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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue

DEPARTMENT

G.O. No.	357	Press
B.P. No.		Mis.
Dated	23.2.1875	196

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
1st February 1875.*

Local Funds—Budget.

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

Read the following letters :—

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

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

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

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

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

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

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

ABSTRACT.—Reviewing Budget Estimate of Tinnevely Local Fund Circle

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

TINNEVELLY.

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

	RS.
Road Fund...	6,432
General Fund ...	1,451

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

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

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

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

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

1. Government—Sitaparpanellar.
- Private (under Government management.)—
2. Ponnagudi.
3. Pillai Peramal, Pillai Madam.

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

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

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9. The Receipts are—

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

10. STATEMENT I.-B., EXPENDITURE, GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The Local Fund Board have increased their estimate for Petty Establishment by Rupees 130 to meet the batta of three Overseers' Clerks.

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

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

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

14. The Reserve should be Rupees 15,350.

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

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

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

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

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

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

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

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

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

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

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24. The Grant is—

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

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

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

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

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

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

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

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

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

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

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

Government.

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

Private under Government management.

- (9.) Ponnagudi. (10.) Pillai Perumal Pillai Madan.

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

34. Numbers (2) to (7) are unendowed chuttrums transferred to the Local Fund Board by G. O., Financial Department, dated 9th December 1871, No. 762. The charges of these institutions are shown in a lump sum in Statement IV. A. of the current year's budget, the details of which have since been furnished. No. 8, is being built out of the Local Funds of the circle at a cost of Rupees 4,800 sanctioned by the Board. A revised estimate for the work has been submitted to Government—*Vide* Board's Proceedings, dated 29th June 1874, No. 1321.

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

- (1.) Nallakannu Mudaliar's Chuttrum.
- (2.) Water-paṇḍal in Tinnevely.

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

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

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

(1.) Sidaparpanellur. (3.) Mangammal's Choultry.
(2.) Govindappen's Choultry. (4.) Ponnagudi.

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

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

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

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

43. Grant III. will thus be—

										RS.
Endowment Fund	...	...	...	...	..	...	...	...	...	3,300
General Fund	...	...	...	...	...	...	...	...	...	<u>22,480</u>
										25,780

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

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

46. Grant IV. is—

Grant IV. is—										RS.
Road Fund	...	...	...	...	...	...	...	...	...	1,360
General Fund	...	...	...	...	...	...	...	...	...	550
										<u>1,910</u>

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

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

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

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

SHERMADEVI.

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

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

	Rs.
Roads	12,300
General Purposes	6,000

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

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

53. The receipts are—

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

54. STATEMENT I.-B., EXPENDITURE GRANT I., PUBLIC WORKS STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The Local Fund Board propose to transfer Rupees 8,760 from the General Fund to the Road Fund.

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

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

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

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

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

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

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

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

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

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

65. The appendix contains fifteen new items.

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

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

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

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

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

71. Rupees 1,200 are provided for avenues.

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

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

73. Grant I., is—

	RS.
Road Fund	66,800
Endowment Fund	7,590
General Fund	1,220
	<u>75,610</u>

74. GRANT II., EDUCATION.—The allotment for educational inspection should be Rupees 620.

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

76. Grant II., is—

	RS.
Endowment Fund	330
General Fund	9,050
	<u>9,380</u>

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

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

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

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

81. Grant III., is—

	RS.
Endowment Fund	14,790
General Fund	7,540
	<u>22,330</u>

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

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83. Grant IV., is—

Road Fund...	Rs.
General Fund ...	820
	530
	<u>1,350</u>

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

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

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

(True Extract.)

(Signed) J. GROSE.
Secretary.

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

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

RECEIPTS.			CHARGES.		
	1874-75. RS.	1875-76. RS.		1874-75. RS.	1875-76. RS.
Balance brought forward.	20,200		Grant I.—		
Allotments from General			New Works—		
Revenue—			Communications ...	50,130	28,750
Provincial Fund ...	30,150	30,150	Sanitary and Miscel- laneous ...	5,000	280
Special Fund ...	13,600	14,250	Repairs—		
Cess on Land ...	1,39,000	1,50,000	Communications ...	60,310	70,500
Tolls ...		10,000	Sanitary and Miscel- laneous ...	6,580	5,530
Endowments, &c. ...	4,180	3,560	Cost of General Estab- lishment ...	24,080	21,450
Miscellaneous ...	2,070	7,200	Petty Establishment ...	5,260	5,390
			Road Fund Reserve ...	14,340	15,350
			Other Items ...	3,670	10,970
			Grant II.—		
			Inspection ...	1,000	1,240
			Grants-in-aid ...	11,000	21,000
			Grant III.—		
			Hospitals ...		1,580
			Vaccination ...	1,960	3,380
			Sanitary Establishment	9,920	14,880
			Other Items ...	6,840	5,940
			Grant IV.—		
			Establishment and		
			Supervision ...	1,820	1,510
			General Reserve ...	4,140	5,810
			Balances—		
			Road Fund ...		380
			Endowment Fund ...	3,150	260
			General Fund ...		560
Total ...	2,09,200	2,15,160	Total ...	2,09,200	2,15,160

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

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

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

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

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

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

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

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

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

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. T. O'Connor.

No 652
Revenue Department

Obt. of 18751 *300000*

FINANCIAL.

To THE BOARD OF REVENUE.

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Dated February, 1st.

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

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FEBRUARY,
Nos. 5-6.

Transacting and Shermaes: Circle — 71
Budget Estimates of these Circles for 1875-76
revised

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