

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

31st May 1881, No. 988.

Local Funds—Budgets.

Read the following paper:—

Proceedings of the Board of Revenue, dated 28th March 1881, No. 506 [Current No. 932].

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget of Negapatam Circle, Tanjore District, for 1881-82.

ORDER THEREON, 31st May 1881, No. 988.

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

RECEIPTS.			
	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balances—			
Road Fund	63,780	1,80,900	80,350
Endowment Fund	5,900	7,330	7,600
General Fund	29,050	53,670	28,510
Allotments from General Revenue—			
Special Funds	16,050	24,450	25,250
Cess on Land	1,26,000	1,26,000	1,32,000
Additional do. Railway Guarantee Fund		16,000	44,000
Tolls	6,770	6,770	6,900
Fees in Schools	2,500	2,500	2,500
Contributions from other Circles, &c.	260	260	260
Receipts from Endowments, &c.	4,360	5,140	4,590
Miscellaneous	7,750	8,900	7,750
Total	2,62,420	4,31,920	3,39,710
CHARGES.			
	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	60,470	89,420	96,850
Civil Buildings	3,020	3,020	3,000
Miscellaneous Public Improvements	1,800	1,800	2,000
Repairs—			
Communications	44,240	57,380	44,640
Civil Buildings	480	480	280
Miscellaneous Public Improvements	2,200	2,200	2,000
Local Fund Board's Engineering Estab- lishment and Public Works Depart- ment Supervision	15,150	25,000	22,880
Tools and Plant	2,810	3,860	3,720
Road Fund Reserve	10,430	35,430	11,770
Railway Guarantee Fund		16,000	
Miscellaneous	500	500	500

CHARGES—continued.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-81.
	RS.	RS.	RS.
GRANT II.			
Inspection			
Local Fund Schools	1,740	1,740	2,020
Salary Grants	14,460	14,560	14,460
Results Grants	120	120	80
Miscellaneous	5,000	4,000	6,000
GRANT III.	250	250	340
Hospitals and Dispensaries			
Vaccination	14,380	14,390	12,400
Hakims on Cholera Duty	3,800	3,800	3,800
Sanitation		200	200
Choultries	26,350	28,830	25,620
Travellers' Bungalows	2,220	2,220	2,260
Miscellaneous	530	530	530
GRANT IV.	5,670	5,720	5,270
Establishment			
Debt Account	2,940	4,000	6,050
General Reserve		20	
Balances—	4,870		5,700
Road Fund			
Endowment Fund	33,610	80,350	58,450
General Fund	5,380	7,590	8,000
		28,510	890
Total ..	2,62,420	4,31,920	3,39,710

2. In accepting the large opening balance of the regular estimate adopted by the Board of Revenue, the Government observe that it is subject to the remarks passed in the reviews of other circle budgets as regards the imperfect state of the accounts and the delay in their submission by the Account Department. The excess over the sanctioned amount is attributed here as elsewhere to short outlay on Public Works caused, in all probability, by the change of the executive agency during 1879-80. The increase under "Special Funds" is explained by the Board of Revenue. The land-cess receipts cannot be pronounced correctly estimated in the absence of information as to the current and arrears demand for the year. The additional cess of three pies is expected to yield only Rs. 16,000. Compared with the amount yielded by the nine-pie rate, the figures appear to be understated, and should be explained. A sum of Rs. 600 is entered under "Miscellaneous" without any information as to the source from which it is derived.

3. The allotment for Public Works, especially communications, is largely in excess of the budget provision, which was increased by the Board of Revenue subsequent to the passing of the estimates. It is presumed that this grant, amounting to Rs. 42,090 and exceeding the Road Fund Reserve by Rs. 31,660, was made only after the ascertainment of the opening balance and with due attention to the instructions of Government in paragraph 2 of G.O., dated 8th April 1880, No. 723. The cost of supervision by the Public Works Department is given at Rs. 9,850 in addition to the budgetted allotment of Rs. 15,150 for the Special Engineering Establishment. The necessity for employing the former agency in addition to the latter should have been stated. The President will report how the sum of Rs. 16,000 under Grant I "Railway Guarantee Fund" is to be invested pending the commencement of works. The item "debt amount, Rs. 20," should be explained.

4. In the estimates for 1881-82 the proceeds of the additional assessment to provide the Railway Guarantee Fund should be separately exhibited. For the Local Fund Board's Engineering Establishment a sum of Rs. 14,680 is provided in addition to Rs. 8,200 to be paid to the Department of Public Works for the supervision of the

works in their charge. In calculating the Road Fund Reserve the revenue from the additional three-pie cess set apart for railways should be excluded; the reserve will then be Rs. 11,770.

5. An additional Inspecting Schoolmaster on Rs. 25 a-month for the Nannilam Taluk is sanctioned. The provision for hospitals and dispensaries is passed subject to the report called for regarding the contribution by Government of one-fourth of the salary of the Medical Subordinates attached to the dispensaries at Kodavasal and Moothoopett. An assistant clerk, on Rs. 15 a-month for the office of the Circle Board is sanctioned.

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

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

To the Board of Revenue, with enclosure.

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

Exd. J. W. Bantleman.

Order thereon 18th June/81 No 1533W

Govt. of (1881) Madras.

FINANCIAL.

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

Recorded
(True Extract)
By CC R Cupp 188
Ag. Secy for M.D.

Dated May, 31st.

Issued

Recd.

Encl.

G.O., 31st May 1881, No. 988.

B.N. 1533 W of 18th June/81

MAY.

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

S.E. 3 Circle
By CC R Cupp

No. 506.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th March 1881.

Read the following letters:—

From E. F. WEBSTER, Esq., President of the Local Fund Boards, Tanjore, to
C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Vallam,
11th November 1880, No. 1,998.

I HAVE the honor to submit the Budget Estimate of Receipts and Charges of
Local Funds of the Negapatam Circle for 1881-82, together with the Vice-President's
report giving cover to the same.

2. The road map will be forwarded to the Board as soon as the new lines
proposed have been entered.

From H. B. GRIGG, Esq., Director of Public Instruction, to C. A. GALTON, Esq.,
Secretary to the Board of Revenue, dated Madras, 17th December 1880,
No. 5,834.

ADVERTING to the Budget Estimate of the Negapatam Circle for 1881-82, I have
the honor to state that the provision for an additional Inspecting Schoolmaster on
Rs. 25 per mensem *plus* allowances for the Nannilam Taluk has my support as a
temporary measure, as there are at present only three Inspecting Schoolmasters for
the five taluks comprising the Circle; but I think, as already stated in my letter
regarding the Tanjore Circle, that the arrangements for elementary education of the
district as a whole need special consideration.

2. The grant for Local Fund Schools has been reduced from Rs. 14,460 to
Rs. 13,125, owing to the removal of the
six schools noted in the margin from the
list of schools on the combined system.
The first two have already been closed

and the others are to be closed next year. The unsatisfactory condition of this class
of schools having been attributed in the report for 1879-80 to the position of the
villages selected for them, I beg to suggest that provision may be maintained at the
same figures as in the current year, with a view to the establishment of four schools
in more favorable localities experimentally.

3. For results grants Rs. 5,000 is assigned as in the current year, though six
of the combined system schools are unprovided for. I think that the grant may be
raised to Rs. 6,000. Even with this addition the grant for education will be Rs. 21,570
against Rs. 30,000 (in round numbers), the one-sixth share of the land-cess to be
appropriated to education.

From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for
Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated
Madras, 2nd December 1880, No. 1,304.

I HAVE the honor to report, for the information of the Board of Revenue, that the
provision made by the Negapatam Local Fund Board, both for sanitation and vaccina-
tion, for the year 1881-82 has my approval. For the former object a sum of
Rs. 25,620, or 43.60 per cent. of income, has been allotted and the distribution is satis-
factory, and for the latter Rs. 3,800 have been set apart, and an adequate establishment
will be employed.

From Surgeon A. J. STURMER, Secretary, Surgeon-General with the Government of
Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated
Fort St. George, 4th December 1880, No. 6,627.

I HAVE the honor, by desire of the Surgeon-General, to report to your Board
that the allotment made in Grant III, of the 1881-82 Local Fund Budget Estimate of
the Negapatam Circle for the maintenance of the dispensaries is adequate and calls for
no remarks, save in the items of "Medical Subordinate" and "Furniture, &c."

2. The Warrant Medical Officer in charge of the Tranquebar Dispensary having been transferred to the station of Negapatam under G.O., No. 1,062, of 12th July 1880 (copy enclosed), his pay and allowance, amounting to Rs. 1,890, should be omitted, and the salary of the Civil Hospital Assistant, viz., Rs. 240, who has been removed from the latter institution, should be provided.

3. The three-fourths of the pay and charge allowance of the Civil Hospital Assistants attached to the Shiyáli, Tiruturaipúndi, and Vedarniem Dispensaries should be Rs. 270 and not Rs. 280.

4. Provision is made for three-fourths of the pay of the medical subordinates of the Kodavasal and Mutupet Dispensaries. Sanction of Government should be obtained for the other fourth from Provincial Funds if your Board think it necessary.

5. The allotment for "Furniture, &c.," may be reduced to certain extent as new furniture should not be required every year.

6. No entry is made in the expenditure statement for Medical College contribution.

ENCLOSURE No. 1.—Copy of G.O., 12th July 1880, No. 1,062, Public Department.

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

REGULAR ESTIMATE FOR 1880-81.

2. RECEIPTS.—The opening balance is entered as Rs. 2,32,619, but according to the statement of the actual closing balances of 1879-80 recently furnished by the Accountant-General, it should be Rs. 2,41,900, which will be adopted in the Regular Estimate. Details of the latter amount not being available, the balances under the Endowment and General Funds will be taken at Rs. 7,335 and Rs. 53,670, respectively, according to the Local Fund Report of the Circle for 1879-80 as revised in this office, and the difference, Rs. 1,80,895, entered under the Road Fund. The actuals under this head show an increase of Rs. 1,43,170 over an estimate of Rs. 98,730, which is due to the fact that the expenditure especially under Public Works was much less than what was anticipated in the Regular Estimate of 1879-80.

3. Rs. 8,400 entered against "Grants for Public Works," "Provincial Funds," is the proposed contribution from the Canal and Ferry Fund of the district during the current year for expenditure on Road No. 63 from Pománi to Kallimodu. This amount should be shown under "Special Funds." The necessary alterations have now been made. The rate of land-cess to be levied from 1st July 1880 having been raised* to one anna in the rupee of land assessment, the collections from this source are estimated at Rs. 1,42,000 made up of Rs. 1,26,000, the cess leviable at the old rate of 9 pies, and Rs. 16,000 at the additional rate at 3 pies for forming a Guarantee Fund for the construction of Railways. No credit has been taken for the additional land-cess in the Regular Estimate of the Tanjore Circle, and the President has been called upon to explain the cause of the omission. Pending the receipt of his explanation, the additional cess taken credit for in the Regular Estimate under review will be allowed to stand.

4. The total receipts are—

	RS.
Road Fund ...	3,09,665
Endowment Fund ...	12,475
General Fund ...	1,09,780
Total ...	4,31,920

5. EXPENDITURE.—The probable expenditure on New Works and Repairs, Communications, is estimated at Rs. 91,397 and Rs. 57,386, respectively. The latter amount is within the allotment sanctioned to date, but the former in excess of it by

Rs. 1,980, which not being sanctioned as yet will be disallowed. The cost of Supervision by the Public Works Department should be Rs. 9,850, at 25 per cent. of the proposed expenditure by that department. The allotment for Tools and Plant should be Rs. 3,860. A sum of Rs. 35,430 is provided under the Road Fund Reserve with a view to meet the probable expenditure in the current year on the two roads noted in the margin. It is observed that the second work is unsanctioned, but an estimate is promised. Until the estimate is submitted to, and sanctioned by, Government and the necessary funds allotted by the Board, the amount now reserved cannot be utilized. The whole of the Railway Guarantee Fund (Rs. 16,000) is put down for expenditure without any information as to the nature of the charges to be incurred out of the Fund. The other items do not call for remark.

6. The Regular Estimate of charges as revised by the Board is as follows:—

	Road Fund.	Endowment Fund.	General Fund.
	RS.	RS.	RS.
<i>New Works.</i>	89,417	510	2,510
Communications ...	...	...	1,800
Civil Buildings ...	...	...	...
Miscellaneous Public Improvements ...	...	...	...
<i>Repairs.</i>	57,386	480	2,200
Communications ...	...	...	...
Civil Buildings ...	...	...	...
Miscellaneous Public Improvements ...	...	...	...
<i>Establishment.</i>	9,850	...	740
Public Works Department ...	14,410	30	160
Local Fund Engineering Department ...	3,670	...	...
Tools and Plant ...	500	...	...
Contingencies ...	35,430	...	...
Road Fund Reserve ...	16,000	...	...
Railway Guarantee Fund ...	...	...	...
Total Grant I ...	2,26,663	1,020	7,410
" II ...	...	3,860	20,669
" III ...	2,656	...	51,834
" IV ...	...	...	1,355
Receipts ...	2,29,319	4,880	81,268
Balances ...	3,09,665	12,475	1,09,780
	80,346	7,595	28,512

These balances will be carried forward to the Budget for 1881-82.

BUDGET FOR 1881-82.

7. STATEMENT I-A, REVENUE AND RECEIPTS.—Credit is taken for a contribution of Rs. 10,000 from the Canal and Ferry Fund. The cess on land is estimated at Rs. 1,76,000 and the income from tolls at Rs. 6,900. The former amount is made up of Rs. 1,32,000, the cess leviable at the old rate of 9 pies in the rupee, and of Rs. 44,000 at the additional rate of 3 pies for forming the Railway Guarantee Fund.

8. The total receipts are—

	RS.
Road Fund ...	2,42,000
Endowment Fund ...	12,190
General Fund ...	85,520
Total ...	3,39,710

9. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND RECEIPTS AND CHARGES.—The allotment for Repairs, Communications, in the Road Fund Statement should be Rs. 6,070 in favor of the Public Works Department and Rs. 38,570 in favor of the Other Agency. The total cost of the Local Fund Engineering Establishment is Rs. 14,680, of which Rs. 13,760 are chargeable to the Road Fund. The share of the cost of general management chargeable to this Fund should be Rs. 4,170. The total Road Fund expenditure amounts to Rs. 1,87,940, leaving a balance of Rs. 54,060, which includes Rs. 44,000, the expected collections on account of the Railway Guarantee Fund.

10. STATEMENT II-A, PART I, NEW WORKS.—This statement contains thirty-two items with an aggregate allotment of Rs. 1,02,850, of which Rs. 96,850 are chargeable to the Road Fund, and the remainder, Rs. 6,000, to the General Fund. Of the several works detailed in the list, those noted in the margin are unsanctioned. The President will expedite the submission of estimates for them.

11. Item No. 28* with an allotment of Rs. 1,000 is struck out, the full amount of the estimate having, in Board's Proceedings, dated 21st January 1881, Miscellaneous No. 567, been provided for outlay in the current official year.

12. PART II, REPAIRS.—The grant for road repairs is Rs. 44,640 against Rs. 44,240 in the current year's Budget, the slight increase being due to the insertion in the Budget of two fresh items, Nos. 38 and 39, in the Appendix to Part II.

13. Grant I is—

	RS.
Road Fund ...	1,83,640
Endowment Fund ...	290
General Fund ...	8,100
Total ...	1,92,030

14. GRANT II, EDUCATION.—The allotment for inspection is Rs. 280 in excess of that for the current year. There are at present three Inspecting Schoolmasters, one on Rs. 35 and the other two on Rs. 30 a-month each. It is proposed to employ an additional man for the Nannilam Taluk on Rs. 25 a-month with the usual travelling allowance. The proposal is supported by the Director of Public Instruction, and is accordingly recommended for the sanction of Government. For Local Fund Schools Rs. 13,130 are assigned against Rs. 14,460 in the current year. The decrease is due to the fact that no provision is made for the maintenance of six of the schools on the combined system, two of which have already been closed and four are to be closed next year. The provision for Local Fund Schools will be, however, raised to the current year's allotment in accordance with the Director's suggestion. The allotment for Result Grants will be raised to Rs. 6,000 as advised by Mr. Grigg.

15. Grant II is Rs. 22,900 chargeable to the General Fund.

16. GRANT III, SANITATION, &c.—The cost of hospitals and dispensaries amounts to Rs. 14,380 as in the current year. The alterations pointed out in paragraphs 2 and 3 of the Surgeon-General's letter have now been carried out in the Budget. Provision is made for three-fourths of the salary of the Medical Subordinates of the Kodavasal and Mutupet Dispensaries, the remainder being met from Provincial Funds. It is not stated whether these dispensaries fulfil the conditions under which such contributions are claimable. The President will report on this point. The Surgeon-General is of opinion that the allotment for furniture and sundries (Rs. 920) is unnecessarily high; it will accordingly be reduced by one-third of the grant. With reference to paragraph 6 of Surgeon-General's letter, the Board note that there is a provision of Rs. 1,110 made in the Budget under (h) "Contribution to other Circles, &c.," as the Circle's share of the contribution to the Medical College.

17. The grant for vaccine establishment is Rs. 3,800 and that for sanitation Rs. 25,620, which are approved of by the Sanitary Commissioner.

18. Grant III is—

	RS.
Endowment Fund ...	3,900
General Fund ...	46,180
Total ...	50,080

19. GRANT IV, MISCELLANEOUS.—The contribution to the Controlling Establishments at the Presidency and that for the establishment in the Collector's Office should be Rs. 1,910 and Rs. 470, respectively. The share of the cost of the District Audit Establishment chargeable to the funds of this Circle should be Rs. 460. The cost of the Local Fund Board's establishment is raised from Rs. 630 in the current year's Budget to Rs. 870, the increase being intended to provide for the salary of an Assistant Clerk on Rs. 20 proposed to be entertained in order to strengthen the existing establishment, which has been found inadequate to cope with the increasing work of the Circle office. The Board are of opinion that the additional hand proposed is necessary, but that his salary may, for the present, be fixed at Rs. 15 a-month. Subject to the orders of Government, the allotment has been reduced by Rs. 60.

20. Grant IV is—

	RS.
Road Fund ...	4,300
General Fund ...	1,750
Total ...	6,050

21. The following is an abstract of the Budget as revised by the Board of Revenue :—

Receipts.		Charges.			
	RS.		RS.		RS.
Road Fund ...	2,42,000	Grant I { Road Fund ...	1,83,640		
Endowment Fund ...	12,190	Endowment Fund ...	290		
General Fund ...	85,520	General Fund ...	8,100		1,92,030
		Do. II... General Fund ...	...		22,900
		Do. III { Endowment Fund ...	3,900		
		General Fund ...	46,180		50,080
		Do. IV { Road Fund ...	4,300		
		General Fund ...	1,750		6,050
		General Reserve ...	...		5,700
		Balances.			
		Road Fund ...	54,060		
		Endowment Fund ...	8,000		
		General Fund ...	890		62,950
Total ...	3,39,710	Total ...	...		3,39,710

(True Copies and Extract.)

(Signed)

E. GIBSON,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with ten original enclosures and a printed Budget to be returned.

" President of the Local Fund Boards, Tanjore District.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.
" Accountant-General.

Exd. A. F. Goodall.

1881.
Board of Revenue,
MADRAS.

To

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

Dated March 28th.

Printed April 7th.

Received.

PROCEEDINGS, 28TH MARCH 1881, No. 506.

MARCH.
No. 506.

Local Fund Budget—of Negapatam Circle,
Tanjore District, for 1881-82.—Reviewing and
submitting to Government—.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

31st May 1881, No. 988.

Local Funds—Budgets.

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Additional do. Railway Guarantee Fund	16,000	16,000	44,000
Tolls	6,770	6,770	6,900
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CHARGES—continued.

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4. In the estimates for 1881-82 the proceeds of the additional assessment to provide the Railway Guarantee Fund should be separately exhibited. For the Local Fund Board's Engineering Establishment a sum of Rs. 14,680 is provided in addition to Rs. 8,200 to be paid to the Department of Public Works for the supervision of the

works in their charge. In calculating the Road Fund Reserve the revenue from the additional three-pie cess set apart for railways should be excluded; the reserve will then be Rs. 11,770.

5. An additional Inspecting Schoolmaster on Rs. 25 a-month for the Nannilam Taluk is sanctioned. The provision for hospitals and dispensaries is passed subject to the report called for regarding the contribution by Government of one-fourth of the salary of the Medical Subordinates attached to the dispensaries at Kodavasal and Moothoopett. An assistant clerk, on Rs. 15 a-month for the office of the Circle Board is sanctioned.

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

(True Extract.)

Ch. S. S. S.
Under Secy. P.W.
 Offg. Chief Secretary.

To the Board of Revenue, with enclosure.

- „ Revenue Department, } with copy of Board's Proceedings.
- „ Public Works Department, }
- „ Surgeon-General with the Government of Madras.
- „ Sanitary Commissioner.
- „ Director of Public Instruction.
- „ Accountant-General.
- „ President of the Municipal Commissioner, Tanjore District, with a copy of Board's Proceedings.

Exd. J. W. Bantleman.

P.H.C. No 3584

Govt. of 1881 Madras
Prop. June
FINANCIAL.

B No 1533 Wd 18th June 81

Recorded

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

S.I.C

Dated May, 31st.

Issued

Recd. 16 June

Encl. - 1

G.O., 31st May 1881, No. 988.

MAY.

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

No. 1533

S.S. 3 Circle ✓

Encl. P.W.A. ✓

20/6/81

1 - copy to Cnty - 22-6-81

W. H. order