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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No. B.P. No.	736	~~Press.~~ Mis.
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734

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

23rd January 1877, No. 240.

Local Funds—Budgets.

Read the following paper:—

No. 300. *Proceedings of the Board of Revenue, dated 11th January 1877.*

Read the following letters:—

From J. H. GARSTIN, Esq., President of the Local Fund Boards, South Arcot,
to the Acting Secretary to the Board of Revenue, dated Cuddalore, 14th
October 1876, No. 46.

I have the honor to submit, herewith, the Cuddalore Circle Local Fund Budget
for 1877-78.

2. The Regular Estimate has been framed on the principles laid down by the
Revenue Board in their circular memorandum of the 23rd August last, No. 1328, and
in the form therein prescribed. The reasons for the various alterations of the figures
in the Budget of the current year are given in detail in the column of Remarks, and
call for no notice here. The outcome of the Regular Estimate is briefly as shown below,
comparatively with that of the Budget Estimate:—

	RECEIPTS.		EXPENDITURE.	
	Budget Estimate.	Regular Estimate.	Original Budget Estimate.	Regular Estimate.
	RS.	RS.	RS.	RS.
Road Fund	1,48,070	1,32,050	1,47,890	1,61,069
Endowment Fund	710	772	420	420
General Fund	84,780	82,793	50,380	54,349
Total	2,33,560	2,15,615	1,98,690	2,15,838
	Decrease ..	17,945	Increase ..	17,148

Thus it appears that, while the receipts are likely to fall short of the Budget Estimate
by Rupees 17,945, the expenditure is likely to exceed it by Rupees 17,148. The cause
of the short receipts is owing to the current year having opened with a *minus* balance
of Rupees 18,242, whereas it had been estimated by the Local Fund Board to open
with a "nil" balance. The increase of expenditure is owing to the much larger cost
of repairing the Ponnar Bridge than the provision on that account made in the Budget
Estimate, and to the omission from the Supplemental Budget, and from the Ponnar
Bridge Repairs' Estimate, of any provision for Public Works Department Supervision,

both which charges have been taken into consideration and provided for in the Regular Estimate.

The closing balances of the year according to this estimate are—

	RS.
Road Fund	— 29,019
Endowment Fund	+ 352
General Fund	+ 28,444

and presuming that the whole of the General Funds available will be transferred to adjust the Road Fund deficit, as the

* *Vide* Board's Proceedings, dated 28th July 1876, No. 1029, Board's Proceedings, No. 1143, dated 1st May 1876, and Miscellaneous No. 7451, of the 31st August 1876. Revenue Board have already recommended to Government to transfer Rupees 24,029 of those funds to meet Road Fund Expenditure; the opening balances of the coming year have been taken to be—

	RS.
Road Fund	— 575
Endowment Fund	+ 350
General Fund	NIL

3. Having thus explained the manner in which the opening balances are arrived at, I proceed to notice the other salient features in the Budget.

4. **RECEIPTS—Special Funds.**—The actuals of the last year amounted to 9,124 Rupees. The estimate of 8,600 Rupees for next year is therefore a tolerably safe one.

Rates and Taxes.—In the remarks in the Regular Estimate for the current year on the manner in which the receipts from this source are calculated, I have stated that it has been assumed that the present season will be a fair one, and that the greater part of the arrears of the Land Revenue Demand of Fasli 1285 will be collected before the current official year expires, as well as ten-sixteenths of the demand of Fasli 1286, leaving six-sixteenths of that demand to be collected during the next official year, plus ten-sixteenths of the demand of Fasli 1287. Taking this latter demand at twenty-one lakhs for the circle, as in Fasli 1286, it is assumed that the collections of Land Revenue during the official year 1877-78 will amount to twenty-one lakhs, so that one-sixteenth of this sum or Rupees 1,21,250 is the full amount of Land Cess for which credit can be taken. This amount is accordingly entered as the receipts under this head.

No other item of receipt calls for special notice. The total estimated receipts amount to Rupees 1,46,755 against Rupees 2,33,560 for the current year, the chief cause of the decrease being the omission of any credit on account of a grant from Provincial Funds.

5. **EXPENDITURE**—Grant IV. (Rupees 1,900) calls for no particular remark. Provision is made under it of 100 Rupees for Postal charges, and Rupees 150 for Stationery, as directed in G.O., No. 1497, of the 18th August 1876. Deducting this amount from the total assets there remains the sum of 1,44,855 Rupees to be divided between Grants I, II, and III.

GRANT I, Road Fund.—Statement II contains the particulars of the receipts and expenditure to be credited and debited to this fund. The only item of receipts calling

for remark is the contribution from the Cuddalore Municipality (Rupees 3,660). This is less than the sum (Rupees 4,000) entered in the Regular Estimate for the current year because the Municipal tolls, whence the contribution is derived, have been estimated to sell for a smaller sum next year than they did in this. The total Road Fund Income for 1877-78 is estimated at 97,835 Rupees, against Rupees 1,48,070 in the current year. The expenditure, after providing 10 per cent. of the receipts as a reserve, is limited to repairs to communications, as detailed in the

accompanying* list furnished by the District Engineer, and to providing for a Petty Establishment in each taluq, to work under the Local Fund Board's own orders, of one Overseer on 75 Rupees a-month with travelling allowances of 15 Rupees a-month, and a clerk on 20 Rupees a-month, the sum of 15 Rupees a-month being also provided for Contingencies. Five establishments of this kind costing 125 Rupees a-month each for the five taluqs of the circle will cost 7,500 Rupees, which is the sum provided. The Local Fund Board have been compelled, by the paucity of funds at their disposal, to dispense with the supervision of the Department of Public Works. The Overseers they propose to employ are the Local Fund Overseers recently made over to the Department of Public Works. The charge for General Management debited to Road Fund is the same as that debited in the current year and in 1875-76, viz., Rupees 1,050. The total expenditure under Road Fund amounts to Rupees 97,390, leaving a small closing balance of Rupees 445.

GRANT II.—Under this head the only items calling for remark are the allotments for Inspection, for salaries of Masters in the forty-four Local Fund Schools (one new school having been recently established at Kalnathur), and for Results Grants-in-aid. The decrease in the provision for Inspecting Schoolmasters of Rupees 90 arises from the fact of their travelling allowances having been reduced by the Local Fund Board from 15 Rupees a-month each, to 13 Rupees, on the recommendation of the Deputy Inspector of Schools. The second item is slightly increased owing to the establishment, experimentally, of a free Local Fund School at Kalnathur in the Chekkady Jaghire, the master being paid 15 Rupees a-month, and the total amount budgeted under this head, Rupees 7,320, is distributed between fixed salaries and payments under results grants in the proportions of about two-thirds and one-third instead of half and half as heretofore, the Local Fund Board agreeing with the Deputy Inspector of Schools that the masters are put to much inconvenience by only receiving half-pay all the year till their schools are examined. They are now receiving, and will continue to receive, two-thirds of their stipends regularly every month, and the payment of the remainder will depend on the results of the examinations of their schools. The increase of the allotment for grants-in-aid to schools under Inspection according to the results system (sub-head (d)) is owing to the probable increase of the number of those schools from 482 to 560, of which 340 are expected to be examined and to earn an average grant of 30 Rupees each, in addition to which a sum of Rupees 760, due for grants earned during the current year, will probably have to be paid next year. The sum provided for this description of grant-in-aid has thus been raised 10 per cent., from 10,000 to 11,000 Rupees. The total expenditure under Grant II is 24,230 Rupees.

GRANT III—(a.) Hospitals and Dispensaries.—Two new Dispensaries are expected to be opened by the beginning of 1877-78, viz., one at Tindivanam and another at Trikalore. It is proposed to employ a Hospital Assistant at each on 60 Rupees

a-month with house-rent of Rupees 12, as shown in Statement IV-A. Five servants, as shown in the margin, are proposed to be entertained at each costing 384 Rs. a-year altogether. The medicines and apparatus required for the two new Dispensaries are estimated to cost 1,600 Rupees, while the cost of the annual supply of medicines for the Villapuram Dispensary is estimated at 500 Rupees. A sum of 1,500 Rupees is provided for dieting patients, but I do not think, judging from the experience of Villapuram, that much of this will be required during next year. The Zillah-Surgeon's estimate, however, was 1,800 Rupees for the three. The sum of 300 Rupees for furniture for the Tindivanum Dispensary, and 180 Rupees for Sundries for the whole three, is provided. Provision has been made in the current year's Budget for furnishing the Trikalore Dispensary. The total annual cost of a Local Fund Dispensary, exclusive of repairs to the Dispensary buildings, seems likely to vary in this circle from 2,200 to 2,500 Rupees.

(b.) *Vaccination.*—The provision for Vaccination was made by the Local Fund Board before the receipt of G.O. of the 2nd September, No. 1591. The provision passed was in all Rupees 2,880, thus distributed—

	RS.	RS.
Five-eighths of Superintendent's pay	525	
Two first-class Vaccinators on 15 Rupees a-month	432	
Seven second-class Vaccinators on 10 Rupees a-month	840	
Contingencies	25	1,822
Four Result System Vaccinators on Rupees 7 a-month each	336	
One Inspecting Vaccinator on 25 Rupees a-month	300	
Results payments for 6,000 cases	375	
Percentage rewards	47	1,058
Total		2,880

The above provision will more than suffice to meet the salaries of the above number of the first and second class Vaccinators, as laid down in the Government Order above quoted, exclusive of travelling allowances, the question of giving which, and the rate at which they are to be given, will have to be decided hereafter, and can be met from the General Fund Reserve.

(c.) *Sanitary Establishments, &c.*—A sum of 2,520 Rupees has been provided for the scavenging of the following principal towns in the circle, viz.:—

	RS.	RS.
Trinomulai	40	a-month 480
Trikalore	40	do. 480
Tindivanum	40	do. 480
Villapuram	40	do. 480
Valavanur	30	do. 360
Chengam	20	do. 240
Total		2,520

* An additional Vaccinator for Chengam was sanctioned by Government in G.O., No. 2539, of the 31st December 1876. Only six were employed during the greater part of 1875-76.

besides which 5,480 Rupees is allotted for distribution among the five taluqs of the circle for improving water-supply and clearing village-sites, &c., as shown in Statement IV-B.

(d.) *Public Bungalows.*—Provision has been made for the extra servants next year which were temporarily sanctioned in G.O. of the 10th August 1876, No. 1440. They are not likely, however, in my opinion, to be required, and so far as Tindivanum Bungalow is concerned, I think it probable it may soon be rented out as suggested by Government, so that under this item

* G.O. of the 10th August 1876, No. 1440. there will probably be a saving. I have left the item, however, as passed by the Local Fund Board. Having been absent from the district when the Budget was passed, I had no opportunity of pointing out the absence of any necessity for so large a grant for this item.

(e.) *Choultries.*—The allotment for these institutions calls for no remark.

(f.) *Miscellaneous.*—Provision is made for two pupil-compounders, two pupil-vaccinators, and two pupil-midwives at 5 Rupees each. The other items under this head call for no remark. The total expenditure under Grant III amounts to 23,104 Rupees, and under Grants II and III together to Rupees 47,334, adding to which Rupees 700, the share of the cost of General Management debitable to General Funds, and deducting the total, Rupees 48,034, from the whole General and Endowment Funds' assets, viz., Rupees 48,920, there remains a balance of Rupees 886, of which Rupees 400 is allotted as General Fund Reserve, Rupees 400 is Endowment Fund Balance, and Rupees 86 is General Fund Balance.

6. No provision has been made for the travelling allowances of non-official members of this circle as they have not hitherto claimed them.

7. A revised District Road Map is herewith forwarded.

8. The subjoined figures give the Budget figures in an abstract form:—

Receipts.		Expenditure.	
	RS.		RS.
Road Fund	97,835	Grant I { Road Fund	96,190
Endowment Fund	820	General Fund	Nil.
General Fund	48,100	Grant II .. General Fund	24,230
		Grant III { General Fund	22,684
		Endowment Fund	420
		Grant IV { Road Fund	1,200
		General Fund	700
		General Reserve	400
		<i>Balances.</i>	
		Road Fund	445
		Endowment Fund	400
		General Fund	86
			931
Total	1,46,755	Total	1,46,755

From J. H. GARSTIN, Esq., President of the Local Fund Boards, South Arcot, to the Acting Secretary to the Board of Revenue, dated Cuddalore, 6th November 1876, No. 53.

With reference to the Board's Miscellaneous Proceedings, No. 9161, dated 25th ultimo, communicating G.O., No. 1767, of the 2nd idem, I have the honor to state that the works, contemplated to be transferred to other Agency than Public Works Department during 1877-78, are only the maintenance of roads, of which a list has been submitted with my letter, No. 46, dated the 14th October, covering the Budget of the Cuddalore Circle for the ensuing year.

2. With the Proceedings of Government above quoted is printed a letter from the District Engineer in which he expresses his belief that the reason of the Cuddalore Local Fund Board determining to carry out the repairs of the Circle Roads next year without the supervision of the Public Works Department, is based on their objection to paying 25 per cent. on their expenditure for that supervision, and gives it as his opinion that the measure is a very hasty and ill-advised one, and that if carried out will result in a very serious waste of public money.

3. As President of the Local Fund Boards of this District, I feel bound to state that Major Mead has no valid ground for his belief that the Local Fund Board resolved to take the repairs of the Circle Roads next year into their own hands because of their objection to the payment of the high percentage charged for Public Works Department Supervision. The Local Fund Board, though objecting to the highness of the charge, had never exhibited any intention of taking the execution of works out of the hands of the Public Works Department until it came to be a question whether their supervision or the upkeep of a large proportion of the roads in the circle was to be sacrificed, while as to the expression of his opinion that the measure was a very hasty one, I can only say that so far from the measure having been hastily adopted, it was discussed at two meetings and resolved on deliberately and in spite of Major Mead's opposition.

4. As to the further expression of his opinion that the execution of the repairs by the Local Fund Board will entail a very serious waste of public money, I must request that Government will call on Major Mead to explain his reasons for advancing such an opinion. Before he wrote his letter he had seen, at the Local Fund Board meeting on the 7th September last, my letter of the 23rd August, No. 42, in which I explained to the Revenue Board that the Local Fund Board proposed to carry out all road repairs works by means of "their Local Fund Overseers." By these officers were meant the Overseers recently transferred from the control of the Circle Board to that of the District Engineer, and if that officer understood this at the time he wrote his letter it would seem as if he was aware that these Overseers are either incompetent or untrustworthy, in which case they could not be employed. On no other supposition than that such is his estimate of them, that I can see, is the expression of such an opinion as the District Engineer's at all justifiable, for the Overseer's duty will be to see that the maintenance allotments are properly expended, and if they are not the fault will be theirs and they will be held responsible, but if they are properly expended where will the "very serious" waste of money be?

From Surgeon-Major H. KING, A.M., M.B., Acting Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Tanjore, 9th November 1876, No. 1272.

I have the honor to state that the allotment for Sanitary purposes in the Budget Estimate of the Cuddalore Circle for 1877-78 seems to be satisfactory, amounting to 18.3 per cent. of available income. Of the Rupees 8,000 allotted, however, Rupees 720 are devoted expressly to repair of roads, which is not a sanitary object, and Rupees 600 more may, for anything that appears, be similarly misapplied.

2. Provision for Vaccination is sufficient.

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

2. REGULAR ESTIMATE OF 1876-77—RECEIPTS.—The Road and General Fund Balances of 1875-76 are given at *minus* Rupees 18,212 and *plus* Rupees 22,795, but they should be *minus* Rupees 18,290 and *plus* Rupees 22,843, according to the Local Fund Report of 1875-76 as revised by the Board. Credit is taken for a Provincial Grant of Rupees 30,958 for roads which should be reduced by Board's Proc. of 21st Sept. 1876, No. 2398. Rupees 903, the amount withdrawn towards the retrenchment of five lakhs. Rupees 4,729 are expected from Surplus Pound Fund with reference to the actuals of the last seven months of 1875-76, but it must be borne in mind that these included a sum of Rupees 2,064, which has been specially transferred from the surplus funds of the Experimental Farms to make up a similar reduction in the Provincial Grant. The average receipts of the last three years, exclusive of the special grant for 1875-76, is Rupees 968, which together with Rupees 2,082, transferred from the Surplus Pound Funds in the current year, will reduce the income from that source to Rupees 3,050. The Land Cess is estimated as in the Budget at Rupees 1,60,000, which sum is said to be made up of the arrears of 1875-76 and ten-sixteenths of the demand for Fasli 1286. The Board doubt the accuracy of the calculation. According to the revised rates of kist, fixed in Board's Circular Order, No. XII of 1876, fourteen-sixteenths of the demand for the current fasli will fall due before the 1st April next. In his remarks in the Regular Estimate, the President implies that remission of Land Revenue carries with it remission of Land Cess also, but this is not the case. The estimate will however be accepted as it agrees with the Budget. The tolls of the Cuddalore Municipality having been farmed out for Rupees 12,100, the contribution to Local Funds should be Rupees 4,033.

3. The total assets of the year will be Rupees 2,12,966, of which the Road Fund share will be Rupees 1,53,482 including the transfer of Rupees 12,233 from the General to the Road Fund, sanctioned in G.O., Financial Department, dated 2nd October 1876, No. 1764, and that of Rupees 11,796 recommended by the Board of Revenue in separate Proceedings to adjust the outlay incurred in connexion with the protective works to the Ponnair Bridge.

4. EXPENDITURE.—The allotments sanctioned up to date for Public Works aggregate Rupees 1,23,493,* and the President's estimate of expenditure amounts to Rupees 1,34,864† including Rs. 11,796 for the Ponnair Bridge improvements.

Road Fund	Rs. 1,16,434
General Fund	7,059
Total	1,23,493

Road Fund	Rs. 1,27,755
General Fund	7,109
Total	1,34,864

The actual outlay during the last two years on road works was about 90 and 95 per cent. of the grants, and the Board accept the President's figures. The salaries of masters in Local Fund Schools are estimated at Rupees 7,055, of which Rupees 1,987 are for the Results Grants earned by, but not paid to them in 1875-76, and the remainder is to provide for two-thirds of the aggregate salaries of masters instead of one-half as provided in the Budget, no provision is thus made for Results Grants that may be earned by them in the current year, but the grant of Rupees 8,910 under Results Grants proper will probably suffice to meet the sum to be paid in the current year in Local Fund Schools. Other items call for no special remarks.

5. The President closes his Regular Estimate with a deficit of Rupees 29,019 under Road Fund, and a balance of Rupees 28,444 under General Fund, and proposes to transfer the whole of the latter to meet the deficit under the former fund. The total transfers already sanctioned and recommended for sanction from the General Fund is Rupees 24,029,* and the General Fund cannot spare more.

Rs.
* 12,233
11,796
24,029

6. The Board's revised Regular Estimate is as follows:—

RECEIPTS.			
	Road Fund.	Endowment Fund.	General Fund.
	RS.	RS.	RS.
Balances of 1875-76	18,290	302	22,843
Allotments from General Revenue	36,943	..	1,239
Rates and Taxes	1,30,696	..	29,304
School Fees	..	..	1,149
Contributions	4,033	..	..
Endowments, &c.	..	470	..
Miscellaneous	100	..	4,177
Total	1,53,482	772	58,712

EXPENDITURE.			
	Road Fund.	Endowment Fund.	General Fund.
	RS.	RS.	RS.
Grant I.—New Works and Repairs by Public Works Department	1,27,855	..	7,009
Establishment	31,964	..	1,752
Tools and Plant	200	..	..
Compensation	100	..	..
Total	1,60,119	..	8,761

Grant II.—Education	..	420	22,685
Grant III.—Sanitation	..	..	22,203
Grant IV.—Miscellaneous	1,050	..	600
	1,61,169	420	51,249
Balances	7,687	333	4,465

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

7. BUDGET OF 1877-78.—STATEMENT I-A, REVENUE AND RECEIPTS.—No credit is taken for the grant from Provincial Funds. The receipts from Surplus Pound Fund are estimated at Rupees 2,500, but the item will be reduced to Rupees 1,000, the current year's estimate. The Land Cess is calculated at Rupees 1,31,250, against Rupees 1,60,000 in the current year, which includes large arrears of the previous year. Rupees 1,050 are estimated under "School Fees" against Rupees 1,210 in the Budget, and Rupees 1,149 in the Regular Estimate.

8. The receipts are:—

Road Fund	Rs. 89,230
Endowment Fund	820
General Fund	52,560
Total	1,42,610

subjoined:—

Receipts.		Expenditure.	
	RS.		RS.
Road Fund	89,230	Grant I.—Road Fund	88,910
Endowment Fund	820	General Fund	..
General Fund	52,560		88,210
		Grant II.—General Fund	24,170
		(Endowment Fund)	..
		Grant III.—General Fund	420
			22,770
		Grant IV.—Road Fund	1,020
		General Fund	890
			1,880
		General Reserve	4,810
			1,41,840
		Balances	..
		Road Fund	400
		Endowment Fund	370
		General Fund	..
			770
Total	1,42,610	Total	1,42,610

(True Copies and Extract.)

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

10. The share of the cost of General Management should be Rupees 1,020. The Road Fund Reserve should be Rupees 9,690, but only Rupees 1,800 are available. The total expenditure under Road Fund is Rupees 89,230 leaving no balance.

11. STATEMENT II-A—PARTS I AND II, NEW WORKS AND REPAIRS.—As stated above there is no allotment for New Works. The total allotment for repairs of Roads is Rupees 78,120 against Rupees 81,550 in the current year's Budget. The maintenance grants for some of the roads have been raised, while those for many have been reduced apparently for want of funds. Two

Items Nos. 22 and 23 in Appendix to Part II of the items appearing in the current year's Budget are omitted, and there are changes in the mileage of some roads.

12. Grant I is Rupees 88,210 chargeable to Road Fund.

13. GRANT II, EDUCATION.—The allotment for Inspection has been reduced from Rupees 3,290 to Rupees 3,200, as the Local Fund Board think that Rupees 13 a-month is sufficient to meet the travelling allowance of each Inspecting Schoolmaster. The correct sum at this rate should be Rupees 3,140, and not Rupees 3,200. Forty-three schools as entered in the current year's Budget are provided for, but the localities of three of them have been changed since the passing of the Budget, and a new school, opened recently at Kalnathur under G.O., Financial Department, dated 30th August 1876, No. 1560, is added to the list. The few changes in the staff have been effected during the current year under the Board's sanction. In the Budget of 1876-77 it was proposed to give one-half of the aggregate salaries of masters as fixed stipends, and according to this rule, the four first-class Vaccinators should be promoted to the first-class grade on Rupees 15 each, the four Results System Vaccinators should be made second-class Vaccinators on Rupees 10 each, and the present District Superintendent can be retained for the circle.

17. The particulars of the allotment for Sanitary purposes are given in the margin. The Acting Sanitary Commissioner states that the grant is satisfactory, but remarks that the allotment of Rupees 720 for repairing town roads, and that of Rupees 600 for village-site improvements, are not for sanitary objects. As regards the former item, the Board in paragraph 2 of their Proceedings dated 17th January 1876, No. 427, pointed out that such works are not strictly road repairs, and are in most cases strictly sanitary works. With respect to the latter item, the Sanitary Commissioner is referred to his predecessor's letter, recorded in G.O., Financial Department, dated 22nd October 1872, No. 1437, whence it will be seen that the improvement of village-sites is admitted to be a sanitary work of the most important kind.

18. The increase of Rupees 120 in the allotment for Bungalow Establishments is due to the proposal of the Local Fund Board to entertain permanently the maty and cook (sanctioned for the bungalow at Tindivanam temporarily in the current year. The President states that this bungalow may soon be rented out as suggested by Government. He is requested to

Improvement of water-supply	8,500
Do. for village-site	600
Repairs to town roads	720
Fairs and festivals	200
Scavenging Establishments	2,520
Total	8,000

Recorded in G.O., Financial Department, 27th January 1876, No. 180.

passed Hospital Apprentices, and not for Hospital Assistants. The Board fear that no medical subordinate of any grade will be available for some time to come, and that therefore there is little chance of the institutions being started, unless the services of pensioned medical men are secured. The salaries to be paid to such men must of course be settled by agreement, and the Budget entries will be left undisturbed. The total cost of the three Dispensaries is Rupees 7,740.

16. The grant for Vaccination, viz., Rupees 2,880, has not been strictly calculated with reference to the new Vaccine Rules sanctioned in G.O., Financial Department, dated 2nd September 1876, No. 1591. It provides for a portion of the District Superintendent's salary, for two first class, seven second class, and four Results System Vaccinators, for an Inspecting Vaccinator, and for Contingencies, &c. There should be a separate Superintendent for the circle, and five first-class Vaccinators for the five taluqs of the circle, besides a fair number of second-class Vaccinators. The provision in the Budget is sufficient to meet the cost of the under-mentioned establishment:—

	RS.
One Superintendent on Rupees 70	840
Two first-class Vaccinators on Rupees 18 each	432
Three new do. on Rupees 15 each	540
Eight second-class Vaccinators on Rupees 10 each	960
Contingencies, &c.	168
Total	2,880

the other two establishments of the circle, viz., Villapuram and Tindivanam, are to be maintained by receiving only half-pay all through the year, the Local Fund Board, on the recommendation of the Deputy Inspector of Schools, have agreed to give two-thirds of the salaries regularly every month, and to make the payment of the remainder of the budgeted emolument dependent on the results of the examination. The Budget entry, however, is based on an estimated average, and the grant to each school ought not to be restricted to the Budget amount. The better plan appears to be to allow the masters to earn all they can up to some settled proportion of the maximum grants allowed by the Result Rules, and to consider the excess paid monthly above the original fixed stipends as an advance against the grants so earned. The entire cost of schools is Rupees 8,740, against Rupees 8,480 in the current year. For Results Grants Rupees 11,000 or Rupees 1,000 more are allotted as a larger number of schools is expected to come under inspection in the ensuing year.

14. The total expenditure under Grant II is Rupees 24,170 debitabie to General Fund.

15. GRANT III, SANITATION.—There are three establishments in the circle, of which the first is at work, and it is expected that the remaining two will be opened by the beginning of the ensuing year. The provision for the three-fourths

1. Villapuram,
2. Tirukalure, and
3. Tindivanam.

of the salary of the first-class Hospital Assistant attached to the Villapuram Dispensary should be Rupees 540, the remainder, viz., Rupees 180, being chargeable to Provincial Funds as recommended by the Board of Revenue in separate Proceedings. It is proposed to employ a Hospital Assistant at each of the remaining Dispensaries on Rupees 60, plus Rupees 12 for house-rent. These rates of salary and allowance are intended for

report further on this point. The bangalow is likely to be less used when the railway is opened to Cuddalore. A sum of Rupees 360 is provided for two pupil-vaccinators, two pupil-compounders, and two pupil-midwives on Rupees 5 a-month for each. The contribution to the Cuddalore Municipality for the Civil Dispensary at that place has been reduced from Rupees 2,450 to Rupees 2,530, the former sum having provided also for a pupil-compounder and a pupil-vaccinator. It is proposed to entertain a compounder on Rupees 5 a-month at the Civil Hospital at Trichinopoly.

19. The total of Grant III is Rupees 22,770 as follows:—

	RS.
Endowment Fund	420
General Fund	22,350
Total	22,770

20. GRANT IV, MISCELLANEOUS.—The contributions for the Controlling Establishments at the Presidency and in the Collector's office should be Rupees 640 and 460, respectively, and Grant IV is—

	RS.
Road Fund	1,029
General Fund	860
Total	1,830

21. The General Reserve should be Rupees 4,810.

9. STATEMENT I-B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—For want of funds no provision is made for New Works, and all the Repair Grants have been transferred from Public Works Department to "Other Agency" to save the cost of supervision. In their Order, dated 2nd October 1876, No. 1767, the Government, whilst approving the principle of the proposed transfer of repairs of roads from the Public Works Department to Other Agency, have called for a list of works to be transferred. In the second letter above recorded, the President states that the works are those for which maintenance grants are provided in Part II of the present

	RS.	
Five Overseers at Rupees 75 each, 5 × 75 × 12 = ...	4,500	Budget, and proposes to entrust their
Travelling allowance at Rupees 15, 5 × 12 × 15 = ...	900	execution to the petty establishment costing
Five Overseers' Clerks on Rupees 20, 5 × 20 × 12 = ...	1,200	Rupees 7,500 as per margin, the Local
5 × 10 × 12 = ...	900	Fund Overseers transferred to the Public
Total	7,500	Works Department being taken back
		this proposal, which is similar to that
		made by the Kurnool Local Fund Board,
		and is open to the objections urged by the
		Board in their review of the Budget of

that circle. The chief argument against the plan is that the Overseer will be utterly without supervision, and this is not met by the President's remarks in reply to Major Mead. If Government reject the proposal the grants for repairs should be rateably reduced by 12·8 per cent., so that the total be Rupees 68,500. Funds will then be formed for the usual charge of 25 per cent. for Public Works Department Supervision.

No. 301.

ORDER THEREON, 23rd January 1877, No. 240:

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

RECEIPTS.		Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
Balances—			
Road Fund		240	350
Endowment Fund		27,640	4,460
General Fund			
Allotments from General Revenue—			
Provincial Funds—			
For Roads		33,040	
" Schools			
" General Purposes		5,600	7,100
Special Funds		1,60,000	1,31,250
Cess on Land		1,210	1,650
Fees in Schools		3,660	3,660
Contributions from other Circles, &c.		470	470
Receipts from Endowments, &c.		1,700	1,350
Miscellaneous			
Total		2,33,560	1,42,610

CHARGES.		Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
GRANT I.			
New Works—			
Communications		22,850	
Miscellaneous Public Improvements		3,210	
Repairs—			
Communications		81,850	78,120
Establishment, Public Works Department		21,640	
Petty Establishment		5,340	7,500*
Tools and Plant		1,080	790
Land and Reserve		14,810	1,800
Miscellaneous		100	
GRANT II.			
Inspection		3,290	3,140
Local Fund Schools		8,480	8,740
Results Grants		10,000	11,000
Miscellaneous		2,150	1,290
GRANT III.			
Hospitals and Dispensaries		6,000	7,740
Vaccination		3,140	2,880
Sanitation		9,000	8,000
Choultries		420	420
Travellers' Bangalows		500	620
Miscellaneous		3,180	3,110
GRANT IV.			
Establishment		1,650	1,880
General Reserve		5,710	4,810
Balances—			
Road Fund		180	
Endowment Fund		230	400
General Fund		28,690	370
Total		2,33,560	1,42,610

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

3. In the Budget for 1877-78 no provision is made for New Works, no funds being available.

4. The Local Board having proposed to entrust the execution of the whole of the road repairs with maintenance grants

The Board of Revenue fear that the roads will deteriorate under the new system, as the Divisional Officers have not time really to check the Overseers' proceedings, and they also protest against the time of Tahsildars and other Revenue subordinates being taken up in supervising the works in question. This protest seems called for, in this exceptional season at any rate, and the Government further agree with the Board of Revenue in considering that if the proposal were adopted in principle it would be necessary to provide a larger and better paid establishment. This, however, cannot be sanctioned until the Public Works Department has been re-organized, and arrangements have been made with reference to the proportion of the cost to be defruct to Imperial and Provincial Funds, and for the present the bulk of the repair work must as usual be carried out under Public Works Supervision, and the Petty Establishment retained on the same footing as in the current year. The Government, however, will not object to minor repairs to roads (not including bridges) with a maintenance grant of not more than Rupees 75 per mile being transferred to "Other Agency."

aggregating Rupees 78,125 to a Petty Establishment costing Rupees 7,500, the Board of Revenue submit the proposal for the orders of Government, remarking that it is open to the same objections as a similar proposal from Kurnool, and that if it is rejected the grants for repairs should be rateably reduced by 12.8 per cent, so that funds may be made available for the usual charge for Public Works Supervision. The proposal must be disallowed for the reasons given in reviewing the Budget for the Kurnool Circle, and the rateable reduction suggested by the Board of Revenue must be adopted accordingly.

5. The provision of Rupees 24,170 for Education is satisfactory. The arrangements for the payment of the teachers in the Local Fund Schools, suggested in the latter part of paragraph 13 of the

Proceedings of the Board of Revenue, are approved.

6. With the above remarks the Budget is passed.

(True Extract.)

Chief Secretary.

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.

Ed. J. Wright.

1870-1874-201

Cont. of 1877-78

FINANCIAL

To THE BOARD OF REVENUE,

No. 1, Sec. 1, Es

Dated January, 23rd

1877

Test. *Spelling*

G.O., 23rd January 1877, No. 240.

JANUARY.
Nos. 300-301.

Local Funds — Budgets — Budget Estimate of
Valuation Office for 1877-78, review and passed.

Spelling
8777