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MADRAS RECORD OFFICE.

Government of Madras.

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26/12/39

No. 222. Proceedings of the Board of Revenue, dated 3rd January 1872, No. 4.

Read letters from the President of the Local Fund Boards, North Arcot District, dated 9th November and 12th December 1871, Nos. 537 and A., forwarding Local Fund Budget Estimates for Chittoor and Vellore Circles for 1872-73.

THE Budgets of the Chittoor and Vellore Circles for 1872-73 will be submitted for the orders of Government.

CHITTOOR.

2. RECEIPTS.—These Budgets were compiled and submitted before those for 1871-72 had been revised by the Board and Government, so that many errors have been repeated.

3. Taking the figures given in Government Order, dated 12th December 1871, No. 771, the opening balances may be stated approximately thus—

	RS.
Road Fund	460
Endowment Fund	1,160
General Fund...	500

Of course the President will understand that in future years the actual balances must be estimated.

4. The allotment from Provincial Funds must remain for the present Rupees 31,950 instead of being raised to Rupees 32,300.

5. The President has retained the whole of the half surplus of the Pound Fund of the district for Chittoor. His argument that this is justified by the fact that there is a large expenditure from the Jungle Conservancy Fund in Vellore is scarcely to the point, but it is clear that Chittoor wants the money most.

6. The estimate of receipts from land cess is reasonable.

7. House-tax is shown as yielding Rupees 16,000. A scheme for establishing Unions in the Vellore Circle has been laid before Government in a separate communication. It is proposed to divide the whole circle into Unions and to tax all of them in which an Elementary School on the Results grant system is established or may be established hereafter. As the Unions will be very numerous it is intended that Union Clerks should be attached to the Taluq Cutcherries and that the Village Officers shall be remunerated for collecting the tax by a commission of 4 per cent. It is premature to assume that Government will sanction all these proposals, but it may be taken for granted (since other funds cannot bear the burden) that Government will allow sufficient taxation to meet Results grants. Supposing that these grants will not amount to more than Rupees 5,000, it is unnecessary to insert provisions for Union Clerks' and Collectors' commission. The estimate has been reduced from Rupees 16,000 to Rupees 5,000.

8. The road contribution which the Vellore Municipality has been ordered to pay, viz., Rupees 810, must be entered as a Receipt. It appears from Statement II. that the Wallajah Municipality will contribute Rupees 250 for roads. This also must be entered.

9. The entries under "6. Receipts from endowments, etc.," assume that the Lungerkhanas at Vellore and Arcot are to appear in the accounts of this circle. They have been corrected.

10. From Statement II. it appears that Rupees 100 are expected from the sale of materials. This sum has accordingly been inserted in I.-A.

11. The Receipts will thus be:—

	RS.
Road Fund...	1,36,920
Union Fund	5,000
Endowment Fund	8,910
General Fund	55,100
Total...	2,05,930

12. Expenditure, Grant I., Road Fund.—The opening balance of the Road Fund may be estimated at Rupees 460.

13. Exactly two-thirds of the Land Cess, Rupees 1,40,000, is credited to the Road Fund, though there are probably arrears due under the old Act. The President will be good enough to report what the correct amount is. The allotment for Provincial Funds is Rupees 31,950. The proceeds of Avenues must be omitted and the assignment from Miscellaneous Special Funds, Rupees 350, inserted. The Vellore contribution of Rupees 810 must be entered.

14. A sum of Rupees 250 appears as a contribution from the Wallajah Municipality for roads passing through their limits. It is presumed that the Municipality have consented.

15. The necessities of the Road Fund require that as large a portion of the General Fund as possible shall be appropriated to its uses. The Collector fixes the amount at Rupees 28,060, but the other demands on the Fund are so great that only Rupees 23,000 can be allowed.

16. The assets of the Road Fund will thus be Rupees 1,59,920.

17. Statement II.-A., Part I.—Rupees 41,100 are allotted for 7 new works and Rupees 500 for a petty work. Item No. 95 of those enumerated in the budget of Government Order, 7th June 1871, No. 216, has been inserted. The other 13 omitted in the list for 1871-72 are still unprovided for. Nevertheless the total allotment is greater than the Fund can bear, and the first item has been reduced by Rupees 3,400 and the second by Rupees 5,000, making the total estimated cost of New Works Rupees 33,200.

18. The Sanitary allotments given in this statement are out of place. The Rupees 2,750 which they involve, will be entered under Grant III. and in Statement IV.-B.

19. Part II. provides Rupees 81,080 for maintaining about 780 miles of road. Rupees 810 must be added for the road from the Vellore Railway Station to Vellore. As nearly all of it is in this circle it will be more convenient not to divide the work of repair and the contribution from the Municipality between the two circles. The maintenance allowance of the 13th item has been raised by the Circle Board from Rupees 92 to Rupees 150 a mile. The allotment must be reduced to Rupees 100 a mile to balance the budget. The cost of Repairs (excluding Rupees 4,000 for avenues) will thus be Rupees 80,140.

20. The total expenditure by the Public Works Department in this circle being Rupees 1,12,840, in the other Rupees 46,880, the Chittoor share of the cost (Rupees 31,753), is Rupees 22,430. Its share of the cost of the Petty establishment calculated as for this year is Rupees 5,570. The cost of Controlling establishments debitable to the Road Fund is Rupees 1,270. The allotment for Contingencies, which is larger than is found necessary in other circles, is reduced to Rupees 200, but as it seems from Grant I. to be intended in part to supply furniture for the office of the circle, Rupees 200 has been entered in Grant IV. At 1 per cent. Tools and Plant should be Rupees 1,130. The Reserve at 10 per cent. is Rupees 15,950.

21. The expenditure of the Road Fund will thus be Rupees 1,59,890, leaving a balance of Rupees 30.

22. The President who states that the Circle Board could not arrange for a balance consistently with the requirements of the circle, will remember that if their anticipations of revenue are realized and unappropriated funds whether termed balance or reserve will be available for allotment further on in the year.

23. In Grant I. the Rupees 2,750, which is provided for sanitary purposes, will be relegated to Grant III. The alterations already pointed out will be made in the allotments for New Works, Repairs, Establishment, Tools and Plant, Contingencies and Reserve. The Grant will then stand thus—

	Rs.
Road Fund	1,58,620
General Fund	11,620
Total...	1,70,240

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23rd March 1872.

24. Grant II.—The cost of one Deputy-Inspector and two Inspecting Schoolmasters will be Rupees 2,760 payable from the General Fund. In accordance with the remarks on the subject already made the allotment for Results grants has been fixed at Rupees 5,000 payable from the Union Fund and those for charges in connection with the levy of House-tax and the administration of Unions have been struck out. Nothing is provided for a Training School but a balance will be left which may be appropriated to this purpose if necessary. The grant is therefore—

	Rs.
Union Fund	5,000
General Fund...	2,760
Total...	7,760

25. Grant III.—The detailed charges in Hopitals and Dispensaries relate to the institutions at Chittoor and Triputty, and the Board cannot interfere with them though they are far below the cost of past years. The charges in Triputy for which the Muhunt subscribes the whole estimated cost, Rupees 3,600 leave an unutilized balance of Rupees 1,450. They include nothing on account of medicines, apparatus, supplies, or sundries.

26. As a Grant-in-aid for the Ranipett Dispnsary, Rupees 2,070, the grant from Imperial Funds in lieu of ancient endowments is entered. The further contribution made by Government, viz., Rupees 600, must be added to it from Local Funds. The rest of the grant is for the Vellore Dispensary and must be struck out.

27. The allotment for vaccination is higherthan the amount prescribed by Government, but the President anticipates that the Zemindars who have hitherto employed Vaccinators will cease to pay them and that the full amount will be required.

28. Adding Rupees 2,750 provided for Sanitary purposes under Grant I., to the Rupees 600 entered in this grant, the total amount will be Rpees 3,350. It is so small that it would be useless to criticise the somewhat partial manner in which it is distributed.

29. The allotment for Choultries includes the Vellore and Arcot Lungherkhanas which are in the other circle. It should be Rupees 1,340.

30. The Grant is thus—

	Rs.
Endowment Fund...	6,300
General Fund...	8,620
Total...	14,920

31. Grant IV.—The contribution for Controlling establishments at the Presidency may be fixed for the present at Rupees 600, and that for the Collector's office at Rupees 390. The cost of the sanctioned establishment of the Local Board's office is Rupees 440. Rupees 200 has been entered for furniture and sundries. The grant is hen—

	Rs.
Road Fund	1,280
General Fund	360
Total...	1,640

32. Statements IV and IV.-A. require to be corrected as pointed out in the review of the Budget for 1871-72.

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

Receipts.		Expenditure.			
	Rs.			Rs.	Rs.
Road Fund	1,36,920	Grant I	Road Fund	1,58,620	
Union Fund	5,000		General Fund	11,620	
Endowment Fund ...	8,910				1,70,240
General Fund	55,100	Grant II.	Union Fund	5,000	
			General Fund	2,760	
	2,05,930				7,760
Road Fund.		Grant II.	Endowment Fund ...	6,300	
			General Fund	8,620	
					14,920
Receipts	1,36,920	Grant IV.	Road Fund	1,270	
Appropriation	23,000		General Fund	360	
					1,630
	1,59,920				1,94,550
		General Reserve		...	5,460
		Balances.			
		Road Fund		30	
		Endowment Fund		2,610	
		Genera Fund		...	5,920
			Total...	...	2,05,930

VELLORE.

34. Receipts.—Taking the figures given in Government Order, 12th December 1871, No. 771, it may be estimated that Rupees 5,000 will stand at the credit of the Road Fund and Rupees 1,500 at the credit of the General Fnd at the beginning of 1872-73. The lists of the other circle give the opening balances of th Vellore and Arcot Lungherkhanas and the amount, viz., Rupees 1,650, has been entered as the blance of the Endowment Fund.

35. The allotment from Provincial Furls must be taken at Rupees 4,230. The reason why no part of the surplus Pound Fund has been assigned to this circle is given above.

36. No entry is made of House-tax, bt the Vellore Union scheme has been laid before Government, and, as in the case of the other circle, the equivalent of the Results Grants, viz., Rupees 4,500, must be inserted.

37. Rupees 550 are shown as a contribtion from other circles and Municipalities. From the Abstract it appears that this sum is to be given and spent as a Union Fund receipt. In the absence of any data for determining what proortion of the circle charges for Educational inspection should be paid by the Municipality, and of all information regarding the views of the Municipal Commissioners the Board have struck ot the item.

38. There is no entry of receipts from endowments, etc. The grants to the Vellore and Arcot Lungherkhana are Rupees 5,370 and this sum has been inserted.

39. The assets of the year are—

	Rs.
Road Fund	55,930
Union Fund	4,500
Endowment Fund	7,010
General Fund	24,900
Total...	92,340

40. Expenditure, Grant I., Road Fund.—The opening balance of the Road Fund may be estimated at Rupees 5,000.

41. Two-thirds of the land cess are taken for the Road Fund without considering what portion of the cess is collected in arrears under the old Act. The President will report the correct amount.

42. The Road Fund does not need more than Rupees 10,000 from the General Fund.

43. The grant from Provincial funds is Rupees 4,230.

44. The assets of the Road Fund are thus Rupees 65,930.

45. Statement II.-A., Part I.—Rupees 17,240 are allotted for new works. The second item must be struck out as the full balance of the estimate has been allotted for expenditure in the current year. The amount thus set free, viz., Rupees 2,000, may be added to the third item. The first item seems to be the grain road from Chetput to Arnee entered as item 70 in the Local Fund Budget for 1870-71. The length is given as 17 miles, the estimated cost as Rupees 12,300, the expenditure up to the beginning of that year as Rupees 27,084 and the allotment of the year as Rupees 800. A maintenance allowance of Rupees 100 a mile is provided for the whole length of the road in Part II. The President will be good enough to report on this road.

46. The allotments for sanitary improvements are out of place in this list.

47. Part II.—Rupees 29,640 are provided for the maintenance of about 345 miles of road. The allowance of item No. 8 has been raised from Rupees 42 to Rupees 100 a mile. From the descriptions given, it would seem that the first item in the Appendix provides for 8½ miles of the same road. If so, there has been an oversight. The President will report on this point.

48. The cost of Petty establishment will be Rupees 2,290, of the Public Works establishment Rupees 9,320, and of Controlling establishments Rupees 710.

49. The allowance for Contingencies has been reduced to Rupees 50, the Rupees 150 which it appears from Grant I. is to be spent in the office having been transferred to Grant IV. The allotment for Tools and Plant at 1 per cent. is Rupees 470. The Reserve at 10 per cent. on receipts during the year is Rupees 6,090.

50. The total Road Fund expenditure will therefore be Rupees 65,810, leaving a balance of Rupees 120.

51. In Grant I. the Rupees 2,500 provided for Sanitary improvements must be transferred to Grant III. and Statement IV.-B, and the Rupees 2,000 for avenues must be entered under Repairs instead of New Works. Making the other alterations which have been pointed out, the Grant is—

	Rs.
Road Fund	65,100
General Fund	2,030
Total...	67,130

52. Grant II.—The sum provided for one Deputy-Inspector and two Inspecting Schoolmasters should be Rupees 2,760 payable out of General Funds. The Rupees 4,500 provided for Results Grants will be paid from the Union Fund.

The Grant will thus be—

	Rs.
General Fund...	2,760
Union Fund	4,500
Total...	7,260

53. Grant III.—It appears from the lists of the Budget of the other circle that the estimated expenditure of the Vellore and Arcot Lungherkhanas is Rupees 5,380.

54. The provision for Vaccination is larger than the orders of Government require, but under the circumstances already alluded to in the case of Chittoor it may stand.

55. Rupees 2,500 (taken from Grant I.) must be entered as the allotment for Sanitary purposes. Rupees 750 must be entered as a contribution to the Vellore Dispensary.

56. The Grant will be—

	Rs.
Endowment Fund	5,380
General Fund...	4,360
Total...	9,740

57. Grant IV.—Controlling establishments at the Presidency cost this circle Rupees 260. Rupees 170 is its share of the Local Fund staff in the Collector's office. The sanctioned Office establishment costs Rupees 380. Rupees 150 has been entered for furniture, etc. The grant is thus—

	Rs.
Road Fund	710
General Fund	250
Total...	960

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

Receipts.			Expenditure.				
		Rs.			Rs.	Rs.	
Road Fund...		55,930	Grant I.	Road Fund...	65,100		
Union Fund		4,500		General Fund	2,030		
Endowment Fund ...		7,020				67,130	
General Fund		24,900	Grant II.	Union Fund	4,500		
		92,350		General Fund	2,760		
						7,260	
Road Fund.			Grant III.	Endowment Fund ...	5,380		
				General Fund	4,360		
Receipts		55,930				9,740	
Appropriation		10,000	Grant IV.	Road Fund...	710		
				General Fund	250		
		65,930				960	
						85,090	
			General Reserve		...	2,340	
			Balances.				
			Road Fund...		120		
			Endowment Fund		1,640		
			General Fund		3,160	4,920	
				Total...	...	92,350	

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 223. Order thereon, 23rd March 1872, No. 357.

With the foregoing Proceedings the Revenue Board submit the Budgets of the Chittoor and Vellore Circles for 1872-73.

2. In both Budgets large sums were entered for house-tax with reference to the scheme of unions proposed by Mr. Sewell in a report which is now before Government. The Revenue Board properly strike out the greater portion of these union charges, but have retained in the estimate under house-tax sufficient funds to meet the charges for results grants. The Government have

Proceedings of the Madras Government, Financial Department,
23rd March 1872.

ruled that, unless for very special reasons, unions shall not be formed for the support of result grant schools; and therefore the allotments, for such grants in these budgets, which are barely adequate, must be met from General Funds. The house-tax will for the present be struck out, and the union proposals must be made the subject of a supplemental budget.

3. Vellore.—The Government will first deal with the Vellore Budget. The balances entered by the Board of Revenue are accepted. The grants from Provincial Fund will be Rupees 7,720. The Government do not approve of the transfer of the miscellaneous income of the Road Fund accruing in the circle to the Chittoor Budget, but, pending report from the Collector as to the amount, cannot alter the entries. The house-tax is struck out. From the mode in which the Revenue Board have dealt with the receipts and charges of the Vellore and Arcot Lungerkhana Endowments the Government presume, with reference to Government Order, 12th December 1871, No. 1834, Public, that these endowments, consisting of allowances from Government, are to be vested in the Vellore Circle Board. The Vellore Budget contains apparently merely the ordinary Lungerkhana charges, the payments to the Vellore and Ranipett Dispensaries not appearing at all. The whole allowances according to the Accountant-General, Rupees 9,640, should be entered in Statement IV., and the allowances to the Dispensaries entered as charges. That to the Ranipett Dispensary Rupees 2,070 is retained by the Revenue Board both as a receipt and a charge in the Chittoor Budget; but it will be paid direct to Dr. Scudder by the Vellore Board, and will not at all pass through the hands of that at Chittoor. It will, therefore, be struck out of the budget of the Chittoor Fund. The Endowment Fund receipts in Vellore will be taken at Rupees 11,290 including the balance, and the total receipts will be Rupees 95,610.

4. The charge for Public Works Department supervision to be entered in the budget is Rupees 11,810. The additional appropriation from the Land Cess to the Road Fund may be reduced to Rupees 9,500; and the Road Fund receipts will then be Rupees 68,920. The Board of Revenue have apparently distributed the charge for petty establishment between the two circles in the ratio of the expenditure on works; but the revised shares are for Chittoor Rupees 5,720 and for Vellore Rupees 2,140. The Road Fund charges are shown in the margin. Grant I. is Rupees 69,770.

	Rs.
New works ...	17,240
Repairs ...	29,640
Establishment ...	14,780
Tools and plant ...	470
Reserve ...	6,390
	68,520
Balance ...	400
Total...	68,920

5. The allotment for inspection is sufficient to provide for the new scale, and, with that for results grants, makes up Grant II. Rupees 7,260.

6. The Government approve of the entry by the Revenue Board of a contribution from the Local Fund to the Vellore Dispensary vested in the Municipality. The amount is passed subject to the consideration of the Local and Municipal bodies. It is matter of question whether a similar contribution ought not, considering the propinquity of Vellore to the Chittoor Circle limits, to be made from that Local Fund. The inclusion of the Dispensary grants from the endowment makes Grant III. Rupees 13,880.

7. Grant IV. is raised to Rupees 1,070 to provide for the Accountant-General's establishment.

8. The Vellore Budget as revised by Government is as follows :—

Receipts.

	Rs.
Balances...	8,150
Allotments, &c.	7,820
Rates and taxes	70,000
Endowments	9,640
Total ...	95,610

Expenditure.

Grant I.		69,770
,, II.		7,260
,, III.		13,880
,, IV.		1,070
		91,980
Balances.		
Road Fund	400	
Endowment Fund	1,770	
General Fund...	1,460	
		3,630
Total...		95,610

In future the President will cause the budget to be witten on thick paper.

9. CHITTOOR.—To this circle an additional grant of Rupees 10,000 has been made, and the receipts, omitting the house-tax and the Ranipett Dispensary contribution, will be Rupees 2,14,050.

10. The sum to be credited to the Road Fund in Statement II. is Rupees 1,75,110. The charge to be entered in the budget on account of Public Works Department Establishment is Rupees 29,800 entirely chargeable to the Road Fund. The grant for New Works, Road Fund, reduced by the Revenue Board to Rupees 33,200, has been raised to Rupees 38,700. The Road Fund charges will be as shown in the margin. Grant I., Public Works, will be Rupees 1,84,820.

	Rs
New works	38,700
Repairs	80,140
Establishment, &c.	37,250
Tools and plant	1,190
Reserve	17,460
	1,74,740
Balance	370
Total ...	1,75,110

11. Grant II. will be Rupees 7,760, allowance being made for the new scale of Inspecting staff.

12. Besides the ordinary Dispensary charges, provision ought to be made for the medicines grant to the Ranipett Dispensary and for the grant for the Lying-in Hospital connected with it. These will amount to Rupees 1,370. The Government do not understand the figures entered by the Revenue Board in Statement I.-B under Hospitals and Dispensaries which it is observed do not agree with Statements IV. and IVA. The Revenue Board are also clearly in error in saying that no provision is made for medicines and apparatus and for sundries. The provision for the Chittoor Dispensary is probably inadequate, but is carefully detailed, and the Government do not see how to increase it. The unappropriated general balance, which is in excess of the prescribed standard, will, however, suffice for any unforeseen charge. The institution does not seem to have any endowment, and it is doubtful whether it should appear in Statement IV. Grant III. will be Rupees 13,560.

13. Grant IV. is raised to Rupees 1,860.

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

Receipts.

	Rs.
Balances	2,120
Allotments, &c.	57,690
Rates and taxes	1,40,000
Contribution	1,060
Endowments. &c.	13,080
Miscellaneous	100
Total ..	2,14,050

Proceedings of the Madras Government, Financial Department,
23rd March 1872.

Expenditure.

Grant I.		1,84,820
,, II.		7,760
,, III.		13,560
,, IV.		1,860
Balances.		
Road Fund	370	
Endowment Fund...	2,610	
General Fund...	3,070	
		6,050
Total ...		2,14,050

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

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

Exd. J. Wright.

Govt. of 1872] Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,
&c., &c., &c.

Dated March, 23rd.
Recd. Encl.

G. O., 23rd March 1872, No. 357.

MARCH.
Nos. 222-223.

Reviewing the Local Fund Budgets of the Vellore and Chittoor Circles for 1872-73.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 3d January 1872

Order thereon 23d March 1872 No 357.

With the foregoing Proceeding the Revenue Board submit the budgets of the Chittoor and Vellore circles for 1872-73.

2. In both budgets large sums were entered for House tax with reference the scheme of unions proposed by Mr Sewell in a report which is now before Government. The Revenue Board properly strike out the greater portion of these ~~amounts~~ union charges but have retained in the estimate under House tax, sufficient funds

funds to meet the charges for results grants. The Government have ~~distinctly~~ ruled that unless for very special reasons ~~reasons~~ minors shall not be formed for the support of result grant schools; and therefore the allotments for such grants in these budgets, which are barely adequate, must be met from general funds. The house tax will be struck out and the union proposals must be made the subject of a supplemental budget.

2. Vellore - The Government will first deal with the Vellore budget. The balances entered by the Board of Revenue are accepted. The grants from Provincial fund will be Rupees 7.720. The Government do not approve of the transfer of the miscellaneous

per the pursuit

miscellaneous income of the road fund accruing in the circle, to the Chittoor budget but pending report from the Collector as to the amount, cannot alter the entries. The house tax is struck out. From the mode in which the Revenue Board have dealt with the receipts and charges of the Vellore and Arcot Lawgarkhana Endowments the Government presume, in reference to G.O. 12th December 1871 No. 1834 Fin., that these endowments, consisting of allowances from Government, are to be vested in the Vellore circle Board. The Vellore budget contains apparently merely the ordinary Langarkhana charges, the payments to the Vellore and Ranipettah dispensaries not appearing at all. The whole allowances