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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2557 Press/Mis.

Dated 5-12-39 18

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Proceedings of the Madras Government, Financial Department,
23rd March 1872.

Read the following papers:—

No. 209. Proceedings of the Board of Revenue, dated 23rd December 1871, No. 5,132.

Government Endorsement on letter from the President of the Local Fund Boards, South Arcot, dated 20th September 1871, paragraph 3.

ABSTRACT.—Referring to the Board for remarks, and submission with Local Fund Budget, letter from the President, Local Fund Board, South Arcot, requesting sanction for collecting tolls from 1st proximo.

Letter from the President, Local Fund Board, South Arcot, 19th October 1871, No. 55.

ABSTRACT.—Acknowledging receipt of Board's Proceedings, dated 28th ultimo, reviewing the Local Fund Budget of the Cuddalore Circle for the current year.

From the same Officer, dated 19th October 1871, No. 56.

ABSTRACT.—Submitting certain proposals with reference to the levy of tolls.

THE Board being about to submit the Budget estimates of the South Arcot Circles resolve to place the subject of Tolls before Government in a separate communication.

2. In the Cuddalore Circle it has been determined by the local authorities that tolls ought to be levied and the local Board propose to surround with toll gates the Chief Towns of the division which are not Municipalities, viz., Tindevanum, Trinamalay, Vellapuram and Punrooty. Half schedule rates are to be charged.

3. The expenditure is estimated at Rupees 6,460 and the receipts at Rupees 20,000.

4. The condition laid down by Government that toll gates shall only be established where the cost is only 25 per cent. of the estimated collections therefore seems not to be quite fulfilled but the sites are eligible in all other respects, the receipts are probably under-estimated and it seems very desirable to secure the addition which will result from tolls to a Town Road Fund which needs help.

5. Credit has been taken for six months tolls in the Budget of the current year. The Board left the entry undisturbed but called for a report. Government deferred passing orders.

Board's Proceedings, 28th September 1871, No.—, paragraphs 4 and 5.
Government Order, 21st October No. 592.

6. Credit is again taken for tolls in the Budget for 1872-73, which the Board may mention contemplates higher expenditure than the funds will admit of, even if tolls are allowed.

7. At a meeting of the Local Board held on the 14th October 1871 they requested the President to report that the conditions laid down in paragraph 22, Government Order, Public Works Department, No. 619, dated 9th May 1871, were fully kept in view when the scheme of tolls was elaborated.

8. In the Virdachellum Circle it is proposed to surround the Chief Towns, Chellumbaram and Virdachellum, with toll gates and place single gates at the following places:—

Veppoor, Trichinopoly High Road, 10 or 12 miles from a Sub-Magistrate's station.
Anickaram Choultry, Chellumbrum to Cuddalore and Porto-Novo to Bowanagheri near the new bridge at Muthoor.
Shatiapore, Combaconum to Punrooty and Porto-Novo to Virdachellum.
Poodoo Chuttrum, Porto-Novo and Cuddalore.
Chinna Salem. } Salem road.
Teagadroog. }

As in the case of the other Circle half Schedule rates are to be charged.

The expenditure is estimated at Rupees 2,910 and the receipts at Rupees 26,000.

9. The President objects to the following gates:—

Teagadroog, as being too near Chinna Salem.

Shatiatope and Anickaram Chuttrum, apparently as being too near Chellumbaram.

10. The position and expediency of all these tolls are explained in a letter from Mr. Sharp (then Sub-Collector) printed with Government Order, 21st October 1871, No. 592. It is there observed that the Local Board had assumed that toll gates must be erected and had not discussed the question whether it was desirable to have them or not. Since then, however, at a meeting held on the 18th November the following resolution was passed:—"They adhere however to their former Resolution (No. 3) passed at the meeting held on the 16th September last, to the effect that tolls should be levied in this Circle during 1872-73.

11. There is no express assurance in the papers that these toll gates fulfil the condition as to facility of evasion named by Government, but it may be assumed that they do. The conditions as to the gates being on lines of through traffic, where there is sufficient traffic and were means of obtaining prompt redress for any oppression by the Toll Collectors exist have evidently been observed.

12. The Board of Revenue, apprehend that the Government will not consider itself justified in refusing their assent to the proposed toll gates. The law assumes that revenue will be derived from this source and the Local Officers and Boards are of opinion that revenue can and ought to be so derived.

13. The only doubt seems to be with regard to the gates proposed for Shatiatope and Anickaram Chuttrum. The Board of Revenue agree with the President and think them too near Chellumbaram. As all events the erection of these gates might be postponed for the present.

14. A draft Notification mentioning all the tolls is herewith submitted.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 210. Proceedings of the Board of Revenue, dated 27th December 1871, No. 5,136A.

From the President, Local Fund Board, South Arcot, dated 13th September 1871, No. 37, forwarding Local Fund Budget of Cuddalore Circle for sanction.

From the same officer, dated 31st October 1871, No. 63, forwarding Budgets revised with reference to Board's subsequent instructions.

From the same officer, dated 4th November 1871, No. 67, furnishing report called for by Board in Proceedings, dated 4th October 1871, No. 4,270, regarding establishment of Toll-gates in Cuddalore Circle and levy of House-tax for support of Schools.

From the same officer, dated 30th November 1871, No. 96, submitting revised Local Fund Budget of Virdachellum Circle for 1872-73.

From the Sanitary Commissioner, Madras, dated 21st September 1871, No. 1,332, stating that provision made in Cuddalore Budget for sanitary services may be accepted for present.

From the same officer, dated 4th December 1871, No. 1,763, stating that provision made on this account in Virdachellum Budget may be accepted.

Proceedings of the Madras Government, Financial Department,
23rd March 1872.

From the Director of Public Instruction, dated 11th October 1871, No. 1,820, reporting sufficiency of provision made for education in Cuddalore and Virdachellum Local Fund Budgets for 1872-73.

THE Budget Estimates of the Cuddalore and Virdachellum Circles for 1872-73 will be submitted for the orders of Government.

CUDDALORE.

2. RECEIPTS.—2 (a). *Allotment from Provincial Funds.*—The President credits Rupees 46,451 to the Cuddalore Circle and Rupees 19,900 to the Virdachellum Circle or Rupees 66,351 altogether. This year's grant is—

	RS.
Cuddalore	39,300
Virdachellum	2,2630
	61,930

The President assumes that the grant will increase in proportion to the expenditure of the district and that every year it must be re-distributed between the two Circles in proportion to the expenditure on roads formerly Imperial in each. On this it must be observed *first* that the sum at the disposal of Government will continue the same, whilst the Funds (and therefore the expenditure from them) will increase everywhere, and second that the apparent fairness of re-distributing the grant between the two Circles in proportion to expenditure is fallacious, inasmuch as that expenditure is limited by the income, a great portion of which consists of the grant. For the present at all events the grants fixed during the current year for each Circle must be retained. If there are considerations, such as the respective wants of the Circles, or the sum which has to be devoted on each to semi-Imperial purposes like Salt roads, which show that the present distribution of the grant is wrong, a careful report must be submitted on this especial subject.

Government Order, 20th September 1871, No. 470.

3. 3 (a). *Cess on Land.*—Comparing the entry with the collections of past years, it seems to have been properly computed.

4. 3 (b). *Tolls.*—In a separate communication, the Board have recommended Government to sanction the imposition of tolls as twice proposed by the Local authorities.

5. 3 (c). *House Tax; and* 4, *Fees in Schools, etc.*—The Local Board have not yet proposed any Unions, and considering the short time which has elapsed since the Act was passed, this is scarcely to be wondered at. From Board's Proceedings, 11th December 1871, No. 4,980, Government will see that they have given some consideration to the subject, and have finally decided not to form Unions till 1873-74. In the meantime these items are blank, and all aid to schools is given from general funds which are not adequate to meet large Educational demands.

6. The total assets of the year will amount to Rupees 2,02,090, of which Rupees 1,57,650 appertains to the Road Fund, and Rupees 710 to the Endowment Fund.

	RS.
Balances	5,820
Allotments	45,720
Rates and Taxes	1,50,000
Endowments, etc.	450
Miscellaneous	100
	2,02,090

7. EXPENDITURE.—A glance at the Budget shows that the amount of Grant I. depends on the assignment which can be allotted from General Funds to the Road Fund, and in order to determine what this may be, it is necessary to examine the other Grants first.

8. GRANT IV. (a).—*Contributions for Controlling Establishments at the Presidency.*—Calculated on the data of the Budget of 1871-72, and the present sanctioned cost of these establishments, the entry must be altered from Rupees 314 to Rupees 580.

9. (b). *Collector's Office.*—At present there is only one Clerk, but it would seem safe to count on there being two next year—*Vide* Government Order, 29th September 1871, No. 504.

the fact that it was not entered in the original Budget which was framed on the supposition that the Circle had to pay 10 per cent. on expenditure supervised by the Department of Public Works as well as the lump charge. It has been struck out to restore equilibrium. The total expenditure on new Road Works is thus reduced to Rupees 51,460.

34. There are two allotments under Sanitary and Miscellaneous. The first is for a Chuttrum at Pulienthope on the road from Trinomaly to Trikalore which is undoubtedly much required. The second is for two wells at Oolundurpett to which one Rungappa Naik has subscribed Rs. 1,430 which has already been spent. The total cost is not Rupees 1,370 (as given in the statement) but Rupees 2,733.

35. *Statement II.-A.—Repairs.*—This statement contains provisions for the maintenance of about 580 miles of road at a cost of Rupees 69,530. The mileage is high, but the local authorities are the best judges of what is really wanted. The area of the Circle is about 3,279 square miles, so that there is a mile of road to every five or six square miles.

36. *Statement II.*-(b).—*Share of cost of Public Works Establishment.*—On the expenditure as now fixed this is Rupees 20,610.

37. The expenditure of the Road Fund Budget will therefore be as follows:—

	RS.
New Works	51,460
Repairs	69,530
Establishment, etc.—	
General, Department Public Works.	20,610
Other	11,590
Reserve	16,710
Tools and Plant	1,200
Other expenditure	1,000
Total...	1,72,100

leaving a balance of Rupees 550.

38. GRANT I.—All necessary observations have been made with regard to this grant. It will stand thus—

	RS.
New Works	54,330
Repairs	69,530
Establishment—	
Department Public Works ...	20,850
Petty...	3,690
Tools and Plant...	1,240
Contingencies	100
Road Fund Reserve...	16,710
Toll Establishment	6,460
Other charges	1,000
Total...	1,73,910

39. The following is an abstract of the Budget as now submitted for the sanction of Government:—

Receipts.			Expenditure.			
	RS.				RS.	RS.
Road Fund	1,57,650		Grant I ...	Road Fund	1,70,760	
Endowment Fund... ...	710			General Fund	3,150	
Union Fund...	...					1,73,910
General Fund	43,730		Grant II...	General Fund	.....	10,990
			Grant III...	Endowment Fund ...	400	
Road Fund.				General Fund	9,300	
RS.						9,700
Receipts ... 1,57,650			Grant IV...	Road Fund	1,340	
Appropriation. 15,000				General Fund	230	
						1,570
1,72,650						1,96,170
			General Reserve...		.....	4,370
			Balances—			
				RS.		
			Road Fund	550		
			Endowment Fund	310		
			General Fund...	690		
					.....	1,550
Total...	2,02,090		Total...		.....	2,02,090

VRIDACHELLAM.

RECEIPTS.—2. (a). *Allotment from Provincial Funds.*—This must be altered from Rupees 19,900 to Rupees 22,630.

2. 3. (b). *Tolls.*—In a separate communication on the subject of tolls, the Board have recommended Government to disallow two of those proposed. The estimated receipts will therefore be reduced from Rupees 26,000 to Rupees 22,300.

3. 3. (c.) *House Tax.*—The Local Board propose to maintain the six Rate Schools including Tillavadangum which formed the subject of Government Order, 14th August 1871, No. 228, (Educational). It appears from Statement III. that they intend also to open a new Union School at Teagadroog. Their views with regard to the imposition of house-tax have been laid before Government in a separate communication submitting a notification of the limits of the six Unions formed round Rate-Schools, and a similar notification regarding the limits of the proposed Union at Teagadroog has been called for. The rates of the tax proposed, viz., Rupees 1, ½, and ¼ are extremely low.

Meeting, 18th November 1871, Resolution 2.

4. 5. (a). *Government grant to Rate Schools.*—Rupees 810 is said to be the sanctioned grant, though higher than that given last year.

5. The total assets of the year will amount to—

	RS.		RS.
Road Fund	1,06,040	Balances	17,920
Union Fund	4,140	Allotments	25,710
Endowment Fund	390	Rates and Taxes	1,03,810
General Fund	38,910	Fees in Schools	540
	1,49,480	Endowments, etc.	1,200
		Miscellaneous	300
			1,49,480

The total cost will then be Rupees 540, of which Cuddalore must pay Rupees 310. The sanctioned establishments for the Circle Board's Office costs Rupees 680. Grant IV. must therefore be Rupees 1,570.

10. Grant III. (b).—*Vaccination*—The payment is entered in the two Budgets thus:—

	Rs.
Cuddalore	1,670
Virdachellam	1,000
Total...	2,670

The total should be according to a statement received from the Inspector-General's Office Rupees 2,588, and according to one received from the Government Office Rupees 2,697. The Board have not altered the allotment.

11. (d). *Sanitary Establishments and Cleansing of Tanks.*—The amount entered is Rupees 5,300, a thousand Rupees for each taluq and Rupees 300 for the great Trinomalai Fair. This allotment is not large compared with the general resources of the Circle. The Sanitary Commissioner approves of it.

12. (f). *Choultries.*—The allotment of Rupees 400 is less than their assets Rupees 710 and need not be disturbed.

13. (g). *Civil Hospitals in the Municipality.*—Local enquiries seem to have proved that the cost of these institutions in 1870 was Rupees 5,755, instead of Rupees 6,800, (Government Order, 21st October 1871, No. 592). The income from the endowment and other sources still productive being taken to be Rupees 2,000, the balance is Rupees 3,755, of which the Local Board agree to contribute Rupees 2,330. This is much more than the amount indicated as a minimum by Government.

14. Grant III. is thus Rupees 9,700.

15. Grant II. (a)—*Payment for Inspection.*—The Local Board propose to have one Deputy-Inspector and four Inspecting Schoolmasters. Government sanctioned the increased establishment in Government Order, 29th November 1871, No. 721. The cost is not however correctly computed, as it omits office establishment and travelling allowance. The exact sum wanted is two-thirds of Rupees 2,280 a Deputy-Inspector's salary and allowances; 4 × Rupees 618 an Inspecting Schoolmaster's pay and allowances. This amounts to Rupees 3,990.

16. (d). *Results Grants.*—The allotment of Rupees 6,500 is small in proportion to the sum spent on inspection and cannot therefore be reduced. It must be remembered that there are no Union Schools, and that this is the only way in which the Circle intends to encourage education for the present at all events.

17. (e). *Municipality Schools.*—Rupees 500 seems to be a fair contribution to these schools.

18. Grant II. is therefore Rupees 10,990.

19. It can now be computed what portion of the General Fund may be appropriated for the Road Fund. Assuming that the allotments provided in Grant I. from this source (they will be noticed hereafter) are allowed the account stands thus:—

	Rs.	Rs.
General Fund		43,730
Grant I. about	3,100	
,, II.	10,990	
,, III.	9,300	
,, IV. about...	250	
Reserve	4,370	
		28,010
		15,720

The appropriation may be taken at Rupees 15,000.

Proceedings of the Madras Government, Financial Department, 23rd March 1872.

20. Road Fund Receipts—3. *Additional appropriation.*—This must be altered from Rupees 20,000 to Rupees 15,000.

21. 4. (a). *Grant from Provincial Funds*—This must be altered as already pointed out to Rupees 39,300.

22. 4. (b). *Avenues.*—This Rupees 400 must be excluded.

23. 6. *Public Works Receipts, etc.*—The entry of Rupees 100 in Statement I.-A. seems to show that this sum belongs to the Road Fund.

	Rs.
* Balance ...	5,560
Land Cess ...	86,670
Appropriation ...	15,000
Grants from Government ...	45,320
Tolls ...	20,000
Miscellaneous... ...	100
	1,72,650

24. The receipts may thus be taken to be Rupees 1,72,650.*

25. Expenditure.—The fixed items will be noticed first.

26. 3. (b). *Share of cost of Public Works Supervision.*—The sum to be borne by the two Circles is Rupees 33,200, and this must be divided between them in proportion to the expenditure by the Department of Public Works in each.

27. Before going further it is necessary to notice a Resolution of the Local Board taking a very large portion of repair work out of the hands of the Department of Public Works. It has been determined by them "that new works and repairs of a purely local character, that is, for which no grant-in-aid from Provincial Funds is received, be, after sanction, expended by the Local Fund Board by means of such agency as it can best command, and that the Department of Public Works officers be relieved of the executive charge of such works." This Resolution applies to all works such as used to find a place in the Local Fund Budgets and all of which have been hitherto entrusted to the professional agency. The Board of Revenue cannot recommend Government to adopt this sudden proposal in favour of which no arguments are given. It would be useless now to recapitulate the long discussions which have aken place with regard to leaving roads in the hands of the Revenue Department. If the Circle Board are convinced that their scheme is the best, or rather (for this is really the point at issue) if the Collector thinks he and his subordinates have leisure and inclination for superintending road work, it will be best to take one or two lines only as an experiment to begin with, and if that experiment succeeds to proceed gradually with the introduction of the change of system. It must be remembered that as matters stand at present the Circle Boards have to pay for the services of the Department of Public Works whether they use them or not. The Resolutions seem to have been prompted partly by the erroneous supposition that in addition to the lump charge for Department of Public Works establishment 10 per cent. had to be paid on expenditure by them.

Meeting Cuddalore Board, 2nd September 1871, Resolution 7.
Vridachellam Board, 16th September 1871, Resolution 4.

28. Taking this view of the question, the Board have considered it necessary to enter the whole of the repair allotments in both Budgets in the Department of Public Works column.

29. The portion of the charge for the Department of Public Works establishment which appertains to Cuddalore is Rupees 20,850.

30. 3. (d). *Share of cost of Controlling Offices.*—The correct amount is Rupees 1,340.

31. 6. *Reserve.*—The Reserve should be Rupees 16,710.

32. Having got so far, it becomes evident that the assignment for works must be slightly reduced.

33. *Statement II.-A.—New Works.*—This statement contains nine Road Fund items Estimates for the 2nd and 4th have been sanctioned, and estimates for the 1st, 3rd, 7th, and 8th are before the Board. That the 6th work* is amongst the least urgent may be inferred from

* Metalling the road from Pattampakam to Trunk Road No. 9.

6. EXPENDITURE.—*Statement II.*—The receipts must be modified as already pointed out.

7. *Expenditure II.-A., New Works.*—It is proposed to metal seven roads and build a small bridge. No estimates for these works have yet been submitted and no new works are in progress. This state of things results not from absence of wants but from their not having excited sufficient attention hitherto. The cost as regards the Road Fund is Rupees 48,500.

8. Under Sanitary and Miscellaneous it is proposed to build a Dispensary at Kallakurchy. Fever has been prevalent in this locality and the Local Board wish to open a good Dispensary there.

9. *II.-A., Repairs.*—It is proposed to maintain 165 miles of road at a cost of Rs. 20,645. The area of the Circle is about 1,500 square miles, so that there is only one mile of road to more than nine square miles of area. It is clear from this that there is urgent need of the full Government grant which has been restored to the Budget in this office. There is an allotment of Rupees 1,930 for repairs to canals and locks in the Chedambaram taluq. The total estimated cost of repairs is Rupees 22,580.

10. Rupees 28,500 for New Works and Rupees 9,950 for Repairs are entered in the "Other Agency" column, but the Board of Revenue think they should be placed in the hands of the professional department.

11. 3. (b).—*Share of cost of Department Public Works Supervision chargeable to the Road Fund.*—The share for the Circle is Rupees 12,360 and that for the Road Fund Rupees 12,100.

12. *Charges for Tolls.*—If two of the proposed toll gates are disallowed, this item will be Rupees 2,310.

13. *Controlling establishments.*—The total cost for the Circle is Rupees 1,220 and the share of the Road Fund is Rupees 860.

14. 4. *Tools and Plant.*—One per cent. on the expenditure gives Rupees 710 instead of Rupees 725.

15. 6. *Reserve.*—This will be Rupees 10,150 instead of Rupees 10,250.

16. The Road Fund Expenditure Budget willbe then as follows:—

	Rs.
New Works	48,500
Repairs	22,580
Establishment	17,840
Tools and Plant	710
Reserve	10,150
Compensation	500
Total...	1,00,280

The balance will be Rupees 5,760.

17. GRANT I.—With the modification which have been pointed out, Grant I. will stand thus:—

	Rs.
New Works...	50,000
Repairs	22,580
Establishment	14,980
Tools and Plant	730
Tolls and Ferries...	2,160
Road Fund Reserve	10,150
Other charges	600
Total...	1,01,200

18. GRANT II.—(a). *Payment for Inspection.*—According to the data given in the former part of these Proceedings, the charge for one Deputy-Inspector and two Inspecting Schoolmasters will be Rupees 2,760.

19. (c). *Union Schools.*—There are to be seven, of which six are the old Rate-Schools and one is a new school to be opened at Teagadroog. From Statements III. and III.-A., it would

appear that no servant is provided for Teagadroog and no new maps or books for any of the schools. The allotments seem therefore to be insufficient, and as there is a large balance, the Board have raised them by Rupees 400.

20. With these alterations the amount of the grant will be Rupees 11,260.

21. GRANT III. (a). *Hospitals and Dispensaries.*—The Hospital at Chedambaram enjoys a small endowment yielding Rupees 220. As already stated, it is now proposed to build and open a Dispensary at Kullakurchy. It appears too from the Proceedings of the Local Fund Board and the President's letters, that it is intended to have a small Dispensary at Vridachellam under the charge of the Sub-Collector's Dresser with a good supply of medicines. These two institutions not being endowed should not appear in Statement IV.

22. (d). *Sanitary Establishment and Cleansing of Tanks and Wells.*—This is an allotment of Rupees 1,000 for each taluk and Rupees 600 for three festivals. The Sanitary Commissioner approves.

23. The total amount of the grant is Rupees 8,250.

24. GRANT IV.—This will be as follows:—

	Rs.
Establishments at the Presidency	430
In the Collector's Office ...	230
Local Board's Office ...	560
Total...	1,220

25. An abstract of the modified Budget is subjoined:—

Receipts.			Expenditure.			
		Rs.			Rs.	Rs.
Road Fund...		1,06,040	Grant I...	Road Fund	99,420	
Union Fund		4,140		General Fund... ...	1,780	
Endowment Fund ...		390				1,01,200
General Fund		38,910	Grant II..	Union Fund	2,900	
				General Fund... ...	8,360	
						11,260
			Grant III.	Endowment Fund ...	390	
				General Fund... ...	7,860	
						8,250
			Grant IV.	Road Fund	860	
				General Fund... ...	360	
						1,220
					...	
			General Reserve			1,21,930
						2,680
			Balances.			
			Road Fund	5,760		
			Union Fund	1,240		
			General Fund	17,870		
					...	24,870
Total...		1,49,480		Total...	...	1,49,480

(A true Extract.)

(Signed) J. GROSE,
Secretary.

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No. 211. Proceedings of the Board of Revenue, dated 20th January 1872, No. 140.

Read the following letter from Surgeon G. BIDIE, M. B., Secretary to the Inspector-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated 15th January 1872, No. 270 :—

I HAVE the honour, by desire of the Inspector-General, to submit, for the information of the Board, the following remarks on the Budget Estimate for 1872-73 of the Virdachellum Local Fund Circle, South Arcot.

2. The proposed grant for the Chellumbrum Dispensary amounting to Rupees 1,376 seems to be sufficient.

3. The allotment for Kullakurchi appears to be for a new institution, but no information on the subject has reached this office, beyond what appears in the estimate under review. The sum set apart for the pay of a Medical Subordinate is Rupees 420. This will be more than enough should it be intended to entertain a 3rd-Class Hospital Assistant, whose pay is Rupees 25 per mensem, but insufficient if it be thought desirable to have one of either of the two higher grades, their pay being respectively Rupees 40 and Rupess 60 per mensem. The Inspector-General is of opinion also that the proposed grant for medicines Rupees 200, and that for furniture Rupees 80, will be found inadequate for opening a new institution.

4. It would appear that it is also intended to open a Dispensary at Virdachellum with a 1st-Class Hospital Assistant, but in this case also the sum set apart for medicines and apparatus is insufficient and there is no allotment for diet of patients.

SUBMITTED to Government in continuation of Board's Proceedings, dated 27th December 1871.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 212. Proceedings of the Board of Revenue, dated 24th January 1872, No. 160.

Read the following letter from Surgeon G. BIDIE, M.B. Secretary, Inspector-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated Fort Saint George, 16th January 1872, No. 293:—

I HAVE the honour, by desire of the Inspector-General, to submit the following remarks on the Budget Estimate for 1872-73 of the Local Fund Board, Cuddalore Circle—

2. As noticed in reviewing the Estimate of this Circle for the current year, the annual cost of the two Dispensaries at Cuddalore, amounted in round numbers to about Rupees 6,800 in 1870. To meet this there is interest on invested capital, amounting to about Rupees 1,311, and the proposed grant from Local Funds which will leave a balance of Rupees 3,159, as per margin* to be met from Municipal Funds. In their order† marginally noted, the Government suggested that the whole charges of the branch Dispensary should be met by the Municipality, and that the cost of the Dispensary should be apportioned between the Municipality and the Local Funds. The cost of the former was in 1870 Rupees 3,664.

	Rs.
* Grant from Local Funds	2,330
Interest	1,311
Annual Income	3,641
Expenditure	Rs. 6,800
Deduct Income as above	3,641
Balance to be met by Municipality	3,159

† Paragraph 4 of Government Order, No. 844 of 16th June 1871.

Proceedings of the Madras Government, Financial Department, 23rd March 1872.

SUBMITTED to Government in continuation of Board's Proceedings, dated 27th December 1871, No. 5,028.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 213. Proceedings of the Board of Revenue, dated 5th February 1872, No. 847 (Miscellaneous).

Read the following letter from E. B. POWELL, Esq , Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 26th January 1872, No. 132 :—

THE Deputy Inspector of Schools of South Arcot having sent me a revised Budget Estimate for 1872-73 prepared by the Local Fund Board of the Virdachellum Circle, I have the honour to state that the provision made therein appears to me appropriate.

SUBMITTED to Government in continuation of Board's Proceedings, dated 27th December 1871, No. 5,136A.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 214. ORDER THEREON, 23rd March 1872, No. 355.

THE foregoing papers relate to the Local Fund Budget Estimates for 1872-73 for the Cuddalore and Virdachellum Circles, and to the proposals made by the Local Fund Boards for the levy of tolls on roads within the circles.

2. In a separate order the Government have resolved to disallow the proposed tolls for the ensuing year and to allot additional grants from Provincial funds equivalent to the estimated net receipts. The revised grants to the two circles will be, for Cuddalore Rupees 44,640 and for Virdachellum Rupees 36,400.

3. CUDDALORE.—The revised grant included, the receipts of the circle become Rs. 1,87,430. The charge for Public Works Establishment entered by the Board of Revenue is only Rs. 20,850, but the correct charge will be much higher. It is thus necessary to reduce considerably the grants for new works, but before entering on the Public Works charges, the Government will notice certain reductions which seem feasible in Grants II. and III. Results grants can be reduced to Rupees 6,000, and the allotment for sanitation to Rupees 4,300. Grant II. will then be Rs. 10,490, and Grant III. Rupees 8,700. Grant IV. must be raised to Rupees 1,720 to provide for the Accountant-General's Establishment.

4. The additional appropriation from the Land Cess to the Road Fund must be raised to Rupees 20,000, and the Road Fund assets will be Rupees 1,62,990. The grant for New Works will be reduced to Rupees 41,660 to balance the budget, allowance being made for the charge against the fund for Public Works Establishment amounting to Rupees 28,000. It appears to Government that the items which had best be reduced or omitted are Nos. 5, 7, and 8 in Statement II.-A, Part I., and they have been corrected accordingly. It is, however, open to the Local Board, if they object to these modifications, to propose transfers hereafter, which may be necessary to restore the Taluqwar proportion. The proper credit under the head ⅔rds of the Land Cess should be ascertained by the Revenue Board. The modified Road Fund Budget is shown in the margin, and Grant I., Public Works, will be Rupees 1,64,080.

	Rs.
Balances	5,560
⅔rds Cess	86,670
Additional appropriation	20,000
Allotments, &c.	50,660
Miscellaneous	100
Total...	1,62,990
New works	41,660
Repairs	69,530
Establishment	33,290
Tools and plant	1,110
Contributions, &c.	1,000
Reserve	15,740
	1,62,330
Balance...	660
Total...	1,62,990

5. The budget as modified by Government is as follows:—

Receipts.

	Rs.
Balances	
Allotments, &c.	5,820
Rates and taxes	51,060
Endowments	1,30,000
Miscellaneous	450
	100
Total	1,87,430

Expenditure.

Grant I.	
,, II.	1,64,080
,, III.	10,490
,, IV.	8,700
	1,720
	1,84,990

Balances.

Road Fund	660	
Endowment Fund	310	
General Fund	1,470	
		2,440
Total		1,87,430

6. VIRDACHELLUM.—The assets of this circle are reduced by the insertion of the revised grant to Rupees 1,40,950. The grant to the Rate Schools was shown in the wrong place.

7. The charge for Public Works Department Establishment due to expenditure proposed will be Rupees 18,280, of which Rupees 17,900 are debitable to the Road Fund. Grant I. will be Rupees 1,04,600, and the Road Fund charges as corrected by Government will leave a balance of Rupees 520. The charges of collection of tolls are struck out. The Ferry charges in Statement II.-C were omitted by the Board of Revenue in Statement I.-B and II.

8. The Board of Revenue in inserting provision for servants, &c., in the Union Budgets in Statements III., III.-A, overlooked the fact that the Tiagardroog receipts do not cover the charges, and the balance of Union Funds carried forward was, therefore, incorrect. The Government have struck the charges out, subject to the opinion of the Local Board who can make the allotment from General Funds if they think fit. Grant II. will be Rupees 11,160.

9. Grant III. is passed at Rupees 8,250. The Dispensary at Kullacoorchy is not yet built, and charges for a portion of the year only are provided. The Inspector-General is authorized to comply with any requisition that may be made to him for a medical subordinate for the institution. The Local Board should consider the remarks of the Inspector-General as regards the provision made. They have ample funds.

10. Grant IV. is raised to Rupees 1,340 to provide for the increased establishment for the Accountant-General.

11. The Government observe that the allotments made by the Local Board leave more than Rupees 14,000 unappropriated. The Revenue Board should call for proposals for utilizing this large sum. If not wanted for general purposes, it could no doubt be usefully spent on roads.

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

Receipts.

	Rs.
Balances	17,920
Allotments, &c.	40,290
Rates and taxes	81,510
Fees	540
Endowments	390
Miscellaneous	300
Total	1,40,950

Expenditure.

	Rs.
Grant I.	1,04,600
,, II.	11,160
,, III.	8,250
,, IV.	1,340
	1,25,350

Balances.

Road Fund	520	
Union Fund	1,340	
General Fund	13,740	
		15,600
Total		1,40,950

13. The Government approve of the action of the Board of Revenue in transferring the allotments for works proposed wholesale for execution by other agency to the Public Works Department.

14. It only remains for the Governor in Council to notice the resolutions which have been passed by both the Local Fund Boards to the effect that it is not expedient to levy the house-tax for the support of Union Schools in their respective circles. The Governor in Council cannot approve of these resolutions. There is nothing in the circumstances of South Arcot which renders it specially inexpedient that this mode of raising funds for the support of elementary education should be resorted to in that district, and he cannot consent to the postponement of the measure to the official year 1873-74. The Collector should at once, if he has not already done so, depute one of his Assistants to institute the inquiries ordered in the Proceedings of Government under date the 28th April 1871, and lay before the Local Fund Boards definite proposals for the establishment of a limited number of Union Schools in their respective circles for which supplemental budgets should be submitted. Instructions will shortly be issued regarding the mode of assessing the house-tax and managing the funds which, it is hoped, will diminish the unpopularity of that form of taxation.

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

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

Exd. J. Wright.

Govt. of 1872] Madras

FINANCIAL.

To

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

Dated March, 23rd.

Recd.

Encl.

G. O., 23rd March 1872, No. 355.

MARCH.
Nos. 209—214.

Reviewing the Local Fund Budgets of the Cuddalore and Virdachellum Circles for 1872-73.

15

I.—Budget Estimate of the Local Fund of the Virdachellum Circle, District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73.		Estimate, 1871-72.	Actuals, 1870-71.
	Detail (Minor Heads.)	Total (Major Heads).		
	RS.	RS.	RS.	RS.
1.—Balances—				
(a) Road Fund	4500			
(b) Union Funds	1250			
(c) Endowment Funds				
(d) General	12,140	17,920		
2.—Allotments from General Revenue—	400			
(a) Provincial Funds	3,~~280~~ 880	37~~80~~ 240		
(b) Special Funds—		3080	4029	
RS.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	80000			
(b) Tolls				
(c) House Tax	1570	81570		
4.—Fees in Schools and Training Institutions		0540		
5.—Contributions from other Circles and Municipalities				
(a) From for ...				
6.—Receipts from endowments, contributions and donations—				
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous		390		
RS.				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—		300		
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ...		1[illegible]5		

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	48,500		48500			
Educational						
Sanitary and Miscellaneous	1500		1500	50,000		
(b) Repairs—						
Communications ...	22580					
Educational				22,580		
Sanitary and Miscellaneous						
Total...	72580					
(c) Establishment—			18,280			
Cost of General Establishment, Public Works Department			4990			
Public Works Department, Petty Establishment			18,830			
(d) Tools and Plant			470	20,800		
(e) Contingencies				730		
(f) Road Fund Reserve				100		
(g) Contributions to other Circles or Municipalities for Public Works				9920		
To Conservancy plans for roads ...				500		
Total Grant I...				104,650		
GRANT II.—*Education.*						
(a) Payment for Inspection						
(b) Training Schools—				2760		
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries				2,800		
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants				5600		
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc.						
To for						
Total Grant II...				11160		

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—		3250		
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...				
(b) Vaccination— Payment to Government for Vaccine Establishment ...		1000		
(c) Employment of Medical Practitioners		-		
(d) Sanitary Establishments and cleansing of Tanks and Wells		3600		
(e) Markets—		-		
Establishments				
Contingencies...		130		
(f) Choultries—				
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
To Berhampore Municipality for the Civil Dispensary ... ... Etc. etc. ... (RS.)				
Total Grant III...		8250		
GRANT IV.—*Miscellaneous.*		5		
(a) Contributions for Controlling Establishments at the Presidency		540		
(b) Do. do. in Collector's Office.				
(c) Establishments of the Local Fund Board. Etc. etc.		740		
Total Grant IV...		1385		
Grand Total Expenditure...		125,3[illegible]		
BALANCES—	520			
(a) Road Fund	480			
(b) Union Funds	1340			
(c) Endowment Funds				
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	13740	60 15[illegible]0		
Total...		1[illegible]		

II.—Estimate of Receipts and Expenditure of the Road Fund of the Kadaklee Circle, Hooghly District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71	4500	4500		
2. Two-thirds of the collections of Land Cess within the year		53,530		
3. Additional appropriation from the Land Cess by the Local Fund Board		6,200		
4. Grants from Government—				
(a) Provincial Funds	400 36,000			
(b) Special Funds	3080	3948		
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls				
6. Contributions from funds of other Circles...				
7. Miscellaneous		200		
(a) Sales of old Materials and Tools and Plant				
Total...		103760 710 71		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. New Works ...	45500			48,500		
2. Repairs ...	22580			22580		
	71,080					
3. Establishment—						
(a) Petty establishment			2470			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			1790			
(c) Charges in connection with Tolls and Ferries			20			
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			750	450		
(e) Contingencies			100	2150		
4. Tools and Plant				710		
5. Contributions from the Road Fund ...						
6. Reserve at 10 per cent. of receipts ...				9921		
Total...				103760		
Balance...				520		
Grand Total...				104280		

99210 — 103760 + 4520 = 99210

I.—Budget Estimate of the Local Fund of the Kadaklee Circle, Hooghly District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads).	Estimate, 1871-72.	Actuals, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1.—Balances—				
(a) Road Fund		5500		
(b) Union Funds		200		
(c) Endowment Funds				
(d) General		5820		
2.—Allotments from General Revenue—				
(a) Provincial Funds ... 4424 ...	44000			
(b) Special Funds—	6420	50420		
Rs.				
Surplus Pound Fund ...				
Ferry rents ...				
Avenues ...				
Fishery and Grass rents ...				
Miscellaneous ...				
3.—Rates and Taxes—				
(a) Cess on land		130000		
(b) Tolls				
(c) House Tax				
4.—Fees in Schools and Training Institutions				
5.—Contributions from other Circles and Municipalities				
(a) From for ...				
6.—Receipts from endowments, contributions and donations—				
(a) Educational				
(b) Hospitals and Dispensaries ...				
(c) Choultries, etc.				
(d) Miscellaneous		450		
Rs.				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property etc.				
Total ...		187443		

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	41660		41660			
Educational						
Sanitary and Miscellaneous	1370	1500	2870	44530		
(b) Repairs—						
Communications ...	69530			69530		
Educational						
Sanitary and Miscellaneous						
Total...	112560	1500				
(c) Establishment—						
Cost of General Establishment, Public Works Department			350			
Public Works Department, Petty Establishment			28730			
(d) Tools and Plant			3690	040 3280		
(e) Contingencies				1140		
(f) Road Fund Reserve				100		
(g) Contributions to other Circles or Municipalities for Public Works				15740		
To for				1000		
Total Grant I...				164400 050		
GRANT II.—*Education.*						
(a) Payment for Inspection				3990		
(b) Training Schools—						
Salaries				"		
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries				"		
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants						
Results grants						
(e) Miscellaneous—			6000	6000		
Contributions to other Circles, etc.						
To Municipality for School ...			500	500		
Total Grant II...				19490		

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—				
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...				
(b) Vaccination—		1670		
Payment to Government for Vaccine Establishment ...				
(c) Employment of Medical Practitioners		"		
(d) Sanitary Establishments and cleansing of Tanks and Wells		4300		
(e) Markets—		"		
Establishments				
Contingencies...				
(f) Choultries—		400		
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
To Cuddalore Municipality for the Civil Dispensary at Ramjaopur Etc. etc. ... RS. 2330	2330	2330		
Total Grant III...		8700		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency	720	720		
(b) Do. do. in Collector's Office.				
(c) Establishments of the Local Fund Board. Etc. etc.	990	990		
Total Grant IV...	1710	1710		
Grand Total Expenditure...		184760	184990	
BALANCES—				
(a) Road Fund	660			
(b) Union Funds	90			
(c) Endowment Funds	310			
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	1470	2370		
Total...		184760		

II.—Estimate of Receipts and Expenditure of the Road Fund of the Circle, District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		5560		
2. Two-thirds of the collections of Land Cess within the year		86670		
3. Additional appropriation from the Land Cess by the Local Fund Board		20,000		
4. Grants from Government—				
(a) Provincial Funds	14640			
(b) Special Funds	6020	50660		
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls				
6. Contributions from funds of other Circles...				
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant		100		
Total...		162990		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
			Rs.	Rs.	Rs.	Rs.
1. New Works ...	Rs. 41,300	Rs.		41660		
2. Repairs ...	69530			69530		
	111,190					
3. Establishment—						
(a) Petty establishment			3690			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			28,080			
(c) Charges in connection with Tolls and Ferries						
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			1570			
(e) Contingencies....			100	334		
4. Tools and Plant				1,110		
5. Contributions from the Road Fund ...				1000		
6. Reserve at 10 per cent. of receipts ...				15,740		
Total...				162,450		
Balance...				540		
Grand Total...				162,990		

5560

Jan: 1871 Dept

Pro of the Board of Rev.

Dated 23d Dec 71

Recd 26 —— do ——

No 1004. Encs: 8

Council —

Submitting the Bds views on the Subject of Tolls in South Aust

With an Order

Pur: 21st October 1871. Nos 106-109.
" 21st July 1871. " 42-43.
" 9th May 1871. " 50-51. Pub.

Q6 23d Decr 1871 No. 209

No 32

22
27

From

J. H. Garstin Esq re
President of the Local Fund
Board, South Arcot.

To The Honorable R. S. Ellis C.B
Chief Secretary to Govern.
- ment, Fort St. George.

Sir,

The Local Fund Boards of the Cuddalore and Vridachellam Circles in this District having resolved, subject to the sanction of Government, upon levying tolls at the places mentioned in the accompanying statement, I have the honor to request, with reference to Sec. 37 of Act IV of 1871, that sanction may be accorded for collecting the tolls from the 1st Proximo or during the second half of the current year at the places mentioned

mentioned in the Enclosed State-
-ment at half the maximum
rates specified in Schedule
B annexed to the Act.

2. I have also to re-
-quest that Establishments for
the toll gates at a monthly
cost of Rs. 304 for the Cudda-
-lore and Rs. 322 for the Vida-
-chelam Circles as particularized
in the Statement Enclosed may
be sanctioned. The Estimated
receipts from this source for the
half-year amount to Rs. 10,000
for the Cuddalore and Rs. 13,000
for the Vidachelam Circles and
the Establishment Charges now
recommended amount to
18 and 19 per cent.

3. The Establishment
has

has been fixed as low as possible
with a due regard to efficiency,

I have the honour to be
Sir
Your most obedt servt

...al Land Board's
office
Cuddalore
September 1871

J.H. Garstin.
Collector & President L. F. Board
of the Cuddalore & Vidachellam
Circles.

MISCELLANEOUS No. 847

REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 5th February 1872.

Read the following

No. 131

From

E. B. Powell Esqre
Director of Public Instruction

To

The Secretary to the Board of Revenue

SIR,

"The Deputy Inspector of schools of South Arcot having sent me a revised Budget Estimate for 1872-73 prepared by the Local Fund Board of the Virdachellum Circle, I have the honor to state that the provision made therein appears to me appropriate.

I have &c

Office of the Director of Public Instruction Madras 26th January 1872

(Signed) E. B Powell
Dr of Public Instruction

Submitted to Government in continuation of Board's Proceedings dated 27th December 1871 No. 5136 A

(True Copy & Extract)

J. Gole.
Secretary

To, The Chief Secretary to Government
Financial Department

No. 160.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th January 1872.

Read the following letter from Surgeon G. BIDIE, M.B. Secretary, Inspector-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated Fort Saint George, 16th January 1872, No. 293:—

I HAVE the honour, by desire of the Inspector-General, to submit the following remarks on the Budget Estimate for 1872-73 of the Local Fund Board, Cuddalore Circle—

2. As noticed in reviewing the Estimate of this Circle for the current year, the annual cost of the two Dispensaries at Cuddalore, amounted in round numbers to about Rupees 6,800 in 1870. To meet this there is interest on invested capital, amounting to about Rupees 1,311, and the proposed grant from Local Funds which will leave a balance of Rupees 3,159, as per margin* to be met from Municipal Funds. In their order† marginally noted, the Government suggested that the whole charges of the branch Dispensary should be met by the Municipality, and that the cost of the Dispensary should be apportioned between the Municipality and the Local Funds. The cost of the former was in 1870 Rupees 3,664.

	Rs.	Rs.
* Grant from Local Funds	2,330	
Interest	1,311	
Annual Income	3,641	
Expenditure		6,800
Deduct Income as above		3,641
Balance to be met by Municipality		3,159

† Paragraph 4 of Government Order, No. 844 of 16th June 1871.

SUBMITTED to Government in continuation of Board's Proceedings, dated 27th December 1871, No. 5,028.

(A true Copy and Extract.)

J. Grole
Secretary.

To the Chief Secretary to Government, Financial Department.

Copy to the Secretary, Inspector-General, Indian Medical Department.

Exd. G. A. Turton.

Rec: 16 June 1874 A: 100-102 2 Pcs
P. A. 1621.

Fin. 1872. Dept.

Board of Revenue.

MADRAS.

PROCEEDINGS, 24TH JANUARY 1872, No. 160.

Dep. 31 Jan 1872 S/C.
Fin.

Received. 1st February 1872.

No 186.

JANUARY.

No. 160.

Budget Estimate of Local Funds—of Cuddalore Circle in South Arcot District for 1872-73,—Letter from Secretary to Inspector General, Indian Medical Department, submitting remarks on, forwarded to Government.

4623 Inv. 52 to 212

Revenue Department

37 D

Proceedings of the Madras Government
dated 20th January 1872

No. 270. Read the following

From
The Secretary Inspector General
Indian Medical Department

To
The Secretary to the Board of Revenue
Madras

Sir,

I have the honor by desire of the Inspector General to submit for the information of the Board the following remarks on the Budget Estimate for 1872-73 of the Virdachellum Local Fund Circle, South Arcot.

2. The proposed grant for the Chellumburm Dispensary amounting to Rs 1376 seems to be sufficient.

3. The allotment for Kullakurchi appears to be for a new institution, but no information on the subject has reached this office, beyond what appears in the estimate under review. The sum set apart for the pay of a medical Subordinate is Rs 420. This will be more than enough should it be intended to entertain a 3rd Class Hospital Assistant whose pay is Rs 25 per mensem, but insufficient if it be thought

R.D. 1121.

S.O. 355

Fwd 1872 Dept.

Proceedings of the Board of Revenue.
Mad. No. 267

No. 219.

Dated 5th February 1872.
Despatched 5—"—
Rec'd 6—"—

For submitting letter for Director of Public Instruction stating that provision exists for Education in Virdachellum Local Fund Circle of South Arcot.

W. Smith
Wills Inspr.

thought desirable to have one of either of the 2 higher grades, their pay being respectively Rs. 40 & Rs. 60 per mensem. The Inspector General is of opinion also that the proposed grant for medicines Rs. 200 and that for furniture Rs. 80 will be found inadequate for opening a new institution.

4. It would appear that it is also intended to open a dispensary at Virdachellum with a first class Hospital Assistant, but in this case also the sum set apart for medicines and apparatus is insufficient and there is no allotment for diet of patients.

Office of Inspector General
Indian Medical Dept.
Fort Saint George,
15th January 1872

I have &c.
(Signed) G. Bidie M.D
Surgeon
Secretary Insp. General
Indian Med. Dept.

Submitted to Government in continuation of Board's Proceedings dated 27th December 1871.

(True Copy and Extract)

J. Grole
Secretary

To
The Chief Secretary
to Government
Financial Department

Revenue Department

Proceedings of the Board of Revenue
dated 27th December 1871

Read the following letters:-

From the President of the Local Fund Board
South Arcot District, dated 13th
September 1871 No 37

do do do do, dated 31st October
1871 No 63

do do do do, dated 4th November 1871
No 67

do do do do, dated 30th November 1871
No 96

do do the Sanitary Commissioner, dated
21st September 1871 No 1332.

do do the Director of Public Instruction
dated 11th October 1871 No 1820

do do the Sanitary Commissioner, dated
4th December 1871 No 1763

The Budget Estimates of the Cuddalore and Vridachellam Circles for 1872-73 will be Submitted for the orders of Government.

Cuddalore

Receipts

2.a. Allotments from Provincial Funds

The President credits Rs 46,451 to the Cuddalore

1021

Fair Copy Rd Department

Proceedings of the Board of Revenue,

S.O. 355.

Dated 20th January 1872

Recd 23rd

Depd 20 January 1872

No 1172.

Submitting Letters from Executive Engineer, Cuddalore, Judicial Department, Plans &c regarding Bridges &c

Vridachellam

Executive Engineer, Cuddalore

No 223 dated 12th Jany 1872

Cuddalore Circle and Rs 19,900 to the Vridachellam Circle or Rs 66,351 altogether. This years grant is—

Cuddalore Rs.	39,300
Vridachellam "	22,630
	61,930

The President assumes that the Grant will increase in proportion to the Expenditure of the district, and that Every year it must be redistributed between the two Circles in proportion to the Expenditure on Roads formerly Imperial in Each. On this it must be observed first that the Sums at the disposal of Government will Continue the same whilst the Funds (and therefore the Expenditure from them) will increase Every where, and Second that the apparent fairness of redistributing the grant between the two Circles in proportion to Expenditure is fallacious in as much as that Expenditure is limited by the means, a great portion of which Consists of the Grant. For the present at

G. O. 20th September 1871 at No 470.

all Events the grants fixed during the Current year for Each Circle must be retained. If these are Considerable, such as the respective wants of the Circles, or the Sums which has to be devoted on Each to Some imperial purposes like Salt roads, which shows that the present distribution of the Grant is wrong, a Careful report must be Submitted on this Especial Subject.

3. 3a Cess on Land. Comparing the Entry with the Returns of past years it Seems to have been properly Computed.

4 3b Tolls. In a Separate Communication the Board have recommended to Government to Sanction the imposition of Tolls at Three proposed by the Local Authorities.

5. 3c House Tax & 4 Irrs in Schedule. The Local Board have not yet proposed any Items, and Considering the short time which has Elapsed Since the Act was passed this is Scarcely to be wondered at. Vide Board's Proceedings 11th December 1871 at No 4980 to Government.

Government will see that they have given some consideration to the subject and have finally decided not to form Unions till 1873-74. In the meantime these items are blank, and all aid to Schools is given from General funds which are not adequate to meet large Educational demands.

6. The total Assets of the year will amount to Rs 2,02,090 of which Rs 1,57,650 appertains to the Road Fund and Rs 710 to the Endowment Fund

Balances — 5820
Allotments — 45,720
Rates & Taxes — 150,000
Endowments &c — 450
Miscellaneous — 100
2,02,090

Expenditure

7. A glance at the budget shows that the amount of Grant I depends on the assignment which can be allotted from General Funds to the Road Fund, and in order to determine what these may be it is necessary to examine the other Grants first

8. Grant IV a. Contributions for Controlling Establishments at the Presidency. Calculated on the data of the budget of 1871-72 and the present Sanctioned Cost of these Establishments, the entry must be altered from Rs 314 to Rs 680

9. b Collectors Office. At present there is only one Clerk but it would seem safe to count on there being two next year. Vide Government Order 29th September 1871 etc 504. The total cost will then be Rs 540 of which Cuddalore must pay Rs 310. The Sanctioned Establishment for the Circle Boards Office Cuttack is Rs 680. Grant IV must therefore be Rs 1,570.

10. Grant III b Vaccination. The payment is entered in the two budgets thus

Cuddalore — Rs 1,670
Vridachellam — " 1,000
2,670

The total should be according to a Statement received from the Inspector Generals Office Rs 2,588, and according to one received from the Government Office Rs 2,697. The Board have not altered the allotment.

11. d Sanitary Establishments & Cleansing of Tanks. The Amount Entered is Rs 5300, a thousand Rupees for Each Taluq and Rs 300 for the great Trinomalai Fair.

This

This allotment is not large compared with the general resources of the Circle The Sanitary Commissioner approves of it.

12. f Chaultries The allotment of Rs 400 is less than their assets Rs 710. and need not be disturbed

13 g Civil Hospitals in the Municipality. Local inquiries seem to have proved that the cost of these institutions in 1870 was Rs 5,755 instead of Rs 6,800 (Government order. 21st October 1871 st 392) The income from the Endowment Fund other sources still productive being taken to be Rs 2000, the balance is Rs 3,755 of which the local Board is agreed to contribute Rs 2,330. This is much more than the amount is indicated as a minimum by Government.

14. Grant III is thus Rs 9,700.

15. Grant II (a) Payment for Inspection. The Local Board proposes to have one Deputy Inspector and 4 Inspecting Schoolmasters. Government sanctioned the increased Establishment in its Government

Government order 29th November 1871 No 721. The Cost is not however correctly computed as it omits the Office Establishment and travelling allowance. The Exact Sum wanted is 2/3 of Rs 2,280 a Deputy Inspectors Salary & allowances 4 × Rs 618 an Inspecting Schoolmaster's pay and allowances. This amounts to Rs 3,990

16 d Results Grant. The allotment of Rs 6,500 is small in proportion to the Sum spent on Inspection and cannot, therefore, be reduced. It must be remembered that there are no Union Schools and that this is the only way in which the Circle intends to Encourage Education for the present at all Events.

17. e Municipality Schools Rs 500 seems to be a fair Contribution to these schools

18. Grant II is therefore Rs 10,990

19. It can now be computed what portion of the General fund may be appropriated for the Road Fund. Assuming that the allotment is provided

provided in Grant I from this
Source (they will be noticed hereafter)
are allowed the Account Standishes—

General Fund ——— Rs 43,730
Grant I about Rs 3100
Do II ——— 10,990
Do III ——— 9300
Do IV about ——— 250
Reserve ——— 4,370 28,010
15,720

The Appropriation may be taken
at Rs 15,000.

Road Fund

2o Receipts 3. Additional appropriation.
This must be altered from Rs 20,000
to Rs 15,000

21. 4. a. Grant from Provincial Funds
This must be altered as already
pointed out to Rs 39,300

22. 4b Avenues. This Rs 400 must
be excluded.

23. 6 Public Works Recoveries. The entry
of Rs 100 in Statement I a seems
to show that this sum belongs to
the Road Fund.

24 The receipts may thus
be

49

be taken to be Rs 1,72,650.

25. Expenditure. The fixed items will
be noticed first.

26. 3b Share of Cost of Public Works
Supervision. The sum to be borne
by the two Circles Rs 33,200 and this
must be divided between them in
proportion to the Expenditure by the
Department of Public Works in Each

27 Before going further it is necessary
to notice a Resolution of the Local
Board taking a very large portion
of Repair work out of the hands of
the Department of Public Works. It is

Meeting Cuddalore Board 2d September 1871 Resolution 7. Vriddachellam Board 16th September 1871 Resolution 4.

has been determined by them "that
new works and Repairs of a purely
local character, that is, for which no
Grant in aid from Provincial Funds is received be, after Sanction,
expended by the Local Fund Board
by means of such Agency as it may
best command and that the P.W.
Service be relieved of the Executive
charge of such works". This Resolution
applies

† Balance — 5360
Land Cess — 86,670
Appropriation 15,000
Grants from Government 45,320
Tolls — 20,000
Miscellaneous 100
1,72,650

applies to all works such as used to find a place in the Local Fund Budgets and all of which have been hitherto entrusted to the professional agency. The Board of Revenue cannot recommend Government adopt this sudden proposal in favour of which no arguments are given. It would be useless now to recapitulate the long discussions which have taken place with regard to leaving roads in the hands of the Revenue Department. If the Circle Board are convinced that their Scheme is the best or rather (for this is really the point at issue) if the Collector thinks he and his Subordinates have leisure and inclination for Superintending road work it will be best to take one or two lines only as an Experiment to begin

Road works is thus reduced to Rs 51460.

34. There are two allotments under Sanitary and Miscellaneous The first is for a Chuttram at Pulianthope on the Road from Triviomalay to Trikaline which is undoubtedly much required. The Second is for two wells at Poluvedupetta Of which one Ringappah Naicko has subscribed Rs 1430 which has already been ent. The total Cost is not Rs 1370 (as given in the Statement) but Rs 2733.

35. Statement II A. Reports. This Statement Contains provisions for

for the maintenance of about 580 miles of road at a Cost of Rs 69,530. The mileage is high but the local authorities are the best judges of what is really wanted. The area of the Circle is about 3,279 Square miles, so that there is a mile of road to every 5 or 6 Square miles.

36. Statement II h. Share of Cost of Public Works Establishment. The Expenditure as now fixed thus is Rs 20,610.

37. The Expenditure of the Road Fund

begin with, and if that Experiment succeeds to proceed gradually with the introduction of the change of System. It must be remembered that as matters stand at present the Circle Boards have to pay for the services of the D. P. W whether they use them or not. The Resolutions seem to have been prompted partly by the Erroneous supposition that in addition to the lump Charge for D. P. W. Establishment 10 per Cent had to be paid on the Expenditure by them

28. Taking this view of the question the Board have considered it necessary to enter the whole of the Repairs & Allotments in both budgets in the D. P. W. Column.

29. The portion of the charge for the D. P. W. Establishment which [illegible] Rs 2,950 00 1,000 1,73,910

is Rs 1,340.

31. 6. Reserve The Reserve should be Rs 16,710

32. Having gone so far it becomes evident that the assignment for works must be slightly revised

33. Statement II a. New works. This Statement Contains 9 Road Fund items. Estimates for the 2nd and 4th have been Sanctioned and Estimates for the 1st, 3rd, 7th & 8th are before the Board. That the 6th work is amongst the least urgent may be inferred from the fact that it was not entered in the original budget which was framed on the supposition that the Circle had to pay 10 per cent on Expenditure Supervised by the D. P. W. as well as the bunk charge. It has been struck out to restore Equilibrium. The total Expenditure on Road

* Metalling the road from Pattampakam to Trunk Road 2 to 9.

Fund Budget will therefore be as follows:—

New works	51,460
Repairs	69,530
Establishment charges General. D.P.W.	20,610
Other	11,590
Reserve	16,710
Tools & Plant	1,200
Other Expenditure	1000
	172,100

leaving a balance of Rs 550.

38. Grant I. All necessary Reservations have been made with regard to this Grant. It will stand thus.—

New works.	54,330
Repairs	69,530
Establishment charges D.P.W.	20,850
Petty	3,690
Tools & Plant	1,240
Contingencies	100
Road Fund Reserve	16710
Toll Establishment	6,460
Other charges	1,000
	173,910

3. The following is an abstract of the Budget as now submitted for the sanction of Government. —

Receipts		Expenditure		
Road Fund —	157650	Grant I.		
Endowment —	710	Road Fund —	170760	
Union —	"	General —	3150	173910
General —	43730	Grant II. General —		10790
	202090	Grant III Endowment	400	
Road Fund		General	9300	9700
Receipts —	157650	Grant III. Road Fund	1340	
		General	230	1570
Appropriation —	15000			196170
	172650	General Reserve —		4370
		Balances.		
		Road Fund	550	
		Endowment	310	
		General	690	1530
				202090

Vadachellam

Receipts

2. a allotment from Provincial Funds. This must be altered from Rs 19,900 to Rs 22,630.

2. 3. h. tolls. be a separate Communication on the subject of tolls the Board have recommended Government to disallow two of those proposed. The estimated receipts will therefore be reduced from Rs. 26,000 to Rs. 22,300.

3. 3 C. Horse-tax. The Local Board propose to maintain the 6 Rate schools including Tillavadangum which formed the subject of G. O. 14 "August 1871, No. 228, (Educational). It appears from Statement III that they intend also to open a new Union school at Teagadoog. Their views with regard to the imposition of horse-tax have been laid before Government in a separate communication submitting a Notification of the limits of the 6 Unions formed round rate schools and a similar notification regarding the limits of the proposed Union at Teagadoog has been called for. The rates of the tax proposed viz., Rupee 1, ½ and ¼ are extremely low.

Meeting 18 Nov. 1871. Resolution II.

4. 5 a Govt. grant to rate schools. Rs 810 is said to be the sanctioned grant though higher than that given last year. The total assets of the year will amount to

Balances.	Rs. 17,920
Allotments.	Rs. 25,710
Rates & taxes.	Rs. 103,810
Fees in schools.	Rs. 540.
Endowments &c.	1,200
Miscellaneous	300
	Rs. 149480

5.

Road Fund	Rs. 106040
Union Do.	Rs. 4140
Endowment Do.	Rs. 390
General Do.	Rs. 38910
	Rs. 149,480

Expenditure

6. Statement II.- The receipts must be modified as already pointed out.

7- Expenditure II a. New Works.- It is proposed to metal seven roads and build a small bridge. No estimates for these works have yet been sub=mitted and no new works are in pro=gress. This state of things results not from absence of wants but from their not having excited sufficient attention hitherto. The cost as regards the Road Fund is Rs. 48,500.

8. Under Sanitary and Miscel=laneous it is proposed to build a dis=pensary at Kallakurchy. Fever has been prevalent in this locality and the local Board wish to open a good dispensary there.

9- II A. Repairs.- It is proposed to maintain 165 miles of road at a cost of Rs. 20,645. The area of the Circle is about 1,500 Square miles so that there is only one mile of road to more than 9 Square miles of area. It is clear from this, that there is urgent need of the full Government grant which has been restored to the Budget in this Office. There is an allotment of Rs. 1,930 for repairs to canals and locks in the Chidambaram Taluq. The total es=timated cost of repairs is Rs. 22,580

10- Rs. 28,500 for New Works & Rs. 2,950 for Repairs are entered in the "Other Agency" column, but the Board of Revenue think they should be placed in the hands of the professional Depart=ment.

11. 3 b. Share of cost of D. P. W. supervision chargeable to the Road Fund.- The share for the Circle is Rs. 12,360 and that for the Road Fund Rs. 12,100.

12- Charges for tolls.- If two of the pro=posed toll gates are disallowed this item will be Rs. 2,310.

13. Controlling establishments.- The total cost for the Circle is Rs. 1,220 and the share of the Road Fund is Rs. 860.

14. 4 Tools and Plant.- One per cent. on the expenditure gives Rs. 710 instead of Rs. 725.

15. 6 Reserve.- This will be Rs. 10,150 instead of Rs. 10,250.

16. The Road Fund expenditure Bud=get will then be as follows-

New

New Works — Rs. 48,500
Repairs ——— Rs. 22,580
Establishment — Rs. 17,840
Tools and Plant - Rs. 710
Reserve ——— Rs. 10,150
Compensation — Rs. 500

Rs. 1,00,280

The balance will be Rs. 5,760.

17. Grant I. - With the modifications which have been pointed out Grant I will stand thus.

New Works — Rs. 50,000
Repairs ——— Rs. 22,580
Establishment — Rs. 14,980
Tools and Plant — Rs. 730
Tolls and Ferries — Rs. 2,160
Road Fund Reserve — Rs 10,150
Other Charges — Rs. 600

Rs. 107,200

18. Grant II. - a. Payment for inspection. - According to the data given in the former part of these Proceedings, the charge for one Deputy Inspector and two Inspecting school-masters will be Rs. 2,760.

19. C. Union schools. - There are to be 7 of which 6 are the old rate schools and one is a new school to be opened at Teagadroop. From Statements III & III a it would

would appear that no servant is provided for Teagadroop and no new maps or books for any of the schools. The allotments seem therefore to be insufficient and as there is a large balance the Board have raised them by Rs. 400.

With these alterations the amount of the grant will be Rs. 11,260.

20.

21. Grant III. - a. Hospitals and Dispensaries. - The hospital at Chidamba=rum enjoys a small endowment yielding Rs. 220. As already stated it is now proposed to build and open a dispensary at Villicoorchy. It appears too from the Proceedings of the Local Fund Board and the President's letters that it is intended to have a small dispensary at Virdachellum under the charge of the Sub-Collector's dresser with a good supply of medicines. These two institutions not being endowed should not appear in Statement IV.

22. d. Sanitary establishment and cleaning of tanks and wells. - This is an allotment of Rs. 1,000 for each Taluq and Rs. 600 for three festivals. The Sanitary Commissioner approves.

23. The total amount of the grant is Rs. 8,250.

Grant

24. Grant IV. - This will be as follows:-

Establishments at the Presidency. Rs. 430
in the Collr's Office - Rs. 230
Local Board's Office - Rs. 560
1,220

25. An abstract of the modified Budget is subjoined.

Receipts.		Expenditure		
Road Fund - Rs.	106,040	Grant I		
Union .. - ..	4,140	Road Fund - Rs.	99,420	
Endowment .. - ..	390	General - Rs.	1,780	
General .. - ..	38,910			101,200
	149,480	Grant II		
		Union - Rs.	2,900	
		General - Rs.	8,360	
				11,260
		Grant III.		
		Endowment - Rs.	390	
		General - Rs.	7,860	
				8,250
		Grant IV.		
		Road Fund - Rs.	860	
		General - Rs.	360	
				1,220
		General Reserve Rs.		2,680
				124,610
		Balances		
		Road Fund Rs.	5,760	
		Union - Rs.	1,260	
		General - Rs.	17,850	24,870
				149,480

/ A true extract /

J Grole
Secretary

To The Chief Secretary to Govt.
Financial Department
with 14 original enclosures to be returned.

Lw Locker

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proc: of the Board of Revenue, dated 20th 23rd & 27th December 1871. & 27th Jan. 5th Feb. 1872.

Order thereon

With the foregoing Proceedings the Board of Revenue submit the local fund budgets of the Cuddalore and Virdachalam circles for 1872-3.

2. The revised grants from Provincial funds are Rs 27,610 and Rs 16,410.

3. In a separate order the ~~Government~~ sanctioned action of the levy of the proposed ~~taxes~~ cesses in both circles; but

Cuddalore.

as further instructions may be issued regarding the ~~proposed~~ ~~taxes~~ measure of ~~levying~~ the ensuing year and to obtain an estimate of Provincial funds from all Provincial ~~Departments~~ Heads of Departments for the year 1873-4 ~~and~~ to be submitted to Government

Financial 1871 Dec. 27 Jan. 5 Feb. 1872

Proceedings of the Board of Revenue

G.O. 355

Postal 27th Dec. 1871
Despatched.
Rec'd 7/1/72

No 1021

Local Fund Budget Estimates - of Cuddalore & Virdachalam Circles in C. Dist. for 1872-3 submitted by Board of Revenue.

Rs. 21,410 Oct. 1871. Rs 11-14
" 20,000 Nov. 1871. " 77-78
" 29,000 Dec. 1871. " 125-126
" 39,000 Jan. 1872. " 110-111
" 14,000 August 1872. " 17-15.

Rs 27,610 Rs 16,410 Rs 44,020

229/

Cudalore & Virachalam
Roads for 1872-3

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.
Read letter from President Local Fund Board South Arcot also
2/13 Septr. 1871. No. 32. Read the following ~~letter~~ Proceedings
of the Board of Revenue, dated
23rd December 1871.

Order thereon. 'July 1872 No

The Govt sanction the proposed tolls for the Cudalore circle.

2. In his letter of date submitting the budget of the Virdachalam circle, (separately disposed of) the President reported that the local fund board on reconsideration proposed tolls only at the places noted in the margin three at Tiagarchoog & Tuduchattium being abandoned. The Revenue Board

Review Draft in ambiguities as on going through Minutes in papers the modifications in the minutes of the local board became apparent hence the decision on the Question stood over until from the Collector hope

1. Virdachalam.
2. Vriyoor.
3. Chidambaram.
4. Duckasam Chavadi
5. Thatia tope.
6. Chinna Salem

Govt. of 187 , Madras.

To

Dated
Recd.

No.

187 , No.

Agreeable to the terms of his application & instructions the expenses entailed in this proceedings will be met from the Local Fund under date the 28th April 1871, and by appropriating the Local Fund Balance in the Estimate of 1872-73 in the proportion which such supplemental estimate shall be sanctioned. Application will therefore be made regarding the work of opening the Cross Cut and managing the Ferry which it is hoped will diminish the unproductive Establishment & Cost of Collection.

4. Cuddalore — The insertion of the reduced grant makes the circle receipts Rs 1,90,430. The charge for P.W. Establishment inserted in the budget by the Revenue Board is Rs 20,850, but looking to the expenditure, the probable charge when the general budget is framed will be ~~Rs 27,330~~ much higher. It is thus necessary to make large retrenchments in the grants for works, but before entering on the road fund charges the Govt will note reductions which seem feasible in grants II and III.

~~5 The allotment for Inspection, even allowing for the four inspecting~~

~~— Subordinates~~

16 Hardly any means for the Govt in Council to notice the reductions which have been proposed by both the Local and Board & but it is not the Govt but it is not expedient to keep the whole case for the support of union Schools in this respect circles. The Govt cannot approve of these reductions. There is nothing in the circumstances of the District of Cuddalore which makes it specially inexpedient that this work of raising funds for the support of Elementary education should be resorted to in that District and he cannot consent to the postponement of the measure to the official year 1873/74. The Collector should at once if he has not already done so

Board, with whom the Govt. concur, object to tolls at Arukaram chattram & Thatia tope. The levy of tolls at the remaining 4 places is sanctioned.

3. The annexed revised notification should be published in the District Gazette, the names of the roads on the traffic along which the tolls are levied being added.

Notification

Under Section 37 of Act XIV of 1871 (Madras) the Governor in Council hereby notifies that on and after the 1st April 1872, tolls at half the maximum rate specified in Section 8. to the said act annexed will be levied at the places, and on carriages, Carts and animals passing along the roads

roads hereunder specified and situated in the Cuddalore & Virdachalam circles in the S. Arcot District.

Cuddalore Circle.

1. Tindivanam.
2. Tirunomaly.
3. Villupuram.
4. Panruttie.

Virdachalam Circle.

1. Virdachalam.
2. Veppoor.
3. Chidambaram.
4. Chinna Salem.

The Rev. Dept. — "Englosd with the Standard Map with"
— Board of Revenue "
— Coll. of S. Arcot

Tells on the Board's Protocol

Govt. of [1872] Mr. and Mrs.

Financial

To

The Board of Revenue.

Dated [illegible]
Recd. } 1872, No.

Nos.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~

Proceedings of the Board of Revenue, 23rd & 27th Decr. 1871, 20th & 24th Jan. ~~1872~~, and 5th Feb. 1872 Nos 1004, 1021, 117, 160, 219.

Order thereon, 23rd March 1872. No. 355.

The foregoing papers relate to the Local fund budget Estimates for 1872-3 for the Cuddalor and Vridachalam circles, and to the proposals made by the local fund boards for the levy of tolls on roads within the circles.

2. In a separate order the Govt. have resolved to disallow the proposed tolls for the ensuing year and to allot ~~an~~ additional grants from Provincial funds Equivalent to the

Estimated net receipts. The revised grants to the two circles will be, for Cuddalore Rs 44,640 & for Vindachalam Rs 36,400

3. Cuddalore. — The revised grant included, the receipts of the circle become Rs 1,87,430. The charge for P.W. Establishment, entered by the Board of Revenue is only Rs 20,850, but the correct charge will be much higher. It is thus necessary to reduce considerably the grants for new works, but before entering on the public works charges the Govt will notice certain reductions which seem feasible in Grants II and III. Results grants can be reduced to Rs 6000, and the allotment for sanitation to Rs 4,300

2/3rds of the cost of a Deputy Inspector on Rs 100 — Rs 1,490

2 Inspecting schoolmasters, 1 on Rs 35, 2 on Rs 30, and 1 on Rs 25 — 1,080

Office allowance — 70

Batta — 560

Rs 3,200

~~schoolmasters, appeal except. Rs 2200, as in the margin, will suffice.~~

Results Grants will be reduced to Rs 6,000, and Sanitation to Rs 4,300. Grant II will then be Rs ~~19490~~ 14490 and Grant III Rs 8,700. Grant III must be raised to Rs ~~1620~~ 1720 to provide for the Accountant General's establishment.

5. The additional appropriation from the land cess to the road fund must be raised to Rs 20,000, and ~~the~~ New Works will be reduced to Rs 41,660 to balance the budget, allowance being made against the fund for the charges for P.W. Establishment amounting to Rs 28,000. ~~The road fund assets will be Rs 1,62,990. The grant for~~ ~~of collection of tolls cannot be reduced by the head in stock roads.~~ Roads

Balances	Rs	5,560
$\frac{2}{3}$rds Cess.		86,670
Addl. Appn.		20,000
Allotments &c.		50,660
Miscellaneous		100
		1,62,990
New Works		41,660
Repairs		69,530
Establishment		33,290
Tools & plant		1,110
Contributions &c.		10,00
Reserve		15,640
		162,330
Balance		660
	Rs	1,62,990

road fund budget is shown in the margin, and Grant I, Public Works will be Rs 1,64,080.

16. The budget as modified by Government is as follows:—

Receipts.

Balances	Rs	5,820
Allotments &c.		51,060
Rates & taxes		1,30,000
Endowments		450
Miscellaneous		100
		87
		1,87,430

Expenditure.		164,080
Grant I		10,490
Grant II		8,700
Grant III		1,720
Grant IV		184,990
Road fund	660	
Endowment	310	2,440
General	1470	
	Rs	1,87,430

87 Virdachalam — The

aspects

assets of this circle are reduced by the insertion of the revised grant ~~(Rs 10,510)~~ to Rs 140,950. The grant to the rate schools was shown in the wrong place.

g. The ~~probable~~ charge for P. W. D. Establishment due to Expenditure proposed will be Rs 18,280 ~~17,920~~ of which Rs 17,900 ~~17,560~~ are debitable to the road fund. Grant I will be Rs 104,600 ~~106,240~~ and the road fund charges as corrected by Government will leave a balance of Rs 520 7 ~~640~~. The charges ~~cost~~ of collection of tolls ~~on a little over 26~~ are stiff but little per cent, ~~with reference to the maintenance~~ of the estimate of receipts that no correction is required. The charges ~~should~~ appear

appear in statement I &
under head (C) Grant ~~I~~
The two charges in St. III C. were omitted by the Bd. of Rev. in St. I. B of C.
10. The Board of Revenue in inserting provision for servants &c in the Union budgets in Statements III, III A, overlooked the fact that the Jagardroog receipts do not cover the charges, and the balance of union funds carried forward was therefore incorrect. The Government have struck the charges out, subject to the opinion of the local board who can make the allotment from general funds if they think fit. Grant II will be Rs 11,160.

11. Grant III is passed

at

at Rs 8250. The dispensary at Kullacoorchy is not yet built and charges for a portion of the year only are provided. The Inspector General is authorized to comply with any requisition that may be made to him for a medical subordinate for the institution. The local board should consider the Inspector General as regards the provision made. They have ample funds

3. Grant III is raised to Rs ~~1340~~ 1340 to provide for the increased establishment for the Accountant General.

13. The Government observe that the allotments made by the local board leave more than Rs 14,000 unappropriated. The Revenue Board should call for proposals for utilizing this large sum. If not wanted for general purposes it could no doubt be usefully spent on roads.

14. The budget as revised by Government is as follows:

Receipts.

Balances — Rs.		17,920
Allotments &c. —		~~40,290~~ ~~20,000~~ 81,510
Rates and taxes —		~~103,810~~
Fees —		540
Endowments —		390
Miscellaneous —		300
		~~1,45,260~~ 1,40,950

Expenditure

Grant I —	Rs —	~~106,280~~ 1,04,600
Grant II —	" —	11,160
Grant III —	" —	8,250
Grant IV —	" —	1,340
		~~1,27,000~~ 1,25,350

Balances.

Road fund —	~~670~~ 520	
Union —	1,340	15,600
General —	~~14,250~~ 13,740	
		~~16,260~~
	Rs.	~~1,45,260~~ 1,40,950

The

15. The Government approve of the action of the Board of Revenue in transferring the allotments for works proposed wholesale for execution by other agency, to the P. W. Department.

16. It only remains for the Governor in Council to notice the resolutions which have been passed by both the local fund boards to the effect that it is not expedient to levy the house tax for the support of union schools in their respective circles. The S. in C. cannot approve of these resolutions. There is nothing in the circumstances of South Arcot which renders it specially inexpedient

To

The Revd. Department
— Board of Revenue with Local Fund Estimates
— Collector of S. Arcot
— Accountant General
— P. W. Department
— Inspr. Genl. Med. Dept.
— Director of Pub. Instr.
— Salt Commissioner

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that this mode of raising funds for the support of elementary Education should be resorted to in that district, and he cannot consent to the postponement of the measure to the official year 1873-4. The Collector should at once, if he has not already done so, depute one of his assistants to institute the enquiries ordered in the proc.s of Govt. under date the 28th April 1871, and lay before the local fund boards definite proposals for the establishment of a limited number of union schools in their respective circles for which supplemental budgets should be submitted

Govt. of {1872} Madras.

To Financial

The Board of Revenue
&c.

Dated 23 Mar
Recd. } 1872, No. 355

Nos. 209-244.211

Instructing with thanks to be
issued regarding the mode
of assessing the land
assessing the
tax and forwarding the
proceedings which it is desired
will dismiss the appeal.
Inclosure Proceedings of
taxation.

M.O.