

(1) Number of pages 10
(2) Date of repair 12.1.80
(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
Revenue DEPARTMENT

G.O. No.	735	Press
B.P. No.		Mis.
Dated	8.2.1977	197

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

23rd January 1877, No. 236.

Local Funds—Budgets.

Read the following paper:—

No. 293. *Proceedings of the Board of Revenue, dated 5th January 1877.*

Read the following letters:—

From J. H. GARSTIN, Esq., President of the Local Fund Boards, South Arcot, to the Acting Secretary to the Board of Revenue, dated Cuddalore, 7th November 1876, No. 54.

I have the honor to submit, herewith, the Virdachellum Local Fund Budget for 1877-78, which only reached me the day before yesterday (Sunday).

2. The Regular Estimate shows the following probable closing balances:—

	RS.	RS.
Schools	810	810
Special Funds	3,700	3,800
Cess on Land	96,000	96,000
Fees in Schools	550	650
Contributions from other Circles, &c.	1,000	2,800
Receipts from Endowments, &c.	130	130
Miscellaneous	1,080	2,850
Total	1,64,520	1,35,500

	CHARGES.	Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
GRANT I.			
New Works—			
Communications		35,300	12,000
Civil Buildings		2,000	2,520

on which the Virdachellum Local Fund Board rely, is to be interpreted to mean only "Civil Surgeons" as in the cognate case of the Cuddapah Dispensary disposed of in G.O., No. 1498, of the 19th August 1876, or "Medical Subordinates" as well. There is a Hospital Assistant attached, as a rule, to every Divisional Officer's office, but I presume the Government do not intend to refuse a contribution towards a Local Fund Dispensary Hospital Assistant's pay on the ground that the Divisional Officer, at whose station the Dispensary is located, has a Hospital Assistant attached to his office whose salary is entirely paid by Government, for Divisional Officers are peripatetic, and when they move about all ground for refusing to pay the contribution ceases.

4. The Road Fund Demand for Fashi 1235 is 26,700 Rupees, of which only Rupees 35,030 had been collected up to the end of last month. The Regular Estimate for the current year shows a probable income of 98,000 Rupees, which has been taken as the income for 1877-78. I am inclined to think that the estimated income during the last seven months of this year is too high, having regard to the nature of the season, and doubt if the actuals will exceed 85,000 Rupees. This however need not affect the estimate for next year.

5. The Local Fund Board propose to carry out all road repairs next year themselves by means of petty establishments of the same kind as those proposed to be adopted by the Chidambaram Local Fund Board, the supervision and execution of three new works only being entrusted to the Public Works Department. These are the bridge over the river at Viridachellum, the Chinnai Salem Choultry, and the water-supply for the town of Chinnai Salem.

6. Ten per cent. of the Road Fund Receipts amounts to 7,697 Rupees. The Local Fund Board have provided only 7,500 Rupees as Road Fund Reserve.

7. The sanction of Government asked for in paragraph 20 of the Vice-President's letter should, it appears to me, be solicited, if necessary, by the Chidambaram Municipality.

8. The sanction of Government has to be obtained for the opening of the five new Local Fund Schools alluded to in paragraph 21 of the above letter.

21. GRANT IV, MISCELLANEOUS, for the establishment of five new Local Fund Schools at the Presidency, and that for the establishment in the Collector's office should be Rupees 430 and 440, respectively.

22. Grant IV is—

Road Fund	1,500
General Fund	740
Total	1,780

23. The following is an abstract of the Budget as modified by the Board of Revenue:—

Receipts.

Expenditure.

submitted for the orders of Government.

2. REGULAR ESTIMATE FOR 1876-77—STATEMENT A., RECEIPTS.—The opening balances should be Rupees 20,182 under the Road Fund, and Rupees 34,371 under the General Fund, according to the Local Fund Report of the Vice-President for 1875-76 as revised by the Board. The Provincial Grant for Roads having been entirely withdrawn credit is taken only for Rupees 810, the grant for Schools. The increase in the receipts under Surplus Fund Fund is owing to the extra grant of Rupees 1,698 given from it under G.O., Financial Department, dated the 14th March 1876, No. 506. The Cess on Land is estimated at Rupees 96,000, but the President thinks the estimate rather

too high remaining that, up to the end of October last, only Rupees 35,030 were collected, and that it is not likely that Rupees 60,970 will be realized during the remaining five months of the year the season being unfavorable. The Board of Revenue are disposed to accept the Vice-President's estimate considering the average* of last three years' collections and the fact that there will be an increase in the receipts this year owing to the recent revision of Kistbundy under which 87½ per cent. of the demand becomes due within the year instead of 74 per cent. as formerly. There are ample funds, and no inconvenience will result even if the President is right.

3. The contribution from the Chidambaram Municipality for Tolls is entered as Rupees 2,000. The estimated income from the tolls being Rupees 8,413, the contribution at one-third of the amount should be Rupees 2,800 in round numbers. The total receipts amount to Rupees 1,61,549 made up as follows:—

Road Fund	56,070	General	74,340
Endowment Fund	130	Endowment Fund	15,280
General do.	18,480	General	18,610
	1,040	Road Fund	1,780
	740	General	3,580
		General Reserve	
		Balances.	
		Road Fund	2,140
		Endowment Fund	
		General Fund	21,910
Total	1,35,500	Total	1,35,500

(True Copies and Extracts.)

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

No. 294. ORDER THEREON, 23rd January 1877, No. 236.

The annexed abstract shows the estimated receipts and expenditure of the Viridachellum Local Fund Board for 1877-78 compared with the sanctioned budget for the current year:—

the amount of the Local Fund Board Contribution reconsidered, the same will be struck out for the present. The other items do not call for remark. The Regular Estimate of expenditure as revised by the Board of Revenue will be as follows:—

	Road Fund.	Endowment Fund.	General Fund.
	RS.	RS.	RS.
New Works—	21,608	..	2,000
Communications ..	..	..	8,834
Educational ..	..	..	..
Sanitary, Miscellaneous ..	..	..	..
Repairs—	40,519	..	590
Communications ..	15,532	..	3,073
Sanitary, Miscellaneous ..	30	..	..
Cost of Supervision ..	622	..	122
Tolls and Ferries ..	100	..	..
Tools and Plant ..	101	..	..
Contingencies ..	3,586	..	..
Contributions ..	..	..	..
Road Fund Reserve ..	82,093	..	15,520
Grant I ..	..	..	13,502
" II ..	..	126	19,346
" III ..	1,000	..	590
" IV ..	..	..	..
	83,183	126	48,967
Communications ..	38,300	..	..
Establishment, Public Works Department ..	15,720	..	4,680
Petty Establishment ..	3,410	..	4,500
Tolls and Ferries ..	50	..	30
Tools and Plant ..	810	..	580
Road Fund Reserve ..	9,560	..	7,030
Miscellaneous ..	100	..	100
GRANT II.	..	..	..
Inspection ..	1,620	..	1,620
Local Fund Schools ..	4,450	..	6,070
Results Grants ..	7,000	..	7,000
Miscellaneous ..	1,090	..	590
GRANT III.	..	..	..
Hospitals and Dispensaries ..	3,540	..	3,030
Vaccination ..	1,400	..	1,590
Sanitation ..	12,160	..	12,390
Outdwellings ..	275	..	275
Travellers' Bungalows ..	320	..	330
Miscellaneous ..	1,080	..	1,000
GRANT IV.	..	..	..
Establishment ..	1,730	..	1,780
General Reserve ..	3,410	..	3,530
Balances—	..	..	..
Road Fund ..	120	..	12,140
General Fund ..	14,980	..	9,770
Total ..	1,64,520	..	1,35,500

8. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND RECEIPTS AND EXPENDITURE.—It is stated that for want of funds only Rs. 12,000 have been allotted for the single new work in the Budget, and Rupees 32,110 for road repairs against Rupees 38,650 in the current year's Budget, but since the Road Fund Budget prepared by the Vice-President closes with a balance of Rupees 16,210 the necessity for reducing repairs allotments and abandoning certain roads is not apparent. The Board have therefore raised the allotment to Rupees 38,950 as explained below.

9. The Local Fund Board propose to dispense with the cost of the Department of Public Works Supervision so far as regards the maintenance of roads, and to entrust road repairs to "Other Agency" aided by a special establishment, as per margin, to be entertained for each of the three taluqs comprising the circle. The Board of Revenue cannot support the proposal.

Such a wholesale transfer of the maintenance of roads from the Department of Public Works to "Other Agency" will prove a failure, as already pointed out in paragraphs 8 and 9 of their Proceedings, dated the 6th November 1876, No. 2753, reviewing the Kurnool Local Fund Budget for 1877-78 which contains a similar proposal. Government, however, have expressed themselves in favor of a scheme of the kind, and pending final orders the Board will allow the entries to stand.

up to date being Rupees 28,161, and the average proportion which expenditure has borne to allotment during the last two years being 86 per cent. With reference to paragraph 25 of the memorandum of explanation accompanying the Regular Estimate, the President is referred to the Board's Proceedings, dated the 21st September 1876, No. 2338, from which it will be observed that only Rupees 4,970 out of the allotment of Rupees 9,210 for the metalling of the Porto Novo Bhowanagiri Road (Item No. 5 in the Budget) has been withdrawn. The reduction of the allotment for the bridge over the Manimuktanady at Virdachellum (Item No. 1), and the transfer of Rupees 1,860 from it to the Pasimuttan Oday Bridge (Item No. 3), has not been notified to the Board. The President is requested to report these changes at once.

5. The outlay on Repairs—Communications—is estimated at Rupees 43,191, while the allotment sanctioned up to date is Rupees 40,519 which will be entered in the Regular Estimate, the difference being shown under "Reserve." The cost of Supervision and the allotment for Tools and Plant should be Rupees 18,605 and 744, respectively.

6. Rupees 10,101 is entered under Contributions made up of Rupees 101, payable to the Negapatam Local Fund Board on account of the Coleroon Bridge, as per G.O., Financial Department, dated the 19th May 1876, No. 890, and of Rupees 10,000, the contribution to the Chillambam Municipality for the construction of a Dispensary at that place, approved of in paragraph 3 of the G.O., Financial Department, dated the 3rd February 1875, No. 225. The President suggests that, as nothing is likely to be done until orders are passed as to the Standard plans, this sum should be struck out. Orders have been passed, but as the estimate for the Dispensary will have to be revised, and

of contribution from the Chidambaram Municipality, but if this is so, the proper course would be to provide the whole cost and credit the contribution under Receipts. Pending report on these points the current year's grant for Inspection will be repeated.

15. Rupees 6,070, as per margin, are allotted for Local Fund Schools. Additional masters are proposed for seven of the existing schools. Having regard to the average attendance the increase appears scarcely necessary, except at Manargudi, but in six of the cases, the new masters will receive only Rupees 7

Salaries of Fixed Masters	Rs. 3,306
Payments by results	1,290
Servants	719
Miscellaneous	1,156
Total	6,070

per mensem in all. At Tyagardroog, the increased cost of masters is Rupees 180 or Rupees 15 per mensem. The President will report how the increase is made up. The Local Fund Board propose to open during 1877-78 five more schools on the model of those already existing. The sanction of Government is requested for the establishment of these schools.

16. Grant II is Rupees 15,230 chargeable to the General Fund.

17. GRANT III, SANITATION.—The salary and allowance of the Assistant Apothecary in charge of the Virdachellum Dispensary amount to Rupees 1,740 per annum, of which three-fourths should be provided in the Budget. The Apothe-

Salary	Rs. 75
Dispensary Allowance	40
House-rent	20

The balance will be taken to the Budget of 1877-78.

BUDGET FOR 1877-78—STATEMENT I-A, REVENUE AND RECEIPTS.—Credit is taken for Rupees 810 as the Provincial Grant for Schools, but this must be struck out under the orders of Government. The School fees show an increase of Rupees 100 over the current year's estimate, as it is proposed to open five more schools. The contribution from Chidambaram Municipality for Tolls should be Rupees 2,800. The sum of Rupees 225 shown against "Hospitals and Dispensaries" is the contribution the Local Fund Board demand from Government under G.O., Financial Department, dated 1st September 1876, No. 1578, towards the pay of the Assistant Apothecary in charge of the Virdachellum Dispensary. There is a Hospital Assistant attached to the Sub-Collector at Virdachellum, but it has been explained (G.O., 7th December 1876, No. 2231) that the Government will not refuse to contribute in such cases. The one-fourth charge will, however, be debited direct to Provincial Funds and need not appear in the Local Fund Budget, in which the remaining three-fourths only should be entered on the charge side. The contribution therefore will be struck out. The total receipts amount to Rupees 1,35,500 as follows:—

Road Fund	Rs. 79,300
Endowment Fund	130
General Fund	56,070
Total	1,35,500

20. Grant III is—

Endowment Fund	Rs. 130
General Fund	18,480
Total	18,610

Alternatively, the Road Fund Reserve should be Rupees 67,160, leaving a balance of Rupees 12,140. This large balance depends in great measure on the realization of the Regular Estimate, but there will probably be sufficient funds to meet the cost of Public Works Department Supervision at 25 per cent. if Government disallow the proposed change.

11. STATEMENT II-A-PART I, NEW WORKS.—Part I contains three items with an aggregate allotment of Rupees 18,520. The President is requested to expedite the submission of an estimate for the third item which is unsanctioned.

12. PART II, REPAIRS.—Rupees 32,110 are allotted for Roads Repairs against Rupees 33,350 in the current year's Budget. For supposed want of funds the allotment for Item No. 5 has been reduced, and twelve of the works appearing in the appendix to Part II of the current year's Budget with an allotment of Rupees 4,838 have been omitted. Funds being available the Board have restored the current year's provision for Road Repairs.

The General Fund Balance, however, should, strictly speaking, be 10,000 Rupees more than that above shown, because the Local Fund Board noted 10,000 Rupees at their meeting of the 31st May last for the Chidambaram Dispensary, which sum, however, was never entered in the Supplemental Budget and has yet to be allotted; and as there is small chance of anything being done towards the building this year, or until Government have passed final orders on Dr. Balfour's scheme of Pavilion Dispensaries, I think the said balance should be altered to 21,670 Rupees.

3. The Local Fund Board have taken credit for a contribution from Government of 225 Rupees towards the pay of the Apothecary in charge of the Virdachellum Dispensary, under the terms of Government Order of the 1st September 1876, No. 1578, Financial Department. The pay of the said officer is 145 Rupees a-month, of which 75 Rupees is salary, 50 Rupees Dispensary allowance, and 20 Rupees house-rent. The credit taken is one-fourth of the first item only. It is a matter for the

each	54
Three second-class Vaccinators on 10 Rs. each	30
	124
	12
	1,488
Batta and Contingency	102
	1,590

19. Rupees 12,390 are set apart for Sanitation, the details of which are given in Statement IV-B. The contribution to the Chidambaram Municipality for its Civil Dispensary is raised from Rupees 1,000 to Rupees 1,500. The excess is disallowed in the absence of any explanation of the necessity and of the charges incurred in the institution.

RECEIPTS.

Balances—	Estimate, 1876-77. RS.	Estimate, 1877-78. RS.
Road Fund		
General Fund	3,000	9,000
Allotments from General Revenue—	26,220	20,270
Provincial Funds—		

now under construction, are ready. He is charged with a fee of Rupees 100 on this account. Deducting the above rent from Rupees 1,310, the remainder, Rupees 1,230, should be provided for. The entry of Rupees 160 against "Miscellaneous Rents, &c.," under (a) "Hospitals and Dispensaries," is the house-rent of the Assistant Apothecary, Rupees 240, minus Rupees 80 the rent to be paid for the quarters allowed him. It should be shown as part of item "Salary of Medical Subordinates."

18. The allotment for Vaccination is reduced from Rupees 1,400 in the current year to Rupees 1,300, and no explanation is afforded regarding the reduction. The Vaccine staff of the circle consists of one Superintendent for the whole district, three first-class Vaccinators on Rupees 18 each, and three second-class Vaccinators on Rupees 10 each. But according to the new Vaccine Rules the circle should have a separate Superintendent or Assistant Superintendent. The Board of Revenue have accordingly raised the allotment to Rupees 1,590 so as to provide for an Assistant Superintendent on Rupees 40 a-month.

I have the honor, by desire of the Surgeon-General, to report to your Board that the sum set apart in the 1877-78 Local Fund Budget Estimate, Grant III, of the Virdachellum Circle for the maintenance of the Virdachellum Dispensary is sufficient, and calls for no remarks except in the item of Medical Subordinate.

2. The provision (Rupees 1,660) made for the pay of the medical subordinate is inadequate. It should be raised to Rupees 1,740, as the pay and allowances (details as per margin) of the second-class Assistant Apothecary in charge of the Dispensary amount to Rupees 145 per mensem.

Pay	RS.
House-rent	75
Dispensary Allowance	20
	50
Total	145

The Local Fund Budget of the Virdachellum Circle for 1877-78 will be

Road Fund	RS.
General Fund	66,120
	8,220
	74,340

14. GRANT II, EDUCATION.—The cost of Educational Inspection is Rupees 1,530 against Rupees 1,620 in the current year, but the reduction is not explained. On the contrary it is stated that the salary of one of the Inspecting School masters is to be raised. The President will report particulars of the increase to enable the Board to obtain sanction. The reduction of the grant for Inspection is perhaps due to expectation

2. The Government approve the various amendments made by the Board of Revenue in the Regular Estimate for the current year, and the addition made by them to the allotment for Road Repairs in the Budget for 1877-78.

• "The Board of Revenue fear that the roads will deteriorate under the new system, as the Divisional Officers have not time really to check the Overseers' proceedings of Tahsildars and other Revenue subordinates being taken up in supervising the works in question. This protest seems called for, in this exceptional season at any rate, and the Government further agree with the Board of Revenue in considering that if the proposal were adopted in principle it would be necessary to provide a larger and better paid establishment. This, however, cannot be sanctioned until the Public Works Department has been re-organized, and arrangements have been made with reference to the proportion of the cost to be debited to Imperial and Provincial Funds, and for the present the bulk of the repair work must, as usual, be carried out under Public Works Supervision and the Petty establishment retained on the same footing as in the current year. transference to other Agency."

3. The proposal to transfer the whole of the maintenance grant for roads to "Other Agency" is not supported by the Board for the reasons given which reject a similar proposal made by the Kurnool Local Fund Board. The charge for Public Works Supervision can be met from the unallotted Road Fund Balance.

4. The establishment of the five new Local Fund Schools referred to in paragraph 15 of the Proceedings of the Board of Revenue is sanctioned. The proportion of the General Fund allotted to education is still low, and the Government would be glad to see it increased. It is observed, however, that the Local Fund Board have provided the full amount sought for Roads. The Board of Revenue is approved, and the Budget is passed.

(True Extract.)

Chief Secretary.

To the Board of Revenue.

- .. Revenue Department.
- .. Public Works Department.
- .. Accountant-General.
- .. Sanitary Commissioner.
- .. Surgeon-General, Indian Medical Department.
- .. Director of Public Instruction.
- .. President of the Municipal Commissions, South Arcot District.

Exd. J. Wright.

CON. IN 1877

Heiler
FIDUCIAL

To THE BOARD OF DIRECTORS

etc.

Printed January, 23rd

Issued 7/2

Recd. 8/24/77

P. O. 23rd January 1877, No. 236

Heiler

JANUARY

nos. 233-234

Local Board - Budgets - Budget Board
Industrialism Circle for 1877-78, revised

12/35-

Lochard
W. C.