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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. ~~B.P. No.~~	391	Press. Mis.
Dated	20-1-1877	~~197~~ .

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Local Funds—Budgets.

No. 339. *Read the following Proceedings of the Board of Revenue, dated 6th November* 1876. *No.* 2753 :—

Read the following letters:—

From the President of the Local Fund Board, Kurnool Circle, dated 14th and 30th October 1876, Nos. 39, 38, and 41, respectively, submitting Local Fund Budget Estimates for 1877-78, with map.

From Surgeon-Major H. KING, A.M., M.B., Acting Sanitary Commissioner for Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 30th October 1876, No. 1,252.

I HAVE the honor to state that the provision for sanitary purposes proposed in the Budget Estimate of the Kurnool Circle for 1877-78 amounts to 17·5 per cent. of available income, and may be accepted for a year in which funds are abnormally low. The percentage was 46·4 in the estimate for 1876-77, and I observe that no improvements of village sites or of water-supply are proposed; also that Cumbum is not one of the towns in which scavenging establishments are to be maintained.

2. The provision for vaccination is, I fear, insufficient. If a Superintendent and nine first-class Vaccinators receive even the lowest sanctioned rates of payment, only Rupees 30 per mensem remain for second-class Vaccinators and Contingencies.

THE Budget Estimates of the Kurnool Local Funds for 1877-78 will be submitted for the orders of Government.

2. REGULAR ESTIMATE, 1876-77.—The opening balances* entered in the regular estimate are correct. The reduced provincial grant for roads is Rupees 9,193. Credit is taken for one-fourth of the Kurnool tolls, and, with reference to G.O., 9th June 1876, No. 1,051, the whole of those levied by the Cumbum Municipality, which is abolished. The necessary notifications for placing these tolls under the Local Funds Act should be submitted.

	Rs.
Road Fund	— 5,955
General Fund	+36,446
	+30,491

The other items of receipt do not call for remark. The debt accounts adjustments nearly balance and are omitted. The total receipts are—

	Rs.
Road Fund	88,755
General Fund...	91,053
Total ...	1,79,808

3. The President, anticipating transfers from the General Fund, here entered the probable expenditure on Communications as Rupees 80,214 including some sanctions

by the Local Fund Board. The total grant, however, is only Rupees 71,585, and leaves a deficit on the Budget of the current year. It is probable that in the circumstances of the year the whole of the grant will be spent, but no further grants can be sanctioned. The amount of the grants made will be entered in the regular estimate. The transfer from the General Fund is not likely to be sanctioned, and, if carried out, might embarrass the General Fund Budget of 1877-78, which depends upon the credit taken for a grant from the Village Service Fund, the continuance of which is doubtful. The President's estimate is Rupees 9,239 under General Fund out of grants made to date of Rupees 20,125, and his figures are accepted. The charge for Public Works Department supervision will be, with reference to the grant to the Department, Rupees 18,591. The estimate under Grant II is accepted, and those under Grants III and IV do not call for remark except as regards the item Sanitary Establishment and Cleansing Tanks and Wells, which amounts to Rupees 26,373 against a budget provision of Rupees 18,440. The larger amount will probably be required.

4. The regular estimate is as follows:—

	Road Fund.	General Fund.	Total.
Receipts.	Rs.	Rs.	Rs.
Balances	—5,955	36,446	30,491
Provincial Grants	9,193	440	9,633
Special Funds	4,787	12,008	16,795
Rates and Taxes	80,385	39,000	1,19,385
School-fees	...	1,811	1,811
Contributions	...	20	20
Miscellaneous	345	1,328	1,673
	88,755	91,053	1,79,808
Expenditure.			
Grant I—			
Works	21,175	4,339	25,514
Repairs	50,410	4,900	55,310
Establishment	16,895	1,696	18,591
Tools and Plant	790	110	900
	89,270	11,045	1,00,315
Grant II	...	23,224	23,224
Grant III	...	38,390	38,390
Grant IV	1,066	1,071	2,137
	90,336	73,730	1,64,066
Balances ...	— 1,581	17,323	15,742
	88,755	91,053	1,79,808

The balances here shown will be taken to the Budget of 1877-78.

5. Budget of 1877-78—*Statement I.-A.*—No credit is taken for Provincial grants for roads, but those for schools, Rupees 440, are still included. The terms of the Government Order directing that the Budgets should be prepared irrespective of any grants from Provincial Funds require that the amount should be struck out; but the Board are not certain whether Government intend to withdraw school grants continued in lieu of salary grants to former rate schools.

No. 1,471, dated 15th August 1876.

6. Credit is again taken for the contribution of Rupees 12,000 from the Village Service Fund for elementary schools. In G.O., 11th January 1876, No. 44, Government directed that the contribution should stand pending arrangements for raising Educational Funds under G.O., 19th November 1875, No. 2,233. It was probably expected that these arrangements would be matured in the current year, but nothing has yet been done. The contribution can be struck out if the Government wish as there are sufficient assets; but in that case it will be necessary to disallow the transfers from the General Fund above referred to, and so to restrict expenditure on works during the current year. The Board doubt whether the Village Service Fund can spare the money, but resolve to leave this entry in the Budget, subject to the orders of Government.

7. Under Rates and Taxes credit is taken for the Cumbum tolls and for a share of those levied at Kurnool. The latter should appear under "Contributions." The other items do not call for notice. The receipts are—

	Rs.
Road Fund	84,250
General Fund	73,200
Total ...	1,57,450

8. Grant I—Public Works—*Statement II—Road Fund.*—For New Works, Communications, only Rupees 12,680 are allotted for want of funds. The grant for repairs of roads is Rupees 51,320 against Rupees 49,520 in 1876-77. The share of general management chargeable to the Road Fund is Rupees 1,160 and the Reserve Rupees 8,580. The Local Fund Board proposed to transfer all road repairs from the Department of Public Works to Other Agency. This proposal came before Government in G.O., 2nd October 1876, No. 1,767, and it was declared that the Governor in Council is not disposed to object to the transfer so far as it is within the purview of the Local Fund Rules, but desired to have a specific statement of the works contemplated by the transfer. This is furnished by the present Budget, and, in addition, the President submits with his letter, 14th October 1876, No.39, the Minute of the proposer and a statement of reasons in support of the charge. The Local Board propose an establishment which is contrasted in the margin with the present scale of Local Fund Petty Establishment.

Proposed Scale.	Rs.
Three Overseers' salary at Rs. 60 each	180
Travelling allowance, Rs. 30 each	90
Three Sub-Overseers' salary at Rs. 35 each	105
Three Lascars at Rs. 7 each.	21
One Clerk	25
	421
Per mensem	
Per annum	5,052

Present Scale.	Rs.
Three Overseers' salary at Rs. 60 each	180
Travelling allowance at Rs. 30 each	90
Six Sub-Overseers' salary at Rs. 20 each	120
Batta at Rs. 7½ each ...	45
Three Lascars at Rs. 6 each	18
Three Writers at Rs. 15 each	45
Batta at Rs. 3¾ each ...	11¼
	509¼
Per mensem	
Per annum	6,111

9. It will be seen that the establishment is even less than that now entertained, and the Board are of opinion that it will prove inadequate. It is stated in the papers that the extent of road to be entrusted to this Agency is 300 miles, but from the

Budget it will be found to be 450. It is not proposed to raise the salaries of the Overseers, and the Board do not think that trustworthy men can be found to work, as these men will, under the new arrangement, have to work under insufficient supervision, or at all events much less supervision than they now receive on salaries of Rupees 60 per mensem. The divisional officers have not time to measure up material and to really check the Overseers' proceedings, and the Board must protest against the Tahsildars and other Revenue subordinates being in any way employed in this duty. They fear that the roads will deteriorate under the new system, which it is observed is strongly opposed by the District Engineer, and is considered by the President of doubtful possibility. The Board are decidedly of opinion that the strength of the present establishment should not be in any way reduced, and resolve to enter in the Budget the usual allotment for Petty Establishment. If Government disallow the proposal of the Local Fund Board, the sum required for Public Works Department supervision of the repair expenditure will have to be obtained from the Road Fund Balance, and by curtailing the grants for New Works and the Reserve, or by an additional appropriation from the Land-cess. If the proposal is in principle accepted, it will be necessary to provide for a larger and better paid establishment than that proposed by the Local Fund Board. With these remarks the Board leave the matter for the decision of Government. As revised by the Board in these Proceedings the charges of the Road Fund will be as marginally noted.

	Rs.
New Works	12,680
Repairs	51,320
Establishment	10,640
Tools and Plant	610
	8,580
	83,860
	390
	84,250

10. *Statement II.-A, Part I*, contains four road works, all sanctioned, and three works connected with school buildings. These should appear in an Appendix, the allotments being less than Rupees 1,000; and will, under the new classification, appear under the head "Civil Buildings."

In *Statement II.-A, Part II*, all the roads entered in the Budget of 1876-77 are provided for except items* 6 and 16 in the Appendix. The President should have explained why these are omitted. The repairs to travellers' bungalows will be classed under Civil Buildings and the maintenance of avenues under Miscellaneous Public Improvement.

* Rupees 234 and Rupees 68.

11. Grant I is Rupees 88,380 chargeable as follows:—

	Rs.
Road Fund	82,700
General Fund	5,680
Total ...	88,380

12. *Grant II.*—The allotment for inspection is the same as in the current year. The number of Local Fund Schools provided for is one less, that at Akumalla having been abolished. The Board resolve to adopt the additions suggested by the President for servants, furniture, &c., and under results grants proper. The commission

for sale of books at 15 per cent. of the estimated receipts should be Rupees 180. The amount of the grant is Rupees 28,070 chargeable to the General Funds.

13. *Grant III.*—Provision is made for Dispensaries at Nandial and Cumbum. In the former case the details are the same except that provision is made for a medical subordinate of higher grade, who is actually employed. Rupees 2,760 are entered without details on account of the Cumbum Dispensary. The details should be reported in time for embodiment in the printed Budget. The grant for vaccination is the same as in the current year. It provides for four first-class Vaccinators on Rupees 18 and seven second-class on Rupees 10 per mensem. To bring the scale in accordance with the new vaccination rules the pay of four of the second-class Vaccinators must be raised to Rupees 15, and the grant will accordingly be raised by Rupees 240, or to Rupees 2,970. For Sanitary Establishments only Rupees 7,000 are assigned, but the grant for Cumbum Town, Rupees 2,500, which is now wrongly entered under Contributions, should be transferred to this head. Grant III is Rupees 21,700 chargeable to the General Fund.

14. *Grant IV.*—The contribution for controlling establishments at the Presidency is Rupees 530, and the total grant is chargeable as follows:—

	Rs.
Road Fund	1,160
General Fund	1,050
Total ...	2,210

15. The general reserve will be Rupees 5,590.

16. The following is an abstract of the Budget:—

Receipts.		Expenditure.			
	Rs.			Rs.	Rs.
Road Fund	84,250	Grant I ...	Road Fund	82,700	88,380
General Fund	73,200		General Fund ...	5,680	28,070
		Grant II...	General Fund ...	...	21,700
		Grant III..	General Fund ...	1,160	
		Grant IV..	Road Fund... ...	1,050	2,210
			General Fund ...		5,590
		General Fund Reserve		...	
		Balances—		390	
		Road Fund		11,110	11,500
		General Fund...			
			Total ...	...	1,57,450
Total ...	1,57,450				

17. The President's attention is called to the rule requiring the entries in the Budget to be in even tens of rupees.

(True Copies and Extract.)

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

No. 340. ORDER THEREON, 27th December 1876, No. 2450.

The subjoined abstract shows the estimated receipts and expenditure of the Kurnool Local Fund Board for 1877-78 as submitted by the Board of Revenue compared with the sanctioned estimates for the current year :—

RECEIPTS.	Estimate, 1876-77. RS.	Estimate, 1877-78. RS.
Balances—		
Road Fund	760	—1,580
General Fund	27,680	17,320
Allotments from General Revenue—		
Provincial Funds—		
For Roads	18,980	...
,, Schools	440	440
Special Funds	15,605	15,080
Cess on Land	1,20,000	1,20,000
Tolls	...	1,400
Fees in Schools	2,500	2,000
Contributions from other Circles, &c.	25	1,390
Miscellaneous	1,620	1,400
Total ...	1,87,610	1,57,450

CHARGES.	Estimate, 1876-77. RS.	Estimate, 1877-78. RS.
GRANT I.		
New Works—		
Communications	24,180	12,680
Civil Buildings	...	1,600
Miscellaneous Public Improvements	5,000	...
Repairs—		
Communications	49,520	51,320
Civil Buildings	...	500
Miscellaneous Public Improvements	3,600	3,000
Establishment, Public Works Department	12,100	3,700
Petty Establishment	6,100	6,110
Road Fund Reserve	10,260	8,580
Other Items	1,030	890
GRANT II.		
Inspection	4,480	4,480
Local Fund Schools	25,000	21,130
Grants-in-aid	1,000	1,000
Miscellaneous	2,380	1,460
GRANT III.		
Hospitals	2,000	5,000
Vaccination	2,730	2,870
Sanitation	13,440	9,500
Choultries	150	150
Travellers' Bungalows	460	460
Miscellaneous	5,120	3,620
GRANT IV.		
Establishment	2,310	2,210
General Reserve	5,660	5,590
Balances—		
Road Fund	350	300
General Fund	5,740	11,110
Total ...	1,87,610	1,57,450

Proceedings of the Madras Government, Financial Department,
27th December 1876. *No.* 2450.

2. The regular estimate for the current year is accepted as amended by the Board of Revenue, the proposed transfer of Rupees 11,536 having been rightly disallowed.

3. The entry of Rupees 440 as a grant from Provincial funds on account of schools has been allowed to stand by the Board of Revenue, and this course is approved as it was not the intention of Government to withdraw the grants continued in lieu of salary or other grants to old rate schools taken over by the Local Fund Boards. Similar entries in other budgets may be allowed to stand in the same way.

4. The Local Fund Board have again taken credit for a grant for schools of Rupees 12,000 from the Village Service Fund. The Board of Revenue have refrained from striking it out pending the orders of Government, but remark that it was only allowed for the current year pending arrangements for raising educational funds under G.O., dated 19th November 1875, No. 2233. Nothing has yet been done under the order in question, but the Board of Revenue doubt whether the Village Service Fund can spare the money. The entry will be struck out. The grant was never intended to be other than temporary, and was only made in the first instance because the Village Service Fund had accumulated an overgrown surplus, which did not seem to be required for the more legitimate objects of the fund.

5. In order to save the cost of Public Works Supervision and thus make more funds available for New Works, communications, the Local Fund Board have proposed the wholesale transfer of all repair works to "Other Agency," which is to consist of a subordinate establishment of even less numerical strength than the present Local Fund petty establishment working under Public Works Supervision, and the Local Board propose that the only supervision shall be that of the Divisional Officers and the Members of the Board. The proposal is strongly opposed by the District Engineer, and is considered by the President to be of doubtful possibility. 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 Overseer's 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 debited 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. Items 2 and 8 in Part II, Statement II.-A, and items 4—7, and 19 in the appendix with an aggregate grant of Rupees 4,130 would seem to fall within this category. The annexed abstracts shows the charges

which will be required to bring the expenditure side of the Road Fund Budget into conformity with the above:—

		Rs.	Rs.
New Works	Public Works Department ...	12,680	8,380
Repairs	Public Works Department ...	...	47,190
	Other Agency	51,320	4,130
Public Works Establishment	Supervision	3,170	13,890
	Petty Establishment	6,110	
Share of General Management		1,160	1,280
Contingencies		200	200
Tools and Plant		640	600
Reserve		8,580	8,580
Balance		390	...
	Total ...	84,250	84,250

6. It is observed that the disallowance of the grant of Rupees 12,000 from the Village Service Fund will not necessitate any alteration of educational allotments for the year.

7. The addition made by the Board of Revenue to the provision for vaccination is approved and the budget passed subject to the remarks and amendments above made.

(True Extract.)

Chief Secretary.

To the Board of Revenue, with eight enclosures.
,, Revenue Department.
,, Public Works Department.
,, Director of Public Instruction.
,, Surgeon-General, Indian Medical Department.
,, Sanitary Commissioner.
,, Accountant-General.
,, President of the Municipal Commissions, Kurnool District.

Exd. J. W. Fischer.

391/5

Rev: 1877 Dept.
No. 658

Govt. of [1876] Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated December, 27th.

Issued 19-1

Recd. 19-1 Encl.

G.O., 27th December 1876, No. 2450.

DECEMBER.

Nos. 339-340.

Local Funds—Budget.—The Kurnool Circle Budget for 1877-78 reviewed.

No. 391

Lodged

20 Jan 77.