M.R.O.—I—77,606—8-6-97.

(1) Number of pages 4

(2) Date of repair

3. Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No	725	Press Mis.
Dated		18 .

Not to be folded or roughly handled

Read the following papers:—

No. 118. Proceedings of the Board of Revenue, dated 14th November 1871, No. 4714.

From C. T. LONGLEY, Esq., President of the Local Fund Board, Salem Circle, to the Secretary to the Board of Revenue, dated 22nd August 1871, No. 7.

I HAVE the honour to submit, herewith, under Section 30 of Act IV. of 1871, the Local Fund Budget (consisting of eight statements) of the Salem Circle for 1871-72 as passed by the Local Fund Board at their meetings held on the 8th and 9th instant.

2. In Statement I.-A., Revenues and Receipts, the balance shown under Road Fund is Rupees 30,050, which is two-thirds of the actual balance which remained at the close of the past official year according to the Plus and Minus Memorandum submitted to the Board of Revenue, the other third having been assigned to the Oossoor Circle.

REVENUE AND RECEIPTS.
1. BALANCE.
(a) Road Fund.

3. The allotment from "Provincial Funds" is entered as Rupees 2,810, being two-thirds of the whole amount (Rupees 4,220) granted to this district in the statement annexed to paragraph 8 of Government Order, dated 7th June 1871, No. 216, the other third being left for the Oossoor Circle. Besides this, it is presumed there is no other grant intended to be made as no instructions to the effect have been received.

2. ALLOTMENTS FOM GENEAL REVENUE.
(a) Provincial Funds.

4. The several items under "Special Funds," amounting in the aggregate to Rupees 17,650, have also been calculated at two-thirds of the demand of the whole district for Fusly 1281. The surplus amount to be transferred from Pound Fund to District Roads at the end of the current year is Rupees 4,500, of which Rupees 3,000 is reserved for this Circle and the remainder, Rupees 1,500, for the Oossoor Circle. The sum of Rupees 3,050 against the item "Miscellaneous" does not include the annual interest, amounting to Rupees 2,150, accruing on Surplus Pagoda Funds, as these Funds are specially excluded from Local Funds by Section 10 of the Act. A special reference will hereafter be made on this subject. The particulars of receipts under this head are as follows:—

(b) Special Funds.

	Rs.
Contribution from the public for Sanitary purposes	1,500
Manure rent	300
Recoveries	800
Interest on Road Cess	400
Do. on Fish Rent	50
	3,050

5. The next item, "Cess on land," under Rates and Taxes amounts to Rupees 1,30,000. This has been determined by the demand of the six talugs forming this Circle, the cess being calculated at half an anna per Rupee during the first three months of the current official year, and at one anna during the other nine months, in accordance with the notification of Government in the Public Department, dated 9th May 1871.

3. RATES AND TAXES.
(a) Cess on land.

6. Under Resolution 9 (copy herewith sent) of the Local Fund Board, no provision has been made under the head "Tolls." The Board are of opinion that the imposition of the tax is unnecessary this year as we commence the year with a large balance in our favour. The tax might be imposed next year, so that there will be time to discuss the matter and decide where the tolls are to be placed.

(b) Tolls.

7. In anticipation of the formation of Unions, the probable receipts under House-tax are put down at Rupees 1,800, and those under "4 Fees in Schools" at Rupees 500. It is difficult to give even an approximate estimate under these heads, in the absence of any scheme for the formation of Unions; it is only as the several Unions are being established that it will be known what the probable receipts will amount to.

(c) House-tax.

4. Fees in Schools.

8. The amount of expenditure for establishment in the Collector's office under Rule 6 for the preparation of accounts is Rupees 600, out of which a third must be borne by the Oossoor Circle under Rule 66, provision for which is made under this head.

5. Contributions from other Circles and Municipalities.

9. Under the same head Rupees 850 has been entered as contribution from the Salem Municipality for the maintenance of the Sooramungalam road, *with reference to Resolution 6 of the* Board's Proceedings, dated 30th June 1871, No. 2,634. Local Fund Board. In the correspondence that has passed on this subject, it was decided for reasons explained that this road should be maintained by the Salem Municipality, and that the Local Funds should contribute towards the same. Under Rule XIV., however, of the Local Fund Rules this road should be under the management of the Local Fund Board, and not under the Salem Municipality, and in consideration of the traffic on the road not being confined actually to Salem town, the Board were of opinion that the cost of maintenance repairs should be equally divided between the two Funds.

6. Receipts from Endowments.

10. No provision has been made under the head "6, Receipts from Endowments, Contributions, and Donations," as no receipts are expected on account of these several items.

7. Miscellaneous.

11. A small provision of Rupees 300 only has been made on account of the several items under "7, Miscellaneous;" a larger sum will not be realized from these sources.

12. The total estimated receipts of this Circle amount to Rupees 1,84,160, of which Rupees 1,38,330 belongs to Road Fund, Rupees 2,300 to Union Fund, and Rupees 43,530 to General Fund.

13. I shall next explain the Statements of Expenditure. Statement I.-B., Expenditure Grant I. The estimated expenditure on account of new works amounts to Rupees 16,060 by the Public Works Department, and Rupees 980 by other agency, in all amounting to Rupees 17,040. The only new works that are proposed to be carried out this year are the communications shown in List II.-A., Part I. Works estimated at Rupees 1,000 and more are entered separately, and those estimated at a less amount are put down together as "Minor New Works," under the provisions of Rule XXX., Clause I; but with reference to Board's Circular Memorandum, No. 919, dated 6th July 1871, an appendix is added showing the "petty new works."

13. Expenditure, Grant I., Public Works.

(a) New Works.

14. No estimate has yet been prepared for items Nos. 4 and 5, but the Local Fund Board were of opinion that they were works requiring immediate attention, and that in the event of their not being completed within the year, it would be advisable to allot a certain sum on their account for expenditure in this year. The road from Veroomaputty to Pythumparai *via* Thathiengarpett is required to form a junction with the road leading from Museri to Periore, in the Trichinopoly District. But the road entered as No. 20 in II.-A., Part II., *viz.*, Namakal and Thathiengarpett, has only been completed as far as a mile beyond the village of Verumaputty, the remainder being only a trace; and as nearly all this remaining incomplete portion runs through black cotton soil, the work is likely to cost a considerable sum in consequence. I would refer your Board to Resolution No. 8 passed by the Local Fund Board regarding items Nos. 1, 2 and 3.

Proceedings of the Madras Government, Financial Department,
28th November 1871.

15. The estimated expenditure for repair of roads amounts to Rupees 79,340. Of the repairs, works estimated to cost 23,550 Rupees are to be executed by the Public Works Department, and I would here beg the attention of your Board to Resolution 10 of the Local Fund Board regarding this heavy item of expenditure; and the rest costing Rupees 55,790 by other agency. The required lists for these repairs in the prescribed form (II.-A., Part II.) herewith accompany.

16. The Board will observe that the list of works forwarded with Government Order, dated 7th June 1871, No. 216, has, with some slight modifications, been adopted in the preparation of this list. Roads numbered 723, 734, 729, and 731, in the list sent with the above Government Order, are blended together and shown as Nos. 26 and 24 respectively in the list of repairs now submitted. No. 706 "Mathur to Natrampully," and No. 735 "Komaramungalum to Andagalore," have been altered into "Mathur to Mullapady" and into "Trichengode to Andagalore" as Nos. 15 and 27 respectively; the roads are the same but the wrong names were orginally entered in both cases. As roads numbered 703 and 709 are one and the same road, the latter number has been omitted and the former entered as No. 12, as "Tripatore and Singarapetta." No. 740 is also omitted, as it forms a part of the road numbered 659, which is entered as No. 3 "Salem to Senkagery;" but the branch road which was included in No. 740 has been entered as a minor work in the new list (No. 32) as "branch road leading to the Railway Station from McDonald's Choultry" one mile.

17. A provision of Rupees 9,000 has been made for "Sanitary and Miscellaneous" under "Repairs," Rupees 8,000 of which is for the maintenance of avenues* and the remainder is to meet the expenditure that may be incurred in repairing Orr's Choultries, Soldier's Sheds, etc., in this Circle, the upkeep of which will be undertaken by the Local Fund Board.

Sanitary and Miscellaneous.

* Paragraph 9, Board's Proceedings, 12th May 1871.

18. Two-thirds of the amount fixed for this district for Public Works Department supervision in paragraph 8, Government Order, No. 216, of 7th June last, is entered against this item. The charge for petty establishment is calculated as follows:—Two Overseers on Rupees 75 each and six Maistries on 25 Rupees each per mensem including travelling allowance. This differs slightly from the scale of establishment sanctioned by the Board, in their Proceedings, dated 19th November 1870, No. 6,756, for the whole district, which is three Overseers and six Maistries; but as there is some difficulty in dividing this establishment between the two Circles of the district, it was resolved at the last meeting to add three more Maistries to the sanctioned scale, and so give a Maistry to each taluq, and an Overseer to every three taluqs; the division then will be complete, as the Oossoor Circle will have one Overseer and three Maistries for its three taluqs, and this Circle two Overseers and six Maistries for the six taluqs. The subject was fully discussed by the Local Board, who were unanimously of opinion that it was not possible to carry out the road supervision with any degree of efficiency without having one Maistry for every taluq.

(c) Establishment.

Cost of General Establishment, P. W. D.

Petty Establishment.

Vide Resolution 4.

19. The probable expenditure under "Tools and Plant," "Contingencies," and "Road Fund Reserve," calls for no special remark as it has been calculated with reference to the several orders on those subjects as to per centage, etc. The contribution of Rupees 850 to the Salem Municipality is on account of the Imperial Roads passing through the Town and which was fixed by Government in their Proceedings, dated 28th November 1870, No. 2,861, Public Works Department.

20. *Grant* II. The payment for inspection amounts to Rupees 2,000, half of which is for the Deputy-Inspector of Schools and his staff, and the other half for the Inspecting Schoolmasters. The salary and contingent allowances of the Deputy-Inspector of Schools in Salem are a fixed charge of Rupees 1,476 and his travelling

Education.

(a) Payment for Inspection.

allowance averages Rupees 963 per annum, making a total charge of Rupees 2,439 per annum. Under Rule 48, two-thirds of this sum is to be borne by Local Funds which will amount to Rupees 1,626 for the two Circles.

Salem Circle	1,000
Oossoor	626

21. As regards Inspecting Schoolmasters, the expenditure hitherto has been for only one, who has the taluqs of Salem and Ahtur for his range; but Mr. Caldwell is of opinion that for the efficient working of the remaining parts of the district, two additional Inspecting Schoolmasters are necessary for the Salem Circle, so that there may be one for every two taluqs. The salary, contingent and travelling allowances of the existing Inspecting Schoolmaster is as follows:—

	Per annum.
	rs.
Salary, at Rupees 35 per mensem	420
Contingencies, at 1¼	18
Travelling batta, at 8 Annas, for 26 days	156
	594

Provision is made for the two additional Inspecting Schoolmasters for six months only and at a lower rate of salary, viz., 30 and 25 Rupees per mensem, respectively, with the same allowances.

(c) Union Schools.

22. As no steps have yet been taken for the formation of Unions in this Circle, the expenditure on that account is put down at a rough estimate at Rupees 1,500; the Returns III. and III.-A. connected with it are consequently not forwarded. Return III.-B. is also not sent as the Deputy-Inspector of Schools states that there are no "Salary Grant" schools at present in this district. The provision made for Result-grants is Rupees 5,000. The Inspector of Schools reports that there were in the past year 116 village schools in this Circle receiving payment by results, and the expenditure in grants to them amounted to Rupees 4,031. With the additional Inspecting Schoolmasters as proposed above, Mr. Caldwell believes the number of these schools will increase considerably.

(d) Grants-in-aid.
Salary Grants.
Result-grants.

Services of special Officer for formation of School Unions.

23. I may here remark that the matter of the formation of Unions in this Circle will be gone into thoroughly by me as soon as I am provided with the services of an officer available for this special duty. It is a subject which requires much care and consideration and cannot be carried out hurriedly and in haste. I have already applied to Government on the subject.

SANITATION, MEDICAL SERVICES, AND PUBLIC AND CHARITABLE INSTITUTIONS.

24. Grant III. A sum of Rupees 2,710 is provided for Hospitals and Dispensaries, of which, at present it is proposed to have three in this Circle. They are to be at Namakal, Tripatur, and Yercaud. As a part of the year has expired, provision is made only for the remaining months. At Namakal a building was constructed for this express purpose by voluntary contributions some years ago, but for want of funds to set it going, the institution was not established. In Tripatur a Dispensary is also very much needed and a building is available for the purpose. At Yercaud there is a building for the purpose; it was originally built for a Station Library by subscription, but subsequently was given up. Only two of the original subscribers are now alive who are quite willing to hand over the building to the Local Fund Board. It is unnecessary here to urge the necessity of a Dispensary on these Hills; the question has over and over again been brought to the notice of Government, who, for want of funds, were unable to grant the request of the planters.

(b) Vaccination.

25. Payment for Vaccination is calculated at two-thirds of the last year's actual expenditure in the district on account of the salaries and allowances of the Superintendent and the Vaccinators.

Proceedings of the Madras Government, Financial Department,
28th November 1871.

(d) Sanitary Establishments.

26. Rupees 3,500 has been entered against "Sanitary establishments and cleansing of Tanks and Wells." This allotment is made to meet the payments towards the Sanitary Associations in the several taluqs of the Circle. No portion of this will be paid from the interest of the Surplus Pagoda Fund as stated in paragraph 4 of this report. In paragraph 4 of their Proceedings, dated 12th May 1871, No. 1,983, the Board observe that no grant should be made to any Association unless its equivalent is raised by private subscriptions. I request to be informed whether it is intended that this rule should be still in force; voluntary contributions may of course be received, but since one of the objects and reasons of the Local Fund Act is to provide for sanitation to towns and villages, the above restriction seems unnecessary.

(f) Choultries—Establishment.

27. The provision of Rupees 150 for establishment in Choultries is made to defray the expenses that may be incurred in employing Sepoys to look after the Orr's Choultries and other buildings that will be taken up by the Local Fund Board.

(g) Miscellaneous—Contributions to other Circles, etc.

28. The sum of Rupees 2,000 is entered as the grant to the Salem Municipality towards the support of the Salem Town Dispensary from the Local Funds of this Circle according to Government Order, Nos. 436 and 928, dated 31st March 1871 and 27th June 1871; the Local Fund Board are, however, of opinion that the amount they are called upon to pay is excessive, inasmuch as they have to provide for three other Dispensaries, and they trust that Government will see fit to reduce the amount of contribution ordered for next year.

Vide Resolution No. 7.

29. *Grant IV.* The contributions of this Circle towards the Controlling establishments at the Presidency is not known; the amount of Rupees 230, the usual annual payment for the establishment in the Revenue Board office, is however entered against this item. It is presumed the Board will provide the necessary amount in the Budget.

30. The expenditure on account of establishment in the Collector's office is according to the existing sanctioned scale. The cost of the establishment of the Local Fund Board amounts to Rupees 800 and it is to consist of one Clerk on 50 Rupees and two Peons on 7 Rupees each per mensem.

31. Five-hundred Rupees are put down for the purchase of office-furniture, etc.; as the office is newly established the expenditure under this head will naturally be larger this year than it will in succeeding years. It will be necessary to provide chairs and tables both for the meetings of the Board and for the establishment.

32. A provision of Rupees 2,000 is made for share of purchase of a building for the use of the Local Fund Board Office. From Resolution 3 it will be seen that the Municipal Commissioners of this town contemplate purchasing a building for their office and meeting room, as at present they hold their meetings in the Public Reading Room which is objectionable. At the Local Fund Board meeting it was thought a good opportunity by the members to purchase a building conjointly with the Municipality, so that the two offices might be located in one building. I however do not see the necessity for so large an expenditure for office-accommodation, where the Local Fund Board establishment consists of only one Clerk. But it is very necessary that the Board should have a meeting room, and a store room for tools, etc.; these rooms cannot be provided at the Hoozoor Cutcherry as the Board are already aware that the existing accommodation afforded by the Cutcherry is quite inadequate to the requirements. The most advisable plan seems for the Local Fund Board to purchase a one-fourth share in the building to be purchased by the Municipality, and thus secure for themselves a room to hold their monthly meetings in, as well as a store room and a room for the meetings of the Sub-Committee and for records. If your Board agree with me in this proposition, I think half the amount provided in the Budget will be ample.

33. *Balances.* The probable balance that will remain at the end of the year under Road Fund is Rupees 13,470, as will be seen from Statement II.; that under Union Funds is Rs. 800.

There being no receipts under Endowment Funds, and as there is expenditure only under that head, no balance is shown against it.

34. The general reserve of 10 per cent. (Rupees 4,350) is calculated on the amount remaining, after the several receipts under Road, Union, and Endowment Funds are deducted from the total Local Fund Receipts. The sum which remains as balance in excess of this reserve under General Funds is shown as a separate item, and amounts to Rupees 12,310; as the year is pretty far advanced, it is not convenient to form any new project for the expenditure of so large a sum. In the next Budget I hope to be able to make some proposals for its utilization.

General Reserve.

35. A copy of the Resolutions passed by the Local Fund Board at the last meeting on the 8th and 9th instant, is herewith forwarded for the information of the Board of Revenue.

36. I trust the Board will lose no time in placing at the disposal of the Public Works Department the several amounts for new works entered in Part I. II.-A. None of these have been put in hand yet for want of the necessary funds, and if many months of the year are allowed to pass without the works being commenced, it will not be possible to complete them before the close of the year, and there will necessarily be a large balance left, which I wish particularly to avoid.

From Surgeon W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Acting Secretary to the Board of Revenue, dated Bangalore, 8th September 1871, No. 37.

With reference to the estimate of Local Funds Board, Salem Circle, I have the honour to suggest that the provision therein made for sanitary purposes may be accepted.

2. In regard to all these estimates it will be well in future years to specify more accurately the needs of the several towns and villages in regard to water-supply and conservancy.

From Deputy Inspector-General E. G. BALFOUR, Acting Inspector-General, Indian Medical Department, to the Board of Revenue, dated Fort Saint George, 16th September 1871, No. 4,943.

Observing that in the Local Fund Budget of the Salem Circle a total sum of Rupees 2,710 has been set apart for the establishment of three new Dispensaries at the stations named in the margin, I have the honour, under No. XX. of the Local Fund Rules, to report that I shall be prepared to furnish, on application, three Hospital Assistants to take Medical charge of the institutions.

	Rs.
For Hospital at Yercaud	920
Do. at Namakul	895
Do. at Trippatur...	895
	2,710

2. I beg, however, to bring to your notice that the annual average cost of maintaining the existing Dispensaries in the Madras Presidency has been Rupees 300 per mensem, and that with remnants of medicines, etc., on hand, which only require to be added to annually to keep up the necessary stock. I am, therefore, of opinion that the sums allotted by the Salem Board for establishing three new Dispensaries, are quite inadequate. I may mention, however, that I shall be glad to afford the Board any advice or aid towards the carrying out of their propositions.

From E. B. POWELL, Esq., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 13th October 1871, No. 1,836.

I have the honour to state that the Educational Budget provision of the Local Fund Board for the Salem Circle, for 1871-72, appears to me to be generally appropriate and sufficient.

The Local Fund Budget Estimates of the Salem Circle for 1871-72, received with the first of the foregoing letters, are submitted for the orders of Government.

Proceedings of the Madras Government, Financial Department,
28th November 1871.

2. Statement I.-A., Revenues and Receipts.—The total Local Fund assets are given as Rupees 1,84,160 as particularized below:—

	Rs.
1. Balances	30,050
2. Allotments from General Revenue...	20,460
3. Rates and Taxes	1,31,800
4. Fees in Schools, etc.	500
5. Contributions, etc	1,050
6. Miscellaneous	300
Total ..	1,84,160

3. The actual balance of the Road Fund on the 1st April 1871 according to the Plus and Minus Memorandum for March 1871 is Rupees 45,050, of which two-thirds, Rupees 30,050, have been appropriated to this circle and the remainder Rupees 15,000 to the Oossoor Circle.

4. The cess on land is given as Rupees 1,30,000, which includes also the collections under the old Act.

5. Nothing is entered against Tolls. The Circle Board are of opinion that the imposition of the tax this year is unnecessary, because there are ample funds to meet the expenditure under Road Fund.

6. The President states that, in anticipation of the formation of Unions which require much care and consideration and cannot be carried out hurriedly and in haste, he has entered Rs. 1,800 as House-tax. He does not say in connection with what schools the Unions are to be formed. Neither has he furnished the statements marginally noted, but simply enters under Grant II. a sum of Rupees 1,500 for charges in Union Schools. The President should expedite his proposals for the summary formation of Unions, as directed in the orders marginally quoted.

Statements III., III.-A., and III.-B.

Paragraph 28, Government Order, Public Department, 28th April 1871, No. 563.
Paragraph 5, Government Order, Financial Department, 30th June 1871, No. 265.

7. Under "5. Contributions from other Circles and Municipalities," a sum of Rupees 200 is entered as the amount to be contributed by the Oossoor Circle for the establishment kept up in the Collector's office. The object of this entry is not apparent. The charge is correctly exhibited in that Circle Budget under Grant IV., Statement I.-B. The item is struck out.

8. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The assets of the Road Fund as per Statement II. are Rupees 1,38,330 and the expenditure is Rupees 1,24,860, leaving a balance of Rupees 13,470.

	Rs.
Avenues	8,000
Fines and penalties	100
Sale of other property	100
Total...	8,200

9. On the receipt side, the sums noted in the margin have been expunged from the statement, as they should be credited to the General fund.

10. On the expenditure side, the allotment for Petty Establishment is Rupees 3,600 and that for the Oossoor Circle is Rupees 1,800, making a total of Rupees 5,400 as hereunder particularized:—

	Rs.	
2 Overseers at 75 Rupees each, including Travelling allowance...	150	Salem Circle.
6 Maistries at 25 Rupees each, including Travelling allowance ..	150	
1 Overseer, including Travelling allowance	75	Oossoor Circle.
3 Maistries at 25 Rupees each, including Travelling allowance...	75	
Total per month...	450	
Total per annum...	5,400	

There are nine taluqs in the district and the proposed scale of establishment provides for one Overseer for every three taluqs and one Maistry for each taluq, as clearly explained in para-

graph 18 of the President's letter. The original scale sanctioned in Government Order, Revenue Department, dated 21st April 1868, No. 1,050, for the district is as follows:—

		Rs.
For three Public Works Executive Ranges...	3 Overseers at 75 Rupees each, including Travelling allowance	225
	6 Maistries at Rupees 25 each, including Travelling allowance	150
	Total per month ...	375
	Total per annum...	4,500

It will be seen that the proposed scale of establishment exceeds the present one by Rs. 900. This increase is owing to the addition of three Maistries, which is necessary to ensure the posting of a Maistry to each taluq. The Board of Revenue recommend Government to sanction the establishment proposed, at a cost of Rupees 5,400.

11. The cost of the Public Works Department General Establishment to be borne by this District, according to Government Order, Financial Department, dated 7th June 1871, No. 216, is Rupees 8,288. The sum provided for this circle is Rupees 5,520 and that for the other circle is Rupees 3,000, making a total of Rupees 8,520, which is Rupees 232 in excess of the sum fixed by Government. The distribution is made in the ratio of two-thirds of the cost for this circle and one-third for the other. The proper mode is to allot the amount in the ratio of the expenditure to be incurred by the Public Works Department in each circle, which has accordingly been done in this office.

12. The allotment for the share of the cost of the Controlling Establishment at the Presidency, etc., is reduced from Rupees 3,620 to Rupees 680.

13. A contribution of Rupees 850 to the Salem Municipality is provided for, agreeably to the Government Order, Public Works Department, dated 28th November 1870, No. 2,861, for the up-keep of the five miles of the roads* lying within the limits of that Municipality.

* From Salem to Cuddalore, 2 miles.
Do. do. to Trichinopoly, 3 do.

14. The Reserve, Rupees 13,840, is reduced to Rupees 10,010 which is 10 per cent. on the estimated receipts exclusive of the balance and the sum of Rupees 8,200 shown in paragraph 9 *supra*.

15. Statement II.-A., Part I., New Works.—Part I. contains six items with an aggregate allotment of Rupees 17,040.

16. Items Nos. 3, 4 and 5 are unsanctioned. An estimate for the 3rd item amounting to Rupees 5,600 was submitted by the Collector, but it was returned with the Proceedings of the Board of Revenue, dated 22nd July 1871, No. 3,080, with a view to its being laid before the Local Fund Board for their approval. It has not as yet been returned. The President will re-submit it, explaining at the same time the necessity for the work and expedite the estimates for the 4th and 5th items.

17. Part II., Repairs.—Part II. comprises 36 items with a total allotment of Rs. 88,340. The items noted in the margin have been transferred to the Appendix, as their respective grants do not exceed Rupees 1,000.

Nos. 1, 4, 6, 7, 8, 9, 12, 13, 14, 15, 18 and 36.

18. Of the works entered in Part I. of the draft Budget of the Government Order, dated 7th June 1871, No. 216, those noted in the margin have not been shown in either of the Circle Budgets. They are unsanctioned works, but no reason is assigned for their omission. It will be observed from paragraph 16 of the President's letter, that some slight modifications have been adopted in Part II. of the Budget.

Item No. 154. Item No. 156.
Do. ,, 155. Do. ,, 157

19. In the list appended to the Government Order, Financial Department, dated 21st July 1871, No. 301, there is only one work† entered as appertaining to the District, and it is provided for in the Budget of the Oossoor Circle.

† Re-constructing the Malapady bridge on the 140th mile of Trunk Road No. 1.

Proceedings of the Madras Government, Financial Department,
28th November 1871.

20. Grant II., Education.—The total proposed expenditure under this head is Rs. 8,500, made up as follows:—

	Rs.
1. Payment for Inspection	2,000
2. Union Schools...	1,500
3. Results Grants	5,000
Total...	8,500

21. The 1st item is the share of the two-thirds of the salary, etc., of the Deputy Inspector of Schools and his staff, and the whole of the salaries and allowances of three Inspecting Schoolmasters, chargeable to this circle. Of the three Inspecting Schoolmasters, two are to be newly entertained, one on Rupees 30 and the other on Rupees 25 a month, so that there may be one for every two taluqs. The Board of Revenue request the sanction of Government for the employment of the additional Schoolmasters with reference to paragraph 3 of their Order, Educational Department, dated 24th October 1871, No. 321.

22. The particulars of the 2nd item are not given and the subject has been noticed in paragraph 6 of these Proceedings.

23. The allotment for the 3rd item appears to be ample. It is reported that last year there were 116 Village schools in this circle receiving payments by results and that the expenditure on grants to them amounted to Rupees 4,031. The Director of Public Instruction states that the Educational provision in the Budget of this circle is generally appropriate and sufficient.

24. Grant III., Sanitation, etc.—The allotments proposed under this head are as follow:—

	Rs.
1. Hospitals and Dispensaries	2,710
2. Payment to Government for Vaccination	2,000
3. Sanitary Establishment and cleansing of tanks and wells ...	3,500
4. Choultries	150
5. Miscellaneous	2,000
Total..	10,360

25. The 1st item is for charges to be incurred in the Hospitals and Dispensaries proposed to be established at Namkal, Tripatur and Yercaud. The President reports that buildings are available for the purpose at those places. The Inspector-General, Indian Medical Department, reports that he will be prepared to depute, on application, three Hospital Assistants to take charge of the Institutions. He points out that the sums allotted for them are quite inadequate, but the President states that they are intended only to meet the expenditure of the remaining months of the year. There are however ample funds available out of the General fund and any further expenditure which it may be necessary to incur before the close of this year, can be met from this source. The Board of Revenue recommend the proposal for the sanction of Government and request the President to submit at once indents for medicine, etc., required to start the Dispensaries.

26. The allotment for the 2nd item is based on the actuals of the past year. It is proposed to charge two-thirds of the cost of the District Establishment, etc., to this circle, and the remaining one-third to the other circle. The apportionment of the charge is incorrect and should have been made in the manner directed in No. LX. of the Local Fund rules.

27. The 3rd item is, (as mentioned in paragraph 26 of the President's letter,) to meet the payments to the Sanitary Associations in the several taluqs of the circle; but Mr. Longley states that no portion of this will be paid from the interest of the surplus Pagoda Funds as heretofore. In their Order, Revenue Department, dated 27th February 1863, No. 424, the Government directed that the principal of the invested surplus Pagoda Funds which amounted to Rupees 43,000 should remain intact, the annual interest only being passed to the credit of the Local Fund for contributions to the Sanitary Associations equal to the sums raised by local subscriptions. The

interest realized yearly is Rupees 2,150, which has all along been credited to the Road Fund of the District. This amount formed one of the miscellaneous sources of income calculated on when the District original Road Fund Budget for the current year was prepared. The inclusion of these items of receipts in the estimates of Local Funds for the current and ensuing years has been specially authorised by Government in the orders marginally noted. The President however excludes the item in question from the estimated receipts of the Road Fund and promises to make a special reference on the subject hereafter. The Board of Revenue do not see the necessity for adding the amount in question to the receipts of the Road Fund, which is amply provided. The Board of Revenue also agree with the President in the opinion that contributions from Local Funds to Sanitary Associations may be made independently of the condition which required an equivalent amount to be raised by local subscriptions. But at the same time the principle that local subscription *entitles* the subscribers to an equivalent grant in preference to others should still be carefully followed.

Government Order, Financial Department, dated 7th June 1871, No. 216, paragraph 11.
Government Order, Financial Department, dated 10th October 1871, No. 514.

28. The Sanitary Commissioner states that the provision made in this Circle Budget for sanitary purposes may be accepted, but suggests that "it will be well in future years to specify "more accurately the needs of the several towns and villages in regard to water supply and con- "servancy." The suggestion is a good one, and the Presidents of the Local Fund Boards will be instructed accordingly.

29. The 4th item is for charges which may be incurred in employing pensioned sepoys to look after Orr's choultries and other buildings that will be taken up by the Local Fund Board.

30. The 5th item (Rupees 2,000) is the contribution to the Salem Municipality towards the support of the Town Dispensary. The provision is in accordance with the Government Order, Public Department, dated 17th April 1871, No. 491, but the Circle Board are of opinion that the amount is excessive, as they have to provide for three other Dispensaries and accordingly request that it may for the future be reduced, losing sight of the subsequent orders of Government issued on the subject of contributions to Dispensaries situated in Municipalities, which distinctly rule that Local Fund estimates should provide not only the sums specified in the Government Order quoted above, but also such further contributions towards the general charges, as the Local Fund Boards, in communication with the Municipal Commissioners, may agree to. Thus it will be seen that the question of the excess charge in the present case has to be settled by the two Boards, but should there be any difference of opinion, the Local Fund Board may refer the point for the orders of Government through the Board of Revenue.

Government Order, Financial Department, dated 30th June 1871, No. 265, paragraph 10.
Government Order, Financial Department, dated 8th September 1871, No. 440, paragraph 2.

31. GRANT IV., MISCELLANEOUS.—This grant is made up of—

	Rs.
1. Contribution for the Controlling Establishment at the Presidency ..	230
2. Establishment in the Collector's Office	600
3. Local Fund Board's Establishment	800
4. Purchase of Office furniture	500
5. Share of purchase of a building for Office	2,000
Total...	4,130

32. The 2nd item is the whole salary of the two Local Fund Clerks attached to the Collector's Office and their entertainment was sanctioned in Revenue Board's Proceedings, dated 6th August 1870, No. 5,196. The total cost of the establishment should have been distributed between the two circles. Correct sums have been entered by the Board of Revenue in both the Circle Budgets.

1 on 35 Rupees a month.
1 on 15 do.
—
50 do.

33. The Circle Board's Establishment consists of one Clerk on Rupees 50 and two Peons on Rupees 7 each a month. The Board are of opinion that the salary of the Clerk is rather high, and that it may be fixed at the same amount (Rs. 30) as was allowed for the Madura Circle; and that one Peon on Rupees 7 may be allowed for the present. The sanction of Government is requested accordingly. The allotment (for seven months) for the 3rd item has been altered with reference to the scale now recommended.

Vide Government Order, Financial Department, dated 2nd October 1871, No. 510.

34. The 5th item (Rupees 2,000) is the share of purchase of a building for the use of the Local Fund Board's Office. The President thinks that there is no necessity for such a large provision, but that half the amount provided for will be ample to purchase a one-fourth share in the building to be bought by the Municipality. The Board of Revenue see no objection to the latter proposal and accordingly recommend it for the approval of Government. The allotment (Rupees 2,000) has been reduced to Rupees 1,000 in this office.

35. An abstract of the Budget estimates as modified by the Board of Revenue is as follows:—

Receipts.			Expenditure.			
	Rs.			Rs.	Rs.	
Road Fund...	1,30,130		Grant I. Road Fund...	1,16,050		
Union Fund	2,300		Grant I. Union Fund	.....		
Endowment Fund ...	.....		Grant I. Endowment Fund ...	.....		
General Fund	51,530		Grant I. General Fund	9,090		
					1,25,140	
			Grant II. Union Fund	1,500		
			Grant II. General Fund	7,000		
					8,500	
			Grant III. Endowment Fund ...	.....		
			Grant III. General Fund	10,360		
					10,360	
			Grant IV. Road Fund...	680		
			Grant IV. General Fund	1,680		
					2,360	
						1,46,360
			Road Fund balance	13,400		
			Union do. do.	800		
			Endowment do. do.	....		
			General do. do.	18,250		
			Do. Reserve	5,150		
						37,600
Total...	1,83,960		Total...	.....		1,83,960

(True Copies and Extract.)

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

No. 119. Proceedings of the Board of Revenue, dated 15th November 1871, No. 4721.

Read the following letter from C. T. LONGLEY, Esq., President of the Local Fund Boards, Salem District, to the Acting Secretary to the Board of Revenue, dated 22nd September 1871, No. 20:—

ABSTRACT.—Submitting the Local Fund Budget of the Oossoor Circle for 1871-72.

The Board of Revenue resolve to submit for the orders of Government, the Local Fund Budget Estimates of the Oossoor Circle for the current official year.

2. It will be observed that the President offers no remarks of any kind on the several items of the Budget Estimates.

3. Statement I.-A., Revenues and Receipts.—The total Local Fund assets of the year are given as Rupees 91,500, made up as follows:—

	Rs.
1. Balances	15,000
2. Allotments from General Revenue	13,810
3. Rates and Taxes	60,000
4. Endowments, etc....	2,000
5 Miscellaneous...	690
	91,500

4. The first item is made up of Rupees 13,500 the Road Fund balance, and Rupees 1,500 the general balance. The total of the two sums should, however, be the Road Fund balance as shown in paragraph 3 of the Proceedings of the Board of Revenue, reviewing the Salem Circle Budget.

5. The third item is the cess on land, which, it is believed, includes the collections under the old Act.

6. The fourth item is entered opposite to (*d*) Miscellaneous under Endowments, etc. The President will state the particular source from which the amount is to be realized.

7. Statement I.-B., Expenditure.—This statement exhibits a total expenditure of Rupees 89,490, arranged under the following heads:—

	Rs.
Grant I.	78,790
Do. II.	1,800
Do III.	8,250
Do. IV.	650
	89,490

8. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The total assets of the Road Fund as per Statement II. are Rupees 80,330, inclusive of an additional appropriation of Rupees 10,830 from the one-third Land Cess, Rupees 6,000 the Avenue receipts, and Rupees 690 the receipts from miscellaneous sources. The whole of the proceeds of Avenues, and Rupees 600* of the last item have been struck out, as they should be credited to the General Fund.

* Fines and penalties..... Rs. 100
Sale of other property..... 500
600

9. The allotments for the items noted in the margin have been altered with reference to paragraphs 10 and 11 of the review on the other Circle Budget.

Petty Establishment.
Share of cost of Public Works Department supervision, etc.

10. The Reserve, Rupees 8,030, has been calculated on the total income of the Road Fund including the actual balance of the Fund, instead of on the bare estimated receipts of the year. The correct sum has now been entered in this office.

11. Statement II.-A., Part I., New Works.—Part I. contains eight items with an aggregate allotment of Rupees 13,960. The second and seventh items are unsanctioned. The former item and the eighth have been transferred to the Appendix, as their estimates do not exceed Rupees 1,000.

12. Part II., Repairs.—Part II. contains 26 items with a total allotment of Rupees 51,770. Those noted in the margin have been transferred to the Appendix, as their respective grants do not exceed Rupees 1,000.

Nos. 4, 6, 7, 8, 9, 10, 14, 15, 16, 17, 20, 22, and 24.

13. The last or 26th item (Rupees 7,000) is for sanitary and miscellaneous purposes and is shown under Grant III., the details thereof being given in Statement IV.-B. The charge should be met from the General Funds and should not therefore have been exhibited in this list (Part II.)

Proceedings of the Madras Government, Financial Department,
28th November 1871.

The item is also repeated under Grant I., Statement B. and Statement II., which is incorrect. The necessary corrections have been made in this office.

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

	Rs.
1. Payment for inspection	800
2. Results Grants	1,000
	1,800

No particulars have been furnished for these items. Neither has the Director of Public Instruction reported upon them.

15. Statement III., Union Fund Receipts and Charges.—This statement contains a provision of Rupees 1,000 on account of salary grants, but the particulars thereof are not furnished in Statement III.-B; nor is the item shown under Grant II. The Board of Revenue are inclined to think that it is intended for results-grants. The President will state whether the Board's assumption is correct. Meanwhile the amount will be expunged from the statement.

16. Grant III, Sanitation, etc.—The total proposed expenditure under this head is Rupees 8,250 and comprises the following charges:—

	Rs.
1. Grant assigned to Fund raised for the support of Vaccination... ...	250
2. Payment to Government for Vaccine establishment	1,000
3. Sanitary establishment and cleansing of tanks and wells...	7,000
Total...	8,250

17. The first item appears to be the contribution to a subscription fund raised in the Circle for maintaining Vaccinators on a permanent footing, besides those entertained by Government. The formation of the Fund has already received the approval of Government, who sanctioned a lump grant of Rupees 1,948-8-0 as a contribution for the Vaccinators employed in the Oossoor taluq. In their order, Financial Department, dated 4th September 1871, No. 424, the Government called for further information regarding the Kistnagherry Taluq subscription fund, which does not appear to have been furnished. The Collector will submit the information at an early date, and also state on what data the sum now proposed has been calculated. Pending the receipt of a report from the Collector, the Board of Revenue have allowed the present allotment to remain undisturbed.

18. The second item is the actual cost of the Vaccine establishment as stated in paragraph 26 of the review on the other Circle Budget.

19. The particulars of the third item (Rupees 7,000) are given in Statement IV.-B. Of this sum, Rupees 4,000 are intended to meet the salaries of the Maistries and Scavengers attached to the Sanitary Associations in five places, and Rupees 3,000 are for cleaning tanks and wells in the different parts of the Circle.

20. Statement IV.—Opposite to the item (*c*) "Markets and other Institutions," a sum of Rupees 4,000 is shown as receipts and the same amount as expenditure under column 6 "Allotted for other purposes—Statement IV.-B." The receipts are not shown in Statement I.-A., and will now be entered opposite to (*a*) "Market rents" and the expenditure included in the sum of Rupees 7,000 noticed in the preceding paragraph.

21. Grant IV., Miscellaneous.—The sums allotted under this grant are as follows:—

	Rs.
1. Contribution to the Establishment in Collector's Office ...	200
2. Local Fund Board Establishment	450
Total...	650

22. No provision is made for the Controlling establishment at the Presidency. The omission has been supplied in this office.

23. The allotment for the first item has been raised to Rupees 230, the remainder having been provided for in the other Circle Budget.

24. No particulars are given for the second item. The Board of Revenue, having proposed the entertainment of the establishment noted in the margin for the Salem Circle Board's Office, are of opinion that a Clerk on Rupees 25 and a Peon on Rupees 7 will be sufficient for this Circle also and accordingly recommend it for the sanction of Government.

	Rs.
1 Clerk	30
1 Peon	7
Total...	37

25. An abstract of the Budget Estimates as revised by the Board of Revenue is as follows:—

Receipts.		Expenditure.			
	Rs.			Rs.	
Road Fund	73,730	Grant I...	Road Fund	71,120	
Union Fund	...		Union Fund	...	
Endowment Fund	2,000		Endowment Fund	...	
General Fund...	19,770		General Fund	...	71,120
		Grant II...	Union Fund	...	
			General Fund	1,800	1,800
		Grant III...	Endowment Fund	...	
			General Fund	8,250	8,250
		Grant IV...	Road Fund	510	
			General Fund	80	590
				Rs.	
			Road Fund balance	2,100	81,760
			Union do.	..	
			Endowment do.	2,000	
			General do.	7,660	
			General Reserve	1,980	
				...	13,740
Total...	95,500		Total...	...	95,500

(A true Extract.)

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

No. 120. ORDER THEREON, 29th November 1871, No. 725.

With the Proceedings above recorded, the Board of Revenue submit the Budgets of the Local Fund Circles in the Salem District for 1871-72.

2. Of the District Road Fund balances, amounting to Rupees 45,050, two-thirds are assigned to the Salem Circle and one-third to Oossoor. This is incorrect. The Revenue Board will call for a report showing the actual balances which have accrued in each circle since the formation of the Road Fund.

3. The Government observe that the provincial grant and the assignments from special funds have been distributed in the same proportion. The grant made from Provincial funds was for establishment and tools and plant, and under paragraph 11 of G. O., 7th June 1871, is to be divided in the ratio of the departmental expenditure. The distribution has, therefore, been revised. The items of special revenue, actually accruing in each circle, must be ascertained and credited accordingly. The Government have no means of correcting the entries under this head in these budgets.

4. The budgets provide Rupees 2,800 for inspection. The sum required for incumbent charges is Rupees 2,150; but the Local Fund Board of the Salem Circle propose to employ two additional Inspecting Schoolmasters, and provide for them for six months. The Inspecting Schoolmaster already employed works in the Salem and Ahtur taluqs, and it does not appear that much has been done under the results' grant rules in the Oossoor Circle, only Rupees 75 having been awarded to lower-class schools in 1870-71. Rupees 1,000 are provided for 1871-72. The Government will distribute the incumbent charges between the two circles in the ratio of the educational expenditure, and will add to the Salem provision the charges for the additional Inspecting Schoolmasters for six months, Rupees 500. The Salem grant will, therefore, be Rupees 2,270, and that for Oossoor Rupees 380. The Director of Public Instruction proposed four Inspecting Schoolmasters for the district (G. O., 18th October 1871, No. 314, Educational), and the fourth should be employed in the Oossoor Circle and separately provided for in the budget of 1872-73.

5. Besides the unsanctioned new works, the omission of which is noted by the Board of Revenue, the Government are unable to trace allotments for the repair items noted in the margin, and observe that the allotments for Nos. 701 and 743 have been reduced. For the latter, the Great Western Road, a maintenance grant of Rupees 22,200 was required. Only Rupees 14,700, as per margin, have been allotted in these budgets. The Revenue Board will call for explanation on these points.

Nos. 682, 683, 693, 713 in Part VI. of the list appended to G. O., 7th June 1871, No. 216.

	Rs.
Salem	2,850
Oossoor	11,850
Total ...	14,700

6. Rupees 3,000 are allotted for vaccination. The sum required according to the Medical Budget is Rupees 2,990. Subject to the report called for by the Revenue Board in paragraph 17 of their review of the Oossoor Budget, the allotments of Rupees 2,000 and 1,000 for Salem and Oossoor respectively are allowed to stand. According to population the grants should be Rupees 2,140 and Rupees 860.

7. SALEM.—In the budget of this circle, Rupees 1,800 and Rupees 500 are entered as receipts from house-tax and fees in union schools which may hereafter be established, and Rupees 1,500 as charges therein. These items will be struck out. But no mention is made of the rate schools under Act. VI. of 1863 at Womalur and Harur, which now vest in the Local Fund Board. Unions must at once be constituted at these places, and the President will, without delay, submit draft notifications authorizing the imposition of the house-tax, and specifying the areas of its incidence. The Government have prepared a Statement III. based on the statistics of 1870-71 for these two schools, and have entered the particulars in the General Budget Statements. There is no information as to the details of the charges.

8. The various corrections above adverted to reduce the receipts of the Salem fund to Rupees 1,82,430. The Government concur with the Local Fund Board as to the levy of tolls which seems unnecessary.

9. Exactly two-thirds of the estimated receipts from cesses have been credited to the Road Fund. This, as the Government have repeatedly had to point out, is wrong. The Revenue Board will see that the proper credit is made, viz., the whole collections under Act III. of 1866, and two-thirds of those under Act IV. of 1871. So large a sum as Rupees 3,050 should not have been entered under Miscellaneous under special fund assignments, but new detailed entries should have been added to show the particulars. The Government agree in the remarks of the Board of Revenue as to the disposal of the interest of the Surplus Pagoda funds. The Local Board should be instructed to show the receipts and charges of this fund as appertaining to endowments in the budgets of 1872-73. The Road Fund receipts are Rupees 1,29,450. The charges will be as shown in the margin. The Government do not see why the Road Fund should not be charged with a share of the expenses for furniture and for the purchase of an office for the Local Fund Board, which are part of the cost of general management to which Grant IV. is intended chiefly to relate. The heading 3 D., Statement II., should be altered to "Share of cost of general management chargeable to the Road Fund," and the words "General management" substituted for "Controlling and other establishments" in Rule XXVIII. The Government sanction the revised petty establishment recommended for the district by the Board of Revenue, and, it is observed, detailed separately for employment in the two circles. The charge against Salem is Rupees 3,600, and against Oossoor, Rupees 1,800. Grant I., Public Works, amounts to Rupees 1,25,140.

	Rs.
New Works	17,040
Repairs	79,340
Establishment	9,720
Tools and plant	960
Contributions	850
Reserve	10,010
	1,17,920
Balance	11,530
Total	1,29,450

10. Grant II., as modified by Government, amounts to Rupees 8,250. The provisions for results' grants is certainly ample. The information given by the Inspector of Schools does not agree with the Educational Returns of 1870-71, which show only Rupees 3,020 as allotted in grants to schools of the lower class within the circle.

11. The Government approve the proposed establishment of three new Dispensaries to be maintained from local funds at Yercaud, Namkal, and Tripatore, and authorize the Inspector-General to comply with the requisitions made for medical officers. There being no endowments the institutions should not have been entered in Statement IV., and have been struck out. The Government are not sure whether "Orr's Choultries" ought not also to be omitted from that statement. The Government are not aware that any orders have been passed vesting these institutions in the Local Board. The Revenue Board are requested to cause steps to be taken for this end. With regard to the contribution to the Municipality for the Salem Dispensary, the Government observe that the amount is about half the ordinary charges according to the latest return, and they do not think that it should be reduced. If, with the sums which the Municipal Commissioners may be able to allot, the income exceed the charges on the present scale, the excess may be advantageously employed in increasing the usefulness of the institution, and Rupees 2,000 as a contribution do not seem disproportionate to

Proceedings of the Madras Government, Financial Department,
28th November 1871.

the benefit derived from it by the inhabitants of the circle. The Government, however, await the result of the discussions in the matter between the Commissioners and the Local Board. A Statement IV-B. should have been submitted giving details of the sanitary allotments. Grant III. is passed for Rupees 10,360.

12. The establishment recommended by the Revenue Board in paragraph 33 is sanctioned, and Grant IV. as computed by them at Rupees 2,360 is passed.

13. The budget as revised by Government is as follows:—

		Rs.
Balances		30,260
Allotments, &c.		20,050
Rates and taxes		1,30,820
School fees		150
Contributions		850
Miscellaneous		300
	Total	1,82,430
Expenditure—		
Grant I.		1,25,140
,, II.		8,250
,, III.		10,360
,, IV.		2,360
		1,46,110
Balances—		
Road Fund	11,530	
Union do.	410	
General	24,380	
		36,320
	Total	1,82,430

14. Oossoon.—The receipts of the circle will be Rupees 96,180. A sum of Rupees 2,000 is shown under endowments, but no Statement IV. is submitted, and no expenditure appearing, the Revenue Board have carried it forward as an Endowment Fund balance. Explanation should be called for. No tolls are proposed, and no unions are to be formed.

15. Besides two-thirds of the cess collection, Rupees 40,000, an additional appropriation of Rupees 10,830 has been proposed by the Local Board and passed by the Board of Revenue. So large an appropriation is scarcely necessary, but there appears no mode of employing the assets of the fund except on roads, and the grant to the Road Fund may, therefore, stand. The actual credits should be limited to Rupees 50,830, *i.e.*, as the proper credit must exceed Rupees 40,000 (*vide* remark paragraph 9 *supra*), the additional appropriation should be the difference between the proper credit and Rupees 50,830. The charges of the Road Fund are as per margin. Grant I. (Public Works) amount to Rupees 71,120.

	Rs.
New Works	13,960
Repairs	44,770
Establishment	6,450
Tools and plant	580
Reserve	5,870
	71,630
Balance	2,100
Total	73,730

Grant II. as modified will be Rupees 1,380, and Grant III., Rupees 8,250.

16. The Government sanction the Circle Establishment recommended by the Revenue Board. Grant IV., Rupees 590.

17. The budget is as follows :—

		Rs.
Receipts—		
Balance		15,000
Allotments, &c.		14,490
Rates and taxes		60,000
Endowments		2,000
Miscellaneous		4,690
	Total ...	96,180
Expenditure—		
Grant I.		71,120
,, II.		1,380
,, III.		8,250
,, IV.		590
		81,340
Balances—		
Road Fund	2,100	
Endowment	2,000	
General	10,740	
		14,840
	Total ...	96,180

(True Extract.)

Chief Secretary.

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

Exd. J. Wright.

SUPPLEMENT

TO THE

Salem District Gazette,

SATURDAY 12th AUGUST 1871.

At a meeting of the Local Fund Board held on the 8th & 9th August 1871 at SALEM.

Present

C. T. Longley Esqr.,
Collector and President.

MEMBERS,

Official... Mr. J. W. Johnston
,, T. Pritchard
,, Appavoo Moodaliar

Non-Official... ,, Gopalasawmy Moodaliar
,, Soobraya Ocunden
,, Poolamareddyar
,, Mungapatthy Naidoo
,, Venkatrama Reddy
,, Annamally Chettiar
,, Narainasawmy Reddy
,, Kristnasamy Naidoo

The following resolutions were passed.

1. Resolved that the Budget for 1871-72. as now read, be passed and forwarded through the President to the Revenue Board.

2. Resolved that the Local Fund Office Establishment consist of the following:—

One Head Clerk.....	50	Rs.
One Second.....	30	,,
One Third.....	20	,,
And 2 Peons on.....	7	,, each

3. Resolved that a permanent building be provided for the Boards Office, and that a sum of Rupees 2000 be entered in the Budget for the same, and that until such a building be provided, a sum of Rs. 15 per mensem be expended in renting a building conjointly with the Municipal Commissioners.

4. Resolved that provision be made in the Budget for increasing the Local Fund Mastries from 3 to 6 i. e. one for every taluq at a salary of Rs. 25 each.

5. Resolved with reference to Rule XL that government be addressed on the subject of the existing Local Fund roads, that the Local Fund Board be permitted to carry on their maintenance as usual under the existing agency.

6. Resolved that in reference to the Proceedings of the Board of Revenue No 2634, dated 30th June 1871 that according to Rule XIV. of the Local Fund Rules the road from Sooramungalum to Salem should be repaired from the funds of the Local fund Circle inasmuch as the Road in question is situated "within the Salem Circle," but that taking into consideration the amount collected by the Salem Town Municipality from the Toll gate at the Sooramungalum entrance to the town, a contribution amounting to ½ the cost of the upkeep should be paid by the Salem Municipality.

1871 ஆவது ஆகஸ்டுமீ 8உ 9உ சேலத்தில் கூடிய லோகல் பண்டு போரடாருடைய மீடிங்கில் அது ராயிருந்தவர்கள்.

மே. வீ. டி. லாங்கலி துரையவர்கள், பிரிசிடெண்டு

மெம்பர்கள்.

உத்தியோகஸ்தர்கள் ..... மே. ஜே. டப்பிளியூ. ஜான்ஸ்டன்
,, டீ. பிரிச்சார்டு.
,, அப்பாவு முதலியார்

உத்தியோகமில்லாதவர்கள் ,, கோபாலசாமி முதலியார்.
,, சுப்பராய கவுண்டர்.
,, பூலமை செடியார்.
,, மங்கபதி நாயுடு.
,, வெங்கடரம ரெடியார்.
,, அண்ணமலை செடியார்.
,, நாராயணசாமி ரெடியார்
,, கிஷ்ணசாமி நாயுடு.

பின் வரும் தீர்மானங்கள் எல்லாம்செய்யப்பட்டன.

(1) 1871-1872 ஆவத்திய பட்ஜட்டுஇப்போ ஆவாசித்தபடி அங்கீகாரஞ்செய்து ரெவினியு போர்ட்டாருக்கு பிரசிடெண்டு மூலமாக அனுப்பும்படி தீர்மானஞ்செய்யப்பட்டது.

(2) லோகல்பண்டு போரடாபீசுக்கு அடியில் கண்டிருக்கும் சிப்பந்திகளை ஏற்படுத்தப்பட்டது.

50— ரூபாயில் ஒரு எட்டினர்கு.
30— ரூபாயில் 2-வது இனர்கு.
20— ரூபாயில் 3-வது இனர்கு.
7—ஆக சமபளமுள்ள இரண்டுசேவகர்கள்.

(3) போரடாபீசுக்கு காயமாய் ஒருபள்ளா வாங்கவேண்டுமென்றும்அதற்காக பட்ஜடில்(2000) ரூபாய் தாக்கல் செய்யவேண்டுமென்றும் அப்படி வாங்குறவரையில் மீ 15ரூ கொடுத்து மின்சில் கம்மிஷனர்களோடுசேர்ந்து ஒரு பங்களாகொட்டகை கூலிக்குவாங்கிக்கொள்ளவேண்டுமென்றும் தீர்மானிக்கப்பட்டது.

(4) ஒவ்வொருதாலூகாவுக்கும் 25 ரூல், ஒவ்வொரு மேஸ்திரியிருக்கும்படி இப்போதிருக்கும் மூன்றுமேஸ்திரிகளை ஆறு ஆக்க பட்ஜடில் தருக்ஷஏற்பாடுசெய்யவேண்டியது.

(5) 40-வது ரூலின்படி லோகல்பண்டு ரோட்டுகளின் மீபோமுதலானவைகளைஇப்போதுசெய்கிறவாகளைக்கொண்டேவெலைவடக்குவரைன்மென்டார் அனுமதிபெறும்படி தீர்மானிக்கப்பட்டது.

(6) 1871ஆவது ஜூன்மீ 30உ 2634 நெ. மீலிவிடு போர்ட்டார் கடவடிக்கையையுஞ்சரித்து 14வது ரூலின்படி சேலத்திலிருந்து சூரமங்கலம்போகும் ரோட்டு சேலம சர்க்கிலுக்குள்இருப்பதால் அந்த லோகல்பண்டைக்கொண்டே மீபேர்செய்யவேண்டுமென்றும் சூரமங்கலமாஞ்சாவடியிலிருக்கும் டோல்கேடில் வருவாகும் சுங்கம்ஜான்தியாயிருப்பதால் இந்த ரோட்டைமீபேர்செய்து பாதுகாக்குஞ்சிலவில் பாதிசேலம முன்சிபாலடியிலிருந்து கொடுக்கவேண்டுமென்றும் தீர்மானிக்கப்பட்டது.

Printed at the Printing Office of the Government Press, Ootacamund.

Dated November 20th, 1871.

Head

G. O. No. 1113—19th Decr 1871.

NOTIFIED
Nos. 113—120.

7. Resolved that in reference to Government Order No 436 dated 31st March 1871 that the sum of Rs. 2000 be paid as the Salem Circle contribution to the Salem Town Dispensary, but at the same time the Board desire to record that so large a contribution falls heavily on the Circle which has already three dispensaries to provide for, and the Board trust the Government will make some arrangement by which the contribution from the Salem Circle to the institution in question may, in future, be reduced,

(7) 1871வது மார்ச்சுஹு 31உ 436 நெ. கலு ரெனமென்டி ஆர்டினின்படி சேலம்டிஸ்ட்ரிக்டிலிருக்கும் டிஸ்பென்செரிக்கு சேலம் லோகல்பண்டிலிருந்து 2000 ரூ. கொடுக்கவேண்டுமென்றும் அதில் இதல லாமல் மூன்று டிஸ்பென்செரிகள் சேலம்சர்க்கிலில் வைத்திருப்பதால் இது மிதிக்கியம் கலவுஞல்தியா திறென்றும் இதைக்குறித்து இனிமேல் சிலவுருறை யும்படி கவர்ன்மென்டார் தருத்தறபாடுசெயவார் கள் என்றும் போடயார் அபிப்பிராயப்படுகிறார்கள்

Resolved also that provision be made in the Budget for the following roads

Mettoor to Natrampully and Tripatur to Poodoopett, as these estimates are in the Revenue Board Office, they are not laid before the Board under clause 10 Rule XXX. The Board are however, of opinion that the roads are of importance and consider their construction very necessary, and the amount proposed reasonable

(8) மல்லாபுரத்திலிருந்து தெங்கைகோட்டைக்கு (5,600) ரூ. செலவழித்து ஒருரோட்டுபோடும்படி தீர்மானஞ்செய்யப்பட்டது தெங்கைகோட்டையிலெ பெரியசந்தைகூடுவதினாலும் ஆவிடத்திலிருந்து ரெயில்வெ-ஸ்டேஷனுக்குபோக நல்ல ரஸ்தாவேண்டியிருப்பதினாலும் இந்த வேலைஅவசியமாகத்தோற்றப்படுகிறது மேட்டிலிருந்து தாசாபம்பள்ளிக்கும் திருப்பத்தூரிலிருந்து புதுபேட்டைக்கும் இரண்டுரோட்டுகள்போட பட்ஜெட்டில் தருத்த ஏற்பாடுசெய்ய வேண்டியது. இதனிடையில் இன்டிமேட்டுகள் சீபிரிடு போடாபிலிருப்பதால் 30-வது ரூல் 10-வது பிரிவின்படி போடயார் முன்வைக்கப்படவில்லையும் அவர்கள் இந்த ரோட்டுகள்முக்கியமானவை என்றும் ஆனாலும் அவசியம்போடவேறுமென்றும் அதனால்மதிப்பு சரியாயிருக்கிறதென்றும் அபிப்பி ராயப்படுகிறார்கள்.

9. Resolved that as there is a large unexpended balance of last year credited to the Road Fund and as going through the Budget, shews that there are ample Funds to meet all the purposes mentioned in clauses I and III section 26 without the imposition of Tolls at present, the imposition of Tolls is in the opinion of the Board uncalled for and unnecessary and that the tax be not therefore imposed.

(9) போனவரு லெவுடியாமல் மிருந்த தொகை சல்லிசாய் ரோட்டுபண்டுக்கு சேர்த்திருக்கிற படியாலும் பட்ஜெட்டை பார்க்கையிலெபு 26-வது செக்ஷன் 1-3 இன பிரிவுகளிலண்டை விஷயங்களுக்கெல்லாம் லெவிடிக்கபோதுமான அலவிருப்பதாகதெரியவருவதாலும் சுங்கவரியை யேற்படுத்துவ தவசியமென்றபோர்டார் அபிப்பிராயப்படுகிறதினாலும் அந்த வரிகளைபோடவேண்டியதில்லையென்று தீர்மானிக்கப்பட்டது.

10. Resolved with reference to the provision in the Budget of Rs. 23,000 for the maintenance of the great Trunk Roads that run through this Circle and which have hitherto been distinguished as Imperial Roards, that Government be asked to make an allotment from general Revenue towards this expenditure which falls heavily on the Circle and which is more than can be conveniently spared without causing other works of importance to be set aside.

(10) பட்ஜெடில் இதலைரையும் இம்பிரியல் ரோட்டென்றுசொலலப்பட்டஇந்தச்சர்க்கிலிலிருக்கும் பெரியரோங்கு ரோட்டைரிபேர்செய்ய மாதாகாப பதாகாக (23,000) ரூபாய் தாக்கல்செய்திருக்கிற விஷயத்தில் இந்த சிலவு அதிகஜாஸ்தியாயிருப்பதா லும் இதைவிட முக்கியமானவிஷயங்கள் தீக்கிடி தி இதைச்செய்யவேண்டியிருப்பதிலலாம் பொதுவெ லிரூவிலிருந்து ஏதாவதுகொடுக்கும்படி கவர்ன் மென்டாரைக்கேட்டுக்கொளளவேண்டுமென்றும் தீர்மானிக்கப்பட்டது.

C. T. LONGLEY,

President.

சி. டி. லாங்லி,

பிரசிடெண்ட்.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue noted in the margin

Order thereon dated 29th January 1872

Ordered, that the Proceedings above recorded, the Board of Revenue instructed to forward to Government the Local Fund circles in the various Districts for 1872.

2. Of the District Road Fund balances amounting to Rs 45,000, two-thirds are appropriated to the Salem circle and one-third to Coimbatore.

This is accordingly done.

Revenue

Revenue Board wrote
to for a Report show-
ing the actual balances
which have accrued to
each circle since the forma-
tion of the Head funds
3. The Government ob-
serve that the provincial
grant and the assign-
ments from Special
funds have been ex-
hausted in the same
proportion. The grant
to Provincial
funds for establishment
and the Road Fund
and under Para 4 of G.O.
of the 10th June 1871 is to be
allocated on the basis of
the Expenditure and Esti-
mates. The Municipal
balances have been received
the taluks are expected
Revenue

Revenue, actually accru-
ing in each circle,
must be ascertained
and credited accordingly.
The Government have
no means of correcting
the entries made under this
head in these budgets.
4. The budgets provide
Rs 2,800 for Inspection.
The sum required for
establishment charges is
Rs 2,150, and the Local
Fund Board of the Taluk
Circle proposes to em-
ploy two additional in-
spectors, and provide for them
for six months. The
Inspecting Establishment
already employed works
in the Taluks and Uttur
Taluqs and it does not
appear

appear that much has been done under the results grand rules in the Bazaar circle, only Rs 75 having been awarded to lower class schools in 1870-1. Rs 1000 are provided for 1871-2. The Govt will distribute the increased charges between the two circles in the ratio of the educational expenditure and will add to the Salem provision the charges for the additional Inspecting Sub-Assistants for six months, Rs 570. The Salem grant will therefore be Rs 2270, and that for Bazaar

Bazaar Rs 380. The Director of Public Instruction proposed four Inspecting Sub-Assistants for the District for 18th October 1871. No 314, Educational) and the fourth should be employed in the Bazaar circle and separately provided for in the budget of 1872-3.

3. Besides the increased work, the principle of results is noted by the Board of Revenue, the Govt are unable to trace additional for the certain items noted in the margin, and observe that the allotments

No. 682, 683, 693, 713 in part II of the list appended to G.O. 7th January No 216.

allotments for Nos 701 and 748 have been reduced. For the Cutler, the Great Western road, & maintenance grant of Rs 22,200 were required. Only Rs 16,700, as per margin, have been allotted in these budgets. The Revenue Board will call for explanations on these points.

6. Rs 3000 are allotted for vaccination. The sum required according to the Revised budget is Rs 2,990. Subject to the Report called for by the Revenue Board no further

Salem — Rs 2,850
Coimbatore — 11,850
Rs 14,700

for the Coimbatore budget, the allotments of Rs 2,000 and 1000 for Salem and Coimbatore respectively are allowed to stand. According to population the grants should be Rs 2,140 and Rs 860.

7. Salem. — In the budget petitions dated Rs 1,800 and Rs 500 are entered as receipts from house tax and fees in Chavadies which may be established, and Rs 1500 as charges therein. These items will be struck out. But no mention is made of the

the rate schools under Act VI of 1863 at Vo-
rnales and Barrer which
were used in the local
fund board. Unions
must at once be con-
stituted at these places
and the President will,
without delay, submit
draft resolutions
authorizing the
~~the~~ imposition of
the Cess tax — it shall
be the duty of the
the Govt have prepared
a statement ~~of~~ based
on the statistics of 1870-1
for these two schools
and have entered the
particulars in the
general statement
budget. There is no
explanation as to the
details of the charges.

8. The various corrections
above adverted to reduce
the

the receipts of the Cess
fund to Rs 182,430. The
Government concur with
the local fund board as
to the levy of tolls which
seems unnecessary.

9. Exactly $\frac{2}{3}$rds of the
estimated receipts
from cesses have been
credited to the Road
fund. This, as the
Government have
repeatedly had to
point out, is wrong.
The Revenue Board
will see that the
proper credit is
made, viz., the whole
collection under
Act VI of 1866, and

two

Fund Audit of those
under Act III of 1871.
to large a sum as
Rs 3,050 should not
have been entered
under Miscellaneous
under Special Fund
Expenditure; that
detailed entries should
have been added, to
show the particulars. The
Government agree
in the remarks of
the Board of Reve-
nue as to the di-
sposal of the interest
of the Surplus
Rice Fund. The
local Board should
be

New Works. —	Rs. 17,040
Repairs —	7,320
Establishment —	9,720
Tools and Plant —	960
Contributions —	850
Reserve. —	10,010
	47,920
Balance —	11,530
	1,29,450

be instructed to
show the receipts
and charges of the
Fund as appertain-
ing to each annual
in the Budgets of
1872-3. The Local Fund
Receipts are Rupees
1,29,450. The charges
will be as shown
in the margin. The
Government do not
see why the Road
Fund should not
be charged with
a share of the
expenses for Sur-

veyors

forfeiture and for
the foreclosure of
the office for the
Local Fund Board,
which are part of
the cost of general
management to
which grant III is intend-
ed chiefly to relate. The
heading B. II. Statement
II should be alter-
ed to "Share of cost of
general management
chargeable to the Local Fund",
and the words "general
management" inserted
before for "Contributions
and other establishments"
in Code XXVIII. The
last sanction the Board
[illegible]
[illegible]
[illegible]

Tripatore, and authorize the Inspector General to comply with the requisitions made for medical officers. There being no endorsements the institutions should not have been entered in Statement IV, and have been struck out. The Government are not sure whether "Bar & Chaulbucs" ought not also to be omitted from that Statement. The Government are not aware that any orders have been passed vesting these institutions in the local board. The Revenue Board are requested to cause steps to be taken for the end. With regard to the contribution to the Municipality for the Silon dispensary, the Government observe that the amount is about half the ordinary charges according to the latest return and they do not think that it should be reduced. If, with the sums which the Municipal Commissioners may be able to allot, the income exceed the charges on the present scale, the excess may be advantageously employed in increasing the usefulness of the institution and Rs. 2000 as a contribution do not seem disproportionate to the benefit derived from it by the inhabitants of the circle. The Government however await the result of the discussions in the matter between the Commissioner and the local board. A Statement IV B. should have been submitted giving details of the Sanitary allotments. Grant III is passed for Rs. 10360.

12. The Establishment recommended by the Revenue Board in para 33 is sanctioned and Grant IV as computed by them at Rs. 2360 is passed.

13. The budget as revised by Government

is, as follows.

Balances	30,260
Allotments	20,050
Rates & taxes	130,820
School fees	150
Contributions	850
Miscellaneous	300
	182430

Expenditure.

Grant I	125,140
Grant II	8,250
Grant III	10,360
Grant IV	2360
	146,110

Balances.

Road fund	11530	
Union fund	470	
General	24,320	36320
		182430

Cotton — 14. The receipts of the cycle will be Rs 96,180. A sum of Rs 2000 is shown under Endowments, but no Statement VI is submitted, and as expenditure appearing, the Revenue Board have carried it forward as an Endowment fund balance. Explanation should be called for. No tolls are proposed, and no revisions are to be formed.

Besides

New works	13960
Repairs	11,770
Establishment	629 50
Tools & plant	580
Reserve	5,870
	71630
Balance	2100
	73730

15. Besides two thirds of the cess collection Rs 40000, one additional appropriation of Rs 19,830 has been proposed by the local board and passed by the Board of Revenue. Large appropriations is scarcely necessary but there appears no mode of supplying the assets of the fund except from roads, and the grant to the road fund may therefore stand. The actual expenditure should be limited to Rs 50,830 i.e. as the proper credit must not exceed Rs 40000 (vide remarks para 9 supra) the additional appropriation should be the difference between the proper credit and Rs 50,830. The Public Works charges as per margin — Grant I (public works) can amount to Rs 71,120.

Grant II as modified will be Rs 1380 and Grant III Rs 8,250.

16. The Government Sanction

-sanction the circle esta-
-blishment recommended by
the Revenue Board. Grant IV
Rs 590.

17 The budget is as
follows.

Receipts.

Balance ——— 15,000
Allotments &c. ——— 14,490
Sales & dues ——— 60,000
Endowments ——— 2000
Miscellaneous 1690
96180

Expenditure.

Grant I ——— 71120
Grant II ——— 1380
Grant III ——— 8250
Grant IV ——— 590
81340

Balances
Road fund 2100
Endowment 2000
Gross 10740 14,840
96,180

To the Deputy
The Ass. Secretaries.
Collector
Dec. fund
P.W. Dept
Insp. Genl Irrd Chest
Director of Instruction
Sanitary Commr

25/4/05

Govt. of {187 } Madras.

To

Dated
Recd. } 187 , No.

Nos.