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Government of Madras.

Financial DEPARTMENT.

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Proceedings of the Madras Government, Financial Department,
6th October 1871.

Read the following papers :—

No. 30. Proceedings of the Board of Revenue, dated 20th September 1871.

Read the following papers :—

From R. W. BARLOW, Esq., President of the Local Fund Board, Chingleput District, to the Secretary to the Board of Revenue, dated Sydapet, 22nd August 1871, No. 393.

I have the honour to submit the Budgets, as passed by the Local Fund Boards of the Sydapet and Chingleput Circles of this District for 1871-72, accompanied by the necessary statements.

2. ROAD FUND.—In the Sydapet Circle, the estimated receipts from all sources are Rupees 1,12,860, and the proposed expenditure Rupees 1,21,600, showing a deficit of Rupees 8,740. For the Chingleput Circle, there is a deficit of Rupees 1,940, the receipts being Rupees 90,690, and the estimated expenditure Rupees 92,630. The arrangements proposed regarding these deficiencies will be explained in detail further on in this letter.

3. UNION FUND.—*Sydapet Circle.*—It is only proposed at present to constitute one union in the Sydapet Circle, of which the centre will be the schools at Sydapet, hitherto maintained under the Madras Education Act ; the budget prepared by the Committee appointed under Section 33, Act IV. of 1871, showing expenditure at Rupees 11,000 and estimated receipts at Rupees 11,045, has been approved of by this Circle Board, and has been embodied in the general budget now forwarded. The delimitation of unions will be proceeded with in the course of the current year, and provisions will be made in the budget of 1872-73 for a more extensive application of the provisions of the Local Fund Act, which relate to unions in that year.

4. *Chingleput Circle.*—In the current year's budget, Rupees 500 is entered to meet the expenses of two unions proposed to be formed at once, one with Wallajahbad for its centre, where there is a lower-class school, and the other at Rajampet and Iyampet combined. It is further under the consideration of the Chingleput Board to constitute unions in 1872-73 at Matarantakam, Cheyur, Utterumerur, Palur, Tirukalikondram, Tiruporur, and Damal.

5. ENDOWMENT.—There are only two endowments in the district—Petrus Uscan's charity in the Sydapet and Venkatarunga Pillay's Choultry in the Chingleput Circles—and these call for no special remark. Both are solvent.

6. Though neither of the above endowments, nor the Sydapet and Chingleput Dispensaries, has as yet been formally transferred to their Circle Boards under Section 10, Act IV. of 1871, their transfers have been assumed when framing these budgets.

7. GENERAL FUNDS.—The general funds show a small deficit (Sydapet Rupees 610, Chingleput Rupees 465), which, however, will disappear in future years, when the enhanced rate (nine Pies) of cess on lands can be collected for the whole year, instead of for only nine months as in the current year. If the Circle Board's request regarding charges this year for vaccination, as explained further on, is acceded to by Government, this deficit will be converted into a surplus in each circle.

8. The financial condition of the road funds, as shown at paragraph 2, is eminently unsatisfactory, and occupied the serious attention of the Committees which framed the draft budgets. We have before us a heavy deficit, and yet additional taxation has been resorted to, both by an enhanced cess on lands throughout the district, and by the imposition of a toll at Corteliar Causeway, Sydapet Circle—the first step towards a general system of tolls,—yet we are giving the public nothing in exchange, no compensating advantage for this increased taxation; indeed, the reverse is the case, for the proposed expenditure on communications this year is some 45,000 Rupees less than the average of former years.

9. The result of this curtailed expenditure of late years is shown by the state of the communications in the district. The bridge over the Corteliar, for which an estimate for Rupees 2,31,482 has been sanctioned and Rupees 1,87,068 expended, is at a standstill; yet the work is one of the most important in the district. Until it is completed, the great northern road, within a few miles of Madras, may be impassable for days during heavy freshes, and postal and other communications interrupted with the northern towns of the Presidency. Similarly, the Palar, Chingleput Circle, is unbridged where the No. II. Trunk Road, to Cuddalore and the south, crosses it at the thirty-ninth mile from Madras. Here last year the mails could not cross for four days; Rupees 60,600 has been sanctioned for a bridge and Rupees 14,940 expended; this work also is at a standstill for funds, and is emergent; what has been done already is worse than useless, for the foundations of the bridge are built on the old metalled causeway, of the use of which the public are now deprived, and have to toil through the heavy sand and cross channels with the aid of coolies. The line of road much needed to connect Ponneri (Sydapet Circle) the head-quarters of a taluq, with Madras, *viâ* the important town of Trivettore, can hardly be said to be begun though an estimate for Rupees 40,000 was sanctioned as long ago as 1867. The road from Conjeveram, the terminus of the tramway to Chingleput, *viâ* Wallajahbad, an important line of communication in the Chingleput Circle, requires Rupees 28,000 to complete it; the bridges and other masonry work have been, to a great extent, completed, but the road for the most part is a mere sand-track. I might detail many more works similarly circumstanced, but content myself with drawing attention to enclosures A. and B., which I think sufficiently show the urgent requirements of the district. A glance at them will show that increased not decreased expenditure is imperatively called for.

10. I beg here to draw attention to the remarks of the Committee of the Chingleput Board who framed the draft budget when presenting it for approval to the Circle Board; they say "that the President be requested to bring to the notice of Government the fact that, although the result shows a deficit of Rupees 2,000 odd only, not a single new work, which would otherwise have been a charge on imperial funds, finds a place in the budget, which supplies merely a grant for ordinary repairs." This is strong proof that the funds of the circle, probably owing to the smallness of the provincial grant, are quite insufficient to meet unavoidable expenditure, in future years, on the scale which has hitherto been the rule, under the very different circumstances of grants from "imperial funds averaging Rupees 45,000 in excess of Rupees 1,20,000, the provincial grant for the present

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6th October 1871.

year to the two circles." I should add that the Chingleput Board have struck the allotment of Rupees 12,700* for a salt platform, &c., and a boat channel at Cheyur out of the revised budget for the current year. In my letter, No. 394, of this date, I have reported separately regarding this, and requested that the sanction of Government may be obtained to the course adopted.

	Rs.
* Part I.	11,700
Part II....	1,000
Total ...	12,700

11. Statements A. and B. enclosed, show that the sums, as per margin, are required for completing unfinished roads and making improvements to existing lines, &c., in the two circles, respectively. Abstracts C. and D. show the mileage and the annual maintenance grant† this year for all classes of roads in each circle separately.

	Rs.
Sydapet Circle	2,90,813
Chingleput ,, ...	4,68,048
Total ...	7,58,861

	Rs.
† Sydapet Circle	77,887
Chingleput ,, ...	52,534
Total ...	1,30,421

12. To facilitate reference, I forward a map, accompanied by a list numbered to correspond, for all classes of roads except suburban; for these I send a separate list, as they cannot be clearly shown on a plan drawn on a small scale. I have entered on this map projected, though unsanctioned, roads with a view to show at a glance what, in my opinion, is required to complete the road system throughout the district. I also enclose lists of incomplete works requiring to be completed, and of works requiring improvements, as well as of proposed lines not hitherto sanctioned.

13. Partly to meet the requirements of the road fund, the Sydapet Board propose to have recourse to tolls, and, if found necessary hereafter, to levy the full Anna of land-cess. A commencement is proposed to be made at once by tolling the causeway over the Corteliar, and Rupees 5,800 have been entered in the budget as estimated receipts from this source, and sanction requested in my letter, No. 376, dated 15th instant. It is further in contemplation by both Boards next year to toll, if necessary, the Southern Trunk Road (No. II.) and the old Bangalore Road (No. III.), where they enter the Chingleput Circle of this district, from South and North Arcot, respectively, the net receipts being divided rateably between the two circles according to their mileage in each circle. I think this arrangement preferable to having toll-bars at the entrances of these roads to the Chingleput Circle, and others again at their entrances into this circle, and the Circle Boards have expressed their acquiescence in this view. I am of opinion that the number of tolls should be as few as possible with a view to strict supervision being exercised over the toll collectors; for, though tolls are a necessity, especially in this district that they are more disliked by the natives as a means of taxation than any other, is undoubted. Native gentlemen with whom I have discussed the subject, all say that this dislike is a good deal owing to the exactions and annoyances of the toll-keepers. It is further under the consideration of the Sydapet Board hereafter to toll the Northern Trunk Road (No. 1), near where it enters the district from Nellore.

14. The Local Fund Boards are thus doing their utmost to meet the existing deficit and to provide for carrying on hereafter the important communications required; but I must further strongly urge, as the unanimous opinion of both Boards

backed by my own, that Government be moved to make a larger allotment to this district from Provincial Funds, the one already made being insufficient and much below the average of former years. Mr. Blair, in his letter,* suggested 1,50,000 Rupees as the lowest figure necessary, and I venture to hope that, under the reasons I have given, this amount at least may be allotted, and that the expenses of vaccination for the *current* year may be met by Government in consideration of the short time the Boards have to make arrangements this year. Extracts from the proceedings of both Circle Boards on this last subject are appended. The district is poor, and the receipts from land cess, therefore, small. A system of tolls may help us hereafter, but its organization should be well considered, and requires time to develope. Meantime we are road maintainers to the Presidency, or at all events, to all those visitors to the capital who use the three important lines of old imperial roads that converge to Madras through this circle.

* No. 122 of 29th March 1871.

15. In the event of Government sanctioning the further allotments proposed from imperial funds, something might be done for the rate-payers this year in the Chingleput Circle by making an allotment for the road from Chingleput to Conjeveram (No. 32 on my map) above referred to. This would be a most welcome measure and popular with the inhabitants and in the Sydapet Circle, by raising the grant to the Road (No. 9) from Trivettore to Ponnery.

Extract from the Proceedings of a Meeting of the Local Fund Board, Sydapet Circle, dated 22nd July 1871.

PRESENT.

R. W. Barlow, Esq., *President.*
Hon. A. J. Arbuthnot, C.S.I.
H. Fortey, Esq.
S. Vijea Ragavulu Chettyar.
C. V. Iyasawmy Moodelliar.
P. Rungiah Naidu.
C. Soondara Rao, Tahsildar.
M. Vencatanarayana Pillai.

* * * *

2. Proposed by Mr. Fortey that His Excellency the Governor in Council be requested to grant from the provincial funds Rupees 15,000 for this circle for meeting the deficiency under road fund, and that he be also requested to relieve the Board for the current year from the expenditure on account of the Vaccine Establishment.

Seconded by P. Rungiah Naidu, and carried unanimously.

* * * *

(Signed) R. W. BARLOW,
President.

Extract from the Proceedings of a Meeting of the Local Fund Board, Chingleput Circle, dated 3rd August 1871.

PRESENT.

R. W. Barlow, Esq., *President.*
C. S. Crole, Esq., *Vice-President.*
C. A. Andrews, Esq.
W. B. Leggatt, Esq.
S. Ottmann, Esq.
Mir Annusardin Saib.
M. Tillanayagam Pillai.
Mungu Runga Row.
Aravamadu Iyengar.
Mutu Krishna Reddy.
Mut Komarappa Reddy.
Vencatachella Naiker.
Gurusami Naiker.

* * * *

2. Proposed by Mr. Leggatt, and seconded by M. Tillanayagam Pillai, that Government be requested to relieve this circle from the charges on account of vaccination for this year on account of the deficit and shortness of time to make arrangements to provide funds for the said purpose.

Carried unanimously.

* * * *

(Signed) R. W. BARLOW,
President.

From the Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Madras, 28th August 1871, No. 1207.

I have the honour to remark, with reference to the estimates of the Local Funds Boards of the Sydapet and Chingleput Circles of the Chingleput District, that the sums allotted for sanitary purposes appear to be generally inadequate for any permanent improvement of the portions of the district which may be deficient in water supply or conservancy.

The current year's Local Fund Budget Estimates of the Sydapet Circle, received with the first of the foregoing letters, are submitted to Government with reference to Rule XXI. Those of the Chingleput Circle will be reviewed separately as required by Rule XXII.

2. STATEMENT I. A.. REVENUE AND RECEIPTS.—The total Local Fund assets of the circle are given as Rupees 1,35,400, to which is added Rupees 0,250, the deficit balance expected at the close of the current year. The deficit balance is disallowed by the Board of Revenue, and the subject will be noticed further on.

3. The cess on land is given as Rupees 34,040 without distinguishing the sums to be collected under the old and new Acts. It has, however, been ascertained that Rupees 13,420 are from the old cess and Rupees 20,620 from the new cess.

4. Hitherto there have been no tolls collected in the district, but a sum of Rupees 5,800 is expected to be realized by the establishment of a toll-gate at the Corteliar Causeway, authorized in Government Order, Financial Department, dated 4th September 1871, No. 425.

5. The Local Fund Board propose at present to form one union in the circle, of which the centre will be the schools at Sydapet hitherto maintained under the Madras Education Act No. VI. of 1863. The house-tax levied in the union is expected to yield Rupees 2,680, inclusive of an outstanding balance of Rupees 680. The Board of Revenue recommend the proposal for the sanction of Government.

6. A sum of Rupees 350 is entered under "Miscellaneous," "Receipts from Endowments, Contributions, and Donations," as the interest on Petrus Uscan's Charity Fund. The history of this charitable endowment is given in the letter from the Accountant-General, embodied in Government Order, Revenue Department, dated 11th February 1865, No. 293. It is observed from this Order that the Board of Revenue were appointed, by the orders of the Supreme (High) Court, as Trustees of this Charity Fund for the maintenance of the Marmalong Bridge and the steps up St. Thomas' Mount. The Board of Revenue are, therefore, of opinion

that the permission of the High Court must be obtained for the transfer of the Trustee ship to the Local Fund Board.

7. Statement I. B., Expenditure Grant I.; Statement II., Road Fund Receipts and Expenditure.—According to Statement II., the assets of the road fund are Rupees 1,12,860, and the expenditure Rupees 1,21,600 inclusive of the reserve, leaving a *minus* balance of Rupees 8,740. This balance is inadmissible under Rule II. and Clause VI. of Rule XXX. The President very clearly points out the utter inadequacy of the road fund to meet its legitimate charges; and, partially to make up for its deficiencies this year, the Local Fund Board have recommended the levy of tolls at the Cortcliar Causeway, which is noticed in paragraph 4 *supra*. The President urges, as the unanimous opinion of the Boards of both circles, that Government should be moved to grant a further allotment of Rupees 15,000 from provincial funds, and that the expenses of vaccination for the current year should be met by Government. The district is poor, and its resources are limited. The Board of Revenue beg, therefore, to recommend Government to comply with the Local Fund Board's request if possible.

8. The allotment for "Tools and Plant" is given as Rupees 810, which does not appear to have been calculated at one per cent. on the total public works expenditure. The reduced amount is, however, admitted for want of funds.

9. The reserve is entered at Rupees 11,290, and appears to have been calculated on the total assets of the fund, including the opening balance, instead of on the bare estimated receipts of the year, Rupees 1,11,440. The correct sum is Rupees 11,140, which is reduced by Rupees 8,740, not only to meet the deficit, but also to leave a small unappropriated balance at the close of the year.

10. Statement II. A., Part I., New Works.—Part I. contains four road fund and two educational works. None of these appear to call for any remark.

11. Part II., Repairs.—Part II. contains fourteen items appertaining to the road fund, one to the educational, and two to sanitary and miscellaneous. An allotment of Rupees 1,000 is entered under the last head on account of maintenance of avenues. This charge should appear under the road fund; and, as the assignment is only Rupees 1,000, the work should have been classed amongst "Petty Repairs" and shown in the appendix. The necessary alterations have been made in this office.

12. None of the works appearing in the Budget of the Government Order, 7th June 1871, No. 216, have been omitted from this Circle Budget.

13. Statement II. B.—The condition of Rule XXIX. has been complied with.

14. Grant II., Education.—The total expenditure under this head is Rupees 11,490, and consists of the following items:—

	Rs.
1. Payments for inspection	2,140
2. Charges in Union Schools	7,180
2. Results' grants	2,170
Total ...	11,490

The Board of Revenue are unable to check the items; but, in the absence of any communication from the Director of Public Instruction, assume them to be correct.

15. Statement III., Union Fund Receipts and Disbursements.—The receipts of the union fund are entered as Rupees 11,040, inclusive of an opening balance of Rupees 2,440. The expenditure amounts to Rupees 11,000 as shown below, leaving a balance of Rupees 40:—

	Rs.
For charges in Union Schools	7,180
,, public works	3,420
,, sanitary purposes within the limits of the Union	400
Total ...	11,000

16. Grant III., Sanitation, &c.—The allotments proposed under this head are as follow:—

	Rs.
1. Hospitals and Dispensaries...	870
2. Vaccine E[illegible]shment...	1,330
3. Sanitary Esta[illegible]shment and cleansing of tanks and wells	750
Total ...	2,950

17. The first item appears from Statement IV. to be for Parvathy Nurthany Ammaul's Dispensary. No information is given as to where this institution is located, nor as to its transfer to the Local Fund Board. The Board of Revenue, however, learn from inquiries made that this dispensary is the one at Sydapet on account of which Rupees 482* is proposed to be charged to the local funds of the district. The receipts of this institution amount to Rupees 130, and the expenditure to Rupees 870, leaving a deficit of Rupees 740 to be provided for.

* Vide statement appended to G. O., P. D., dated 17th April 1871, No. 491.

18. The provision of Rupees 1330† for Vaccine Establishment is expunged for reasons stated in paragraph 7 of these Proceedings.

† 2nd item.

19. The particulars of the 3rd item,‡ sanitary, &c., expenditure, are given in Statement IV. B. The Sanitary Commissioner remarks that the provision is generally inadequate for "any permanent improvement of the portions of the district which may be defi-"cient in water supply or conservancy."

‡ Rupees 750.

20. Grant IV., Miscellaneous.—The sums entered under this head have been altered with reference to the Government Order, dated 16th August 1871, No. 1242, and the Board's Proceedings, dated 7th September 1871, No. 3859.

21. The following is an abstract of the Local Fund Budget Estimates according to the modifications suggested by the Board of Revenue as above :—

Receipts.	Rs.	*Expenditure.*	Rs.
Road Fund	1,12,860	Grant I.	1,15,490
Union Fund	11,040	,, II.	11,490
Endowment Fund	4,530	,, III.	1,620
General Fund	6,970	,, IV.	1,150
		General Reserve	700
		Road Fund Balance	240
		Union do.	40
		Endowment do.	*3,900
		General do.	770
Total ...	1,35,400	Total ...	1,35,400

(True Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 31. Proceedings of the Board of Revenue, dated 21st September 1871.

Read again the following letters recorded in Board's Proceedings, dated 20th September 1871 :—

From the President of the Local Fund Board, Chingleput District, dated 22nd August 1871, No. 393.

From the Sanitary Commissioner, dated 28th August 1871, No. 1207.

Read also the following letter from R. W. BARLOW, Esq., Acting Collector of the Chingleput District, to the Secretary to the Board of Revenue, dated Sydapet, 22nd August 1871, No. 394 :—

With reference to paragraph 10 of my letter, No. 393, of this date, submitting the budgets of the Chingleput and Sydapet Local Fund Circles, I have the honour to report that the works in question were for constructing salt platforms, &c., and excavating a boat channel at Cheyur, and an allotment of Rupees 12,700* was made in the Budget List forwarded by Government for 1871-72 for their execution.

	Rs.
* Part I.	11,700
Part II.	1,000
Total ...	12,700

2. All the salt roads and other works entered in the Government List for this district have been provided for in the two Local Funds Budgets with these exceptions, which the Chingleput Board struck out remarking that "they do not properly fall within the scope of a Local Fund Budget, regard being had to the first part of the preamble of the Act."

3. I concur in the views of the Chingleput Board on a consideration of the financial position of the road funds, and the numerous more pressing wants of the district as regards *bonâ fide* communications ; these wants I have fully explained in my letter above quoted submitting the budgets. I have allotted the amount, thus rendered available for other expenditure, equally between the two circles of

* Petrus Uscan's Charity Fund.

the district ; but as the Government, at paragraph 10 of the Proceedings, No. 216, dated 7th June last, stated that "for the current year, however, they must be "asked to accept, if possible, the list of works (communications and local public "improvements) which accompanies this order. These works form part of the "scheme of expenditure decided upon for the year under the administrative "arrangements hitherto in force, and grave inconvenience would result from any "serious change at this period." I have the honour to request that the Board will obtain sanction for the course adopted.

4. Previous to the resolution of the Local Fund Board, an expenditure of Rupees 3,839-15-0 had been incurred by the No. 4 Range Officer, so, if my suggestion is approved of by Government, an allotment from provincial funds will have to be made to meet this expenditure, and I, therefore, request that this may also be brought to the notice of Government for their orders.

The Local Fund Budget Estimates of the Chingleput Circle for the current year will be submitted to Government under Rule XXI. with the following observations.

2. Statement I. A., Revenue and Receipts.—The total Local Fund assets are estimated at Rupees 1,00,040, and are made up of the following items:—

	Rs.
1. Balances	1,530
2. Allotments from general revenue	58,630
3. Rates and taxes	39,060
4. Endowments, &c.	670
5. Miscellaneous	150
Total ...	1,00,040

3. The income from land-cess is estimated at Rupees 38,650, which apparently includes the collections under the old Act also.

4. Nothing is entered against tolls, but it is contemplated to establish, if necessary, tolls at certain points next year.

5. The Local Fund Board propose to form two unions. One with Wallajahbad for its centre, where there is a lower-class school, and the other at Rajampet and Iyampet combined. A sum of Rupees 500 is entered as the receipts from house-tax to be levied in the unions. The Board of Revenue support the proposal.

6. Statement I. B., Expenditure.—The total proposed expenditure is Rupees 1,01,580, and is made up as follows:—

	Rs.
Grant I.	92,140
,, II.	3,800
,, III.	5,100
,, IV.	540
Total ...	1,01,580

7. Grant I., Public Works; Statement II., Road Fund Receipts and Expenditure.—The assets of the road fund are given as Rupees 90,690, and the

expenditure as Rupees 92,630, leaving a deficit balance of Rupees 1,940. The deficit will be disallowed and will be noticed further on.

8. The reserve, Rupees 9,070, is apparently calculated on the income of the fund, including the balance, instead of on the bare estimated receipts of the year. The correct amount is Rupees 8,930, but it has been reduced by Rupees 2,000 to meet the deficit. There is still a sufficient unappropriated balance.

9. STATEMENT II. A., PART I., NEW WORKS.—Part I. contains three sanctioned items with an aggregate allotment of Rupees 13,200, and a separate provision of Rupees 7,000 on account of Petty New Works. None of these appear to call for any remark.

10. APPENDIX TO PART I.—This statement contains only one incomplete work with an allotment of Rupees 700. The amount of the estimate is Rupees 6,700, and, therefore, the work should have been shown in Part I., as directed in Clause I. of Rule XXX. Whether a work is to be shown in Part I., or in the Appendix, depends on the amount of its estimate, and not on the allotment proposed. The necessary transfer has accordingly been made.

11. PART II., REPAIRS.—Part II. contains eight items with a total allotment of Rupees 53,530 appertaining to the road fund, and two items to "Sanitary and Miscellaneous." The last two items are —

	RS.
Maintenance of avenues	2,500
Repair of ferry boats	100

They properly belong to the road fund, and have been transferred accordingly.

12. All the works shown in the budget of the Government Order, dated 7th June 1871, No. 216, have been provided for with the exception of those noted in the margin. In the last letter recorded at the head of these Proceedings, Mr. Barlow quotes remarks of the Local Board as his reason for omitting the works from the budget which run as follow:—"They do not properly fall within the "scope of a Local Fund Budget, regard being had "to the first part of the preamble of the Act." The President concurs in these views in consideration of the financial position of the road fund and the numerous pressing wants of this district as regards *bonâ fide* communications. The Board of Revenue are also of opinion that the works in question are required solely in the interest of the Salt revenue, and, in accordance with the views of Government expressed in paragraph 5 of their Order, dated 7th August 1871, No. 313, they recommend that the full allotment, Rupees 12,700, disallowed by the Local Fund Board, may be allotted from provincial funds.

	Allotment. RS.
Part I., Item No. 84.—Excavating boat channel and constructing platforms, &c., at Cheyur	11,700
Part II., Item No. 285.—Boat Channel at Cheyur	1,000
Total ...	12,700

13. STATEMENT II. B.—This statement shows that the taluqwar proportion has been observed in the allotment of the land-cess as required by Rule XXX.

14. GRANT II., EDUCATION.—An allotment of Rupees 1,690 is provided for payments for inspection, Rupees 440 for salary grants, and Rupees 1,670 for results' grants, making in all Rupees 3,800.

15. STATEMENT III., UNION FUND RECEIPTS AND EXPENDITURE.—The assets of this Fund are given as Rupees 500, and the expenditure as Rupees 440, leaving only Rupees 60.

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16. GRANT III., SANITATION, &c.—Grant III., Rupees 5,100, is made up of the following items:—

		RS.
1.	Hospitals and Dispensaries	2,340
2.	Vaccine Establishment	1,330
3.	Sanitary Establishment and cleansing of tanks and wells	600
4.	Choultries	130
5.	Contribution to Conjeveram Dispensary	700
	Total ...	5,100

17. The first item appears from Statement IV. to be for the Chingleput Dispensary, which is to remain under the control of the Local Fund Board. The income of the Dispensary is given as Rupees 655, and the expenditure, as detailed in Statement IV. A., is Rupees 2,340, leaving a deficit of Rupees 1,685 to be provided for.

18. The allotment for Vaccine Establishment,* Rupees 1,330, is omitted for the reasons stated in the Proceedings of the Board of Revenue reviewing the Sydapet Circle Budget (paragraph 7).

* Second item.

19. The third item, Rupees 600, is for the sanitary arrangements to be made in connexion with the festival at Conjeveram, as will be seen from Statement IV. B.

20. The allotment for choultries† is for Vencata Runga Pillay's Choultry near Streeperambatur. The income of this institution is Rupees 250, and the expenditure is the same.

† Fourth item.

21. It is proposed to transfer the Conjeveram Dispensary‡ to the Municipality. The proposal will shortly be laid before Government. The sum provided as the contribution to the Municipality is Rupees 700, while, in the statement appended to the Government Order, Public Department, dated 17th April 1871, No. 491, the sum to be charged to local funds is given as Rupees 2,257. The President will explain the [illegible] disparity between these two sums.

‡ Fifth item.

22. GRANT IV., MISCELLANEOUS.—The allotments under this head have all been altered with reference to the Government Order, dated 16th August 1871, No. 1242, and the Board's Proceedings, dated 7th September 1871, No. 3859.

23. An abstract of the Budget Estimates, as modified by the Board, is as follows:—

Receipts.	RS.	*Expenditure.*	RS.
Road Fund	90,690	Grant I.	90,000
Union Fund	500	,, II.	3,800
Endowment Fund	780	,, III.	3,770
General Fund	8,070	,, IV.	600
		General Reserve	810
		Road Fund Balance	190
		Union do. do.	60
		General do.	810
Total ...	1,00,040	Total ...	1,00,040

(True Extract.)
(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 32. ORDER THEREON, 6th October 1871, No. 529.

With the Proceedings above recorded, the Board of Revenue submit the Budgets of the Sydapet and Chingleput Circles, Chingleput District.

2. The provincial grant for the district was Rupees 1,30,940, and the charge for Public Works Establishment, Rupees 25,390. The latter charge appears correctly distributed with reference to G. O., 7th June 1871, No. 216, and from the grant, Rupees 76,440 has been assigned to Sydapet and Rupees 56,500 to Chingleput. The Government approve this distribution. All the works in the district specified in the G. O. quoted have been provided for between the two circles.

3. The Local Boards, whose application is supported by the Board of Revenue, urge upon Government the necessity of increasing the provincial grant, stating that, notwithstanding the increased taxation, the expenditure on public works estimated for is considerably less than the average outlay in past years. The Government will consider this application when the whole of the Local Fund Budgets shall have been reviewed, and they are in a position to determine whether any further grant can be made from provincial funds to the Chingleput District for the current year. It is observed that the Board of Revenue by expunging the charge for vaccination and reducing the road fund reserves, and by supporting the Local Fund Board of the Chingleput Circle in excluding the allotments for boat channels at Cheyur salt-pans, have succeeded in balancing the budgets. The complete exclusion of the vaccination charges cannot be allowed; but, in the circumstances of the case, the Government will add to the provincial grant for this year the amount necessary to enable the Local Fund Boards to pay for the Vaccine Establishment of the district. Rupees 3,440 having been provided in the Medical Budget on this account, Rupees 1,720 are to be added to the grant for each circle. As regards the Cheyur boat channels, the Government are not in a position to decide whether the works ought to be excluded entirely from the Local Fund Budget. If the channels are intended to afford access to the sale depôts, they are communications which benefit the district purchasers and consumers of salt; and, whatever their special character and importance to the salt revenue, it would be difficult to declare that, as works of communication in which Government are solely interested, they should not be provided for in the local budget. In such case the degree in which the Government and the local bodies are interested would of course, on the principles which Government have laid down, be considered in apportioning the provincial grant. If, on the other hand, the works are intended merely to afford communication between the pans and the sale platforms, or between one platform for storage of salt and another, they would be undertaken solely in the interest of Government for convenience in the storage or manufacture of the salt, or in rendering it accessible for sale at the depôts, and in such case their execution must be separately provided for. The Board are requested to report as to the character of the works with reference to the above remarks. The Government apprehend that, even if it appear that the channels should be provided for in the local estimates, it will be necessary to make a special assignment to the Chingleput Local Fund to meet the charge.

4. SYDAPET.—The assets of this local fund amount to Rupees 1,35,400 as detailed in the margin.

	Rs.
Balances	8,010
Allotments from general revenues	81,720
Rates and taxes	42,520
Fees in schools, &c.	2,400
Endowments, &c.	600
Miscellaneous	150
Total ...	1,35,400

5. The road fund income is estimated at Rupees 1,12,860. The cesses yield to the road fund Rupees 27,170, made up of Rupees 13,750 = two-thirds of land cess, and Rupees 13,420, proceeds of the road cess. It appears from the two budgets that the balance of the road cess has been equally divided between the two circles. The propriety of this course is not clear, and nothing has been said on the point. The balances should obviously be distributed with reference to past receipts and expenditure within the circles; but, if the Board of Revenue are satisfied that the proposed division is generally fair, the sum being small, the Government will not interfere. The receipts also include Rupees 170, avenue rents. It has been recently decided by Government that avenues are miscellaneous public improvements not properly chargeable to the road fund, and the receipts from them should not be specially credited to that fund. The propriety of crediting to the fund Rupees 630, composed of "interest on a promissory note and rent of manure," should have been explained. A similar item, it is observed, appears in the Chingleput Budget. The road fund receipts will be Rupees 1,12,690.

6. The charge for maintenance of avenues will be re-transferred to Miscellaneous. That for lighting the Marmalong Bridge is properly a road fund charge, and is so entered in Statement II., but not in Statement II. A., Part II. The transfer of the avenue allotment admits of that for tools and plant being raised to Rupees 900, and the reserve to Rupees 3,310. The Government observe from the general statement that no allotment for tools and plant is made for any but road fund works, though the educational miscellaneous allotments amount to Rupees 4,920. When the estimate for the work in connexion with the Sydapet school-house is submitted to the Board of Revenue care must be taken to observe Rule XL. as regards the agency to be employed. Grant I. is Rupees 1,16,490.

7. No provision is made for the charge for training schools, and the Government doubt whether it will be possible to make any during the current year. The only educational allotments are the payments for inspection and results' grants which the Government must accept, and the charges in connexion with the proposed union at Sydapet. The allotments from union funds for public works and sanitation ought not to appear in Statement III. A., nor the refunds, if refunds of taxes are meant. The net receipts should be estimated for in Statement III. Statement III. A. is corrected accordingly. A draft notification authorizing the imposition of the house-tax within specified limits should be submitted for approval. Grant II. is Rupees 11,490.

8. The question of the transfer of Petrus Uscan's charities must it seems be decided by the High Court. The Revenue Board should request permission to transfer the trust to the Local Fund Board. Meanwhile the Government resolve to leave the endowment with its charges in the estimate. The Government authorize the Collector to notify in the District Gazette that it is their intention to declare the Sydapet Dispensary to be vested in the Local Fund Board. As stated above the Government have entered a provision for vaccination under

Grant III. The Government observe that the original provisions in the two budgets were equal, and have accordingly halved the additional grant and allotment which they have made. But Rule LX. prescribes a different procedure. The Inspector-General, Indian Medical Department, will call upon the Superintendent-General of Vaccination to report what he has done under that rule. Grant III. is Rupees 3,340.

9. The Government have passed separate orders on the subject of the establishments to be entertained in the Local Fund and Collectors' Offices. They do not understand the Revenue Board's figures entered in the present budget, but assume that they are correct. Grant IV. is Rupees 1,150.

10. The revised budget, as sanctioned for the present, is as follows :—

Receipts.

	RS.
Balances	8,010
Allotments from provincial revenues ...	83,440
Rates and taxes	42,520
Fees	2,400
Endowments, &c.	600
Miscellaneous	150
Total ...	1,37,120

Expenditure.

	RS.	RS.
Grant I.		1,16,490
,, II.		11,490
,, III.		3,340
,, IV.		1,150
		1,32,470
Balances—		
Road Fund	70	
Union do.	40	
Endowment Fund	3,900	
General	640	
		4,650
Total ...		1,37,120

11. CHINGLEPUT.—The sum of Rupees 1,720 will be added to the provincial grant to this circle to meet, as above explained, for Sydapet, the charges for vaccination. This raises the assets of the circle to Rupees 1,01,760. The cess on land is expected to yield Rupees 38,560, of which, it does not appear how, Rupees 30,590 appertains to the road fund. This is a point which should always be explained.

12. The road fund income is estimated at Rupees 90,690. In the charges are, however, included the expenditure for the maintenance of avenues which will be removed to Miscellaneous as has been done elsewhere. The income from avenues will also be removed from the credit side; and, as the general funds will otherwise be insufficient, the credit to the road fund from the provincial grant will be reduced to Rupees 54,000. The road fund assets will then amount to Rupees 88,060, and the charges to Rupees 88,000, as shown in the margin. The allotment for tools and plant is, it is observed, below the proper standard. Grant I. is Rupees 90,000.

	RS.
New Works	13,900
Repairs	52,630
Establishment, &c.	13,949
Tools and Plant	609
Reserve	6,930
	88,000
Balance ...	60
Total ...	88,060

13. It is proposed to establish two unions—one at Wallajahbad and one at Rajampett and Iyampet. There are at these places lower-class schools belonging to the Free Church Mission and aided by salary grants which, in 1869-70, amounted to Rupees 408-14-7. The house-tax, which is to be levied for the support of these

Proceedings of the Madras Government, Financial Department, 6th October 1871.

schools, is estimated to produce Rupees 500, and the grants, which, according to Statement III. B. are all to teachers, are estimated at Rupees 440. The schools are not Local Fund schools. Statement III. A. should, therefore, have been blank, and the whole charges against the union fund shown in Statement III., Column 8. The Government approve of the levy of the house-tax for the payment of these grants, and direct the submission of the requisite draft notifications. For results' grants and for inspection, Rupees 1,670 and Rupees 1,690 are allotted. The Government cannot check these provisions. The amount of Grant II. is Rupees 3,800.

14. The public charitable institutions to be transferred are the Chingleput Dispensary, Venkatarunga Pillay's endowed choultry, and the Dispensary at Conjeveram, the first two to the Local Board, and the third to the Municipality. The Government direct the Acting Collector to notify in the District Gazette that it is the intention of Government to transfer the dispensaries, and, if the choultry is under Regulation VII. of 1817, the Board of Revenue is authorized to transfer its management. For the Chingleput Dispensary Rupees 2,340 are allotted. The charges of the institution in 1869-70 were Rupees 1,312, and in 1870-71, Rupees 1,069. The large provision now made appears to Government unadvisable, having regard to the other charges on the general funds. The excess is chiefly in furniture, diet of patients, and pay of the medical subordinate. Rupees 300 will be deducted from the allotment. The Government note from Statement IV. that it is proposed to take Rupees 320 from the capital. Under Rule LXIII., the sanction of Government is required for this measure, but no explanation is given. The Revenue Board will call for a report. Rupees 1,720 are added for vaccination. The Local Board have allotted Rupees 700 for contribution to the Conjeveram Dispensary, but the sum to be contributed by them under G. O., 17th April, was Rupees 2,360. The Government observe that, according to the latest returns, the institution cost Rupees 3,114, and the sum above named is perhaps too much to lay on local funds. It is believed that an improvement of the medical staff is in contemplation which may increase the charges. A report has been promised on this point. The Municipality has sufficient funds, and the Government think that an equal division of the charges will be fair. The local and municipal bodies should communicate on the subject, and meantime it will suffice to provide Rupees 1,800 in this budget. The Local Fund Board have allotted Rupees [illegible] as a contribution for sanitation at the Conjeveram feast, which seems a large sum. As modified by Government, Grant III. is Rupees 6,290.

15. The Government accept the Revenue Board's calculation as to Grant IV., Rupees 600.

16. The budget, as now modified, is as follows:—

Receipts.	Rs.	*Expenditure.*	Rs.
Balances	1,530	Grant I.	90,000
Allotments from general revenue ...	60,350	,, II.	3,800
Rates and taxes	39,060	,, III.	6,290
Endowments	670	,, IV.	600
Miscellaneous	150		1,00,690
		Balances—	
		Road Fund 60	
		Union do. 60	
		General 950	
			1,070
Total ...	1,01,760	Total ...	1,01,760

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Board of Revenue, with the estimates and the map.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.

Exd. J. Wright.

Govt. of {1871} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,
&c., &c., &c.

Dated October, 6th.

Read.

G. O., 6th October 1871, No. 529.

OCTOBER.
Nos. 30—32.

Passing orders on the Local Fund Budget Estimates of the Sydapet and Chingleput Circles for 1871-72.

Chingleput District.
L.F.B. President's Office.
Saidapet 22nd August 1871.

19

No. 393.

From,

C. W. Barlow Esqre.
President to the Local Funds Board.

To,

J. Gross Esqre.
Secretary to the Board of Revenue.

Sir,

I have the honor to submit the Budget, as passed by the Local Fund Boards of the Saidapet and Chingleput Circles of this District, for 1871-72, accompanied by the necessary Statements.

Road Fund. 2 In the Saidapet Circle the estimated receipts from all sources are Rupees 1,12,860 and the proposed expenditure Rs 1,21,600 showing a deficit of Rs 8,740. For the Chingleput Circle there is a deficit of Rs 1940, the receipts being Rs 90,690, and the estimated expenditure Rs 92,630. The arrangements proposed regarding these deficiencies will be explained in detail further on in this letter.

Union Fund.

3 Saidapet Circle. It is only proposed at present to constitute one Union in the Saidapet Circle, of which the centre will be the schools at Saidapet, hitherto maintained under the Madras Education Act, the budget prepared by the Committee appointed under section 33 Act IV of 1871, shewing expenditure at Rs 11,000 and estimated receipts at Rupees 11,940 has been approved of by this Circle Board, and has been embodied in the general budget now forwarded. The delimitation of Unions will be proceeded with in the course of the current year, and provisions will be made in the Budget of 1872-73 for a more extensive application of the provisions of the Local Fund Act, which relate to Unions in that year.

4 Chingleput Circle. In the current year's budget Rs 600 is entered to meet the expenses of two unions proposed to be formed at once, one with Wallajabad for its centre where there is a lower class school, and the other at Rajampet and Sayampet combined. It is further under the consideration of the Chingleput Board to constitute Unions in 1872-73 at Matarantakam, Cheyur, Utteramerur, Palur, Tirukalikondram, Virapuram and Damal.

5

Endowments.

5. There are only two endowments in the District Peter Pisani's Charity in the Saidapet, and Tukaram Vilay's Charity in the Chingleput Circles, and these call for no special remark. Both are solvent.

6. Though neither of the above endowments nor the Saidapet and Chingleput dispensaries has as yet been formally transferred to their Circle Boards under section 10 Act IV of 1871, their transfers have been assumed when framing these budgets.

General Funds.

7 The general Funds show a small deficit, Saidapet Rs 610, Chingleput Rs 465, which, however, will disappear in future years, when the enhanced rate (9 pies) of cess on lands, can be collected for the whole year instead of for only 9 months, as in the current year, if the Circle Boards request regarding charges this year for vaccination as explained further on, is acceded to by Government, this deficit will be converted into a surplus in each circle.

8 The financial condition of the Road Funds as shewn at para 2, is eminently unsatisfactory and occupied the serious attention of the Committee which framed the draft budgets. We have before us a heavy deficit and yet additional taxation has

be

21

2

been resorted to, both by an enhanced
cess on lands throughout the District, and
by the imposition of a toll at Cortelliar
Causeway, Saidapet Circle – the first step
towards a general system of tolls – yet we
are giving the public nothing in exchange,
no compensating advantage for this increased
taxation; indeed the reverse is the case, for
the proposed expenditure on communications
this year is some 4,000 Rs less than the
average of former years.

¶ The result of this curtailed expenditure
of late years is shewn by the state of the
communications in the District. The bridge
over the Cortelliar for which an estimate
for Rs 2,31,402 has been sanctioned, and
Rs 1,07,068 expended, is at a stand still,
yet the work is one of the most important
in the District; until it is completed
the great Northern road, within a few
miles of Madras may be impassable for
days, during heavy freshes, and postal
and other communications, interrupted
with the northern towns of the Presidency,
Similarly the Palar, Chingleput circle, is
unbridged where the Rr II Trunk road,
to Cuddalore and the South, crosses it at the
9th mile from Madras; here last year the

Mails

Mails could not cross for four days; Rs 60,000
has been sanctioned for a bridge and Rs 14,000
expended, this work also is at a stand still
for funds, and is emergent; what has been
done already is worse than useless, for the foun-
-dations of the bridge are built on the old
metalled causeway, of the use of which the
public are now deprived and have to toil
through the heavy sand and cross channels,
with the aid of coolies. The line of road much
needed to connect Tonnerisaidapet circle, the
head quarters of a Taluq, with Madras via the
important town of Sriperumbudur, can hardly
be said to be begun though an estimate for
Rs 40,000 was sanctioned as long ago as 1867. That
road from Conjeveram, the terminus of the
Tramway to Chingleput via Walajabad, an im-
-portant line of communication in the Chin-
-gleput Circle requires Rs 20,000 to complete
it, the bridges and other Masonry work
have been to a great extent completed, but
the road for the most part is a mere
sandtrack. I might detail many more works
similarly circumstanced but content myself
with drawing attention to enclosures A & B
which I think sufficiently shew the urgent
requirements of the District. A glance at
them

them will shew that increased not decreased expenditure is imperatively called for.

10 I beg here to draw attention to the remarks of the Committee of the Chingleput Board who framed the draft budget when presenting it for approval to the Circle Board; they say "that the President be requested to bring to the notice of Government the fact that although the result shews a deficit of Rs 2,000 odd only, not a single new work which would otherwise have been a charge on Imperial Funds finds a place in the Budget, which supplies merely a grant for ordinary repairs. This is strong proof that the funds of the Circle, probably owing to the smallness of the Provincial grant are quite insufficient to meet unavoidable expenditure in future years on the scale which has hitherto been the rule, under the very different circumstances of grants from Imperial Funds averaging Rupees 4,000 in excess of Rs 120000 the provincial grant for the present year to the two Circles." I should add that the Chingleput Board have struck the allotment of Rs 12700 for a salt platform &c and a boat channel at Cheyur, out of the revised Budget for the current year. In my letter

Pt

Saidapet Circle
-290813
Chingleput
D.Rs — 468042
758861

Saidapet Circle
Chingleput 47887
Rs — 82,534
130,421

† Part I 11,700
Part II 1000
12,700

No 394 of this date. I have reported separately regarding this, and requested that the sanction of Government may be obtained to the course adopted.

11 Statements A & B enclosed shew that the sums, as per margin are required for completing unfinished roads, and making improvements to existing lines &c in the two circles respectively. Abstracts C & D shew the mileage and the annual maintenance grant this year for all classes of roads in each circle separately.

12 To facilitate reference, I forward a map accompanied by a list numbered to correspond, for all classes of roads except suburban, for which I send a separate list as they cannot be clearly shown on a plan drawn on a small scale. I have entered on this map projected though unsanctioned roads with a view to show at a glance what in my opinion is required to complete the road system throughout the District. I also enclose lists of incomplete works requiring to be completed, and of works requiring improvements as well as of proposed lines not hitherto sanctioned.

13 Partly to meet the requirements of the Road Fund, the Saidapet Board propose to have recourse to tolls, and if found necessary hereafter

hereafter, to levy the full anna of land cess; a commencement is proposed to be made at once by tolling the causeway over the Coovum, and Rs 6,000 have been entered in the Budget as estimated receipts from this source, and sanction requested in my letter No 376 dated 18th Instant. It is further in contemplation by both Boards next year to toll if necessary the Southern Trunk Road (No II) and the old Bangalore road (No III) where they enter the Chingleput Circle of this District, from South and North Arcot, respectively, the net receipts being divided rateably between the two circles, according to their mileage in each circle. I think this arrangement preferable to having toll bars at the entrances of these roads to the Chingleput Circle, and others again at their entrances into this Circle, and the Circle Boards have expressed their acquiescence in this view. I am of opinion that the number of tolls should be as few as possible with a view to strict supervision being exercised over the toll collectors, for though tolls are a necessity, especially in this District that they are more disliked by the natives as a means of taxation, than any other,

2 ought not to be done next year

other, is undoubted. A native gentleman with whom I have discussed the subject, allows that this dislike is a good deal owing to the exactions and annoyances of the toll-keepers. It is further under the consideration of the Said Joint Board, hereafter to toll the Northern Trunk road (No I) near where it enters the District from Nellore.

4 The Local Fund Boards are thus doing their utmost to meet the existing deficit, and to provide for carrying on hereafter the important communications required, but I must further strongly urge as the unanimous opinion of both Boards, backed by my own, that Government be moved to make a larger allotment to this District from Provincial Funds, the one already made being insufficient and much below the average of former years, Mr Blair in his letter suggested 1,50,000 Rupees as the lowest figure necessary, and I venture to hope that under the reasons I have given, this amount at least may be allotted, and that the expenses of vaccination for the current year may be met by Government, in consideration

No 122 of 29 March 1871.

of

of the short time the Boards have to make arrangements this year. Extracts from the Proceedings of both Circle Boards on this last subject are appended. The District is poor and the receipts from land cess therefore small, a system of tolls may help us hereafter, but its organization should be well considered and requires time to develope, meantime we are road maintainers to the Presidency, or at all events to all those visitors to the Capital who use the three important lines of old Imperial roads, that converge to Madras, through this Circle.

In the event of Government sanctioning the further allotments proposed from Imperial Funds, something might be done for the Ratepayers this year, in the Chingleput Circle by making an allotment for the road from Chingleput to Conjeveram (R 32 on my map) alone referred to, this would be a most welcome measure and popular with the inhabitants, and in the said Circle, by raising the grant to the Road (No 9) from Chinnelore to Ponnery.

I have &c.

(Signed) H. W. Barlow.
President to the Local Funds Board.

(True copy)

J. S. Cumington
Acting Secretary

Revenue Department

Proceedings of the Board of Revenue.
dated 20th September 1871.

Read letter from the President of the Local Fund Board, Chinglepute District dated 22nd August 1871 No 393.

Read also letter from the Sanitary Commissioner dated 28th August 1871 No 1207.

The Current years Local Fund Budget Estimates of the Sydapet Circle, received with the first of the foregoing letters, are submitted to Government with reference to Rule XXI. Those of the Chinglepute Circle will be reviewed separately as required by Rule XXII.

Statement I A
Revenue and Receipts

2. The total Local Fund assets of the circle, are given as Rs 135,400, to which is added Rs 9,350, the deficit balance expected at the close of the current year. The deficit balance is disallowed by the Board of Revenue and the subject will be noticed further on.

3. The cess on land is given as Rs 34,040 without distinguishing the sums to be collected under the old and new Acts. It has however been ascertained that Rs 13,420 are from the old cess and Rs 20,620 from the new cess.

Hither-

Enclosures in Proceedings of the Board of Revenue dated 20th September 1871 No 2393

Fasc 71 vol 5552

4. Hitherto there have been no tolls collected in the District, but a sum of Rs 5,800 is expected to be realized by the establishment of a Toll-gate at the Cortelliar Causeway, authorized in Government Order, Financial Department, dated 4th September 1871 No 425.

5. The Local Fund Board propose at present to form one Union in the Circle, of which the centre will be the Schools at Sydapet hitherto maintained under the Madras Education Act No VI of 1863. The House Tax levied in the Union is expected to yield Rs 2680 inclusive of an outstanding balance of Rs 680. The Board of Revenue recommend the proposal for the sanction of Government.

6. A sum of Rs 350 is entered under "Miscellaneous" "Receipts from Endowments, Contributions and Donations," as the Interest on Petrus Uscan's Charity fund. The history of this charitable endowment is given in the letter from the Accountant General embodied in Government Order, Revenue Department, dated 11th February 1865 No 293. It is observed from this order that the Board of Revenue were appointed by the orders of the Supreme (High) Court as Trustees of this Charity Fund for the maintenance of the Marmalong bridge and the

the steps up Saint Thomas' Mount. The Board of Revenue are therefore of opinion that the permission of the High Court must be obtained for the transfer of the Trusteeship to the Local Fund Board.

Statement I B Expenditure Grant I

Statement II Road Fund Receipts and Expenditure.

7. According to Statement II the assets of the Road Fund are Rs 1,12,860, and the expenditure Rs 1,21,600, inclusive of the Reserve, leaving a Minus balance of Rs 8740. This balance is inadmissible under Rule II and Clause VI of Rule XXX. The President very clearly points out the utter inadequacy of the Road Fund to meet its legitimate charges; and partially to make up for its deficiencies this Year the Local Fund Board have recommended the levy of tolls at the Cortelliar Causeway, which is noticed in para 4 Supra. The President urges as the unanimous opinion of the Boards of both circles that Government should be moved to grant a further allotment of Rs 15,000 from Provincial funds, and that the expenses of Vaccination for the current Year should be met by Government. The District is poor and its resources are limited. The Board of Revenue beg therefore to recommend Government to comply with the Local Fund Boards request if possible.

8. The allotment for "Tools and Plant" is given as Rs 810, which does not appear to have been calculated at one per cent on the total Public Works expenditure. The reduced amount is however admitted for want of funds.

9. The Reserve is entered at Rs 11,290 and appears to have been calculated on the total assets of the Fund, including the opening balance, instead of on the bare estimated receipts of the year, Rs 111,440. The correct sum is Rs 11,140, which is reduced by Rs 8740 not only to meet the deficit but also to leave a small unappropriated balance at the close of the year.

10. Part I contains four Road Fund and two Educational works. None of these appear to call for any remark. — Statement II A Part I New works.

11. Part II contains fourteen items appertaining to the Road Fund, one to the Educational and two to Sanitary and Miscellaneous. An allotment of Rs 1,000 is entered under the last head on account of maintenance of Avenues. This charge should appear under the Road Fund and as the assignment is only Rs 1000 the work should have been classed amongst "Petty Repairs" and shown in the Appendix. The necessary alteration — Part II Repairs

alterations have been made in this Office.

12. None of the works appearing in the Budget of the Government Order 7th June 1871 No 216 have been omitted from this Circle budget.

Statement II B — 13. The condition of Rule ~~XXIX~~ has been complied with.

Grant II Education — 14. The total expenditure under this head is Rs 11,490 and consists of the following items:

	Rs
1. Payments for inspection	2,140
2. Charges in Union Schools	7,180
3. Results grants	2,170
	11,490

The Board of Revenue are unable to check the items, but in the absence of any communication from the Director of Public Instruction, assume them to be correct.

Statement III Union Fund Receipts and Disbursements. — 15. The receipts of the Union fund are entered as Rs 11,040, inclusive of an opening balance of Rs 2,440. The expenditure amounts to Rs 11,000 as shown below leaving a balance of Rs 40.

	Rs
For charges in Union Schools.	7,180
Do — Public works	3,420
Do Sanitary purposes within the limits of the Union	400
	11,000

Grant III Sanitation &c — 16. The allotments proposed under this

this head are as follow:-

1. Hospitals & Dispensaries — 870
2. Vaccine Establishments — 1,330
3. Sanitary Establishments and cleansing of tanks & wells — 750

2950

17. The first item appears from Statement IV to be for Parvathy Nurthany Ammaals Dispensary. No information is given as to where this institution is located, nor as to its transfer to the Local Fund Board. The Board of Revenue however learn from enquiries made that this Dispensary is the one at Sydapet on account of which Rs 482 is proposed to be charged to the Local Funds of the District. The receipts of this Institution amount to Rs 130 and the expenditure to Rs 870, leaving a deficit of Rs 740 to be provided for.

× Vide Statement appended to G.O. Ld. D. of 17th April 1871 No 491.

18. The provision of Rs 1,330 for × Vaccine Establishments is expunged for reasons stated in para 7 of these Proceedings.

× 2d item

19. The particulars of the 3d × item, Sanitary Fund expenditure, are given in Statement IV B.

× Rs 750

The Sanitary Commissioner remarks that the provision is generally inadequate for "any permanent improvement of the portions of the "District which may be deficient in water-supply or conservancy".

Grant IV Miscellaneous

20. The sums entered under this head have been altered with reference to the Government Order dated 16th August 1871 No 1242 and the Board's Proceedings dated 7th September 1871 No 3859.

21. The following is an Abstract of the Local Fund Budget Estimates according to the modifications suggested by the Board of Revenue as above.

Receipts	Rs	Expenditure	Rs	
Road Fund	112,860	Grant I	115,490	
Union Fund	11,040	Do — II	11,490	
Endowments Fund	4,530	Do — III	1,620	
General Fund	6,970	Do — IV	1,150	
		General Reserve	700	
		Road Fund Balance	240	
		Union — Do	40	
		Endowments Do	3,900 ×	× Petrus Aseans Charity fund
		General — Do	770	
Total	135,400		135,400	

(True Extract)

J. S. Pennington
Asst Secretary

To The Chief Secretary to Government
Financial Department
with Copies of 2 Letters & 20 Original Enclosures

Himmat 871 Deptt

Proceedings of the
Board of Revenue -

50 Rs 05

Dated 20 - September 1871.
Desp 21 — " "
Rec- 25. — " "
Con 28.

No 559

Submitting Local
Fund Budget esti-
mates of Lydapet
Circles in Chingleput
District for 1871-72.

M Vokes

L: 30

Enclosure in Mr Secretary
Offr Board of Revenue
No 1207 dated 20th Augt 1871
Gov.t Mail Dy 1871
Q 20 Sept 1871

Fine/71-No 5559

Office of Sanitary Commr.
Madras 20th August 1871.

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No 1207.

From,

The Sanitary Commissioner for
Madras.

To

The Secretary to the Board of Revenue.
Madras.

Sir,

I have the honor to remark, with
reference to the estimates of the Local Funds
Boards of the Sydapett and Chingleput Circles,
that the sums allotted for sanitary pur-
poses appear to be generally inadequate
for any permanent improvement of the
portions of the district which may be
deficient in water-supply or conservancy.

I have &c.

(Signed) W. M. Cornish Esqrs.
Sanitary Commr for
Madras.

(True copy)

J. S. Pennington
Actg Secretary

Ed Q
copied by C Hogg.

Extract from the Proceedings of a Meeting of the Local Fund Board, Chingleput Circle dated 3d August 1871.

Present

R. W. Barlow Esquire President.
C. P. Crole Esquire Vice President.
C. A. Andrews Esquire.
W. B. Leggatt Esquire.
J. Ottmann Esquire.
M. Tillanayagam Pillai.
Mungo Kunga Row.
Aravamadu Iyengar.
Muttu Krishna Reddy.
Mut Komarappa Reddy.
Venkatachella Naiker.
Gurusami Naiker.

× × × × ×

2. Proposed by Mr. Leggatt and seconded

Seconded by Mr. Tillanayagam Pillai
that Government be requested to relieve
this Circle from the Charges on account
of vaccination for this year on account
of the deficit and shortness of time
to make arrangements to provide funds
for the said purpose.

Carried unanimously.

× × × × ×

(Signed) R. W. Barlow
President

(True Extract)

R W Barlow

President

1871 Sept.
Re a letter from the
Secretary to the Local
Fund Roads Committee
dated 22nd August
1871 No 398.

Encl 1/1871

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Extract from the Proceedings of a meeting of the Local Fund Board Saidapet Circle, dated 22nd July 1871.

Present

R. W. Barlow Esquire Presidents.
Honorable A. J. Arbuthnot C. S. I.
H. Forley Esquire.
S. Vijea Ragavulu Chettyar.
C. Iyasawmy Moodaliar.
P. Kunjiah Naidu.
C. Soondara Rao Tahsildar.
M. Venkatanarayana Pillai.

* * * * *

2. Proposed by Mr. Forley that His Excellency the Governor in Council be requested to grant from the Provincial funds Rs. 15,000 for this Circle to meeting the deficiency under Road Fund, and that he be also requested to relieve the Board

Board for the current year from the expenditure on account of the Vaccine Establishment.

Seconded by P. Rungiah Naidu and Carried unanimously.

× × × × ×

/Signed/ R. W. Barlow
President

(True Extract)

R. W. Barlow
President.

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Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Revs:

of the Board of Revenue
dated 20th Sept 71, No. 544
21. 563.

Order thereon - Consummd. 6th October 1871. No. 529.

With the Proceedings above recorded the Board of Revenue submit the Budgets of the Sydapet and Chingleput Circles, Chingleput District.

A/A.

2. The provincial grant for the district was Rs 1,30,940 and the charge for P. W. Establishment, Rs 25,390. The latter charge appears correctly distributed with reference to

to G.O. 7th June 1871, No. 216., and from the grant, Rs 76,440 has been assigned to Sydapet, and Rs 56,500 to Chingleput. The Govt approve this distribution. All the works in the districts specified in the G.O quoted have been provided for between the two circles.

3. The local boards, whose application is supported by the Board of Revenue, urge upon Govt the necessity of increasing the provincial grant; stating that notwithstanding the increased taxation, the expenditure on

on Public Works estimated for is considerably less than the average outlay in past years. The Govt will consider this application when the whole of the local fund budgets shall have been reviewed and they are in a position to determine whether any further grant can be made from Provincial funds to the Chingleput district for the current year. It is observed that the Board of Revenue by exempting the charge for vaccination, and reducing

reducing the road fund reserves, and by supporting the local fund board of the Chingleput circle in excluding the allotments for boat channels at Cheyur salt pans, have succeeded in balancing the budgets. The complete exclusion of the vaccination charges cannot be allowed, but in the circumstances of the case the Govt will add to the provincial grant for this year the amount necessary to enable the

the local fund boards to pay for the vaccine establishment of the district. Rs 3,440 having been provided in the medical budgets on this account, Rs 1,720 are to be added to the grant for each circle. As regards the Cheyur boat channels the Govt are not in a position to decide whether the works ought to be excluded entirely from the local fund budget. If the channels are intended to afford access to the salt depôts

depôts they are com-
-munications which
benefit the district
purchasers and con-
-sumers of salt; and,
whatever their special
character and importance
to the salt revenue, it
would be difficult to
declare that, as works
of communication
in which Government
are solely interested, they
should not be provided
for in the local budget.
In such case the de-
-gree in which the Govt.
and the local traders
are interested would

of

of course, on the prin-
-ciples which Govt
have laid down, be
considered in apportion
-ing the Provincial
Grant. If on the other
hand, the works are
intended merely to
afford communica-
-tion between the pans
and the sale platforms,
or between one platform
for storage of salt and
another, they would
be undertaken solely
in the interest of
Government for con-
-venience in the sto
-rage or manufacture
of the salt, or in
rendering it accessible
for

for sale at the depôts; and in such case their execution must be separately provided for. The Board are requested to re- -port as to the character of the works with refer- -ence to the above remarks. The Govt apprehend that even if it appears that the channels should be provided for in the local esti- -mates, it will be

necessary

necessary to make a special assignment to the Chingleput local fund, to meet the charge.

4. Saidapet. The

Balances. —— Rs 8,010
Allotments — from genl. revenues } — 81,720
Rates & taxes — 42,520
Fees in schools &c — 2,400
Endowments &c — 600
Miscellaneous. — 150
Rs 1,35,400

aspects of this local fund amount to Rs 1,35,400 as detailed in the margin.

5. The road fund income is estima- -ted at Rupees 1,12,060. The expen- yield

yield to the road fund Rs 27,170, made up of Rs 13,750 = $\frac{2}{3}$ of land cess, and Rs 13,420, proceeds of the road cess. It appears from the two budgets that the balance of the road cess has been equally divided between the two circles. The propriety of this course is not clear and nothing has been said on the point. The balances should obviously be distributed with reference to past receipts and expenditure within the circles, but if the Bd. of Revr. are satisfied that

Cancelled

Govt. will sanction this application there is the Local Fund Budgets have been received and they are in a position to determine whether any further grant can be made from Provincial Funds to the Chingleput District for the current

A. G.

I propose to draw the attention of the Board of Revenue to the Chingleput District for its position with reference to the Fishing Cess and to call for such information as may be available

A. G.

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on Public Works estimated for is ~~actually~~ less than the average outlay in past years. This may be the case, but it is a state of things not peculiar to Chingleput, and arises from the curtailment of the Imperial grants since 1869-70— a cause beyond the control of this Govt. The Government must ask the Board of Revenue by expunging the charge for vaccination and reducing the road fund reserves, and by supporting the local fund of the Chingleput circle board in excluding the allotments for boat channels at Cheyur salt pans, have succeeded

succeeded in balancing the budgets for the current year. The Govt. concur with the Revenue Board as to the propriety of relieving the local funds of the charge Rs 12,700 for the salt works at Cheyar, which are required solely in the interest of the salt revenue, & resolve to direct the Accountant General to place that sum from Provincial funds at the disposal of the Public Works Department for expenditure on the works in question. The Government will also add to the Provincial grant for this year, the amount necessary to enable the local fund boards to pay for the vaccine establishment of the district. Rs 3,440 having been provided in the medical budget on this account, Rs 1,720 is to be added to the grant to each circle. The Govt. see no necessity for doing more this year, even if their resources permitted, but will assign to the district for 1872-73 a provincial grant of Rs 1,40,000.

4. Saidapet — The assets

+ The canal here proposed may be dangerous as involving a sacrifice of principle. If the channels are required, as I think they are, merely for communication from one platform to another or from the lines to the platforms, they would benefit Govt. only in the storage or manufacture of the salt or in rendering it accessible for sale at the depots. And in such case it would be right that the cost should be provided by Govt. wholly separate from the local budgets. But if the channels are intended to afford communication with the depots whereby the buyers of salt & the public at large will benefit, they cannot be said to be altogether in the interest of the salt revenue, & it would be right, even though the provincial grant were increased by the full cost of the works, that they should be provided for in the local fund budgets. Perhaps a report ought

I would call for this report proposed in the printed minute, if that is stated in the letter to the Govt. which conveys the sanction of the Supreme Govt. & not given in the minute of Governor.

A/D

In which I think it would be right to agree & then I will write to the Govt. accordingly.

A/D

D. With reference to this I submit that these works are such as would in the Imperial budget have been classed as Communications & as the local fds are not to be relieved & services to imperial interests hitherto provided for in the Grant-in-Aid now declared provincial, that the charges should be provincial.

assets of this local fund amount to Rs 1,35,400 as detailed in the margin.

Balances	Rs 8,010
Allotments from General Revenues	81,720
Rates & taxes	42,520
Fees in schools &c.	2,400
Endowments &c.	600
Miscellaneous	150.
Rs.	1,35,400

5. The road fund income is estimated at Rs 1,12,860. The cesses yield to the road fund Rs 27,170, made up of Rs 13,750 = 2/3 of land cess, and Rs 13,420, proceeds of the road cess. It appears from the two budgets that the balance of the road cess has been equally divided between the two circles. The propriety of this course is not clear and nothing has been said on the point. The balances should obviously be distributed with reference to past receipts and expenditure within the circles, but if the Board of Revenue are satisfied that

that the proposed division is generally fair, the sum being small, the Government will not interfere. The receipts also include Rs 170, avenue rents.* Avenues are miscellaneous public improvements not properly chargeable to the road fund, and the receipts from them should not be specially credited to that fund. The propriety of crediting to the fund Rs 630 - composed of "interest on a promissory note and rent of enclosure" - should have been explained. The road fund receipts will be Rs 1,12,690.

6. The charge for maintenance of avenues will be

* It has been recently decided by Govt that

(A similar item, it is observed, appears in the Chingleput Budget.)

be re-transferred to Miscellaneous. That for lighting the Kearnaloog bridge is properly a road fund charge and is so entered in Statement II + but not in Statement II A part II. The transfer of the avenue allotment admits of the for tools and plant allotment being raised to Rs 900, and the reserve to Rs 3,810. The Govt observe from the general statement that no allotment for tools and plant is made for any but road fund works though the Educational Miscellaneous allotments amount to Rs 4,920. When the estimate for the work in connection with the Saidapet School house is submitted to the Board

of Revenue, care must be taken to observe Rule XLs, as regards the agency to be employed. Grant I is Rs 1,16,490.

7. No provision is made for the charge for training schools and the Government doubt whether it will be possible to make any. The only educational allotments are the payments for inspection and results grants which the Government must accept; and the charges in connection with the proposed union at Saidapet. The allotments from union funds for Public Works and Sanitation ought not to appear in Statement III + nor the refunds

+ during year

refunds, if refunds of taxes are meant. The net receipts should be estimated for in State-ment III. Statement III A is corrected ac-cordingly. A draft notification authorizing the imposition of the house tax within specified limits should be submitted for approval. Grant III is Rs 11,490.

8. The question of the transfer of Peter Uscan's charities must it seems be decided by the High Court. The Revenue Board should request permission to transfer the trust to the local fund board. Meanwhile the Government resolve to leave the endowment with its charges in the Estimate. The Government authorize the Collector to notify in

in the District Gazette that it is their intention to declare the Saidapet Dispensary to be vested in the local fund board. As stated above the Govt have entered a provision for vaccination under Grant III. The Govern-ment observe that the original provisions in the two budgets were equal, and have accordingly halved the additional grant and allotments which they have made. But Rule IX prescribes a dif-ferent procedure. The Inspector General Indian Medical Department will call upon the Superin-tendent General of vac-cination to report what he has done under that

rule

rule Grant III is Rs 3,340.

9. The Government have passed separate orders in the subject of the establishments to be entertained in the local fund and Collector's Offices. They do not understand the Revenue Board's figures entered in the present budget, but assume that they are correct. Grant IV is Rs 1,150.

10. The revised budget as sanctioned for the present is as follows:—

Receipts

Balances		Rs 8,010
Allotments from provincial general revenues		83,440
Rates & taxes		42,520
Fees		2,400
Endowments &c		600
Miscellaneous		150
Rs		1,37,120

Expenditure

Grant I.	Rs. 116.490	
Grant II	11,490	
Grant III	3,340	
Grant IV	1,150	
	1,32,470	

Balances

Road fund	70	
Union fund	40	
Endowment fund	3,900	
General	640	4,650
Rs.		1,37,120

11. Chingleput— The sum of Rs 1720 will be added to the provincial grant to this Circle to meet, as above explained for Saidapet, the charges for vaccination. This raises the assets of the Circle to Rs 1,01,760. The cess on land is expected to yield Rs 28,560 of which, it does not appear how, Rs 30,590 appertains to the road fund. This is a

a point which should always be explained.

12. The road fund income is estimated at Rs 90,690. In the charges are, however included the expenditure for the maintenance of avenues which will be removed to miscellaneous as has been done elsewhere. The income from Avenues will also be removed from the credit side; and, as the general funds will otherwise be insufficient, the credit to the road fund from the provincial grant will be reduced to Rs 54,000. The road fund assets will then amount to Rs 88,060, and the charges to Rs 88,000 as shown in the margin.

New Works. —	Rs 13,900
Repairs —	52,630
Establishment &c	13,940
Tools & plant —	600
Reserve. —	6,930
Rs.	88,000
Balance	60
Rs	88,060

margin. The allotment for tools and plant is it is observed below the proper standard. Grant I is Rs 90000.

13. It is proposed to establish two unions, one at Wallajabbad and one at Rajampett and Cyanpett. There are at these places lower class schools belonging to the Free Church Mission and aided by salary grants which in 1869-70 amounted to Rs 408-14-7. The house tax which is to be levied for the support of these schools is estimated to produce Rs 500 and the grants, which according to Statement III B are all to teachers, are estimated at Rs 440.

The

The schools are not local fund schools. State-ment III should there-fore have been blank and the whole charges against the union fund shown in Statement III column 8. The Govt approve of the levy of the house tax for the payment of these grants and direct the submission of the requi-site draft notifications. For results grants and for inspection Rs 1,670 and Rs 1,690 are allotted. The Govt cannot check these provisions. The amount of grant III is Rs 3,890.

14. The institutions to be transferred are the Chingleput Dispensary,

Venkata

Venkata Runga Pillay's endowed choultry, and the dispensary at Con-jeveram - the first two to the local board and the third to the Municip-pality. The Govt ~~direct~~ direct the Collector to notify in the District Gazette that it is the intention of Government to trans-fer the Dispensaries and if the Choultry is under Regulation VII of 1817, the Board of Revenue is authorized to transfer its management. For the Chingleput Dispensary Rs 2,340 are allotted. The charges of the institution in 1869-70 were Rs 1,312

and

and in 1870-71, Rs 1,069.
The large provision now made appears to Govt unadvisable, having regard to the other charges on the general funds. The excess is chiefly in furniture, diet of patients, and pay of the medical subordinate. Rs 300 will be deducted from the allotment. The Government note from Statement IV. that it is proposed to take Rs 320 from the capital. Under Rule LXIII the sanction of Govt is required for this measure but no explanation is given. The Revenue Board will call for a report. Rs 1,720 are added

added for vaccination. The local board have allotted Rs 700 for contribution to the Conjeveram dispensary, but the sum to be contributed by them under G.O. 19th April was Rs 2,360. The Government observe that according to the latest returns, the institution cost Rs 3,114, and the sum above named is perhaps too much to lay on local funds. It is believed that an improvement of the medical staff is in contemplation which may increase the charges. A report has been promised on this ~~subject~~ point. The municipality has sufficient funds and the Govt think that

that an equal division of the charges will be fair. The local and municipal bodies should communicate on the subject, & meantime it will suffice to provide Rs 1,000 in this budget. The local fund board have allotted Rs 600 as a contribution for sanitation at the Conjeveram feast, which seems a large sum. As modified by Government Grant III is Rs 6,290.

15. The Govt accept the Revenue Board's calculation as to Grant III, Rs 600.

16. The budget as now modified is as

as follows.

Receipts

Balances	— Rs.	1,530
Allotments from General revenue	—	60,350
Rates & Taxes	—	39,060
Endowments	—	670
Miscellaneous.	—	150
	Rs.	1,01,760

Expenditure

Grant I	— Rs	90,000
Grant II	—	3,800
Grant III	—	6,290
Grant IV.	—	600
		1,00,690

Balances

Road fund	—	60.
Ferries	—	60
General	—	950 1070
	Rs	1,01,760

I.

~~The Board of Local Fund Bds~~
3 Public W. Depart ~~Chingleput Bd~~
4 Irrig. Fund & Mgt
2. Accountant General
5. Director of Public Instn
1/6 Bd. of Revenue & Commissioner of Salt Revenue Department Collector of Chingleput Dep 12/12

Govt. of {187} Madras.

To Financial

The Board of Revenue.

Dated 6th Dec 1871

Recd. 15th Dec 1871 } 1871, No. 529

Nos. 30-32.

Passing orders on the Budget Estimates of the Sydapet and Chingleput Circles for 1871-72.

Revenue Dept. Sept 1871 - Vol 2 of 1871

Fin. Dept. 1871-72

Sanad Tongl

C. 30-5.