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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 358 Press Mis.

224-227.

Dated 23-3- 1872.

224-227 8/30

Not to be folded or roughly handled

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

Read the following papers :—

No. 224. From the President of the Local Fund Boards, Salem District, dated 9th October 1871, No. 27.

ABSTRACT.—Forwarding Local Fund Budget of the Salem Circle for 1872-73.

From the same Officer, dated 12th October 1871, No. 30.

ABSTRACT.—Forwarding Statement called for in Board's Circular Memorandum of 29th September 1871, No. 1,298.

From the same Officer, dated 17th October 1871, No. 33.

ABSTRACT.—Requesting that Rupees 1,500 might be entered as the receipts under Surplus Pound Fund in the Local Fund Budget for 1872-73.

From the same Officer, dated 17th October 1871, No. 32.

ABSTRACT.—Submitting the Oossoor Circle Local Fund Budget for the year 1872-73.

From the same Officer, dated 2nd November 1871, No. 43.

ABSTRACT.—Forwarding explanatory letter to the Oossoor Local Fund Budget for 1872-73 as also a statement called for by the Board.

From the same Officer, dated 14th December 1871, No. 59.

ABSTRACT.—Requesting that the sanction of Government may be obtained under Section 62 of the Local Funds Act for the collection of tolls in his District in 1872-73.

From the Sanitary Commissioner, dated 27th October 1871, No. 60.

ABSTRACT.—Remarks on the Budget Estimates of Local Funds Board of the Salem Circle for 1872-73.

From the same Officer, dated 2nd November 1871, No. 70.

ABSTRACT.—Remarks on the Local Funds Budget Estimate of the Oossoor Circle for 1872-73.

From the Director of Public Instruction, dated 26th January 1872, No. 144.

ABSTRACT.—Stating that the provision in the Budget Estimate for 1872-73 for the Salem Circle is inadequate.

THE Local Fund Budget Estimates of the Salem and Oossoor Circles for 1872-73 are herewith submitted for the orders of Government.

SALEM CIRCLE.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year are estimated at Rupees 2,22,540, made up of the following sources of income :—

	RS.
1. Balances	30,930
2. Allotments from General Revenue	17,210
3. Rates and Taxes	1,70,370
4. Fees in Schools, etc.	1,200
5. Contributions, etc.	1,080
6. Endowments	1,450
7. Miscellaneous	300
Total...	2,22,540

3. The balances originally shown in the current year's revised budget have been brought forward instead of such sums as are likely to remain unutilized at the close of the year.

4. Under the recent orders of Government the following sums have been inserted in each Circle Budget as grants from Provincial Funds :—

	Rs.
Salem...	3,330
Oossoor	3,260

5. The Special Funds of the district have, as in the current year's budget, been distributed between the two circles in the proportion of two-thirds and one-third instead of ascertaining and crediting the amounts to be realized in each circle. The entries are allowed to stand, as the Board have no means of correcting them. As desired in the President's third letter recorded above the Board have added to the Special Fund receipts Rupees 1,500, being the moiety of the Surplus Pound Funds of the circle.

6. The Cess on land is given as Rupees 1,40,000, which is Rupees 10,000 in excess of the current year's estimate.

7. No tolls have hitherto been raised in this circle, but it is proposed to establish twenty-six new toll gates on eight of the chief lines of road traffic, and the income from this source is estimated at Rupees 27,370. The President states that, as there are not sufficient funds available for expenditure in the ensuing year, the Circle Board have, after mature deliberation, come to this resolution. The Board of Revenue are of opinion that the number of gates proposed is too great, and that it should be reduced. On referring to the Sub-Committee's report on the budget, embodied in the printed Proceedings of a General Meeting of the Local Board held on the 20th September 1871, it is observed that, in the event of the Sub-Committee's proposal for the establishment of the twenty-six gates not being acceded to, sixteen of them are recommended for sanction as follows :—

Tallivassal	1 Gate.	On the road from Salem to Cuddalore.
Ahtoor	1 do.	
Nameul	4 Gates...	Do. Salem to Trichinopoly.
Senkerrydroog	2 do.	
Comarapolliem	1 Gate.	Do. Salem to Coimbatore.
Vaniembady	1 do.	
Tripatore	1 do.	On Trunk Road No. 5 from Salem to Madras.
Toppoor	1 do.	
Komboor	1 do.	
Hurroor	1 do.	On the old road from Salem to Madras by the Munjavady Ghaut.
Uttengherry	1 do.	
Salem Ghaut...	1 do.	...Do. Shervaroy Hills.
	16	

Tallivassal, Comarapolliem, and Komboor.

Of these gates the Board of Revenue hesitate to support the proposals with regard to the three named in the margin.

8. *Tallivassal, on the Salem and Cuddalore road.*—Tallivassal is only about twelve miles from Ahtoor, where also a toll gate is proposed. All the traffic from the South Arcot District to Salem and *vice versa* must pass through the latter place, which is the Cusbah town of the Taluq.

9. *Comarapolliem, on the Salem and Coimbatore road.*—At Comarapolliem there appears to be no means of obtaining prompt redress for any oppressive acts by toll-keepers. It is fourteen miles from Senkerrydroog, a Sub-Magistrate's station.

10. *Komboor, on the old road to Madras by the Munjavady Ghaut.*—Komboor is far away from supervision ; besides which the traffic will have to pay tolls at Hurroor and Uttengherry, at both of which places toll bars are to be opened.

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11. By the omission of thirteen gates the receipts from tolls are reduced to Rupees 13,900.

12. A sum of Rupees 3,000 is entered against House-tax. This is to be raised for the support of the two old Rate Schools at Womalur and Hurroor, as well as of other schools which may hereafter be established. As in the current year none of the Educational statements have been furnished. The Board have prepared Statement III. showing the transactions of the two schools, and in doing so they have adopted the figures given in a similar statement prepared at the Government office for the current year. According to this statement the House-tax to be collected at these places is Rupees 820, which sum is admitted. The difference between it and Rupees 3,000, namely, Rupees 2,180, is disallowed pending the submission of a special report on the formation of Unions, which the President is requested to expedite, now that a Deputy-Collector has been appointed for this special work.

13. A sum of Rupees 1,200 is expected from fees in schools, etc. Of this amount only Rupees 150 have been retained for the reasons stated above.

14. There is a contribution of Rupees 200 from the other circle for the establishment kept up in the Collector's office, because the whole cost of the establishment is provided for in this Circle Budget. The proper course is to distribute the charge between the two circles. The necessary alterations have accordingly been made.

15. In accordance with paragraph 9 of the Government Order, Financial Department, dated 29th November 1871, No. 725, a sum of Rupees 1,450 is entered in this Circle Budget, and another sum of Rupees 700 in the other Circle Budget ; in all Rupees 2,150, being the annual interest on Surplus Pagoda Funds. The interest for the current year has not been brought to account, nor has the Collector made a special reference on the subject of these funds, as promised in paragraph 4 of his letter, dated 22nd August 1871, No. 7.

16. Statement I.-B., Expenditure.—The total proposed expenditure is Rupees 1,96,610, and is made up of—

	Rs.
Grant I.	1,66,110
Do. II.	12,600
Do. III.	15,650
Do. IV.	2,250
Total...	1,96,610

17. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The total receipts of the Road Fund are estimated at Rupees 1,70,700, which includes the sums marginally noted.

	Rs.
1. Additional appropriation from the one-third Land Cess	18,140
2. Avenues	8,000
3. Tolls	27,370
4. Sale of other property	100
5. Fines and penalties	100

18. The additional appropriation has been raised from Rupees 18,140 to Rupees 28,400 to meet the wants of the Road Fund.

19. The toll receipts have been reduced to Rupees 13,900. The remaining three sums have been struck out, as they should be credited to the General Fund.

20. The cost of the Public Works Department General Establishment has been altered to Rupees 14,960.

21. A contribution of only Rupees 370 to the Salem Municipality is provided against Rupees 850 in the current year's budget for the maintenance of the old imperial roads lying within the Municipal limits. In paragraph 37 of his letter the President states that the reduced amount is quite sufficient for the purpose.

22. The Reserve should be Rupees 14,760, which has been entered.

23. Statement II.-A., Part I., New Works.—Part I. contains five items, with an aggregate allotment of Rupees 14,000. All of them are unsanctioned. The estimate for the 2nd item being Rupees 1,000 has been transferred to the Appendix.

24. The 5th item (Rupees 7,800) is for the construction of twenty-six toll gates as proposed by the Circle Board at Rupees 300 each. As the number has been reduced to thirteen the cost should be Rupees 3,900. The item is incorrectly shown under "Sanitary and Miscellaneous" instead of under Road Fund. The necessary alterations have been made in this office.

25. Part II., Repairs.—Part II. contains thirty Road Fund works, with a total allotment of Rupees 1,14,500, which provides for the maintenance of 909 miles of road. This is Rupees 35,160 in excess of the corresponding provision in the current year's budget. The excess is chiefly owing to increased allotments having been entered for special repairs of some of the important roads of the circle as is explained by the President. The items noted in the margin have been transferred to the Appendix because their respective grants do not exceed Rupees 1,000.

Nos. 10, 11, 14, 23, 27 and 28.

26. Under the head "Sanitary and Miscellaneous" Rupees 8,500 are provided for the Maintenance of Avenues, and Rupees 1,500, as stated in paragraph 34 of the President's letter, for Petty Repairs to Soldiers' sheds and Orr's choultries. It is presumed that the Soldiers' sheds are used by all classes of travellers.

27. Grant II., Education.—Grant II. is made up of the following items :—

	Rs.
1. Payment for Inspection	2,600
2. Union Schools	4,000
3. Result Grants	6,000
Total...	12,600

28. The allotment for the 1st item provides for one Deputy-Inspector on 100 Rupees with his establishment, and three Inspecting Schoolmasters on 35, 30 and 25 Rupees, and their travelling allowances and contingencies. The cost should be Rupees 3,090, as detailed in Mr. Powell's letter of the 26th January 1872, No. 144. No mention is made of any contribution by the Salem Municipality on account of the cost of the Educational inspection. The President will report upon this point.

29. The charges of Union Schools have been reduced to Rupees 1,030, as shown in Statement III. prepared in this office.

30. The 3rd item (Rupees 6,000) is for Results Grants, and is Rupees 1,000 in excess of the provision in the current year's budget. The allotment appears to have been made at the instance of Mr. Caldwell, and is considered sufficient by the Director.

31. Grant III., Sanitation, etc.—The total of Grant III. is Rupees 15,650, and consists of the following items :—

	Rs.
1. Hospitals and Dispensaries	5,650
2. Payment to Government for Vaccine Establishment ...	2,000
3. Sanitary Establishments and cleansing of tanks and wells.	5,000
4. Choultries...	1,000
5. Miscellaneous	2,000
Total ...	15,650

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32. The 1st item (Rupees 5,650) is for charges of the Hospitals at Namakul, Tripatore, and Yerkaud, the establishment of which was approved in paragraph 11 of the Government Order, Financial Department, dated 29th November 1871, No. 725. The transactions of these institutions should not have been exhibited in Statement IV., as they are not endowed. They are, therefore struck out of the statement.

33. The allotment for Vaccine Establishment in this circle is Rupees 2,000, and that in the Oossoor Circle Rupees 1,000, making a total of Rupees 3,000, which agrees with the provision in the current year's budget.

34. The 3rd item (Rupees 5,000) is for Sanitary purposes, and the particulars thereof are not given. Neither has Statement IV.-B., which should show the details, been furnished. The amount, however, appears to have been entered in Statement IV. opposite to "(c) Markets and other Institutions." This entry is out of place and has accordingly been expunged. The Sanitary Commissioner recommends that this provision should be accepted.

35. The 4th item (Rupees 1,000) is for the charges of the establishment which may be required for Orr's choultries and two other chuttrums proposed to be erected at Sooramungalum and Jollarpet. The amount entered in the current year's budget is only Rupees 150, and the sum now proposed is Rupees 850 more. The President will explain in detail why such a large provision is necessary. Estimates for the new chuttrums are now before the Board, and will soon be disposed of.

36. The 5th or the last item (Rupees 2,000) is the contribution to the Salem Municipality towards the support of the Town Dispensary, and is the same as in the current year's budget.

37. Grant IV., Miscellaneous.—The first three allotments under Grant IV. have been altered in this office.

38. The following is an Abstract of the Budget as revised by the Board of Revenue :—

Receipts.			Charges.			
		Rs.			Rs.	Rs.
Road Fund		1,32,910	Grant I. ...	Road Fund ...	1,59,580	
Union Fund		1,710		General Fund ...	10,100	
Endowment Fund ...		1,450				1,69,680
General Fund		71,530	Grant II. ...	Union Fund ...	1,030	
Road Fund.				General Fund ...	9,090	
	Rs.					10,120
Receipts ...	1,32,910		Grant III. ...	Endowment Fund.	1,450	
Appropriation.	28,400			General Fund ...	14,200	
						15,650
Total...	1,61,310		Grant IV. ...	Road Fund... ...	1,660	
				General Fund ...	480	
						2,140
						1,97,590
			General Reserve...		...	7,150
			Balances.			
				Rs.		
			Road Fund	70		
			Union Fund	680		
			Endowment Fund	...		
			General Fund	2,110		
					...	2,860
Total ..		2,07,600	Total...		...	2,07,600

OOSSOOR CIRCLE.

39. Statement I.-A., Revenues and Receipts.—The Local Fund receipts of this Circle are as follow :—

	Rs.
1. Balances	2,010
2. Allotments from General Revenue	14,110
3. Rates and Taxes	62,000
4. Endowments, etc.	700
5. Miscellaneous	150
Total...	78,970

40. The Provincial Grant for the circle is Rupees 3,260.

41. A sum of Rupees 750, being the moiety of the Surplus Pound Fund, has been entered with reference to paragraph 3 of the President's letter of the 17th October 1871, No. 32.

42. The cess on land is given as Rupees 55,000, which is Rupees 5,000 less than the current year's estimate. The President will explain how this result has been obtained.

43. A sum of Rupees 7,000 is entered against Tolls. It is proposed to establish seven new toll gates at the undermentioned places :—

(1.) *Kottagondapally.*—On the road from Keelamangalum to Attipally, five miles from Oossoor.

(2.) *Jerzuvady tank bund.*—On the Great Western road to Bangalore, five miles from Oossoor.

(3.) *Baragoor bridge.*—On the Great Western road and road to Tripatore and Vaniembady, ten miles from Kistnagherry.

(4.) *Kurambarahully bridge.*—On the Great Western road to Sholagherry, Oossoor, and Bangalore, seven miles from Kistnagherry.

(5.) *Royacottah.*—On the road from Adamancotah to Oossoor, seventeen miles from Kistnagherry.

(6.) *Toppoor bridge.*—Trunk Road No. 5 from Tripatore and the eastward to Salem and the westward, seventeen miles from Darampury.

(7.) *Madigonapolliem.*—Junction of Trunk Road No. 5 and Morapoor road, half mile from Darampury.

44. The Board see no objection to the sites above named, except the Toppoor bridge, which is to be tolled by the other Circle Board, and accordingly recommend the proposal as regards the other toll gates for the approval of Government. By the omission of the gate at the Toppoor bridge the toll receipts will be reduced to Rupees 6,000.

45. Statement I.-B., Expenditure.—The total proposed expenditure is Rupees 77,860 and consists of—

	Rs.
Grant I.	68,920
Do. II.	3,510
Do. III.	4,000
Do. IV.	1,430
Total...	77,860

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46. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The income of the Road Fund is estimated at Rupees 70,760. This sum includes the items noted below, which call for remark :—

		Rs.
1. Balance		2,010
2. Additional appropriation from the one-third Land Cess.		10,820
3. Provincial Grant		1,410
4. Avenues		7,000
5. Miscellaneous,...	Fines and penalties ... ... 50 Sale of materials ... ... 50 Do. of other property... ... 50	150

Of the balance, Rupees 2,010, only Rupees 890 appertain to the Road Fund, and Rupees 1,120 to the General Fund. The former amount has now been inserted.

47. The additional appropriation has been raised from Rupees 10,820 to Rupees 15,820 to meet the wants of the Road Fund. The grant from Provincial Funds should be Rupees 3,260.

48. Avenue receipts should not be credited to the Road Fund. Only Rupees 50, the sale proceeds of materials, should be credited to this fund.

49. On the Expenditure side there is an allotment of Rupees 5,000 included in the total proposed allotment of Rupees 22,600 by Other Agency on account of road repairs. The assignment appears from Part II. of the budget to be intended for Sanitary and Miscellaneous purposes, but no details are given. The provision has been struck out, as there is a sum of Rupees 3,000 for a similar purpose under Grant III. and in Statement IV.-B.

50. The allotment for Petty Establishment should be Rupees 1,800 as in the current year. The share of the cost of the Public Works General Establishment should be Rupees 7,910, and the Reserve should be Rupees 5,330.

51. Statement II.-A., Part I., New Works.—Part I. contains six items, with a total allotment of Rupees 9,050. The first four of these are sanctioned works, and appear in the current year's budget. The 5th and 6th items have been transferred to an Appendix which has been prepared in this office.

52. Part II., Repairs.—Part II. comprises twenty-five items, with an aggregate allotment of Rupees 47,450. The allotments of the items noted in the margin have been transferred to an Appendix.

Nos. 4, 7, 8, 9, 10, 13, 14, 15, 16, 19, 21, 22 and 23.

53. The 25th or last item (Rupees 5,000) has been struck out for reasons stated in paragraph 49 *supra*.

54. Grant II., Education.—This grant consists of the following items :—

	Rs.
1. Payment for Inspection	1,510
2. Result Grants...	2,000
Total...	3,510

55. The allotment for Inspection should be Rupees 2,030 for one Deputy-Inspector of Schools and one Inspecting Schoolmaster.

56. The 2nd item (Rupees 2,000) is double the provision for the current year.

57. Grant III., Sanitation, etc.—Grant III. consists of the following items:—

	Rs.
1. Payment to Government for Vaccine Establishment... ...	1,000
2. Sanitary Establishment, etc.	3,000
Total...	4,000

58. The 1st item is the same as that entered in the current year's budget.

59. The particulars of the 2nd item (Rupees 3,000) are given in Statement IV.-B. Of this sum Rupees 2,000 are intended as contributions to the Sanitary associations of the five towns of the circle, and Rupees 1,000 for cleansing of tanks and wells. The Sanitary Commissioner recommends that the allotment should be accepted.

60. GRANT IV., MISCELLANEOUS.—The several allotments under Grant IV., with the exception of the last one which has been struck out and transferred to Grant I., have been revised in this office.

(d) Establishment on account of tolls, Rupees 651.

61. The following is an Abstract of the Budget as revised by the Board of Revenue:—

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund	53,320	Grant I.	Road Fund... ...	67,520	
Union Fund	.....		Union Fund ...	.....	
Endowment Fund	700		Endowment Fund ...	.....	
General Fund	26,550		General Fund ...	.....	67,520
		Grant II.	Union Fund ...	.....	
Receipts.	RS.		General Fund ...	4,030	4,030
Road Fund ...	53,320	Grant III.	Endowment Fund ...	.....	
Additional appropriation ...	15,820		General Fund ...	4,000	4,000
Total...	69,140	Grant IV.	Road Fund... ...	790	
			General Fund... ...	130	920
		General Reserve		.....	76,470
		Balances.			2,570
		Road Fund	RS.		
		Union Fund ...	830		
		Endowment Fund ...	...		
		General Fund ...	700		
		...	...		1,530
Total ...	80,570		Total...	.....	80,570

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 225. Proceedings of the Board of Revenue, dated 3rd February 1872, Miscellaneous No. 818.

Read the following letter from the Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 29th January 1872, No. 163.

Having received from the Deputy Inspector of Schools for the Salem District the Budget Estimate of the Local Fund Board for the Oossoor Circle, I have to remark—

I.—That the provision for Inspection is inadequate. It should, as stated in the margin, stand at Rupees 1,922 at the very least. The Government, in their Order dated the 18th October 1871, No. 314, have sanctioned two Deputy Inspectors on 100 Rupees each and four Inspecting Schoolmasters on Rupees 35 each for the entire Salem District, and, as the Salem Circle has taken up one Deputy Inspector and three Inspecting Schoolmasters, one Deputy Inspector and one Inspecting Schoolmaster are available for the Oossoor Circle.

	RS.		
One Deputy Inspector	100		
Office allowance	23		
	123		
	12		
	1,476		
Travelling allowance	480		
or two-thirds...	1,956	=	1,304
One Inspecting Schoolmaster, at 35 Rs.	420		
Contingencies, at 1½ per cent. ...	18		
Travelling batta, at Rs. 15	180		
			618
Total...	1,922		

II.—The amount provided for results' grants seems sufficient.

Submitted to Government with reference to the Board's Proceedings dated 31st January 1872, reviewing the Local Fund Budget Estimates of the Salem District for 1872-73.

(True Copy and Extract)

(Signed) J. GROSE,
Secretary.

No. 226. Proceedings of the Board of Revenue, dated 10th February 1872.

Read the following letter from the Secretary to the Inspector-General, Indian Medical Department, Fort St. George, to the Secretary to the Board of Revenue, dated Fort St. George, 5th February 1872, No. 746.

I have the honour, by desire of the Inspector-General, to submit the following remarks on Grant III. of the Budget Estimate for 1872-73 of the Salem Circle.

2. There will be four hospitals in this circle, viz., the Salem Dispensary and the three new ones which the Local Fund Board in their last estimate proposed to establish at Yercaud, Tripatore, and Namkul.

Salem Dispensary.—The contribution which the Local Fund Board propose to make on account of this institution amounts to Rupees 2,000, and is the same as that sanctioned in paragraph 11 of Government Order, Financial Department, No. 725, of 29th November 1871. According to latest returns received the annual cost of the hospital was about Rupees 4,529, so that there will be a sum of Rupees 2,500 required from the Municipality.

Yercaud Dispensary.—Provision to the extent of Rupees 920 was made in the current year's Budget for the establishment of this hospital, and Rupees 1,900 have been set apart for the expenditure of 1872-73. The hospital has not as yet been opened, and a reference was recently made to this office with the view of obtaining a Subordinate of the Apothecary grade to take charge of it; but it is observed that provision is only made in the Budget for the pay of a 1st Class Hospital Assistant. The allotment in Statement IV-A. for medicines and apparatus will be insufficient, the hospital being a new one.

Namkul Dispensary.—A Hospital Assistant recently proceeded to join and open this hospital, and, if supplies of more expensive articles of equipment, such as medicines, instruments, furniture, &c., be obtained before the 31st March, so that their cost will fall on the allotment for the current year, the provision of Rupees 1,880 for 1872-73 will be sufficient.

Tripatore Dispensary.—The sum of Rupees 1,870 set apart for the establishment of a hospital at this station is, in the opinion of the Inspector-General, insufficient.

Submitted to Government in continuation of Board's Proceedings dated 31st January 1872.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 227. ORDER THEREON, 23rd March 1872, No. 358.

With the foregoing Proceedings the Revenue Board submit the Local Fund Budgets of the Salem and Oossoor Circles for 1872-73.

2. Both Local Boards have proposed to levy tolls. In pursuance of the general orders which have been issued these proposals must be disallowed, and the revised Provincial grants are for Salem Rupees 17,230 and for Oossoor Rupees 8,780.

3. The receipts of the Salem Circle are Rupees 2,07,600, of which Rupees 1,61,310 appertain to the Road Fund. The sum allotted for the construction of toll-gates, Rupees 3,900, is struck out. The contribution for Department of Public Works supervision is Rupees 15,650, entirely chargeable to the Road Fund. The additional appropriation entered by the Board of Revenue is

retained as the General Fund is amply provided, and the Road Fund balance will be Rupees 3,260, the reserve being Rupees 14,780. Grant I., Public Works, will be Rupees 1,66,460.

4. With reference to the Inspector-General's remarks the Government observe that correspondence is going on as to the Apothecary for the Shervaroy Hills. The Inspector-General thinks that the allotments for the new Dispensaries are insufficient; but he does not state what sums will be required. The Local Fund Board have ample funds whence to supplement the allotments entered. There are no charges against Surplus Pagoda Funds, and the receipts should have been carried forward as Endowment Fund balance. If any portion of the sanitary allotment of Rupees 5,000 is chargeable to these Funds, Statement IV. and the balances in Statement I.-B. will be affected.

5. The Budget is passed as follows :—

Receipts.

	Rs.
Balances	30,600
Allotments, &c.	33,400
Rates and Taxes	1,40,820
Fees	150
Contributions	880
Endowments, &c.	1,450
Miscellaneous	300
Total...	2,07,600

Expenditure.

	Rs.	
Grant I.		1,66,460
,, II.		10,120
,, III.		15,650
,, IV.		2,180
		1,94,410
Balances—		
Road Fund	3,260	
Union do.	680	
Endowment Fund	1,450	
General do.	7,800	
		13,190
Total...		2,07,600

6. The receipts of the Oossoor Circle will be Rupees 80,090 and those of its Road Fund Rupees 68,760. The item "Contribution, Rupees 2,500," comprised under Special Funds, Miscellaneous, should be explained. It does not appear how the balances brought forward have been computed. The reserve entered by the Revenue Board is below the proper standard, and to give a full reserve of Rupees 6,790 the allotment for the construction of toll-gates is struck out. The Government have corrected Grant IV. and the items dependent on it. No further remark is called for, and the Budget is as follows :—

Receipts.

	Rs.
Balances	2,010
Allotments, &c.	22,230
Rates and Taxes	55,000
Endowments	700
Miscellaneous	150
Total...	80,090

Expenditure.

Grant I.		67,860
,, II.		4,030
,, III.		4,000
,, IV.		930
		76,820
Balances—		
Road Fund	110	
Endowment Fund	700	
General do.	2,460	
		3,270
Total...		80,090

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

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

Exd. A. S. Rodgers.

Govt. of Madras.

FINANCIAL.

To

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

Dated March, 23rd.

Read.

G. O., 23rd March 1872, No. 238.

Read.

MARCH
Nos. 224—227.

Reviewing the Local Fund Budgets of the Salem and Coonoor Circles for 1872-73.

113

MISCELLANEOUS No. 878. REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 3rd February —— 1872.

Read the following

No. 163.

From, E. B. Powell Esqre, Director of Public Instruction.

To, The Secretary to the Board of Revenue, Chepauk.

SIR,

Having received from the Deputy Inspector of Schools for the Salem district the Budget Estimate of the Local Fund Board for the Coonoor Circle, I have to remark,-

I. That the provision for Inspection is inadequate. It should as stated in the margin stand at Rs 1,922 at the very least. The Government in their Order dated the 18th October 1871, No 314, have sanctioned two Deputy Inspectors on 100 Rs each and 4 Inspecting School-masters on Rs 35 each for the entire Salem district and as the Salem Circle has taken up one Deputy Inspector and three Inspecting School masters

1 Deputy Inspector	Rs 100	
Office allowance	" 23	
	123	
	12	
	1476	
Travelling allowance or 2/3	480 / 1956	= 1304
1 Inspecting Schoolmaster at 35 Rs	420	
Contingencies at 1/2 R.	18	
Travelling batta at Rs 15	180	618
Total	Rs 1,922	

School masters, one Deputy Inspector and one Inspecting School master are available for the Coimbatore Circle.

II. The amount provided for Results Grants seems sufficient.

Office of the Director of Public Instruction
Madras 29th January 1872

I have &c
sd/ E K Powell
Director of Public Instruction

Submitted to Government with reference to the Board's Proceedings dated 31st January 1872, reviewing the Local Fund Budget Estimates of the Salem District for 1872-73.-

/True Copy & Extract/

J Grole
Secretary

For the Chief Secretary to Government
Financial Department

C Spencer Smith appointed

Rec'd 5th Feb 1872. No. 33-34. Fin. Dept.

P.C. 235. Encl. 2 to 235

S. O. 359.

Fin. 1872 Mch.

Proceedings of the Board of Revenue.

Dated 3rd February 1872.
Despatched [illegible]
Received 5th [illegible]
Ellis: Cy. 878

No 204

Submitting remarks of Director of Public Instruction on Local Fund Budget Estimates of Salem Circle for 1872-73.

Work Business

REVENUE DEPARTMENT,

Mis: No

2
17

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 10 *February* 1872.

Read the following

No. 746.

From The Secretary, Inspector General
in Indian Medical Department
Fort Saint George

To The Secretary to the
Board of Revenue

SIR,

I have the honor, by desire of the Inspector General, to submit the following remarks on Grant III. of the Budget Estimate for 1872-73 of the Salem Circle.

2 There will be 4 Hospitals in this Circle, viz, the Salem Dispensary and the 3 new ones, which the Local Fund Board in their last estimate proposed to establish at Vercaud, Tripatore, and Namkul.

Salem Dispensary. The contribution which the Local Fund Board propose to make on account of this institution amounts to Rs 2,000, and is the same as that sanctioned in para 11 of Govt Order, Fin: Deptt, No 725 of 29 Nov 1871. According to latest returns received

the annual cost of the hospital was about Rs. 2,529, so that there will be a sum of Rs. 2500 required from the Municipality.

Vercaud Dispensary. Provision to the extent of Rs. 920 was made in the current year's budget for the establishment of this hospital, and Rs. 1,900 have been set apart for the expenditure of 1872/73. This hospital has not as yet been opened, and a reference was recently made to this Office with the view of obtaining a Subordinate of the Apothecary grade to take charge of it, but it is observed that provision is only made in the budget for the pay of a 1st class Hospital Assistant. The allotment in Statement II A for Medicines and Apparatus will be insufficient, the hospital being a new one.

Nanjad Dispensary. A Hospital Assistant recently proceeded to join and open this hospital, and if supplies of more expensive articles of Equipment, such as medicines, instruments, furniture, &c., be obtained before the 31st March, so that their cost will fall on the allotment for the current year, the provision of Rs. 1,880 for 1872-73 will be sufficient.

Tripatore Dispensary. The sum of Rs. 1,870 set apart for the establishment of a hospital at this station is, in the opinion of the Inspector General, insufficient.

I have &c.
(Sd) J. Berdie M.D. Surgeon
Secretary Inspector Genl
Invn Medl Deptt

Office of Inspector General
Invn Medl Department
Fort St George 5 Feby 1872

Submitted to Government in continuation of Board's Proceedings dated 31st January 1872.

(True Copy & Extract)

J. Grole
Secretary

To
The Chief Secretary to Government F.D.

Tripatore

Vaniyambadi

Nanjad

Vercaud

Rec: 29th November 1872. Rs 118-120.

Financial 1872 Dept.

Proceedings of the Board of Revenue.

S. O. 3501

Dated 10th February 1872

Despatched 10 — — —

Rec'd 19 — — —

No 291

Letter from Inspector General of Govt. Dispensaries submitting remarks on Lt. Col. Beadle's Estimate of Salem Circle for 1872/73, and returning the Estimate.

Ans 23rd Nov. Bundle D 2 No 220

Revenue Department

21

Proceedings of the Board of Revenue
dated 31st January 1872.

Read the following letters.

From the President Local Fund Boards, Salem District, dated 9th October 1871, No 27.

Do Do dated 12th October 1871, No 30.

Do Do dated 17th October 1871, No 33.

Do Do dated D ——, No 32

Do Do dated 2nd November 1871, No 43.

Do Do dated 14th December 1871, No 59.

Do Sanitary Commissioner dated 27th October & 2nd November 1871, Nos 60 & 70.

Do Director of Public Instruction dated 26th January 1872, No 144.

The Local Fund Budget Estimates of the Salem and Coimbatore Circles for 1872-73 are herewith submitted for the orders of Government.

Salem Circle.

Statement IA Revenues & Receipts

2. The total Local Fund Assets of the year are estimated at Rs 2,22,540, made up of the following sources of income.

		Rs
1.	Balances	30,930
2.	Allotments from General Revenue	17,210
3.	Rates & Taxes	1,70,370
4.	Fees in Schools &c	1,200
5.	Contributions &c	1,080
6.	Endowments	1,450
7.	Miscellaneous	300
	Total	2,22,540

The

3. The balances originally shown in the current year's revised Budget have been brought forward, instead of such sums, as are likely to remain unutilized at the close of the year.

4. Under the recent orders of Government, the following sums have been inserted in each Circle Budget as grants from Provincial Funds:-

Salem Rs. 3,330
Dopoor " 3,260

5. The special funds of the District have, as in the current year's Budget, been distributed between the two Circles in the proportion of two-thirds and one-third, instead of ascertaining and crediting the amounts to be realized in each Circle. The entries are allowed to stand, as the Board have no means of correcting them. As desired in the President's third letter recorded above, the Board have added to the special fund receipts Rs 1,500, being the moiety of the surplus Pound Funds of the Circle.

6. The Cess on land is given as Rs 1,40,000, which is Rs 10,000 in excess

of

of the current year's Estimate.

7. No Tolls have hitherto been raised in this Circle, but it is proposed to establish 26 new Toll-gates on right of the Chief lines of road traffic and the income from this source is estimated at Rs 27,370. The President states that, as there are not sufficient funds available for expenditure in the ensuing year, the Circle Board have, after mature deliberation, come to this resolution. The Board of Revenue are of opinion that the number of gates proposed is too great and that it should be reduced. On referring to the Sub-Committee's report on the Budget embodied in the printed Proceedings of a general meeting of the Local Board, held on the 20th September 1871, it is observed that in the event of the Sub Committee's proposal for the establishment of the 26 gates not being acceded to, 16 of them are recommended for sanction as follows:-

Tallivassal .. 1 Gate } On the road from
Athoor .... 1 Do. } Salem to Cuddalore.
Namcul ... 4 Gates. Do. Salem to Trichinopoly.-

Sankerry Droog

Senkerry droog	2 Gates	On the road from Salem to Coimbatore.
Comarapollium	1 Do.	
Vaniembaddy	1 Do.	On the Trunk road no 5 from Salem to Madras.
Tripatore	1 Do.	
Toppoor	1 Do.	
Komboor	1 Do.	On the old road from Salem to Madras by the Ellumjavady Ghaut.
Hurroor	1 Do.	
Ulteughery	1 Do.	
Salem Ghaut	1 Do.	Do. Shevaroy Hills

16

Of these Gates the Board of Revenue hesitate to support the proposals with regard to the three named in the margin.

Tallivassal. Comarapollium Komboor.

8. Tallivassal is only about 12 miles from Athoor, where also a Toll-Gate is proposed. All the traffic from the South East District to Salem and Vice Versa must pass through the latter place, which is the Cutcherry town of the Taluq.

Tallivassal on the Salem and Cuddalore road. It is also town at Chinna Salem in S. Arcot

9. At Comarapollium, there appears to be no means of obtaining prompt redress for any oppressive acts by Toll-keepers. It is 4 miles from Senkerry droog, a Sub Magistrate's station.

Comarapollium on the Salem & Coimbatore road.

10. Komboore is far away from supervision. Besides which, the traffic will have to pay Tolls at Hurroor and

Komboore on the old road to Madras by the Ellumjavady Ghaut.

and Ulteughery, at both of which places Toll-bars are to be opened.

11. By the omission of thirteen Gates, the receipts from Tolls are reduced to Rs 13,900.

12. A sum of Rs 2,000 is entered against House-tax. This is to be raised for the support of the two old Rate Schools at Wowalur and Hurroor as well as of other Schools which may hereafter be established. As in the current year, none of the Educational Statements have been furnished. The Board have prepared Statement III showing the transactions of the two Schools and in doing so they have adopted the figures given in a similar statement prepared at the Government Office for the current year. According to this Statement, the House-tax to be collected at these places is Rs 820, which sum is admitted. The difference between it and Rs 2,000, Viz: Rs 2,180, is disallowed, pending the submission of a special report on the formation of Unions, which the President is requested to expedite

expedite, now that a Deputy Collector has been appointed for this special work.

13. A sum of Rs 1,200 is expected from fees in Schools &c. Of this amount, only Rs 150 have been retained for the reasons stated above.

14. There is a contribution of Rs 200 from the other Circle for the establishment kept up in the Collector's Office, because the whole cost of the establishment is provided for in this Circle Budget. The proper course is to distribute the charge between the two Circles. The necessary alterations have accordingly been made.

15. In accordance with para 9 of the Government Order, Financial Department, dated 29th November 1871, no 725, a sum of Rs 1450, is entered in this Circle Budget and another sum of Rs 700 in the other Circle Budget, in all Rs 2,150, being the annual interest on surplus pagoda funds. The interest for the current year has not been brought to account nor has the Collector made a special reference on the subject of these funds as promised in para 4 of his letter dated 22nd August 1871, no 7.

Statement IB Expenditure.

16. The total proposed Expenditure is Rs 1,96,610 and is made up of:-

Grant I	1,66,110
Do II	12,600
Do III	15,650
Do IV	2,250
Total	1,96,610

Grant I Public Works Statement II Road Fund Receipts & Expenditure.

17. The total Receipts of the Road Fund are estimated at Rupees 1,70,700, which includes the sums marginally - note d.-

1. Additional appropriation from the 1/3rd Land Cess.	Rs	18,140
2. Avenues	"	8,000
3. Tolls	"	27,370
4. Sale of Other property	"	100
5. Fines & penalties	"	100.

18. The additional appropriation has been raised from Rs 18,140 to Rs 28,400 to meet the wants of the Road Fund.

19. The Toll Receipts have been reduced to Rs 13,900. The remaining three sums have been struck out, as

as they should be credited to the general fund.

20. The cost of the Public Works department General Establishment has been altered to Rs 14,960.

21. A contribution of only Rs 370 to the Salem Municipality is provided against Rs 850 in the current year's budget, for the maintenance of the old Imperial roads lying within the municipal limits. In para 37 of his letter, the President states that the reduced amount is quite sufficient for the purpose.

22. The Reserve should be Rs 14,760, which has been entered.

23. Part I contains five items with an aggregate allotment of Rs 14,000. All of them are unsanctioned. The Estimate for the 2nd item being Rs 4,000 has been transferred to the Appendix. Statement II A Part I New works.

24. The 5th item (Rs 7,800) is for the construction of 26 toll-gates as proposed by the Circle Board at Rs 300 each. As the number has been reduced to 13, the cost should be

be Rupees 3,900. The item is incorrectly shown under "Sanitary and Miscellaneous" instead of under Road Fund. The necessary alterations have been made in this Office.

Part II Repairs.

25. Part II contains 30 Road Fund works with a total allotment of Rupees 1,14,500, which provides for the maintenance of 909 miles of roads. This is Rupees 35,100 in excess of the corresponding provision in the current year's Budget. The excess is chiefly owing to increased allotments having been entered for special repairs of some of the important roads of the Circle, as is explained by the President. The items noted in the margin have been transferred to the

10, 11, 14, 23, 27 & 28.

appendix

appendix, because their respective grants do not exceed Rs 1,000.

26. Under the head "Sanitary and Miscellaneous" Rupees 8,500 are provided for the maintenance of revenues and Rupees 1,500, as stated in para 34 of the President's letter, for petty repairs to Soldiers sheds and Serai-Choultries. It is presumed that the Soldiers sheds are used by all clases of travellers.

27. Grant II is made up of the following items. Grant II Education

		Rs
1.	Payment for Inspection	2,600
2.	Union Schools	4,000
3.	Results grants	6,000
	Total	12,600

28. The allotment for the 1st item provides for one Deputy Inspector on 100 Rupees with his establishment and 3 Inspecting Schoolmasters on 35, 30 & 25 Rupees and their travelling allowances and contingencies. The cost should be Rs 3,090 as detailed in Mr. Powell's letter of the 26th January 1872, No 144. No mention is made of any contribution by the Salem Municipality on account of the cost of the Educational Inspection. The President will report upon this point.

29. The charges of Union Schools have been reduced to Rs 1,030 as shown in Statement III prepared in this Office.

30. The 3rd item (Rs 6,000) is for Results grants and is Rupees 4,000 in excess of the provision in the current year's Budget. The allotment appears to have been made at the instance of Mr. Caldwell and is considered sufficient by the Director.

Grant III. Sanitation &c.

31. The total of grant III is Rupees 15,650 and consists

of

of the following items:-

	Rs
1. Hospitals & Dispensaries	5,650
2. Payment to Government for Vaccine Establishments	2,000
3. Sanitary Establishments and cleansing of tanks & wells.	5000
4. Choultries	1,000
5. Miscellaneous	2,000
Total	15,650

32. The 1st item (Rs 5,650) is for charges of the Hospitals at Nankal, Tripattoor & Yerkaud, the establishment of which was approved in para 11 of the Government Order, Financial Department, dated 29th November 1871, no 725. The transactions of these Institutions should not have been exhibited in Statement IV, as they are not endowed. They are therefore struck out of the Statement.

33. The allotment for Vaccine establishment in this Circle is Rs 2,000 and that in the Cossoor circle Rs 1,000, making a total of Rupees 3,000, which agrees

agrees with the provision in the Current year's budget.

34. The 3d item (Rs 5000) is for Sanitary purposes and the particulars thereof are not given. Neither has Statement IV B, which should show the details, been furnished. The amount however appears to have been entered in Statement IV opposite to "(C) Markets and other institutions." This entry is out of place and has accordingly been Expunged. The Sanitary Commissioner recommends that this provision should be accepted.

35) The 4th item (Rs 1000) is for the charges of the Establishment which may be required for Orrie Choultries and two other Chuttrams proposed to be erected at Sooramangalam and Jolarpet. The

Amount

Amount Entered in the Current year's budget is only Rs 150 and the sum now proposed is Rs 850 more. The President will explain in detail why such a large provision is necessary. Estimates for the new Chattrams are now before the Board and will soon be disposed of.

36. The 5th or the last item (Rs 2000) is the Contribution of the Salem Municipality towards the Support of the Town Dispensary and is the same as in the current year's budget.

37 The first three allotments in under Grant III have been altered in this office

Grant IV Miscellaneous.

38. The following is an abstract of the Budget as revised by the Board of Revenue.

Receipts

	Rs.
Road Fund.	132,910.
Union do	1,710
Endowment do	1,450
General do	71,530

Road Fund.

Receipts	132,910
Appropriation	28,400
	161,310

Charges.

Grant I	Road Fund	159,580	
	General do	10,100	
			169,680
Grant II	Union do	1,030	
	General do	9,090	
			10,120
Grant III	Endowment do	1,450	
	General do	14,200	
			15,650
Grant III	Road do	1,660	
	General do	480	
			2,140
			197,590
	General Reserve	----	7,150
	Balances.		
	Road Fund	570	
	Union do	680	
	Endowment do	"	
	General do	2,110	
			2,860
Total	207,600	Total	207,600

Postoor Circle

Statement IA Revenues & Receipts.

39 The Local Fund receipts of this Circle are as follows

Balances

	Rs
1. Balances	2,010
2. Allotments from general Revenue	14.110
3. Rates and Taxes	62,000
4. Endowments &c	700
5. Miscellaneous	150.
	Rs. 78.970

40. The Provisional Grant for the Circle is Rs 3,260

41. A Sum of Rs 750, being the moiety of the Surplus pound fund has been entered with reference to para 3 of the President's letter of the 17th October 1871 No. 32.

42. The Cess on land is given as Rs 55,000 which is Rs 5000 less than the current year's Estimate. The President will explain how this result has been obtained.

43. A Sum of Rs 7,000 is entered against Tolls. It is proposed to establish 7 Seven new Tollgates at the undermentioned places.

1. Kottagondupally – on the road from Keelamangalam to Attupally 5 miles from Ootpoor.

2. Jazwady Trunk bund – on the great western road to Bangalore, 5 miles from Ootpoor

3. Baragoor bridge – on the great western road and road to Trupatoor and Vaniambady, 10 miles from Kistnagherry

4. Kurumbarapully bridge – on the great western road to Shulagherry, Ootpoor and Bangalore, 7 miles from Kistnagherry.

5. Royakottah – on the road from Adamancotah to Ootpoor, 17 miles from Kistnagherry

6. Toppoorbridge – Trunk road No 5 from Trisoopattoor and the Eastward to Salem and the westward, 17 miles from Darampury.

7. Madigonapollium – Junction of Trunk road No 5 and Morappoor road, 1/2 mile from Darampury.

44. The Board see no objection to the sites above named, except the Toppoor bridge, which is to be tolled by the Mysore Circle Board and accordingly recommend the proposal as regards the other tollgates for the approval of Government. By the suspension of the gate at the Toppoorbridge, the Toll receipts will be reduced to Rs 6,000

The

45. The total proposed Expenditure is Rs 77,860 and Consists of

Statement I B
Expenditure

Grant I	68,920
do — II	3,510
do — III	4,000
do — IV	1,430
Total	77860

46. The income of the Road fund is Estimated at Rs 70,760. This Sum includes the items noted below, which call for remark.

Grant I
Public Works.
Statement II
Road Fund Receipts and Expenditures.

	Rs.
1. Balance	2,010
2. Additional Appropriation from the 1/3rd land Cess	10,820
3. Provincial grant	1,410
4. Avenues	7,000
5. Miscellaneous { Fines & penalties — 50; Sale of Materials — 50; do — other property — 50 }	150

Of the balance Rs 2,010, only Rs 890 as appertains to the Road fund and Rs 1,120 to the general fund. The former amount has now been inserted.

47. The additional Appropriation has been raised from Rs 10,820 to Rs 15,820 to meet the wants of the Road fund.

The Grant from Provincial funds should be Rs 3,260.

Avenue

48. Avenue Receipts should not be credited to the Road fund. Only Rs 50, the Sale proceeds of materials should be credited to this fund.

49. On the Expenditure Side, there is an allotment of Rs 5,000 included in the total proposed allotment of Rs 22,600 by this agency on account of Road repairs. This assignment appears from Part II of the Budget to be intended for Sanitary and Miscellaneous purposes, but no details are given. The provision has been struck out, as there is a Sum of Rs 3,000 for a Similar purpose under Grant III and in Statement II B.

50. The allotment for Petty Establishment should be Rs 1,800 as in the Current year. The share of the cost of the P.W. General Establishment should be Rs 7,910 and the Reserve should be Rs 5,330.

Statement II A
Part I. New works.

51. Part I Contains 6 items with a total allotment of Rs 9,050. The first four of these are Sanctioned works & appear in the Current year's budget. The 5th and 6th items have been transferred to an Appendix which has been prepared

in

in this Office.

52. Part II Comprises 25 items with an aggregate allotment of Rs 47,450. The allotments of the items noted in the margin have been transferred to an Appendix. — Part III Repairs. — 4, 7, 8, 9, 10, 13, 14, 15, 16, 19, 21, 22 & 23.

53. The 25th or last item (Rs 5,000) has been struck out for reasons stated in para 49 supra.

54. This Grant Consists of the following items — Grant II Education.

	Rs
1. Payment for Inspection	1,510
2. Result Grants	2,000
Total	3,510

55. The allotment for inspection should be Rs 2,030 for one Deputy Inspector of Schools and one Inspecting Schoolmaster.

56. The 2d item (Rs 2000) is double the provision for the current year.

57. Grant III Consists of the following items — Grant III Sanitation &c.

	Rs
1. Payment to Government for vaccine Establishment	1,000
2. Sanitary Establishment	3,000
Total	4,000

58. The 1st item is the same as that entered in the current year's budget.

59. The particulars of the 2d item (Rs 3,000) are given in Statement III B. of this Sess. Rs 2,000 are intended as contributions to the Sanitary Associations of the five towns of the Circle and Rs 1,000 for cleansing of tanks & wells. The Sanitary Commissioner recommends that the allotment should be accepted.

60. The several allotments under Grant IV, with the exception of the last one, which has been struck out, and transferred to Grant II, have — Grant IV Miscellaneous. — D. Establishment on account of Wells.

have been revised in this Office.

61. The following is an abstract of the Budget as revised by the Board of Revenue.

Receipts	Rs.	Expenditure		Rs.
Road Fund	53,320	Grant I — Road Fund	67,520	
Union do	"	Union do	"	
Endowment do	700	Endowment do	"	
General do	26,530	General do	"	67,520
		Grant II — Union do	"	
		General do	4030	4,030
		Grant III — Endowment do	"	
		General do	4,000	4,000
		Grant IV — Road do	790	
		General do	130	920
				76,470.
Receipts				
Road Fund	53320			
Additional Appropriations	15,820			
	69,140	General Reserve.		2,570
		Road Fund Balance	830	
		Union do do	"	
		Endowment do do	700	
		General do do	"	
				1,530
Total	80,570	Total		80,570

(True Extract)

J Gole
Secretary

To The Chief Secretary to Government
Financial Department
with original letters & Enclosures-to be returned.

I.—Budget Estimate of the Local Fund of Salem Circle, Salem District for the official year

A.—*Revenues and Receipts.*

	Estimate, 1871-72. Detail (Minor heads.)	Estimate, 1871-72. Total (Major heads.)	(Estimate, 1870-71.)	(Actual, 1869-70.)
		Rs.	Rs.	Rs.
1. Balances—				
(a) Road Fund	13,470			
(b) Union Funds	470			
(c) Endowment Funds				
(d) General	16,060	30,000		
2. Allotments from General Revenues—	17230			
(a) Provincial Funds	17,500			
(b) Special Funds—	15,900	33,400		
Surplus Pound Fund				
Ferry Rents				
Avenues				
Fishery and Grass Rents				
Miscellaneous				
3. Rates and Taxes—				
(a) Cess on land	140000			
(b) Tolls				
(c) House-tax	820	140820		
4. Fees in Schools and Training Institutions		150		
5. Contributions from other Circles and Municipalities.		880		
(a) From Trichy For P.W.				
6. Receipts from Endowments, Contributions and Donations		1450		
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc				
(d) Miscellaneous				
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		207600		

	By P. W. D.	By other Agency.	Estimate, 1871-72. Detail (Minor heads.)	Estimate, 1871-72. Total (Major heads.)	Estimate, 1870-71.	Actuals, 1869-70.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	5000	1200		6200		
Educational						
Sanitary and Miscellaneous						
(b) Repairs—						
Communications ...	57,150	57,350		114,500		
Educational						
Sanitary and Miscellaneous		10000				
	62,150	68,550				
(c) Establishment—						
Cost of General Establishment, Public Works Department...			15650			
Public Works Department, Petty Establishment			3600	19,250		
(d) Tools and plant				1,510		
(e) Contingencies				50		
(f) Road Fund reserve				14,780		
(g) Contributions to other Circles or Municipalities for Public Works						
To Salem for Roads				370		
Total Grant I..				166460		
GRANT II.—*Education.*						
(a) Payment for Inspection				3090		
(b) Training Schools—				"		
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous...						
(c) Union Schools—				1030		
Salaries						
Servants						
Miscellaneous...						
(d) Grants-in-aid—				6000		
Salary grants						
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...						
To for				"		
Total Grant II...				10,120		

	Estimate, 1871-72. Detail (Minor Heads.)	Estimate, 1871-72. Total (Major Heads.)	Estimate, 1870-71.	Actual, 1869-70.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—		5650		
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 ...		2000		
Number. 1870-71. 1871-72.				
(c) Employment of Medical Practitioners.		"		
(d) Sanitary Establishments and cleansing of tanks and wells		5000		
(e) Markets—		"		
Establishments				
Contingencies				
(f) Choultries—		1000		
Establishments ...				
Contingencies				
Feeding travellers				
(g) Miscellaneous—				
Contributions to other Circles, ...				
To Salem Municipality for the Civil Dispensary ... ... Etc. etc. ... RS. 2000	2000	2000		
Total Grant III...	...	15650		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		500		
(b) Do. do. in Collector's Office.				
(c) Establishments of the Local Fund Board ... Etc. etc.		1350		
Total Grant IV...		2180		
Grand Total Expenditure...		194440		
Balances.				
(a) Road Fund	3260			
(b) Union Funds	680			
(c) Endowment Funds	1450			
(d) General Reserve=10 per cent. on estimated receipts, other than those to be credited to Road, Union, or Endowment Funds ...	7500	13190		
Total ..		207630		

Salem.

Salem & Hosur

II.—Estimate of Receipts and Expenditure of the Road Fund of the Salem Circle, Salem District, for the official year 1871-72.

Actual, 1869-70.	Expenditure.	Estimate, 1871-72. Detail.	Estimate, 1871-72. Total.	Estimate, 1870-71.	Actual, 1869-70.
		By D. P. W. / By other Agency			
Rs.		Rs. Rs.	Rs.	Rs.	Rs.
	1. New Works	1000 1200	2200		
	2. Repairs	57150 5,350	14,450		
		62150 6,550			
	3. Establishment—				
	(a) Petty Establishment	3600			
	(b) Share of cost of Public Works Department Supervision chargeable to the Road Fund	15650			
	(c) Charges in connection with tolls and ferries	1690			
	(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	80	20,990		
	(e) Contingencies		1210		
	4. Tools and Plant		370		
	5. Contributions from the Road Fund ...		4780		
	6. Reserve at 10 per cent. of receipts... ...				
	Total...		55,450		
	Balance...		3260		
	Grand Total...		61,310		

Actual, 1869-70.	Receipts.	Estimate, 1871-72. Detail.	Estimate, 1871-72. Total.	Estimate, 1870-71.	Actual, 1869-70.
Rs.		Rs.	Rs.	Rs.	Rs.
	1. Balance of 1870-71		13470		
	2. Two-thirds of the collections of Land Cess within the year...		23,330		
	3. Additional appropriation from the Land Cess by the Local Fund Board		28,400		
	4. Grants from Government—				
	(a) Provincial Funds	17,230			
	(b) Special Funds...	7,900	25130		
	Rs.				
	Surplus Pound Funds... ...				
	Ferry Rent				
	Avenues...				
	Fishery and Grass Rents ...				
	Miscellaneous				
	5. Tolls		-		
	6. Contributions from funds of other Circles...		980		
	7. Miscellaneous		100		
	(a) Sales of old Materials and Tools and Plant				
	Total...		161,310		

I.—Budget Estimate of the Local Fund of the Coonoor Circle, 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	870			
(b) Union Funds				
(c) Endowment Funds				
(d) General	1140	2010		
2.—Allotments from General Revenue—				
(a) Provincial Funds	8780			
(b) Special Funds—	13450	22230		
Rs.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	55000			
(b) Tolls				
(c) House Tax		55000		
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		700		
Rs.				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—		150		
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ...		79090		

80,90

	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 ...	8000		8000	8000		
Educational						
Sanitary and Miscellaneous						
(b) Repairs—						
Communications ...	24850	17600	42450	42450		
Educational						
Sanitary and Miscellaneous						
Total...	32,850	17600				
(c) Establishment—						
Cost of General Establishment, Public Works Department			8270			
Public Works Department, Petty Establishment			1800	10070		
(d) Tools and Plant				500		
(e) Contingencies				50		
(f) Road Fund Reserve				6790		
(g) Contributions to other Circles or Municipalities for Public Works						
To for						
				6		
Total Grant I...				67850		
GRANT II.—*Education.*						
(a) Payment for Inspection				2030		
(b) Training Schools—						
Salaries				"		
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—				"		
Salaries						
Servants						
Miscellaneous						
(d) Grants-in-aid—				2000		
Salary grants						
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...						
To for						
Total Grant II...				4030		

	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. ...		1000		
(b) Vaccination—				
Payment to Government for Vaccine Establishment ...				
(c) Employment of Medical Practitioners		"		
(d) Sanitary Establishments and cleansing of Tanks and Wells		3000		
(e) Markets—				
Establishments				
Contingencies...				
(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...		4000		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		310		
(b) Do. do. in Collector's Office.				
(c) Establishments of the Local Fund Board. Etc. etc.		620		
Total Grant IV...		930		
Grand Total Expenditure...		76840		
BALANCES—	110			
(a) Road Fund	170			
(b) Union Funds				
(c) Endowment Funds	700			
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	2490	3250		
Total...		80,090		

Number. 1871-72.	Number. 1872-73.

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		870		
2. Two-thirds of the collections of Land Cess within the year		26,770		
3. Additional appropriation from the Land Cess by the Local Fund Board		6,220		
4. Grants from Government—				
(a) Provincial Funds	1,780			
(b) Special Funds	9450	14,230		
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls				
6. Contributions from funds of other Circles...				
7. Miscellaneous		50		
(a) Sales of old Materials and Tools and Plant				
Total...		8760		

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 ...			8000	8000	7250	
2. Repairs ...			4450	4450	4450	
				12450		
3. Establishment—						
(a) Petty establishment			1800	1800	1800	
(b) Share of cost of Public Works Department Supervision chargeable to the Road Fund			8170	8170	8270	
(c) Charges in connection with Tolls and Ferries			600	600	500	
(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	1070	750	
(e) Contingencies			50	1250	50	
4. Tools and Plant				500	500	
5. Contributions from the Road Fund ...				6890	6890	
Total...			6165	64,230	64,550	65,050
Balance...			19	870	200	1
Grand Total...			6184	65,100	64,750	1,60

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 31st January 1872. Rec. Feb. 1872. Order thereon 23rd March 1872 No 358.

With the foregoing proceedings the Revenue Board submit the local fund budgets of the Salem and Coosoor circles for 1872-73.

2. Both local boards have proposed to buy tolls. That of the Salem circle proposed originally 26 gates estimated to yield Rs 27,370; and as an alternative scheme furnished a list of 16 gates which they deemed the most advisable. The Revenue Board adopting the latter proposal urge objections which

In pursuance of the general orders which have been issued these proposals must be disallowed and the revised provincial grants are for Salem Rs 17,230 & for Coosoor Rs 6780.

which to Government appear well founded, to three of the gates, reducing the number to 13 at 8 places, specified in the margin and the estimate of receipts to Rs 13,900. For Ossoor circle, 7 gates were proposed One of them Joppoor has been struck out by the Board of Revenue and the estimate reduced from Rs 7,000 to Rs 6,000. The levy of tolls between Kishnagiri and Vaniembady, viz: at the Barugaor bridge appears to Government objectionable. A toll is proposed at Vaniembady and another between Kishnagiri and Ossoor on the same road; and the toll at Barugoor bridge ought not to be imposed. The Government sanction the levy of the

9? Ahtoor.
Namakal.
Sankerry droog
Joppoor
Tripatore
Vaniembady
Haroor
Uttangiri and the
Salem ghaut.

the other tolls in both circles, approved by the Board of Revenue, at half schedule rates; which have apparently been adopted in framing the estimate of receipts. Draft notifications should be submitted in sufficient time to admit of the establishment of the tolls from the 1st April next.

3. The receipts of the Salem circle are Rs 207600, of which Rs 161,310 are in the Salem district. The sum allotted for the construction of toll gates Rs 3900 is struck out. The contributions for P.W. Supervision is Rs 15650 entirely chargable to the Road fund. The additional appropriation entered by the Board of Revenue is retained, and as the general fund is amply provided, the road fund balance will be Rs 3260, the reserve being Rs 14,780. Grant R. Public Works will be Rs 166,400.

3. The Government have only to remark in addition to the Board's review of the Salem Budget, that the charge for Public Works Department supervision and the road fund reserve ought respectively to be Rupees 14,970 and Rs 14,780, which correction makes a difference of Rs 30 in the road fund balance and in grant I; There are no charges entered against

The first Dossor Thana construction is going on as both apothecary and Dispensary stills. The Supt. Sen. thinks that the allotments for the native dispensaries are insufficient, but he does not state what increase will be required. The local fund board have surplus funds and the allotments entered. These no charges

and the receipts shown have been carried forward as endowment fund balances.

against surplus pagoda funds. If any portion of the sanitary allotment of Rupees 5,000 is chargeable to these funds Statement IV and the balances in Statement IB will be affected.

5. The budget is passed.

6. The receipts of the Dossor circle will be reduced to Rs ~~79,660~~ 80,090 by the rejection of the Bannigor and Nuba of its tolls. The road fund receipts are similarly reduced to Rs ~~68,440~~ 68,760. The item, contribution Rs 2500 Special Funds. comprised under miscellaneous should have been explained. It does not appear how the balances have been computed. The reserve entered by the Revenue Board is below the proper standard, and to give a full reserve of Rs 6,720.

Receipts.

Balances.	—	30,600
Allotments &c.	—	33,400
Rates & taxes	—	140,820
Fees.	—	150
Contributions	—	880
Endowments &c.	—	1,450
Miscellaneous	—	300
		2,07,600

Expenditure

Grant I.	—	166,460
Grant II.	—	10,120
Grant III	—	15,550
Grant IV.	—	2,180
		1,94,410

Balances

Road f.d	3260	
Union f.d	680	
Endt f.d	1450	
General	7800	13,190
		2,07,600

brought forward.

The allotment for the Customs, toll gates is struck out.

and to meet the reduction in receipts the grant for works must be reduced by Rs 1500. Rs 243 are saved by the reduction in the number of tolls. The Government have corrected grant IV and the items dependent on it, to correspond with the reduction in receipts. No further remark is called for and the budget is as follows:

Receipts.

Balances		2,010
Allotments &c		16,710
Rates & taxes		60,000
Endowments		700
Miscellaneous		150
		79,570
		80,690

Expenditure

		67,860
Grant I		66,790
Grant II		4,030
Grant III		4,000
Grant IV		910
		75,730
Balances		4,840
Road fund	570	
Endowment "	700	
General	2,570	3840
	2460	
		79,570
		80,690

The Rev Dept 11
Board of Rev for the Estimates
Coll. of Salem 6
Keck Jemal 6
P. W. Dept 21
Insp Genl Med Dept 6
Dir. Pub. Instr 7
Surv Comm 6

Govt. of {1872} Madras.

Financial

To

The Board of Revenue

for

Dated Mar. 23 }
Recd. } 1872, No. 358.

Nos. 224. 227.