M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair 20-8-40

(3) Initials of the Referencer _____

4

MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 190	Press / Mis.
5-6	5-6
Dated 1-2-	18 T5.

24/25

Not to be folded or roughly handled

CK

Local Funds—Budget.

No. 5. Read the following Proceedings of the Board of Revenue, dated 12th December 1874, No. 3603 :—

Read the following letters :—

From the President, Local Fund Boards, Tinnevelly, dated 9th November 1874, No. 575.

ABSTRACT.—Forwarding Local Fund Budgets of Tinnevelly and Shermadevi Circles for 1875-76.

From the Director of Public Instruction, dated 2nd December 1874, No. 2,219.

ABSTRACT.—Forwarding with remarks letter from Deputy Inspector of Schools, Northern Circle, Tinnevelly, enclosing Budget Estimate for 1875-76, of the Local Fund Board.

From the Sanitary Commissioner for Madras, dated 3rd December 1874, No. 1,422.

ABSTRACT.—Reviewing Budget Estimate of Shermadevi Local Fund Circle.

From the same officer, dated 3rd December 1874, No. 1,426.

ABSTRACT.—Reviewing Budget Estimate of Tinnevelly Local Fund Circle.

THE Local Fund Budgets for 1875-76 of the Tinnevelly and Shermadevi Circles, will be submitted for the orders of Government.

TINNEVELLY.

2. STATEMENT I-A., REVENUES AND RECEIPTS.—No opening balance is anticipated. It was expected when the Budget of 1874-75 was framed that the year would begin with a balance of Rupees 20,200, but the exertions made by the Local Fund Board, under instructions from Government, to expend their allotments resulted in a deficit which is given in the Proceedings of the Local Fund Board, dated the 30th September 1874, as—

	RS.
Road Fund...	6,432
General Fund	1,454

The Local Fund Board have made arrangements to reduce their expenditure during the current year accordingly, but expect to have no balance at the end of it.

3. The receipts from Land Cess are expected to be Rupees 11,000 more than the current year's estimate, because the assessment in the Tenkarai Taluq has increased and there are large arrears to be collected.

4. The toll on the new Sattur bridge, which has been built out of a loan of Rupees 30,000, sanctioned in G. O., Financial Department, dated 4th December 1873, No. 1,757, is to be established in accordance with G. O., Financial Department, dated 19th October 1874, No. 1,767, and is expected to yield Rupees 10,000 clear.

5. Under receipts from Hospitals and Dispensaries Rupees 375 are entered. This is the expected interest on the endowment of the Strivelliputtur Dispensary transferred to the Local Fund Board by G. O., Financial Department, dated 17th July 1874, No. 1,192.

6. The estimate of receipts from Choultries is Rupees 995 less than in the current year, though, as will be noticed hereafter, three new Choultries, with endowments amounting to Rupees 462 appear in the Circle list. The explanation is that the current year's estimate was too high.

1. Government—Sitaparpanellur.
Private (under Government management.)—
2. Ponnagudi.
3. Pillai Perumal, Pillai Madam.

7. Similarly Bungalow fees are estimated at Rupees 600 against Rupees 1,000 in the current year.

8. Credit is taken for Rupees 5,000 out of the Rupees 15,309 which the Shermadevi Circle has to refund in three annual instalments under G. O., Financial Department, dated 3rd September 1874, No. 1,479. The entry will be increased to Rupees 5,100, a third of the total amount.

9. The Receipts are—

	Rs.
Road Fund...	1,53,500
Endowment Fund	3,560
General Fund	58,100
Total...	2,15,160

10. Statement I.-B., Expenditure, Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Local Fund Board have increased their estimate for Petty Establishment by Rupees 130 to meet the batta of three Overseers' Clerks.

11. The Road Fund share of Grant IV. is Rupees 1,360.

12. Nothing is entered for Toll Establishments, so that it is presumed the Local Fund Board intend to lease out the toll at the Sattur bridge.

13. The current year's estimate is repeated for Tools and Plant. It amounts to nearly 1·4 per cent. on the expenditure, but actuals show that in this Circle 1 per cent. is not enough.

14. The Reserve should be Rupees 15,350.

15. There is a provision of Rupees 8,000 towards re-paying the Sattur bridge loan, and Rupees 1,090 for interest on it. The manner in which the interest has been calculated should have been explained. Rupees 5,000 of the loan were taken in 1873-74.

16. The Road Fund Expenditure is Rupees 1,53,120, leaving a balance of Rupees 380.

17. Statement II.-A., Part I., New Works.—Rupees 28,750 are provided for New Road Works. This is Rupees 21,380 less than the current year's allotment. The President explains that the cost of repairs is rapidly increasing, and thinks it unlikely the Local Fund Board will ever be able to finish even the few roads they have in hand.

18. All the items entered in the current year's list and left incomplete are entered, but the road from Vypar to Sattur is to be discontinued, and only Rupees 1,000 are provided for finishing off the work which has been done.

19. The Appendix contains sixteen items, of which all but four are new proposals, and those four have had to be postponed for want of funds. Two are for bridges over channels towards one of which the people have contributed Rupees 200. It should have been explained whether these channels cross previously existing lines of communication. If so, the Agricultural Budget would provide a share of the cost (G. O., dated 18th October 1873, No. 1,127).

20. Rupees 280 are provided for *completing* a Water Pandal in the Huzur Cutcherry compound. The Board are not aware when or from what funds it was *commenced*, or what will be the total cost. It seems to require explanation why the cost of a Pandal in a Cutcherry compound should be charged to the Local Fund.

21. Part II., Repairs.—The assignment for road repairs is Rupees 70,500 or Rupees 10,190 more than in the current year. About Rupees 4,000 of the increase is devoted to newly made roads, and about Rupees 2,700 to roads brought under consideration for the first time. The rest arises from an increase in allotments and from special repairs to the road from Tuticorin to Vambur. It would have been well if some further explanation had been given, but the attention of the Local Fund Board has evidently been directed to the subject and the President looks forward to a general reduction of the higher allotments when the Railway is opened.

22. Rupees 4,000 are provided, as in the current year, for maintaining Avenues, Rupees 1,030 for repairing Chuttrums, and Rupees 300 for repairing Public Bungalows. Rupees 200 for repairing a Cart-stand at Sivalaperi which is wrongly shown in Grant III. should be added.

23. The following alterations have to be made in Grant I:—

	Rs.
Repairs Sanitary and Miscellaneous	5,530
Road Fund Reserve	15,350

24. The Grant is—

	Rs.
Road Fund	1,51,760
General Fund	6,460
Total...	1,58,220

25. Grant II., Education.—The allotment for Educational Inspection is Rupees 550 but should be Rupees 620. It provides for one Inspecting Schoolmaster on Rupees 35. The Inspector of Schools is said to have changed the opinion recorded with G. O., Financial Department, dated 16th July 1874, No. 1,178, and thinks that only one Inspecting Schoolmaster is enough for the present, but the Deputy Inspector of Schools and the Director suggest that provision should be made in the Budget for the salary of an additional Inspecting Schoolmaster. The Board have accordingly raised the allotment to Rupees 1,240.

26. The current year's allotment for Results Grants was Rupees 11,000 and has been found to be very insufficient (G. O., Financial Department, dated 27th October 1874, No. 1,835). The allotment proposed for 1875-76 is Rupees 21,000, and it is expected that this will suffice for the grants in the current year, payment of which will have to be postponed, and for the grants of 1875-76. As the former will, it is said, amount to Rupees 11,000, the Board doubt whether the allotment is sufficient, but it can be supplemented if necessary from the Reserve.

27. Nothing is provided for the purchase of books. This is of course not required for the Missionary Schools, but the Board are surprized that it is not wanted for other schools. The Director suggests that some provision should be made in the budget for the purchase of Elementary School books. The President will report what sum will be required for the purpose.

28. Grant II. is Rupees 22,240 payable from the General Fund.

29. Grant III., Sanitation, etc.—Provision is made for the Strivelliputtur Dispensary, which as already mentioned has just been transferred to the circle. The allotment for the salary and allowances of the passed Hospital apprentice in charge should be Rupees 900 not Rupees 864, so that the total provision should be Rupees 1,580.

30. The allotment for vaccination is Rupees 3,380 or Rupees 1,420 more than in the current year. It provides for a Superintendent on Rupees 70, three first class, five second class, and ten temporary vaccinators on Rupees 10 a month. The Local Fund Board think the Superintendent might be dispensed with and the subject is under consideration (Board's Proceedings, dated 18th November 1874, No. 3,311).

31. The sanitary allotment proposed is Rupees 15,080 or Rupees 5,160 more than in the current year. It is to be expended as follows :—

	Rs.
Improving eighty-six ponds and tanks	8,982
Seventy-three village sites	5,250
Scavengering in two towns	144
Arrangements at festivals	500
Repairing a cart stand	200

The last item must be transferred to Grant I. and the allotment will then be Rupees 14,880.

32. The following choultries are added to those in the current year's list:—

Government.

(1.) Sidaparpanellur. (3.) Panavaduli. (5.) Solapuram. (7.) Vagaikulam.
(2.) Sankaranainarkovil. (4.) Vannikonendal. (6.) Gankarkondan. (8.) Strivelliputtur.

Private under Government management.

(9.) Ponnagudi. (10.) Pillai Perumal Pillai Madam.

33. Numbers (1) (9) and (10) appear in the current year's budget of the Shermadevi Circle, and belong to villages which have been transferred to the Tinnevelly Taluq in the course of settlement. The transfer should have been applied for formally.

34. Numbers (2) to (7) are unendowed chuttrums transferred to the Local Fund Board by G. O., Financial Department, dated 9th December 1871, No. 762. The charges of these institutions are shown in a lump sum in Statement IV. A. of the current year's budget, the details of which have since been furnished. No. 8, is being built out of the Local Funds of the circle at a cost of Rupees 4,800 sanctioned by the Board. A revised estimate for the work has been submitted to Government—*Vide* Board's Proceedings, dated 29th June 1874, No. 1,621.

35. Two items which appear in the current year's "chuttrum" list are omitted, viz.,
(1.) Nallakannu Mudaliar's Chuttrum.
(2.) Water-pandal in Tinnevelly.

36. The first was transferred to the Local Fund Board by G. O., Financial Department, dated 9th December 1871, No. 762. The President says the application for the transfer was a mistake. The Huckdar was then a minor, but he is now of age and wants the Chuttrum, so it must be restored.

37. The second is in the Tinnevelly Municipality and it is requested that it may be transferred to the Municipal Commissioners.

38. The only expenditure entries which call for notice in Statement IV. A are:—
(1.) Sidaparpanellur.
(2.) Govindappen's Choultry.
(3.) Mangammal's Choultry.
(4.) Ponnagudi.

39. In (1) the expenditure whilst the Chuttrum was in the Shermadevi Circle was Rs. 42 and only one servant was employed, though a small sum was spent in feeding travellers. It should have been explained why it is now found necessary to entertain three servants and increase the expenditure to Rupees 132.

40. In (2), (3) and (4) the expenditure, which in the current year was estimated at Rupees 978, on feeding travellers is to be stopped. The Local Fund Board, it is said are unwilling to continue the practice, and the Board agree with them in thinking the money may be more usefully spent in some other way, but if the endowments are in part for feeding travellers the Local Fund Board are bound to continue it, inasmuch as the endowments have only been made over to them subject to the restrictions prescribed by the conditions of the endowments. The President will report on this point.

41. The allotment for Public Bungalows has been very properly reduced.

42. The question how much of Grant III. shall be charged to the Endowment Fund, depends on the institutions amongst which it can be distributed. The Local Fund Board distribute it amongst all the endowed institutions, including the Dispensary, and pay all the charges of these institutions out of it. The Board think this is allowable and, as the Budget is framed, it is the most convenient method of apportioning the charges.

43. Grant III. will thus be—

	RS.
Endowment Fund	3,300
General Fund	22,480
	25,780

44. Grant IV., Establishment and Miscellaneous.—The contribution for Controlling Establishments at the Presidency may be reduced to Rupees 620, as Local Fund Boards have been relieved from the special charge on account of the Local Fund establishment in the Controller's Office.

45. The Circle's share of the establishment in the Collector's Office is Rupees 400.

46. Grant IV. is—

	RS.
Road Fund	1,360
General Fund	550
	1,910

47. The reserve of the General Fund is rightly calculated as Rupees 5,810.

48. In the Budgets of Circles which have contracted loans, a note should be added showing how much has been borrowed and re-paid.

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

Receipts.			Expenditure.			
	RS			RS.	RS.	
Road Fund...	1,53,500		Grant I. ... {Road Fund... ...	1,51,760		
Endowment Fund ...	3,560		{General Fund ...	6,460		
General Fund	58,100				1,58,220	
			Grant II. ... General Fund ...	...	22,240	
			Grant III. ... {Endowment Fund.	3,300		
			{General Fund ...	22,480		
					25,780	
			Grant IV. ... {Road Fund... ...	1,360		
			{General Fund ...	550		
					1,910	
					2,08,150	
			General Reserve	...	5,810	
			Balances.			
			Road Fund	380		
			Endowment Fund...	260		
			General Fund	560		
					1,200	
				...		
Total...	2,15,160		Total...		2,15,160	

Note.—Rupees 30,000 were borrowed for the Sattur bridge in 1873-74 and 1874-75.
Rupees 8,000 are re-paid in this budget leaving Rupees 22,000.

SHERMADEVI.

50. Statement I.-A., Revenues and Receipts.—The Budget shows an opening Road Fund balance of Rupees 2,000. The Accountant-General's accounts show that the current year commenced with a deficit of Rupees 4,452 instead of the expected opening balance of Rs. 9,000 Taking into account the facts that the Land-cess is said to be over-estimated and that much of the reserve has been allotted, it is certainly not safe to count on any balance at the beginning of 1875-76.

51. The allotment from Provincial Funds is entered as in the current year, viz:—

	RS.
Roads	12,300
General Purposes	6,000

It is abundantly manifest that the circle will have enough for general purposes, but not enough for roads. The Board accordingly resolve to recommend Government to assign the whole grant viz., Rupees 18,300 to roads.

52. The estimate of Land-cess is Rupees 59,000 against Rupees 73,000 in the current year, but this is said to have been an over-estimate.

53. The receipts are—

	RS.
Road Fund	65,670
Endowment Fund	23,000
General Fund	22,820
	1,11,490

54. Statement I.-B, Expenditure Grant I., Public Works Statement II., Road Fund Receipts and Expenditure.—The Local Fund Board propose to transfer Rupees 8,760 from the General Fund to the Road Fund.

55. The alteration in the assignment of the grant for Provincial Funds noticed above, renders Rupees 6,000 of this transfer unnecessary. The Board resolve to recommend Government to allow an appropriation of Rs. 2,000. The great reduction which has been made in the cost of repairs and the necessity the Local Fund Board are under of refunding Rupees 5,100 to the Tinnevelly Circle seem to justify the appropriation, and if the money is not spent in this way, it will lie idle.

56. The Road Fund receipts will thus be Rupees 67,670.

57. The allotment for New Works to be executed by the Public Works Department, must be reduced from Rupees 12,000 to Rupees 10,400 for want of funds.

58. The allotment for Petty Establishment (including batta to Overseers' clerks) should be Rupees 2,400.

59. The Road Fund share of the cost of supervision by the Public Works Department will be Rupees 9,070, and its share of the cost of general supervision Rupees 820.

60. The estimate for tools and plant prepared by the District Engineer is Rupees 1,220, but no sufficient reasons are given for making it so large. The actuals of 1873-74 were Rupees 704, and the amount of work to be done in 1875-76 will be less. The Board think it will be sufficient to allot 1½ per cent. on the expenditure or Rupees 640.

61. The Reserve should be Rupees 6,570, being 10 per cent. on the receipts *minus* the appropriation.

62. The re-payment to the Tinnevelly Circle should be Rupees 5,100, as pointed out in reviewing the budget of that Circle.

63. The Road Fund expenditure is Rupees 67,620, leaving a balance of Rupees 50.

64. Statement II.-A., Part I., New Works.—Items 2 and 4 of the current year's list of new works are omitted for want of funds. For the same reason the allotment for road No. 11 must be reduced from Rupees 4,000 to Rupees 2,400; the estimate is not yet sanctioned; it should be submitted soon: the reasons given in paragraph 21 of the President's letter, seem to justify the substitution of it for the two incomplete roads in the current year's list which are omitted in this.

65. The appendix contains fifteen new items.

66. The total allotment for new road works amounts to Rupees 15,350 against Rupees 23,300 in the current year.

67. Rupees 6,000 are provided for the new Chuttrum at Tirukurungudi, sanctioned in G. O., dated 26th September 1874, No. 1,625.

68. Part II., Repairs.—The assignments for most of the roads have been reduced. Six short new ones are shown, and eight which appear in the current year's budget are omitted; all this seems to have been done with due consideration.

69. Item 5 in the list must be transferred to the appendix.

70. The total allotment for road repairs is Rupees 27,570 against Rupees 38,860 in the current year.

71. Rupees 1,200 are provided for avenues.

72. The following alterations have to be made in Grant I:—

	RS.
New works, communication	15,350
General Establishment, Public Works Department	10,570
Petty Establishment	2,400
Tools and Plant	750
Road Fund Reserve	6,570
Refund to Tinnevelly Circle...	5,100

73. Grant I., is—

	RS.
Road Fund	66,800
Endowment Fund	7,590
General Fund	1,220
	75,610

74. Grant II., Education.—The allotment for educational inspection should be Rupees 620.

75. Nothing is entered for the salaries of Masters in the Tirukurungudi School. In Board's Proceedings, dated 4th November 1874, No. 3,173, a salary of Rupees 180 per annum was sanctioned for the Head Master. This will raise the estimated charges of the school to Rupees 330.

76. Grant II., is—

	RS.
Endowment Fund	330
General Fund	9,050
	9,380

77. Grant III., Sanitation.—The provision for the Hospital Apprentice in charge of the Nunguniri Dispensary should be Rupees 900, and the total allotment for the Dispensary must be Rupees 1,620.

78. The small allotment for Sanitary establishment, etc., will be raised by Rupees 500, and the President will endeavour to furnish particulars as to how it is to be distributed in time for the printed budget.

79. The transfer of two Choultries from the Shermadevi to the Tinnevelly Circle has been already noticed.

80. The contribution to the Ediengudi Dispensary should not be shown in Statement IV. A.

81. Grant III., is—

	RS.
Endowment Fund	14,790
General Fund...	7,540
	22,330

82. Grant IV., Miscellaneous.—The contribution for Controlling establishments at the Presidency should be Rupees 400, and that for the establishment in the Collector's Office Rupees 200.

83. Grant IV., is—

	Rs.
Road Fund...	820
General Fund	530
	1,350

84. The General Fund Reserve is Rupees 2,080.

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

Receipts.			Expenditure.			
		Rs.			Rs.	Rs.
Road Fund		65,670	Grant I ...	Road Fund ...	66,800	
Endowment Fund		23,000		Endowment Fund.	7,590	
General Fund		22,820		General Fund ...	1,220	
Road Fund.						75,610
	Rs.		Grant II ...	Endowment Fund.	330	
Receipts	65,670			General Fund ...	9,050	
Appropriation	2,000					9,380
	67,670		Grant III...	Endowment Fund.	14,790	
				General Fund ...	7,540	
						22,330
			Grant IV ...	Road Fund ...	820	
				General Fund ...	530	
						1,350
			General Reserve		...	1,08,670
						2,080
			Balances.			
					Rs.	
			Road Fund		50	
			Endowment Fund		290	
			General Fund...		400	
						740
Total...	1,11,490			Total...	...	1,11,490

(True Extract.)

(Signed) J. GROSE.
Secretary.

No. 6. ORDER THEREON, 1st February 1875, No. 190.

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

Receipts.	1874-75. Rs.	1875-76. Rs.
Balance brought forward.	20,200	...
Allotments from General Revenue—		
Provincial Fund... ...	30,150	30,150
Special Fund	13,600	14,250
Cess on Land	1,39,000	1,50,000
Tolls	...	10,000
Endowments, &c.	4,180	3,560
Miscellaneous...	2,070	7,200
Total ...	2,09,200	2,15,160

Charges.	1874-75. Rs.	1875-76. Rs.
Grant I.—		
New Works—		
Communications ...	50,130	28,750
Sanitary and Miscellaneous	5,000	280
Repairs—		
Communications ...	60,310	70,500
Sanitary and Miscellaneous	6,580	5,530
Cost of General Establishment	24,080	21,450
Petty Establishment ...	5,260	5,390
Road Fund Reserve ...	14,340	15,350
Other Items	3,670	10,970
Grant II.—		
Inspection	1,000	1,240
Grants-in-aid	11,000	21,000
Grant III.—		
Hospitals	...	1,580
Vaccination	1,960	3,380
Sanitary Establishment	9,920	14,880
Other Items	6,840	5,940
Grant IV.—		
Establishment and Supervision	1,820	1,910
General Reserve	4,140	5,810
Balances—		
Road Fund	3,150	380
Endowment Fund ...		260
General Fund ...		560
Total ...	2,09,200	2,15,160

2. The allotment for New Works, Communications, amount to Rupees 28,750 against Rupees 50,130 in the Budget for the current year, with reference to which the President observes, " the rapidly increasing cost of repairs which in one year has amounted from Rupees 60,310 to Rupees 70,500, and the charge for Education which has risen from Rupees 12,000 to Rupees 21,550 mainly account for this, and with annually increasing charges before us, it seems unlikely that we shall ever be able to finish even the few roads that we have on hand." The Government must observe with reference to this remark that the Board of Revenue point out in paragraph 21 of their Proceedings that only Rupees 4,000 of the increased allotment for repairs is on account of newly constructed roads, while the President himself looks forward to a general reduction of repair allotments after the Railway has been opened. Of the increased grants for Education also, Rupees 11,000 are on account of charges in the current year which the Board expect they will be unable to meet at an earlier date. As the cost of the Petty Establishment is in future to be included in the general charge of twenty-five per cent., the provision of Rupees 5,390 may be struck out and the amount devoted to New Works.

3. The Government approve of the action of the Board of Revenue in raising the Budget allotment for Educational Inspection so as to admit of the entertain-

ment of an additional Inspecting Schoolmaster. Regarding the allotment of Rupees 21,000 for Result Grants, the Board of Revenue remark "it is expected that this will suffice for the grants in the current year, payment of which will have to be postponed, and for the grants of 1875-76. As the former will, it is said, amount to Rupees 11,000, the Board doubt whether the allotment is sufficient, but it can be supplemented, if necessary, from the Reserve." Taking into consideration the very unsatisfactory way in which the Board have dealt with Result Grants in the current year,* the Government think it will be safer to increase the allotment to Rupees 27,000 by reducing the General Reserve to Rupees 370.

* G.O., dated 27th October 1874, No. 1835.

4. The Government have no objection to the transfer of the Tinnevelly Water-pandal to the Municipality on the Commissioners expressing their willingness to take charge of it.

5. The instructions conveyed in paragraph 40 of the Board's Proceedings are approved.

6.

SHERMADEVI.

Receipts.	1874-75. Rs.	1875-76. Rs.	Charges.	1874-75. Rs.	1875-76. Rs.
Balance brought forward—			Grant I.—		
Road Fund	20,000	...	New Works—		
Endowment Fund ...		6,000	Communications ...	23,300	15,350
General Fund ...		2,000	Sanitary and Miscellaneous	3,770	6,000
Allotments from General Revenue—			Repairs—		
Provincial Fund ...	18,300	18,300	Communications ...	38,860	27,570
Special Fund	7,550	9,040	Sanitary and Miscellaneous	4,360	1,200
Cess on Land	73,000	59,000	Cost of General Establishment...	11,590	10,570
Endowments, &c.	17,000	17,000	Public Works Department, Petty Establishment...	3,500	2,400
Miscellaneous	690	150	Road Fund Reserve ...	7,800	6,570
			Other Items	800	5,950
			Grant II.—		
			Inspection	500	620
			Chuttrum Schools ...	150	330
			Grants-in-aid	7,500	8,430
			Other Items	600	...
			Grant III.—		
			Hospitals	1,180	1,620
			Vaccination	1,850	1,850
			Sanitary Establishment	7,430	5,400
			Other Items	13,890	13,460
			Grant IV.—		
			Establishment and Supervision	1,450	1,350
			General Reserve	2,160	2,080
			Balances—		
			Road Fund	5,850	50
			Endowment Fund ...		290
			General Fund... ...		400
Total ...	1,36,540	1,11,490	Total ...	1,36,540	1,11,490

7. As the Road Fund is hampered by the necessity of refunding Rupees 5,100 to the Tinnevelly Circle, a grant of Rupees 18,300 will be made for Roads in 1875-76 out of the Provincial assignment for that object, and the grant for General

purposes will be withdrawn. The appropriation of Rupees 2,000 from the General Fund to the Road Fund must be disallowed, but the effect of G.O., dated 21st January 1875, No. 98, will be to set free a sum of Rupees 2,400 for utilization on New Works and Supervision.

8. The Budget as submitted by the Board of Revenue calls for no further remarks.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue, with enclosures.
" Revenue Department.
" Public Works Department.
" Accountant-General.
" Sanitary Commissioner.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" President of the Municipal Commission, Tinnevelly.

Exd. T. O'Connor.

Govt. of Madras.

FINANCIAL.

To

The BOARD OF REVENUE.

&c., &c., &c.

Dated February, 1st.

Read.

G.O., 1st February 1875, No. 190.

FEBRUARY.

Nos. 5-6.

Tinnevelly and Shermadevi Circles — The Budget Estimates of those Circles for 1875-76, reviewed.

form as printed - see the 2nd para re type.

13 Revenue Department

Proceedings of the Board of Revenue dated 12th December 1874.

Read the following letters

From the President of the Local Fund Boards Tinnevelly, dated 9th November 1874, No. 575, forwarding the Local Fund Budgets of the Tinnevelly and Shermadevi Circles for 1875/76.

From the Director of Public Instruction dated 2nd December 1874, No. 2219, sending with remarks, letter from the Deputy Inspector of Schools, Northern Circle, Tinnevelly, enclosing Budget Estimate of the Local Fund Boards.

From the Sanitary Commissioner for Madras dated 3rd December 1874 No. 1422 & 1426 reviewing the Budget Estimates of the Shermadevi and Tinnevelly Local Fund Circles.

The Local Fund Budgets for 1875-76 of the Tinnevelly and Shermadevi Circles will be submitted for the orders of Government.

Tinnevelly.

Statement IA
Revenues & Receipts

2. No opening balance is anticipated. It

It was expected when the Budget of 1874/75 was framed that the year would begin with a balance of Rupees 20,200, but the exertions made by the Local Fund Board, under instructions from Government, to expend their allotments resulted in a deficit which is given in the Proceedings of the Local Fund Board dated the 30th September 1874 as—

Road Fund Rupees 6,432
General —— ——— —— 1,454.

The Local Fund Board have made arrangements to reduce their expenditure during the current year accordingly but expect to have no balance at the end of it.

3. The receipts from Land Cess are expected to be Rupees 11,000 more than the current year's estimate, because the assessment in the Tenkarai Taluk has increased and there are large arrears to be collected.

4. The Toll on the new Sattur Bridge, which has been built out of a loan of Rupees 30,000 sanctioned in Government Order

Financial Department dated 4th December 1873, No. 1757, is to be established in accordance with G. O. Financial Department dated 19th October 1874, No. 1767 and is expected to yield Rupees 10,000 clear.

5. Under receipts from Hospitals and Dispensaries Rupees 375 are entered. This is the expected interest on the endowment of the Shreevilliputtur Dispensary transferred to the Local Fund Board by Government Order F. D. dated 17th July 1874 No. 1192.

6. The estimate of receipts from Choultries is Rupees 995 less than in the current year, though, as will be noticed hereafter three new choultries, with endowments amounting to Rupees 462 appear in the Circle list. The explanation is that the current year's estimate was too high.

1. Govt. - Litaparpanellur
Private (under Govt. management)
2. Ponnagudi
3. Pillai Perumal Pillai Madam

7. Similarly Bungalow fees are estimated at Rupees 600 against Rupees 1,000 in the current year.

8. Credit is taken for Rs. 5,000 out of the

the Rupees 15,309 which the Sherniádevi Circle has to refund in 3 annual instalments under G. O. Financial Department dated 3rd September 1874 No. 1479. The entry will be increased to Rupees 5,100, a third of the total amount.

9. The Receipts are:—

Road Fund Rupees	1,53,500
Endowment " "	3,560
General " "	58,100
	215,160.

10. The Local Fund Board have increased their Estimate for Petty Establishment by Rupees 130 to meet the batta of 3 Overseers' clerks.

Statement I B. Expenditure Grant I Public Works Statement II Road Fund Receipts Expenditure Grant IV

11. The Road Fund share of Grant IV is Rupees 1,360.

12. Nothing is entered for Toll Establishments, so that it is presumed the Local Fund Board intend to lease out the Toll at the Sattúr Bridge.

13. The current year's estimate is repeated for Tools and Plant. It amounts to nearly 1·4 P. Ct. on the expenditure, but actuals show that in this Circle 10 P. Ct.

is not enough.

14. The Reserve should be Rupees 15,350.

15. There is a provision of Rs. 8,000 towards repaying the Sattúr Bridge loan, and Rs. 1,090 for interest on it. The manner in which the interest has been calculated should have been explained. Rupees 5,000 of the loan were taken in 1873-74.

16. The Road Fund expenditure is Rupees 1,53,120 leaving a balance of Rs. 380.

Statement II A Part I New Works

17. Rupees 28,750 are provided for New Road Works. This is Rupees 21,380 less than the current year's allotment. The President explains that the cost of Repairs is rapidly increasing, and thinks it unlikely the Local Fund Board will ever be able to finish even the few roads they have in hand.

18. All the items entered in the current year's list and left incomplete are entered, but the Road from Vyppar to Sattúr is to be discontinued and only

Rupees

Rupees 1,000 are provided for finishing off the work which has been done.

19. The Appendix contains 16 items of which all but 4 are new proposals, and those 4 have had to be postponed for want of funds. Two are for bridges over channels towards one of which the people have contributed Rs. 200. It should have been explained whether these channels cross previously existing lines of communication. If so the agricultural Budget would provide a share of the cost (G. O. 18th October 1893 No. 1127).

20. Rupees 280 are provided for completing a water pandal in the Huzur Cutcherry compound. The Board are not aware when or from what funds it was commenced, or what will be the total cost. It seems to require explanation why the cost of a Pandal in a Cutchery compound should be charged to the Local Fund.

21. The assignment for Road Repairs is

Part II
Repairs

Rupees 70,500 or Rupees 10,190 more than in the current year. About Rs. 4,000 of the increase is devoted to newly made roads and about Rs. 2,700 to roads brought under consideration for the first time. The rest arises from an increase in allotments and from special repairs to the road from Tuticorin to Vembar. It would have been well if some further explanation had been given, but the attention of the Local Fund Board has evidently been directed to the subject and the President looks forward to a general reduction of the higher allotments when the railway is opened.

22. Rupees 4,000 are provided, as in the current year, for maintaining avenues, Rupees 1,030 for repairing Chattrums and Rs. 300 for repairing Public Bungalows. Rupees 200 for repairing a cart-stand at Sivalaperi which is wrongly shown in Grant III should be added.

23. The

23. The following alterations have to be made in Grant I.

Repairs- Sanitary & Miscellaneous Rs. 5,630
Road Fund Reserve Rs. 15,350

24. The Grant is

Road Fund Rupees 1,51,760
General —"— —"— —"— 6,460
1,58,220.

25. The allotment for Educational Inspection is Rupees 550 but should be Rs. 620. It provides for one Inspecting Schoolmaster on Rupees 35. The Inspector of Schools is said to have changed the opinion recorded with Government Order Financial Department dated 16th July 1874, No. 1178 and thinks that only one Inspecting Schoolmaster is enough for the present, but the Deputy Inspector of Schools and the Director suggest that provision should be made in the Budget for the salary of an additional Inspecting Schoolmaster. The Board have accordingly raised the allotment to Rupees 1,240.

Grant II Education

26. The current year's allotment for

Results Grants was Rupees 11,000 and has been found to be very insufficient. (G. O. Fr. D. dated 27th October 1874 No. 1835) The allotment proposed for 1875-76 is Rs. 21,000 and it is expected that this will suffice for the grants in the current year, payment of which will have to be postponed and for the grants of 1875-76. As the former will, it is said, amount to Rs. 11,000 the Board doubt whether the allotment is sufficient, but it can be supplemented if necessary from the Reserve.

27. Nothing is provided for the purchase of books. This is of course not required for the Missionary schools, but the Board are surprized that it is not wanted for other schools. The Director suggests that some provision should be made in the Budget for the purchase of Elementary school books. The President will

will report what sum will be required for the purpose.

28. Grant II is Rupees 22,240 payable from the General Fund.

29. Provision is made for the Strivilliputtur Dispensary which as already mentioned has just been transferred to the Circle. The allotment for the salary and allowances of the passed Hospital Apprentice in charge should be Rupees 900 not Rupees 864, so that the total provision should be Rupees 1,580.

Grant III Sanitation Rs

30. The allotment for Vaccination is Rupees 3,380 or Rupees 1,420 more than in the current year. It provides for a Superintendent on Rupees 70, 3 first class, 5 second class and ten temporary Vaccinators on Rupees 10 a month. The Local Fund Board think the Superintendent might be dispensed with and the subject is under consideration (Board's Proceedings dated

dated 18th November 1874, No 3311).

31. The sanitary allotment proposed is Rupees 15,080 or Rupees 5,160 more than in the current year. It is to be expended as follows:-

	Rs
Improving 86 ponds & tanks	8,982
73 Village sites	5,250
Scavengering in 2 towns	144
Arrangements at Festivals	500
Repairing a Cart-stand	200

The last item must be transferred to Grant I and the allotment will then be Rupees 14,880.

32. The following Choultries are added to those in the current year's list:-

Government.

(1) Sidaparpanallur
(2) Sankaranainarkovil
(3) Panavadali
(4) Vannikanendal
(5) Solapuram
(6) Gankarkondam
(7) Vagaikulam
(8) Strivilliputtur

Private under Government Management.

(9) Pomagudi

(10) Pillai Perumal Pillai Madam

33. Numbers (1) (9) and (10) appear in the current year's Budget of the Sher-madevi Circle and belong to Villages which have been transferred to the Tinnevelly Taluq in the course of settlement The transfer should have been applied for formally.

34. Numbers (2) to (7) are unendowed Chuttrums transferred to the Local Fund Board by Government Order Financial Department dated 9th December 1871 No. 762. The charges of these institutions are shown in a lump sum in Statement IV.A of the current year's Budget, the details of which have since been furnished. No. 8 is being built out of the Local Funds of the Circle at a cost of Rupees 4,800 sanctioned by the Board. A revised estimate for the work has been submitted

to Government - vide Board's Proceedings dated 29th June 1874, No. 1621.

35. Two items which appear in the current year's Chuttrum list are omitted viz

(1) Nallakanna Medaliar's Chuttrum

(2) Water pandal in Tinnevelly.

36. The first was transferred to the Local Fund Board by G. O. Financial Department dated 9th December 1871 No. 762. The President says the application for the transfer was a mistake. The Huckdar was then a minor but he is now of age and wants the Chuttrum, so it must be restored.

37. The second is in the Tinnevelly Municipality and it is requested that it may be transferred to the Municipal Commissioners.

38. The only expenditure entries which call for notice in Statement IV.A

are

are-

(1) Siduparpanellore
(2) Govindappen's Choultry
(3) Mangammal's ——Do——
(4) Ponnagudi

39. In (1) the expenditure whilst the chattrum was in the Shermadévi Circle was Rupees 42 and only one servant was employed though a small sum was spent in feeding travellers. It should have been explained why it is now found necessary to entertain 3 servants and increase the expenditure to Rupees 132.

40. In (2), (3) & (4) the expenditure, which in the current year was estimated at Rupees 978, on feeding travellers is to be stopped. The Local Fund Board, it is said are unwilling to continue the practice and the Board agree with them in thinking the money may be more usefully spent in some other

way, but if the endowments are in part for feeding travellers the Local Fund Board are bound to continue it, inasmuch as the endowments have only been made over to them subject to the restrictions presented by the conditions of the endowments. The President will report on this point.

41. The allotment for Public Bungalows has been very properly reduced.

42. The question how much of Grant III shall be charged to the endowment Fund, depends on the institutions amongst which it can be distributed. The Local Fund Board distribute it amongst all the endowed institutions, including the Dispensary, and pay all the charges of these institutions out of it. The Board think this is allowable and, as the Budget is framed, it is the most convenient method of apportioning the charges.

43. Grant III will thus be-

Endowment Fund -	Rs 3300
General ——	Rs 22,480
	25,780

The

Grant IV
Establishments & Miscellaneous

44. The contribution for Controlling Establishments at the Presidency may be reduced to Rs 620 as Local Fund Boards have been relieved from the special charge on account of the Local Fund Establishment in the Controller's Office.

45. The Circle's share of the establishment in the Collectors Office is Rupees 400.

46. Grant IV is

Road Fund — Rupees 1,360
General — " — 550
1910

47. The Reserve of the General Fund is rightly calculated as Rs 5810.

48. In the Budgets of Circles which have contracted loans a Note should be added showing how much has been borrowed and repaid.

49. The following is an abstract of the revised budget.

Receipts

Receipts	Rs	Expenditure		Rs	Rs
Road Fund —	153,500	Grant I — Road Fund —		151,760	
Endowment — " —	3,560		General — " —	6,460	
General — " —	58,100				158,220
		Grant II — General Fund —			22,240
		Grant III — Endowment Fund		3,300	
			General — " —	22,480	
					25,780
		Grant IV — Road Fund —		1,360	
			General — " —	550	
					1910
					208,150
		General Reserve —			5810
		Balances			
		Road Fund —		380	
		Endowment — " —		260	
		General — " —		560	
					1200
	215,160				215,160

Note. Rs 30,000 were borrowed for the Sattur bridge in 1873/74 and 1874/75
Rs 8000 are repaid in this budget leaving Rs 22,000

50. The Budget shows an opening Road Fund balance of Rs 2000. The Accountant General's accounts show that the current year commenced with a deficit of — Rupees 4,452 instead of the expected opening balance of Rupees 9000. Taking into account the facts that the Land cess is said to be over estimated and that much of the Reserve has been allotted it is certainly not safe to count on any balances at the beginning of 1875/76.

Statement I A Revenue & Receipts

51. The allotment from Provincial Funds is entered as in the current years Viz:

Roads —— Rupees 12,300 ——
General Purposes —— 6000

It is abundantly manifest that the Circle will have enough for general purposes but not enough for roads. The Board accordingly resolve to recommend — Government to assign the whole grant Viz Rupees 18,300 to roads.

52. The estimate of Land cess is Rs 59,000 against Rupees 73,000 in the current year, but this is said to have been an over estimate.

53. The Receipts are

Road Fund — Rupees 65,670
Endowment — ---- 23,000
General —— --- 22,820
111,490

Statement I B Expenditure Grant I Public Works Statement II Road Fund Receipts & Expenditure.

54. The Local Fund Board propose to transfer Rs 8760 from the General Fund to the Road fund.

55. The alteration in the assignment of the grant for Provincial Funds — noticed above renders Rs 6000 of the transfer unnecessary. The Board resolve to recommend Government to allow an appropriation of Rs 2000. The great reduction which has been made in the cost of repairs and the necessity

necessity the Local Fund Board are under of refunding Rs 5,100 to the Tinnevelly Circle seem to justify the appropriation, and if the money is not spent in this way it will lie idle.

56. The Road Fund receipts will thus be Rs 67,670.

57. The allotment for New works to be executed by the Public Works Department must be reduced from Rs 12,000 to Rs 10,400 for want of funds

58. The allotment for Petty Establishment (including batta to Overseers' clerks) should be Rs 2,400.

59. The Road Fund share of the cost of supervision by the Public Works Department will be Rs 9,070, and its share of the cost of general supervision Rupees 820.

60 The estimate for Tools and Plant prepared by the District Engineer is Rs 1220 but no sufficient reasons are given for making

making it so large. The actuals of 1873-74 were Rs 704, and the amount of work to be done in 1875-76 will be less. The Board think it will be sufficient to allot 1/2 per cent on the expenditure or Rs 640.

61. The Reserve should be Rs 6,570, being 10 per cent on the receipts minus the appropriation.

62. The repayments to the Tinnevelly Circle should be Rs 5,100 as pointed out in reviewing the budget of that circle.

63. The Road Fund expenditure is Rs 67,620 leaving a balance of Rs 50.

Statement II A Part I New works.

64. Items 2 & 4 of the current year's list of new works are omitted for want of funds. For the same reason the allotment for road No XI must be reduced from Rs 4,000 to Rs 2,400: the estimate is not yet sanctioned: it should be submitted soon: the reasons given in para 21 of the President's letter seem to justify the substitution

substitution of it for the 2 incomplete roads in the current year's list which are omitted in this.

65. The appendix contains fifteen new items

66. The total allotment for New Road works amounts to Rupees 15,350 against Rs 23,300 in the current year.

67. Rupees 6000 are provided for the new Chuttrum at Tirukurungudi sanctioned in G.O. 26th September 1874 No 1625.

68. The assignments for most of the roads have been reduced. Six short new ones are shown, and eight which appear in the current year's budget are omitted; all this seems to have been done with due consideration.

Part II Repairs.

69. Item 5 in the list must be transferred to the appendix.

70. The total allotment for road repairs is Rs 27570 against Rs 38,860 in the current year.

Rupees

71. Rupees 1200 are provided for avenues.

72. The following alterations have to be made in Grant I.

New works Communications	Rs 15350
General Establishment P.W.D	— 10,570
Petty establishment	—— 2,400
Tools & Plant	750
Road Fund Reserve	6,570
Refund to Tinnevelly Circle	5,100

73. Grant I is

Road Fund —	Rupees 66,800
Endowment —	7,590
General —	1,220
	75,610

Grant II Education.

74. The allotment for educational inspection should be Rupees 620.

75. Nothing is entered for the salaries of Masters in the Tirukurungudi School. In Board's Proceedings dated 4th November 1874, No 3173 a salary of Rs 180 per annum was

was sanctioned for the head Master. This will raise the estimated charges of the school to Rs 330.

76. Grant II is

Endowment Fund – Rs 330	
General —— ——	9050
	9,380

77. The provision for the hospital assistant in charge of the Nunguneri dispensary should be Rs 900, and the total allotment for the dispensary must be Rs 1620. Grant III Sanitation

78. The small allotment for Sanitary Establishment of ~~the~~ will be raised by Rs 300, and the President will endeavour to furnish particulars as to how it is to be distributed in time for the printed budget.

79. The transfer of 2 Choultries from the Shermadevy to the Tinnevelly Circle has been already noticed.

80. The contribution to the Edeingudi dispensary should not be shown in Statement IV A.

Grant

81. Grant III is

Endowment Fund Rs 14,790	
General —— ——	7,540
	22,330

Grant IV Miscellaneous

82. The contribution for Controlling establishments at the Presidency should be Rs 400 and that for the establishment in the Collectors Office Rs 200.

83. Grant IV is

Road Fund Rupees 820	
General ——	530
	1350

84. The General Fund Reserve is Rs 2080.

85 The following is an abstract of the revised budget.

Receipts	Rs	Expenditure		Rs	Rs
Road Fund ——	65,670	Grant I	Road Fund ——	66,800	
Endowment ——	23,000		Endowment ——	7,590	
General —— ——	22,820		General —— ——	1,220	
	111,490				75,610
		Grant II	Endowment Fund	330	
			General ——	9,050	
					9,380
Road Fund		Grant III	Endowment Fund	14,790	
Receipts —— Rs 65,670			General ——	7,540	
Appropriation 2,000					22,330
67,670		Grant IV	Road Fund ——	820	
			General —— ——	530	1350
					108,670
		General Reserve ——		----	2,080
		Balances.			
			Road Fund ——	50	
			Endowment ——	290	
			General —— ——	400	740
	111,490				111,490

(True Extract)

Secretary

To, The Actg Chief Secretary to Government Ft C
with 4 original letters & 4 Enclosures.

A.B.M.C

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Proceedings

Read the following ~~letter~~

of the Board of Revenue dated 12th December 1874

Order thereon. 18th 75 Pub 90

The estimate of the Tinnevelly Local Fund Circle for 1875-76 are compared below with those for the current year.

	1874-75	1875-76.
Receipts.		
Balance brought forward	20,200.	"
Allotments from General Revenue		
Provincial Fund	30,150.	30,150.
Special Fund.	13,600	14,250
Cess on Land	139000	150000
Tolls	"	10,000
Endowments &c.	4180	3560.
Miscellaneous	2070	7200.
	209200.	215160
Charges.		
Grant I.		
New Works.		
Communications	50130	28750.
Sanitary & Miscellaneous	5000.	200.
Repairs		
Communications	60310	70500.
Sanitary and Miscellaneous	6580	5530

1050 60

	1876-75	1876-77
Cost of General Establishment	24080	21450.
Petty Establishment	5260	5390.
Road Fund Reserve	14,340.	15350.
Other items	3670	10940.
Grant II.		
Inspection	1000.	1240.
Grants in aid	11000.	21000
Grant III		
Hospitals	"	1580.
Vaccination	1960.	3380.
Sanitary Establishment	9920	14880.
Other items	6840.	5940.
Grant IV.		
Establishment & Lapses	1820	1910.
General Reserve	41140.	5810.
Balances.		
Road Fund	3150.	380.
Endowment Fund		260.
General Fund		560.
	209200.	215160.

The allotment for New Works & Communications amount to Rs 28750. against Rs 50130 in the budget for the current year with reference to which the President observes "the rapidly increasing cost of repairs which in one year has amounted from Rs 60310 to Rs 90500 & the charge for Education which has risen from Rs 12000 to Rs 21550. Mainly Account for this and with annually increasing charges before us it seems unlikely that we shall ever

Sanitation has ceded to State of the general Fund.

41

ever be able to finish even the few Roads that we have on hand." The Government must deal with reference to this remark, that the Hon. Member points out in para 2 of their proceedings that only Rs 40000 of the increased allotment for repairs on account of newly constructed roads, thirty thousand the President himself looks forward to a general reduction of Repair allotments after the Railway has been opened. Of the increased grants for Education also, Rs 11,000 are on account of charges in the current year which the Board expect they will be unable to meet at an earlier date. As the cost of the Petty Establishment is in future to be included in the general charge of 25 per cent the provision of Rs 5390 may be struck out and the amount devoted to New Works.

The Government appr
of the action of the Board of Ed
in raising the budget allotment
Educational Inspection so as to
admit of the entertainment of an
Additional

additional Inspecting School Masters.
Regarding the allotment of Rs 21000 for
Result Grants to the Board of Revenue
remark "it is expected that this
will suffice for the grants in the current
year, payment of which will have to be
postponed, and for the grants of 1875-76.
As the former will if it is paid amount
to Rs 11,000 the Board doubt whether
the allotment is sufficient, but it can
be supplemented if necessary from
the Reserve." Taking into consider-
ation the very unsatisfactory way
in which the Board have dealt
with Result Grants in the Current
year† the Government think it
will be safer to increase the al-
lotment to Rs 27000 by reducing
the General Reserve to Rs 340.

The Government have no
objection to the transfer of the Ginnerdy
Water Sandal to the Municipality on the
Commissioners expressing their willing-
ness to take charge of it.

The instructions conveyed
in para 40 of the Board's Proceedings
are

† G. O. of 27th Oct. 1874 No 635

Disbursements
exceed the share of the
Gl. Fund which allows
Education (1/6 of land rev)
but possibly there will be a Gl.
Fund balance - in which
case Lapse

There is a saving
of Rs 5600

are approved.

Shemadevi

		1874-75	1875-76
Receipts			
Balance brought forward			
	Road Fund	} 20,000.	"
	Endowment Fund		6000.
	General Fund		2000.
Allotments from General Revenue			
	Provincial Fund	18300	18300.
	Special Fund	7550	9040.
	Cess on Land	43000	29000.
	Endowments &c.	17000	17000.
	Miscellaneous	690	150
		136540	111490.
Charges			
Grant I			
New Works			
	Communications	23300	15350.
	Sanitary and Miscellaneous	3770	6000.
Repairs			
	Communications	38860.	27540
	Sanitary & Miscellaneous	4360	1200.
Cost of General Establishment		11590.	10570
P.W.D. Establishment		3500	2400.
Road Fund Reserve		7800	6540.
Other items		2800.	5950
Grant II			
	Inspection	500	620.
	Chatterao Schools.	150	330.
	Grants in aid	7500	8430.
	Other Items	600	"
Grant III			
	Hospitals	1180	1620.
	Vaccination	1850	1850.
	Sanitary Establishment	7430.	5400
	Other Items	13890	13460.

Grant IV

	1874/75	1875/76
Establishment and Superv^{n}	1450.	1350.
General Reserve	2160	2080.
Balances.		
Road Fund		50
Endowment Fund	5850	290
General Fund.		400.
	136540	111490

As the Road Fund is hamp-
pered by the necessity of repaying
Rs 5100 to the Imperial Treasy
~~from the Imperial Fund, is other-~~
~~wise not sufficient to meet all~~
~~the requirements of the year the Provincial grant for general~~
~~Government will not be paid to~~
~~the Provincial Road Fund~~
~~of Revenue to repay Government Rs 2~~
~~Provincial Grant to Roads. The pro-~~
The
~~the~~ appropriation of Rs 2000 from
the General Fund to the Road
Fund must be disallowed, but the
~~appropriation of the~~
~~which if the~~
~~Estimate of R. 9. 5/ 25~~ Cairn is 15 lacs 98
~~establishment~~ will not be
of Rs 2400 for utilization on New
Work or Supervision

The budget as submitted
by the Board of Revenue calls for
no further remarks.

b

a grant of Rs 18,500 will be made
for roads in 1875-76 out of the
Provincial assignment for that
~~Should the grant for~~
~~General purposes will remain as before~~
year. The grant for
General purposes will be withdrawn

Withdrawal

The withdrawal of the
grant of Rs 5000 hitherto given
for General purposes will
make it possible to give a
grant of Rs 5-000 to Chingle-
put where it is urgently re-
quired.

I prefer not to withdraw
any thing from Tinnevelly
It is very heavily taxed
& has great need of money

2761

100 do

(8)

Board of Revenue - with Encls.	14	
Revenue Deptt.	6	
Public works Deptt.	16	
Account. Genl.	6	Despr
Sanitary Commr.	6	2012
Surgeon Genl. & M. Deptt	7	
Director of Public Instr.		
Presdt. of the Munl. Comrs. Tinnevelly	6	
	67	

Proceed with
reference to the grant
of Rs 18,500

Govt. of {1875} Madras.

Judl

To

Dated 1 Decr 1875; No. 190
Recd.

Nos. 5-46

Trincomalee Thermadrin Circles.
The Budget Estimate of these
Circles for 75-6, Removed

Removed in accordance with Government Decision in Council 3/16 Decr 75 (vide letters with Chief Secretary's Office)

Secretary

Copy of the proceedings with which the Thermadrin Circles of Trincomalee and Batticaloa Districts are to be transferred to the Northern Division

1.
c 15/11.
225/1