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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No.	726	Press Mis
237-238.		
Dated	24-5-	1873.

18/14

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
24th May 1873.*

No. 237. Read the following Proceedings of the Board of Revenue, dated 24th March 1873, No. 446:—

Read the following letters:—

From the President of the Local Fund Boards, North Arcot District, dated 26th November 1872, No. 614.

ABSTRACT.—Submitting copy of Mr. Sewell's letter, dated 19th November 1872, No. 165, forwarding Budget Estimate of Local Fund Board of Chittoor Circle for 1873-74.

From the same Officer, dated 15th January 1873, No. 11.

ABSTRACT.—Submitting copy of letter from Vice-President of Local Fund Board, Vellore Circle, with Budget for 1873-74.

The Local Fund Budget Estimates of the Chittoor and Vellore Circles for 1873-74 are submitted for the approval of Government.

CHITTOOR CIRCLE.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The Road Fund balance, Rupees 370, is the same as that shown in the current year's budget, but the Vice-President states that there will probably be a deficit of about Rupees 30,000 at the close of this year, which will be thrown on the funds of 1873-74. The attention of the Collector is called to No. II. of the Local Fund Rules, which directs that the expenditure in any official year from Local Funds should not exceed the assets of that year. After the close of the current year he should ascertain the actual deficit, and arrange at once to place the fund in a solvent position. This will not be difficult now that Government have ordered the Land Cess to be raised to one Anna in the Rupee. The increase in receipts, and the manner in which it is proposed to apply it, should be shown as soon as possible in a supplemental budget.

3. In the current year's budget there is a sum of Rupees 250 entered as the contribution from the Wallajahpet Municipality for roads, but the item is not repeated in the present budget and no explanation is given of the omission. The Board have inserted the amount.

4. A sum of Rupees 750, the subscription promised annually by the Vellore Circle Board and the Wallajahpet Municipality, towards the up-keep of the Rancepet Dispensary and Lying-in-Hospital is now shown in two distinct items.

5. Rupees 4,200 entered against (b) Hospitals and Dispensaries is made up of Rs. 3,000 the Tripatty Mahant's subscription for the hospital at Tripatty, and Rupees 600, the estimated receipts from miscellaneous contributions for the Chittoor Dispensary. The Board have added to this provision Rupees 2,070, the contribution for the Rancepet Dispensary from the Langerkhana endowment.

6. The receipts from Travellers' bungalows, Rupees 100, have been transferred to 7, Miscellaneous.

7. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The Road Fund assets are estimated at Rupees 1,56,960, including an additional appropriation of Rupees 11,790 from the one-third Land Cess.

8. The contribution of Rupees 250 from the Wallajahpet Municipality has been entered, which raises the Road Fund receipts to Rupees 1,57,210.

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24th May 1873.*

9. The allotments for the undermentioned items are incorrectly given, and have been altered as follows :—

	From	To
--	------	----

	From	To
	RS.	RS.
(b) Share of the cost of Public Works supervision chargeable to the Road Fund	30,920	26,970
(c) Do. do. do. of General management do.	1,300	1,500
(e) Contingencies	250	200
4. Tools and Plant	900	1,030
6. Reserve	14,517	15,680
	Total allotment Rs. 50,887	Total Rs. 45,380

10. **PART I, NEW WORKS.**—Part I. contains four items, with a total allotment of Rs. 16,380. Part II. contains 20 items, with an aggregate assignment of Rs. 1,00,000.

11. PART II., REPAIRS.—Part II. contains 20 items, with an aggregate assignment of Rupees 87,110. It is observed that the description of the roads in most cases, their lengths, and the rates of mileage have been altered without any explanation for so doing. On the whole the present provision is nearly Rupees 7,000 in excess of the current year's total allotment for repairs of roads. The Vice-President simply remarks that "a great drain is shown on our resources under the head of Repairs, which represent the up-keep of the roads in the district." The President will furnish a list showing how the roads in this year's budget have been accounted for in the present list.

12. GRANT II, EDUCATION.—The allotment for payment for inspection is Rupees 4,350 which is Rupees 1,590 in excess of the amount provided in the current year's budget. The increase is due to the proposed employment of two additional Inspecting Schoolmasters, whose salaries and allowances do not amount to more than Rupees 1,240. The Board have therefore reduced the allotment to Rupees 4,000.

13. GRANT III, SANITATION, ETC.—The allotment for Hospitals and Dispensaries, Rupees 9,750, is for meeting the charges of the undermentioned dispensaries :—

	RS.
1. Chittoor Dispensary.....	3,232
2. Tripatty do.	1,914
3. Grant-in-aid to Rancepet Dispensary...	2,154
4. Palamanair Dispensary...	2,400
Total...	9,700

14. The 3rd item is to be defrayed from the General Fund, besides the contribution of Rupees 2,065-15-0 from the Langerkhana endowment, and another sum of Rupees 750, which the Vellore Local Board and the Wallajah Municipality have agreed to subscribe. These two sums should have been entered.

15. The 4th item should not have been shown separately. Its component parts should have been mixed up with the transactions of the other dispensaries, the details being given in Statement IV.-A. In their Order, Financial Department, dated 12th February 1873, No. 209, the Government sanctioned an establishment at an annual cost of Rupees 1,740 to be attached to the institution which would leave, out of the allotment of Rupees 2,400, only Rupees 660 for medicine and other necessary charges. The Board think that this amount is insufficient and accordingly resolve to make the following provisions :—

Following provisions :—	RS.
1. Medical subordinates	1,200
2. Servants	540
3. Medicine and apparatus	600
4. Diet of patients	720
5. Rent	240
6. Furniture and sundries	100
Total...	3,400

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24th May 1873.*

16. The assignment for Vaccine establishment, Rupees 2,110, should be raised by Rupees 696, or in round numbers by Rupees 700 to meet the salaries of five additional Vaccinators authorized to be employed in the Zemindary tract of the circle.

17. A provision of Rupees 80 under (f) Choultries is intended to meet the salaries of a Sweeper and a Toty attached to the Arconum Chattram, which does not appear to have been transferred to the Local Board. The President will at once apply to the Board of Revenue for its formal transfer. In their Order, Revenue Department, dated 18th January 1872, No. 110, the Government sanctioned an endowment of lands calculated to yield an annual income of Rupees 60. This sum should have been shown in Statement L-A. against (c) Choultries. The receipts and charges of the institution have now been entered in the budget, pending the receipt of an application for its transfer.

18. GRANT IV., MISCELLANEOUS.—The provision for the Collector's office establishment has been altered from Rupees 390 to Rupees 370.

19. The cost of the Circle Board's establishment has been raised by Rupees 60, being the salary of a Peon on Rupees 5 a month sanctioned in G. O., Financial Department, dated 7th March 1872, No. 251.

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

Receipts.		Charges.			
	rs.			rs.	rs.
Road Fund... ..	1,45,420	Grant I. ... {	Road Fund... ..	1,52,090	
Endowment Fund ...	10,970		{ General Fund ...	...	1,52,090
General Fund	42,180	Grant II. ...	General Fund ...	12,000	12,000
		Grant III. ... {	Endowment Fund...	6,100	
			{ General Fund ...	15,230	21,330
<i>Road Fund.</i>		Grant IV. ... {	Road Fund... ..	1,500	
Receipts	1,45,420		{ General Fund ...	400	1,900
Appropriation ...	11,790				1,87,320
	1,57,210	General Reserve			2,770
		<i>Balances.</i>			
			rs.		
		Road Fund	3,620		
		Endowment Fund	4,870		
		General Fund	...		8,490
Total...	1,98,580	Total ..	...		1,98,580

VELLORE CIRCLE.

21. **STATEMENT I.-A., REVENUES AND RECEIPTS.**—A sum of Rupees 300 is entered as the contribution from the Vellore Municipality on account of Educational Inspecting agency. The President will state upon what data the amount was calculated, and whether the Municipal Board have consented to pay it.

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24th May 1873.*

22. Opposite to (b) Hospitals and Dispensaries Rupees 2,066 is shown, which is the contribution from the Lungerkhana endowment for the Raneepet Dispensary. This amount should be drawn by the Chittoor Circle Board direct from the treasury and paid to Dr. Scudler. The necessary provision having been made in the budget of that circle the present entry has been struck out.

23. Rupees 1,200 shown against (c) Choultries, etc., is for the maintenance of the Arcot Lungerkhana from the Lungerkhana endowment.

24. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The income of the Road Fund is estimated at Rupees 88,000, which includes an additional appropriation of Rupees 8,140 from the one-third Land Cess. The latter amount has been reduced to Rupees 5,910 in order to provide for the General Fund Reserve. The expected collections on account of the arrears of Road Cess, Rupees 5,000, ought not to have been shown separately. They have now been added to the two-thirds of the Land Cess collections.

25. On the expenditure side the allotments for the items noted below have been altered:—

	From RS.	To RS.
Petty Establishment	3,650	3,140
Share of the cost of the Public Works Department supervision chargeable to the Road Fund	13,020	15,140
Share of the cost of General management do.	800	880
Tools and Plant	620	580
Reserve	7,000	6,710

26. The actual cost of the Petty establishment employed in the circle is only Rupees 3,144, as detailed in the margin of paragraph 8 of the Vice-President's letter.

27. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains seven items, with an aggregate allotment of Rupees 31,000. Items Nos. 3 to 7 are unsanctioned, and their total assignment is Rupees 18,500. This shows that the Local Fund Board do not adopt the principle enunciated in repeated orders of Government, requiring that works in progress should be completed before new ones are undertaken. The first work* appears to have been commenced as a famine work in

* Road from Arnee to Wandewash.

1866, and there was an expenditure of Rupees 57,574 up to the close of 1871-72, leaving only Rupees 11,426 as the balance of the estimate. In the current year's budget Rupees 7,000 were provided for the work, which was afterwards transferred to meet the cost of certain emergent repairs. In the present budget only Rupees 2,500 out of Rupees 11,426 are entered, which still leaves Rupees 8,926 to be provided for. The Board are of opinion that this long-standing work should be completed without further delay, and accordingly recommend Government to allot Rupees 11,426, or Rupees 11,430 in round numbers. This necessitates reductions in the proposed allotments for all the unsanctioned works to the extent of Rupees 13,160.

28. In the current year's budget there was another old work† which required only Rupees 3,030 to complete it. Its allotment was also transferred to meet the cost of emergent repairs. The President will state why no provision has been made for it in the present budget.

	RS.
† Item No. 1, Road from Arnee to South Arcot frontier via Chotput	60,800
Already expended	47,270
	3,030

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29. PART II., REPAIRS.—Part II. contains 11 items, with a total allotment of Rs. 32,770. The rates of mileage have been raised in the case of the 1st and 9th items in consequence of the heavy traffic passing over the roads.

30. GRANT II., EDUCATION.—None of the items under this grant seem to call for remark.

31. GRANT III., SANITATION, ETC.—The provision of Rupees 500 under (f) Choultries, Contingencies, is intended for the repair of Native Chuttrams, for digging wells, and for erecting sheds at the more frequented halting places. The entry is out of place, and has been transferred to Grant I. and to the Appendix to Part II. of the budget.

32. Under (g) Miscellaneous the grant of Rupees 2,066 for the Raneepet Dispensary has been disallowed for reasons stated in paragraph 22 *supra*.

33. GRANT IV., MISCELLANEOUS.—The first two items under this grant have been corrected.

34. An abstract of the Budget as modified by the Board is as follows:—

Receipts.		Charges.	
	RS.		RS.
Road Fund... ..	79,860	Grant I. ... { Road Fund... ..	83,670
Endowment Fund	2,850	{ General Fund	2,020
General Fund	23,780		85,690
		Grant II. General Fund	8,560
			8,560
		Grant III. ... { Endowment Fund	1,200
		{ General Fund	4,950
			6,150
Road Fund.		Grant IV. ... { Road Fund... ..	880
Receipts... ..	79,860	{ General Fund	220
Appropriation... ..	5,910		1,100
	85,770		1,01,500
		General Reserve	2,120
		Balances.	
		Road Fund... ..	1,220
		Endowment Fund	1,650
		General Fund	2,876
Total ...	1,06,490	Total ..	1,06,490

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 238. ORDER THEREON, 24th May 1873, No. 726.

With their Proceedings above recorded, the Board of Revenue submit the Chittoor and Vellore Local-Fund Budgets for 1873-74.

Proceedings of the Madras Government, Financial Department,
24th May 1873.

2.		CHITTOOR.			
RECEIPTS.		EXPENDITURE.			
	1872-73. RS.	1873-74 RS.		1872-73. RS.	1873-74. RS.
Opening Balance ...	2,120	2,980	Grant I.—		
* Allotments from General			New Works ...	46,100	16,380
Revenues—			Repairs ...	84,140	87,110
Provincial Fund ...	47,140	47,140	Other items ...	54,480	48,600
Special Fund ...	10,550	4,750	Grant II.—		
Cess on land ...	1,40,000	1,34,000	Inspection... ..	2,760	4,000
Miscellaneous ...	14,240	9,710	Grants-in-aid ...	5,000	8,000
			Grant III.—		
			Hospitals	6,700	13,540
			Vaccination	2,230	2,810
			Sanitary Establishment	3,350	3,500
			Miscellaneous	1,280	1,480
			Grant IV.—		
			Establishment and Su-		
			pervision	1,960	1,900
				2,08,000	1,87,320
			Balances—		
			Road Fund	370	3,620
			Endowment Fund ...	2,610	4,870
			General Fund	3,070	2,770
Total ...	2,14,050	1,98,580	Total ...	2,14,050	1,98,580

3. Notwithstanding the opening balance shown in the Budget-Statement for 1873-74, the Vice-President reports an anticipated deficit of Rupees 30,000. The Board of Revenue have called the attention of the Collector to the orders of Government forbidding expenditure in excess of the assets, and have also called for a Supplemental Budget showing the manner in which it is proposed to utilize the additional funds which will be available under G. O., 12th March 1873, No. 340, sanctioning an increase in the cess on land. The decreased estimate from Special Funds is based on the actuals of the past fasli. The decrease under Miscellaneous appears to be chiefly owing to the estimate for 1872-73 including a donation of Rupees 7,700 from the Mahunt of Tripetty for the Vaikala Mantapam, which does not recur in the Budget for 1873-74. The proposed expenditure on New Works is only Rupees 16,380 against Rupees 46,100 in 1872-73, but the amount will doubtless be considerably increased in the Supplemental Budget called for by the Board of Revenue. The increased allotment for Inspection is to allow for the entertainment of two of the four additional Inspecting Schoolmasters recommended by the Inspector of Schools. The allotment for Results' Grant is proportionately increased. The increase under Hospitals is on account of the Ranipett Dispensary and the new Dispensary at Palmanair. In the case of the former, a large portion of the apparent expenditure consists in passing on contributions from the Vellore Local-Fund Board and Lungerkhana Fund. The other items call for no special remark.

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24th May 1873.

4.		VELLORE.			
RECEIPTS.		CHARGES.			
	1872-73. RS.	1873-74. RS.		1872-73. RS.	1873-74. RS.
Opening Balance ...	8,150	21,820	Public Works—		
Allotment from General			New Works	17,240	26,770
Revenues—			Repairs	31,640	33,270
Provincial Funds ...	7,720	7,720	Other items	20,890	25,650
Special Funds	100	5,200	Education—		
Cess on land	70,000	70,000	Inspection	2,760	2,760
Hospitals, Dispensaries,			Results' Grants ...	4,500	5,500
&c.	9,640	1,750	Miscellaneous		300
			Sanitation, &c.—		
			Vaccination	1,110	1,200
			Sanitary Establishment.	2,500	2,500
			Miscellaneous	10,390	2,450
			Grant IV.—		
			Supervision	1,070	1,100
				92,100	1,01,500
			Balance	3,510	4,990
Total ...	95,610	1,06,490	Total ...	95,610	1,06,490

5. Here, as in the case of the Chittoor Circle, the President has contented himself with passing on the Vice-President's covering letter without remark—a course of proceeding which does not indicate any very great interest in the operations of the respective Boards. The remarks contained in paragraphs 2 to 4 of Mr. Kelsall's letter show that there was considerable difficulty in fixing on the opening balance to be shown in the account, and after all the amount entered in the Budget is Rupees 1,470 in excess of that given in the covering letter. It seems, however, to be clear that the opening balance of 1872-73 was very much in excess of what was anticipated, and that the fact was ascertained too late to permit of the additional funds being fully utilized within the year. No explanation is given regarding the large increase under Special Funds, but it seems to be justified by the actuals for 1871-72. The decrease under Hospitals and Dispensaries is chiefly owing to the Vellore Dispensary and the Lungerkhana Funds having been transferred to the Municipalities. The contribution from the Vellore Municipality for Inspection is entered at Rupees 300, but Rupees 500 appear in the Municipal Budget, which also contains an item of Rupees 810 as a contribution to Local Funds for the maintenance of the road from the Railway Station to the town of Vellore. The Municipal entries may be adopted in this Budget, and the President is requested to take care in future that there is a complete correspondence between the two Budgets in matters of the kind, or that the cause of any variation is fully explained in his covering letter.

6. The increased funds at the disposal of the Board have allowed of an increase of Rupees 9,530 in the allotments for New Works. The Government approve of the changes made by the Board of Revenue in Statement II.-A, Part I., with the view of allotting the bulk of the funds for the completion of unfinished works,

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24th May 1873.*

and they also consider that the remainder of the funds still allotted to items 3 to 7 should be devoted to one or at most two works, instead of swelling the list of unfinished works in different parts of the circle.

7. The decrease under Grant III. is owing to the transfer of dispensaries and lungekhanas above alluded to. The expenditure under the other head calls for no particular notice.

8. Subject to the above remarks, and pending the submission of the Supplemental Budget called for from the Chittoor Board, the Budget of both Circles are passed as submitted by the Board of Revenue.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue, with enclosures returned.

- „ Revenue Department.
- „ Accountant-General.
- „ Public Works Department.
- „ Inspector-General, Indian Medical Department.
- „ Director of Public Instruction.
- „ Sanitary Commissioner.
- „ President of the Local Fund Boards, North Arcot.
- „ „ of the Municipal Commissions, North Arcot.

Recd 23rd March 1872. Rs 221-23
 " 12th March 1873. - 81-84 Rs.
 " 8th April 1873. - 153-54
 " 12th February 1873. - 86-87
 " 1st March 1873. - 5-6 Rs.
 " 18th January 1872. - 216-217 Rs.
 " 7th March 1872. - 67-68.

110
 Feb 1873 Left
 Proceeding of the
 Board of Revenue

Dated 24th March 1873
 Decd 26th " "
 Received 25th
 1024th May 1873 Rs. 337
 Rs. 5-67

Submitting for the
 approval of Government
 the Local Fund Budget
 Estimates of the Chittoor
 and Vellore circles for
 1873-74

W. Thorne

0/10/74 c/s

Est. of 1873-74

FINANCIAL.

To
 THE BOARD OF REVENUE,
 Secy, Secy, Secy.

Dated May, 24th.

Total

Total

G. O. Dated May 1873, No. 720.

MAX.

Nos. 237-238.

Reviewing and passing the Budget-estimates
 of the Chittoor and Vellore Local Fund Circles for
 1873-74.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter *Proceedings*

of the Board of Revenue,
dated 24th March 1873.

Order thereon *Order*
24. May 1873. No. 726.

With their *Proceedings*
above recorded, the Board of
Revenue submit the Chittoor
and Vellore Local Fund
Budgets for 1873-74.

Chittoor

Receipts

1872/73 - 1873/74.

Opening Balance 2,120 . 2,980

Alloiments from
General Revenues.

Provincial Funds 1,7140 . 1,7140

Special Funds 1,850 . 1,750

Cess on Land 1,40,000 . 1,34,000

Miscellaneous 14,240 . 2,710

2,14,050 - 1,98,580

Expenditure

Expenditure

Grant I

New Works	1,6,100	16,380
Repairs	84,140	87,110
Other items	54,480	48,600

Grant II

Inspection	2,760	11,000
Grants in aid	5,000	8,000

Grant III

Hospitals	6,700	13,540
Vaccination	2,230	2,810
Sanitary Estt.	3,350	3,500
Miscellaneous	1,280	1,480

Grant IV

Establishment & Supervision	1,960	1,900
	<u>2,08,000</u>	<u>1,87,320</u>

Balances

Mad Fund	370	5,620
Endowment Fund	2,610	4,870
General Funds	3,070	2,770
	<u>2,14,050</u>	<u>1,98,580</u>

Notwithstanding the opening balance shown in the budget statement for 1873-74 the Vice President reports an anticipated deficit

It is only 2900
 The - how can they
 put in the work at
 a year's schemes
 more slowly
 L.S.

deficit of Rs 30,000. The Board of Revenue have called the attention of the Collector to the orders of Government forbidding expenditure in excess of the assets, and have also called for a supplemental budget showing the manner in which it is proposed to utilize the additional funds which will be available under G. O. 12 March 1873, No. 340, sanctioning an increase in the Cess on Land. The decreased estimate from Special Funds is based on the actuals of the past Fash. The decrease, under Miscellaneous appears to be chiefly owing to the estimate for 1872-73 including

a donation of Rs 7,700
from the Mahant of Tripur,
for the Pachala Mantapam
which does not recur in
the budget for 1873-74. The
proposed expenditure on new
works is only Rs 16,386
against Rupees 46,100 in
1872-73. but the amount will
doubtless be considerably
increased in the supplemental
budget called for by the
Board of Revenue. The
increased allotment for
inspection is to allow for
the entertainment of two
of the four additional Inspecting
Schoolmasters recommended
by the Inspector of Schools.

The

The allotment for
Bevels grant is
proportionately increased.
The increase under
Hospitals is on
account of the
Panipelt Dis-
pensary and the new
Dispensary at
Palamunair. In the
case of the former, a
large portion of the
apparent expenditure
consists in passing on
contributions from the
Vellore Local Fund
Board and Dargah
Khanas Fund.
The other items call
for no special remarks.

Vellore

Below. The Comparative Abstract is as follows.

Receipts

	1872-73-	1873-74
Opening Balance	8150	21820
Alloiment from General Revenues		
Provincial Funds	7720	7720
Special Funds	100	5200
Copow Land	70000	70000
Hospitals Dispensary & Sanitary	9640	1750
	<u>95610</u>	<u>106490</u>

Charges

Public Works		
New Works	17240	26770
Repairs	31640	33270
Other items	20890	25650
Education		
Inspection	2760	2760
Books & Grants	4500	5500
Miscellaneous	"	300
Sanitation & Hygiene		
Vaccination	1110	1200
Sanitary Establish-ment	2500	2500
Miscellaneous	10370	2450
Grant IV		
Supervision	1070	1100
	<u>92100</u>	<u>101500</u>
Balance	3510	4990
	<u>95610</u>	<u>106490</u>

Here

Here, as in the case of the Chittoor Circle, the President has contented himself with passing on the Vice President's covering letter, without remark, a course of proceeding which does not indicate any very great interest in the operations of the respective Boards. The remarks contained in para 2 to 4 of Mr. Filsall's letter show that there was considerable difficulty in fixing on the opening balance to be shown in the account and after all the amount contented in the budget is Rupees 1470 in excess

I must submit that

of

of that given in the
covering letter. It seems
however, to be clear
that the opening
balances of 1871-72 were
very much in excess
of what was anticipated
and that the fact
was ascertained too late
to permit of the addi-
tional funds being fully
utilized within the year.
No explanation is given
regarding the large
increase under Special
funds but it seems to be
justified by the actual
for 1871-72. The decrease
under Hospitals and
Dispensaries is chiefly
owing to the Vellore
Dispensary

an estimated
opening balance
is no criterion of
excess - taxator - Many
causes occur to
prevent necessary
work, being under-
taken or carried
out as can be seen
from the Budget is
prepared - and
hence the opening
balance is increased
for the time being -
The country is still
lamentably deficient
in roads - and
no policy can be
more ruinous to the
prosperity of the
country than to

think the reduction of the
Land Cps. must be done
carefully - To keep altering the
Cps. in exact correspondence
with a single year's crop of
balances - while spending only
a slight relief might prove
inconvenient - I think for
the present that it will
be sufficient to call the
attention of the Boards
to their economy - & to
satisfying themselves with
spending local improvements
over a number of years - &
to their duty, under such
a policy of making whenever
possible a reduction of the
Land Cps. - But I think
the Government must
insist on this - if
neglected by the Boards.
But I think while carefully
watching the Boards we
should not act on the results

Dispensary and the
Linger Khana funds
having been transferred
to the Municipalities.
The contribution from
the Vellore Municipality
for Inspections is entered
at Rs. 500 but Rs. 1000
appear in the Munici-
pal Budget which also
contains an item of
Rs. 810 as a contribu-
tion to Local Funds for
the maintenance of the
road from the Railway
Station to the town of
Vellore. The Municipal
Estimate may be adopted
in the Budget and the
President is requested
to take care in future
that there is a complete
correspondence between
the last two at the
year - The Boards have
been rather encouraged to action

his budgets in matters of the kind or that the cause of any variation is fully explained in his covering letter.

The increased funds at the disposal of the Board have allowed of an increase of Rs 9530 in the allotments for new works. The Government approve of the changes made by the Board of Revenue in Statement A Part I with the view of allotting the bulk of the funds for the completion of unfinished works and they also consider that the remainder of the funds still allotted

Expenditure. & to hurrying on works of all descriptions must be patient in their reform. M

This Board propose to spend this year about Rs 8000 more than they proposed to spend last year. Their opening balance is Rs 21,820. They therefore propose to spend more than nearly Rs 30,000 more than they were actually able to spend last year (or in this year) an addition of 33 per cent. ~~to their~~ expenditure of last year. It never was that

36 allotted to items 3 & 4 should be devoted to one or at most two works instead of ~~scattering~~ the list of unfinished works at different parts of the circle.

The decrease under Grant III is owing to the transfer of Dispensaries and Linger Rooms above alluded. The expenditure under the other heads calls for no particular notice.

Subject to the ^{above} remarks and pending the submission of the supplemental budget called for from the Chittoor Board, the budget of both circles are ~~scaped~~ ^{as}

as submitted by
the Board of Revenue.

H

To
The Board of Revenue
with Enclosures returned

- " Revenue Department
 - " Accountant General
 - " Public Works Department
 - " Inspector General
 - " Indian Medical Department
 - " Director of Public Instruction
 - " Sanitary Commissioner
 - " President of the Local Funds Board
- North Arcot
of the Municipal Council
North Arcot.

2/12/1907

that ought not to be
allowed, and that
if we cannot overrule,
with generalities, and
do not take some
decisive and definite
step for checking the rapidly
growing expenditure
of these roads, ~~we shall~~
be doing nothing
to counteract the
unwise expenditure
which has been given
to local trustees, and
expending one day to the
people. And the only way
of doing what is required
seems to be to deal vigorously
with each case as it
arises. I therefore share
the proposal in my former note.

This with by no means
imply nearly vaccination
in the land-crops. I
would leave it at the
proposed rate until
my strong ground can
be shown for
a change.

H

Bot. of 1873 *Miss*

Miss

To
The Board of Revenue.

Dated *May 24* } 1873, No. *226*
Recd.

Nos. 237-238

Received by me, the Board of Revenue, on the 24th May 1873.

Journal

*Admission Council
She has departed
23. May 73 LK*