

B. No 949. Wa 18 April/82.

Govt. of 1882 Madras.
FINANCIAL.

Recorded

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Recd 14th April 82

Order, dated 22nd March 1882, No. 305.

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B. No 949. Wa 18 April/82.

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Local Funds—Budgets.—Passing orders on Proceedings, Board of Revenue, reviewing the Local Fund Budget of the Shermádevi Circle, Tinnevely District, for 1882-83.

Entd. in Receipt Repr.

with order

No. 32.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th January 1882.

Read the following papers :—

From J. B. PENNINGTON, Esq., President of the Local Fund Boards, Tinnevely District, to the Secretary to the Board of Revenue, dated 14th October 1881, No. 150.

ABSTRACT.—Submitting the Local Fund Budget of the Shermádevi Circle for 1882-83.

From Deputy Surgeon-General M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Madras, 30th November 1881, No. 3157.

I HAVE the honor to report, for the information of the Board, that a provision of Rs. 5,770 has been made for Sanitation for the year 1882-83 for the Shermádevi Circle. This gives a percentage of 23 on available income, and may be accepted for the purposes for which it is intended.

2. I find, however, a sum of Rs. 3,000 under Grant I (a) and another sum of Rs. 1,500 under Grant I (b) entered against Miscellaneous Public Improvements for which no details are given.

3. The Vaccination grant amounts to Rs. 2,680, being the same as that for the current year. No details of establishment are given. The allotment, however, appears to be ample.

From Surgeon A. J. STURMER, Secretary, Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Fort St. George, 3rd December 1881, No. 7073.

I HAVE the honor, by desire of the Surgeon-General, to report to your Board that the sum set apart in Grant III of the 1882-83 Local Fund Budget Estimate of the Shermádevi Circle for the maintenance of the three dispensaries is sufficient and calls for no remarks, save in the item of "Medical Subordinate."

2. A sum of Rs. 540 is provided for the pay of each of the Medical Subordinates of the Ambásamudram and Náangunéri Dispensaries. It should be increased to Rs. 620, being the three-fourths of the pay of the Civil Apothecaries now attached to the said institutions. These subordinates will be entitled to charge allowance of Rs. 25 per mensem from July 1882.

3. Rs. 520 are entered as the contribution towards the expenses of the Medical College.

THE Local Fund Budget of the Shermádevi Circle for 1882-83 will be submitted for the orders of Government.

REGULAR ESTIMATE FOR 1881-82.

2. RECEIPTS.—The opening balances adopted by the President in the Regular Estimate differ slightly from those furnished by the Accountant-General, which, being the result of audit and further adjustments, will be substituted for those given by the President. They are as follows :—

	RS.
Road Fund	18,185
Endowment Fund	8,279
General Fund	14,477
Total ...	40,941

The estimated balances according to the budget are much less than the actuals in the case of the Road and General Funds, owing to short expenditure on works in 1880-81. The variations in the several items of receipt are all clearly explained in the remark column of the Regular Estimate, excepting the entry of Rs. 198 against "(g) Public Works Receipts" under "7, Miscellaneous." The President will explain the nature of this receipt. Cess on land is expected to yield Rs. 895 more than was anticipated when framing the budget, but there is a large falling off in Special Fund collections, especially fisheries. The Road Fund having been found insufficient to meet the demands on it, the Board have recommended, at the instance of the Circle Board, that Rs. 5,000 should be transferred from the General Fund (Board's Proceedings, dated 2nd December 1881, No. 3025). In anticipation of the sanction of Government, the necessary adjustment will be effected in abstracting the Regular Estimate, and the assets of the several funds for the current year will then be as follows :—

	RS.
Road Fund	78,157
Endowment Fund	27,302
General Fund	40,035
Total ...	1,45,494

3. EXPENDITURE.—The President has failed to furnish the list of budget grants with subsequent additions and deductions as required in paragraph 3 of Board's Circular Memorandum, dated 20th August 1879, No. 1366. The amounts entered for outlay on works will, therefore, be altered to what, according to the registers maintained in this office, have actually been allotted in the budget and subsequently. As these sums vary greatly from those shown by the Circle Board as subsequent allotments, Rs. 7,000 will be set apart in the Road and Rs. 2,000 in the General Fund Reserve to meet the excess assignments referred to. The President will apply for funds in the usual course, specifying the works for which they are required. A saving of Rs. 548 is expected in establishment charges, but no explanation has been offered regarding it. The unallotted and unexplained entry of Rs. 107 for contingencies will be struck out.

4. The increased provision for salaries of Civil Apothecaries attached to the hospitals will be allowed, but that for rents, &c., will be reduced to the budget grant. The President will explain the cause of the excess expenditure when applying for additional allotment. The budget grant for Sanitation, viz., Rs. 5,440, is repeated, but it will be reduced to Rs. 5,240, the difference, Rs. 200, having been transferred to Grant I in Board's Proceedings, dated 25th October 1881, No. 1130-R.S. The budget entry on account of contribution to the Medical College will be restored, and that for the Vaccine Inspecting Agency struck out, as there is no probability of the provision for the latter item being utilized in the current year. The cost of the Local Fund Board's Office Establishment is increased to Rs. 1,127 on account of batta to office establishment. The additional amount provided therefor will be deducted and shown as a separate sub-head.

5. The following is an abstract of the Regular Estimate of Expenditure as revised by the Board :—

	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
New Works—	15,925	...	...	15,925
Communications	...	306	2,935	2,935
Civil Buildings	...	...	1,100	1,406
Miscellaneous Public Improvements ...	40,806	...	...	40,806
Repairs—	...	1,200	642	1,842
Communications	...	1,605	1,500	3,105
Civil Buildings	7,610	417	829	8,856
Miscellaneous Public Improvements ...	...	...	600	600
Local Fund Engineering Establishment ...	859	47	94	1,000
Avenue Establishment	7,000	...	...	7,000
Tools and Plant	...	...	...	...
Reserve	...	...	...	...
Miscellaneous	72,200	3,575	7,700	83,475
Grant I	...	13,661	9,529	9,529
Do. II	2,172	...	10,507	24,168
Do. III	...	...	2,085	4,257
Do. IV	...	...	2,000	2,000
General Reserve	74,372	17,236	31,821	1,23,429
Total Expenditure ...	78,157	27,302	40,035	1,45,494
Receipts ...	3,785	10,066	8,214	22,065
Balance ...				

These balances will be taken to the Budget for 1882-83. Rs. 17,005 are claimed from this circle on account of famine dues. Taking into consideration the almost insolvent condition of the Road Fund, the Board are unable to make any provision in the ensuing year on that account.

BUDGET FOR 1882-83.

6. STATEMENT I-A, RECEIPTS.—Land Cess is estimated at Rs. 75,000 as in the current year's budget, and may be accepted. The variations in the several items of revenue are accounted for in the President's letter. The Circle Board propose to transfer to the Road Fund Rs. 6,000 from the General Fund. This seems unnecessary now that there is an available reserve of Rs. 4,550 in the Road Fund. The President can renew his application, should any necessity arise for making the transfer. The total receipts amount to Rs. 1,28,610.

	RS.
Road Fund	59,580
Endowment Fund	30,870
General Fund	38,160
Total ...	1,28,610

7. STATEMENT I-B, EXPENDITURE—GRANT I, PUBLIC WORKS.—The assignment to Communications aggregates Rs. 43,940, of which Rs. 8,030 are for two new works. One of them is a sanctioned work, and is in course of construction for the last two years. A revised estimate for the other is promised, and should be expedited. The provision for Civil Buildings and Miscellaneous Public Improvements amounts to Rs. 4,500, of which Rs. 3,000 are for constructing a Theppakolum (tank) at Sundarapandiapuram, which is expected to cost Rs. 5,000, and for which the villagers have promised to contribute Rs. 2,500. The estimate for the work should be submitted as soon as possible. The proportionate share chargeable to the Road Fund of the cost of General

Management of the Local Fund Engineering Establishment and of Tools and Plant should be respectively Rs. 1,620, Rs. 8,370, and Rs. 1,100. The total Road Fund expenditure amounts to Rs. 59,580, leaving no balance.

8. GRANT II, EDUCATION.—The provision of Rs. 9,620 under this grant is a repetition of the current year's budget.

9. GRANT III, MEDICAL SERVICES, &c.—Under Hospitals and Dispensaries the provision for salaries of Medical Subordinates has been raised, as Apothecaries have been substituted for Hospital Assistants for the charge of those institutions. It will be further increased by Rs. 620 as recommended by the Surgeon-General. The allotments for Sanitation and Vaccination are considered sufficient by the Sanitary Commissioner. The President is requested to furnish details of the assignment to Vaccination. The expenditure on Markets is put down at Rs. 1,000, but no information is given as to the nature of such expenditure. The President will report on the point. The contributions to the Medical College and for the Vaccine Inspecting Agency should be Rs. 530 each.

10. GRANT IV, MISCELLANEOUS.—The cost of the Controlling Establishment at the Presidency will be altered to Rs. 870 and that of the District Audit Establishment to Rs. 320. The General Reserve, calculated at 10 per cent. on the receipts of the fund, comes to Rs. 2,990.

11. The following is an abstract of the budget as modified by the Board of Revenue:—

Receipts.		Expenditure.		Total.
	RS.		RS.	RS.
Road Fund ...	59,580	Grant I. { Road Fund ...	57,960	
Endowment Fund ...	30,870	General Fund ...	6,070	64,030
General Fund ...	38,160			9,620
		Grant II....General Fund ...	...	
		Grant III. { General Fund ...	13,340	
		Endowment Fund...	16,160	29,500
		Grant IV. { Road Fund ...	1,620	
		General Fund ...	1,880	3,500
				2,990
		General Reserve ...	...	
		Balances.		
		Road Fund ...	...	
		Endowment Fund ...	14,710	
		General Fund ...	4,260	18,970
Total ...	1,28,610	Total ...	...	1,28,610

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with the President's letter and its enclosures,
in original, to be returned, and a printed budget.

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

Exd. A. F. Goodall.

1882.
Board of Revenue,
MADRAS.

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

Printed January th.

Received

PROCEEDINGS, 7TH JANUARY 1882, No. 32.

REVIEWING and submitting for the orders of
Government Local Fund Budget of the Shermádevi
Circle, in Tinnevely District, for 1882-83.

22ND MARCH 1882, No. 305, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 7th January 1882,
No. 32 :—

ABSTRACT.—Reviewing and submitting for the orders of Government Local Fund Budget of
the Shermádevi Circle, in Tinnevely District, for 1882-83.

READ—the following Proceedings of the Board of Revenue, dated 20th February 1882,
No. 543 :—

ABSTRACT.—Submitting to Government letter from the Director of Public Instruction remark-
ing on the provision made for education in the Local Fund Budget Estimate of the Shermádevi
Circle, Tinnevely District, for 1882-83, and drawing the President's attention to paragraphs 3
and 5 of the Director's letter.

ORDER—dated 22nd March 1882, No. 305, Financial.

The estimated receipts and charges of the Shermádevi Local Fund Circle for
1882-83 are compared below with the regular estimates for the current year and the
actuals for 1880-81 :—

RECEIPTS.

	Actuals, 1880-81.	Regular Estimate, 1881-82.	Proposed Budget, 1882-83.
	RS.	RS.	RS.
Balances—			
Road Fund	23,534	18,180	3,780
Endowment Fund	8,493	8,280	10,070
General Fund	10,950	14,480	8,210
Allotments from General Revenue—			
Special Funds	6,241	5,750	7,800
Cess on Land	75,445	75,890	75,000
Receipts from Endowments, &c.	16,713	18,680	19,300
Miscellaneous	2,523	4,230	4,450
Total ..	1,43,899	1,45,490	1,28,610

CHARGES.

	Actuals, 1880-81.	Regular Estimate, 1881-82.	Proposed Budget, 1882-83.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	17,599	15,920	8,030
Buildings	..	2,940	..
Miscellaneous Public Improvements	..	1,410	3,000
Repairs—			
Communications	34,720	40,800	35,910
Buildings	4,672	1,840	..
Miscellaneous Public Improvements	2,140	3,100	1,500
Local Fund Engineering Establishment	4,970	8,860	9,230
Petty Establishment	..	..	600
Tools and Plant	1,949	1,000	1,210
Road Fund Reserve	..	7,000	4,550
Miscellaneous	..	600	..

CHARGES—continued.

	Actuals, 1880-81.	Regular Estimate, 1881-82.	Proposed Budget, 1882-83.
GRANT II.	RS.	RS.	RS.
Inspection	541	530	620
Results Grants	10,373	9,000	9,000
GRANT III.			
Hospitals and Dispensaries	2,793	2,900	4,800
Vaccination	2,330	2,350	2,680
Sanitation	3,999	5,240	5,770
Markets	456	300	1,000
Choultries	12,349	12,310	13,590
Travellers' Bungalows	307	290	300
Miscellaneous	777	780	1,360
GRANT IV.			
Establishment	2,952	4,260	3,500
Miscellaneous Debt Accounts	60		
General Reserve		2,000	2,990
Balances—			
Road Fund		3,780	
Endowment Fund		10,070	14,710
General Fund		8,210	4,260
Total ..	1,43,899	1,45,490	1,28,610

2. *Regular Estimate, 1881-82.*—The regular estimate shows on the receipt side decreases as compared with the budget under Fishery Rents and Choultry Receipts ascribed to insufficiency of rain; but these are counterbalanced by expected contributions to the extent of Rs. 2,280 from certain ryots for constructing tanks. On the charge side there is a large net increase of Rs. 15,200. The excess under Grant I alone is Rs. 18,465, and of this Rs. 12,640 belong to the Road Fund. The source from which these supplemental allotments were sanctioned has not been specified. Seeing that the unallotted Road Fund balance of the budget was only Rs. 4,920, the subsequent allotments made by the Board of Revenue should not have exceeded the reserve of Rs. 5,580, unless they had reasons to conclude that the opening balance of 1881-82 would be greatly in advance of that shown in the sanctioned budget, which, however, was not the case. The transfer of Rs. 5,000 from the General to the Road Fund, sanctioned in G.O., 9th January 1882, No. 39, was apparently necessitated by allotments in excess of the Road Fund assets. In future the instructions of Government in the orders marginally noted must be borne in mind.

G.O., 15th October 1878, No. 1839, paragraphs 12 and 20.
G.O., 19th July 1879, No. 1376, paragraph 5.
G.O., 20th Jan. 1880, No. 208, paragraph 2.

3. *Budget Estimate, 1882-83.*—The Budget Estimate of receipts for 1882-83, as revised by the Board of Revenue, do not call for remark; but the Land-cess may be fairly taken at Rs. 80,000, or at Rs. 5,000 more than the President's estimate, as the latter allows of a collection of only 81·3 per cent. of the demand against 83 per cent. in the current year; whereas Rs. 80,000 will represent 88·8 per cent., which is not too high. It is noted that contributions from private individuals to the extent of Rs. 2,500 are again expected during next year.

4. The provision for Public Works should be cut down by Rs. 1,150 allotted for completing the road from Tenkási to Madura *via* Srivilliputur, as the state of the Road Fund does not admit of undertaking new works. This saving will permit of the Road Fund reserve being raised to the full 10 per cent. required by the rules. The provision for Education is generally in accordance with the Director's recommendation in his letter submitted with Board's Proceedings, dated 20th February 1882, No. 543. Any further amount required for Inspection and Training Schools may be allotted from the General Fund reserve and balance. It is observed that the increased provision for Hospitals is due to the replacement of Hospital Assistants by Apothecaries. The Board's revision of the estimates under Grants III and IV are approved.

5. Subject to the above remarks the Right Honorable the Governor in Council passes the Budget Estimates of the Shermádevi Circle for 1882-83.

(True Extract.)

Chief Secretary.

To the Board of Revenue, with enclosures.
" Revenue Department,
" Public Works Department, } with copy of Board's Proceedings, No. 32.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President of the Municipal Commission, Tinnevely District.

Exd. T. O'Connor.