

P. W. C. No. 3176
Govt. of (1881) Madras.
FINANCIAL.

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

B No 1444 W. 27 9 June 1881

Recorded

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C. P. W. 30.5.81

Dated May, 10th.

Issued

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Encl. /

* G.O., 10th May 1881, No. 811.

B No 1444 W. 27 9 June 1881

MAY.

Local Funds—Budgets.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Budget of the Vellore Circle, North Arcot District, for 1881-82.

1-copy to Cdy - 14-6-81

W. Thacker

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

10th May 1881, No. 811.

Local Funds—Budgets.

Read the following papers:—

Proceedings of the Board of Revenue, dated 18th March 1881, No. 461 [Current No. 804].

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget of Vellore Circle, North Arcot District, for 1881-82.

Proceedings of the Board of Revenue, dated 29th March 1881, Miscellaneous No. 3294 [Current No. 815].

ORDER THEREON, 10th May 1881, No. 811.

The estimated receipts and charges of the Vellore Circle for 1881-82 are compared below with the sanctioned and regular estimates for the previous year:—

RECEIPTS.

	Estimate, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	RS.	RS.	RS.
Balances—			
Road Fund	90,910	1,04,160	92,310
Endowment Fund	610	380	380
General Fund	26,980	29,230	16,090
Allotments from General Revenue—			
Special Funds	5,040	4,900	4,900
Cess on Land	93,000	93,000	91,500
Tolls	7,490	6,160	6,160
Fees in Schools	1,070	620	1,040
Receipts from Endowments, &c.	1,200	2,200	3,600
Miscellaneous	980	1,350	1,110
Total	2,27,280	2,42,000	2,17,090

CHARGES.

	Estimate, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	48,110	24,540	8,650
Civil Buildings	14,500	7,020	7,580
Miscellaneous Public Improvements.	8,400	7,300	7,140
Repairs—			
Communications	44,550	47,300	46,090
Civil Buildings	850	850	750
Miscellaneous Public Improvements.	1,610	1,610	1,360
Local Fund Engineering Establishment.	10,200	9,200	10,200
Tools and Plant	2,940	2,940	710
Road Fund Reserve	7,420	750	7,180
Payment on account of famine adjust- ments	..	..	60,000
Miscellaneous	..	640	640

S.S. 2 Circle ✓

San P. W. a. ✓ 9-6-81

3. The Vaccination grant amounts to Rs. 2,800 and appears to be adequate for the establishment employed. I would, however, suggest the employment of two more Second-class Vaccinators so that there may be one First and one Second-class man for each taluk.

THE Local Fund Budget of the Vellore Circle for 1881-82 will be submitted for the orders of Government.

REGULAR ESTIMATE, 1880-81.

2. RECEIPTS.—The Local Fund balance in favor of the circle on the 1st April

* Road Fund	...	...	...	Rs.	1880 as entered in the Regular Estimate
Endowment Fund	...	...	...	95,365	amounts to Rs. 1,24,973,* but in a state-
General Fund	...	...	...	378	ment recently furnished by the Account-
	...	...	...	29,230	ant-General it is given as Rs. 1,33,768,
Total	...	...	...	1,24,973	making an excess of Rs. 8,795. Details

of the latter figure not being available the excess will be added to the Road Fund, the balance under which will then be Rs. 1,04,160. Compared with the estimate the balances on the whole show an increase of Rs. 15,268, due chiefly to short expenditure on Public Works. Apart from the balance the receipts of the year as now estimated amount to Rs. 1,08,239, or Rs. 540 less than that anticipated in the Budget. The cause of the decrease is fully explained in the Remark column of the Regular Estimate and do not seem to call for special notice. The Vice-President has not furnished the particulars of Land Cess collections required in paragraph 4 of the Board's Circular Memorandum, dated 20th August 1879, No. 1,366. The total receipts amount to Rs. 2,42,007 and are distributed as follow:—

Road Fund	...	...	...	...	Rs.
Endowment Fund	...	...	...	...	1,77,114
General Fund	...	...	...	...	1,578
	...	...	...	...	63,315
Total	...	...	...	...	2,42,007

3. EXPENDITURE.—It is proposed to spend Rs. 24,540 and Rs. 47,296 on New Works and Repairs of Communications out of aggregate allotments respectively of Rs. 48,344 and Rs. 47,796 sanctioned up to date according to the registers kept in this office.

4. GRANT II, EDUCATION.—In the expenditure budgeted for Education a saving of Rs. 4,155 is expected. The decrease occurs chiefly in the item of Local Fund Schools and Payments of Result Grants and is ascribed in the case of the former to the closing of several of the schools for want of qualified teachers while the actuals of the last few months are taken as the basis in fixing the expenditure of the latter. The provision (Rs. 360) for the salary of the master attached to the Normal School† at Vellore is raised by Rs. 100 to provide for the salary of an additional master on Rs. 20 a month from 1st January 1881 sanctioned in G.O., Financial Department, dated 4th February 1881, No. 218. It is observed from the Director's letter‡ of the 22nd December 1880, No. 5,939, that the Normal Class has been transferred from Vellore to Arni.

5. The expenditure under Grant III appears to have been calculated with reference to actual requirements and do not generally disclose any material difference over the budgeted figures.

6. The following is the Regular Estimate of charges:—

Items.	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
New Works—				
Communications	24,540	...	...	24,540
Civil Buildings	...	...	7,020	7,020
Miscellaneous Public Improvements...	...	...	7,300	7,300
Repairs—				
Communications	47,296	...	...	47,296
Civil Buildings	...	...	852	852
Miscellaneous Public Improvements ..	...	...	1,610	1,610
Local Fund Engineering Establishment.	7,450	...	1,750	9,200
Tools and Plant... ..	2,380	...	560	2,940
Contingencies	520	...	120	640
Reserve	750	...	...	750
Grant I	82,936	...	19,212	1,02,148
" II	...	...	10,935	10,935
" III	...	1,200	14,382	15,582
" IV	1,870	...	694	2,564
Total Expenditure ...	84,806	1,200	45,223	1,31,229
General Reserve	...	...	2,000	2,000
Total... ..	84,806	1,200	47,223	1,33,229
Receipts... ..	1,77,114	1,578	63,315	2,42,007
Balance	92,308	378	16,092	1,08,778

7. The balance under the Road Fund will be reserved for adjustment of famine expenditure. The balances under other Funds will be taken to the Budget of 1881-82.

BUDGET OF 1881-82.

8. STATEMENT I-A,—REVENUE AND RECEIPTS.—Cess on Land is expected to yield Rs. 91,500. The amount is Rs. 1,500 less than that entered in the Budget and in the current year's Regular Estimate. From the particulars of Demand, Collection, and Balance of Land Cess noted at the foot of the statement it is observed that the entire demand of the circle is made up of Rs. 5,474 arrear and Rs. 88,500 current, making a total of Rs. 93,974. The estimate appears to be fair.

9. As in the Regular Estimate, Rs. 6,160 are expected from Tolls against Rs. 7,490 in the current year's Budget. Income from Markets is classified under two distinct heads, "Market Rents" and "Weekly Fairs." Under the former head are entered the collections of the new market at Arcot while those in the weekly fairs are shown under the latter. The Board are of opinion that these distinctions are unnecessary and that the items should be shown under one head, viz., "Market Rents." The receipts stand thus—

	RS.
Road Fund	71,860
Endowment Fund	1,580
General Fund	51,340
Total...	1,24,780

10. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—The opening Road Fund balance having been left out of account to meet the famine outlay the assets of the Fund have been so crippled as to render it necessary to reduce the allotment for New Works, Communications, from Rs. 46,550 to

Rs. 8,650, the details of which will be noticed further on. The allotment, Rs. 8,880, for Civil Buildings will, for want of funds under the General Fund, be also reduced by Rs. 1,300.

11. The share of the Cost of General Management chargeable to the Road Fund should be Rs. 2,320 in lieu of Rs. 2,130 entered. The Road Fund Reserve should be Rs. 7,180 according to the rules, but only Rs. 5,970 are available. The total Road Fund expenditure amounts to Rs. 71,860 leaving no balance.

12. Part I contains twelve items with an aggregate allotment of Rs. 62,570, of which Rs. 46,550 are chargeable to the Road and the remainder to the General Fund. For reasons already stated the latter amount should be reduced to Rs. 8,650, which are effected thus—

Items Nos. 2 to 8 with an aggregate allotment of Rs. 37,900 are all roads constructed out of Famine Funds and no estimates have been submitted to the Board or Government for sanction. In paragraph 9

* Dated 6th January 1880, No. 27. of their Proceedings* reviewing the Circle Budget for the current year the Board desired the President to report as to the necessity for carrying out the first five works, the amount of work already executed, and whether the estimates originally prepared required any revision to meet the present requirements. In reply to this requisition the President stated that estimates for the roads in question were approved by the Local Fund Board in 1874 and 1875 but not submitted for sanction for want of funds. He further said that the original estimates were not to be found in the records of the Executive Engineer's office. In a recent letter† the President has intimated that the original estimates have been lost in the Executive Engineer's office and applied for the employment of a temporary Surveyor and two lascars for preparing the necessary surveys and plans of the famine roads. Under these circumstances, the Board have, subject to the approval of Government, struck out the works in question as well as Items Nos. 7 and 8.

13. Rs. 7,680 are provided for the construction of a dispensary at Arni, but to prevent the General Fund falling in deficit the amount will be reduced by Rs. 1,300. The President will expedite the submission of plan and estimate for this building and in doing so report on the expected contribution from the Jaghiredar of Arni alluded to in paragraph 9 of Board's Proceedings, dated 6th January 1880, No. 27.

14. PART II, REPAIRS.—The amount set apart for the maintenance of roads is Rs. 46,090. This sum is in excess of the current year's grant by Rs. 1,540 and is due to the increased provision made for village roads which are stated to have been left in a state of disrepair since the famine. Rs. 750 are set apart for repairing a Mantapam on the road from Trivettore to Mangal and two Travellers' Bungalows and Rs. 1,360 for the maintenance of Avenues.

15. The President will at once prepare and submit a revised Statement II-B for embodiment in the printed Budget.

16. Grant I is—

	RS.
Road Fund	69,540
General Fund	19,550
Total	89,090

17. GRANT II, EDUCATION.—The allotment for Educational Inspection is the same as in the current year's Budget. In addition to Rs. 240 provided for a second master for the Normal School at Arni, noticed in paragraph 4 *supra*, Rs. 50 are also provided for a peon on Rs. 4 per mensem. Provision is made for fifty-three Local Fund schools only out of sixty-five in the current year's Budget, and the Vice-President states that the villages wherein the remaining schools are situated have not sufficiently recovered from the effects of the late famine to support these institutions

at present. Rs. 180 are provided for establishing a branch school at Arcot. The Director of Public Instruction considers the provision made for Education sufficient except that Rs. 2,000 provided for Result Grants be raised by Rs. 1,000 in consequence of the changes introduced in the new Result Rules. This will accordingly be done.

18. Grant II is Rs. 15,260, chargeable to the General Fund.

19. GRANT III, SANITATION, &c.—In addition to the dispensary at Arni the Circle Board propose to open one at Pólur, and provision is accordingly made in the Budget for its upkeep. While reporting on the adequacy of the provision for medical relief the Surgeon-General states that he will not be in a position to depute a medical subordinate for the proposed dispensary till July next.

20. VACCINATION.—The provision for Vaccination is the same as in the current year's Budget, viz., Rs. 2,800. The Sanitary Commissioner suggests the employment of two additional Second-class Vaccinators, so that there may be one First-class and two Second-class Vaccinators for each taluk. The attention of the President is called to this point.

21. SANITATION.—The proposed expenditure under this head is noted below :—

		Estimate.	
		1881-82.	1880-81.
		RS.	RS.
(1.) Scavenging Establishment	...	5,210	5,070
(2.) Other Sanitary outlay	...	650	780
Total	...	5,860	5,850

For want of funds no provision is made for the improvement of Water-supply and Village-sites. Particulars of the sums of Rs. 9,630* and Rs. 8,500† mentioned in paragraph 2 of the Sanitary Commissioner's letter are given in the margin.

Civil Buildings.	RS.
* Construction of a Dispensary at Arni.	7,680
Improving the weekly markets	1,200
Repairing a Mantapam and two Bungalows	750
Total	9,630

Miscellaneous Public Improvements.	RS.
† Planting Avenues	7,140
Maintenance of Avenues	1,360
Total	8,500

22. MARKETS.—A Clerk on Rs. 8 a month is proposed for the market at Arcot and Rs. 100 are therefore provided in the Budget. It is proposed to lease out the other markets.

23. Contribution to the Medical College and the Inspecting Vaccine Agency should be Rs. 1,080 each.

24. Grant III is—

	RS.
Endowment Fund	1,200
General Fund	14,830
Total	16,030

25. GRANT IV, MISCELLANEOUS.—Contribution to the Controlling Establishments at the Presidency should be Rs. 1,670. The current year's provision, Rs. 440, for the Circle Board's establishment† is raised by Rs. 240 in view to entertain an Assistant Clerk on Rs. 15 a month and to grant an increase of Rs. 5 to the pay (Rs. 30) of the present Clerk. The Board think that these additions are necessary and accordingly recommend them for the sanction of Government.

	RS.
† One Clerk	30
„ Attender	7
	—
37 × 12 = 444	
or Rs. 440 in round number.	

26. Grant IV is—

Road Fund	...	...	...	...	...	RS.
General Fund	...	...	...	...	...	2,320
						1,700
Total ...						4,020

27. The annexed is an abstract of the Budget as modified by the Board :—

Receipts.		Expenditure.			
Road Fund	RS. 71,860	Grant I ... { Road Fund	RS. 69,540	RS.	
Endowment Fund	1,580	General Fund	19,550		
General Fund	51,340	" II ... General Fund	...	89,090	
				15,260	
		" III ... { Endowment Fund...	1,200		
		General Fund	14,830		
		" IV ... { Road Fund	2,320	16,030	
		General Fund	1,700		
		General Reserve ...	...	4,020	
				...	
		<i>Balances.</i>			
		Road Fund	...		
		Endowment Fund	...		
		General Fund	...	380	
			...		
Total ...	1,24,780	Total ...	...	380	
				1,24,780	

(True Copies and Extract.)

(Signed)

E. GIBSON,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
" President of the Local Fund Boards, North Arcot District.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Accountant-General.

Exd. A. S. Rodgers.

P.W. 3176/81

1881.
Board of Revenue,
MADRAS.

To
THE CHIEF SECY TO GOVT.,
FINANCIAL DEPARTMENT,
&c., &c., &c.

Dated March 18th.

Printed 22nd.

Received

PROCEEDINGS, 18TH MARCH 1881, No. 461.

MARCH.
No. 461.

Local Fund Budget — of Vellore Circle,
North Arcot District, for 1881-82.—Reviewing
and submitting to Government —.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

10th May 1881, No. 811.

Local Funds—Budgets.

Read the following papers:—

Proceedings of the Board of Revenue, dated 18th March 1881, No. 461 [Current No. 804].
ABSTRACT.—Reviewing and submitting to Government Local Fund Budget of Vellore
Circle, North Arcot District, for 1881-82.

Proceedings of the Board of Revenue, dated 29th March 1881, Miscellaneous No. 3294
[Current No. 815].

ORDER THEREON, 10th May 1881, No. 811.

The estimated receipts and charges of the Vellore Circle for 1881-82 are compared
below with the sanctioned and regular estimates for the previous year:—

	RECEIPTS.		
	Estimate, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	RS.	RS.	RS.
Balances—	90,910	1,04,160	92,310
Road Fund	610	380	380
Endowment Fund	26,980	29,230	16,090
General Fund			
Allotments from General Revenue—	5,040	4,900	4,900
Special Funds	93,000	93,000	91,500
Cess on Land	7,490	6,160	6,160
Tolls	1,070	620	1,040
Fees in Schools	1,200	2,200	3,600
Receipts from Endowments, &c.	980	1,350	1,110
Miscellaneous			
Total ..	2,27,280	2,42,000	2,17,090

	CHARGES.		
	Estimate, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	48,110	24,540	8,650
Civil Buildings	14,500	7,020	7,580
Miscellaneous Public Improvements.	8,400	7,300	7,140
Repairs—	44,550	47,300	46,090
Communications		850	750
Civil Buildings	1,610	1,610	1,360
Miscellaneous Public Improvements.	10,200	9,200	10,200
Local Fund Engineering Establishment.	2,940	2,940	710
Tools and Plant	7,420	750	7,180
Road Fund Reserve			
Payment on account of famine adjust- ments		640	60,000
Miscellaneous			640

CHARGES—continued.

	Estimate, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
GRANT II.	RS.	RS.	RS.
Inspection	1,850	1,650	1,850
Training Schools	1,260	1,140	1,770
Local Fund Schools	8,140	5,600	7,800
Results Grants	3,000	1,700	3,000
Miscellaneous	840	840	840
GRANT III.			
Hospitals and Dispensaries		610	2,150
Vaccination	2,800	2,610	2,800
Medical Practitioners	120		
Sanitation	5,850	6,120	5,860
Markets		1,000	100
Choultries	1,250	1,250	1,250
Miscellaneous	3,890	3,990	3,870
GRANT IV.			
Establishment	1,670	2,560	4,020
General Reserve	3,340	2,000	
Balances—			
Road Fund	53,640	92,310	31,100
Endowment Fund	610	380	380
General Fund	1,290	16,090	
Total	2,27,280	2,42,000	2,17,090

2. In the Regular Estimate of Receipts for 1880-81 there is a falling off under two items, viz., Tolls and School-fees. The amount entered under the former represents the actuals of the year, while the decrease in the latter is attributed to the closing of some of the schools for want of qualified teachers. The sum of Rs. 2,200 shown under "Receipts from Endowments" includes Rs. 1,000, the expected collections from "Weekly Fairs," which form a new source of revenue.

3. The Regular Estimate of Charges shows a large saving as compared with the sanctioned estimate under Grants I and II. The reduction in the Public Works Expenditure should be fully explained in the annual report. Under Grant III provision is made for the last three months of the year for the newly-sanctioned dispensary at Arni; and it is observed that the whole of the collections, Rs. 1,000, from markets is to be devoted to their improvement. The Board propose to reserve the closing balance under Road Fund for famine adjustments, without bringing it to credit in the budget of the current year. This is objectionable; and the amount will be brought forward, a corresponding allotment being made on the expenditure side for the purpose contemplated. The Budget for 1881-82, as revised by the Board of Revenue, shows no closing balance under the Road Fund; and the Road Fund Reserve stands at less than 10 per cent.: in these circumstances the provision to meet famine adjustments during the current year will be restricted to Rs. 60,000, or two-thirds of the amount proposed. The above abstract contains the necessary entries, the Road Fund Reserve being raised to the full 10 per cent. according to rules. The President should have furnished the usual Demand, Collection, and Balance Statement for Land Cess in the Regular Estimate.

4. In the estimated receipts for 1881-82 the Land Cess revenue is taken at Rs. 1,500 less than the anticipated collections of last year. The estimate is fair, as it allows of only Rs. 2,470 remaining unrealized out of an aggregate demand of Rs. 93,970. The increase over the Regular Estimate under School-fees is not explained. The Government agree with the Board as to the exhibition in the accounts of the items "Market Rents" and "Weekly Fairs."

5. The Board's revision of the Public Works allotments is approved. No opinion is expressed by them regarding the entertainment of the temporary establish-

ment for the preparation of the lost estimates referred to in paragraph 12 of their Proceedings; but its consideration may be deferred till the Local Fund Board find themselves in a position to undertake the works. The provision for education is fully discussed by the Board of Revenue. The establishment of a dispensary at Pólúr is sanctioned. The market establishment proposed is limited, as it is intended to lease out all the markets except the one at Arcot. The Government sanction the increase recommended to the pay of the present Circle Board's Clerk from Rs. 30 to 35, as also the entertainment of an Assistant Clerk on Rs. 15 as proposed.

6. With these remarks the Right Honorable the Governor in Council passes the Local Fund Budget of the Vellore Circle for 1881-82.

(True Extract.)

C. J. E. S. S. S.
Chief Secretary.

To the Board of Revenue, with enclosures.

- " Revenue Department, } with copy of Board's Proceedings.
- " Public Works do. }
- " Accountant-General.
- " Sanitary Commissioner.
- " Surgeon-General with the Government of Madras.
- " Director of Public Instruction.
- " President of the Municipal Commissions, North Arcot District, with copy of Board's Proceedings.

Exd. A. F. Goodall.