M.R.O. 1—77,006—8-6-37.

(1) Number of pages 66

(2) Date of repair 6-11-39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 592	Press / Mis.
10 Dec 09.	
Dated 21-10-	18 11.

45/46

106-109

Not to be folded or roughly handled

Read the following papers :—

No. 106. Proceedings of the Board of Revenue, dated 28th September 1871.

From the President of the Local Funds, Cuddalore Circle, South Arcot, to the Acting Secretary to the Board of Revenue, dated Cuddalore, 7th August 1871, No. 11.

I have the honour to submit, herewith, the budget of the Cuddalore Local Fund Circle as passed by the Board at their meeting on Saturday, the 5th instant.

2. On the afternoon of that day, and after the budget had been passed and approved, the Proceedings of Government of the 21st July 1871, Financial Department, were received, in which three "incomplete" works in this district are entered, and for which provision is directed to be made in the budgets now under preparation.

3. Two of these works are in the Virdachellum Circle, and the third in this one. The two former will be entered in the Virdachellum Circle budget accordingly; but there are not funds in this circle to admit of this course being followed with respect to the one in it. There is a sum of Rupees 3,300 entered, however, in Part II., Statement II.-A., for maintenance for this very road.

4. I may here remark that I do not understand how these three works can be called "incomplete," as not a farthing of the original estimates has, in any one case, been expended on them.

5. In the budget now submitted all really incomplete works of last year have been fully provided for, so that no provision is necessary for reserve, and none has consequently been made. No funds, moreover, are available for the purpose.

6. As directed in the Board's Proceedings, No. 2,842, of the 10th July last, I consulted the Local Fund Board on the matter of the increase of petty establishments recommended by the Superintending Engineer and myself, and our recommendations as made to the Revenue Board were adopted, and the necessary grant is included in the budget now submitted.

7. I enclose a paper of remarks on the various items of the budget now submitted and of the Virdachellum Circle budget, which has been prepared in this office, and which will, I hope, be shortly forwarded to the Revenue Board.

8. Copies of the statements alluded to in Rule XX. will be forwarded to the Heads of Departments therein specified.

9. In conclusion, I enclose a copy of the Proceedings of the Cuddalore Circle Board at their meeting on the 5th instant for the information of the Revenue Board.

REMARKS.

BALANCES.—The balance in favour of the District Road Fund at the beginning of 1869-70, as entered in the annual Local Fund accounts for that year sent to the Board, was Rupees 9,292, which has been apportioned between the two circles in the proportion of the annual Road Fund collections in each to the entire Road Fund receipts of the district. The balance of the Endowment Fund was Rupees 241, from which Rupees 105, the balance to credit of the Tripapalore Choultry (proposed to be taken up by the Cuddalore Municipality), being deducted, the remainder, Rupees 136, belongs to the three choultries situated in the Cuddalore Circle, and has accordingly been entered in that circle budget :—

Items.	Cuddalore Circle.	Virdachellum Circle.	Total.
	RS.	RS.	RS.
District Road Fund	5,480	3,812	9,292
Endowment Fund	136	.....	136

2. RECEIPTS.—The receipts entered for 1869-70 and 1870-71 are the actual receipts of those years.

3. EXPENDITURE.—Similarly the expenditure entered for those years is the actual expenditure incurred.

4. The apportionment of the total expenditure in 1869-70 and 1870-71 between the two circles in this district was made with reference to those roads which traverse both circles in proportion to the mileage of the roads in each. The totals of the charges thus apportioned and entered in the respective circle budgets will be found to correspond with those given in the annual statements for those years sent to the Board :—

	District Road Fund.			Endowment Fund.		
	Cuddalore Circle.	Virdachellum Circle.	Total.	Cuddalore Circle.	Virdachellum Circle.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
Balance at the beginning of 1869-70...	5,480	3,812	9,292	136	.....	136
Receipt in 1869-70	67,265	47,329	1,14,594	438	126	564
Total...	72,745	51,141	1,23,886	574	126	700
Expenditure in 1869-70	62,228	51,527	1,13,755	415	126	541
Balance at the beginning of 1870-71...	10,517	— 386	10,130	159	.....	166
Receipt in 1870-71	78,885	53,406	1,35,852	450	126	1,255
Total...	89,402	53,020	1,45,982	609	126	1,421
Expenditure in 1870-71	71,226	41,448	1,16,234	396	126	1,172
Balance at the beginning of 1871-72...	18,176	11,572	29,748	213	.....	249

5. The foregoing statement shows how the balances brought forward at the beginning of 1871-72 in the respective circle budgets were arrived at.

Proceedings of the Madras Government, Financial Department,
21st October 1871.

6. The sum of Rupees 69, brought forward as the balance of the Endowment Fund in the Virdachellum Circle, belongs to the Dispensary at Chedumberam.

7. The allotment of Rupees 16,930 for "Establishment" and "Tools and Plant," sanctioned in the Government Order dated 7th June 1871, No. 216, has been apportioned in the ratio between the expenditure by the Department of Public Works in each circle, and the lump grant of Rupees 45,000 has been apportioned with reference to the amount of expenditure to be borne by each circle on account of the roads transferred to the Local Funds from the Provincial Budget (*vide* paragraphs 8 and 9 of the Government Order).

8. RECEIPTS.—Of the estimated receipts from the cess on land, two-thirds of the probable receipts for the last nine months of the year and the whole cess collections of the first three months have been credited to Road Fund in Statement No. II., as required in the Board's Circular Memorandum No. 949, dated 6th July 1871.

9. EXPENDITURE.—It will be found that in Statement II.-A., Parts I. and II., such of the roads as traverse more than one taluq of the circle are repeated in each taluq, the expenditure being calculated and apportioned according to the mileage in each. This was found necessary in order to ascertain the amount of outlay on roads in each taluq which had to be entered in Statement No. II.-B., Column 3.

10. COST OF GENERAL ESTABLISHMENT.—This has been apportioned between the two circles in the ratio between the total expenditure by the Department of Public Works and that estimated to be incurred by them in each circle.

11. PETTY ESTABLISHMENT.—The total cost including the increase recommended by the Superintending Engineer is Rupees 6,15 which has been allotted between the two circles as below :—

—	Cuddalore Circle.	Virdachellum Circle.	Total.
	RS.	RS.	RS.
4 Overseers for the 1st and 2nd Ranges, 2 at 50 Rees and 2 at 40 Rupees each	2,160	.....	2,160
1 Overseer on 60 Rupees for Trikalore Taluq in the 3rd Range	720	.....	720
5 Lascars for the above, at 6 Rupees each	360	.....	360
Travelling allowance	450	.....	450
2 Overseers for the 4th Range, at 60 and 50 Rupees each ...	.....	1,320	1,320
1 Overseer on 40 Rupees for Kullakurchi Taluq in the 3rd Range	.....	480	480
3 Lascars, at 6 Rupees each	.....	216	216
Travelling allowance	.....	450	450
Total...	3,690	2,466	6,156

12. RESERVE.—No reserve has been provided in the Cuddalore Circle Budget because there are not sufficient funds in hand, and because all incomplete works have been fully provided for no necessity for one is apparent.

In the Virdachellum Circle a reserve of ten per cent. has been entered as ample funds are available for the purpose, although no necessity for a reserve is apparent at present :—

	Cuddalore Circle.	Virdachellum Circle.
	RS.	RS.
13. Compensation for lands taken up for re...	286	345

These sums have been entered to meet the payments sanctioned by the Board.

14 Education—Payment for inspection.—The su entered under this head were calculated as below :—

——	Cuddalore Circle.	Virdachellum Circle	Total.
	Rs.	Rs.	Rs.
Two-thirds of the salary and allowance of the Deputy Inspector of Schools divided rateably between the two circles ...	1,113	537	1,650
Inspecting Schoolmasters, three for Cuddalore Circle and two for Virdachellum Circle	1,362	744	2,106
Total...	2,475	1,281	3,756

15. Normal School.—One-fourth of the cost of the Presidency Normal School is Rupees 4,250, which apportioned equally between the four Local Fund Circles and three Municipalities gives a quota of Rupees 607 to be borne by each. A sum of Rupees 500 has been entered approximately in each of the circle budgets.

16. Results Grants.—The sums provided for these payments were taken from the statements furnished by the Deputy Inspector of Schools. The funds are ample, being much in excess of the actual expenditure of 1870-71, as shown below :—

——	Cuddalore Circle.	Virdachellum Circle.	Total.
	Rs.	Rs.	Rs.
1870-71	2,638	867	3,505
1871-72	5,585	2,695	8,280
Union Schools...	.....	1,170	1,170
Salary grants	.....	60	60
Total...	5,585	3,925	9,510
Increase ...	2,947	3,058	6,005

17. Payment to Government for Vac ine Establishment :—

——	Cuddalore Circle.	Virdachellum Circle.	Total.
	Rs.	Rs.	Rs.
Salary of the Superintendent of Vaccinati n divided between the two circles in the ratio be ween the population of each and the total populat on ...	533	307	840
Salaries of four 1st Class Vaccinators, at 8 Rupees each	540	324	864
Salaries of five 2nd Class Vaccinators for Cuddalore and three for Virdachellum, at 10 Rupees each ...	600	360	960
Total...	1,673	991	2,664

No information having been furnished by the Superintendent-General of Vaccination, the existing establishment of the Vaccine Department has been apportioned as above.

18. Grant IV.—The sums entered under this head have been calculated as below :—

——	Cuddalore Circle.	Virdachellum Circle.	Total.
	Rs.	Rs.	Rs.
Establishment of the Board's office	130	100	230
Do. of Collector's office	320	160	*480
Do. at the office of the President	650	367	†1,017
Virdachellum Circle Board office	.....	792	‡792
One Gumastah for each taluq on Rupees 15	450	270	720
Total...	1,550	1,689	3,239

At a Meeting of the Cuddalore Local Fund Board, held at Cuddalore on the 5th August 1871.

Present.	Absent.
J. H. Garstin, Esq., *President.*	Colonel A. J. M. Boileau, *Vice-President.*
R. E. Norfor, Esq.	A. L. Lister, Esq.
M. R. R. Varadachariar.	M. R. R. Streebaliah.
,, Venketarama Iyer.	The Zillah Surgeon.
,, Seshiyah.	M. R. R. Venkata Subba Reddy.
,, Ayathurai Ninar.	,, Venkata Subbiah.
,, Vijiabala Ninar.	,, Ramanuja Iyengar.
,, Lakshmana Reddy.	,, Potti Naidoo.
,, Kistna Row.	
,, Venkatachariar.	

The President laid the budget for 1871-72 before the meeting and explained the various items contained in it. A long discussion on various points connected with the levy of tolls, grants-in-aid to elementary and Normal schools, and the formation of school unions then ensued, and the following resolutions were passed :—

Read Board's Proceedings of the 10th July 1871, No. 2,842.

Resolved.—That the proposals recommended to the Board by the Superintending Engineer and Collector be adopted, and the necessary charges in connexion therewith entered in the budget.

Resolved.—That the tolls on carriages and animals be recommended to be imposed from the 1st October next ; that all the roads leading into the towns where tolls are proposed to be levied shall have toll-gates erected on them ; and that such establishment (not costing more than 32 Rupees a month for each toll-gate) as may be necessary be entertained.

	Rs.
* 1 Clerk on 25 Rupees, for 12 months	300
1 do. on 20 ,, for 9 ,, ...	180
Total...	480

† 1 Head Clerk ... Rs. 50
1 Clerk ... ,, 30
1 do. ... ,, 20
1 Attender } ... ,, 13
1 Moochee } Rs. 113 per month, or Rs. 1,017 for nine months.

‡ 1 Head Clerk ... Rs. 40
1 Clerk ... ,, 20
1 do. ... ,, 15
1 Attender } ... ,, 13
1 Moochee } Rs. 88 per month, or Rs. 792 for nine months.

Cuddalore,
7th August 1871.

(Signed) J. H. GARSTIN,
President.

RESOLVED.—That the Board are prepared to take over the management of the three following endowed chuttrums, viz., Ellis' Chutrum in the Villapuram Taluq, the Garudan Naddi Chuttrum at Punrooty, and the Rattani Cluttrum in the Tindevanum Taluq, as well as of all the public tanks and wells within the circle other than those used for irrigation purposes.

RESOLVED.—That the budget for 1871-72 as laid before the meeting be adopted.

Read letter from the Rev. J. D. Martyn asking for a grant from Local Funds of 10 Rupees a month as salary grant for the payment of two female teachers in the S. P. G. Mission Female School at Old Town, Cuddalore.

RESOLVED.—That Mr. Martyn be informed that the said school being within municipal limits the application has been transferred to the Municipal Commissioners, and that it be transferred accordingly.

(True Extract.)

(Signed) J. H. GARSTIN,
President.

From the Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Bangalore, 21st August 1871, No. 21-C.

With reference to the budget estimate of the Local Funds' Board of the Cuddalore Circle, I have the honour to state that the proposed grant of Rupees 500 for sanitary purposes, *i.e.*, for the festival of Trinomally and for "cleaning wells and tanks" appears to be obviously insufficient for the requirements of the circle.

From the Acting Inspector-General, Indian Medical Department, Fort St. George, to the Acting Secretary to the Board of Revenue, dated Fort St. George, 15th September 1871, No. 4,891.

I have the honour, with reference to paragraph 20 of the Local Fund Rules, to bring to the notice of the Board that although the expenses of the Civil Hospital and Branch Dispensary at Cuddalore amounted, in round numbers, to Rupees 6,832 in 1870, no provision has been made for their support in the Local Fund Budget of the district in accordance with G. O., No. 491, of 17th April 1871, and only Rupees 2,735 have been provided in the Municipal Budget of the town towards their maintenance.

The Local Fund budget estimates for 1871-72 of the Cuddalore Circle, received with the first of the foregoing letters, will be submitted to Government with the following observations.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets are given as Rupees 1,98,510, as particularized below:—

	Rs.
1. Balances	
2. Allotments from General Revenue	18,390
3. Rates and Taxes	46,970
4. Fees in Schools, &c.	1,32,000
5. Contributions, &c.	.....
6. Endowments, &c.	.....
7. Miscellaneous	450
	700
Total...	1,98,510

Proceedings of the Madras Government, Financial Department,
21st October 1871.

3. The cess collections are estimated at Rupees 1,22,000, which sum includes those under the old Act.

4. No tolls have hitherto been raised in this circle; but a sum of Rupees 10,000 is entered as the expected collections at half the maximum rates in Schedule B. attached to the Local Funds' Act from new toll-gates proposed to be established at the places noted in the margin with the sanction of Government from 1st October 1871 (see the second and third resolutions passed by the Local Fund Board at their meetings on the 8th July and 5th August 1871). Beyond what appears from these resolutions nothing is said about the tolls, and no allusion is made to any of the conditions laid down in paragraph 22 of the Government Order, Public Department, dated 9th May 1871, No. 619.

1. Trinomally.
2. Tindevanum.
3. Villapuram.
4. Punrooty.

5. Of the four places named, the first three are cusbah towns of three taluqs, and the fourth is a large and important place. All the sites are on high roads, and are noticed in detail by the Collector in paragraph 7 of his letter dated 6th January 1871, No. 2, reporting upon the measures necessary for bringing the Local Funds' Act into operation. The President is, however, requested to submit his proposals in a separate communication with a Draft Notification as required by Section 37 of the Local Funds' Act.

6. A sum of Rupees 700 is shown as the contribution "from ryots for roads" under the head "Contributions from other Circles and Municipalites." The Board of Revenue are of opinion that the item should appear under the head "Miscellaneous," and have made the necessary transfer accordingly.

7. STATEMENT I.-B., EXPENDITURE.—The total proposed expenditure is Rupees 1,96,500, and is made up of—

	Rs.
Grant I....	1,83,020
,, II....	9,030
,, III....	2,900
,, IV....	1,550
Total...	1,96,500

8. GRANT I.; PUBLIC WORKS; STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The assets of the Road Fund as per Statement II. are Rupees 1,83,120 and the expenditure is Rupees 1,81,280, leaving a balance of Rupees 1,830.

9. The allotment for Petty Establishment is Rupees 3,690 and that for the Virdachellum Circle Rupees 2,470, making a total of Rupees 6,160, which is Rupees 1,230 in excess of the cost of the existing establishment, Rupees 4,930. In his letter* dated 5th June 1871, No. 171, the Collector submitted a revised scheme of the District Local Fund Petty Establishment, which provided for two Overseers for each Public Works Executive Range instead of two Overseers in each of the 2nd and 4th Ranges and one Overseer in each of the 1st and 3rd Ranges according to the modified scale of establishment sanctioned by the Board and approved of in Government Order, Revenue Department, dated 19th March 1869,

* Recorded in Board's Proceedings dated 10th July 1871, No. 2,342, herewith sent.

No. 762. The Board of Revenue wished the Local Fund Board to be consulted on the subject. The latter Board appear from paragraph 6 of the President's letter to have approved of the modified scale of establishment. The sanction of Government is accordingly requested to this scale.

10. There is an allotment of Rupees 13,631 as the share of the cost of Public Works Department supervision chargeable to the Road Fund, besides the regular provision for the share of the cost of the general establishment of that Department. This double provision seems to have been made under a misapprehension of the rules and orders of Government on the subject. The attention of the President is called to paragraph 7 of the Government Order, Financial Department, dated 7th June 1871, No. 216, from which it will be observed that the system of charging Local Funds with ten per cent. on the estimated expenditure by the Public Works Department has been abandoned, and certain sums annually fixed by Government are to be contributed by Local Funds instead. The item is struck out.

11. The share of the cost of the Public Works Department General Establishment has been altered from Rupees 21,870 to Rupees 21,420.

12. The provision for the share of the cost of the Controlling Establishment at the Presidency, &c., is altered from Rupees 1,550 to Rupees 980.

13. No provision has been made by the Local Fund Board on account of the "Reserve," because there are not sufficient funds available for the purpose and because all incomplete works of the past year have been provided for in the budget.

14. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains eight items appertaining to the Road Fund and one to "Sanitary and Miscellaneous." None of these seem to call for remark.

15. APPENDIX TO PART I.—The first two works appearing in this list should have been shown separately in Part I., as the amounts of their respective estimates exceed Rupees 1,000 (*vide* Clause 1, Section 30 of the Local Fund Rules). The necessary transfer entries have been made in this office.

16. PART II., REPAIRS.—Part II contains thirty-five items belonging to the Road Fund and two to "Sanitary and Miscellaneous." Some of the works entered in this list have allotments of Rupees 1,000 each, and according to the rule quoted in the preceding paragraph they should appear in the Appendix. They have all been transferred accordingly by this office.

17. The Board of Revenue take this opportunity of pointing out to Government an apparent inconsistency in the wording of the rule above adverted to, which misleads the local officers. The rule runs as follows:—

"Every work estimated to cost *more* than Rupees 1,000, whether a new "work or repair, must be entered separately in the budget. Works estimated to "cost *less* than Rupees 1,000 must be entered together (and not separately) as Petty "New Works and Petty Repairs." No provision is made for works costing exactly Rupees 1,000, and the second part of the rule should be worded as follows to leave no room for doubt, "Works estimated to cost Rupees 1,000 and less must "be entered together (and not separately) as Petty New Works and Petty Repairs." The Board request the permission of Government to alter the wording accordingly.

18. Of the two repair works entered under "Sanitary and Miscellaneous," the first is repairing Ellis' Choultry at a cost of Rupees 1,300. On the representation of the Collector, supported by the Board of Revenue, the Government authorized* the execution of the repairs from the Road Fund of the district; but, according to the new Local Fund Rules, the charge is proposed to be incurred from the general Local Funds. As there are not sufficient funds available from this source, the Board of Revenue have struck out the item from the budget. The President is requested to provide for it in the budget of 1872-73.

* *Vide* Government Order, Revenue Department, dated 24th March 1871, No. 6.

19. None of the works entered in the budget of the Government Order dated 7th June 1871, No. 216, have been omitted from this circle budget.

20. In the list appended to Government Order, Financial Department, dated 21st July 1871, No. 301, three fresh works (not incomplete works as is supposed by the President), are entered to be provided for in Part I. of the revised Road Fund Budget. Two of them belong to the Virdachellum Circle, and appear in that circle budget. The remaining work* has been omitted from the Cuddalore Circle Budget for want of funds. The Board of Revenue have, however, inserted it in the budget and assigned Rupees 10,000 from the sum of Rupees 13,631 set free in paragraph 10 *supra*.

* Remetalling the road from Cuddalore to Salem *via* Punrooty, allotment Rupees 10,000.

21. STATEMENT II.-B.—This statement shows that the condition of Rule XXIX. has been complied with.

22. GRANT II., EDUCATION.—The total proposed expenditure under this head is Rupees 9,030, made up as follows:—

	Rs.
1. Payment for inspection	2,480
2. Contribution to Government for the Normal School at the Presidency	500
3. Results Grants	5,580
4. Contribution to Cuddalore Municipality for Schools	470
Total ..	9,030

The particulars of these sums are shown in the paper of remarks received with the budget estimates.

23. GRANT III., SANITATION, &c.—The allotments proposed under this head are as follow:—

	Rs.
1. Payment to Government for Vaccine Establishment	1,670
2. Sanitation Establishment and cleansing of Tanks and Wells ...	500
3. Choultries	400
4. Contribution to Cuddalore Municipality on account of the Civil Hospital at Munjacoopum	330
Total...	2,900

24. The particulars of the Vaccine* Establishment are given in the paper of remarks. In the absence of any information from the Superintendent-General of Vaccination the cost of the existing establishment has been apportioned between the two circles.

* First item.

25. The second item,† as per Statement IV.-B., is for sanitary arrangements in connexion with the Karthigay festival at Trinomally. The Sanitary Commissioner states that the grant is obviously insufficient, but does not propose any amount.

† Rupees 500.

26. The allotment for the third item is for the three choultries noted in the margin. The receipts of these institutions, as per Statement IV., are Rupees 660, the expenditure is Rupees 400, leaving a balance of Rupees 260.

1. Ellis' Choultry.
2. Rattanai do.
3. Punrooty Garudanadi Choultry.

27. The assignment made for the Civil Hospital‡ at Munjacoopum, Rupees 330, is apparently based upon the second resolution of the Local Fund Board, passed at a meeting held on the 8th July 1871, in which they express their willingness to pay one-third of the cost of the upkeep of the Civil Hospital to the Municipality; but in the statement appended to Government Order, Public Department, dated 17th April 1871, No. 491, a sum of Rupees 1,200 is to be charged to the Municipality and Rupees 2,327 to Local Funds, making in all Rupees 3,527. Again, the Acting Inspector-General, Indian Medical Department, points out that the expenses of the Hospital and the Branch Dispensary in 1870 amounted to Rupees 6,832; that no provision has been made for their support in the Local Fund Budget; and that only Rupees 2,735 have been provided in the Municipal Budget. The President is, therefore, requested to ascertain and state how the difference between the sum mentioned by the Acting Inspector-General and that provided in the Municipal and Local Funds' Budget is to be met.

‡ Fourth item.

28. Grant IV., Miscellaneous.—The sums allotted under this head have been altered with reference to the Government Order, Financial Department, dated 16th August 1871, No. 1242, and Board's Proceedings dated 15th September 1871.

29. The sums shown under "Balances" are incorrect. The Road Fund balance is entered as Rupees 13,284 instead of only Rupees 1,834 as per Statement II.

30. Opposite to "Union Funds" there is a minus balance of Rupees 9,032 instead of the column being left blank. This sum is the total of Grant II., and should be met from the General Fund, which in this circle is the one-third of the land cess, viz., Rupees 14,730, as will be seen from the Proceedings of the Board of Revenue, recorded in Government Order, Financial Department, dated 14th August 1871, No. 324.

31. There is also a minus balance of Rupees 2,236 shown opposite to Endowment Funds. The correct balance is Rupees 260. The total of Grant III. is Rupees 2,900, from which if Rupees 400, charges on account of choultries, be deducted, the remainder, Rupees 2,500, is chargeable to the General Fund.

32. In accordance with the modifications suggested by the Board of Revenue the following will be the abstract of the Budget :—

Receipts.	Rs.	*Expenditure.*	Rs.
Road Fund	1,83,120	Grant I.	1,78,210
Union do.	.....	,, II.	9,030
Endowment Fund	660	,, III.	2,900
General do.	14,730	,, IV.	1,060
		General Reserve	.....
		Road Fund Balance	6,400
		Union do. do.	.....
		Endowment do. do.	260
		General do. do.	650
Total...	1,98,510	Total...	1,98,510

(True Copies and Extract.)

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

No. 107. Proceedings of the Board of Revenue, dated 4th October 1871.

From the President of the Local Fund Board, South Arcot, to the Secretary to the Board of Revenue, dated Cuddalore, 2nd September 1871, No. 28.

I have the honour to forward, herewith, the Local Fund revised budget for the current year for the Virdachellum Circle, with a copy of the letter from the Vice-President, Mr. Sharp, explaining its items.

2. On looking over it I found that, owing to a transfer which was made from Road Fund Grant No. I. to Sanitation Grant No. III. (*d*), the figures in the draft budget which I sent to Mr. Sharp had been slightly altered, but the corresponding alterations were not made in the percentage allotments for Tools and Plant, and Reserve.

3. The sum so transferred was also wrongly debited in the detailed Statement No. II., because, as it was not a portion of the two-thirds of the cess which forms the Road Fund but a portion of the sum transferred to Road Fund from the balance of Local Funds, it should not have appeared in that statement.

4. The necessary corrections have been made in red ink in this office, and I beg to recommend that the allotments proposed be sanctioned.

From F. R. H. SHARP, Esq., Vice-President, to the President of the Local Fund Board, Virdachellum Circle, dated Virdachellum, 28th August 1871, No. 10.

I have the honour to forward, herewith, the budget of the Local Fund Board, Virdachellum Circle, which has been considered and approved at a meeting held at Virdachellum on the 23rd instant. The Board have adopted almost in its entirety the draft budget prepared by you, and sent with your letter, No. 16, of 8th instant, amending it in the following points.

		No.
I.-A. and B. Statement	... ...	1
II.	do.	1
II.-A., Part I.,	do.	1
II.-A., Part II.,	do.	1
II.-B.	do.	1
II.-C.	do.	1*
III.	do.	1
III.-A.	do	1
III.-B.	do.	1
IV.	do.	1
IV.-A.	do.	1
IV.-B.	do.	1
	Total...	12

* Will be sent to-morrow.

† Minus a difference of Rupees 27 caused by amendment of the toll establishment. (*Vide* paragraph 9).

2. A sum of Rupees 3,870† has been transferred from Grant I. (Public Works) to Grant III. (*d.*) (sanitary establishments and cleansing of tanks and wells). The saving in Public Works is effected chiefly by postponing for the present the complete repair of the Chepakum Bridge and the construction of other new masonry works, *which could not be done within the year* and which are not emergently necessary. The allotments for some of the more important roads have also been altered to what appear to be proper sums for expenditure thereon. One or two errors of distance are corrected; some perfectly unnecessary are cut out; and the allowance for locks, &c., on the canals is cut down to what is considered by the local Engineers to be a sufficient sum. I trust that it may not be out of place for me to add that from my personal knowledge of most of the works in question I fully approve of the proposed changes which have been duly considered by the Range Officers of the circle.

3. The position of the proposed toll-gates and the establishments thereat have been altered. The previous arrangement left untolled the direct traffic on Trunk Road No. IX. (from Combaconum *via* Shatiatope and Punrooty) and also the traffic between Cuddalore and Porto Novo, while it imposed rather too many tolls on the Chedumberam-Cuddalore road in the first few miles north of Chedumberam. It also left untolled the traffic of a great part of the Kullakurchi Taluq, both east and west. The position of the gates as now proposed has received very careful consideration. The two tolls in Kullakurchi Taluq at Tiagadroog and Chinna Salem will catch a great deal of traffic, and at the same time cannot I think be considered an unduly severe tax considering the area of the taluq and the length of the roads in it. It may be asked perhaps why a toll is not proposed at the point where the two Salem roads join some four or five miles west of Chinna Salem instead of at the latter place. The reply must be that in the first place the traffic on the Salem-Virdachellum road is small and is proposed to be tolled at Veppoor, twenty-three miles from the point of junction beyond Chinna Salem, and in the second place that there is no village near that point and the country is flat and open so that toll-keepers would doubtless refuse to stop at the gate at night, and cartmen would easily evade payment by a short detour. Chinna Salem and Tiagadroog are both large villages with police stations.

4. The positions of tolls in the Virdachellum Taluq remain as proposed by you, and call for no remarks.

5. As to those in Chedumberam, it must be borne in mind that the roads in that taluq are in a very backward state at present, that they can only be made and maintained at great expense owing to the absence of suitable materials, and that the traffic upon them is very great. Under such circumstances it appears to be only proper that the traffic should be sufficiently tolled. You will first ask probably why no toll-gate has been proposed for the new bridge at Muttoor. The reply is that the passage over the bridge is really intended to be tolled, but that payments are proposed to be collected 1½ miles north of the bridge at Anickaram Choultry. Suppose that there were no bridge, it would be obviously unfair that after toll had been paid at Chedumberam by a cartman passing through from the south he should be called upon to pay again at Anickaram Choultry, only five miles or so north of Chedumberam. It may, therefore, be reasonably held that but for the bridge the gate at Anickaram Choultry across the Cuddalore-Chedumberam road would be unnecessary, and that the tolls collected on the traffic north and south are charges for the use

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of the bridge. At the same time a toll is required at Anickaram Choultry to catch the traffic between Porto Novo and the central part of Chedumberam Taluq (not passing through Chedumberam) as well as more distant places on the Virdachellum road, so that by the collection of the charges for the bridge at Anickaram Choultry an extra toll establishment is saved. It should be remembered that no traffic diverges from the road between the bridge and Anickaram Choultry. Moreover, it is not unworthy of notice that where, as in the present case, the charges for a bridge can be fully collected at a short distance therefrom, it is no slight advantage to avoid the inconvenience and more serious evils caused by the necessary stoppage of traffic from the collection of tolls on and about the bridge itself. The toll at Poodoo Chuttrum is proposed principally with a view of taxing the traffic between Porto Novo and Cuddalore (which would otherwise undoubtedly escape by the new direct road which diverges south-east of Poodoo Chuttrum), and also on that between Chedumberam and Cuddalore. The toll at, or rather two miles north of, Shatiatope is proposed to catch the traffic on No. IX. Trunk Road and also that on the Virdachellum-Porto Novo road. For convenience of reference a rough skeleton map is subjoined showing the position of the proposed tolls in Chedumberam Taluq, with distances of gates from one another.

6. Thus it will be seen that on every line of traffic (bearing in mind that the Anickaram Choultry gate across the Cuddalore-Chedumberam road is for the Muttoor Bridge), the toll-gates are at least close upon ten miles apart, except in the case of the few carts, &c., from Poodoo Chuttrum turning west at Anickaram Choultry, which would almost certainly be going into the town of Bhowanaghery (ten miles from Poodoo Chuttrum by this route), if not further. I do not myself think that the tolls are too numerous here; but I presume it would be within the province of the Collector (under Section 63 of Act IV. of 1871) to provide for payments, say at Poodoo Chuttrum, clearing the west gate at Anickaram Choultry.

7. The question of contingent charges and of establishments at the tolls were carefully considered. Contingencies have been estimated at 100 Rupees in the case of what were styled first class gates, that is, Veppoor and Shatiatope, and at 70 in the case of others. These first class gates will be constructed at sites at a little distance from villages, and as it is very advisable to encourage the chief toll-collector to be resident close to his gate, and as this would be impossible in the absence of a village or suitable house, it is proposed to erect a residence for the toll-keeper at these first class toll-bars. As the other gates will be at, or close to, villages, the erection of a dwelling-house will not be necessary; hence the lower estimate of 70 Rupees. The other expenditure is to include a toll-board, lamp and oil for night use, railings where necessary, stationery, etc.

8. You will observe that the establishments proposed vary according to the exact nature of the locality. At Chedumberam, for instance, the four gates will be under the general charge of one writer, whose duties will consist in going round the gates, writing the daily accounts, checking the returns, and other general supervision, while three well-paid peons able to read and write will do the actual collection work.

9. The arrangements proposed for Virdachellum town are similar, except that the work of supervision is proposed to be done by one of the writers of the office. This can easily be effected, as the tolls will be imperatively within easy distance of one another, and as the traffic is not so very heavy. At the isolated toll-gates, on the other hand, one writer and two peons are proposed, which establishment will be ample. The additional gates, &c., cause our estimate of toll establishments to exceed that put down in your budget by Rupees 527; but the estimated receipts may also be *very safely* increased by 500* Rupees on account of the additional tolls proposed, and change accordingly has been made in the budget of receipts, which causes the two items under notice to be balanced almost exactly as before, the trifling difference of expenditure in excess (27 Rupees) being debited to the amount saved from Public Works expenditure.

* It is not meant by this that the proposed change in the tolls will *only bring* in an increase of Rupees 500 over the income expected from your original proposal; but that, as the estimates are altogether speculative, the total increase now inserted is a safe minimum.

10. The Board were not aware what tolls had been proposed in the Cuddalore Circle, or rather in the several other circles to which their own is adjacent; but it is presumed that there is no toll between Poodoo Chuttrum and the Cuddalore south-east Municipal gates (about thirteen

miles) or between Tiagadroog and Oolundoorpett (fourteen or fifteen miles) or between Chinna Salem and Authoor, Salem District (twenty miles); and Poodoo Chuttrum, Tiagadroog, and Chinna Salem are the only tolls proposed near the frontiers of the circle, except the eusbah towns of Virdachellum and Chedumberam.

11. In leaving the subject of tolls, I have to record that the question as to whether it was desirable that there should be *tolls or not* was not discussed at the meeting, but only the position thereof, it being taken for granted that this mode of taxation would be adopted.

12. Some remarks were made at this meeting on the apparent large share of cost of establishment of the President debited to this circle in the memorandum which accompanied your draft budget, for it appeared from that memorandum that upon this circle is cast the payment of one-third of the cost of the office establishment which will do the whole of the work of the Cuddalore Circle, and consequently that the total cost of establishments for Virdachellum is actually far greater than that of those of its larger and more wealthy neighbour. But it did not appear to be quite certain whether the cost of the whole of the local establishment of the latter circle appeared in your memorandum, and any proposed changes so late in the year might tend to practically embarrass business, and for these reasons principally this item of your establishment was not rigidly scrutinized.

13. If, however, the conjecture that the whole of the cost of the local establishment of the Cuddalore Circle is included in paragraph 18 of your memorandum under notice is correct, I take the liberty of asking you to consider whether it is fair that this circle should pay for one-third of its cost. As it will get little done for it I presume, except the copying out of a few letters, &c., I should think a seventh, at the most, of the total cost of your office would be a fair proportion to debit to this circle.

14. The Committee consider the amended scale* of regular establishment of this office sufficient; but as the work will necessarily be heavy at times (as at the preparation of annual reports, &c.), and as no provision had been made for contingencies (as office furniture, office seal, stationery, auditing of accounts, &c.), the difference between the total cost of the scale in your memorandum and the reduced establishment now proposed has been allotted to contingent† expenses, which will include the pay of special Clerks and other servants at different times, furniture, &c. It will be observed that for an attender and mooche, on 13 Rupees have been substituted two peons on 14 Rupees, as the latter would do all the work of the former and would be more generally useful.

	Rs.
* 1 Head Clerk	40
1 Clerk	20
2 Peons	14
	74
For 7 months =	518

† Which were previously unprovided for.

15. The vaccine and educational allotments in your budget have been left untouched, to a great extent on account of the lateness of the meeting in the official year. Unfortunately the Proceedings‡ of the Madras Government of the 14th August 1871, No. 228, were only received by me the‡ morning after the meeting; otherwise I should have brought the subject of the rate schools at Thillavadungum and elsewhere more prominently before the Board, and I think it is still a question for consideration whether rate schools established under Act VI. of 1863 professedly voluntarily for a limited period should be arbitrarily continued, and a house-tax imposed in the localities of the schools without the intelligent assent of those chiefly interested in the matter.

‡ 23rd August 1871.

16. The transfer, Rupees 3,843, from Grant I. to Grant III. (*d.*) gives, with the sum already allotted, a total of Rupees 4,143 for expenditure under the latter head, which has been allotted partly for festivals, partly for the cleansing of wells, and partly either for direct expenditure, or for grants-in-aid (at discretion) of local subscriptions for "works of public utility calculated to promote the health, comfort, and convenience of the people."

17. You will observe that a larger sum has been allotted for the cleaning of tanks, &c., in Kullakurchi than in the other two taluqs. This is partly because that taluq from its natural condition requires such aid more, and partly because of the unequal distribution of the Public Works grant on the three taluqs, whereby Kullakurchi is sacrificed to the wants and demands

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of its more agreeable neighbours, a course the less justifiable, especially in regard to it and the Chedumberam Taluq, because the two have no connexion with one another.

18. I trust the Committee will have your support by your recommending the budget now submitted.

The Local Fund budget estimates of the Virdachellum Circle for 1871-72 will be submitted to Government with the following observations.

2. Statement I.-A., Revenues and Receipts.—The total Local Fund assets are estimated at Rupees 1,34,600, as particularized below:—

	Rs.
1. Balances	11,640
2. Allotments from General Revenue	26,550
3. Rates and Taxes	95,510
4. Fees in Schools, &c.	210
5. Contributions from other Circles	.....
6. Endowments, &c.	390
7. Miscellaneous	300
Total...	1,34,600

3. The land cess collections are estimated at Rupees 81,000 including those under the old Act.

4. No tolls have hitherto been raised in this circle; but it is proposed to establish new toll-gates at the places noted in the margin. Mr. Sharp, the Vice-President, in paragraphs 3 to 11 of his letter to the President, furnishes detailed information as to the eligibility of the sites selected and the arrangements necessary for the collection of tolls. The President does not give his opinion regarding the proposed sites, nor do the Local Fund Board of the circle appear to have discussed the question as to whether it was desirable that there should be tolls or not. In fixing some of the sites, Mr. Sharp does not seem to have kept in view the instructions of Government, conveyed in paragraph 22 of their Order of the 9th May 1871, No. 619. The President is therefore requested to look into this matter in consultation with the Circle Board and submit proposals with a Draft Notification, as required by Section 37 of the Local Fund Act. Pending the receipt of the further report, the Board of Revenue have struck out the sum of Rupees 13,000 shown as the expected receipts from tolls.

	No. of gates.
Virdachellum	4
Veppoor	1
Chellumbrum	4
Anickaram Choultry	1
Shatiatope	1
Poodoo Chuttrum	1
Chinna Salem	1
Tiagadroog	1

5. A sum of Rupees 1,510 is entered as the estimated income from house-tax, and the Vice-President states that he received the Government Order, Educational Department, dated 14th August 1871, No. 228, after the Local Fund Board's meeting had been held, or otherwise he should have brought the subject of the rate schools more prominently before the Board, and thinks that "it is still a question "for consideration whether rate schools established under Act VI. of 1863 "professedly voluntarily for a limited period should be arbitrarily continued, and "a house-tax imposed in the localities of the schools without the intelligent assent

"of those interested in the matter." But from the remark column of Statement No. III. it appears that the six rate schools now existing are proposed to be retained as centres of unions to be formed hereafter. The President is requested to ascertain the views of this Circle Board and report the same to the Board of Revenue with his own opinion. Pending the receipt of the further report, the Board have struck out the house-tax receipts but have retained the school fees, viz., Rupees 210.

6. There is a sum of Rupees 200 entered against the item "from ryots for roads" under "Contributions from other Circles and Municipalities." This should more properly appear under Miscellaneous, and the necessary transfer has accordingly been made.

7. Statement I.-B., Expenditure.—The total proposed expenditure is given as Rupees 1,30,550, made up as follows:—

	Rs.
Grant I.	1,16,930
,, II.	5,710
,, III.	6,220
,, IV.	1,690
Total...	1,30,550

8. Grant I., Public Works; Statement II., Road Fund Receipts and Expenditure.—The total receipts of the Road Fund are estimated at Rupees 1,24,420, from which must be deducted Rupees 13,000, toll collections, which have been struck out. The Road Fund assets will then be Rupees 1,11,420. This sum includes Rupees 14,000, which has been transferred by the Local Fund Board from the one-third of the land cess. The Board of Revenue have disallowed this transfer, as the Road Fund is not in need of the additional appropriation.

Vide paragraph 4 *supra.*

9. An allotment of Rupees 7,739 is provided on account of the share of the cost of the Public Works Department supervision chargeable to the Road Fund in addition to the provision of Rupees 11,340 for the share of the cost of the Public Works Department General Establishment. This double provision is unnecessary and unauthorized. The Board of Revenue have commented upon a similar mistake in the budget of the Cuddalore Circle, and they accordingly disallow the sum of Rupees 7,769.

10. The provision of Rupees 2,990 for charges in connexion with tolls and ferries has also been expunged for reasons stated above.

11. The assignment for the share of the cost of the Controlling Establishment at the Presidency, &c., has been reduced from Rupees 1,689 to Rupees 680.

12. The reserve is given as Rupees 12,440, which appears to have been calculated on the total income of the Road Fund inclusive of the opening balance instead of on the bare estimated receipts of the year. As the year is far advanced and as all the incomplete works of the past year have been provided for in the budget, the Board of Revenue see no necessity for a reserve, and have accordingly struck it out.

13. Statement II.-A., Part I., New Works.—Part I. contains seven items with an aggregate allotment of Rupees 31,230. None of these call for remark,

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with the exception of the seventh or last item, which is for Petty New Works. The particulars of this item are given in an Appendix.

14. Appendix to Part I.—The first three works in this list should have appeared in Part I., as the amounts of their respective estimates exceed Rupees 1,000. The necessary transfer entries have accordingly been made in this office.

15. Part II., Repairs.—Part II. contains fourteen items with a total allotment of Rupees 47,460. Items Nos. 1, 10, and 13 have been transferred to the Appendix as their respective maintenance grants are exactly Rupees 1,000.

16. The maintenance allowances for the fifth and seventh items have not been correctly calculated with reference to the length of each road and the rate per mile. The correct sums have been inserted in this office.

17. None of the works shown in the lists appended to the Orders of Government marginally noted have been omitted from this circle budget.

Financial Department, dated 7th June 1871, No. 216.
Do. dated 21st July 1871, No. 301.

18. Statement II.-B.—This statement shows that the taluqwar proportion has been observed in the allotment of land cess.

19. Grant II., Education.—This grant is made up of—

	Rs.
1. Payment for inspection	1,280
2. For the Normal School at the Presidency	500
3. Union Schools	1,170
4. Salary Grants	60
5. Results do.	2,700
Total...	5,710

20. The particulars of items 1, 2, and 5 are given in the paper of remarks prepared by the President and submitted to Government with the Cuddalore Circle Budget.

Vide Board's Proceedings dated 28th September 1871.

21. The third item is for charges on account of the old rate schools, and is retained. They must be kept up, and the charges connected with them in excess of their receipts be paid from general Local Funds, the necessary debit being made hereafter when the house-tax is collected and the Union Funds definitely formed.

22. The fourth item, Rupees 60, is the grant-in-aid for a Mahomedan school at Chellumbrum, as appears from Statement III.-B.

23. Grant III., Sanitation, &c.—The sums allotted under this head are for the following purposes:—

	Rs.
1. Hospitals and Dispensaries	960
2. Payment to Government for Vaccine Establishment.	990
3. Sanitary Establishment and cleansing of Tanks and Wells	4,140
4. Choultries	130
Total...	6,220

24. The first item* appears from Statement IV. to be for the Hospital at Chellumbrum. It is observed from the remarks in the statement that this institution has a capital of Rupees 4,000 invested in Government Promissory Notes bearing 5½ per cent. interest and yielding an annual income of Rupees 220. Its receipts are estimated at Rupees 303, and the expenditure at Rupees 960, leaving Rupees 630 to be provided for. A sum of Rupees 844 is proposed to be charged to Local Funds, as per statement appended to the Government Order, Public Department, dated 17th April 1871, No. 491. No proposal seems to have been submitted for the transfer of the institution to the Local Fund Board of the circle. The Collector will submit one now.

* Rupees 960.

25. The particulars of the Vaccine Establishment† are furnished in the paper of remarks above adverted to.

† Second item.

26. An allotment‡ of Rupees 4d40 is provided for sanitary and miscellaneous purposes in the different parts of the circle. The Board of Revenue note that there has been no communication on the subject from the Sanitary Commissioner.

‡ Third item.

27. The assignment for the fourth item§ is for the choultries named in the margin (*vide* Statement IV.) The income of these chuttrums is Rupees 130 and the expenditure is the same.

§ Rupees 130.

Vellar Choultry.
Mr. Hyde's do.

28. Grant IV., Miscellaneous.—The allotments under this head have all been altered with reference to the Government Order, Financial Department, dated 16th August 1871, No. 1242, and Board's Proceedings dated 15th September 1871, No. 3980.

29. An abstract of the budget estimates as modified by the Board of Revenue is as follows :—

Receipts.

	Rs.
Road Fund	97,420
Union do.	210
Endowment Fund	130
General do.	22,330
Total...	1,20,090

Expenditure.

	Rs.
Grant I.	92,280
,, II.	5,710
,, III.	6,220
,, IV.	680
General Reserve	2,230
Road Fund Balance...	4,540
Union do. do.	— 960
Endowment do. do.	...
General do. do.	8,430
Total...	1,20,090

(True Copies and Extract.)

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

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No. 108. Proceedings of the Board of Revenue, dated 11th October 1871.

Read the following letter from the President of the Local Fund Board, South Arcot, to the Acting Secretary to the Board of Revenue, dated Cuddalore, 30th September 1871, No. 51.

I have the honour to request the sanction of the Board for the entertainment of two Local Fund Overseers in addition to the present staff.

2. Provision for this extra establishment has already been made in the budget.

Submitted to Government in continuation of paragraph 9 of the Board's Proceedings dated 28th September 1871, No. 4166, reviewing the Cuddalore Circle Local Fund Budget for 1871-72.

(A true Copy and Extract.)

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

No. 109. Order thereon, 21st October 1871, No. 592.

With the foregoing Proceedings the Board of Revenue submit the budgets of the Cuddalore and Virdachellum Local Fund Circles, South Arcot District.

2. The paper of remarks furnished by the President explains how the Road Fund balances, the Provincial grants, the charges for Public Works Establishment, for Educational Inspectorate, and for Vaccination have been distributed between the two circles. The statement given in paragraph 4 is framed on correct principles; but it does not appear why, in the distribution, the balance at the beginning of 1869-70 is assumed as the starting point. The receipts and disbursements in each circle from the first constitution of the Road Fund should have been taken. The Provincial grant and the Public Works charges appear to have been sufficiently correctly distributed. A statement furnished by the Director of Public Instruction shows that the incumbent charge for Educational Inspectorate to be debited to Local Funds is Rupees 2,138. The sum provided for the two circles is Rupees 3,756; but it appears that it is proposed to employ four additional Inspecting Schoolmasters, in all five, of whom three are to be employed in the Cuddalore Circle and two in Virdachellum. The whole charge appears to have been rateably distributed, but this is incorrect. The present charge is alone to be so distributed, and the additional men employed in each circle are to be entirely paid from its funds (Rule XLVIII.) Under the circumstances the best plan would be to distribute the charges for the Deputy Inspector (Rupees 1,520) and to debit those for the Inspecting Schoolmasters to the circles in which they are employed. The data necessary to effect this are not before Government, and they are, therefore, obliged to let the allotments stand; but the actual debits to the Local Fund should be made on the principles above laid down. Each of the budgets contains an allotment of Rupees 500 as a contribution to the Madras Normal School; but as the Government have resolved to charge no portion of its cost to Local Funds, these allotments are struck out. Of the cost of the Deputy Inspector, thirty-two per cent. is

therefore to be charged to Virdachellum, and sixty-eight per cent. to Cuddalore. The whole provision for vaccination is less by Rupees 10 than has been provided for the district in the Medical Budget, owing probably to no provision having been made for contingencies. Rupees 10 have been added to the Virdachellum allotment and Rupees 30 to that for Cuddalore.

3. The Government sanction the revised scheme of petty establishment, Department Public Works, involving a charge for the Cuddalore Circle Rupees 3,690 and for Virdachellum Rupees 2,470, and an increase for the district of Rupees 1,230.

4. The Government authorize the Board of Revenue to make the correction of the Local Fund Rules referred to in paragraph 17 of their review of the Cuddalore Budget.

5. CUDDALORE.—The assets of this Local Fund are estimated at Rs. 1,98,510, of which rates and taxes yield Rupees 1,32,000. The assets of the Road Fund are estimated at Rupees 1,83,120; but the avenue receipts (and on the expenditure side the charge for nurseries) are to be excluded, and the receipts reduced to Rupees 1,82,720. Tolls are entered at Rupees 10,000, the charges for collection being Rupees 3,230. The Board have called for a further report, and the Government defer passing orders, merely observing that the charges of collection on the whole exceed the limits prescribed in G. O., 9th May 1871, No. 619, paragraph 24. As the Board have retained the items (though in somewhat similar circumstances they have struck them out for Virdachellum) the Government do not make any change. It is observed that the unallotted balance and the relief from charges of collection will nearly compensate for the loss of toll receipts should the impost be finally disallowed. The Road Fund charges are shown in the margin. Grant I. amounts to Rupees 1,78,210.

	RS.
New Works	53,460
Repairs	91,320
Establishment, &c.	29,420
Tools and Plant	1,450
Contingencies	550
Compensation	290
	1,76,470
Balance...	6,250
Total..	1,82,720

6. It is not proposed to constitute any unions in the Cuddalore Circle. No rate schools under Act VI. of 1863 were established within it; but the Government are surprised to find that of the 103 village schools which appear in the returns of 1869-70 none have proved qualified under Rule XI. The subject should engage the early attention of the Local Fund Board. No salary grants are assigned, and the educational provision for the needs of the circle consists of an allotment, certainly an ample one, of Rupees 5,580 for results grants. The Local Board propose to contribute one-fourth of the Municipal expenditure on schools within the limits of Cuddalore Town. This contribution appears to Government as excessive as that for the Hospitals to be presently noticed is inadequate. Grant II. is Rupees 8,530.

7. With reference to the proposed contribution to the Hospitals in Cuddalore the Government do not see why the Local Fund contribution should be limited to the Civil Hospital. The branch Dispensary is closely connected with the other and is doubtless useful to the residents in the vicinity of the town, and the Civil Hospital is in much less need of aid, having an endowment of Rupees 26,000. The charges of the two institutions are about Rupees 6,800. The receipts from sources which should still be productive are Rupees 2,000, and of the balance of the charges at least half should be borne by Local Funds. The Government, however, await the report called for by the Board of Revenue. Grant III. is Rupees 2,930, and Grant IV., under which the Government accept the Board's allotment, Rupees 1,060.

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8. The budget is as follows, and is sanctioned:—

Receipts.	RS.	*Expenditure.*		RS.
1. Balances	18,390	Grant I.		1,78,210
2. Allotments from General Revenues	46,970	,, II.		8,530
3. Rates and Taxes	1,32,000	,, III.		2,930
4. Endowments, &c.	450	,, IV.		1,060
5. Miscellaneous	700			1,90,730
		Balances—		
		Road Fund	6,250	
		Endowment do. ...	260	
		General do. ...	1,270	7,780
Total...	1,98,510	Total...		1,98,510

9. *Virdachellum.*—The Vice-President in his letter suggests doubts whether the rate schools, of which there were six in the circle, should be transformed into union schools, and whether the house-tax, estimated to yield Rupees 1,510, should be levied, though it seems that the schools are to be continued; and the Board of Revenue, while retaining the charges, have accordingly struck out the house-tax, making the deficit of the Union Funds a charge on the Local Funds generally. This course is in opposition to the express orders of Government. Unions must be formed and the house-tax imposed if, as is apparently the case, the Local Fund Board desire to keep the schools open. The Government have accordingly restored the house-tax to the budget, and Draft Notifications, specifying the limits of incidence of the house-tax should be submitted for sanction. The Government have also entered the State grants-in-aid, which under the orders that have been issued are to be continued to the schools, at the amount paid in 1869-70, the latest year for which returns are available. The receipts of the circle are, therefore, Rupees 1,22,330, as follows:—

	RS.
Balances	11,640
Allotments from General Revenues	27,280
Rates and Taxes	82,510
Fees in Schools	210
Endowments	390
Miscellaneous	300
Total...	1,22,330

There is a salary grant of Rupees 60 for the Mahomedan school at Chedumbrum, but it is not proposed to establish a union and to levy the house-tax to reimburse the Local Fund for this grant. As the amount is so small the Government think it is unnecessary to do so.

10. The Road Fund receipts, excluding the proceeds of avenues, are Rupees 97,320. The Revenue Board, as above stated, have excluded the tolls and the

charges for tolls and *ferries*. The ferry charges ought to have been retained, and have been restored by Government. The Road Fund is amply sufficient, and the Government see no pressing necessity for levying tolls, but await further report. Excluding the nursery allotments the provision for New Works and Repairs (Road Fund) are respectively Rupees 31,230 and Rupees 45,860; Establishment, &c., Rupees 14,530; Tools and Plant, Rupees 770; and Compensation, Rupees 350; total Rupees 92,740, leaving a Road Fund balance (which, however, might as well have been called by the Revenue Board a reserve) of Rupees 4,580. Grant I. amounts to Rupees 92,290.

11. Grant II. will be Rupees 5,210, the contribution to the Madras Normal School being struck out.

12. Grant III. comprises the charge of the Chellumbrum Dispensary estimated at Rupees 960; Vaccination, Rupees 1,000, a large grant; Rupees 4,140 for Miscellaneous Sanitation; and Rupees 130 for certain endowed chuttrums, and is Rupees 6,230. The sum of Rupees 844, referred to by the Revenue Board, is made up of the pay of the Medical Subordinates and servants and cost of medicines. It is observed that no provision is made for the latter in Statement IV.-A. The Government authorize the Collector to notify that it is the intention of Government to transfer the institution to the Local Fund Board. The chuttrums are, the Government presume, under the control of the Revenue Board under Regulation VII. of 1817; if so, the Government consent to the transfer of the management.

13. The Revenue Board's allotment under Grant IV. is accepted.

14. The expenditure will be as follows, and is sanctioned:—

		Rs.
Grant I.	... ...	92,290
,, II.	... ...	5,210
,, III.	... ...	6,230
,, IV.	... ...	680
		1,04,410
Balances—		
Road Fund	... ...	4,580
Union do.	... ...	1,280
General do.	... ...	12,060
		17,920
	Total...	1,22,330

(True Extract.)

W. HUDLESTON,
Secretary to Government.

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

Exd. A. S. Rodgers.

At a Meeting of the Local Fund Board Cuddalore Circle on the 8th July 1871.

PRESENT.

J. H. Garstin, Esq., *President.*
R. Wilson, Esq., M. D.
R. E. Norfor, Esq.,
The Deputy Inspector of Schools.
The Tahsildar of Cuddalore.
M. R. R. Vijiabala Ninar.
,, Vencata Chariar.
,, Ayathuri Ninar.
,, Lakshmana Reddy.

ABSENT.

The Supg. Engr. 5th Division, *Vice President.*
The Head Assistant Collector.
The Deputy Collector on General Duties.
M. R. R. Krishna Row.
,, Vencatasoobba Reddy.
,, Vencatasoobbiah.
,, Ramanuja Iyengar.
,, Potti Nayadu.

The Proceedings of Government Financial Department, dated 30th June 1871, and the C. O. of that date No. 265 and the Local Fund Rules received therewith were read and discussed.

RESOLVED.—That the discussion of the Budget be postponed till the next meeting.

RESOLVED.—That the Board [illegible] of opinion that the Local Fund of the Circle may fairly be called on to contribute towards the up-keep of the 2 principal (late Imperial) lines of road, and the elementary Schools, within the Municipality, as well as towards the cost of the up-keep of the Civil Hospital at Munjakupam, the President be requested to communicate to the President of the Municipality the willingness of the Board to contribute grants-in-aid to the following extent

For the 2 late Imperial roads-$\frac{1}{4}$ of the amount actually expended by the Municipal Commissioners on them.

For the Elementary Schools-$\frac{1}{4}$ of the amount actually expended by the Municipal Commissioners on them.

For the Civil Hospital at Munjakupam $\frac{1}{3}$ of the cost of up-keep to the Municipality.

RESOLVED.—That tolls be levied on carriages and animals with the sanction of Government

1871 ஜூலை மீ 8கூ கூடலூர் சர்கில் லோகல் பண்டு போர்ட்டு மீட்டிங்கு.

ஆஜர்.

மேஸ்தர் ஜே. எச். காரஸ்டின் துரையவர்கள் பிரசி [டெண்டு.
,, ஆர். உலில்ஸன், எம். டி.
,, ஆர். இ. நார்பர்.
வித்தியாசாலைகளின் டிபடி இன்ஸ்பெக்டர்.
கூடலூர் தாசில்தார்.
மா-ள ஸ்ரீ விஜயபால நயினர்.
,, வெங்கடாசாரியார்.
,, அய்யாதுரை நயினர்.
,, லட்சுமண ரெட்டி.

ஆப்சேஸ்டி.

5 வது டிவிஜன் சூபிரன்டெண்டிங்கு இஞ்சினீர் வைஸ் பிரசிடெண்டு.
ஏ-அசிஸ்டெண்டு கலெக்டர்.
ஜனரல்சார்ஜிடிப்டி கலெக்டர்.
மா-ள ஸ்ரீ-கிருஷ்ணராவு.
,, வெங்கிடசுப்பா ரெட்டி.
,, வெங்கிடசுப்பய்யா.
,, இராமாநுஜ அய்யங்கார்.
,, பொட்டி நாயடு.

1971 வரை ஜூன்மீ 30கூ புள்ள பைனன்ஷியல டிபார்ட்மெண்டு கவானமெண்டு புரோசிடிங்ஸையும் ஜெதியுள்ள 265 நெம்பர் கவர்ன்மெண்டு ஆர்டரையும் அத்துடன் வரலான லோகல்பண்டு ருல்களையும் படித்து பேசபட்டது

பட்ஜெட் விஷயமாய் மறு மீட்டிங்கில் பேசப்படுமென்று நீர்மானிக்கப்பட்டது

பழைய இம்பீரியல் ரோடாகிய 2-முக்கியமான ரோட்களை தல்லஸ்திதியில்வைத்திருக்கும் பொருட்டும் முனிசிபாலிடிக்குள்பட்ட எலிமெண்டெரி (ஸ்கூமப) பாடசாலைகள் விஷயமாயும், மஞ்சகுப்பத்திலுள்ள சிவில் ஆஸ்பத்திரியைதல்ல ஸ்திதியில் வைக்கும்பொருட்டும் லோகல்பண்டிலிருந்து பணம் கொடுக்கலாமென்று போர்ட்டார் அபிபிராயப்படுகிறபடியால் அடியிற்கண்ட அளவில் உதவிசெய்ய சமமதித்திருப்பதை மியூனிசிபாலிட்டியின் பிரசிடெண்டுக்கு லோகல்பண்டுபோர்ட்டு பிரசிடெண்டு தெரிவிக்கும்படி கேட்டுக் கொள்ள வேணுமென்று நீர்மானிக்கப்பட்டது.

பழைய 2 இம்பிரியல் ரோட்டுக்காக மியூனிசிபால் கமிஷனர் வாஸ்தவ்வியமாய்செலவழிக்கப்பட்டதுகையில் 4 ல் 1 பங்கு

எலிமெண்டெரி (ஸ்கூம்ப) பாடசாலைகளுக்காக மியூனிசிபால் கமிஷனல்வாஸ்தவ்வியமாய செலவழிக்கப்பட்ட தகையில் 4 ல் 1 பங்கு

மஞ்சகுப்பத்திலுள்ள சிவில் ஆஸ்பத்திரிக்காக முனிசிபாலிடிக்கி உண்டாகப்பட்ட செலவில் 3 ல் 1 பங்கு.

அடியிற்கண்ட இடங்களில் கவர்ன்மெண்டாருடைய சாங்ஷன்பேரில் வண்டிகள் போதும் ஜெத்துக்கள்