANT II., EDUCATION.—The total of this grant is Rupees 7,000 made up as follows:—

	RS.
1. Payment for inspection	1,630
2. Results grants	5,370
Total...	7,000

18. The Board of Revenue have no means of checking these items, in the absence of the requisite particulars. The items, as noticed in the review of the other Circle Budget, ought not to have been shown in Statement III.

19. GRANT III., SANITATION, etc.—The total proposed expenditure under this head is Rupees 1,710, and consists of the following items:—

	RS.
1. Contribution to Vellore Dispensary	600
2. Payment to Government for Vaccine Establishment	1,110
Total ...	1,710

20. The transactions of the Vellore Dispensary were improperly shown in the Budget of the other Circle. They have now been transferred to this Budget. The Acting Inspector-General, Indian Medical Department, forwards a letter from the Vice-President of the Vellore Municipal Commission, who states that the probable amount required for the Dispensary will be about Rupees 3,000, that a contribution of Rs. 3,100, is expected from the sources marginally noted and that in their Order dated 31st March 1871, No. 436, the Government required sums of Rupees 1,500 and 1,946 to be paid from the Municipal and Local funds respectively, and requests to be informed whether, under the above circumstances, the Municipality will still have to pay anything towards the maintenance of the Institution, and if so, what proportion it should bear to the total expenditure or to the amount contributed from Local Funds.

	RS.
Voluntary contribution	300
Lungerkhanna Fund contribution	2,200
Local Fund contribution	600
Total ...	3,100

21. Dr. Balfour mentions that the total charges of the Dispensary during 1870 amounted to Rupees 3,667 or in round numbers Rupees 3,670, which is Rupees 670 in excess of that mentioned by the Vice-President. The Board of Revenue think that a sum of Rupees 3,700

should be provided for the support of the Institution for the current year. Of the three sources of income shown in the margin of the preceding paragraph the first is a precarious one and it should therefore be left out of consideration. The second (Rupees 2,200) is a Government allowance, which if deducted from Rupees 3,700 leaves a sum of Rupees 1,500 to be provided for. The Circle Board propose to contribute Rupees 600, while the Municipality is required to pay Rupees 1,500; but this does not seem fair. The Board of Revenue are of opinion that the sum of Rupees 1,500 should be paid in equal proportions by the Municipal Commission and the Local Fund Board, and have accordingly, subject to the orders of Government, provided in this Circle Budget Rupees 750.

22. As remarked in paragraph 39 of the review of the Budget of the other Circle, the Board of Revenue have exhibited in Statements IV. and IV.-A., the receipts and charges of the Lungerkhanahs at Vellore and Arcot.

23. The sanction of Government is requested for the transfer of the management of the undermentioned institutions to the Local Fund Boards of the district:—

1.	Dispensary at Ranipet.	
2.	Do. at Chittoor.	To the Chittoor Circle Board.
3.	Do. at Tripaty.	
4.	Annadana Chuttrum at Sholinghur.	
5.	Chuttrum at Arconum.	
1.	Dispensary at Vellore.	To the Vellore Circle Board.
2.	Lungerkhanah at do.	
3.	Do. at Arcot.	

24. GRANT IV.—The allotments of the first three items under this grant have been altered in this office, as was done in the Chittoor Circle Budget.

25. An abstract of the Budget Estimates as revised by the Board of Revenue is as follows:—

Receipts.	RS.	Expenditure.		RS.	RS.
Road Fund...	70,130	Grant I.....	Road Fund.....	63,630	
Union Fund	.....		Union Fund	.....	
Endowment Fund ...	9,940		Endowment Fund.	.....	
General Fund	12,800		General Fund ...	.....	
					63,630
		Grant II	Union Fund	.....	
			General Fund ...	7,000	
					7,000
		Grant III ...	Endowment Fund.	8,330	
			General Fund	4,360	
					12,690
		Grant IV ...	Road Fund.....	420	
			General Fund ...	140	
					560
				RS.	
		Road Fund balance... ...		6,080	83,880
		Union Fund balance		...	
		Endowment Fund balance.		1,610	
		General Fund balance ...		20	
		Do. Reserve		1,280	
				.....	8,990
Total...	92,870		Total...	.....	92,870

(A true Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 52. ORDER THEREON, 12th December 1871, No. 771.

The Road Fund balances brought forward in the budgets of the Chittoor and Vellore Circles amount to Rupees 45,000, of which Rupees 30,000 has been assigned to Chittoor and Rupees 15,000 to Vellore. The Government have repeatedly informed the Revenue Board that the actual balances belonging to each circle should be ascertained. This must now be done, and necessary adjustments provided for in future budgets.

2. The expenditure by the Public Works Department is estimated for the Chittoor Circle at Rupees 1,44,340 and for Vellore Rupees 44,290. The gross charges should be distributed proportionately, *i.e.*, Rupees 24,300 to Chittoor and Rupees 7,450 to Vellore. The Revenue Board, noticing insufficient provision for the petty establishment, have inserted a revised allotment in the Chittoor budget, but have failed to make the intended correction in that of Vellore; the result being that the aggregate provision is still deficient. Until a separate petty establishment is constituted for each circle, which should be done without delay, the charge for the whole district should, with reference to No. III. of the Local Fund Rules, be divided proportionally to the whole allotments for works. On this principle Chittoor must pay for 1871-72 Rupees 6,140 and Vellore Rupees 1,720.

3. In the two budgets Rupees 4,320 are allotted for inspection. It does not appear that any increase in the staff is proposed, and for present charges Rupees 2,750 will suffice; and, with reference to the revised educational allotments sanctioned below, the share of Chittoor is Rupees 1,180 and that of Vellore 1,570.

4. For vaccination also excess provision has been made; only Rupees 2,700 are required. Approximately divided with reference to population, Rupees 900 will be charged to Vellore and Rupees 1,800 to Chittoor.

5. With the exception of new unsanctioned works, numbered 93—107 in the list appended to G. O., 7th June 1871, No. 216, with proposed allotments of Rupees 32,000, the requirements of the year, as originally estimated, have been provided for in the budgets of the two circles.

6. *Chittoor.*—The Revenue Board, with reference to G. O., 16th June 1871, No. 848, recommend that the whole cost of the maintenance of the road from the Vellore Railway Station to Vellore should be paid by the Municipality, though the Local Board have consented to accept half. The Government concur with the Board of Revenue, and, observing that the maintenance allowance should, under the order quoted, be credited as a receipt, direct that Rupees 810 be entered in Statement I A. 5. It is not clear whether the whole of the road is in the Chittoor Circle. If, as is probable, it is not, a similar arrangement ought to be made for the Vellore Circle portion, but the Government have no information on the matter. The Board of Revenue will issue the necessary instructions. The inclusion of this contribution raises the receipts of the circle to Rupees 2,16,720.

7. In a separate order the Government have called for certain information as to the Vellore and Arcot Langarkhana endowments, and, pending a reply, they do not interfere with the ordinary receipts and charges of these endowments as

entered in these budgets and passed by the Board of Revenue. The grants to the Raneepett and Tripaty dispensaries must, under the order dated 31st August 1871, No. 418, be provided for; the former amounts to Rupees 600, and the latter may be taken at Rupees 400.

8. The Road Fund assets are passed by the Board of Revenue at Rupees 1,75,840. This includes an additional appropriation of Rupees 13,240. In consequence of the increased charge to be provided for under general and petty establishment, Public Works Department, this must be increased to Rupees 17,090, and, with the Vellore Municipal contribution, will make the receipts Rupees 1,80,500, and the charges as per margin, leaving a Road Fund balance of Rupees 460. The reserve allowed by the Board of Revenue seems as small as is consistent with safety.

	Rs.
New Works	63,310
Repairs	80,620
Establishment	32,140
Tools and Plant	1,440
Reserve	2,530
	1,80,040
Balance...	460
	1,80,500

9. The Government approve the Revenue Board's instruction to the President in paragraph 20 of the Proceedings, but observe that in accordance with it the last clause of the note to Statement II. C., Local Fund Rules, should apparently be cancelled. The Government have already, in their review of the Salem budget, informed the Board that contingencies of general management, *e.g.*, office-furniture and rent, should be allotted under Grant IV., only a proportion of the charge being thrown upon the Road Fund (under 3 (*d*) Statement II.), which has its own contingencies provided for in the form.

10. Grant I., Public Works, amounts to Rupees 1,93,420.

11. The necessities of the general fund require a reduction of the allotment for results grants to Rupees 3,000. This will probably suffice, as the payments of 1870-71 were only Rupees 1,970. No unions are proposed, and there are no rate or salary grant schools, for the support of which their formation is immediately required. Grant II. is Rupees 4,180.

12. The Government have added Rupees 1,000 for the grants to the Raneepett and Tripaty dispensaries referred to in paragraph 7 *supra*. The grant for sanitation must be reduced to balance the budget; Rupees 2,000 must suffice; and this allotment and that for vaccination being revised, Grant III. will be Rupees 14,990.

13. Grant IV. as computed by the Revenue Board is Rupees 1,310.

14. The budget as revised by Government is as follows:—

Receipts.	Rs.
Balances	33,060
Allotments, etc.	46,800
Rates and Taxes	1,29,000
Contributions	810
Endowments, etc.	6,950
Miscellaneous	100
	2,16,720

Expenditure.		
Grant I.		1,93,420
Grant II		4,180
Grant II		14,990
Grant IV.		1,310
		2,13,900
Balances.		
Road Fund	460	
Endowment Fund	1,160	
General	1,200	
		2,820
		2,16,720

15. *Vellore.*—The Government approve of the orders of the Board of Revenue as to the amount which ought to be paid by the Local Fund of this circle for the maintenance of the Vellore Circle dispensary. But they observe that, as the institution is to be transferred to the Vellore Municipality, the gross receipts and charges ought not to appear in the Local Fund Budget, which should contain only the Local Fund contribution. The Government have accordingly struck out these details, the effect being to reduce the receipts of the circle to Rupees 89,920.

16. The provision of Rupees 5,370 for results grants appears excessive with reference to the actuals of 1870-71, which were only Rupees 1,950. The allotment has been reduced by Government to Rupees 4,000.

17. The corrections above specified in the grant for Public Works Establishments, general and petty, for educational inspection, and for vaccination being applied, the budget as revised by Government is as follows:—

Receipts.		Rs.
Balances		16,610
Allotments, etc.		4,430
Rates and Taxes		63,500
Endowments		5,380
		89,920
Expenditure.		
Grant I.		59,810
Grant II.		5,570
Grant III.		9,530
Grant IV.		560
		75,470
Balances.		
Road Fund	9,890	
Endowment Fund	1,610	
General	2,950	
		14,450
		89,920

18. The Government deem it necessary to call the attention of the Revenue Board to the fact that, whereas the miscellaneous income of the Road Fund accruing in the Chittoor Circle is estimated at Rupees 14,850, only Rupees 200 is expected in Vellore. It seems possible that the whole of this income accruing in the district

has been assigned by the President to the Chittoor Circle. The Collector will notify in the District Gazette that it is the intention of Government to transfer the Civil Dispensary at Vellore to the Vellore Municipality, and will report the date of publication of his notice, in view to the issue of a final Notification by the Governor in Council.

(True Extract.)

Chief Secretary.

To the Revenue Department.
,, Board of Revenue.
,, Collector of North Arcot.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.

Exd. F. R. Bantleman.

No. 27

North Arcot Collector's Office
Chittoor 13th September 1871

From J. D. Robinson Esqre.
Collector and Resident
of North Arcot

To
Local Fund Board

J. B. Pennington Esqre
Acting Secretary to the
Board of Revenue, Madras.

Sir,

I have the honor to submit the revised Local Fund Budget of the two Circles, viz^t. Chittoor and Vellore which this District has been divided.

I respectfully request that the Board will communicate to me at an early date any remarks they may have to make on them in order that I may have them for guidance when drawing up the ensuing year's Budget to be submitted about the beginning of next month.

2. New works, of which the estimates have either not been framed or sanctioned by competent authority, have all been omitted from these Budgets. The proprietry of including or excluding them in the ensuing year's Budget will be considered

Gobt. of {1871} Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT,
&c., &c., &c.,

Dated December, 12th.

Recd. *Encl.*

G. O., 12th December 1871, No. 771.

DECEMBER.
Nos. 50—52.

Revising the Local Fund Budget Estimates of the Chittoor and Vellore Circles for 1871-72.

considered when that Budget is under preparation.

3. The only work requiring notice among the items entered in Statement II A is the road from Cuppum to Vencatagherikotah. For this the original allotment for the current year viz: Rs 20,000 has been reduced to Rs 6,000 partly owing to other calls on the fund but principally because the Range officer reports he could not expend more profitably during what remains of the working season.

4. In statement "B. expenditure" there appears to be no head under which to enter the estimated expenditure for the construction or repair of toll and sheds. I have therefore added an item under Grant IV Miscellaneous and have shewn it again in Statement II opposite Item (C) charges in connection with tolls.

5. Under the Construction I put on Section XIII of the Local fund Rules Government cannot intend that the contingent allotment on account of the Local Fund Board and Collector's office should be included under Grant I Public Works" and be audited by the Controller and not by the Accountant General, I have therefore included such contingent allotment under "grant IV Miscellaneous". The Board may perhaps consider the amount large but it was fixed by the Local Fund Boards after mature deliberation and in anticipation of 3/4 ths of the amount being required for the purchase of furniture and the rent if necessary being laid out in the acquisition of a building for the Local fund Board's office.

6. In statement II has been included all estimated expenditure to be incurred out of District Road fund on account of vaccination Hospitals &c as I find that that statement should exhibit all outlay under that head of accounts.

7. In statement III two columns have been opened one showing expenditure on account of Inspection and the other for result grants as there are no appropriate places in it for these items.

8. Works set down in the Budget for execution by other agency will be prosecuted by the Revenue Department under my direct control in this circle and by the Sub Collector in the Vellore circle.

9. The Government having directed in their Order Public Department dated

18th

18th July 1871 No. 1082 that no change is intended in the management of or apportionment of the Lunger khans endowment for the maintenance of the Ranipett and Vellore Dispensaries no provision has been made from the Road fund on their account but for convenience of account they have both been included in the Budget of the Chittoor Circle.

10. With reference to the Board's foot note in the order of Government Public Department 16th June 1871 No. 848 it has been decided by the Local Fund Board that the renetalling the road between Vellore and the Railway Station shall be borne by this Circle, the Municipality of Vellore being chargeable with a moiety of the cost of up keep during the current year.

11. In conclusion I solicit the Board's instructions as to how the amounts hitherto spent by the Revenue Department should be adjusted when the Revised Budget is sanctioned, as the whole allotment for Public Works to be executed by the Revenue Department under grant I Public Works will in future be placed under Rule XI.I at the disposal of the latter Department by the Controller

of Public Works accounts. I presume that such expenditure will have to be refunded out of the sums placed at the disposal of the Revenue Department for the respective Works as entered in the Budget.

North Arcot
Collector's office ...
Chittoor ...
15th September 1871

I have the honor to be
Sir
Your Most Obedt. Servt.

/Signed/ J.D. Robinson
Collector & President
Local Fund Board.

/True Copy/

J.S. Pennington
Acting Secretary.

No. 545

North Arcot Collector's office
Chittoor 15th November 1871

From

I. D. Robinson Esquire
Collector and President
Local Fund Board
of North Arcot

To

J. B. Pennington Esquire
Ag Secretary to the Board of
Revenue, Madras

Sir,

The Superintending Engineer of this Division having reported that the current year's allotment of Rs 2000 for each of the roads from Poothoor to Nagaram the Karvetnuggur zemindar's Head Quarters and from the latter place to Pallipet has been nearly expended and that if additional funds are available they could advantageously be spent in pushing forward operations, the Local Fund Board of the Chittoor Circle have sanctioned a further allotment of Rs 2,000 for each of these new zemindary lines.

I have the honor therefore to request that the Board will be pleased to authorize the Accountant General

to

to place the amount Rs 4,000 at the disposal of the P. W. D from the current year's reserve of Rs 5,850 which is available after providing for the Rs 600 asked for in my letter of the 4th Instant No. 530 for the Repair of the road from Trunk Road No. I to the New Lakh garden on the bank of the Palar river in Wallajah Taluq.

These are two of the three new projects in the Zemindari of Karvetnugger upon which early expenditure has been urged in the correspondence noted in the margin x

x Letter dated 6th May 1870 No. 181 embodied in the Boards Pro. dated 3d August 1870 No. 5150

The present season I may mention is peculiarly favourable for their prosecution under the new Range officer who is now conducting operations.

North Arcot
Collector's office
Chittoor
15th November 1871

I have the honor to be
Sir.
Your Most Obedient Servant

/Signed/ J. D. Robinson
Collector & President
Local Fund Board

/True Copy/

J. S. Cummingtory
Acting Secretary

Revenue Department 27

Proceedings of the Board of Revenue.
dated 29th November 1871

Read again letter from the President of the Local Fund Boards, North Arcot District dated 12th September 1871 No 27 recorded in Board's Proceedings dated 28th November 1871.

Read also letter from the Inspector General Indian Medical Department, dated 23d September 1871 No 5066.

—

The Local Fund Budget Estimates of the Vellore Circle for the current Official Year are herewith submitted for the orders of Government.

Statement I A
Revenues & Receipts

2. The total estimated receipts of the Local funds amount to Rs 89,570 and are formed as follows.

	Rs
1. Balances	15,000
2. Allotment from general Revenue	4,070
3. Rates & taxes	70,500
	89,570

3. To the Provincial grant of Rs 3,870 allotted for this Circle, Rs 360 have been added with reference to para 5 of the review of the Chittoor circle Budget making a total of Rs 4,230.

The

4. The cess on land is estimated at Rs 63,500, which it is believed, includes the Road cess of the first three months of the year.

5. A sum of Rs 7,000 is entered against House tax. For reasons stated in the review of the other Circle Budgets, this item has been struck out.

6. The total proposed Local fund expenditure amounts to Rs 76,770 and is classified under the following heads. Statement I B Expenditure.

		Rs
Grant	I	65,660
Do	II	7,000
Do	III	1,710
Do	IV	2,400
		76,770

7. The total assets of the Road fund as per Statement II are Rs 69,770. In this sum is included Rs 42,330, being exactly two-thirds of the expected collections of Land cess within the year, Viz: Rs 63,500. This item is, incorrectly given. It should be made up of the whole of the Road cess of the first quarter of the year and two-thirds of the Land cess collections of the remaining nine months. The President will state

Grant I Public Works Statement II Road fund receipts & expenditure.

state the amount of Road cess, included, in the estimate of Land cess.

8. The Reserve, Rs 6,350 has been incorrectly calculated. The correct sum has now been inserted.

	Rs
On account of vaccination	1100
Contribution to Vellore dispensary	600
	1,700

9. The items marginally noted have been expunged from the Statement, as they cannot be debited to the Road fund.

Statement II A Part I New works.

10. Part I contains three items with a total allotment of Rs 15,350.

11. The 2d item is unsanctioned. An Estimate amounting to Rs 4,150 was submitted by the Collector with his letter of the 10th July 1871 No 371, but it was returned in order that it might be laid before the Local Fund Board for consideration. The President will, at an early date, resubmit the Estimate for sanction.

Vide Revenue Board's Proc: 7/20th July 1871 No 3037.

12. The allotment for the 3d item has been raised from Rs 1,200 to Rs 2,220 with reference to para 6 of the Revenue Board's Proceedings dated 25th October 1871 No 4488.

Part II Repairs

13. This list comprises 17 items with an aggregate allotment of Rs 30,420.

14. The first item has been transferred

to

to the Appendix because its maintenance grant is exactly Rs 1000.

15. The 13th to 17th items are apparently intended for sanitary and Miscellaneous improvements in the several taluks of the circle. They should have been exhibited in Statement IV B, the total thereof being entered opposite to (d) "sanitary establishments and cleansing of tanks and "wells" under grant III, Statement I B. The necessary transfers have accordingly been made in this Office.

16. This statement shews that the condition of Rule XXIX has been observed in regard to the appropriation of Land cess in each taluq. Statement II B

17. The total of this grant is Rs 7,000 made up as follows: Grant II Education

	Rs
1. Payments for inspection —	1,630
2. Results grants ———	5,370
	7,000

18. The Board of Revenue have no means of checking these items in the absence of the requisite particulars. The items, as noticed in the review of the other circle budget, ought not to have been shewn in Statement III.

19. The total proposed expenditure under this head is Rs 1,710 and consists of the following Grant III Sanitation &c.

following items.

	Rs
1. Contribution to Vellore Dispensary —	600
2. Payment to Government for Vaccine Establishment	1,110
	1710.

20. The transactions of the Vellore Dispensary were improperly shewn in the budget of the other circle. They have now been transferred to this budget. The Acting Inspector General Indian Medical Department forwards a letter from the Vice President of the Vellore Municipal Commission, who states that the probable amount required for the Dispensary will be about Rs 3,000, that a contribution of Rs 3,100 is expected from the sources marginally noted and that, in their Order dated 31st March 1871 No 436, the Government required sums of Rs 1,500 and 1,946 to be paid from the Municipal and Local funds respectively, and requests to be informed whether, under the above circumstances, the Municipality will still have to pay any thing towards the maintenance of the Institution, and if so, what proportion it should bear to the total expenditure or to the amount contributed

	Rs
Voluntary Contribution —	300
Lungerkhana fund Do	2,200
Local fund Do ——	600
	3,100

contributed from Local funds.

21. Dr Balfour mentions that the total charges of the Dispensary during 1870 amounted to Rs 3667 or in round numbers Rs 3670, which is Rs 670 in excess of that mentioned by the Vice President. The Board of Revenue think that a sum of Rs 3700 should be provided for the support of the Institution for the current Years. Of the three sources of income shewn in the margin of the preceding para the first is a precarious one and it should therefore be left out of consideration. The second is Rs 2200 a Government allowance, which if deducted from Rs 3700 leaves a sum of Rs 1500 to be provided for. The Circle Board propose to contribute Rs 600, while the Municipality is required to pay Rs 1500; but this does not seem fair. The Board of Revenue are of opinion that the sum of Rs 1500 should be paid in equal proportions by the Municipal Commission and the Local Fund Board and have accordingly subject to the orders of Government provided in this Circle Budget Rs 750.

22. As remarked in para 39 of the review of the Budget of the other Circle, the Board of Revenue have

have exhibited in Statements IV and IV A, the receipts and charges of the Lunger Khanahs at Vellore &c &c.

23. The sanction of Government is requested for the transfer of the management of the undermentioned Institutions to the Local Fund Boards of the District.

To the Chittoor Circle Board:
1. Dispensary at Ranipet
2. Do at Chittoor
3. Do at Tripaty
4. Annadana Chuttrum at Sholinghur
5. Chuttrum at Arconam

To the Vellore Circle Board.
1. Dispensary at Vellore
2. Lungerkhana at Do
3. Do at Arcot.

24. The allotment of the first three items under this grant have been altered in this Office, as was done in the Chittoor Circle Budget.

25. An abstract of the Budget

Estimates

Estimates as revised by the Board of Revenue is as follows.

Receipts.		Expenditure.			
Road fund —	70,130	Grant I	Road fund —	63,630	
Union Do —	"		Union Do —	"	
Endowment Do —	9,940		Endowment Do —	"	
General Do —	12,800		General Do —	"	63,630
		Do II	Union Do —	"	
			General Do —	7,000	7,000
		Do III	Endowment Do	8,330	
			General Do —	4,360	12,690
		Do IV	Road Do —	420	
			General Do —	140	560
			Road fund balance —	6,080	83,880
			Union Do Do —	"	
			Endowment Do Do —	1,610	
			General Do Do —	20	
			Do Reserve —	1280	8990
Total	92,870		Total		92,870

(True Extract)

J. S. Pennington
Secretary

To,
The Chief Secretary to Government
Financial Department
with 14 Enclosures

C. Ramasamy Secy

Revenue Department 31

Proceedings of the Board of Revenue
dated 28th November 1871.

Read the following letter

From the President of the Local Fund Board North West District dated 12th September 1871, No. 27.

Do. Collector of North West dated 4th November 1871, No. 530.

Do. Do. dated 15th November 1871, No. 545.

The Local Fund Budget Estimates of the Chetto or Circle of the North West District, for the current Official year, will be submitted for the orders of Government with the following observations.

Statement IA Revenues & Receipts

2. The receipts credited in this statement aggregate Rupees 2,33,100 as follows:

	Rs
1. Balances	34,670
2 Allotments from General Revenue	46,800
3. Rates and Taxes	1,37,000
4. Endowments &c	14,530
5. Miscellaneous	100
Total	2,33,100

3. The past year's Road Fund balance brought

Rec. 31st March 1871. No. 154. Pub. — 15th April 1871. No. 51. Rec.

Fort St. George 1871 Dept.

Proceedings of the Board of Revenue—

Dated 29th November 1871—

Read 29 — — —

Ord. 31. —

Ord 3.

No 884.

Local Fund Budget Estimate — of Vellore Circle in North West District.

for 1871/72 received and submitted to Government for sanction required for transfer of Management of certain Dispensaries Chattrums & Lingerchatrums to Local Fund Boards.

No 51

brought to account in the Budget of this Circle is Rupees 30,000, and in the other (Vellore) Rupees 15,000, making a total of Rs 45,000. The President has not explained the principle on which he made the apportionment, but it appears to have been effected with reference to the expected land cess receipts in each circle. The actual balance of the Road Fund shown in the Collector's Local Fund Report for 1870-71, however, amounts to Rupees 45,970, which is Rupees 970 more than that now shown. The President will explain the cause of the difference.

4. The sum of Rupees 4,670 exhibited against Endowment Funds is, as per Statement IV, the aggregate of the balances of the institutions named in the margin. The Board of Revenue have reduced the amount to Rupees 3,060 by excluding the balances of the Vellore and Arcot Lungerkhanas which are in the Vellore Circle.

	Rs
Annadana charity	2,060
Lungerkhana at Vellore	1,237
Do at Arcot	373
	4,670

5. The grant from Provincial Funds for the District amounts to Rs 36,180. The President however has taken credit for a sum of only Rs 35,820 or Rs 360 less, which he has allotted in the proportion of Rs 31,950 to the Chittoor and Rupees 3,870 to the Vellore Circle. The cause of a reduced amount having been credited is not apparent, but the Board of Revenue have added the Rupees 360 to the Vellore circle grant. Beyond this they have not disturbed the distribution made by the President, which seems fair considering that of the sum of Rupees 30,900 being the total of the maintenance grants of the Imperial lines transferred to Local Funds, Rupees 27,630 are chargeable to this, and only Rupees 3,270 to the other circle.

Government Order F. D. dated 5th September 1871, No 428.

6. The Cess on land is put down at Rupees 1,29,000 which apparently includes the Collections under the old Act.

7. Nothing is entered against Tolls. The Collector's proposals to establish toll-bars in the District were negatived by Government on the ground that sufficient information had not been furnished.

8. A sum of Rupees 8000 is shown as the expected receipts from House tax. No information is given as to the formation of Unions or where the tax is to be levied, but in Statement III the same amount is entered against the Circle. It is observed that the Educational charges of the Circle amount to Rupees 8,000 as per margin. Of these charges are to be met from the General Fund, the Board of Revenue see no necessity for the imposition of the tax this year and accordingly strike out the receipts from this source.

	Rs.
Payment for Inspection	2,690
Results Grants	5,310
	8,000

9. Item No 4 is made up as follows:

	Rs.
Hospitals and Dispensaries	4,270
Chuttrums	6,660
Miscellaneous	3,600
	14,530

10. The first of these items is made up of Rupees 2,070 and Rupees 2,200 being the fixed annual grants allowed by Government for the maintenance of the dispensaries at Ranneputt and Vellore from the Lunger Khana Endowment. The latter institution being in the Vellore Circle, its transactions should not appear

Vide G.O. P.D. dated 18th July 1871, No 1082.

appear in this Circle Budget. The grant of Rupees 2,200 has therefore been struck out.

11. The 2nd item consists of the undermentioned grants:

	Rs.
1. Annadánam Choultry at Sholinghur G.O. P.D. dated 5th April 1870, No 447.	1,280
2. Lungerkhana at Vellore G.O. P.D. dated 10th May 1867, No 1067 para 19.	4,180
3 do at Arcot G.O. P.D. do do do	1,200.

As the Lungerkhanas at Vellore and Arcot are situated in the Vellore Circle, their transactions have been transferred to that Circle Budget.

12. The 3rd item appears from Statement IV A to be the contribution which the Mahant of Tripetty promised to make for the maintenance of a Hospital to be established at that place.

G.O. P.D. dated 4th October 1871, No 1175.

Statement IB. Expenditure.

13. The total proposed Expenditure is

is Rupees 2,21,570 arranged as follows:

	Rs
Grant I.	1,89,530
Do II.	8,000
Do III.	20,490
Do IV.	3,550
	2,21,570

14. The total assets of the Road Fund as per Statement II are Rupees 2,00,740. Exactly two-thirds or Rupees 86,000 of the Land cess (Rupees 1,29,000) are credited to the Fund. This is not right, as it is two-thirds of the collections under the new Act only and the whole of those under old Act should be brought to account. The President will report the corrections which should be made.

Grant I Public Works Statement II Road Fund Receipts + Expenditure.

15. The Local Board have appropriated Rupees 34,240 from the one-third Land Cess to meet the requirements of the Road Fund. The General Fund being in want of money to meet the charges legitimately

legitimately incumbent on it, the Board of Revenue have reduced the appropriation to Rupees 13,240.

16. A sum of Rupees 300 being the receipts from Avenues is entered in this Statement. The Board of Revenue have struck it out, as it should be credited to the General Fund.

17. The Mahants' provided contribution of Rupees 3,000 for the Tripathy Hospital referred to in para 12 supra is brought to account in this Statement. It has been struck out, because it is not a Road Fund receipt

18. The cost of Pathy Establishment for the District is Rupees 7,860, but the President has included a sum of only Rupees 6,900 (Rs 4,500 in this & Rs 2,400 in the Sher Circle Budget). The Board of Revenue have apportioned the sanctioned amount between the two circles in the ratio in which the reduced amount was divided.

19. The cost of the Public Works Department general Establishment charged to this circle is Rs 21,160 and

to

to the other Rs 10,590. These two sums added together make Rs 31,750 which agrees with the authorized amount.

20. Charges in connection with tolls & ferries Rs 1000. et referenced to Statement IIC shows that this provision is for the construction of toll-gates when sanctioned by Government. etc tolls are not to be levied this year, the item has been struck out of the Statement as well as of Statement IIC. With reference to the Residents remarks in connection with this subject in para 4 of his first letter, he is informed that all sums for the construction or repair of toll-gates & sheds should be shown in detail in Parts I or II of the Road Fund Budget and the aggregate cost thereof included in the total of New Works or Repairs of Communications exhibited under Grant I, Statement IB & in Statement II. Only the cost of the Toll Establishment and Contingencies should be shown in the latter Statement against "(e) Charges in Connection with Tolls & Ferries".

21. Contingencies Rs 800 are entered on this account in this Circle Budget & Rs 400 in that of the other. The amounts are large, but the Resident says that they were fixed by the Local Boards after mature deliberation and

and in Anticipation of three-fourths of the Amount being required for the purchase of furniture and the rent (if necessary) of a building for the Local Fund Boards office.

22. The allotment for Tools and Plant has not been correctly Calculated. The proper Amount has now been entered.

23. The Reserve (Rs 6,450) has been put down at the rate of 5 per cent of the receipts for 6 months as per note at the foot of the first page of Statement B. This mode of Calculation is not in Accordance with the Concluding part of Art. XXVIII of the Local fund rules. The President will Explain why it was adopted. The Board of Revenue have, in order to balance the transactions of the Road fund, reduced the reserve to Rs 2,530.

24. Under "Miscellaneous", the charges marginally noted have been entered. They have nothing whatever to do with the Road fund and have been struck out of the Statement.

1. On Account of Vaccination	Rs 2220
2. Do Dispensary at Chittoor and Ranipet	6,780
3. Do Choultry at Arconum	60.
4. Do Sanitation at festivals at Tripaty & Kalastry	500
	9560

Statement II A Part I New works

25. Part I Contains twenty items with a total allotment of Rs. 69,800

The

26. The Allotment for the 2d item in the original budget was Rs 20,000. It has now been reduced to Rs 6,000, partly, as the President states, owing to other calls on the Road fund, but chiefly because the Range officer is not able to spend more during the remainder of the year.

27. The Assignments for the 4th and 5th items have been doubled as requested by the President in his letter, dated 15th November 1871 at No 545.

28. The balance of the Estimate has been provided for the 8th item*. In para 10 of his first letter, the President states with reference to Govt Order. Public Department, dated 16th June 1871 at No 848. that the Local Fund Board have decided that the remetalling of the road in question shall be borne from Local funds, the Municipality of Vellore being charged with a moiety of the cost of up-keep during the current year. It will be observed that the Board of Revenue have allowed the balance of the Estimate for the metalling work in the Budget "on the understanding that "its maintenance from 1871/72 will be looked after

* Remetalling the road from Vellore Railway Station to Vellore.

Vide para 7 of the Rev: Bd's Pro: 24th Nov: 70 recorded in G. O. P. D. 28th Nov: 70 No 1875

Vide G. O. P. D. 11th May 1869 at No 610 para 5.

"after by the Municipality as directed "in the order of Government marginally noted. In fact the Government were of opinion that the financial condition of the Vellore Municipality fully justified the abolition of tolls but did not insist upon it, as the road under reference was to be kept in repair from the Municipal funds. Under these circumstances, the Board of Revenue are of opinion that the Municipality should either look after the repairs of the road or contribute Rs 812 to the Local funds, the Circle Board making the necessary arrangements for its up-keep.

* 3/4 miles at 250 Rs per mile

29. The 19th item should have been shown in Statement IV B as it is a work connected with water supply, and the allotment thereof under Grant III. The necessary transfers have been made in this office.

Part II Repairs.

30 There are 24 items in this Statement with an aggregate allotment of Rs 87,020

31. Items Nos 21, 22, & 23 are for Sanitary and Miscellaneous Public Improvements in Chittoor, Sudicatham and Tripatty taluqs and should therefore have been exhibited in Statement IV B and under Grant III. These items have accordingly been

transferred

transferred.

32. Of the works entered in the Budget of the Government Order, Financial Department, dated 7th June 1871 at 216, those noted in the margin, which are unsanctioned, have been omitted from the present Budget, and the President states that the question of their inclusion or exclusion in the next year's Budget will be considered when that Budget is under preparation. Nos 93 & 100 102 & 107.

33. The condition of Rule XXIX has, it will be observed, been complied with. Statement II B.

Grant II Education.

	Rs
1 Payment for inspection	2,690
2 Results Grants	5,310
	8,000

No particulars for these items are given nor has the Director of Public Instruction favored the Board of Revenue with his remarks on them

35. In this Statement two additional columns have been introduced by the President, one shewing the Inspection charges and the other Results Grants, because there are no appropriate Statement III

places for the Exhibition of those charges. The Board of Revenue observe that these charges have already been correctly entered under Grant II, Statement II B and that there is no necessity for their being shown in any of the Educational Statements, each of which is intended for a particular purpose. The Extra Columns have been struck out and the Statements left blank.

36. The Expenditure under this head is as follows:—

	Rs
1. Hospitals & Dispensaries	11,050
2. Payment to Government for Vaccine Establishment	2,220
3. Sanitary Establishment & Cleansing of Tanks & wells	500
4 Charities	6,720
	20,490

37. The first item (Rs 11,050) is the charges of the Dispensaries at Chittoor, Tripetty, Vellore & Ranipet. From this amount should be deducted Rs 2,200 being the charge of the Vellore Dispensary which has

has been transferred to the Stores Circle Budget.

38. Statement IV B shows that the 500 Rs * Items 3.
provided are intended to be incident at Tripathy & Kalastry in effecting Sanitary arrangements during the great festivals of Brámmotchavanam and Siva Rátri.

39. The 4th item is the Aggregate of the Expenses of the Institutions named in the margin. The receipts and charges of the Institutions at Vellore and Arcot have been Expunged from this Budget & transferred to the Vellore Budget.

Lunger Khana Rs at Vellore — 4,180
Do. at Arcot — 1,200
Ahmadena Chultry at Sholinghur — 1,280
Chultry at Arcoonum — 60

40. The following charges are entered under Grant II Miscellaneous. this grant.

1.	Controlling Establishment at the Presidency	Rs 230
2.	Dr. Collectors office	1,470
3.	Establishment for Local Fund Board	350
4.	Contingent charges for Local Fund Board and Collectors office	500
5.	Construction of Wells	1,000
		3,550

41. The 1st item has been altered with reference to the Scale of Establishment sanctioned for the Board of Revenue.

42. The 2nd & 3rd items have been modified agreeably to Government Order, Financial Department dated 29th September 1871 No 492.

43. The 5th item is not of place and has been struck out. Vide para 2 Supra.

44 An abstract of the Budget Estimate as revised by the Board of Revenue is as follows:—

(5)

Receipts

Road fund	175,840
Union do	"
Endowment do	6,410
General do	33,660
Total	2,15,910

Expenditure

Grant I	Road fund	1,74,790	
	Union fund	"	
	Endowment fund	1,900	
	General fund	12,580	189,270
Grant II	Union fund	"	
	General fund	8,000	8,000
Grant III	Endowment fund	3,350	
	General fund	12,710	16,060
Grant IV	Road fund	1,050	
	General fund	260	1,310
			2,14,640
	Road fund balance	"	
	Union - do - do	"	
	Endowment do - do	1160	
	General - do - do	110	1,270
Total			2,15,910

(True Extract).

J. S. Pennington
Acting Secretary

To
The Chief Secretary
to Government
Financial Department
with 1 Enclosure.

C. Thompson
Asst. to Commissioner

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue, dated 28th and 29th November 1871.

Order thereon 12th Dec.r/71 No. 771.

The Road Fund balances brought forward in the budgets of the Chittoor and Vellore circles, amount to Rs 46,000 of which Rs 30,000 has been assigned to Chittoor and Rs 15,000 to Vellore. The Government have repeatedly informed the Revenue Board that the

Rs 15,000 of Chittoor Road Fund 1871. — 148-149 Fasl
— 15,000 of Vellore Road Fund 1870. — 42-43 Fasl
— 10,000 Army 1869 — 0.A. 1869 Rs.
— 2,000 August 1871. — 12-13 Fasl
— 10,000 June 1870 — — 111-112 Fasl
— 25,000 Amended 1870 — — 405-406 Rs.
— 11,000 Army 1869 — — 59-60 Fasl
— 3,000 June 1871 — — 8. Fasl
— 29,000 October 1870 — 108-109 Fasl
A. 4866 3/4/71

Proceedings of the Board of Revenue 28th November 1871 No. 30 —
Dispd. 28th Govt. Order Issued 30/11/71

12 pp.

Road Fund Budget estimates — of Chittoor Circle in A. Acct 94 = viz. Amount Submitted 1/12 =

the actual balances be-
longing to each circle
should be ascertained. This
must now be done, and
necessary adjustments
provided for in future
budgets.

2. The expenditure by
the P. W. Department
is estimated for the
Chittoor circle at Rs
1,44,340 and for Vellore
Rs 44,290. The gross
charges should be dis-
tributed proportionately
i.e. Rs 26,300 to Chittoor
and Rs 7455 to Vellore.
The Revenue Board
noticing insufficient
provision for the petty
establishment, have
inserted

inserted a revised allot-
ment in the Chittoor
budget, but have failed
to make the intended
correction in that of
Vellore - the result being
that the aggregate pro-
vision is still deficient.
Until a separate petty establish-
ment is constituted for
each circle, which should
be done without delay,
the charge for the whole
district should, with
reference to No III of the
Local Fund Rules, be
divided proportionally
to the whole allotments
for works. On this prin-
ciple Chittoor must

pay

pay for 1871-2 Rs 6,140 and Vellore Rs 1,720.

3. In the two budgets Rs 4,320 are allotted for inspection. It does not appear that any increase in the staff is proposed and for present charges Rs 2750 will suffice; and with reference to the revised Educational allotments sanctioned below, the share of Chittoor is Rs 1180 and that of Vellore 1570.

4. For Vaccination also excess provision has been made. Only Rs 2,700 are required. Approximately divided with

reference to population Rs 900 will be charged to Vellore, and Rs 1,800 to Chittoor.

5. With the exception of new unsanctioned works numbered 93-107 in the list appended to G.O. 7th June 1871 & with proposed allotments of Rs 32,000, the requirements of the year as originally estimated in G.O. 7th June 1871 have been provided for in the budgets of the two circles.

6. Chittoor. The Revenue Board with reference to G.O. 16th June 1871, No. 848, recommend

recommend that the whole cost of the maintenance of the road from the Vellore Railway Station to Vellore should be paid by the Municipality though the local board have consented to accept half. The Govt. concur with the Board of Revenue, and observing that the maintenance allowance should under the order quoted be credited as a receipt, direct that Rs 850 be entered in Statement I# 5. It is not clear whether the whole of the road is in the Chittoor

5/24

Chittoor Circle. ~~Whether it~~ ~~is probable~~ ~~is~~ ~~right~~ is not, a similar arrangement ought to be made for the Vellore circle portion, but the Government have no information on the matter. The Board of Revenue will issue the necessary instructions. The inclusion of this contribution raises the receipts of the circle to Rs 2,16,720.

Draft herewith circulated

7. In a separate order the Govt. have called for certain information as to the Vellore and Arcot Zangarkhana endowments and pending a reply they do not interfere with

with the ordinary receipts and charges of these endowments as entered in these budgets and passed by the Board of Revenue. The grants to the Ranneputo and Tripaty Dispensaries must under the order dated 31st August 1871 No. 418, be provided for. The former amounts to Rs 600, and the latter may be taken at Rs 400.

8. The Road fund assets are passed by the Board of Revenue at Rs 1,75,840. This includes an additional appropriation of Rs 13,240. In consequence of the increased charge to be provided

New works. ——	Rs 63,310
Repairs ——	80,620
Establishment. —	32,140
Tools & plant —	1,440
Reserve ——	2,520
	1,80,040
Balance	460
	1,80,500

provided for under general and petty establishment P.W. Department this must be increased to Rs 17,090 and with the Vellore Municipal Contribution will make the receipts Rs 1,80,500, and the charges as per margin leaving a road fund balance of Rs 460. The reserve allowed by the Board of Revenue seems as small as is consistent with safety.

9. The Govt approve the Revenue Board's instruction to the President in para 20 of the Proceedings, but observe that

that in accordance with
it the last clause of
the note to Statement
II. b. local fund rules
should apparently be
cancelled. The Govt have
already, in their Review
of the Salem budget,
informed the Board that
contingencies of general
management, e.g. office
furniture and rent, should
be allotted under grant
II only a proportion of
the charge being thrown
upon the Road fund (un-
der 3 (d) Statement II)
which has its own con-
tingencies provided for
in the form.

10. Grant I Public Works
amounts

Amounts to Rs 1,93,420.

11. The necessities of
the General Fund re-
quire a reduction of
the allotment for results
grants to Rs 3,000. This
will probably suffice
as the payments of 1870-1
were only Rs 1970. No
unions are proposed and
there are no rate or salary
grant schools for the
support of which their
formation is immediately
required. Grant II is
Rs 4,180.

12. The Government
have added Rs 1000 for
the grants to the Ranee-
pets and Tripaty dis-
pensaries referred to
in

in para 7 supra. The grant for sanitation must be reduced to balance the budget; Rs 2,000 must suffice; and this allotment and that for vaccination being revised, grant III will be Rs 14,990.

13. Grant II as computed by the Revenue Board is Rs 4310.

14. The budget as revised by Government is as follows

Receipts

Balances ——	Rs 33,060
Allotments &c —	46,800
Rates and taxes —	1,29,000
Contributions ——	810
Endowments &c —	6,950
Miscellaneous —	100
	2,16,720

Rupees 2,16,720

Expenditure

Grant I —	1,93,420
Grant II —	4,180
Grant III —	14,990
Grant IV —	1,310
	2,13,900

Balances

Road fund — 460	
Endowment fund 1160	
General. — 1200	2,820
	2,16,720

15. Vellore. The Govt approve of the orders of the Board of Revenue as to the amount which ought to be paid by the local fund of this circle for the maintenance of the Vellore circle dispensary. But they observe that as

the

the institution is to be transferred to the Vellore municipality, the gross receipts and charges ought not to appear in the local fund budget, which should contain only the local fund contribution. The Government have accordingly struck out these details, the effect being to reduce the receipts of the circle to Rs 89,920.

16. The provision of Rs 5,370 for results grants appears excessive with reference to the actuals of 1870-1 which were only Rs 1,950. The allotment has been reduced by Government to Rs 4,000.

17. The corrections above specified in the grant for P.W. establishments general and petty; for educational inspection; and for vaccination being applied, the budget as revised by Govt is as follows:—

Receipts		
Balances	Rs	16,610
Allotments &c		4,430
Rates & taxes		63,500
Endowments		5,380
		89,920
Expenditure		
Grant I		59,810
Grant II		5,570
Grant III		9,520
Grant IV		560
		75,470
Balances		
Road fund — 9890		
Endowment do. 1610		
General — 2950		14,450
		89,920.

18. The Government :
deem it necessary
to call the attention of
the Revenue Board to the
fact that whereas the
miscellaneous income
of the road fund accruing
in the Chittoor circle
is estimated at Rs 14,850,
only Rs 200 is expected
in Vellore. It seems pos-
sible that the whole of
this income accruing in
the district has been assign
ed by the President to the
Chittoor circle. The Collector
will notify in the District
Gazette that it is the
intention of Government
to transfer the Civil Dis-
pensary at Vellore

~~and Chittoor~~ to the Vellore Municipality ~~and the Chittoor local fund~~ ~~local respectively~~; and will report the date of publication of this notice in view to the issue of a final notification by the Governor in Council.

Issue final order as issued regarding the transfer of the Chittoor Dispensary.

To the Rev. Dept. ||
The Board of Revenue ||
" Collector of N. Arcot with two, Vellore
" Accountant General. b
" Rev. Deptt. n
" Ins. Genl. Ind. Deptt b
" Dir. Pub. Instr. 7
" Samy Commr. b

Memo 20/12

100 whatever is left
Hon. Asst

18-9-08
2-2-[illegible]B.T.

Govt. of {187} Madras

Financial

To

The Revenue Dept.

Dated Dec 12
Read. } 187, No. 771

Nos. 50-52.

Revising the Local Fund Budget Estimates of the Chittoor and Vellore Circles for 1871-72.

22-1-75
28-3-18

Cir. Chittoor.