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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No.	<u>145</u>	Press.
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

4th January 1878, No. 19.

Local Funds—Budget.

Read the following paper:—

No. 33. *Proceedings of the Board of Revenue, dated 18th December 1877, No. 5263.*

Read letters from the President, Local Fund Boards, South Arcot, dated 26th October 1877, No. 64, and from the Sanitary Commissioner, dated 20th November 1877, No. 1998.

The Local Fund Budget of the Cuddalore Circle for 1878-79 will be submitted for the orders of Government.

REGULAR ESTIMATE FOR 1877-78.

2. STATEMENT A, RECEIPTS.—The opening balances should be as given below according to the Local Fund Report of the Circle for 1876-77 as revised in this office:—

	RS.
Road Fund	36,016
Endowment Fund	396
General Fund	4,075
	31,545

3. The Cess on Land is estimated at Rupees 1,22,554, of which Rupees 56,274 have been collected up to August last. The Budget Estimate was Rupees 1,31,250. The amount of arrears outstanding in April was 98,914, and of this Rupees 50,074 was uncollected at the end of October. If the arrears are expected to be got in before the end of the year there will be left only Rupees 23,640 as representing current collections. The Board are of opinion that a larger sum than that entered in the Budget should be got in before the end of the year. This is urgently demanded by the state of the fund which cannot be allowed to continue in deficit, and the Collector should use his utmost endeavours to collect the money. Meanwhile the entry in the Regular Estimate will be allowed to stand. The Local Fund share of the tolls levied by the Cuddalore Municipality is Rupees 3,580, and this should be entered under "Tolls" with reference to G.O., Financial Department, dated 3rd January 1877, No. 28. There is a sum of Rupees 2,520 entered as "Advances Recoverable," a corresponding debit having been made in the Expenditure Statement. Both will be struck out. The total receipts amount to Rupees 1,03,409 as follows:—

	RS.
Road Fund	52,419
Endowment Fund	866
General Fund	50,124
Total ..	1,03,409

4. There is no provision for New Works—Communications—in the current year's Budget, nor has any allotment been sanctioned since. The President is requested to explain regarding this item of Rupees 180 stated to have been spent in finishing three incomplete works of last year. The probable expenditure on Road Repairs is given as Rupees 68,580, the allotment in the Budget. The whole of this amount is stated to be indispensably wanted, and no savings are expected from it. The percentage of expenditure to allotment is 91 on the average of three years, and up to October Rupees 30,176 have actually been spent. The Board therefore accept the local estimate. Rupees 220 and Rupees 400 respectively are entered under Educational and Sanitary—Miscellaneous. The amount sanctioned to date under both the heads is only Rupees 305, which will be entered in the Regular Estimate. The cost of Public Works Supervision and of Tools and Plant should be Rupees 17,271 and 690, respectively. The Regular Estimate of expenditure with the slight modifications made by the Board will be as follows:—

	Road Fund.	Endowment Fund.	General Fund.
<i>New Works—</i>	RS.	RS.	RS.
Communications	180	..	..
Miscellaneous Public Improvements ..	..	..	18
<i>Repairs—</i>			
Communications	68,580	..	..
Civil Buildings and Miscellaneous Public Improvements	..	..	305
Cost of Supervision by the Department Public Works	17,190	..	81
Tools and Plant	687	..	3
Grant I	86,637	..	407
Do. II	..	..	22,997
Do. III	..	420	21,612
Do. IV	930	..	905
Receipts	87,567	420	45,921
	52,419	866	50,124
	—35,148	446	4,203

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

BUDGET FOR 1878-79.

5. STATEMENT I-A, REVENUE AND RECEIPTS.—The receipts from Special Funds are estimated at Rupees 4,700 against Rupees 7,100 in the current year's Budget with reference it is stated to the diminished receipts in the current year. The Board do not see why the usual sums should not be realized next year. The income from Fishery rents during the last three years is noticed in the margin, and for 1878-79 the estimate for this item at least may very safely be raised from Rupees 2,500 to Rupees 4,000.

The Cess on Land is estimated at Rupees 1,35,000, being the average of the collections in three ordinary years and nearly the same as the current demand. The estimate is very low with reference to the amount entered in the Regular Estimate, which involves arrears at the close of the year amounting to Rupees 1,09,981, and a total demand of Rupees 2,43,402 for the year. The Board are of opinion that the estimate should be raised by Rupees 40,000 or to Rupees 1,75,000. The original estimate for 1876-77 was Rupees 1,60,000, and the Board consider that the amount proposed by them ought if seasons are ordinarily favorable be collected in 1879-80. The Local Fund share of the Municipal Tolls is estimated at Rupees 3,000 against Rupees 3,660 in the current year's Budget and against Rupees 3,580 in the Regular Estimate. The decrease is expected as a conse-

quence of the opening of the railway. The item should appear under "Tolls." A sum of Rupees 120 is entered as contribution from the Cuddalore Municipality for Educational Inspection and is a new item. The total receipts amount to Rupees 1,57,800 made up as follows:—

	RS.
Road Fund	89,320
Endowment Fund	910
General Fund	67,570
Total	1,57,800

6. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—No provision is made for New Works for want of funds. The allotment for Road Repairs is only Rupees 48,000 against Rupees 68,580 in the current year's Budget. The maintenance grants of all the roads in the circle have been reduced and the full Road Fund Reserve cannot be provided for. The grant for the current year was reduced by 12·8 per cent., and this reduced grant at least ought to be provided. In the latter part of paragraph 7 of his letter the President remarks that many most important roads in the circle are in a very bad condition, that old culverts are giving way, and that several bridges are wanted besides communications with Railway stations, and he suggests that it may be necessary to levy tolls in 1879-80. The Board observe, however, that the great reduction in repair grants proposed is due to provision being made for wiping out the large deficit which has accrued in a single year by reducing outlay without attempts to get in income due. The ordinary income of the Road Fund is nearly a lakh, and with economy it might suffice for a time. The circle is not ill-provided with roads. There is no objection however to definite proposals for tolls being submitted by the Local Fund Board, but as regards 1879-80 the proper course is to make efforts to collect the arrears of Land Cess. The Board's estimate if realized will raise the Road Fund assets to Rupees 89,320 and will leave a surplus unallotted in the General Fund. It would be better to transfer this to the Road Fund if need be than to increase taxation.

7. The share of the cost of General Management chargeable to the Road Fund should be Rupees 820. The Road Fund Reserve should be Rupees 12,450, but only Rupees 2,080 are available. The total Road Fund Expenditure amounts to Rupees 89,320.

8. PART II, REPAIRS.—Rupees 48,000 are allotted for the Road Repairs against Rupees 68,580. As remarked above the maintenance grants of all the roads have been raised to the sums provided in the current year's Budget.

9. Grant I is—

	RS.
Road Fund	88,500
General Fund	730
Total	89,230

10. GRANT II, EDUCATION.—The cost of Educational Inspection is given as Rupees 3,200 against Rupees 3,140 for the current year, showing an increase of Rupees 60. The particulars of the allotment are given in paragraph 8 of the President's letter, and it is stated that no alteration is proposed in the staff of Inspecting Schoolmasters. According to the Register kept in the Board's Office there are six Inspecting Schoolmasters—two on Rupees 35, one on Rupees 30, and three on Rupees 25 each per mensem—whereas the number on Rupees 35 is now given as three. The President will report on this point. Rupees 8,620 are allotted for Local Fund Schools against Rupees 8,740 in the current year's Budget. It is explained that the decrease

is owing to two of the second-class schools with two masters each having been reduced to the third class with only one master; but the Board observe that the number of schools in which the staff of teachers is reduced from two to one is three. The localities of two of the schools have been changed since the passing of the Budget. Rupees 6,820 against Rupees 11,000 for the current year are provided for Results Grants. The decrease is due to the new Grant-in-Aid Rules which reduce the present rate of grants, and to the smaller number of schools expected to come for aid.

11. Grant II is Rupees 20,140 chargeable to the General Fund.

12. GRANT III, SANITATION.—As in the current year's Budget provision is made for three Dispensaries, all of which have been opened. The allotment for Medical Subordinates is reduced from Rupees 2,270 to Rupees 1,980, the decrease being due to the disallowance of house-rent provided for in the current year's Budget for the medical officers in charge of the Tindevanum and Trikalore Dispensaries. The provision for clerks and servants is slightly increased owing to the entertainment of a nurse on Rupees 5 in all the three Dispensaries. The cost of Vaccination shows an increase of Rupees 80 over the current year's grant owing to the entertainment of a peon on Rupees 7 for the Deputy Inspector of Vaccination. Rupees 8,290 are allotted for Sanitation against Rupees 8,000 in the current year. The increase is due to the proposed entertainment of scavenging establishment, at a monthly cost of Rupees 24, at Oolundurpett. The Sanitary Commissioner remarks that the repairs of town roads, for which Rupees 720 are provided as in the current year's Budget, cannot be treated as a sanitary work. The Board have accordingly transferred the works to the head "Communications" under Grant I, and shown them in the Appendix to Part II of the Budget in favor of "Other Agency." The allotment for Public Bungalows shows a decrease of Rupees 60 in comparison with the current year's estimate. The number of servants in the Oolundurpett Bungalow is reduced from two to one, and the two extra servants employed at Tindevanum, as per G.O., Financial Department, dated 10th August 1874, No. 1440, have been dispensed with. The sum of Rupees 160 shown against "Pupil Midwives" includes a bonus of Rupees 40 to the Matron of the Lying-in Hospital at Manjacuppam as remuneration for training the pupils.

13. Grant III is—

	RS.
Endowment Fund	420
General Fund	21,540
Total ..	21,960

14. GRANT IV, MISCELLANEOUS.—The contribution for the Controlling Establishments at the Presidency should be Rupees 470, and that for the establishment in the Collector's Office should be Rupees 440. Rupees 100 are entered for Stationery and Postage charges. Under recent orders, Local Funds have been relieved of Stationery charges, and what is required for the Postal charges can be met from the provision of Rupees 150 for Contingencies. The whole allotment of Rupees 100 is accordingly struck out.

15. Grant IV is—

	RS.
Road Fund	820
General Fund	620
Total ..	1,440

16. The General Reserve should be Rupees 6,340 and not Rupees 6,000 as shown in the Budget.

17. The following is an abstract of the Budget as revised in this office:—

RECEIPTS.		CHARGES.	
	RS.		RS.
Road Fund	89,320	Grant I (Road Fund)	88,500
Endowment Fund	910	General Fund	730
General Fund	67,570	" II—General Fund	420
		" III (Endowment Fund)	21,540
		General Fund	21,960
		" IV (Road Fund)	820
		General Fund	620
		General Reserve	1,440
			6,340
			1,39,110
		BALANCES.	
		Road Fund	490
		Endowment Fund	18,200
		General Fund	18,690
Total ..	1,57,800	Total ..	1,57,800

(True Extract.)

(Signed) H. E. STOKES,
Secretary.

No. 34. ORDER THEREON, 4th January 1878, No. 19.

The estimated receipts and charges of the Cuddalore Local Fund Board for 1878-79 are compared in the subjoined abstract with the entries in the sanctioned Budget for the current year:—

	RECEIPTS.	
	Estimate, 1877-78.	Estimate, 1878-79.
	RS.	RS.
Balances—	7,680	35,150
Road Fund	350	440
Endowment Fund	4,460	4,200
General Fund		
Allotments from General Revenue—	7,100	6,200
Special Funds	1,31,250	1,75,000
Cess on Land	3,660	3,000
Tolls	1,650	1,570
Fees in Schools		120
Contributions from other Circles, &c.	470	470
Receipts from Endowments, &c.	1,350	1,950
Miscellaneous		
Total ..	1,42,610	1,57,800

CHARGES.					Estimate, 1877-78.	Estimate, 1878-79.
					RS.	RS.
GRANT I.						
Repairs—						
	Communications	..	..	..	68,580	68,580
	Miscellaneous Public Improvements	..	..	..		720
	Establishment, Public Works Department	..	..	..	11,800	11,810
	Petty Establishment	..	..	..	5,340	5,340
	Tools and Plant	..	..	..	690	700
	Road Fund Reserve	..	..	..	1,800	2,080
GRANT II.						
	Inspection	..	..	..	3,140	3,200
	Local Fund Schools	..	..	..	8,740	8,620
	Results Grants	..	..	..	11,000	6,820
	Miscellaneous	..	..	..	1,290	1,500
GRANT III.						
	Hospitals and Dispensaries	..	..	..	7,740	7,400
	Vaccination	..	..	..	2,880	2,960
	Sanitation	..	..	..	8,000	7,570
	Choultries	..	..	..	420	420
	Travellers' Bungalows	..	..	..	620	460
	Miscellaneous	..	..	..	3,110	3,150
GRANT IV.						
	Establishment	..	..	..	1,880	1,440
	General Reserve	..	..	..	4,810	6,340
Balances—						
	Endowment Fund	..	..	..	400	490
	General Fund	..	..	..	370	18,200
Total					1,42,610	1,57,800

2. In remarking on the Regular Estimate for the current year the Board of Revenue point out that the Collector should use his utmost endeavours to collect the outstanding arrears of Land Cess, but they allow the entry made by the Local Board to remain undisturbed. Notwithstanding the small estimate thus made for the current year, the estimate for 1878-79 is taken by the Local Board at no more than the average of three ordinary years, and as a consequence the provision for repairs to roads is reduced from Rupees 68,580 to Rupees 48,000, and the President remarks that it will perhaps be necessary to propose new tolls with the Budget for 1879-80. While remarking that there is no objection to the submission of definite proposals regarding Tolls, the Board of Revenue point out that as regards 1878-79 the difficulty in providing funds results from the necessity of wiping out a large deficit in a single year. They then show that the Regular Estimate for the current year has been framed so as to involve an arrear demand in 1878-79 on account of Land Cess of Rupees 1,09,981 or a total demand of Rupees 2,43,402, of which at least Rupees 1,75,000 ought to be raised, instead of the Rupees 1,35,000 estimated by the Local Board. This will allow of the allotment for repairs being raised to Rupees 68,580 as in the Budget for the current year, and the Collector will see that every effort is made to secure the realization of the estimate as amended.

3. The Estimate for Results Grants is taken at Rupees 6,820 against Rupees 11,000 in the Budget for the current year. So far as this reduction is due to the operation of the new Results Grants Rules the Government have no objection to offer, but they do not understand why the Deputy Inspector expects to be able to examine

only 335 schools, when it is reported that 412 are now under inspection, and it is expected that this number will be raised to 475. Further explanation should be given.

4. Subject to the above remarks the Budget is passed as submitted by the Board of Revenue.

(True Extract.)

J. Hurvell
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. J. Wright.

572

Revenue 1878. Sept
#1874.

Cost. of 118781 St. John.

FINANCIAL.

To

THE BOARD OF REVENUE.

Secy,

Ac.

Ac.

Dated January, 4th.

Issued — 14

Recd. — 14

"

Recd.

G.O., 4th January 1878, No. 19.

JANUARY.
Nos. 3334.

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

28/145

Adopted

16 Jan 1878