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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
Revenue DEPARTMENT

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*Proceedings of the Madras Government, Financial Department,
14th January 1876.*

Local Funds—Budget.

No. 81. Read the following Proceedings of the Board of Revenue, dated 8th November 1875, No. 3063:—
Read letter from the President of the Local Fund Boards, Salem District, dated 6th October 1875, No. 1,247, forwarding Local Fund Budget Estimate of Salem Circle for 1876-77.

THE Local Fund Budget Estimates of the Salem Circle for 1876-77 are submitted for the approval of Government.

2. REGULAR ESTIMATE OF 1875-76.—The closing balances of 1874-75 are brought forward, and they agree with the figures entered in the Local Fund Report for 1874-75.

3. Land-cess is Rupees 1,22,000 against Rupees 1,20,000 in the current year's budget. The receipts from tolls fall short of the budget estimate by Rupees 3,700, and school-fees amount to Rupees 1,400 against Rupees 120 in the budget for 1875-76. The cause of this large increase is that the fees levied in all the lower-class schools are now being credited to local funds instead of being taken by the teachers as contemplated in the budget.

4. The receipts are—

	RS.
Road Fund...	1,25,730
Endowment Fund ...	1,290
General Fund ...	93,320
Total...	2,20,340

5. EXPENDITURE, GRANT I.—Rupees 1,11,500 are given as the probable expenditure on Communications. The registers kept in this office show an aggregate allotment of Rupees 1,15,847 up to date including the provision in the budget. Considering the percentage (91) which expenditure bears to allotment during 1874-75, the figures given as the probable expenditure during 1875-76 may be accepted. The other entries under this or remaining grants do not call for remark.

	RS.	
Road Fund ...	1,25,730	6. The total estimated expenditure amounts to Rupees 1,95,340, leaving a balance of Rupees 25,000 under the General Fund.
Endowment Fund ...	1,290	
General Fund...	68,320	
Total...	1,95,340	

7. BUDGET FOR 1876-77, STATEMENT I.-A., REVENUES AND RECEIPTS.—As directed in Board's Proceedings, dated 16th September 1875, No. 2,590, the Provincial grant for roads is taken at the reduced amount of Rupees 18,500. The Circle Board ask for an increased grant, urging that by the reduction of the Provincial grant they have lost the half contribution hitherto paid by Government towards the upkeep of six forest roads in the Circle, which cost Rupees 6,230. They also represent that their means for carrying out road operations are limited, and works of an emergent character, such as the bridges at Vaniembady, are allowed to lie over for want of funds. The Local Board have not in consequence proposed any allotment for new works under Communications.

G.O., Financial Department, dated 31st May 1876, No. 762.

8. The Land-cess is Rupees 1,16,000, which is stated to be the demand of the current fasli. Tolls are expected to yield Rupees 4,000. There are at present three toll-gates in the circle, and the Local Board seek permission to open two more gates at the following places:—

(1.) At the new bridge at Womalore on the trunk road No. 5 to Tara-mangalam.

(2.) At the new bridge at Kristnapatam on the trunk road to Cuddalore.

The Local Fund Board have built the bridge at Womalore at a cost of Rupees 7,000 and that at Kristnapatam at a cost of Rupees 8,000. The Circle Board desire to be recouped for this heavy charge by levying tolls at those bridges. The Board of Revenue think that this proposal may be sanctioned. The President should report whether the proposed sites fulfil the several requisites laid down in G.O., dated 9th May 1871, No. 619, and submit a draft notification for publication by the Governor in Council.

9. School-fees from the 63 local fund schools in the circle amount to Rupees 3,040. The rates of fees to be levied in the lower-class schools are given in paragraph 5 of the President's letter.

10. The contribution from the Salem Municipality for the Suramungalam road is raised from Rupees 500 to Rupees 600. No credit is taken for the contribution for Educational Inspection, the Municipality having engaged a separate Inspecting Schoolmaster to supervise their schools.

11. Rupees 2,000 is entered as the contribution from the Salem Municipality for through traffic within municipal limits under G.O., Financial Department, dated 11th January 1875, No. 40. The arrangement is submitted for the sanction of Government in separate Proceedings, and the entry in the budget will be retained.

12. With reference to G.O., dated 29th September 1875, No. 1,920, a sum of Rupees 260 will be entered under (6) "Choultries" as contribution from the Topoor Chuttrum Fund for the establishment maintained at Jollarpett and Suramangalam.

13. The receipts are—

	RS.
Road Fund	1,09,100
Endowment Fund	1,290
General Fund	76,900
Total...	1,87,290

14. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND, RECEIPTS AND EXPENDITURE.—The allotment of Rupees 6,110 for petty establishment provides for the additional overseer and his establishment applied for in Board's Proceedings, dated 15th October 1875, No. 2,878.

* Board's Proceedings, dated 8th November 1875, No. 10,062.

Under paragraph 2 of G.O., dated 9th February 1875, No. 283,* the cost of this establishment has to be provided independently of the 25 per cent. charged for Public Works Department Supervision on outlay by the department. The charge for Public Works Department Supervision will be Rupees 7,360, of which, however,

only Rupees 1,250 have been provided by the Local Fund Board, leaving Rupees 6,110 required. Of this Rupees 3,300 can be met from the unappropriated balance of the Road Fund, and the remainder, or Rupees 2,810, must be deducted from the Road Fund reserve unless Government are pleased to allow a transfer of this amount from the General Fund balance as an additional appropriation. On this point orders are requested. The share of the cost of the general management chargeable to the Road Fund should be Rupees 1,520. Rupees 400 is the contribution to the Salem Municipality for the maintenance of Imperial roads within its limits, and Rupees 2,400 is the contribution which the Salem Circle Board have agreed to make to the Oosoor Circle in arrears for the upkeep of four miles of road No. 5 within the limits of the Salem Circle, but hitherto maintained by the Oosoor Board. Credit is taken for this amount in the Oosoor Circle Budget.

15. A sum of Rupees 100, or two-thirds of the amount shown in Statement I.-B. under Grant I., is entered for refunds to the Salem Municipality on account of road-cess collections within its limits. It is evident from the entries that the refund is of land-cess, not of road-cess under Act III. of 1866. As the levy of cess in the Municipality is illegal, the collections must be refunded, not to the Municipality, but to the persons from whom the collections were made. The Municipality should be left to collect their own land-rate. Refund of such collections should be shown under Grant IV. and not under Grant I. (vide Board's Circular Proceedings, dated 13th September 1875, No. 2,561.)

16. The Road Fund expenditure amounts to Rupees 1,09,080, leaving a balance of Rupees 20.

17. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains two items—the first is a lump allotment of Rupees 2,000 for Educational Petty New Works, the second for the construction of a dispensary at Haroor. No details are given for the first item as the Circle Board have not yet decided where to build school-houses. The dispensary work, for which it is observed estimate has not yet been submitted, must be deferred until a standard plan for a dispensary, now under the consideration of Government, is settled.

18. PART II., REPAIRS.—Rupees 81,220 are allotted for the repairs of roads. This is Rupees 13,370 less than the amount provided for in the current year's budget. This large decrease is attributed to the straitened circumstances of the Circle Board's finances. The maintenance grants of several of the roads have been reduced when possible with reference to the state and traffic of each road. Items Nos. 32, 34, and 48 in the appendix to Part II. of the current year's budget are omitted, and three new roads are shown in their stead. The reasons given for the omission of the three roads just mentioned are detailed in the President's letter and seem to be sufficient.

19. Rupees 5,500 are provided for the maintenance of avenues and Rs. 1,500 as usual for repairs to Orr's choultries and travellers' bungalows.

20. Grant I. is—

	RS.
Road Fund	1,07,460
General Fund	11,160
Total...	1,18,620

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21. GRANT II., EDUCATION.—The allotment for Educational Inspection provides also for the fourth Inspecting Schoolmaster on Rupees 30 a-month applied for in Board's Proceedings, dated 11th October 1875, No. 2,835.

22. The charges on account of Local Fund Schools, sixty-three in number, are estimated at Rupees 13,600 against Rupees 7,780 in the current year's budget as shown below, involving an increase of Rupees 5,820 :—

		Present Budget.	Budget, 1875-76.	Increase.
		RS.	RS.	RS.
Salaries of Masters...	{ Fixed ...	6,780	6,120	660
	{ Results ...	5,310	1,500	3,810
Servants ...		100	100	...
Miscellaneous ...		1,410	60	1,350
Total...		13,600	7,780	5,820

23. The increase appears chiefly under Fixed Salaries and Results Grants to be paid to teachers. The increase under the first item is on account of the provision for additional teachers in ten schools, and that under the second item is owing to the proposed payment to the teachers of full results grants instead of school-fees, which are now credited to local funds. The additional school-fees credited are Rupees 2,920, and the estimated increase in results grants is Rs. 3,810, so that the arrangement will be in favor of the masters if the estimate of results grants is realised. But the Board would have preferred the old arrangement.

24. Rupees 1,500 are set apart for results grants to other schools as in the current year and Rupees 120 under (e) Miscellaneous to meet the cost of inspecting Local Fund and Private Hindustani Schools with reference to G.O., Financial Department, dated 10th September 1875, No. 1,818.

25. Grant II. is Rupees 18,570 chargeable to the General Fund.

26. Of the five dispensaries sanctioned for this circle, four are now at Yerkaud, Namkal, Tripatore, and Ahtore. work; that at Senkerrydroog has not yet been opened probably for want of a Medical Subordinate. It is proposed to open a new dispensary at Haroor in the centre of the Uttengherry Taluq, which is very unhealthy, and is the only taluq for which a dispensary has not yet been sanctioned. This proposal is recommended for the sanction of Government.

27. The allotment for the Medical Subordinate attached to the Yerkaud Dispensary is raised on account of the increased rate of salary to be paid to the Apothecary in charge under the G.O., Financial Department, dated 11th August 1875, No. 1,645. The sanction to the arrangement with Mr. Oliver was only to the end of the current official year, after which report is to be made. The provision made will, however, be retained in the budget. In the current year's budget Rupees 1,740 is entered for the salary and allowance of a second-class Assistant Apothecary to the Namkal Dispensary, but the amount is now reduced to Rupees 720 to provide for a first-class Hospital Assistant. The Board are not aware whether the Assistant Apothecary has been displaced by a Hospital Assistant, and therefore

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resolve to restore the allotment to Rupees 1,740 subject to a report from the President. If change is merely contemplated, it will probably be impossible to carry it out as Hospital Assistants are not available.

28. Rupees 3,430 are allotted for Vaccination and Rupees 14,500 for Sanitation.

29. Grant III. is—

	RS.
Endowment Fund ...	1,290
General Fund ...	34,220
Total ...	35,510

30. GRANT IV., MISCELLANEOUS.—The contribution for the controlling establishment should be Rupees 630. The share of the cost of the Collector's establishment chargeable to this circle is Rupees 390. The allotment for the Local Fund Board's Establishment is Rupees 310 more than in the current year. The increase is owing to an additional clerk on Rupees 25 a-month having been sanctioned in G.O., Financial Department, dated 16th September 1875, No. 1,846, and to the salary of one of the peons being raised from Rupees 7 to Rupees 8 a-month.

31. Grant IV. is—

	RS.
Road Fund ...	1,620
General Fund ...	1,130
Total ...	2,750

32. The General Reserve should be Rupees 5,160.

33. The following is an abstract of the budget as modified by the Board:—

Receipts.		Expenditure.			
	RS.		RS.	RS.	
Road Fund...	1,09,100	Grant I.... { Road Fund ...	1,07,460		
Endowment Fund ...	1,290	{ General Fund ...	11,160		
General Fund ...	76,900				1,18,620
		Grant II... General Fund ...	...		18,570
		Grant III.. { Endowment Fund ...	1,290		
		{ General Fund ...	34,220		
					35,510
		Grant IV.. { Road Fund ...	1,620		
		{ General Fund ...	1,130		
					2,750
					1,75,450
		General Reserve ...	...		5,160
		Balances—			
		Road Fund...	20		
		General Fund ...	6,660		
					6,680
Total...	1,87,290	Total...	...		1,87,290

(A true Extract.)

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

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No. 82. ORDER THEREON, 14th January 1876, No. 63.

In the subjoined abstract the Budget Estimates of the Salem Circle for 1876-77 are compared with those for the current year:—

RECEIPTS.			CHARGES.		
	1875-76.	1876-77.		1875-76.	1876-77.
	RS.	RS.		RS.	RS.
Balances—			GRANT I.		
Road Fund	12,190	...	New Works—		
Endowment Fund ...	...	...	Communications ...	2,270	...
General Fund	39,310	25,000	Educational	500	2,000
Allotment from General			Sanitary and Miscel-		
Revenue—			laneous	3,000	2,000
Provincial Funds—			Repairs—		
For Roads... ..	25,000	18,500	Communications ...	94,590	81,220
For Schools	270	270	Sanitary and Miscel-		
Special Funds	10,700	11,500	laneous	7,000	7,000
Land-cess	1,20,000	1,16,000	Establishment, Public		
Tolls	5,800	4,000	Works Department...	5,250	7,360
Fees in Schools	120	3,040	Petty Establishment...	4,200	6,110
Contributions from other			Other Items	2,610	4,830
Circles, &c.	600	2,600	Road Fund Reserve ...	11,730	8,100
Endowments, &c. ...	1,290	1,550	GRANT II.		
Miscellaneous	3,770	4,830	Inspection	1,630	2,430
			Local Fund Schools ...	7,780	13,600
			Grants-in-aid	1,300	1,500
			Miscellaneous	1,000	1,240
			GRANT III.		
			Hospitals	11,630	13,660
			Vaccination	3,000	3,430
			Sanitation	12,000	14,500
			Miscellaneous	3,180	3,920
			GRANT IV.		
			Establishment	2,070	2,750
			General Reserve	4,900	5,160
			BALANCES—		
			Road Fund... ..	7,730	20
			General Fund	31,430	6,660
Total	2,19,050	1,87,290	Total	2,19,050	1,87,290

2. The opening balance is correctly estimated.

3. The reduction in the Provincial grant has been already determined by Government on general considerations together with those proposed for other circles, and the claim for an extra grant made by the Circle Board cannot be complied with, but the Government agree with the Board that, rather than reduce the Road Fund reserve and balance as mentioned in their 14th paragraph, it will be desirable to make a transfer to the Road Fund from the General Fund. The new tolls proposed are sanctioned, but the public notification cannot issue until the further information called for by the Board of Revenue has been submitted. The crediting of school-fees in the accounts, as referred to in paragraph 23 of the

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Revenue Board's letter, is approved on the assumption that the effect is to stimulate efforts on the part of the schoolmasters, whose income will, in future, be more largely dependent on results grants. The contribution from the Salem Municipality towards the Suramungalum road has been raised from Rupees 500 to Rupees 600, but it does not appear whether the consent of the Municipality has been obtained. The item of Rupees 2,000 entered as contribution from the Municipality on account of tolls is sanctioned, subject to orders on the separate Proceedings mentioned by the Board, but not yet received by the Government.

4. The observations of the Board in paragraph 15 are approved. The establishment of a new dispensary at Haroor is sanctioned, as also the increased provision made for Local Fund Schools. The Board's 27th paragraph is approved. The increase of a peon's salary mentioned in paragraph 30 is sanctioned.

5. With these observations the Budget Estimates are passed.

(True Extract.)

Chief Secretary.

To the Board of Revenue, with papers.
.. Revenue Department.
.. Public Works Department.
.. Surgeon-General, Indian Medical Department.
.. Sanitary Commissioner.
.. Director of Public Instruction.
.. Accountant-General.
.. President of the Municipal Commission, Salem.

Exd. J. W. Fischer.

Revenue Department
19265

Obt. of 1876: 27,000,000.

FINANCIAL.

THE BOARD OF REVENUE.

To, By, Do, No.

Dated January, 1906.

Issued

Recd.

24.

No.

G.O., 14th January 1906, No. 63.

JANUARY.
Nos. 81-82.

Local Fund Budget Estimate of Salem Circle
or 1876-77 referred.

Approved

25/1/06