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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENTG.O. No.
B.P. No.

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Dated

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Proceedings of the Madras Government, Financial Department,
12th December 1871.

Read the following papers:—

No. 50. Proceedings of the Board of Revenue, dated 28th November 1871, No. 4874.

From J. D. ROBINSON, Esq., Collector and President of the Local Fund Board of North Arcot, to the Acting Secretary to the Board of Revenue, dated Chittoor, 12th September 1871, No. 27.

ABSTRACT.—Submits the revised Local Fund Budgets of the Chittoor and Vellore Circles of North Arcot District.

From the same officer, dated 4th November 1871, No. 530.

ABSTRACT.—Requests to instruct Accountant-General to place Rupees 600, from current year's reserve, at the disposal of Public Works Department for repairing the road from Trunk Road No. 1 to Now Lack garden.

From the same officer, dated 15th November 1871, No. 545.

ABSTRACT.—Requests to authorize the Accountant-General to place the amount of Rupees 4,000 at the disposal of the Department of Public Works for completing certain roads.

THE Local Fund Budget Estimates of the Chittoor Circle of the North Arcot District, for the current official year, will be submitted for the orders of Government with the following observations.

aggregate Rupees 2,33,100 as follows:—

	RS.
1.—Balances	34,670
2.—Allotments from General Revenue	46,800
3.—Rates and Taxes	1,37,000
4.—Endowments, etc.	14,530
5.—Miscellaneous...	100
Total...	2,33,100

3. The past year's Road Fund balance brought to account in the Budget of this Circle is Rupees 30,000, and in the other (Vellore) Rupees 15,000, making a total of Rupees 45,000. The President has not explained the principle on which he made the apportionment, but it appears to have been effected with reference to the expected Land Cess receipts in each Circle. The actual balance of the Road Fund shown in the Collector's Local Fund Report for 1870-71, however, amounts to Rupees 45,970, which is Rupees 970 more than that now shown. The President will explain the cause of the difference.

4. The sum of Rupees 4,670 exhibited against Endowment Funds is, as per Statement IV.,

	RS.
Annadana Choultry...	3,060
Lungerkhanah at Vellore	1,237
Do. at Arcot	373
	4,670

the aggregate of the balances of the institutions named in the margin. The Board of Revenue have reduced the amount to Rupees 3,060 by excluding the balances of the Vellore and Arcot Lungerkhanas which are in the Vellore Circle.

5. The grant from Provincial funds for the district amounts to Rupees 36,180. The President, however, has taken credit for a sum of only Rupees 35,820 or Rupees 360 less, which he has allotted in the proportion of Rupees 31,950 to the Chittoor and Rupees 3,870 to the Vellore Circle. The cause of a reduced amount having been credited is not apparent, but the Board of Revenue have added the Rupees 360 to the Vellore Circle grant. Beyond this they have not disturbed the distribution made by the President, which seems fair considering that of the sum of Rupees

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30,900, being the total of the maintenance grants of the Imperial lines transferred to Local Funds, Rupees 27,630 are chargeable to this and only Rupees 3,270 to the other Circle.

6. The Cess on land is put down at Rupees 1,29,000, which apparently includes the collections under the old Act.

7. Nothing is entered against Tolls. The Collector's proposals to establish toll-bars in the district were negatived by Government on the ground that sufficient information had not been furnished.

8. A sum of Rupees 8,000 is shown as the expected receipts from House-tax. No information is given as to the formation of Unions or where the tax is to be levied, but in Statement III. the same amount is entered against the Circle. It is observed that the Educational charges of the Circle amount to Rupees 8,000 as per margin. As these charges are to be met from the General Fund, the Board of Revenue see no necessity for the imposition of the tax this year, and accordingly strike out the receipts from this source.

Payment for inspection	Rs.
Results grants.....	2,690
	5,310
	8,000

9. Item No. 4 is made up as follows:—

Hospitals and Dispensaries.....	Rs.
Chuttrums	4,270
Miscellaneous	6,660
	3,00
	14,530

10. The first of these items is made up of Rupees 2,070 and Rupees 2,200 being the fixed annual grants allowed by Government for the maintenance of the Dispensaries at Tanjore and Vellore from the Lungerkhana Endowment. The latter Institution being in the Vellore Circle, its transactions should not appear in this Circle Budget. The grant of Rupees 2,200 has therefore been struck out.

11. The second item consists of the undermentioned grants:—

1. Annadanam Choultry at Sholinghur—Government Order, Revenue Department, dated 5th April 1870, No. 447	Rs.
2. Lungerkhana at Vellore—Government Order, Revenue Department, dated 10th May 1867, No. 1,067, paragraph 19.....	1,280
3. Do. at Arcot—Do. do. do.	4,180
As the Lungerkhanas at Vellore and Arcot are situated in the Vellore Circle, their transactions have been transferred to that Circle Budget.	1,200

12. The third item appears from Statement IV. A. to be the contribution which the Mahant of Tripatty promised to make for the maintenance of a Hospital to be established at that place.

Government Order, Public Department, dated 4th August 1871, No. 1,175.

13. STATEMENT I.-B, EXPENDITURE.—The total proposed expenditure is Rupees 2,21,570 arranged as follows:—

Grant I	Rs.
Do. II	1,89,530
Do. III.....	8,000
Do. IV.....	20,490
	3,550
Total.....	2,21,570

14. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The total assets of the Road Fund as per Statement II. are Rupees 2,00,740. Exactly two-thirds or Rupees 86,000 of the Land Cess (Rupees 1,29,000) are credited to the Fund. This is not right,

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as it is two-thirds of the collections under the new Act only and the whole of those under the old Act that should be brought to account. The President will report the corrections which should be made.

15. The Local Board have appropriated Rupees 34,210 from the one-third Land Cess to meet the requirements of the Road Fund. The General Fund being in want of money to meet the charges legitimately incumbent on it, the Board of Revenue have reduced the appropriation to Rupees 13,240.

16. A sum of Rupees 300, being the receipts from avenues, is entered in this statement. The Board of Revenue have struck it out, as it should be credited to the General Fund.

17. The Mahant's promised contribution of Rupees 3,600 for the Tripatty Hospital referred to in paragraph 12 *supra* is brought to account in this statement. It has been struck out, because it is not a Road Fund receipt.

18. The cost of Petty establishment for the district is Rupees 7,860, but the President has included a sum of only Rupees 6,900, (Rupees 4,500 in this and Rupees 2,400 in the other Circle Budget). The Board of Revenue have apportioned the sanctioned amount between the two Circles in the ratio in which the reduced amount was divided.

19. The cost of the Public Works Department General Establishment charged to this Circle is Rupees 21,160 and to the other Rupees 10,590. These two sums added together make Rupees 31,750 which agrees with the authorized amount.

20. Charges in connection with Tolls and Ferries, Rupees 1,000.—A reference to Statement II.-C. shows that this provision is for the construction of Toll-gates when sanctioned by Government. As tolls are not to be levied this year, the item has been struck out of the statement as well as of Statement II.-C. With reference to the President's remarks in connection with this subject in paragraph 4 of his first letter, he is informed that allotment for the construction or

and the aggregate cost thereof included in the total of New Works or Repairs of communications exhibited under Grant I., Statement I.-B., and in Statement II. Only the cost of the Toll Establishment and Contingencies should be shown in the latter statement against "(c) Charges in connection with Tolls and Ferries."

21. Contingencies.—Rupees 600 are entered on this account in this Circle Budget and Rupees 400 in that of the other. The amounts are large, but the President says that they were fixed by the Local Boards after mature deliberation and in anticipation of three-fourths of the amount being required for the purchase of furniture and for the rent, if necessary, of a building for the Local Fund Board's Office.

22. The allotment for Tools and Plant has not been correctly calculated. The proper amount has now been entered.

23. The Reserve (Rupees 6,450) has been put down at the rate of 5 per cent. of the receipts for six months as per note at the foot of the first page of Statement B. This mode of calculation is not in accordance with the concluding part of No. XXVIII. of the Local Fund Rules. The President will explain why it was adopted. The Board of Revenue have, in order to balance the transactions of the Road Fund, reduced the Reserve to Rupees 2,530.

24. Under "7, Miscellaneous," the charges marginally noted have been entered. They have nothing whatever to do with the Road Fund and have been struck out of the statement.	Rs.
1. On account of Vaccination	2,320
2. Do. Dispensary at Chittoor and Ranipet ..	6,780
3. Do. Choultry at Arcot	60
4. Do. Sanitation at festivals of Tripatty and Kalastry	500
	9,560

25. STATEMENT II.-A, PART I., NEW WORKS.—Part I. contains twenty items with a total allotment of Rupees 69,800.

26. The allotment for the second item in the original Budget was Rupees 20,000. It has now been reduced to Rs. 6,000, partly, as the President states, owing to other calls on the Road Fund, but chiefly because the Range Officer is not able to spend more during the remainder of the year.

27. The assignments for the fourth and fifth items have been doubled as requested by the President in his letter, dated 15th November 1871, No. 545.

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28. The balance of the estimate has been provided for the eighth item.* In paragraph 10 of his first letter, the President states with reference to Government Order, Public Department, dated 16th June 1871, No. 848, that the Local Fund Board have decided that the re-metalling of the road in question shall be borne from Local Funds, the Municipality of Vellore being charged with a moiety of the cost of up-keep during the current year. It will be observed that the Board of Revenue have allowed the balance of the estimate for the metalling work in the Budget "on the understanding that its maintenance from 1871-72 will be looked after by the Municipality as directed in the order of Government marginally noted." In fact the Government were of opinion that the financial condition of the Vellore Municipality fully justified the abolition of tolls, but did not insist upon it, as the road under reference was to be kept in repair from the Municipal funds. Under these circumstances, the Board of Revenue are of opinion that the Municipality should either look after the repairs of the road or contribute Rupees 812½ to the Local Funds, the Circle Board making the necessary arrangements for its up-keep.

29. The 19th item should have been shown in Statement IV.-B., as it is a work connected with water-supply, and the allotment thereof under Grant III. The necessary transfers have been made in this office.

30. PART II., REPAIRS.—There are twenty-four items in this statement with an aggregate allotment of Rupees 27,000.

Chittoor, Gudiatham, and Tripatty taluqs, and should therefore have been exhibited in Statement IV.-B. and under Grant III. These items have accordingly been transferred.

32. Of the works entered in the Budget of the Government Order, Financial Department, Nos. 93 to 100 and 102 to 107, dated 7th June 1871, No. 216, those noted in the margin, which are unsanctioned, have been omitted from the present Budget, and the President states that the question of their inclusion or exclusion in the next year's Budget will be considered when that Budget is under preparation.

33. STATEMENT II.-B.—The condition of Rule XXIX. has, it will be observed, been complied with.

34. GRANT II., EDUCATION.—The charges under this grant are:—

1. Payment for inspection	RS.
2. Results grants	2,690
	5,310
	8,000

No particulars for these items are given, nor has the Director of Public Instruction favored the Board of Revenue with his remarks on them.

35. STATEMENT III.—In this statement two additional columns have been introduced by the President, one showing the Inspection charges and the other 'Results grants,' because there are no appropriate places for the exhibition of those charges. The Board of Revenue observe that these charges have already been correctly entered under Grant II., Statement I.-B., and that there is no necessity for their being shown in any of the Educational statements, each of which is intended for a particular purpose. The extra columns have been struck out and the statement left blank.

36. GRANT III., SANITATION, ETC.—The expenditure under this head is as follows:—

1. Hospitals and Dispensaries	RS.
2. Payment to Government for Vaccine Establishment	11,050
3. Sanitary Establishment and cleansing of tanks and wells.	2,220
4. Choultries	500
	6,720
	20,490

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37. The first item (Rupees 11,050) is the charges of the Dispensaries at Chittoor, Tripatty, Vellore, and Ranipet. From this amount should be deducted Rupees 2,200, being the charge of the Vellore Dispensary which has been transferred to the other Circle Budget.

38. Statement IV.-B. shows that the 500 Rupees (Item 3) provided are intended to be laid out at Tripatty and Kalastri in effecting sanitary arrangements during the great festivals of Bramutchavam and Siva Ratri.

39. The fourth item is the aggregate of the expenses of the institutions named in the margin.

	RS.	The receipts and charges of the institutions at Vellore and Arcot have been expunged from this Budget and transferred to the Vellore Budget.
Lungerkhana at Vellore	4,180	
Do. at Arcot	1,200	
Annadana Choultry at Sholingur	1,280	
Choultry at Arcot	60	

40. GRANT IV., MISCELLANEOUS.—The following charges are entered under this grant:—

	RS.
1. Controlling Establishment at the Presidency	230
2. Do. do. Collector's office	1,470
3. Establishment for Local Fund Board	350
4. Contingent charges for Local Fund Board and Collector's office	500
5. Construction of tolls	1,000
	3,550

41. The first item has been altered with reference to the scale of establishment sanctioned for the Board of Revenue.

42. The second and third items have been modified agreeably to Government Order, Financial Department, dated 29th September 1871, No. 492.

43. The 6th item is out of the Budget and has been struck out.—*vide* Government Order, dated 29th September 1871, No. 492, by the Board of Revenue is as follows:—

Receipts.		Expenditure.		
	RS.		RS.	RS.
Road Fund...	1,75,840	Grant I.....	Road Fund.....	1,74,790
Union Fund			Union Fund.....	
Endowment Fund.	6,410		Endowment Fund.	1,900
General Fund	33,660		General Fund.....	12,580
				1,89,270
		Grant II.....	Union Fund.....	
			General Fund	8,000
				8,000
		Grant III....	Endowment Fund.	3,350
			General Fund.....	12,710
				16,060
		Grant IV.....	Road Fund.....	1,050
			General Fund.....	260
				1,310
				2,14,640
			RS.	
		Road Fund balance...		
		Union Fund do.		
		Endowment Fund do.	1,160	
		General Fund do.	110	
				1,270
Total...	2,15,910	Total...		2,15,910

(A true Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

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No. 51. Proceedings of the Board of Revenue, dated 29th November 1871, No. 4883.

Read again letter from the President of the Local Fund Boards, North Arcot District, dated 12th September 1871, No. 27, recorded in Board's Proceedings, dated 28th November 1871.

Read also the following letter from Deputy Inspector-General E. G. BALFOUR, Acting Inspector-General, Indian Medical Department, to the Acting Secretary to the Board of Revenue, dated Fort Saint George, 23rd September 1871, No. 5,066:—

ABSTRACT.—Requesting that the Vice-President of Vellore Municipal Commission may be furnished with information requested by him regarding funds for support of the Vellore Dispensary.

The Local Fund Budget Estimates of the Vellore Circle for the current official year are herewith submitted for the orders of Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total estimated receipts of the Local Funds amount to Rupees 89,570 and are formed as follows:—

	RS.
1. Balances	15,000
2. Allotment from General Revenue	4,070
3. Rates and Taxes	70,500
Total...	89,570

3. To the Provincial grant of Rupees 3,870 allotted for this Circle, Rupees 360 have been added with reference to paragraph 5 of the review of the Chittoor Circle Budget making a total of Rupees 4,230.

4. The Cess on land is estimated at Rupees 63,500, which, it is believed, includes the Road Cess of the first three months of the year.

5. A sum of Rupees 7,000 is entered against House-tax. For reasons stated in the review of the other Circle Budget, this item has been struck out.

6. STATEMENT I.-B., EXPENDITURE.—The total proposed Local Fund expenditure amounts to Rupees 76,770 and is classified under the following heads:—

	RS.
Grant I.	65,660
Do. II.	7,000
Do. III.	1,710
Do. IV.	2,400
Total...	76,770

7. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The total assets of the Road Fund as per Statement II. are Rupees 69,770. In this sum is included Rupees 42,330, being exactly two-thirds of the expected collections of Land Cess within the year, viz., Rupees 63,500. This item is incorrectly given. It should be made up of the whole of the Road Cess of the first quarter of the year, and two-thirds of the Land Cess collections of the remaining nine months. The President will state the amount of Road Cess included in the estimate of Land Cess.

8. The Reserve, Rupees 6,350, has been incorrectly calculated. The correct sum has now been inserted.

	RS.
On Account of Vaccination.....	1,100
Contribution to Vellore Dispensary.....	600
Total...	1,700

9. The items marginally noted have been expunged from the statement, as they cannot be debited to the Road Fund.

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10. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains three items with a total allotment of Rupees 15,350.

11. The 2nd item is unsanctioned. An estimate amounting to Rupees 4,150 was submitted by the Collector with his letter of the 10th July 1871, No. 371, but it was returned in order that it might be laid before the Local Fund Board for consideration. The President will, at an early date, re-submit the estimate for sanction.

12. The allotment for the 3rd item has been raised from Rupees 1,200 to Rupees 2,220 with reference to paragraph 6 of the Revenue Board's Proceedings, dated 25th October 1871, No. 4,488.

13. PART II., REPAIRS.—This list comprises 17 items with an aggregate allotment of Rupees 30,420.

14. The first item has been transferred to the Appendix, because its maintenance grant is exactly Rupees 1,000.

15. The 13th to 17th items are apparently intended for Sanitary and Miscellaneous improvements in the several taluqs of the Circle. They should have been exhibited in Statement IV.-B., the total thereof being entered opposite to (d) "Sanitary establishments and cleansing of tanks and wells" under Grant III., Statement I.-B. The necessary transfers have accordingly been made in this office.

16. STATEMENT II.-B.—This Statement shows that the condition of Rule XXIX. has been observed in regard to the appropriation of Land Cess in each taluq.

17. GRANT II., EDUCATION.—The total of this grant is Rupees 7,000 made up as follows:—

	RS.
1. For inspection	6,370
2. Results grants	630
Total...	7,000

18. The Board of Revenue have no means of checking these items, in the absence of the requisite particulars. The items, as noticed in the review of the other Circle Budget, ought not to have been shown in Statement III.

19. GRANT III., SANITATION, etc.—The total proposed expenditure under this head is Rupees 1,710, and consists of the following items:—

	RS.
1. Contribution to Vellore Dispensary	600
2. Payment to Government for Vaccine Establishment	1,110
Total ...	1,710

20. The transactions of the Vellore Dispensary were improperly shown in the Budget of the other Circle. They have now been transferred to this Budget. The Acting Inspector-General, Indian Medical Department, forwards a letter from the Vice-President of the Vellore Municipal Commission, who states that the probable amount required for the Dispensary will be about Rupees 3,000, that a contribution of Rs. 3,100, is expected from the sources marginally noted and that in their Order dated 31st March 1871, No. 436, the Government required sums of Rupees 1,500 and 1,946 to be paid from the Municipal and Local funds respectively, and requests to be informed whether, under the above circumstances, the Municipality will still have to pay anything towards the maintenance of the Institution, and if so, what proportion it should bear to the total expenditure or to the amount contributed from Local Funds.

21. Dr. Balfour mentions that the total charges of the Dispensary during 1870 amounted to Rupees 3,667 or in round numbers Rupees 3,670, which is Rupees 670 in excess of that mentioned by the Vice-President. The Board of Revenue think that a sum of Rupees 3,700

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should be provided for the support of the Institution for the current year. Of the three sources of income shown in the margin of the preceding paragraph the first is a precarious one and it should therefore be left out of consideration. The second (Rupees 2,200) is a Government allowance, which if deducted from Rupees 3,700 leaves a sum of Rupees 1,500 to be provided for. The Circle Board propose to contribute Rupees 600, while the Municipality is required to pay Rupees 1,500; but this does not seem fair. The Board of Revenue are of opinion that the sum of Rupees 1,500 should be paid in equal proportions by the Municipal Commission and the Local Fund Board, and have accordingly, subject to the orders of Government, provided in this Circle Budget Rupees 750.

22. As remarked in paragraph 39 of the review of the Budget of the other Circle, the Board of Revenue have exhibited in Statements IV. and IV.-A., the receipts and charges of the Langerkhanahs at Vellore and Arcot.

23. The sanction of Government is requested for the transfer of the management of the undermentioned institutions to the Local Fund Boards of the district:—

- | | |
|-------------------------------------|---------------------------------|
| 1. Dispensary at Ranipet. | } To the Chittoor Circle Board. |
| 2. Do. at Chittoor. | |
| 3. Do. at Tripaty. | |
| 4. Annadana Chuttrum at Sholinghur. | } To the Vellore Circle Board. |
| 5. Chuttrum at Arcotum. | |
| 1. Dispensary at Vellore. | |
| 2. Langerkhanah at do. | |
| 3. Do. at Arcot. | |

24. GRANT IV.—The allotments of the first three items under this grant have been altered in this office, as was done in the Chittoor Circle Budget.

Receipts.		Expenditure.			
	RS.		RS.	RS.	
Road Fund...	70,130	Grant I.....	Road Fund.....	63,630	
Union Fund			Union Fund		
Endowment Fund ...	9,940		Endowment Fund.		
General Fund ...	12,800		General Fund ...		
		Grant II	Union Fund		63,630
			General Fund ...	7,000	
		Grant III ...	Endowment Fund.	8,330	7,000
			General Fund	4,360	
		Grant IV ...	Road Fund	420	12,690
			General Fund ...	140	
					560
					83,880
		Road Fund balance...	6,080		
		Union Fund balance			
		Endowment Fund balance.	1,610		
		General Fund balance ...	20		
		Do. Reserve ...	1,280		
					8,090
Total...	92,870	Total...			92,870

(A true Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

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No. 52. ORDER THEREON, 12th December 1871, No. 771.

The Road Fund balances brought forward in the budgets of the Chittoor and Vellore Circles amount to Rupees 45,000, of which Rupees 30,000 has been assigned to Chittoor and Rupees 15,000 to Vellore. The Government have repeatedly informed the Revenue Board that the actual balances belonging to each circle should be ascertained. This must now be done, and necessary adjustments provided for in future budgets.

2. The expenditure by the Public Works Department is estimated for the Chittoor Circle at Rupees 1,44,340 and for Vellore Rupees 44,290. The gross charges should be distributed proportionately, i.e., Rupees 24,300 to Chittoor and Rupees 7,450 to Vellore. The Revenue Board, noticing insufficient provision for the petty establishment, have inserted a revised allotment in the Chittoor budget, but have failed to make the intended correction in that of Vellore; the result being that the aggregate provision is still deficient. Until a separate petty establishment is constituted for each circle, which should be done without delay, the charge for the whole district should, with reference to No. III. of the Local Fund Rules, be divided proportionally to the whole allotments for works. On this principle Chittoor must pay for 1871-72 Rupees 6,140 and Vellore Rupees 1,720.

3. In the two budgets Rupees 4,320 are allotted for inspection. It does not appear that any increase in the staff is proposed, and for present purposes Rupees 1,180 appear to be sufficient. The allotments sanctioned below, the share of Chittoor is Rupees 1,180 and that of Vellore 1,570.

4. For vaccination also excess provision has been made; only Rupees 2,700 are required. Approximately divided with reference to population, Rupees 900 will be charged to Vellore and Rupees 1,800 to Chittoor.

5. With the exception of new unsanctioned works, numbered 93—107 in the list appended to G. O., 7th June 1871, No. 216, with proposed allotments of Rupees 32,000, the requirements of the year, as originally estimated, have been provided for in the budgets of the two circles.

6. Chittoor.—The Revenue Board, with reference to G. O., 16th June 1871, No. 848, recommend that the whole cost of the maintenance of the road from the Vellore Railway Station to Vellore should be paid by the Municipality, though the Local Board have consented to accept half. The Government concur with the Board of Revenue, and, observing that the maintenance allowance should, under the order quoted, be credited as a receipt, direct that Rupees 810 be entered in Statement I A. 5. It is not clear whether the whole of the road is in the Chittoor Circle. If, as is probable, it is not, a similar arrangement ought to be made for the Vellore Circle portion, but the Government have no information on the matter. The Board of Revenue will issue the necessary instructions. The inclusion of this contribution raises the receipts of the circle to Rupees 2,16,720.

7. In a separate order the Government have called for certain information as to the Vellore and Arcot Langarkhana endowments, and, pending a reply, they do not interfere with the ordinary receipts and charges of these endowments as

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entered in these budgets and passed by the Board of Revenue. The grants to the Raneepett and Tripaty dispensaries must, under the order dated 31st August 1871, No. 418, be provided for; the former amounts to Rupees 600, and the latter may be taken at Rupees 400.

8. The Road Fund assets are passed by the Board of Revenue at Rupees 1,75,840. This includes an additional appropriation of Rupees 13,240. In consequence of the increased charge to be provided for under general and petty establishment, Public Works Department, this must be increased to Rupees 17,090, and, with the Vellore Municipal contribution, will make the receipts Rupees 1,80,500, and the charges as per margin, leaving a Road Fund balance of Rupees 460. The reserve allowed by the Board of Revenue seems as small as is consistent with safety.

9. The Government approve the Revenue Board's instruction to the President in paragraph 20 of the Proceedings, but observe that in accordance with it the last clause of the note to Statement II. C., Local Fund Rules, should apparently be cancelled. The Government have already, in their review of the Salem budget, informed the Board that contingencies of general management, *e.g.*, office-furniture and rent should be allotted under Grant IV., only a proportion of the charge being provided for in the form.

10. Grant I., Public Works, amounts to Rupees 1,93,420.

11. The necessities of the general fund require a reduction of the allotment for results grants to Rupees 3,000. This will probably suffice, as the payments of 1870-71 were only Rupees 1,970. No unions are proposed, and there are no rate or salary grant schools, for the support of which their formation is immediately required. Grant II. is Rupees 4,180.

12. The Government have added Rupees 1,000 for the grants to the Raneepett and Tripaty dispensaries referred to in paragraph 7 *supra*. The grant for sanitation must be reduced to balance the budget; Rupees 2,000 must suffice; and this allotment and that for vaccination being revised, Grant III. will be Rupees 14,990.

13. Grant IV. as computed by the Revenue Board is Rupees 1,310.

14. The budget as revised by Government is as follows:—

	Receipts.	RS.
Balances	...	33,060
Allotments, etc.	...	46,800
Rates and Taxes	...	1,29,000
Contributions	...	810
Endowments, etc.	...	6,950
Miscellaneous	...	100
		2,16,720

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	Expenditure.	
Grant I.	...	1,93,420
Grant II.	...	4,180
Grant III.	...	14,990
Grant IV.	...	1,310
		2,13,900

	Balances.	
Road Fund	...	460
Endowment Fund	...	1,160
General	...	1,200
		2,820
		2,16,720

15. *Vellore*.—The Government approve of the orders of the Board of Revenue as to the amount which ought to be paid by the Local Fund of this circle for the maintenance of the Vellore Circle dispensary. But they observe that, as the institution is to be transferred to the Vellore Municipality, the gross receipts and charges ought not to appear in the Local Fund Budget, which should contain only the Local Fund contribution. The Government have accordingly struck out these details, the effect being to reduce the receipts of the circle to Rupees 89,920.

16. The provision of Rupees 5,370 for results grants appears excessive with reference to the actuals of 1870-71, which were only Rupees 1,950. The allotment has been reduced to Rupees 1,000.

17. The charges above specified in the grant for Public Works Establishments, general and petty, for educational inspection, and for vaccination being applied, the budget as revised by Government is as follows:—

	Receipts.	RS.
Balances	...	16,610
Allotments, etc.	...	4,430
Rates and Taxes	...	63,500
Endowments	...	5,380
		89,920

	Expenditure.	
Grant I.	...	59,810
Grant II.	...	5,570
Grant III.	...	9,530
Grant IV.	...	560
		75,470

	Balances.	
Road Fund	...	9,890
Endowment Fund	...	1,610
General	...	2,950
		14,450
		89,920

18. The Government deem it necessary to call the attention of the Revenue Board to the fact that, whereas the miscellaneous income of the Road Fund accruing in the Chittoor Circle is estimated at Rupees 14,850, only Rupees 200 is expected in Vellore. It seems possible that the whole of this income accruing in the district

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has been assigned by the President to the Chittoor Circle. The Collector will notify in the District Gazette that it is the intention of Government to transfer the Civil Dispensary at Vellore to the Vellore Municipality, and will report the date of publication of his notice, in view to the issue of a final Notification by the Governor in Council.

(True Extract.)

[Signature]
Secretary to Govt.

To the Revenue Department.
„ Board of Revenue.
„ Acco. *Al.*
„ Public Works Department.
„ Inspector-General, Indian Medical Department.
„ Director of Public Instruction.
„ Sanitary Commissioner.

Exd. F. R. Bantleman.

[Signature]

No. 4086
Govt. of 1871 Madras.

FINANCIAL.

To
THE REVENUE DEPARTMENT,
&c., &c., &c.

12
Dated December, 12th.

Recd. 4-2/4 Encl.

G.O., 12th December 1871, No. 771.

De
DECEMBER
Nos. 50-52.

Revising the Local Fund Budget Estimates
of the Chittoor and Vellore Circles for 1871-72.

W-10
RECORDED.

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