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MADRAS RECORD OFFICE.

Government of Madras.

Public (Services) DEPARTMENT.

G.O. No. 1011 Press Mrk

Dated 11 1 19 58

30/3/58

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Proceedings of the Madras Government, Financial Department,
17th May 1873.

Read the following papers:—

No. 195. Proceedings of the Board of Revenue, dated 7th November 1872, No. 7423 (Miscellaneous).

Read the following letter from H. E. SULLIVAN, Esq., President of the Local-Fund Boards, South Arcot District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 17th October 1872, No. 152:—

The Local-Fund Board, Cuddalore Circle, having resolved, subject to the sanction of Government, to levy tolls at Tindevanum, Trinomalay, Villapuram, and Oolunderpett, I have the honour to request, with reference to Section 37 of Act IV. of 1871, that the necessary sanction may be obtained, and that a notification may be published to the effect that, from the 1st April 1873, tolls will be collected on carriages, carts, and animals, at the above-named places, at half the rates laid down in Schedule B.

2. Those parts of the circle where it is proposed to levy tolls are connected with each other and with many important localities by a system of excellent roads, the up-keep of which absorbs so large a proportion of the funds at the disposal of the Board as to leave hardly anything for opening up other parts of the country where the traffic has to labour over sandy, unbridged tracks. By making the traffic which passes over the well-made lines of communication now in existence contribute in a manner which will not be felt by the consumer towards their maintenance, a considerable sum will be set free for extending the same benefits to other portions of the circle. Those who do not enjoy the advantages of good roads are clamorous for their construction; but, in the present state of the funds, the Board are powerless to meet these just claims except by taking away from maintenance grants—a course the objections to which are obvious. The places where the tolls are to be established have a resident Magistrate, and every precaution will be taken to prevent fraud and improper taxation of the traffic. The tolls will be under the management of the Commissioners and will not be farmed out, and, by the system which it is proposed to adopt the through traffic will only have to pay toll at one gate. Thus a bandy proceeding westward, which has paid toll at Tindevanum, will pass free at Trinomalay and *vice versa*. Under these circumstances, I trust that the Board of Revenue will support the proposal of the Local Board, the necessity for which may be inferred from the very small sum which it has hitherto been found possible to allot for "New Works," which, generally speaking, are not really "new" but have merely to do with the improvement of existing tracks over which the traffic creeps wearily along.

3. A copy of the Local-Board's resolution on the subject is annexed.

Submitted for the orders of Government.

2. The places where the Cuddalore Local-Fund Board propose to establish tolls are the same as those mentioned in Board's Proceedings, 23rd December 1871, No. 5132, paragraph 2, except that Oolunderpett is substituted for Punrooty. The Board think this alteration an improvement in the scheme.

3. The establishment of the tolls during the current year was disallowed in G.O., 23rd March 1872, No. 355, but the Board think it should be permitted for 1873-74.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 196. Proceedings of the Board of Revenue, dated 26th March 1873, No. 462.

From the President of the Local Fund Boards, South Arcot, dated 28th October 1872, No. 163.

ABSTRACT.—Submitting Local Fund Budget of Cuddalore Circle for 1873-74, with explanatory remarks.

From the same Officer, dated 15th November 1872, No. 191.

ABSTRACT.—Submitting Local Fund Budget of Virdachellum Circle for 1873-74.

From the same Officer, dated 9th December 1872, No. 216.

ABSTRACT.—Submitting Supplemental Budget of Virdachellum Circle for 1873-74.

From the same Officer, dated 12th March 1873, No. 63.

ABSTRACT.—Requesting to include an allotment of Rupees 20,000 in the Budget of Virdachellum Circle for 1873-74 for bridging the Manimookthanady at Virdachellum.

From the Director of Public Instruction, dated 14th November 1872, No. 2,514.

ABSTRACT.—Remarking on the Budget of Cuddalore Circle.

From the same Officer, dated 14th November 1872, No. 2,512.

ABSTRACT.—Offering remarks upon Local Fund Budget of Virdachellum Circle for 1873-74.

From the Sanitary Commissioner for Madras, dated 21st October 1872, No. 1,454.

ABSTRACT.—Stating that the provision of Rupees 3,600 in the Budget Estimate of the Virdachellum Circle for sanitary purposes may be accepted.

From the same Officer, dated 8th November 1872, No. 1,605.

ABSTRACT.—Stating that the Cuddalore Local Fund Board have provided Rupees 4,300 in the Budget Estimate for 1873-74 for sanitary purposes.

The Budgets for 1873-74 of the Cuddalore and Virdachellum Circles of the South Arcot District will be submitted for the orders of Government.

CUDDALORE.

2. RECEIPTS.—The ordinary grant from Provincial Funds is entered as Rupees 29,460, being the current year's amount *minus* Rupees 15,000 given in lieu of tolls. The Local Fund Board propose to raise Rupees 25,000 (net Rupees 18,540) by tolls, and their proposals with regard to establishing toll-gates were laid before Government, with the Revenue Board's support, in their Proceedings of the 7th November 1872, Miscellaneous No. 7,423. Recent orders show, however, that Government are still unwilling to allow toll-gates to be established, so the estimated receipts have been struck out, and the estimate of the grant from Provincial Funds increased by Rs. 15,000. The Board are not at liberty to increase this to Rupees 18,540 as the Local Fund Board urge

should be done, but their recommendation is brought to the notice of Government. In the sequel it will be found that some useful road-work has to be postponed for want of funds.

3. The budget shows a special grant of Rupees 5,000 for the Mercanum and Pondicherry road. In the current year Government granted Rupees 5,000, the equivalent of the Local Fund allotment for this road, and it is not quite clear from their Order of the 30th April 1872, No. 597, whether they intend to give more or not, but the Revenue Board hope Government will share the entire cost of the portion of the road which remains to be completed, and the entry has been allowed to stand. The Local Board allot Rupees 5,000 out of the Local Fund, and if Rupees 10,000 is spent in 1873-74 only Rupees 6,000 will be wanted to complete the work.

4. The estimate of House-tax shows Rupees 32,470 collected in 77 Unions. The Union scheme is submitted to Government in Board's Proceedings, dated 12th December 1872, No. 2,375, but recent orders lead the Board to believe that it will not be sanctioned at all events to its full extent. The estimate has accordingly been struck out. Such Unions as may be established must be dealt with in a Supplemental Budget.

G. O., 22nd January 1873, No. 113.

5. The estimate of sale proceeds of books, viz., Rupees 2,500, is made large because of the large number of Unions. The Board have reduced it to Rupees 1,500.

6. The receipts from Public bungalows should be shown under VII. instead of under VI.

7. No contribution is expected from the Cuddalore Municipality for Educational inspection. On the contrary the Local Fund is to pay the Municipality Rupees 3,330 as follows :—

	Rs.
Roads	500
Schools...	500
Dispensary	2,330
Total...	3,330

The President will be good enough to report on this arrangement, showing whether it is fair to both parties.

8. The estimated assets are thus—

	Rs.
Road Fund	1,49,530
Endowment Fund	760
General Fund...	60,690
Total...	2,10,980

9. EXPENDITURE, ROAD FUND, STATEMENT II.—The Local Board propose an appropriation from the General Fund to the Road Fund of Rupees 23,000. More money is wanted, and the Revenue Board think the amount should be raised to Rupees 25,500.

10. The Road Fund receipts will thus be Rupees 1,75,030.

11. To balance the budget the allotment for new works must be reduced from Rupees 35,340 to Rupees 28,820.

12. The Road Fund share of the cost of Public Works supervision will be Rupees 30,840, and that of the cost of General management Rupees 1,430.

13. The reasons for striking out Toll receipts have already been given. The sum assigned for expenditure at toll-gates, Rupees 6,460, must also be struck out.

14. With regard to Tools and Plant it is observed that Rupees 1,000 are wanted for rollers. Adding this to one per cent. on the expenditure the allotment should be Rupees 2,180.

15. The Reserve must be Rupees 17,490.

16. The Expenditure will thus be Rupees 1,74,880, leaving a balance of Rupees 150.

17. STATEMENT II.-A., PART I., NEW WORKS.—The reduction of the allotment for new works, which has been shown to be necessary, is secured by assigning Rupees 5,680 instead of Rupees 6,500 to the first item, and by striking out the assignments for items 6 and 10 which are

unsanctioned. In a letter, dated the 6th January 1873, No. 4, an estimate for metalling the road from Pondicherry to Tindevanum *viâ* Mylum is submitted, and if funds allowed Rupees 6,000 would be entered in the budget on this account, but they do not.

18. Rupees 2,000 is assigned for building a hospital at Villapuram and the same amount for one at Trikalore. The proposals and estimates should be submitted for sanction as soon as possible, and the reasons for selecting the sites given in full. The President points out that the expense of a hospital built on the principles approved of in G. O., dated 8th October 1872, No. 1,136, is prohibitory in the case of this circle.

19. Part II., Repairs.—The assignment for Road Fund repairs in this budget is Rupees 80,430. That for the current year was Rupees 64,530. The increase is said to be in accordance with the views of the Superintending Engineer, and to provide fully for all existing roads.

20. The President will report why the roads from Chunampet to Alathoor, and from Cuddalore to Thembakem, are omitted.

21. Grant I.—In Grant I. the total assignment for Public Works supervision must be Rupees 31,980, of which Rupees 1,140 should be charged to the General Fund.

22. The allotment for Tools and Plant will be Rupees 2,230.

23. Grant I. is thus—

	rs.
Road Fund	1,73,450
General Fund	5,540
Total...	1,78,990

24. Grant II.—The expenditure on Commission granted to Inspecting Schoolmasters for selling books must be transferred from (a) to (c). The allotment for Educational inspection will be Rupees 3,270.

25. Rupees 2,000 are allotted for a Training School, on the supposition apparently that Rupees 4,000 will suffice. The Director of Public Instruction thinks Rupees 2,000 will be enough, and Rupees 1,000 is accordingly entered in the budget of each circle. As no proposals have yet been made regarding the site of the school it is premature to show the entry of one circle as a contribution to the other.

26. The assignment for Union Schools is struck out, and Statements III. and III.-A. cancelled.

27. With reference to the fact that the 77 Unions, or at least many of them will not be established the assignment for Results Grants is increased from Rupees 6,000 to Rupees 6,900, and that for purchase of books reduced from Rupees 3,000 to Rupees 2,000.

28. An assignment of Rupees 230 is entered under (c) for Commission to sellers of books.

29. Grant II. is thus Rupees 14,200, payable from General Funds.

30. Grant III.—The assignment for the two hospitals is given as Rupees 1,940. No comment from the Inspector General has reached the Board as yet, but the allotments, especially those for medicines and apparatus, and for new furniture, seem to be too small even for a commencement. The President will notice this point when he submits his proposals with regard to the hospitals.

31. The assignment for Vaccination, Rupees 1,600, is Rupees 70 less than that of the current year, but is said to be sufficient for the establishment actually employed.

32. It is observed that the expenditure on Public bungalows is estimated at—

	rs.
Repairs	100
Establishment	630
Total...	730

whilst the receipts are Rupees 400.

33. Statement IV.—The proposed hospitals not being endowed institutions should not be entered in Statement IV. Similarly the contributions to their support form no portion of the Endowment Fund.

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34. Grant III. is—

	rs.
General Fund	10,800
Endowment Fund	400
Total...	11,200

From the abstract it would appear that the total supposed amount of the Endowment Fund is expended, but this necessitates a misappropriation of the balance of Chuttrum Funds, viz., Rupees 360 to other objects.

35. Grant IV.—In calculating the charge for the establishment in the Collector's office the transfer permitted in Board's Proceedings, dated 7th October 1872, Miscellaneous No. 6,718, has been overlooked. The total cost is Rupees 840, and the Cuddalore share 460. The grant will thus be Rupees 1,720—

	rs.
Road Fund	1,430
General Fund	290
Total...	1,720

36. The General Reserve must be Rupees 4,740, but it has been reduced to Rupees 4,360 for want of funds.

37. The following is an abstract of the revised budget:—

Receipts.			Expenditure.			
		rs.			rs.	rs.
Road Fund		1,49,530	Grant I. ...	Road Fund ...	1,73,450	
Endowment Fund		760		General Fund ...	5,540	
General Fund		60,699				1,78,990
			Grant II...	General Fund ...	14,200	14,200
Road Fund.			Grant III..	Endowment Fund.	400	
	rs.			General Fund ...	10,800	11,200
Receipts	1,49,530		Grant IV..	Road Fund... ...	1,430	
Appropriation ...	25,500			General Fund ...	290	
	1,75,030					1,720
						2,06,110
			General Reserve		...	4,360
			Balances.			
					rs.	
			Road Fund		150	
			Endowment Fund		360	
			General Fund...		...	
					...	510
Total...		2,10,980	Total...		...	2,10,980

VIRDACHELLUM.

38. Receipts.—In his letter of the 12th March 1873, No. 63, the President states that the present state of the collections proves that the Road Fund balance may be increased by Rupees 20,000 and the General balance by Rupees 10,000.

39. The Muttaloor ferry is established under Madras Act I. of 1870, but under G. O., dated 8th March 1873, No. 324, it will be leased to the Local Fund Board for a nominal sum. Hence the entry of the receipts, viz., Rupees 500, under 3 (b) is correct.

40. The receipts from House-tax in the 7 Unions which appear in the current year's budge are estimated at Rupees 1,880, but this Budget and Supplemental Budget estimate Rupees 24,910 collected in 63 Unions. For the reasons given in reviewing the budget of the other circle the estimate is reduced to Rupees 1,880.

41. The Local Fund Board propose to enter Rupees 800 for sale proceeds of books. The amount seems to be moderate even supposing that no new Unions are established.

42. The assets will thus be—

	Rs.
Road Fund	1,29,000
Union Fund	2,900
Endowment Fund	350
General Fund	42,230
Total...	1,74,480

43. Expenditure, Statement II., Road Fund.—In accordance with the Acting President's letter of the 12th March, No. 63, the allotment for new works is raised so far as the funds will allow, viz., to Rupees 49,860.

44. The cost of Public Works supervision to the Road Fund at 26·0842 per cent. on the expenditure will be Rupees 23,670.

45. The Road Fund's share of the cost of General management is Rupees 1,210.

46. The entry of the charges for the Muttaloor ferry is unobjectionable, as the ferry is to be managed by the Local Fund Board.

47. The assignment of Rupees 150 in the Road Fund Budget for contingencies seems to be a mistake, as in Statement I. it is placed under Grant IV. and not under Grant I.

48. The Road Fund expenditure is thus Rupees 1,29,000, leaving no balance.

49. Statement II.-A., Part I., New Works.—The eight Road Fund works are all unsanctioned, but they seem to be well chosen. Seven of them are improvements to existing roads. In accordance with the letter above adverted to an allotment of Rupees 17,160 is entered for a bridge over the Manimookthanady at Virdachellum. Mr. Lister suggests an allotment of Rupees 20,000, but in doing so overlooks the sum which will have to be paid to the Public Works Department for supervision.

50. It is proposed to erect two choultries at a cost of Rupees 3,500 each, one at Mangalam, half-way between Virdachellum and Kuringipudi, 19 miles without a halting place, and the other at Teagadroog on the main road between Cuddalore and Salem where there is a public bungalow but no choultry. These works, to which the Local Board unanimously attach great importance, should in the opinion of the Revenue Board be sanctioned. In preparing the estimates care should be taken that the plan provides accommodation for all classes. If so Government will grant the usual endowment.

51. Part II., Repairs.—The assignment for Road repairs is Rupees 40,880. The current year's assignment was Rupees 22,580. The Superintending Engineer asked for Rupees 42,980, but the Local Board reduced the amount slightly without, however, withdrawing entirely the allowance for any road.

52. Grant I.—In Grant I. the total allotment for Public Works supervision must be Rupees 25,500, of which Rupees 1,830 is chargeable to the General Fund.

53. The Grant is—

	Rs.
Road Fund	1,27,790
General Fund	8,900
Total...	1,36,690

54. Grant II.—As observed in reviewing the budget of the other circle Rupees 1,000 is allotted for a Training School.

55. The charges in the 7 Unions, which are to be retained in the budget, amount to Rs. 2,630.

56. Under (*c*) Rupees 1,000 is entered for the purchase of books, and Rupees 120 for Commission to sellers of books.

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57. Grant II. is—

	Rs.
Union Fund	2,300
General Fund	10,890
Total...	13,190

58. As the Board have advised in former reviews the practice of showing *minus* balances in Statement III. should cease and in its stead a column should be opened showing appropriation from the General Fund.

59. Grant III.—The same remark applies to Statement IV.

60. Allotments are provided for two hospitals, one at Chidambarum and the other at Virdachellum. The latter is a new dispensary, and the Board allotted Rupees 4,000 for the building in their Proceedings of the 12th September 1872, No. 1,812.

61. Grant III. is—

	Rs.
Endowment Fund	350
General Fund	9,670
Total...	10,020

62. Grant IV.—The Circle share of the cost of the Collector's establishment is Rupees 380.

63. Grant IV. is—

	Rs.
Road Fund	1,210
General Fund...	430
Total...	1,640

64. The General Reserve must be Rupees 2,920.

65. The following is an abstract of the revised budget :—

Receipts.			Expenditure.			
	Rs.			Rs.	Rs.	
Road Fund...	1,29,000	Grant I. ...	Road Fund... ...	1,27,790		
Union Fund	2,900		General Fund ...	8,900		
Endowment Fund ...	350				1,36,690	
General Fund	42,230	Grant II. ...	Union Fund. ...	2,300		
			General Fund ...	10,890		
					13,190	
		Grant III. ...	Endowment Fund.	350		
			General Fund ...	9,670		
					10,020	
		Grant IV. ...	Road Fund	1,210		
			General Fund ...	430		
					1,640	
					1,61,540	
		General Reserve		...	2,920	
		Balances.				
		Road Fund	Rs.			
		Union Fund	600			
		Endowment Fund	...			
		General Fund	9,420			
				...	10,020	
Total...	1,74,480		Total...	...	1,74,480	

(A true Extract.)

(Signed) J. GROSE, *Secretary.*

No. 197. Proceedings of the Board of Revenue, dated 3rd May 1873, No. 2695 (Miscellaneous).

Read the following letter from Surgeon G. BIDIE, M.B., Secretary to the Inspector-General, Indian Medical Department, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Fort St. George, 19th April 1873, No. 2688:—

Under No. XX., Local-Fund Rules, I have the honour, by desire of the Inspector-General, Indian Medical Department, to submit to the Board the following remarks on the 1873-74 Budget-Statements of the Cuddalore Circle.

2. The amount set apart by the Local-Fund Board for the two hospitals at Cuddalore is Rupees 2,350, and the actual cost of the institutions in 1872 was Rupees 4,543. The revenue from interest and other sources averages upwards of Rupees 2,000. There will thus be a very insignificant portion of the charges to be borne by the Municipality, say a little over Rupees 200.

3. Besides the above there is an allotment of Rupees 1,940 in the budget for the establishment of two new hospitals, viz., one at Villapuram and one at Trickalore. The sum set apart in each case is Rupees 940, an amount altogether inadequate. The deficiency will be more particularly felt under the heads Medicines and Furniture. I am, therefore, to solicit that the Board may move the Local-Fund authorities to increase the allotments. At least Rupees 200 would be necessary in each case to procure a moderate equipment of surgical instruments, independent of medicines.

—

Submitted to Government in continuation of Board's Proceedings, dated 26th March 1873, No. 462.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Financial Department,
17th May 1873.

No. 198. ORDER THEREON, 17th May 1873, No. 694.

With their Proceedings above recorded, the Board of Revenue forward the Local-Fund Budgets of the Cuddalore and Virdachellum Circles for the year 1873-74:—

CUDDALORE.

RECEIPTS.	1872-73.	1873-74.
	RS.	RS.
Opening balance	5,820	13,710
Allotments from General Revenues—		
Provincial Funds ...	44,640	49,640
Special Funds ...	6,420	8,370
Cess on land	1,30,000	1,36,000
Miscellaneous	550	3,260
Total ...	1,87,430	2,10,980

EXPENDITURE.	1872-73.	1873-74.
	RS.	RS.
Grant I.—		
New Works	44,530	32,820
Repairs	69,530	89,780
	1,14,060	1,22,600
Other Public-Works charges	50,020	56,390
Grant II.—		
Inspection	3,990	3,270
Training Schools ...	...	1,000
Grants-in-aid	6,000	7,200
Miscellaneous	500	2,730
Grant III.—		
Hospitals	...	1,940
Vaccination	1,670	1,000
Sanitary Establishment	4,300	4,300
Miscellaneous	2,730	3,360
Grant IV.—		
Establishment	1,720	1,720
	1,84,990	2,06,110
Balance ...	2,440	4,870
Total ...	1,87,430	2,10,980

The estimated closing balance for 1872-73 was Rupees 2,440, but the estimated opening balance for 1873-74 is Rupees 13,710. The President explains that the increase in the opening balance is owing to the actual balance for the year 1872-73 having very considerably exceeded the estimate, but the Government desire to be informed of the *reason* for this excess over the estimate. Increasing balances indicate unnecessary taxation. An addition of Rupees 5,000 has been estimated in the Provincial Grant, the President remarking that "the Local-Fund Board are led to expect this special grant from the promise held out in paragraph 2 of G. O., dated 30th April 1872, No. 597." The Board of Revenue point out that a distinct promise was only made for the year 1872-73, but the spirit of the order is to the effect that Government will share the cost of the construction of the Mercarum and Pondicherry road on account of the salt-traffic, and the special grant budgeted for (a moiety of the amount allotted for the work) is passed accordingly.

2. In their Proceedings of the 7th November 1872, No. 2255, the Board of Revenue forwarded a letter from the President resubmitting, with modifications, proposals for the establishment of the tolls disallowed in the year 1872-73. As, however, the grant given in that year as an equivalent for the tolls which were

disallowed, is renewed for 1873-74, the Government are not prepared to sanction the establishment of the tolls. The attention of the President is called to the fact that in his letter incorporated with Board's Proceedings, dated 7th November 1872, No. 2255, it is stated that there is a resident Magistrate at all the places recommended for tolls, while in his letter forwarding the budget it is stated that there is no Sub-Magistrate at Oolunderpett.

3. The aggregate estimated expenditure under Grant I. on New Works and Repairs is Rupees 1,22,600 as compared with Rupees 1,14,060 for 1872-73, showing a net increase of Rupees 8,540. There is a decrease of Rupees 11,710 in the amount allotted for New Works, but an increase of Rupees 20,250 in the allotment for Repairs, which has been made in accordance with the views of the Superintending Engineer, and in order to provide fully for all existing roads. This large increase in an annually-recurring expenditure should receive very serious consideration.

4. Proposals for the establishment of Local-Fund Schools must be dealt with in a Supplemental Budget, as directed by the Board of Revenue.

5. The Government having decided to defray all expenses in connexion with Training Schools from 1874-75, it seems unadvisable now to allow any work of the kind to be commenced from Local Funds, and the allotments will, therefore, be struck out of the budget.

6. The attention of the Director of Public Instruction is called to the large number of Anglo-Vernacular Schools, which, from paragraph 17 of the President's letter, appear to be classed as elementary.

7. On paragraph 18 of the Board's Proceedings the Government observe that the adoption of the standard plan for dispensaries is not obligatory in any circle where it may be deemed advisable to have a building of a less costly or different nature.

8. The abstract of the budget, as modified by Government, is as follows :—

Receipts.	Rs.
Road Fund	1,49,530
Endowment Fund	760
General Fund	60,690
Receipts.	
Road Fund	2,49,530
Appropriation	25,500
Total	1,75,030
	2,10,980

Expenditure.	Rs.	Rs.
Grant I.—		
Road Fund		1,73,450
General Fund		5,540
Grant II.		13,200
Grant III.—		
Endowment Fund		400
General Fund		10,800
Grant IV.—		
Road Fund		1,430
General		290
		2,05,110
Balances—		
Road Fund	150	
Endowment Fund	360	
General Fund	5,360	
		5,870
Total		2,10,980

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9. VIRDACHELLUM.

Receipts.	1872-73. Rs.	1873-74. Rs.
Opening balance	17,020	45,210
Allotments from General Revenue.		
Provincial Funds—		
For Roads	36,400	36,400
,, Schools	810	810
Special Funds	3,180	3,330
Cess on land	80,000	85,000
Tolls	...	500
House-tax	1,510	1,880
Miscellaneous	1,130	1,350
Total	1,40,950	1,74,480

Charges.	1872-73. Rs.	1873-74. Rs.
Grant I—		
New Works	50,000	56,860
Repairs	22,580	40,880
	72,580	97,740
Other Public Works	32,020	38,950
Grant II.—		
Payment for Inspection	2,760	2,840
Training Schools	...	1,000
Local-Fund Schools	2,800	2,630
Grants-in-aid	5,600	5,600
Miscellaneous	...	1,120
Grant III.—		
Hospitals	3,520	4,870
Vaccination	1,000	1,000
Sanitary Establishment	3,600	3,600
Miscellaneous	130	550
Grant IV.—		
Establishment	1,340	1,640
	1,25,350	1,61,540
Balance	15,600	12,940
Total	1,40,950	1,74,480

Here again, while the closing balance for 1872-73 was estimated at Rupees 15,600, the opening balance for 1873-74 is estimated at Rupees 45,210. The very large increase is ascribed to the receipt from land-cess in the year 1872-73 having exceeded the estimate by Rupees 30,000; but, under these circumstances, it is not clear why the estimate of land-cess receipts for 1873-74 is only Rupees 5,000 in excess of that for 1872-73. The Government note the decided opinion recorded by the Board against the establishment of tolls. Under recent orders the House-tax must disappear from the Budget.

10. Here, as in the Cuddalore Circle, the allotment for Repairs has been very largely increased, although the Board have not assigned as much as was asked by the Superintending Engineer.

11. As the House-tax has been dispensed with the Local-Fund Schools must be supported entirely from the General Fund. Under the altered circumstances of the case, the Circle Board should reconsider their decision to levy no fees in the schools. The allotment for a Training School will be struck out as in the Cuddalore Circle.

12. The abstract of the budget, as modified, is as follows :—

Receipts.		Expenditure.	
	Rs.		Rs.
Road Fund	1,29,000	Grant I.—	
Endowment Fund...	350	Road Fund	1,27,790
General Fund	43,250	General Fund	8,900
		Grant II.	12,190
		Grant III.—	
		Endowment Fund,..	350
		General Fund	9,670
		Grant IV.—	
		Road Fund	1,210
		General Fund	430
			1,60,540
		Balances—	
		General Fund	12,060
Total ...	1,72,600	Total ...	1,72,600

13. Having thus disposed of the immediate question of the estimates for 1873-74, the Governor in Council considers it necessary to make some general remarks on the facts which they exhibit.

14. In both Circles very considerable additional expenditure on Public Works over that estimated for the previous year is contemplated, and in both instances the unexpended balance remaining at the close of 1872-73 is largely in excess of that which was anticipated at its commencement. In other words, although the estimated expenditure was not attained in 1872-73, it is proposed to aim at still larger expenditure in 1873-74.

15. The Government have passed the estimates as the time will not admit of further discussion on their details, but they must express their disapproval of the principle on which they appear to be framed.

16. In the Cuddalore Circle, the proposed expenditure as compared with 1872-73 has been raised from Rupees 1,84,990 to Rupees 2,06,110, and in the Virdachellum Circle from Rupees 1,25,350 to Rupees 1,61,540. In the latter case the proposed expenditure on New Works is higher than in 1872-73, but in both circles the bulk of the increase is on Repairs. In both cases, as has been already pointed out, the means for this increased expenditure are in great measure derived from a large increase in the closing balance of 1872-73, and in Virdachellum it is anticipated that nearly Rupees 13,000 will remain unexpended at its close.

17. The Governor in Council considers that the existence of a large unemployed balance should, as a rule, be accepted as an indication that the amount of taxation raised in the circle is in excess of its requirements, and that the rate of cess on the land should be reduced. He is also disposed to think that the annual expenditure might well be restricted to the amount actually spent in 1872-73. But before passing any orders on the subject, he resolves to call on the Collector to submit, through the Board of Revenue, full information as to the necessity for so large an assignment of funds as is proposed for New Works and Repairs, with particulars as to mileage, metalling, bridging, &c., &c., to indicate the actual condition

Proceedings of the Madras Government, Financial Department,
17th May 1873.

and requirements of the works themselves and of the district. It will be clearly explained what is included under the head of Repairs, and whether improvements such as metalling or bridging are in any case so designated.

18. The remarks of the Inspector-General, Indian Medical Department, on the insufficient provision for medical purposes will be referred for the consideration of the Local-Fund Boards. The balances will admit of further provision being made under this head.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue.
,, Revenue Department.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.
,, President of the Local-Fund Boards, South Arcot.
,, President of the Municipal Commission, Cuddalore.

Exd. J. Wright.

Copy of a resolution passed by the Cuddalore Local Fund Board, at their meeting held on the 27th September 1872

x x x x

Resolution 4.

Resolved— that the Government be applied to, to sanction the Levy of tolls within the Limits under Section 36 at half the rates laid down in Schedule B. The toll gate to be established at Sirudivanam, Srimushnam, Vellupuram and Coluvadipet.

x x x x

(Signed) H. E. Sullivan
President L.F.B.

(True Copy
H. Sullivan
President L.F.B.

Compd. CS.

MISCELLANEOUS No. 2[illegible]

REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 3rd May 1873.

Read the following

No. 2,688.

From The Secretary
Inspector General of Hospitals
Indian Medical Department
Fort St. George

To The Secretary,
Board of Revenue.

Sir,

Under No. [illegible] Local Fund Code, I have the honor, by desire of the Inspector General of Hospitals, to submit for the following remarks on the 1873-74 Budget statements of the Cuddalore Circle.

2. The amount set apart by the Local Fund Board for the 2 Hospitals at Cuddalore is Rs. 2,330 and the actual cost of the institutions in 1872 was Rs. 4,543. The revenue from interest and other sources averages upwards of Rs. 2000. There will thus be a very insignificant portion of the charges to be borne by the Municipality, say a little over Rs. 200.

3. Besides the above there is an additional

allotment of Rs 1940 in the Budget for the establishment of two new hospitals viz: one at Villupuram and one at Trichinopoly. The sum set apart in each case is Rs 940, an amount altogether inadequate. The deficiency will be more particularly felt with the heavy Pre-decrees and Furniture. I am therefore to solicit that the Board may move the Local Fund authorities to increase the allotments. At least Rs 200 would be necessary in each case; & I have to enclose a detailed Estimate of the charges & establishment, to defray all of the above.—

Office of Inspector General of Hospitals Med. dept. Fort St George 19th October 1873.

I have &c
(Sd) G. Bidie M.D. Surgeon
Secy Inspr Genl. H. Hospitals

Forwarded to Government with reference to Board's Proceedings dated 20th March 1873, No 462.—

True Copy

H Cole
Secretary

For the Chief Secretary to Government
Financial Department

Recd 5/11.

Read Filed & Approved

1873

Finance Department

PROCEEDINGS OF THE BOARD
OF REVENUE.

No 826

Dated 3rd May 1873.

Despatched

Received 7 May

Min: No 2497

SUBJECT.

Submitting the Remarks of the Dy Commr Jaintia Hills Dept, on the Local Road Budget Estimate of the Cachar Circle for 1873-74

laid down in Schedule B.

2d. Those parts of the Circle where the two proposed toll roads are connected with each other and with the principal localities by a system of Excellent roads the expence of which absorbs so large a proportion of the funds as to render disposable of the Board as to leave hardly anything for opening such other parts of the Country where the traffic has to labour over deep cut bridged & broken. By making the two roads which pass over the middle line of Communication more in Circle so, Contribute in a manner which would not be felt by the Consumer towards their maintenance & small disposable sum will be left free for Extending the same benefit to other portion of the Circle - Those who do not Enjoy the advantages of good roads are clamorous for their Construction but in the present state of the funds the Board are powerless

to

to meet their just claims Except by taking away from maintenance funds & Course, the objects to which are obvious. The places where the tolls are to be Established have a Resident Magistrate and Every precaution will be taken to prevent fraud and improper Expenditure of the toll which will be under the management of the Commissioners and will form part and parcel of the System which is proposed to adopt, although the traffic would only bear a very small toll at present in addition will pass free at Seven days and Under these Circumstances I trust the Board of Revenue will Sanction the proposal of the Local Board, the necessity for which may be inferred from the unfinished state which it has hitherto been found possible to allot for New Works which generally speaking are not

really "new" but have merely to do with the improvement of existing tracks over which the traffic creeps more along.

3. A Copy of the Local Board's Resolution on the Subject is annexed.

Local Fund Office
17 October 1872
Cuddalore

I have
&c &c &c
P. E. Sullivan
President L.F. Board.

Submitted for the orders of Government

The following Statement of the Collections Local Fund Roads proposed to be taken up in the Year mentioned in Board's Proceedings 23rd December 1871 No 5732 para 2 Except that Collections specified as subtitled for Perumbey & Nedungadi this Board think this Alteration can be effected in No 2 below.

The Establishment of the Toll

during the Current year was sanctioned in Government Order 23rd March 1872 No 388, but the Board think it should be permitted for 1873-74.

I have &c &c &c

[illegible]
Secretary

To the Chief Secretary to Government
Revenue Department
with Enclosures

[illegible]
Asst to Collector

Fin. 30 April 1872. No 335-38 Pub.
" — 22 January 1873. " — 141-42 Pub.
" — 8 October 1872. " — 22-23 Pub.
" — 8 March 1873. " — 64-65 Pub.
" 1st I 870.
" — 23 March 1873. " — 209-214 do

Fin. 1873 (Sept.)
Proceedings of the
Board of Revenue.

Dated 26 March 1873.
Ent. 27 " "
Recd 27 " "
on 28. No 553

4 6 1/2 pp 53 Rs. 196
Subject

Submitting for the orders of
Government the Budgets
for 1873-74 of the Endowments
and Perdochellums Cancles
of the South Arcot District

Rec. 25th March 1873 and Reply sent

Answered 1872 Sept

Dated 26th March 1873

Submitting for orders of Government applications of the Trustees of Poonamallee Choultry and Kistna Choultry for permission to sell certain lands belonging to the Choultries for purposes mentioned therein.

Ent. 27th March 1873

Recd 28th March 1873

Subject

Submitting for orders of Government applications of the Trustees of Poonamallee Choultry and Kistna Choultry for permission to sell certain lands belonging to the Choultries for purposes mentioned therein.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Prov. of the Board of Revenue dated 7th November 1872, 26th March 1873, and 8th May 1873, Mis. No. 2695.

Order thereon - Communicated 17th May 1873. No. 694.

With their Proceedings above recorded the Board of Revenue forward the Local Fund Budgets of the Cuddalore and Verdachellum Circles for the year 1873-74.

Cuddalore

Receipts

	1872-73 Fus.	1873-74 Rs.
Opening balance	5820	13,710

Allotments

	1872-73 Rs	1873-74 Rs
Brought forward	5,820	13,710
Allotments from Jemal Revenues.		
Provincial Funds	44,640	49,640
Special Funds	6,420	8,370
Cess on Land	130,000	136,000
Miscellaneous	550	3,260
	1,87,430	2,10,980

Expenditure

	1872-73 Rs	1873-74 Rs
Grant I		
New Works	44,530	32,820
Repairs	69,530	89,780
	1,14,060	1,22,600
Other P.W. charges	50,020	56,390
Grant II		
Inspection	3,990	3,270
Training Schools	"	1,000
Grants-in-aid	6,000	7,200
Miscellaneous	500	2,730
Grant III		
Hospitals	"	1,940
Vaccination	1,670	1,600
Sanitary Estab.t	4,300	4,300
Miscellaneous	2,730	3,360
Grant IV.		
Establishment	1,720	1,720
	184,990	2,06,110

78

	1872-73 Rs	1873-74 Rs
Brought forward	1,84,990	2,06,110
Balance	2,440	4,870
Rs	1,87,430	2,10,980

The estimated closing balance for 1872-73 was Rs 2440, but the estimated opening balance for 1873-74, is Rs 13,710. The President explains that the increase in the opening balance is owing to the actual balance for the year 1872-73 having very considerably exceeded the estimate, but the Govt desire to be informed of the reasons for this excess over the estimate. Increasing balances indicate unnecessary

municipal taxation.

An addition of Rs 5,000 has been estimated in the Provincial grant, the President remarking that "the Local Fund Board are led to expect this special grant from the promise held out in para 2 of G.O dated 30th April 1872, N°597."

The Board of Revenue point out that a distinct promise was only made for the year 1872-73, but the spirit of the Order is to the effect that Govt will share the cost of the construction of the Mercantaum

Mercantaum and Poo-dicherry Road on account of the salt traffic, and the special grant budgetted for (a moiety of the amount allotted for the work) is passed accordingly.

2. In their Proceedings of the 7th November 1872 N° 2265, the Board of Revenue forwarded a letter from the President re-submitting, with modifications, proposals for the establishment of the tolls disallowed in the year 1872-73. As, however, the grant given

given in that year as an equivalent for the tolls which were disallowed, is renewed for 1873-74. The Govt are not prepared to sanction the establishment of the tolls. The attention of the President is called to the fact that in his letter incorporated with Board's Proceedings dated 7th November 1872, N° 2255, it is stated that there is a resident Magistrate at all the places recommended for tolls, while in his letter forwarding the budget it

Financial Department.

PROCEEDINGS *of the* **MADRAS GOVERNMENT.**

Read the following letter from the Board of Revenue
7 Sept 1872 — 30 Aug
dated 26 March 1873

Order thereon

With their Proceedings
when recorded the Board of
Revenue forwarded the
Local Fund budgets of the
Godavari and Kistna districts
for the year
1873-74

Godavari
Kistna

	1873-74	1873-74
Opening balance	5530	15710
Allotments to Local Boards.		
Proceeds of Taxes	44600	49600
Special Funds	6620	5370
Assigned Land Revenue	130000	136000
Miscellaneous	550	3260
	187300	210780

Ex Instructions

Expenditure

	1872-73	1873-74
Grant I		
Law Charges	64580	52820
Salaries	69530	89780
Other Establishments	58220	56390
Grant II		
Inspection	3990	3270
Training Schools	"	1000
Grants in aid	6000	7200
Miscellaneous	500	2780
Grant III		
Pensions	"	1960
Vaccination	1670	1600
Annuities & Gratuities	4300	4300
Miscellaneous	2730	3380
Grant IV		
Establishment	1720	1720
	194970	206110
Gift Funds	2000	4070
	196970	210180

Under the Vaccination Returns for 1873 there is a Charge of £3240. but as £1170 has been paid in 1872 on account of Returns for 1873 only £2070 is chargeable to the year 1873

I propose that the Estimates for the Expenditure of the Local Fund Boards for the year 1873-74 be framed according to the Estimates for the year 1872-73 with the following alterations

The increase of £ 1 on opening balance of Establishment.

Increase of balances of Salaries according to Estimates.

Inland Revenue Local Fund Boards for general rate purposes should be disallowed, and Landowners charged for any Special Services, also the Cost of Collection in the case of Defaulters.

Little Gt. Queen St. 1st January 1873

Remark for the Decrease over the Estimate of the Establishment in Grant II

Increase of Salaries in Grant II

In the case, of the Grant for Registration of Births and Deaths, the Estimate for the last year, was the Estimate of the Local Government Board, and not the Estimate of the Registrar General

1872

Estimate

of the Sums that have been paid to the Treasurer of the Local Government Board for the President's Services Money that the Local Government Board are bound to pay out of the Local Taxation Account from the Treasurer pursuant to the 6 & 7 Vict. cap 73 sec 29 dated 30th October 1872 No 597. The Board of Revenue pursuant to that Act of Parliament have made for the year 1872-73 out of the Local Taxation Account the following Estimate

1872-73 but the Treasurer of the Board in the Office of the Commissioners of the Revenue pursuant to the Act of Parliament for the Purpose of the Local Taxation Account for the year ended 31st March 1873 as follows

In the Proceedings of the 7th March 1872 No 2205

The

the Board of Revenue forward-
-ed a letter from the Executive
Engineer inviting orders to be made for sanc-
-tioning proposals for the
establishment of the tolls
to be allowed on the year 1877-78.
As however the grant given
in that year as an experi-
-ment for the tolls which
were then allowed is renewed
for 1878-79 the Govt are not
prepared to sanction the establish-
-ment of the tolls. [The
proposed charges are the same
as those sanctioned for the
year 1877-78 and the
Executive Engineer thinks
that the receipts will be
sufficient to cover the charges
for establishment and collection
of the tolls and leave a surplus
which may be devoted to
some local purpose. The
alteration of the Executive

I should
like to see the
letter in the
talking of one thing
sanctioning another.
I do not like it.
BDS

JWL

in addition to the fact that
in the letter accompanying
the Board's proceedings dated
7th June 1878 No 2255, it
is stated that there is a
resident Magistrate at
all the places recommend-
-ed for tolls, while in the
letter forwarding the
budget it is stated that
there is no sub-Magistrate
at Ootacamund.

The application for sanction
under part V. of Act XX of 1864
requires in G.O. 1226 as explained
in G.O. 1144 dated 30/7/73
for No. 5540

The charges
No 1 to 3 in the annexure
allowed for these works
appear to be in excess of
the increase of Rs 20,250 in
the allowance for repairs
which has been made
in accordance with the
views of the Superintending
Engineer and in order
to provide funds for pro-
-posing roads - the
tolls
increase

in an
increase of ~~the~~ presently
necessary expenditure ~~of~~
~~the circle~~ local
~~Inspectors~~ services will
very serious consideration
~~whether~~

Provision for the
establishment of Local
Fund Schools must be
dealt with in a Supple-
mental budget to
directed by the Board of
Revenue.

The Govt Treasury
decided to obtain all possible
information with Training
Schools from 1876-78
& Returns received will be
used to ascertain how far
part of the Funds to be convert-
ed from Local
Funds and the Assessments
will therefore to be altered
part of the budget.

The attention of
the Director of Public Instruction

to

to called to the large number
of Anglo Vernacular Schools
which from Jan 1877
the Municipal Taxes appear
to be classed as Elementary
The adoption of
the standard Plan for
Departmental Notebooks
-gatory in Anglo Vernacular
where it may be deemed
advisable to have a
Building of a ~~Class~~ Ordinary
Class certificate
The abstract of
the budget as amended
by Govt is as follows.

Receipts

Road Fund — 149530
Endowment Fund 760
General Fund 60690

Receipts
Road Fund - 149530
Appropriations 25500
124030

210980

Expenditure

Grant I
Road Fund — 173480
General Fund — 6540
Grant II 13200
Grant III
Endowment Fund — 400
General Fund — 10800
Grant IV
Road Fund 1430
General — 280
20870
Balances.
Road Fund - 150
Endowment Fund 360
General Fund 5360 5870
210980

Abstract of Receipts

	1872-73	1873-74
Opening balance	17720	15510
Advances from General Revenue		
Provincial Funds		
For Roads	36400	36400
Schools	810	810
Special funds	3180	3330
Loans on land	80000	85000
Tolls	"	500
Liquor Tax	1570	1880
Miscellaneous	1130	1350
	140950	174480

Charges

Grant I.

New Roads	50000	58860
Repairs	22580	40880
Other Public Works	32020	38950
Grant II.		
Payment for Inspection	2760	2800
Training Schools	"	1000
Local Fund Schools	2800	2830
Grants in aid	5600	5600
Miscellaneous	"	1120
Grant III.		
Hospitals	3520	4870
Vaccination	1000	1000
Sanitary Objects	3600	3600
Miscellaneous	130	5350
Grant IV.		
Establishment	1340	1640
	125350	161520
Balance	15600	12940
	140950	174480

The

Due by this is a
Refund which was
dept 21 per Ins.
enfacsimile -
I did the disposal to
repair Hall & Lock
at 150, 000 Ks
at Limerick to the
end of Limerick -
acts of Canal - of
according to Ins
J Hall an expenditure
of 150, 000 ample -
JH

The
Item expenditure to close for
for 72/3 was estimated at
£6,5000 - the Surveyor
for 73/4 is estimated at £6,5210 -

Secretary

Lent w. d. Secretary
this date

Secretary

Secretary

Secretary

as much as was paid for
by the Municipal Engineer
for the Road Fund
has been deducted in the
Local Fund Estimates
must be supported entirely
from the General Fund
Under the altered
circumstances of the case
the Circle Board should
recommend that the allowance
to keep up the Cuddalore
Circle

The abstract of
the budget proposed
is as follows.

Receipts

Road Fund	129000
Endowment Fund	650
General Fund	43250
	172600

Expenditure

Interest on deposits
Refunds of Revenue
Repairs and Alterations
New Roads and Bridges
Original Works
Establishments

Grant I	
Road Fund	127790
General Fund	8910
	136700
Grant II	
Grant III	
Endowment Fund	350
General Fund	7670
	8020
Grant IV	
Road Fund	1210
General Fund	430
	1640
Balance	
General Fund	22260
	172600

" The Board of Revenue
" Revenue Separate
" Endowment Fund
" Account General
" Public Works Separate
" Inspector General
Assistant Inspector
" Direction of Public Works
" Secretary Commissioner
" Secretary Board of Revenue
" Do Municipal Commissioner

Interest on deposits
Refunds of Revenue
Repairs and Alterations
New Roads and Bridges
Original Works
Establishments

In both Circles very
considerable additional
Expenditure on public
Works will have to be provided for
in future years in
consequence of the
increase in the Establishments

it is stated that there is no sub Magistrate at Oduvilpetta.

3. The aggregate estimated expenditure under Head I on New Works and Repairs is Rs 1,22,000 as compared with Rs 1,14,060 sanctioned for 1873, showing a net increase of Rs 540. There is a decrease of Rs 11,710 in the amount allotted for other Works, but an increase of Rs 20,250 in the allotment for repairs which has been made in accordance with the views of the Superintending Engineer

And

and in order to provide
funds for all existing
roads. This large increase
in an annually recurring
expenditure should receive
very serious consideration.

4. Proposals for the es-
tablishment of Local
Fund schools must be dealt
with in a Supplemental
Budget, as directed by
the Board of Revenue.

5. The Govt having de-
cided to defray all ex-
penses in connection with
training schools from
1874-75, it seems inadvisa-
ble now to allow any work
of the kind to be com-
menced from Local Funds,
and the allotments will
therefore be struck out
of

of the budget.

6. The attention of the
Director of Public In-
struction is called to the
large number of Anglo
Vernacular Schools which,
from para: 17 of the
President's letter, appear
to be classed as elementary.
(Para 18 of the G.O. Govt. of Bo.)
7. The adoption of the
Standard plan for Dis-
pensaries is not obliga-
tory in any circle where
it may be deemed advisa-
ble to have a building of
a less costly or different
nature.

8. The abstract of the
budget as modified by Govt
is as follows:—

Receipts

Receipts

	Rs.
Road Fund	1,49,530
Endowment Fund	760
General Fund	60,690

Receipts

Road Fund	149,530
Appropriation	25,500
	1,75,030

Rs. 2,10,980

Expenditure

	Rs.
Grant I.	
Road Fund	1,73,450
General Fund	5,540
Grant II	13,200
Grant III.	
Endowment Fund	400
General Fund	10,800
Grant IV	
Road Fund	1,430
General	290
	2,05,110
Balances	
Road Fund 150	
Endowment Fund 360	
General Fund 5,360	5,870
Rs.	2,10,980

9. Virdachellum

Receipts

	1872-73.	1873-74.
Opening balance	17,920	45,210
Allotments from General Revenue.		
Provincial Funds.		
For Roads.	36,400	36,400
" Schools	810	810
Special Funds	3,180	3,330
Cess on land	80,000	85,000
Toll	"	500
House Tax.	1,510	1,880
Miscellaneous	1,130	1,350
Rs.	1,40,950	1,74,480

Charges

Charges

	1872-73	1873-74
Grant I		
New Works	50,000	56,860
Repairs	22,580	40,880
	72,580	97,740
Other Public Works	32,020	38,950
Grant II		
Payment for Inspection	2,760	2,840
Training Schools	"	1,000
L. F. Schools	2,800	2,630
Grants in aid	5,800	5,800
Miscellaneous	"	1,120
Grant III		
Hospitals	3,520	4,870
Vaccination	1,000	1,000
Sanitary Establ[t]	3,600	3,600
Miscellaneous	130	550
Grant IV.		
Establishment	1340	1,640
	1,25,350	1,61,510
Balance	15,600	12,940
Rs	1,40,950	1,74,480

More again, while the closing balance for 1872-73 was estimated at Rs 15,600, the opening balance for

for 1873-74 is estimated at Rs 45,210. The very large increase is ascribed to the receipt from Land Cess in the year 1872-73 having exceeded the estimate by Rs 30,000, but under these circumstances it is not clear why the estimate of Land Cess Receipts for 1873-74 is only Rs 5,000 in excess of that for 1872-73. The Government note the decided opinion recorded by the Board against the establishment of tolls. Under recent orders the House tax must disappear from the budget.

10. Here as in the Coconada Circle, the allotment for repairs has been very largely increased, although the Board have not appointed as much as was asked by the Superintending Engineer.

11. As the House tax has been dispensed with the Local Fund Schools must be supported entirely from the General Fund. Under the altered circumstances of the case the Circle Board should reconsider their decision to levy no fees in the schools. The allotment for a training school will be struck out as in the Coconada Circle.

12. The abstract of the

the Budget, as modified, is as follows.—

Receipts.

	Rs.
Road Fund ——	129,000
Endowment Fund —	350
General Fund. —	43,250
Rs.	1,72,600.

Expenditure

	Rs.
Grant I.	
Road Fund ——	127,790
General Fund —	8,900
Grant II ——	12,190
Grant III.	
Endowment Fund —	350
General Fund —	9,670
Grant IV	
Road Fund. ——	1,210
General Fund ——	430
	1,60,540
Balances.	
General Fund —	12,060
Rs.	1,72,600.

13. Having

13. Having thus disposed of the immediate question of the estimates for 1873-74, the Governor in Council considers it necessary to make some general remarks on the facts which they exhibit.

14. In both Circles — very considerable additional expenditure over Public Works over that estimated for the previous year, is contemplated, and in both instances the unexpended balances remaining at the close of 1872-73 is largely in excess of that which was anticipated at its commencement. In other words

words, although the estimated expenditure was not attained in 1872-73, it is proposed to aim at still larger expenditure in 1873-74.

15. The first leaves [illegible] the estimates as the time will not admit of further discussion on their details, but they must express their disapproval of the principle on which they appear to be framed.

16. In the Madalore Circle the proposed expenditure as compared with 1872-73 has been raised from Rs 1,84,990 to Rs 2,06,110, and in the Virdachellum Circle, from Rupees Rs 1,25,350, to Rs 1,61,520. In the latter case the proposed expenditure on New Works is higher than in 1872-73, but in both Circles the bulk of the increase is on repairs. In both cases, as has been already pointed out, the means for this increased expenditure are in great measure derived from a large increase in the closing balance of 1872-73, and in Virdachellum it is anticipated that nearly Rs 13,000 will remain unexpended at its close.

17. The Governor in Council considers that the existence of an unemployed balance

should

should, as a rule, be accepted as an indication that the amount of taxation raised in the Circle, is in excess of its requirements, and that the rate of cess on the land should be reduced, he is also disposed to think that the annual expenditure might well be restricted to the amount actually spent in 1872-73. But before passing any orders on the subject he resolves to call on the Collector to submit full information as to the necessity for so large an expenditure of funds as is proposed for new works and repairs; with particulars

particulars as to mileage, metalling, bridging &c. &c. to indicate the actual condition and requirements of the works themselves and of the District. It will be clearly explained what is included under the head of Repairs, and whether improvements such as metalling or bridging are in any case to be designated.

18. The remarks of the Inspector General, Indian Medical Dept on the insufficient provision for medical purposes will be referred for the consideration of the Local Fund Boards.

The

The balances will admit of further provision being made under this head.

L. B.

F.

The Board of Revenue
and Excise 1825
— Revenue Department
Receipt & Issue C. Receipt C. Mint &c.
— Public Works.
— Accountant General.
— Public Works Dept.
— Inspr. Gen. I. M. Dept.
— Director of Public Instruction.
— Sanitary Commissioner.
— President Municipal Commrs. Calcutta &c.

Govt. of {1873} Madras.

Finance

To

The Board of Revenue.

Dated Jany 17. 1873, No. 694

Received

Nos. 495. 498.

Reviewing the Budget-Estimate of the Cuddalore & Virdachellum Circles for 1873-74.