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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

8th January 1877, No. 65.

Local Funds—Budget.

Read the following papers:—

No. 77. *Proceedings of the Board of Revenue, dated 20th December 1876.*

Read letters from the President of the Local Fund Boards, Cuddapah District, dated 15th, 18th, and 25th November 1876, Nos. 759, 777, and 790, submitting Local Fund Budget of Madanapally Circle for 1877-78, &c.

Read also the following letters.—

From Surgeon-Major H. KING, M.B., A.M., Acting Sanitary Commissioner for Madras, to the Acting Secretary to the Board of Revenue, dated Madras, 20th November 1876, No. 1304.

I have the honor to inform you that the provision proposed for Sanitary purposes in the Budget Estimate of the Madanapally Circle for 1877-78, amounting to 16.2 per cent. of available income, may be sanctioned, although the proportion falls considerably below that of the c—. The allotment for Vaccination appears to be sufficient.

From Surgeon-Major G. BIDIE, M.B., Secretary to the Surgeon-General, Indian Medical Department, to the Acting Secretary to the Board of Revenue, dated Fort St. George, 6th December 1876, No. 8682.

I have the honor, by desire of the Surgeon-General, to submit to your Board a review of Grant III of the 1877-78 Budget Estimate of the Local Fund Board, Madanapally Circle:—

Madanapally.—The provision for this dispensary seems sufficient.

Kadari.—The sum allotted for the maintenance of this dispensary is adequate, except that the amount of Rupees 870 (the pay of a subordinate of the warrant grade) is in excess of requirements by Rupees 390, the pay of the 2nd-Class Hospital Assistant now in charge of the dispensary being Rupees 40 per mensem or Rupees 480 per annum.

The Local Fund Budget Estimate of the Madanapally Circle for 1877-78 is submitted for the orders of Government.

2. *Regular Estimate of 1876-77—RECEIPTS.*—The opening balances, viz., a credit of Rupees 8,816 under Road Fund, and a deficit of Rupees 2,028 under General Fund, agree with those shown in the Local Fund Report for 1875-76. The income from Surplus Pound Fund is estimated at Rupees 1,100, and is apparently calculated without reference to the special allotment of Rupees 587 from that fund, and will be accordingly raised to Rupees 1,687. The Vice-President calculates that only Rupees 47,000, out

of an estimate of Rupees 67,000, will be realized from Land-cess owing to the failure of cultivation, but the President has entered the full amount of the Budget Estimate as the cess is not remitted on waste lands. The Board doubt if the President's expectation will be realized, considering that the collections up to the end of October were only Rupees 28,987, and those in 1875-76 Rupees 60,706. As, however, the collections for the current year, according to the revised rates of kist, begin from December, Rupees 61,710 may be taken in the Regular Estimate. The other items of receipts call for no remark.

3. **EXPENDITURE.**—Under New Works, Communications, Rupees 6,057, out of an allotment of Rupees 10,690, are entered as probable expenditure, as outlay on New Works is to be restricted. This is doubtless a wise measure. The whole of the Budget grant for repairs of roads is entered and will be accepted with reference to the proportion of outlay to allotment during the last year. The provision for Inspection under Grant II will be reduced to Rupees 740, the actuals of 1875-76. Under Grant III the whole of the Budget grant for Dispensaries, viz., Rupees 11,310, is assumed as the probable expenditure, but the Board will reduce the estimate to Rupees 10,116, as the actuals of the last year were only Rupees 9,556. The entries under Grant IV need no modification.

4. The Regular Estimate, as revised by the Board of Revenue, is as follows:—

	Land-cess	General Fund.	Total
Receipts.	RS.	RS.	RS.
Balances	8,816	....	2,028
Allotment from General Revenue .. .	10,470	....	4,200
Rates and Taxes .. .	41,190	....	20,570
Endowments, &c. .. .	....	720	....
Miscellaneous .. .	258	....	284
	60,734	720	23,026
			84,480
Expenditure.	RS.	RS.	RS.
GRANT I.—New Works and Repairs (By P. W. Dept. By Other Agency.	46,237	....	646
Establishment .. .	1,200	....	2,500
Tools and Plant .. .	11,559	....	162
	50	....	....
	59,046	....	3,308
GRANT II.—Education .. .	....	....	2,910
GRANT III.—Sanitation .. .	....	720	16,446
GRANT IV.—Miscellaneous .. .	1,023	....	362
	60,069	720	23,026
			83,815
Balances .. .	665	....	....
			665

The balance of Rupees 670 under Road Fund will be carried to the Budget of 1877-78. If the Board's estimate of the receipts of Land-cess are found in April next to be fallacious the maintenance grants for 1877-78 for roads will have to be still further reduced, and other measures of retrenchment ordered.

5. **Budget of 1877-78.**—**STATEMENT I-A—Revenue and Receipts.**—No credit is taken for a grant from Provincial Funds for roads. The Vice-President, anticipating failure of cultivation, has estimated the revenue from Land-cess at Rupees 47,000, or Rupees 14,706 less than the actuals of the previous year; but the President has raised the amount to Rupees 62,000, as the failure of cultivation in 1877-78 cannot be anticipated. The Board are inclined to take the average of the last three years, viz., Rupees 63,950, for the probable income from Land-cess in the ensuing year.

6. The receipts are—

	RS.
Road Fund .. .	44,490
Endowment Fund .. .	720
General Fund .. .	21,680
Total .. .	66,890

7. **STATEMENT I-B, Expenditure—GRANT I, Public Works—STATEMENT II, Road Fund.**—The grant for road repairs will be reduced to Rupees 34,800 for reasons stated further on. The cost of Public Works supervision, General management, and Tools and Plant should be Rupees 3,770, 780, and 350, respectively. No provision is made for the Reserve for want of funds, expenditure under Road; and is Rupees 44,490, leaving no balance.

8. **STATEMENT II-A, PART I—New Works.**—No allotment is made for New Road Works. It is observed that several incomplete works are left unprovided for, for want of funds.

9. **PART II—Repairs.**—The assignment for road repairs is Rupees 42,985, against Rupees 41,380 in the current year's Budget. The excess is due to the increased rates of maintenance allowances provided for Items Nos. 1 and 8 in the list, and to the provision made for fourteen miles more of the road from Madanapally to Nagapatta pass. The Road Fund statement, as revised by the President, closes with a deficit of Rupees 8,807 which is inadmissible. In order to preserve equilibrium between the assets and expenditure the repair grants should be reduced. The proposal of the Local Fund Board to transfer the execution of repairs of roads from the Public Works Department to "Other Agency" to save the cost of Public Works supervision, is not recommended by the President, who states that it will not be possible for the Revenue officials to carry out the repairs. The Board of Revenue fully agree in this opinion; and resolve to reduce the allotment for repairing cusbah roads from Rupees 1,200 to Rupees 560, and to reduce by 20 per cent. the maintenance grants for all roads except those to which only Rupees 50 are allotted in the Budget. The financial condition of the circle does not allow of any grant being made for village roads.

10. The Local Fund Board have raised the allotment for the maintenance of avenues from Rupees 2,500 in the current year to Rupees 3,000, as the former amount was found to be inadequate; but the General Fund cannot provide more than Rs. 2,000 for the purpose. The work should be classified under "Miscellaneous Public Improvements."

Grant I is—

Road Fund	RS.
General Fund	43,710
	2,020
Total	45,730

11. GRANT II—*Education*.—Grant II is the same as in the current year. There are no Local Fund Schools, and the provision for Results grants is only Rupees 2,000.

12. GRANT III—*Sanitation, &c.*—Rupees 11,520, or Rupees 210 more than in the current year, are provided for the charges of the two* Dispensaries in the circle. The allotment for the salary and

- * 1. Madanapally.
2. Kadari.

allowances of the Medical Subordinates attached to the Madanapally Dispensary has been raised by Rupees 180, to provide for the increase in the salary drawn by the Hospital Assistant from Rupees 25 to Rupees 40 a-month. The provision for the Medical Subordinate at Kadari should be reduced to Rupees 480, being the salary of the 2nd-Class Hospital Assistant now in charge of the institution as pointed out in the Surgeon-General's letter recorded above. It is proposed to entertain a toty on Rupees 5 per mensem in the Kadari Dispensary. For want of funds, the provision for the "Diet of Patients" and for "Supplies" will be respectively reduced to Rs. 1,200 and Rupees 370.

13. According to the Register of Establishments kept in the Board's office, there are now one Superintendent of Vaccination on Rupees 70, four 1st-Class and four 2nd-Class Vaccinators on Rupees 18 and 10 respectively, attached to the circle. The circle consists of four taluqs and the establishment above detailed fulfils the requirements of the new rules. The Vice-President states that the Vaccine establishment consists of—

One Superintendent on Rupees 70
Five 1st-Class Vaccinators at 18 each, and
Seven 2nd-Class do. at 10 each, lately ordered for

the circle. The President is requested to report whether this is not a mistake, and, if not, when this scale of establishment was sanctioned. The Board are of opinion that no increase in the establishment should be allowed as there are no funds available, and the grant for vaccination will be reduced to Rupees 3,000 as detailed in the margin. The increase in the allotment for Bungalow establishment is due to the higher rate of salary sanctioned for the servant in charge of the Royachoty bungalow, and to the entertainment of a servant on Rupees 2½ in each of the bungalows at Sambapally and Kalkadda.

G.O., Financial Department, dated 21st September 1876, No. 1705.

14. Grant III is—

Endowment Fund	RS.
General Fund	720
	15,960
Total	16,680

15. GRANT IV—*Miscellaneous*.—The share of the cost of Controlling establishments at the Presidency and in the Collector's office should be Rs. 270 and Rs. 150. The provision for "Batta to non-official Members" will be reduced to Rupees 200, as the latter sum seems to be sufficient.

16. Grant IV is—

Road Fund	RS.
General Fund	780
	590
Total	1,370

17. No general reserve can be provided for want of funds.

18. An abstract of the Budget as modified above is subjoined:—

Receipts.		Expenditure.		
	RS.		RS.	RS.
Road Fund	44,490	Grant I—(Road Fund	43,710	
Endowment Fund	720	General Fund	2,020	45,730
General Fund	21,680	Grant II—General Fund	720	3,110
		Grant III—(Endowment Fund	720	
		General Fund	15,960	16,680
		Grant IV—(Road Fund	780	
		General Fund	590	1,370
		General Reserve		66,890
		Balances.		
		Road Fund		
		Endowment Fund		
		General Fund		
Total	66,890	Total		66,890

(True Copies and Extract.)

(Signed)

H. E. STOKES,
Acting Secretary.

No. 78.

ORDER THEREON, 8th January 1877, No. 65.

The subjoined compares the estimated receipts and expenditure of the Madanapally Local Fund Board for 1877-78 with those sanctioned for the current year:—

RECEIPTS.		Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
Balances—			
Road Fund		16,680	670
General Fund		2,190	
Allotments from General Revenue—			
Provincial Funds—			
For Roads		9,320	
For general purposes		4,000	830
Special Funds		1,300	64,010
Cess on Land		67,100	720
Receipts from Endowments, &c.		870	660
Miscellaneous		300	
Total		97,380	66,890

CHARGES.		Estimate, 1876-77.	Estimate, 1877-78.
GRANT I.		RS.	RS.
<i>New Works—</i>			
Communications		10,690	..
<i>Repairs—</i>			
Communications		41,380	34,800
Miscellaneous Public Improvements		2,500	2,000
Establishment, Public Works Department		7,930	3,770
Petty Establishment		4,790	4,790
Tools and Plant		550	370
Road Fund Reserve		5,520	..
GRANT II.			
Inspection		940	940
Results Grants		2,000	2,000
Miscellaneous		170	170
GRANT III.			
Hospitals and Dispensaries		11,310	10,040
Vaccination		2,500	3,000
Sanitation		4,350	3,350
Travellers' Bungalows		200	290
GRANT IV.			
Establishment		1,380	1,370
General Reserve		1,100	..
Balance—			
Road Fund		70	..
			66,890

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

3. The Government note that the Board's review of the Budget for 1877-78 is prefaced by the remark that if their estimates of the receipts of Land-cess are found in April next to be fallacious, various measures of retrenchment will be called for; and they further observe that even as the Budget stands it has been found impossible to find funds for the prosecution of incomplete works, or to provide the usual Road Fund Reserve, notwithstanding a reduction of 20 per cent. in the maintenance grants for all roads except those to which only Rupees 50 had been allotted in the Budget as framed by the Local Board.

4. The Government fully approve the decision of the President and the Board of Revenue that it would not be possible for the Revenue officials to undertake the work of supervising the repairs of the roads of the circle.

5. As remarked in the order reviewing the Budget for the current year, the provision for Education is very meagre, and it appears from the Vice-President's letter that an application from the Deputy Inspector of Schools for an increased allotment for Results grants has been refused from want of funds. The Government are constrained to remark that an unduly large proportion of the one-third Land-cess* is devoted to Hospitals and Sanitary objects, and though they are unwilling to direct any reduction in the expenditure on the two existing dispensaries which seem to be doing good work, they must request the Local Board to give the question

* One-third Land-cess = Rupees 21,336

Education	Rs.	3,110	
Hospitals, Sanitation, &c.	"	16,680	
Total	"	19,790	

more serious consideration than it appears to have as yet received. Perhaps a portion of the allotment for Sanitary expenditure might be advantageously transferred to Education.

6. The reduction in the allotment for Vaccination proposed by the Board of Revenue is fully approved and the Budget is 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 Commissions, Cuddapah District.

Edw. T. O'Connor.

Reserve Bank
8-867

THE BOARD OF DIRECTORS

FINANCIAL

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NO. 100,000,000, 1911

W. H. H. H.

WILLIAM
H. H. H.

10/19/11

Loaned
26/10/11