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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU REVENUE DEPARTMENT

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Local Funds—Budget.

No. 367. ~~Read~~ the following Proceedings of the Board of Revenue, dated 12th December 1876:—

Read letter from the President of the Local Fund Boards, Bellary District, dated 1st November 1876, No. 408, submitting Local Fund Budget of Gooty Circle for 1877-78.

Read also the following letter from Surgeon-Major H. KING, M.B., A.M., Acting Sanitary Commissioner for Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Tanjore, 9th November 1876, No. 1274:—

I have the honor to state that the provision for sanitary purposes in the Gooty Budget Estimate for 1877-78 amounts only to 17.5 per cent. of available income, whereas the percentage in 1876-77 was 29.2. A large proportion of the allotment appears to be devoted to rendering roads passable, and nothing is proposed for the conservancy of towns.

2. The allotment for vaccination makes a minimum provision for an Assistant Superintendent and five 1st-Class Vaccinators, the lowest possible establishment, leaving no surplus for any 2nd-Class Vaccinators or for contingencies.

The Local Fund Budget Estimate of the Gooty Circle for 1877-78 is herewith submitted for the orders of Government.

2. *Regular Estimate of 1876-77—Receipts.*—The actual balances as per Local Fund Report of 1875-76 are Rupees 7,388 under Road Fund and Rupees 19,159 under General Fund. The former is raised to Rupees 11,929 and the latter reduced to Rupees 14,617 owing to an erroneous credit of Rupees 4,541 to General Fund instead of to Road Fund in the accounts of that year. Land-cess is estimated at Rupees 99,079. The Board doubt whether the estimate will be realized. School fees are expected to yield only Rupees 129 against an estimate of Rupees 850, as the Local Fund Board do not intend to open any of the new schools on the combined system sanctioned for the current year. The reason for this determination should have been explained. The President will procure and submit a report on the subject. The total assets are Rupees 1,34,692.

3. *Expenditure.*—Under Grant I, Public Works, Rupees 71,259 are estimated as the probable outlay on public works during the year. The allotments sanctioned up to date, according to the registers maintained in the Board's office, aggregate Rupees 86,483, of which Rupees 59,603 are from the Road Fund and Rupees 26,880 from the General Fund. The expenditure on Communications during the past two years was 86.8 and 91.9 per cent. of the grants in those years, and the Circle Board's estimate, which is 96.7 per cent. of the allotment, may be

accepted. Out of the allotment of Rupees 26,880 from the General Fund, Rupees 10,820 are for purely sanitary purposes, such as digging wells, &c., and are included in Grant III. The whole of the remaining sum, viz., Rupees 16,060, with the exception of Rupees 100 for repairing the Tadpatri School-house, is likely to be utilized within the current year, considering the outlay during the first five months of the year, which amounted to Rupees 8,996. The cost of Public Works Supervision should be Rupees 17,821 and that of Tools and Plant Rupees 736. The provision for vaccination will be reduced to Rupees 1,278 as no more than Rupees 900 will be required for the remaining seven months of this year. The expenditure under all other heads, as well as a reserve of Rupees 7,500 under the Road and General Funds, will be passed.

4. The annexed is the Board's revised Regular Estimate:—

	Road Fund.	General Fund.	Total.
	RS.	RS.	RS.
Receipts—			
Balances	11,929	14,617	26,546
Allotment from General Reserve	3,809	320	4,129
Rates on Taxes	66,053	33,026	99,079
School Fees	...	129	129
Contributions	2,300	124	2,424
Miscellaneous	815	2,070	2,885
	84,406	50,286	1,34,692
Expenditure—			
Grant I—New Works (By P. W. D.	57,022	14,265	71,287
and Repairs. (By Other Agency	641	1,695	2,336
Establishment	14,255	3,566	17,821
Tools and Plant	576	160	736
Contribution and Contingencies	180	...	180
Road Fund Reserve	5,000	...	5,000
	77,674	19,686	97,360
Do. II—Education	...	7,009	7,009
Do. III—Sanitation, &c.	...	18,207	18,207
Do. IV—Miscellaneous	1,120	667	1,787
General Reserve	...	2,500	2,500
	78,794	48,069	1,26,863
Balances	5,612	2,217	7,829

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

5. Budget of 1877-78—Statement I-A, Revenue and Receipts.—No credit is taken for any Provincial grant. Rupees 420 are entered as contribution from Provincial funds towards the salaries of the Medical Subordinates attached to the Tadpatri and Auloor Dispensaries for their attendance on Government officials under G.O., Financial Department, dated 25th March 1874, No. 499; but, as one-fourth of the salary in such cases is debited at once to Provincial funds, the entry will be struck out. The estimate of receipts from Land-cess is the same as in the current year. The decrease of Rupees 650 under School Fees is due to the

non-establishment of the new schools, as already noticed. The other items do not call for remark.

6. The receipts are

	RS.
Road Fund	78,990
General Fund	36,380
Total	1,15,370

7. Statement I-B, Expenditure—Grant I, Public Works—Statement II, Road Fund.—The Local Fund Board propose an additional appropriation of Rupees 2,000 from the General to the Road Fund on the ground that the necessary objects of the former Fund have been provided for. The transfer is unnecessary and the entry will be struck out.

8. The allotment for repairs of roads will be raised from Rupees 35,200 to Rupees 49,640 for reasons that will be stated further on. The cost of Public Works Supervision should be Rupees 10,130, General Management Rupees 1,430, and Tools and Plant Rupees 560. The entry of Rupees 23,210 as reserve includes Rupees 15,470 set apart for the improvement of village roads to be subsequently estimated for. The allotment is out of place and will be reduced to Rupees 3,700, which is nearly 5 per cent. of the Road Fund assets and sufficient for the purpose. The reserve should be Rupees 7,340. The total Road Fund expenditure is Rupees 78,960, leaving a balance of Rupees 30.

9. Statement II-A, Part I, New Works.—Part I contains four items with an aggregate allotment of Rupees 10,150. The first three are road works in progress and the fourth is for the construction of a Chuttrum at Bandamuthipally. The last work will be classed under "Civil Buildings."

10. Part II, Repairs.—Rupees 35,200 are assigned for road repairs against Rupees 48,030 in the current year's Budget. This is due to the omission of the three roads marginally noted and to the reduction in the maintenance grants for seven other roads in the current year's list. The District Engineer has recommended the omission of the three roads on the ground that they have never been estimated for; but the Local

Fund Board having spent some money upon them, are now unwilling to abandon them and propose treating them as village roads to be improved out of the grant of Rupees 15,470 above referred to. Estimates for the necessary work are awaited, and appropriation can be made hereafter from the Reserve. As regards the reduction in the maintenance grants for certain roads, amounting to Rupees 10,740, which has been effected by the Circle Board solely to provide for village roads, the President states that the District Engineer has objected, inasmuch as the present grants are found to be inadequate for their proper upkeep. Under these circumstances, the Board resolve to restore the allotments to the usual sums.

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11. The allotment of Rupees 50 for repairing the Tadpatri School-house and that of Rupees 500 for repairs of Chuttrams should be shown under "Civil Buildings" and the grant for maintenance of Avenues under "Miscellaneous Public Improvements."

12. Grant I is

General Fund	Rs. 77,530
	9,870
Total	87,400

13. Grant II, Education.—The provision for Inspection is the same as in this year. There are only three Local Fund schools, which are provided for at a cost of Rupees 1,570. The schools on the combined system which have been sanctioned have been struck out. A report on the subject has been called for above. The grant for education in the Circle is very inadequate. The increase under Results Grants to Rupees 4,000 is, however, satisfactory. The commission for selling books should, as pointed out by the President, be raised to Rupees 60.

14. The expenditure under Grant II is Rupees 8,360 chargeable to General Fund.

15 Grant III, Sanitation, &c.—There are two dispensaries in the Circle (at Tadpatri and Auloor) and Rupees 840 are provided for the salary of the Medical Officer in charge of each of them. The provision should be Rupees 675 in each case, which is three-fourths of the salary and allowances of a Passed Hospital Apprentice, the remainder being met from Provincial funds. The sanction of Government is requested to the arrangement. At neither station, so far as the Board are aware, is a Medical Subordinate now maintained by Government.

16. Rupees 1,500 are assigned for vaccination against Rupees 1,780 in the current year. There are now one Assistant Superintendent on Rupees 50 and two 1st Class and three 2nd-Class Vaccinators on Rupees 18 and 10 each, respectively. As there are five taluqs in the Circle, there must be at least five 1st-Class Vaccinators according to the new Rules. The grant should be raised to Rupees 1,620 as hereunder particularized:—

One Assistant Superintendent on Rupees 50	Rs. 600
Two 1st-Class Vaccinators on .. 18	432
Three new do. on .. 15	540
Contingencies, at Rupees 4 a month	48
Total	1,620

This scale of establishment, as the Acting Sanitary Commissioner observes, is a minimum one and does not provide for any 2nd-Class Vaccinators. The attention of the Local Fund Board is drawn to this subject.

17. The details of the allotment for sanitary purposes, viz., Rupees 5,820, are given in Statement IV-B. The Acting Sanitary Commissioner remarks that a large proportion of the allotment appears to be devoted for rendering roads

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passable and that nothing is proposed for the conservancy of towns. The Board observe that, of the allotment of Rupees 5,820, Rupees 1,650 are to be laid out in the conservancy of five towns, Rupees 3,062 for village improvements, Rupees 100 for sanitary arrangements at an annual festival, and Rupees 1,000 to be spent on emergent and unforeseen sanitary works in the Circle. This is all that can be allotted out of the limited funds available. The village improvements probably consist of levelling streets, filling pits and hollows in which refuse and drainage accumulate, and are very important from a sanitary point of view. The contribution for the Adoni Municipal Dispensary is raised from Rupees 490 to Rupees 500; but, as no explanation is given for this increase, the provision will be reduced to the current year's grant.

18. Grant III is Rupees 13,960 chargeable to General Fund.

19. Grant IV, Miscellaneous.—The contribution on account of the Controlling Establishment in the Collector's office should be Rupees 510, and Grant IV is

Road Fund	Rs. 1,420
General Fund	660
Total	2,090

20. The General Reserve will be Rupees 3,420.

21. An abstract of the Budget as modified by the Board of Revenue is subjoined:—

Receipts.		Expenditure.	
Road Fund	Rs. 78,990	Grant I. { Road Fund	Rs. 77,530
General Fund	36,380	{ General Fund	9,870
		Do. II. General Fund	87,400
		Do. III. Do.	8,360
		Do. IV. { Road Fund	13,960
		{ General Fund	2,090
		General Reserve	1,11,810
		Balances.	3,420
		Road Fund	30
		General Fund	110
Total	1,15,370	Total	1,15,370

(A true Copy and Extract.)

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

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No. 368. ORDER THEREON, 29th December 1876, No. 2480.

The estimated receipts and expenditure of the Gooty Local Fund Circle for 1877-78 are compared below with those for the current year:—

RECEIPTS.		Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
Balances—			
Road Fund	...	3,740	5,610
General Fund	...	7,150	2,220
Allotments from General Revenue—			
Provincial Funds—			
For Roads	...	5,180	...
For Schools	...	300	...
Special Funds	...	3,730	3,920
Cess on Land	...	1,00,000	1,00,000
Tolls	...	...	2,850
Fees in Schools	...	850	200
Contributions from other Circles, &c.	...	2,460	110
Miscellaneous	...	800	960
Total	...	1,24,510	1,15,370

CHARGES.		Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
GRANT I.			
New Works—			
Communications	...	9,730	6,760
Civil Buildings	...	...	3,390
Miscellaneous Public Improvements	...	5,000	...
Repairs—			
Communications	...	48,030	49,640
Civil Buildings	...	100	550
Miscellaneous Public Improvements	...	3,600	4,000
Establishment, Public Works Department	...	13,210	11,980
Petty Establishment	...	3,020	3,020
Tools and Plant	...	660	640
Road Fund Reserve	...	7,830	7,340
Contributions to other Circles, &c.	...	80	60
Miscellaneous	...	100	...

GRANT II.			
Inspection	...	2,430	2,430
Local Fund Schools	...	4,610	1,570
Results Grants	...	2,000	4,600
Miscellaneous	...	300	360

GRANT III.			
Hospitals and Dispensaries	...	3,560	3,170
Vaccination	...	1,780	1,620
Sanitation	...	5,000	5,820
Choultries	...	260	300
Miscellaneous	...	2,650	3,050

GRANT IV.			
Establishment	...	1,990	2,090
General Reserve	...	3,530	3,420
Balances—			
Road Fund	...	150	30
General Fund	...	4,890	110

Total ... 1,24,510 1,15,370

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The Regular Estimate is accepted as revised by the Board of Revenue.

2. In the abstract given above, the Local Fund share of the tolls collected by the Municipalities has been entered under the head of "Tolls" instead of "Contributions from other Circles, &c."

In the Budget as originally submitted, the tolls to roads were reduced by an aggregate amount of Rupees 10,740, the Vice-President explaining that the chief object of the reduction was to provide funds for the improvement of village roads, but that it was also thought that by more careful supervision and a more judicious system of repair the reduced maintenance ought to suffice. This decision appears to have been arrived at without the views of the Public Works Officers being known, owing apparently to a reply from the District Engineer to a reference made to him on the subject not having been received in time for the Budget meeting, and to the Range Officer having failed to attend the meeting though present in Gooty at the time. At the request of the Local Fund Board, however, the District Engineer's views were obtained by the President before the Budget was forwarded to the Board of Revenue, and as he was strongly opposed to the reduction the original allotments have been restored. The Government concur with the Board of Revenue in considering that this was necessary under the circumstances, and also agree with them, in the absence of more definite proposals, in holding that a sum of Rupees 3,700 will be a sufficient Budget provision for the improvement of village roads. The Vice-President will report whether the reference to the District Engineer was made in sufficient time to permit of a reply being reasonably expected before the Budget meeting was held, and the Range Officer will be called on in the Public Works Department to explain his omission to attend the meeting in question.

4. The proposed appropriation of Rupees 2,000 from the General Fund to the Road Fund was rightly disallowed. The usual arrangement for the debit of one-fourth of the Medical Subordinates' pay to Provincial funds is sanctioned in regard to the dispensaries at Tadpatri and Auloor, and the remarks of the Board of Revenue and the Acting Sanitary Commissioner with reference to the insufficiency of the Vaccination establishment are approved.

5. Under the explanation given in paragraph 17 of the Proceedings of the Board of Revenue, and on a reference to Statement IV-B, the Government do not consider that the proposals for the utilization of the allotment of Rupees 5,820 for sanitary purposes are open to the objections brought against them by the Sanitary Commissioner, and though, as

	RS.	
Local Fund dispensaries	3,170	pointed out by him, the allotment in question is only 17.5 per cent. of the available income as estimated by him, the aggregate amount* devoted to Sanitation and cognate objects is very considerable and forms 54.3 per cent. of the total allotments from the General Fund.
Contribution to Municipal dispensaries, &c.	3,050	
Vaccination	1,620	
Sanitary purposes	5,820	
Upkeep of Chuttrums	800	
New Chuttrums	3,390	
Total	17,850	

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