

(1) Number of pages 10
(2) Date of repair _____
(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. B.P. No.	496.	Press. Mis.
Dated	26.1.1877.	197.

Not to be folded or roughly handled

Local Funds—Budget.

No. 365. *Read the following Proceedings of the Board of Revenue, dated 14th December 1876:—*

Read letter from the President of the Local Fund Boards, Godavery District, dated 28th October 1876, No. 75, submitting Local Fund Budget of Cocanada Circle for 1877-78.

Read also the following letter from Surgeon-Major H. KING, M.B., A.M., Acting Sanitary Commissioner for Madras, to the Acting Secretary to the Board of Revenue, dated Dindigul, 11th November 1876, No. 1280:—

I have the honor to express my regret that the Budget Estimate of the Cocanada Circle which in 1876-77 allotted only 17·6 per cent. of its available income to Sanitary objects, proposes for 1877-78 to allot only 15·4 per cent. The distribution appears satisfactory.

2. The provision for Vaccination leaves rather a small margin for payment of 2nd-Class Vaccinators after the salaries of a Superintendent and eight 1st-Class Vaccinators have been met.

The Local Fund Budget of the Cocanada Circle for 1877-78 will be submitted for the orders of Government.

2. *Regular Estimate for 1876-77*—STATEMENT A, RECEIPTS.—The estimated opening balances in the current year's Budget are entered against the head "Balances" with a remark that these balances have been carefully ascertained by the Board of Revenue in reviewing the current year's Budget and that the actual balances in the President's accounts cannot be relied on, as they exclude several unadjusted items of expenditure. The actual balances, as shown in the President's accounts, cannot be taken for the reasons stated, but it will be equally incorrect to adopt the opening balances as estimated in the Budget. The receipts and charges of the Cocanada Circle from 1871-72 to 1874-75 are given in the statements embodied in paragraph 5 of Board's Proceedings, dated 20th November 1875, No. 3166, reviewing the current year's Budget. The transactions of the circle up to 1873-74 given in that statement are as accurate as they can be made at present. The receipts and charges for 1874-75 were taken from the President's accounts in the absence of audited figures. The Accountant-General's statement of receipts and charges for that year and also for 1875-76 having since been received, the Board annex a statement showing the transactions of the circle during these two years. The Accountant-General's statement of expenditure for 1874-75 includes an adjustment of Board's Proceedings, 2nd March 1875, No. 492. Rupees 16,726, being the outlay in 1872-73 on works erroneously debited by the Examiner against the Ellore Circle.

Proceedings of the Madras Government, Financial Department,
29th December 1876. No. 2179.

This amount together with the cost of supervision thereon will be deducted, they have been included in the expenditure for 1872-73 shown in the statements referred to above.

	Road Fund	Endow- ment Fund.	General Fund.	Total.
1874-75. { Balance, 1873-74	Rs. 44,743	Rs. — 933	Rs. 38,925	Rs. 82,735
Receipts	1,55,137	4,495	59,645	2,19,277
Total	1,99,880	3,562	98,570	3,02,012
Expenditure	1,72,462	3,862	44,410	2,20,734
1875-76. { Balance	27,418	— 300	54,160	81,278
Receipts	1,56,234	5,096	65,932	2,27,262
Total	1,83,652	4,796	1,20,092	3,08,540
Expenditure	1,48,929	4,887	44,674	1,98,490
Balance	34,723	— 91	75,418	1,10,050

3. The above balances will be entered in the Regular Estimate as opening balances.

4. Rupees 3,567 are shown as the grant from Provincial Funds, which is the sum credited in the Local Fund accounts before the whole of the circle grant was withdrawn to meet the retrenchment of five lakhs. The amount will be struck out. The increase under Surplus Pound Fund is owing to the extra grant given from it to counterbalance the retrenchment of Rupees 50,000. The cess on land is estimated at Rupees 1,75,100, against Rupees 1,70,100 in the current year's Budget. The other items do not call for remark. The total receipts amount to Rupees 2,97,564 distributed as follows including an additional appropriation from the Land-cess of Rupees 12,000 sanctioned in the Budget:—

Road Fund	Rs. 1,62,457
Endowment Fund	4,809
General Fund	1,23,298
Total	2,97,564

5. STATEMENT B—EXPENDITURE.—The probable expenditure on New Works, Communications, is estimated at Rupees 40,690, which is simply the allotment in the Budget. The subsequent sanctions do not seem to have been taken into account. The allotments sanctioned up to date is Rupees 75,407 which, without any deduction for short outlay, will be entered in the Regular Estimate, the average percentage of expenditure to allotments during the last three years being 91 per cent. The estimated expenditure on Sanitary and Miscellaneous Repairs will be reduced to Rupees 7,000, the allotment sanctioned up to date. The cost of Supervision should be Rupees 31,823 and the allotment for Tools and Plant

Proceedings of the Madras Government, Financial Department,
29th December 1876. No. 2479.

Rupees 1,334. The other items do not call for remark. The Regular Estimate of expenditure as revised by the Board will be as follows:—

	Road Fund.	Endowment Fund.	General Fund.
<i>New Works—</i>			
Communications	75,407	.....	.....
Educational ... ..	.....	.....	5,000
Sanitary and Miscellaneous ... ..	.....	.....	10,007
<i>Repairs—</i>			
Communications	36,060	.....	.....
Sanitary and Miscellaneous ... ..	.....	200	6,800
Cost of Public Works Supervision	27,573	50	4,200
Tools and Plant	1,114	.....	220
Reserve	13,000	.....	2,000
Grant I	1,53,154	250	28,227
Grant II ... ..	.....	.....	32,694
Grant III ... ..	.....	4,820	14,673
Grant IV	1,719	.....	1,341
	1,54,873	5,070	76,935
Miscellaneous Debt Account ... ..	.....	.....	21
	1,54,873	5,070	76,956
Receipts	1,69,457	4,809	1,23,298
Balance	14,584	— 261	46,342

These balances will be taken to the Budget of 1877-78.

6. Budget for 1877-78.—STATEMENT I-A, Revenue and Receipts.—No credit is taken for the usual grants. The receipt from the Surplus Pound Fund is estimated at Rupees 3,500, with reference to the actuals of 1875-76. The Land-cess is expected to yield Rupees 1,75,000, against Rupees 1,75,100 in the Regular Estimate. Rupees 2,780 are entered under Tolls, which is the sum to be contributed by the Cocanada and Rajahmundry Municipalities with reference to G.O., Financial Department, dated 7th October 1876, No. 1806. The amount should be shown under 5, "Contribution, &c." The total receipts amount to Rupees 2,50,730 made up as follows:—

	Rs.
Road Fund	1,37,530
Endowment Fund	4,610
General Fund	1,08,560
Total	2,50,730

7. STATEMENT B, Expenditure—GRANT I, Public Works—STATEMENT II, Road Fund Receipts and Expenditure.—Funds being available, the Board have raised the allotment for New Works by Rupees 13,000. A provision of Rupees 10,100 is made for village roads. The President states that detailed proposals with estimates for these roads will be submitted for sanction hereafter. The entry

should be shown in Part I, under Communications. The cost of Supervision by the Public Works Department should be Rupees 22,140. The share of the cost of General management chargeable to the Road Fund and the allotment for Tools and Plant should be Rupees 1,480 and Rupees 1,000, respectively. The total expenditure amounts to Rupees 1,37,250, leaving a balance of Rupees 280.

8. STATEMENT II-A—PART I, *New Works*.—Part I contains ten Road works with an aggregate allotment of Rupees 40,000. All except the 8th and 10th works are sanctioned and in progress. A revised estimate for the 8th work is now before the Board and will be submitted to Government shortly. The 10th work is unsanctioned, and it is stated that an estimate was passed by the Local Fund Board on the 10th June 1873. The Board observe from the President's letter, recorded in their Proceedings, dated 31st July 1873, No. 1458, that a survey and an approximate estimate of the road have been submitted, but no action has taken place on them pending the submission of a revised scheme of roads for each circle. The papers will now be returned to the President for revision of the estimate if necessary and for re-submission at an early date. The Board will raise the allotment for Item No. 1 by Rupees 2,000 and those for Items Nos. 2 to 7 by Rs. 1,000 each, and that for Item No. 8 by Rupees 5,000.

9. PART II—*Repairs*.—Rupees 36,740 are allotted for road repairs against Rupees 36,000 in the current year's Budget. The increase is due to the provision made for a road newly completed, Item No. 14 in the Appendix.

10. The President is requested to submit at once Statement B which should have been sent with the Budget.

11. Grant I is—

Road Fund...	Rs.
General Fund	1,35,660
	11,150
Total	1,46,810

12. GRANT II—*Education*.—Rs. 26,430, as detailed in the margin, are allotted for Schools, against Rupees 25,520 in the current year. There were 140 schools at the close of the last official year and 31 new schools have been opened during the current year under G.O., Financial Department, dated 8th June 1876, No. 1031, but the school at Palivala has been abolished and that at Velangi is about to be abolished under the sanction conveyed in the Government Orders noted in the margin. The Financial Dept., dated 7th Oct. 1875, No. 1978. Master in the latter school is to be Do. „ 27th Oct. 1876, „ 1901. transferred to Kotipally School (No. 15).

It is also observed that the Local Fund Board propose to raise the salaries of ten Schoolmasters by Rupees 2 each, and to appoint assistants to them on Rupees 8 each per mensem. A separate application

Salaries of Masters...	Rs.
Fixed	18,260
Results	3,760
Servants	1,050
Miscellaneous	3,360
Total	26,430

for these changes is promised, pending the receipt of which the provision for schools will be allowed to stand.

13. Grant II is Rupees 33,340 chargeable to the General Fund.

14. GRANT III—*Sanitation*.—Rupees 720 are allotted for the Dispensary at Ramachendrapur which is stated to have been opened only on the 10th October last by a 3rd-Class Hospital Assistant. No provision is made for medicine because it is presumed the institution has only just been opened. The details of the provision for it should be given in Statement I-B.

15. Rupees 2,500 are allotted for Vaccine Establishment. The circle consists of four taluqs, the Nagaram island and four divisions. Of the four divisions, the Pittapore is the largest and may be considered as equivalent to a taluq and therefore there must be at least five 1st-Class Vaccinators according to the new rules. The allotment for Vaccination should be Rupees 2,730 as noted in the margin. The Local Board should proceed to revise the establishment with reference to the new rules at an early date.

1 Superintendent on Rs 70	Rs. 70
3 1st-Class Vaccinators on Rs. 18 each.	54
2 Do. do. on „ 15 „	30
5 2nd-Class do. on „ 10 „	50
2 Female do. on „ 8 „	16
	220 x 12 = 2,640
Batta and Contingencies	300
	2,940
Deduct pay of Superintendent payable by Government for visiting Ba/rachelam Taluq as per G.O., 26th April 1875, No. 519	210
	2,730

16. The sum of Rupees 5,070 shown under (4) Miscellaneous includes Rupees 500, the contribution payable to the Cocanada Municipality for the Lying-in ward attached to the Civil Dispensary at that place. The amount is two-thirds of the estimated cost of the ward.

17. Grant III is—

	Rs.
Endowment Fund	4,640
General Fund	17,950
Total	22,590

18. GRANT IV—*Miscellaneous*.—The contribution for the Controlling establishments at the Presidency and that for the establishment in the Collector's Office should be Rs. 640 and Rs. 500, respectively. The increase under Establishment for the Local Fund Board is due to the appointment of an Assistant Clerk on Rupees 15 per mensem sanctioned in G.O., Financial Department, dated 12th April 1876, No. 677. Rupees 110 are provided for superannuation, retired, and compassionate allowance for a pensioned Overseer under G.O., dated 12th January 1876, No. 15—a similar entry appears in the Regular Estimate. The Government Order in question has not been communicated to the Board.

19. Grant IV is—

	Rs.
Road Fund	1,590
General Fund	1,230
Total	2,820

*Proceedings of the Madras Government, Financial Department,
29th December 1876. No. 2479.*

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

Receipts.		Expenditure.			
	RS.		RS.	RS.	
Road Fund	1,37,530	Grant I. ... { Road Fund ...	1,35,660		
Endowment Fund ...	4,640	General Fund ...	11,150		
General Fund	1,08,560			1,46,810	
		Grant II.		33,340	
		Grant III. ... { Endowment Fund	4,640		
		General Fund ...	17,950		
				22,590	
		Grant IV. ... { Road Fund ...	1,590		
		General Fund ...	1,230		
				2,820	
		General Reserve		6,220	
		Balances.			
		Road Fund	280		
		Endowment Fund ...			
		General Fund	33,670		
				38,950	
Total	2,50,730	Total		2,50,730	

(True Copy and Extract.)

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

No. 366.

ORDER THEREON, 29th December, 1876, No. 2479.

The estimated receipts and expenditure of the Cocanada Local Fund Circle for the year 1877-78 are compared below with those for the current year:—

RECEIPTS.		Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
Balances—			
Road Fund		26,710	14,580
Endowment Fund ...		1,000	260
General Fund		47,310	46,310
Allotments from General Revenue—			
Provincial Funds ...		10,700	
Special Funds		3,030	3,850
Cess on Land		1,70,100	1,75,000
Contributions from other Circles, &c. ...		40	2,820
Receipts from Endowments, &c. ...		4,900	4,900
Miscellaneous		1,600	3,500
Total		2,12,000	2,50,730

*Proceedings of the Madras Government, Financial Department,
29th December 1876. No. 2479.*

CHARGES.		Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
GRANT I—			
New Works—			
Communications		40,690	63,100
Civil Buildings		5,000	
Miscellaneous Public Improvements ...		9,000	2,100
Repairs—			
Communications		36,060	36,740
Civil Buildings			500
Miscellaneous Public Improvements ...		6,750	6,250
Establishment, Public Works Department ..		12,890	14,410
Petty Establishment		10,240	10,240
Tools and Plant		980	1,090
Road Fund Reserve		13,880	12,500
Miscellaneous		80	80
GRANT II.		1,780	1,780
Inspection		25,520	26,410
Local Fund Schools		4,000	4,000
Results Grants		1,730	1,150
Miscellaneous			
GRANT III.		1,300	720
Hospitals and Dispensaries		2,500	2,100
Vaccination		500	
Medical Practitioners		7,550	9,000
Sanitation		4,820	4,820
Choultries		250	250
Travellers' Bungalows		4,770	5,070
Miscellaneous			
GRANT IV.		2,520	2,820
Establishment		4,670	6,220
General Reserve			
Balances—			
Road Fund		70	280
Endowment Fund		830	
General Fund		13,590	38,670
Total		2,12,000	2,50,720

2. The Regular Estimate for the current year is approved as amended by the Board of Revenue.

3. The Local Fund share of the Municipal tolls may appear under the head of "Tolls" as entered in the Budget as submitted by the President.

4. It is observed that the allotment for New Works, Communications, amounts to Rupees 63,100, against Rupees 40,690 in the Budget for the current year. The distribution of the Rupees 13,000 added by the Board of Revenue is approved.

5. The Sanitary Commissioner expresses his regret that the Local Board allotted for sanitary purpose only 17.6 per cent. of the available income in the Budget for the current year, and only 15.4 per cent. in the Budget now under

*Proceedings of the Madras Government, Financial Department,
29th December 1876. No. 2479.*

review. The Local Fund Board should consider whether the provision for that object might not be supplemented during the year by a grant from the large unallotted General Fund balance.

6. With the above remarks the Budget is passed as amended.

7. A copy of G.O., dated 12th January 1876, No. 15, Pension Department, will now be sent to the Board of Revenue, and in future they will be supplied with copies of all orders issued in that department involving expenditure from Local Funds.

(True Extract.)

[Signature]

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 Commissions, Godavery District.

Exd. T. O'Connor.

572

Balance 1877 (Ct)
\$82868

COM. OF 1870B 33000000

FINANCIAL

THE BOARD OF REVENUE

1877

Dated December, 1877

Amount — *44*

Recd. *Jan 25*

GO. 311 1870B 1877, 30, 1873.

RECEIVED

NOV 28 1877

Local Agents—*1877*—Orders issued on the
Dec 1877 of the Comptroller of the Currency
for 1877-78.

1877-78

Adapted

1877-78