New No. Sectt. I (i)-1—Old No. M.R.O. 1—10,006—10-6-65.

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(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No.	279	Press / Mis.
Dated	2. 2. 1876	196 .

Not to be folded or roughly handled

Local Funds—Budget.

No. 199. Read the following Proceedings of the Board of Revenue, dated 24th November 1875, No. 3218 :—

Read the following letter from the President of the Local Fund Boards, South Arcot District, dated 21st October 1875, No. 96 :—

ABSTRACT.—Submitting Local Fund Budget of Virdachellum Circle for 1876-77.

THE Local Fund Budget Estimates of the Virdachellum Circle for 1876-77 will be submitted for the orders of Government with the following remarks.

2. BALANCES—*Regular Estimate*, 1875-76.—The regular estimate has been framed with commendable care, and on the receipt side seems unexceptionable. On the expenditure side the Vice-President's calculations require revision as regards public works outlay. The grant for New Works, Communications, on account of works proposed in the supplemental budget was Rupees 13,573, not Rupees 19,814, that for the Pasimuttan Odai bridge being Rupees 4,239 and that for the Suttacoodal road being struck out; and Rupees 10,679 having been provided by transfer from the original budget, the revised grant is Rupees 37,324. According to the Vice-President's estimate Rupees 1,239 and 5,000 respectively will be saved on the Pasimuttan Odai and Virdachellum Bridges, and the net outlay will be Rupees 31,085. Adding Rupees 41,007 for repairs, and Rupees 11,598 for sanitary works, the total will be Rupees 83,690 out of a grant of Rupees 93,929. Past experience would suggest 90 per cent. or 84,540 Rupees; and thus the figure arrived at on consideration of probable savings in detail seems a proper one, and will be adopted. The budget of the current year contained a contribution of Rupees 10,000 for the erection of a building for the Chellumbrum Dispensary which was approved in G. O., dated 3rd February 1875, No. 225. The Acting Sanitary Commissioner, however, having visited the place and made a strong representation as to the inexpediency of the outlay, the Local Board have suspended all action in the matter. Dr. King's suggestion seems to have been that the money would be more usefully spent in sanitation, and the orders of Government are requested on his paper, copy of which is submitted by the President, and on the question whether the project of a new hospital building is to be entirely given up. The contribution has been omitted in the regular estimate and in the budget for 1876-77. The figures adopted by the Board for the regular estimate will be as follows :—

Board's Proceedings, 7th Oct. 1875, No. 2,810.

	Rs.
Original budget...	34,430
Supplemental	2,894
	37,324

——	Road Fund.	Endowment Fund.	General Fund.	Total.
Expenditure.	Rs.	Rs.	Rs.	Rs.
Grant I.—				
Works and Repairs, P. W. D. ...	72,092	...	11,598	83,690
Establishment	18,020	...	2,900	20,920
Tools and Plant	720	...	120	840
Sundry	750	...	...	750
	91,582	...	14,618	1,06,200
	...	...	12,960	12,960
Grant II.	...	130	15,050	15,180
Grant III.	990	...	680	1,670
Grant IV.				
Total ...	92,572	130	43,308	1,36,010
Receipts ...	1,00,660	130	69,530	1,70,320
Balances ...	8,088	...	26,222	34,310

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These balances will be taken to the budget of 1876-77.

3. Budget of 1876-77—*Allotments, &c.*—The grant from Provincial Funds will be Rupees 26,940 for roads and Rupees 810 for schools. Special Funds are estimated at Rupees 3,700, and land-cess at Rupees 96,000. The Local Fund Board have entered a sum of Rupees 1,000 as contribution from the Chellumbrum Municipality for tolls. In Board's Proceedings, dated 15th May 1875, No. 1,300, and in the G. O. thereon, dated 10th June 1875, No. 1,258, the orders conveyed in G. O., dated 3rd April 1875, No. 723, were overlooked. That order authorized the levy of tolls by the Commissioners from 1875-76, and the Local Board ought to share in them from 1876-77. The suggested proportion of one-third, which is that sanctioned for Cuddalore, seems very liberal to the Commissioners, and, in anticipation of the sanction of Government to the arrangement, the sum of Rupees 1,000 will be retained in the budget under review, but will be entered under major head "5, Contributions from other Circles and Municipalities." The other items of receipts do not call for remark, and the whole receipts are distributed as follow :—

	Rs.
Road Fund	1,03,730
Endowment Fund...	130
General Fund	60,660
Total ...	1,64,520

4. Grant I.—*Statement II.—Road Fund.*—The increase in the road fund balance admits of the sums for new works being raised to Rupees 35,300. The road fund share of general management will be Rupees 1,090, and the road fund reserve Rupees 9,560 at ten per cent. on the assets excluding the balance. The charges will amount to Rupees 1,03,600 as shown in the margin, and the balance will be Rupees 130.

	Rs.
New Works	35,300
Repairs	38,350
Establishment	19,650
Tools and Plant	740
Reserve	9,560
	1,03,600
Balance	130
Total ...	1,03,730

5. *Statement II.-A, Part I.*—Subject to the approval of the Local Fund Board the allotment for item 2 will be raised to Rupees 7,300. If they desire it, the increase can hereafter be transferred to one of the works specified in paragraph 5 of the President's letter. The allotment for the 3rd item is one-third of the estimate, *viz.*, Rupees 2,370, proposed to be given as contribution for the work, the remaining two-thirds being provided apparently from Imperial Funds. Allotments of Rupees 1,000 each are made for three school-houses at Bowanagiri, Mannurgudi, and Teagardroog, two of which are old rate schools, and estimates are to be submitted. The expenditure seems large for schools with 27, 25, and 31 pupils respectively. Rupees 3,000 are provided to complete the Chinna Salem Choultry, and Rupees 1,000 for the project for water-supply for that town, which is still an unsanctioned work.

6. *Part II.*—The only item calling for remark is item 9, the maintenance grant for which has been reduced by Rupees 800 on the ground that the road for

Proceedings of the Madras Government, Financial Department,
21*st January* 1876.

eight miles runs along the Viranam tank bund, for the maintenance of which there is an Imperial grant. This reason does not seem satisfactory, as the allotment from local funds is for maintaining the surface of the road, not the tank bank. The President is requested to explain.

7. Grant I. is Rupees 1,11,330, chargeable as follows :—

	Rs.
Road Fund	1,02,510
General Fund	8,820
Total...	1,11,330

8. Grant II.—The allotment for inspection is reduced by Rupees 60 to Rupees 1,620, the provision for batta hitherto made having been found excessive. Local Fund Schools are to cost Rupees 4,450. Eight schools hitherto on the salary system only are to be converted into schools on the combined system, the cost being reduced as directed in G. O., dated 29th January 1875, No. 171, to Rupees 156 for each school, and five new schools on the same scale are proposed. Four masters are dispensed with in four schools under the advice of the Inspector, and three schools remain unchanged. In all, twenty schools, besides the Hindustani class at Porto Novo, are provided for. Results grants require Rupees 7,000, and Miscellaneous Rupees 1,090. Grant II. is Rupees 14,160, chargeable to the General Fund.

9. Grant III.—The allotment for the Virdachellum Dispensary is decreased from Rupees 3,740 to Rupees 3,540 owing to an increase of Rupees [illegible] provision for medicines and a decrease of Rupees 800 under furniture. The allotment for sanitation, Rupees 12,160, is distributed in Statement IV.-B as shown in the margin. The provision for the establishment of the Local Fund Choultries at Teagardroog and Mungalom, Rupees 140, has not been shown under Grant III., nor in the abstract of the budget, though the details thereof are given in Statement IV.-A. The omission has now been rectified. The President is requested to submit an application for the usual endowment of lands for the upkeep of the choultries. Rupees 60 are provided for pupil Vaccinators. The total amount of the grant is Rupees 18,750, chargeable as follows:—

	Rs.
Improvement of water-supply	4,500
Do. of village sites	3,000
Scavenging	4,060
Other sanitary outlay	600
Total ...	12,160

	Rs.
Endowment Fund...	130
General Fund	18,620
Total ...	18,750

10. Grant IV.—The charge for Presidency Establishments will be Rs. 440, and for that in the Collector's Office Rupees 380. The grant is distributed thus :—

	Rs.
Road Fund	1,090
General Fund	640
Total ...	1,730

(3) Initials of the Referencer _____

11. The general reserve is Rupees 3,440.

12. The President and Vice-President are both agreed that the great want of the circle is roads, and the former officer suggests a transfer of Rupees 10,000 from the General Fund balance unappropriated to the Road Fund. There is no doubt that the expenditure of the money on roads would be useful, but the orders of Government are against the proposal, and the Board observe that the sum appropriated to Education is not as large as it might be. If Government approve the construction of a new hospital building at Chellumbrum and restore the Local Fund contribution of Rupees 10,000, the General Fund balance will be materially reduced.

13. The following is an abstract of the budget as revised by the Board of Revenue :—

Receipts.		Expenditure.			
	Rs.			Rs.	Rs.
Road Fund	1,03,730	Grant I. ...	Road Fund ...	1,02,510	
Endowment Fund ...	130		General Fund ...	8,820	
General Fund	60,660				1,11,330
		Grant II. ...	General Fund ...	...	14,160
		Grant III. ...	Endowment Fund.	130	
			General Fund ...	18,620	
					18,750
		Grant IV. ...	Road Fund... ...	1,090	
			General Fund ...	640	
		General Fund Reserve...		...	3,440
		Balance—			
		Road Fund		130	
		General Fund		14,980	
					15,110
Total ...	1,64,520		Total ...	...	1,64,520

(A true Extract.)

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

No. 200. ORDER THEREON, 21st January 1876, No. 131.

The Local Fund Estimates of the Virdachellum Circle for 1876-77 are compared below with the sanctioned budget for the current year :—

Receipts.	1875-76.	1876-77.	Charges.	1875-76.	1876-77.
	Rs.	Rs.		Rs.	Rs.
Balances—			Grant I.		
Road Fund...	...	8,090	*New Works*—		
Endowment Fund ...	...	...	Communications ...	34,430	35,300
General Fund	20,000	26,220	Educational	...	3,000
Allotments from General Revenue—			Sanitary and Miscellaneous	7,000	4,000
Provincial Funds—			*Repairs*—		
For Roads... ...	36,400	26,940	Communications ...	37,860	38,350
For Schools ...	810	810	Educational	...	...
Special Funds	3,350	3,700	Sanitary and Miscellaneous	...	...
Cess on Land	90,000	96,000	Cost of Establishment,		
Tolls	700	...	P.W.D.	16,690	16,750
Fees in Schools	450	550	Petty Establishment...	3,140	3,410
Contributions from other Circles	...	1,000	Tolls and Ferries ...	50	50
Receipts from Endowments	130	130	Road Fund Reserve ...	8,300	9,560
Miscellaneous	1,650	1,080	Contributions to Municipalities	[illegible]	...
			Other Items	890	910
			Grant II.		
			Payment for Inspection	1,680	1,620
			Local Fund Schools ...	4,980	4,450
			Grants-in-aid	6,440	7,000
			Miscellaneous	550	1,090
			Grant III.		
			Hospitals	2,700	3,540
			Vaccination	1,400	1,400
			Sanitary Establishment	5,000	12,160
			Choultries	130	270
			Other Items	1,320	1,380
			Grant IV.		
			Supervision and Management	1,540	1,730
			General Reserve	[illegible]	[illegible]
			Balances.		
			Road Fund	...	130
			Endowment Fund ...	...	...
			General Fund	6,110	14,980
Total ...	1,53,490	1,64,520	Total ...	1,53,490	1,64,520

2. The proportion of tolls to be paid from the Chellambram Municipality may stand at one-third as proposed in paragraph 3 of the Board's letter. The Government observe that the transfer of this contribution to its proper head leaves

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the item of receipts from tolls blank, the independent income hitherto estimated under this head appertaining apparently properly to Ferries under Special Funds, being derived from the Nattarajpuram Ferry. The question of establishing tolls for repair of roads will be doubtless considered with reference to the general order on the subject recently issued. It is observed that the Board of Revenue estimate a much larger opening balance under the Road Fund than is anticipated by the President. The Board are correct in maintaining the policy of restricting the General Fund to the purposes to which it is usually applied.

3. Pending orders on the communication from the Sanitary Commissioner referred to in paragraph 2, the provision for the contribution to the new Chellambram Dispensary building must be omitted from the budget.

(True Extract.)

Chief Secretary.

To the Board of Revenue.
" Revenue Department.
" Public Works Department.
" Surgeon-General, Indian Medical Department.
" Sanitary Commissioner.
" Director of Public Instruction.
" Accountant-General.
" President of the Municipal Commission, South Arcot.

Exd. J. W. Fischer.

(3) Initials of the Referencer _____

Revenue Department
No 367
Govt. of Madras.

FINANCIAL.

To

The BOARD OF REVENUE,
&c., &c., &c.

Dated January, 21st.
Issued — 29
Read. — 28.

G.O., 21st January 1876, No. 191.

Abstract

JANUARY.
Nos. 199-200.

Local Funds—Budget Estimate of Vizagapatam Circle for 1876-77 reviewed.

Ex 2nd.
Adopted
2-2-76.

New No. Sectt. I (6)-1—Old No. M.R.O. 1—10,006—10-6-68.

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