(1) Number of pages 4 Sheets

(2) Date of repair 21.8.82

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No.	101	Press. / Mis.
Dated	11.1.1578	197 .

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Archives I—10,006—19-4-79.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

22nd December 1877, No. 2951.

Local Funds—Budget.

Read the following paper:—

No. 167. *Proceedings of the Board of Revenue, dated 4th December* 1877, *No.* 5157.

Read letters from the President, Local Fund Boards, South Arcot District, dated 29th October 1877, No. 65, forwarding Local Fund Budget of Virdachellum Circle for 1878-79; and from the Sanitary Commissioner, dated 7th November 1877, No. 1844.

The Local Fund Budget of the Virdachellum Circle will be submitted for the orders of Government.

REGULAR ESTIMATE FOR 1877-78.

2. Receipts.—The opening balances should be Rupees 9,874 in deficit under the Road Fund and Rupees 30,222 to credit under the General Fund. The cess on land is estimated at Rupees 82,000 against Rs. 96,000 in the Budget. This estimate may be accepted under the explanation given. Rs. 2,350, being one-third of the tolls to be contributed by the Chedambaram Municipality, should be shown under "Tolls" instead of under "Contributions." The total receipts amount to Rupees 1,10,534. Allowing for the transfer of Rupees 2,800 from the General Fund to the Road Fund, sanctioned in G.O., dated 21st November 1877, No. 2731, the distribution of the total assets will be as follows:—

	Rs.
Road Fund	52,793
Endowment Fund	126
General Fund	57,615
Total ..	1,10,534

3. Expenditure.—The expenditure incurred on New Works, Communications, up to the end of August last, is given as the outlay for the whole year, being the outlay on the Manimuktanadi bridge, and the only other new work in progress having been ordered to be completed from famine funds. There are two allotments, Rupees 800 and Rupees 345, respectively, under Educational and Sanitary and Miscellaneous, regarding which no application appears to have been submitted to the Board. These amounts will be shown under the General Reserve. The probable expenditure on Road repairs is given as Rupees 38,950, the sum provided for in the Budget. The usual proportion of allotment expended is 85 per cent.; but the Local Fund Board in the present case consider that reduction in the outlay in the current year would be unwise, and the Board therefore permit the entry to remain in the Regular Estimate. The resulting deficit will, it will be seen below, be extinguished in 1878-79. The cost of

Public Works Supervision and the allotment for Tools and Plant should be Rupees 15,683 and Rupees 627, respectively. A sum of Rupees 2,800 will be retained under the Road Fund Reserve for allotment to be made hereafter for the bridge across the Manimuktanadi at Virdachellum. The contribution to the Chedambaram Municipality for the Civil Dispensary is raised from Rupees 1,000 in the Budget to Rs. 1,500, with reference to Board's Proceedings, dated 26th November 1877, Miscellaneous No. 16189.

4. The Regular Estimate of expenditure as revised by the Board will be:—

—	Road Fund.	Endowment Fund.	General Fund.
NEW WORKS.	RS.	RS.	RS.
Communications	14,146	..	..
Civil Buildings, &c.	..	..	8,920
REPAIRS.			
Communications	38,950	..	..
Civil Buildings, &c.	..	..	718
Cost of Public Works Department Supervision	13,274	..	2,409
Tolls and Ferries	90	..	..
Tools and Plant	531	..	96
Contingencies	100	..	..
Compensation, &c.	..	..	150
Road Fund Reserve	2,800	..	..
	69,891		12,233
Do. III	..	..	50
Do. IV	1,040	..	740
Total ..	70,931	126	46,626
General Reserve	..	..	1,205
	70,931	126	47,831
Receipts	52,793	126	37,615
Balances	+ 18,138	..	+ 9,784

These balances will be taken to the Budget for 1878-79.

BUDGET ESTIMATE FOR 1878-79.

5. STATEMENT I-A, REVENUE AND RECEIPTS.—Credit is taken for the usual grant of Rupees 810 for the old Rate Schools in the circle. The cess on land is estimated at Rupees 90,000, with reference to the average income in ordinary years. The estimate is a very moderate one, considering that the ordinary demand is 93,000 Rupees and the estimate of 1877-78 Rupees 96,000, and that large arrears are outstanding. The tolls, which are expected to yield Rupees 28,500, are a new source of revenue and are proposed with reference to G.O., Financial Department, dated 15th November 1875, No. 2198, in which the Government suggested the propriety of tolling all roads for which maintenance grants are assigned. The Local Fund Board propose to levy tolls at the seven places noted in the margin. The establishment of these tolls should form the subject of a separate communication, which the President is requested to submit, together with Draft Notifications for the approval of Government, and full particulars regarding sites,

1. Vepur. } Virdachellum Taluq.
2. Virdachellum.
3. Anikkarenchuttram. } Chidambaram do.
4. Satiatope.
5. Mannargudi.
6. Peagadroog. } Kullakurchy do.
7. Chinna Salem.

&c. This should be done at once, to admit of the tolls, if sanctioned, being levied from 1st April next. The Local Fund share of the tolls levied by the Chedambaram Municipality has been reduced from Rupees 2,350 in the Regular Estimate to Rupees 2,000, in view of the falling off in traffic on the opening of the South Indian Railway. This item should be shown under "Tolls" and not under "Contributions." With reference to G.O., Financial Department, dated 24th February 1877, No. 707, a sum of Rupees [illegible] is entered as contribution from the Chedambaram Municipality for Educational Inspection. The estimated receipts under Sale Proceeds of Books are reduced, as the Local Fund Board desire to retire from the supply and to leave it to private enterprise. The Board do not think this will succeed, and believe that the proposal would be prejudicial to education in the district. Subject to report from the Director of Public Instruction, the Board resolve to restore the entries of the current year on both sides of the Budget. The total Receipts amount to Rupees 1,19,840 as follows:—

	RS.
Road Fund	75,460
Endowment Fund	130
General Fund	44,550
Total ..	1,20,140

6. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—The share of the cost of General Management chargeable to the Road Fund should be Rupees 1,140. The Road Fund reserve should be Rupees 9,360. The total Road Fund expenditure amounts to Rupees 71,710, leaving a balance of Rupees 3,750. This balance depends upon the realization of the new tolls proposed.

7. [illegible] I, NEW WORKS.—Rupees 10,250 are allotted for Communications, of which Rupees 6,750 are for completing the bridge over the Manimuktanadi at Virdachellum, the remainder Rupees 3,500 being for the Sankarapuram and Kullakurchy road. The latter work will be struck out, as in their Order, Financial Department, dated 17th August 1877, No. 2134, Government directed its completion out of famine funds. The allotment of Rupees 700 for improvement to Mr. Hyde's Choultry at Virdachellum should be shown under "Civil Buildings." There is a provision of Rupees 750 for the completion of the Chinna Salem Water-supply Project. The villagers have withdrawn their promise to contribute a portion, and the Local Fund Board have been asked* to reconsider accordingly the allotment already made in the current year. The entry in the Budget will, however, be allowed to stand for the present.

* Board's Proceedings, dated 26th November 1877, Miscellaneous No. 16189.

8. PART II, REPAIRS.—As in the current year's Budget, Rupees 38,950 are provided for road repairs.

9. Rupees 2,000 are entered under Grant I as contribution to the Chedambaram Municipality for the construction of a Dispensary at that place. An estimate for the [illegible] promised.

GRANT I is—

	RS.
Road Fund	70,570
General Fund	3,820
Total ..	74,390

11. GRANT II—EDUCATION.—The allotment for Educational Inspection shows an increase of Rupees 60. This is owing to the salary of one of the Inspecting School-

masters having been raised from Rupees 25 to Rupees 30 a-month under G.O., Financial Department, dated 9th June 1877, No. 1659.

12. Rupees 7,070 are allotted for Local Fund Schools, against Rupees 6,250 in the current year's Budget. The Circle Board propose to establish five more [illegible]ools in the circle. Each of these new schools is to have a teacher on Rupees 7 [illegible]h, in addition to results grants, viz., Rupees 36 a-year. The fixed salaries o[illegible]s in the old schools also are raised, a corresponding reduction having been [illegible] the amount provided for payment under Results grants.

13. Rupees 5,000 are allotted for Results grants, against Rupees 7,000 this year, as the Deputy Inspector of Schools is of opinion that the lower amount will be sufficient. The provision for purchase of books and commission on the sale of them, will be raised to Rupees 590.

14. Grant II is Rupees 14,340, chargeable to the General Fund.

15. GRANT III—SANITATION.—The Local Fund Board propose to establish a new Dispensary at Kullakurchy and have provided Rupees 2,000 for the purpose. There is only one Local Fund Dispensary in the circle, and the addition of another is desirable, and will be a useful way of spending a portion of the accumulations under the General Fund if a Medical Officer can be obtained. The sanction of Government is solicited to the proposal. Rupees 720 are allotted for

	Rs.
One First-class Hospital Assistant on Rupees 60 a-month	720
One Compounder on Rupees 7 a-month..	84
Medicines, &c.	800
Supplies	96
Diet of patients	100
Furniture, &c.	200
Total ..	2,000

resident's letter. Rs. 12,070 [illegible] set apart for Sanitation, a sum which the Sanitary Commissioner thinks sufficient. Rupees 290 are provided for Bungalows, against Rupees 330 in the current year's Budget. The Bungalow Establishment has been revised, each bungalow having been allowed one servant on Rupees 5 a-month, whereas some had two in the current year. There is an increase in the Choultry Establishment, which is owing to the provision made for the establishment required for the Chinna Salem Choultry about to be completed. The contribution to the Chidambaram Municipality for the Civil Dispensary is raised to Rupees 1,500 as in the Regular Estimate.

16. Grant III is—

	Rs.
Endowment Fund	130
General Fund	20,460
Total ..	20,590

17. GRANT IV—MISCELLANEOUS.—The contribution for the Contin[illegible] blishments at the Presidency should be Rupees 450, and that for the est[illegible] in the Collector's Office, Rupees 460.

18. Grant IV is—

	Rs.
Road Fund	1,140
General Fund	680
Total ..	1,820

The General Reserve should be Rupees 3,450.

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

RECEIPTS.	Rs.	EXPENDITURE.		Rs.	Rs.
R[illegible]	75,460	Grant I.	Road Fund ..	70,570	
[illegible] Fund	130		General Fund ..	3,820	
					74,390
General Fund	44,550	Grant II.	General Fund ..	..	14,340
		Grant III.	Endowment Fund.	130	
			General do.	20,460	
					20,590
		Grant IV.	Road do.	1,140	
			General do.	680	
					1,820
		General Reserve		..	3,450
		BALANCES.		Rs.	
		Road Fund		3,750	
		General Fund ..		1,800	
				..	5,550
Total ..	1,20,140	Total ..		..	1,20,140

(True Extract.)

(Signed) H. F. STOKE[illegible]
Secre[illegible]

No. 168. ORDER THEREON, 22nd December 1877, No. 2951.

With their Proceedings above recorded, the Board of Revenue submit the Virdachellum Local Fund Budget for 1878-79. The usual comparative abstract is given below:—

RECEIPTS.

	Estimate, 1877-78.	Estimate, 1878-79
	Rs.	Rs.
Balances—	9,000	—18,140
Road Fund	20,270	9,780
General Fund		
Allotments from General Revenue—		
Provincial Funds—	810	810
For Schools	3,800	3,400
Special Funds	96,000	90,000
Cess on Land	2,800	30,500
Tolls	650	860
Fees in Schools	..	150
Contributions from other Circles, &c. ..	130	130
Receipts from Endowments, &c.	2,850	2,650
Miscellaneous		
Total ..	1,36,310	1,20,140

CHARGES.

	Estimate, 1877-78.	Estimate, 1878-79.
GRANT I.	RS.	RS.
New Works—		
Communications	12,000	6,75
Civil Buildings	2,520	7
Miscellaneous Public Improvements	4,000	75
Repairs—		
Communications	38,950	38,950
Establishment, Public Works Department ..	10,960	8,670
Petty Establishment	3,410	3,110
Tolls and Ferries	30	3,530
Tools and Plant	580	470
Road Fund Reserve	7,030	9,360
Contributions to other Circles, &c.	..	2,000
Miscellaneous	100	100
GRANT II.		
Inspection	1,620	1,680
Local Fund Schools	6,250	7,070
Results Grants	7,000	5,000
Miscellaneous	590	590
GRANT III.		
Hospitals and Dispensaries ..	3,030	4,870
[illegible]ation	[illegible]	[illegible]
Choultries	270	340
Travellers' Bungalows	330	290
Miscellaneous	1,000	1,800
GRANT IV.		
Establishment	1,780	1,820
General Reserve	3,660	3,450
Balances—		
Road Fund	6,900	3,750
General Fund	10,320	1,800
Total ..	1,36,310	1,20,140

2. The Regular Estimate for the current year is accepted as revised by the Board of Revenue.

3. The Government concur in the remark that Rupees 90,000 is a very moderate estimate for the land-cess receipts for 1878-79, considering that the ordinary demand is Rupees 93,000, and that large arrears are outstanding—and they would be disposed to raise it, except for the fact that the estimate of Rupees 28,500 on account of tolls to be newly established is admittedly little more than a rough approximation, under which circumstances it may be as well not to be too sanguine with reference to the other items of receipts. The separate communication called for with reference to the proposed tolls is awaited, but in the mean time the Budget entry may stand.

4. The remarks of the Board of Revenue regarding the Local Board's proposal to leave the distribution of school books to private enterprise are approved. With reference

to the resolution to establish a dispensary at Kullakurchy, the Government observe that it is most improbable that the services of a Medical Subordinate will be procurable within the year. The allotment may stand however, as the other objects of the General Fund are already amply provided for. With the above remarks the Budget is passed as submitted.

(True Extract.)

Under Secy. to Govt.

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. T. O'Connor

Revenue 1878 D
No 97

Govt. of [illegible]

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c.,

Dated December, 22nd.

Issued Jany 9 1878

Rcvd. 9 January 78

G. G., 22nd December 1877, No. 2951.

DECEMBER.
Nos. 167-168.

Local Funds—Budget.—Budget Estimate Vishnchellum Circle for 1878-79, reviewed

No 101.

Lodged

9 Jany/78