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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

24th March 1877, No. 1053.

Local Funds—Budget.

No. 308. *Proceedings of the Board of Revenue, dated 22nd December 1876, No. 3257.*

Read the following:—

Letters from the President of the Local Fund Boards, Chingleput District, dated 27th October and 7th December 1876, Nos. 127 and 145.

From Surgeon-Major H. KING, A.M., M.B., Acting Sanitary Commissioner for Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Tanjore, 9th November 1876, No. 1,273.

I HAVE the honor to state that the allotment for sanitary purpose under Grant III in the Budget estimate of the Sydapet Circle for 1877-78, amounting to 21·1 per cent. of available income, is satisfactory, though lower than the provision in the previous year. I feel bound, however, to point out that only two towns are supplied with conservancy establishments, that only four feasts have scavenging provision made for them, and that Rupees 600 (out of Rupees 3,440) are devoted to unspecified improvements of village sites, which may or may not be sanitary.

2. Vaccination is sufficiently provided for.

WITH the first of the foregoing letters the President, Local Fund Board, Chingleput, submits the Local Fund Budget Estimates of the Sydapet Circle for 1877-78.

2. **REGULAR ESTIMATE 1876-77.**—The opening balances amount to a net sum of Rupees 40,412. The Provincial grants for roads and schools are Rupees 45,780. Land-cess is estimated at Rupees 45,288 against an estimate of Rupees 49,000, the decrease being due to the unfavorable character of the season. The President recredits the sum of Rupees 2,064 erroneously debited in 1875-76, but the reversal of this debit will carry with it that of the charge for Public Works Department supervision, and the amount should be Rupees 2,580. The other items of receipts entered in the estimate do not call for remark, but the President has not included Loan Fund transactions. From his further letter it appears that the receipts, during the year on account of the Cortilliar bridge loans, will be Rupees 1,65,000. Including this item, the receipts will be Rupees 3,15,032.

3. The Provincial grants for roads hitherto credited to this Circle have averaged, as pointed out by the President, Rs. 95,536,

	RS.
Road Fund	22,650
Endowment Fund ...	400
General Fund	4,980
Total ..	—17,270

and their withdrawal amounts almost to annihilation of the Local Funds. The regular estimate prepared by the President shows a closing deficit balance of Rupees 17,270 made up as noted in the margin, and if the Loan Fund expenditure and the consequent charge for Public Works Department supervision be included, the state of things will become much worse than

	Receipts. RS.	Charges. RS.	Balance RS.
1875-76	2,05,640	1,65,980	39,660
1876-77	1,49,516	1,64,440	—14,924
1877-78	44,690	52,230	—7,540

here shown. The actuals of 1875-76, the President's regular estimate of 1876-77 which excludes Loan Fund transactions, and the Budget for 1877-78 as submitted, show what a collapse results from the withdrawal of the Provincial grants to the Circle. The Budget for 1877-78 makes no provision for new works or maintenance of roads in the Circle, except a sum of Rupees 5,050, which have to be paid under contract. To save funds for repairs next year it seems to the Board absolutely necessary that all outlay on new works should be at once stopped, and that on repairs restricted as much as possible. The grant for new works is Rupees 25,893, and judging from the proportion of expenditure to grant in 1875-76, and of outlay to the end of December in that year, the Board estimate the outlay to the end of the current month at half the grant of Rupees 12,950. The President should at once communicate with the District Engineer with a view to stopping all new works. The past percentage of repairs' outlay to grant is 94, but with reference to the necessity for restricting expenditure, the Board will enter 85 per cent. of the grant (which amounts to Rupees 71,079) in the regular estimate. The President has included Rupees 8,446 under Road Fund Reserve. This will be struck out.

4. There is a provision of Rupees 13,758 for repayment of loan in the current year. This amount seems to the Board, on the most unfavorable view of the demands likely to be made, excessive. The sums drawn and likely to be drawn on account of Loan Funds are, as reported in the President's second letter, noted in the margin. The President has entered for repayment in the regular estimate Rupees 13,758, and in the Budget estimate Rupees 18,010. The instalments are due on the 31st December, and 30th June. The Board are not sure whether it will be necessary to repay instalment of principal on the 31st

Up to March 1876	Rs.
September 1876, balance of first loan.	4,793
September 1876, advances to be debited to supplemental loan when sanctioned	1,00,627
Wanted before April 1877	29,373
Wanted in 1877-78	35,000
	30,000
Total	1,99,793

December next on account of the large sums drawn in September last; or on 30th June 1877 on account of the Rupees 65,000 which make up the balance of the loan. The repayment of principal before the work is completed seems hard measure. To comply with the conditions of the loan, the half-yearly instalment in the first five years must be for each Rupee borrowed .045071 of a Rupee; in the second five years .039446; in the third five years .034821; and in the fourth and last .028196. Taking the first factor it will be found that the sum to be paid in 1876-77 will be Rupees 6,074, and in 1877-78, Rupees 18,908.

If during the year in which the money is borrowed, interest only for the period it is outstanding be demanded on the half-yearly dates, and payment of instalment of principal be made only on account of capital borrowed and expended in the previous year, the sum of Rupees 2,166 would suffice for 1876-77, and Rupees 13,536 for 1877-78. The Board think that this arrangement should be authorized, and will enter figures in the Budgets accordingly.

5. The Loan Funds which will be expended in 1876-77 and 1877-78 will amount to no less than Rupees 1,95,000, and the charge at the ordinary rate of 25 per cent. for Public Works Department supervision will be Rupees 48,750. This is an enormous sum, and considering the circumstances, the Board think that to charge it would be wrong, though in similar cases in Malabar, but on smaller contracts, the charge has been enforced. The contract for the Cortilliar bridge was awarded by public tender to

Mr. Maylor, who finds his own subordinate establishment, and the only service which the Public Works Department have rendered (apart from the execution of the old work, not now in question) is the drawing up of the notice calling for tenders and the preparation of an estimate for raising the piers, which work is also being done on contract. The District Engineer will doubtless be called on to certify to the completion of the work, but with a contractor of Mr. Maylor's character this is not likely to give Colonel Moberly much trouble or anxiety. The Board beg to call attention to the following quotation from the memorandum by the Chief Engineer, recorded in G.O., 4th February 1876, No. 251: "Unless the Local Fund Board will place themselves in the hands of Mr. Maylor and trust him entirely in his double capacity of Contractor and Engineer, the Chief Engineer does not see how they can escape paying a contribution on account of Public Works supervision whether that be exercised by an India Office Inspector, the Superintendent of Public Works Workshop at Madras, or Superintending Engineer or Range Officer of Chingleput." The Local Fund Board have placed themselves in Mr. Maylor's hands, and the Board are of opinion that a charge of 10 per cent. instead of 25 on the outlay in the current and ensuing years will be a more than ample charge on account of the services of the Public Works Department in connection with the work. In anticipation of the sanction of Government, the Board will enter such a provision in the Regular and Budget estimates. No savings can be effected in any of the items under Grant II, III and IV by the Presidents, and the Regular estimate as revised by the Board will be as follows:—

	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
Balances	29,049	802	12,165	40,412
Provincial Grant	42,480	.....	3,300	45,780
Special Funds	5,632	.....	169	5,801
Rates and Taxes	32,457	.....	15,517	47,974
School Fees	.....	.....	3,920	3,920
Contribution	1,830	.....	.....	1,830
Endowment, &c.	.....	1,200	100	1,300
Miscellaneous	2,580	.....	435	2,915
Loan Funds	1,65,000	.....	.....	1,65,000
Total	2,79,028	398	35,606	3,15,032
Grant I.				
New Works, Public Works Department	1,77,950	.....	.....	1,77,950
Repairs { Public Works Department	50,022	.....	329	50,351
{ Other Agency	9,138	.....	910	10,048
Establishment	32,243	.....	82	32,325
Tools and Plant	710	.....	12	722
Tolls and Ferries	511	.....	.....	511
Total	2,70,574	.....	1,333	2,71,907
Grant II	.....	.....	18,341	18,341
Do. III	.....	.....	7,906	7,906
Do. IV	1,600	.....	202	1,802
Loan	2,166	.....	.....	2,166
Total	2,74,340	.....	27,782	3,02,122
Balances	4,688	398	7,824	12,910

These balances will be carried to the Budget of 1877-78.

	RS.
New Works	30,000
Repairs	44,320
Establishment	7,130
Tools and Plant	440
Refunds	130
Loan payments	13,540
Reserve	3,580
Total ...	<u>99,140</u>

"Other Agency." Tools and plant will cost Rupees 440 only, as it is unnecessary to provide a grant against the Cortilliar bridge outlay. There remains a sum of Rupees 3,580, which will be retained as Road Fund Reserve, and the charges of the fund will stand as marginally noted.

Item	Rate per mile.
5 Part II	200
7	464
8	600
9	829
10	450
12	840
13	1,990 for 1 and odd miles.
6 Appendix	457
9	328
18	350
21	200
22	200

t I is—										RS.
Road Fund	...	...	...	...	...	...	...	...	...	84,390
General Fund	...	...	...	...	...	...	...	...	...	1,590
Total										85,980

15. Under Grant II the Results grants must be kept within Rupees 6,500. Board's Proceedings, 17th November 1876, No. 2,858.

The Local Fund schools provided for in the current year's Budget are to be abolished. The grant is Rupees 16,250 chargeable to the General Fund.

16. GRANT III.—The provision for Vaccination is a moiety of the charges for the whole district. The establishment consists of one Superintendent on Rupees 70, four

	Per mensem.	RS.
1 Superintendent on Rs. 70	...	70
1 Do. on " 40	...	40
4 Vaccinators on " 18 each	...	72
2 Do. on " 15	...	30
7 Do. on " 10	...	70
Total	...	282

	Per annum	RS.
Contingencies and Postage	...	3,384
Stationery	...	120
Batta to mothers	...	50
Total	...	3,788

Vaccinators on Rupees 18, and nine on Rupees 10. The minimum establishment under the new rules will be that shown in the margin, and the Circle share of the cost will be Rupees 1,890. The grant included under Sanitary Establishment, &c., for improvement of village sites and water supply must be struck out for want of funds. Grant III will be Rupees 6,530 chargeable to the General Fund.

17. The contribution for controlling establishment at the Presidency will be Rupees 280, and for the Circle share of the establishment in the Collector's office Rupees 170. Rupees 13,540 will be entered on account of loan payments. Grant IV is Rupees 15,120 chargeable as follows:—

	RS.
Road Fund	14,750
General Fund	370
Total	15,120

18. There will be no general reserve.

19. The following is an abstract of the Budget as revised by the Board.

Receipts.		Expenditure.			
	RS.		RS.		RS.
Road Fund	99,140	Grant I... (Road Fund	84,390		
Endowment Fund	760	General Fund	1,590		
General Fund	25,140				85,980
		Grant II... General Fund			16,250
		Grant III... Do. Fund			6,530
		Grant IV... (Road Fund	14,750		
		General Fund	370		
					15,120
		Balances.	RS.		
		Endowment Fund	760		
		General Fund	400		
					1,160
Total	1,25,040	Total			1,25,040

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 309.

ORDER THEREON, 24th March 1877, No. 1053.

The Budget Estimates of the Saidapett Local Fund Board for 1877-78, as revised by the Board of Revenue, are compared in the subjoined abstract with the sanctioned estimate for the current year:—

	RECEIPTS.	Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
Balances—		19,750	4,690
Road Fund	...	850	400
Endowment Fund	...	8,760	7,820
General Fund	...		
Allotments from General Revenue—			
Provincial Funds—		60,980	
For Roads	...	3,300	
" Schools	...	1,920	1,880
Special Funds	...	50,000	65,370
Cess on Land	...	1,600	7,600
Tolls	...		1,100
House-tax	...	3,370	3,200
Fees in Schools	...	2,440	2,000
Contributions from other Circles, &c.	...	450	460
Receipts from Endowments, &c.	...	450	520
Miscellaneous	...		30,000
Loan	...		
Total		1,53,870	1,25,040

	CHARGES.	Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
GRANT I.		18,500	30,000
New Works—			
Communications	...	68,630	44,320
Repairs—			
Communications	...	70	70
Civil Buildings	...	1,050	1,500
Miscellaneous Public Improvements	...	16,310	3,000
Establishment, Public Works Department	...	3,050	3,050
Petty Establishment	...	530	
Tolls and Ferries	...	880	460
Tools and Plant	...	10,050	3,580
Road Fund Reserve	...	100	
Miscellaneous	...		
GRANT II.		1,800	1,680
Inspection	...	9,900	7,450
Local Fund Schools	...	6,500	6,500
Results Grants	...	650	620
Miscellaneous	...		
GRANT III.		1,400	2,160
Hospitals and Dispensaries	...	1,640	1,890
Vaccination	...	250	250
Medical Practitioners	...	3,600	1,340
Sanitation	...	160	240
Travellers' Bungalows	...	700	650
Miscellaneous	...		

GRANT IV.	Estimate, 1876-77.	Estimate, 1877-78.
	RS.	RS.
Establishment	2,350	15,120
General Reserve	2,370	..
Balances—		
Road Fund	420	..
Endowment Fund	1,200	760
General Fund	1,760	400
Total ..	1,53,870	1,25,040

2. In reviewing the Regular Estimate of the Saidapett Local Fund Circle for the current year, the Board of Revenue make four important proposals—

- (1.) To at once stop all expenditure on new works from other than Loan Funds.
- (2.) To restrict the outlay on repairs as much as possible.
- (3.) To reduce the charge for Public Works Establishment from 25 per cent. to 10 per cent. as regards the construction of the Cortilliar Bridge from Loan Funds.
- (4.) That the repayment of loans by half-yearly instalments should be deferred until the year following that in which the money is drawn, interest only being charged at the usual half-yearly dates.

3. Proposals (1), (2) and (4) are fully approved, and it is observed that the President was at once directed to communicate with the District Engineer in view to stopping all new-works, and that the entry on account of repairs in the Regular Estimate has been restricted to 85 per cent. of the grants. As regards No. (3), the Government fully recognise the force of the considerations urged by the Board of Revenue, but rather than make any exception to the standing rule as regards the charge for Public Works Establishment, they resolve to increase the grants which they have decided to give to the Circle for Public Works from Provincial Funds for 1877-78 by a sum equal to the amount which would be saved to Local Funds in 1876-77 and 1877-78 under the arrangement proposed by the Board, viz., Rupees 29,250.

4. The charge for Public Works Establishment in the Regular Estimate must consequently be raised from Rupees 32,325 to Rupees 57,075, and the opening balances for 1877-78 will then be—

	RS.
Road Fund	— 18,062
Endowment Fund	+ 398
General Fund	+ 7,824
Total ..	— 9,840

5. The more important proposals of the Board of Revenue in connexion with the Budget for 1877-78 are—

- (1.) To raise the rate of Land Cess from 9 Pies to 1 Anna.
- (2.) To impose two new tolls bringing in about Rupees 6,000.
- (3.) To reimpose the House-tax within the limits of the old Saidapett Union for the support of the Saidapett School.

(4.) To transfer the whole of the repair work from Public Works Department to "Other Agency" consisting of the old petty establishment.

(5.) To transfer Rupees 9,540 from the General Fund to Road Fund.

6. The proposal (1) to raise the rate of Land Cess is one which the Government are not disposed to adopt in the present season of distress. The question of reimposing the House-tax in the Saidapett Union will be reserved for further consideration.

7. The proposal (2) to establish two new tolls is approved. The Collector will submit the usual draft notification.

8. As regards the proposal (4) to transfer the whole of the repair work from the Public Works Department to "Other Agency" consisting of the present petty establishment, the Government observe that, looking to the forcible arguments adduced by the Board of Revenue against a similar proposal from the Kurnool Local Fund Board, it would appear that the measure is now supported, not on its merits, but in consideration of the extreme urgency of the situation. The available funds, however, will be increased by the Provincial grant, and the reasons given in the order on the Kurnool Budget will be held to be applicable in this case also.

9. The disallowance of the increase to the rate of Land Cess renders it impossible to transfer more than Rupees 6,650 from the General Fund to the Road Fund.

10. The Government have already ruled that Provincial grants to old rate schools will be continued for the present, and the total grant for Public Works will be fixed at Rupees 60,000, so as to make it possible to provide a sum for Road Repairs equal to that entered in the Regular Estimate for the year 1876-77. An abstract of the receipt side of the Budget will be—

	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
Opening Balances	— 18,062	+ 398	+ 7,824	— 9,840
Provincial Grant—				
Public Works. { Works	48,000	..	..	48,000
Establishment	12,000	..	3,300	12,000
Schools	1,730	..	150	3,300
Special Funds	32,670	..	16,330	1,880
Land Cess	7,600	..	3,200	49,000
Tolls	2,000	..	620	7,600
School Fees	2,000	360	..	3,200
Contributions	30,000	..	..	2,000
Miscellaneous	..	..	..	980
Loans	..	..	..	30,000
Total ..	1,15,938	758	31,424	1,48,120
Appropriation from General Fund to Road Fund	+ 6,650	..	..	..
Grand Total ..	1,22,588	..	24,774	..

Of the Rupees 1,22,588 forming the receipts of the Road Fund, Rupees 30,000 belong to Loan Funds and must be devoted to the Cortilliar Bridge. The Board of Revenue provide Rupees 13,536 for interest and repayment of loans, having made their calculations in accordance with the provisions of the Rules of 1873. In the Resolution of the Government of India, dated 30th October 1875, No. 4045, however,

it has been directed that loans shall be repaid in equal half-yearly instalments, and according to the table given in the letter from the Controller-General, recorded with G.O., dated 26th January 1875, No. 140, the amount to be provided in the Budget on this account will be Rupees 9,180 made up as noted in the margin. Under the peculiar circumstances of the year, it will be impossible to provide for the usual

Road Fund Reserve, and an abstract of the expenditure side of the Road Fund Budget will be—

	RS.
New Works (Loan)	30,000
Repairs. { Public Works Department	54,990
{ Other Agency	5,050
Public Works Establishment	21,248
Tools and Plant	850
Share of General Management	1,140
Refunds of Cesses	130
Interest and Repayment of Loans	9,180
Total	1,22,588

11. The allotment for repairs to roads is thus Rupees 60,040, against Rs. 44,320 provided by the Board of Revenue. The distribution will be left to the Local Board with special reference to the remarks made by the Board of Revenue in paragraph 13 of their Proceedings regarding the apparently excessive amounts allotted as maintenance grants to some of the roads in the circle. The arrangements made should be reported.

12. The proposals of the Board of Revenue in respect of the General Fund are approved and sanctioned, viz. :—

	RS.
Public Works	1,590
Education	16,250
Dispensaries and Sanitation	6,530
Share of General Management, &c.	310
	24,680
Balance	94
Total	24,774

(True Extract.)

J. H. Smith

Under Secy. to Govt.

To the Board of Revenue, with enclosures.
 „ President of the Local Fund Boards, Chingleput District.
 „ Revenue Department.
 „ Public Works Department.
 „ Accountant-General.
 „ Sanitary Commissioner.
 „ Surgeon-General, Indian Medical Department.
 „ Director of Public Instruction.
 „ President of the Municipal Commission, Conjeeveram.

Exd. J. Wright.

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