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# MADRAS RECORD OFFICE.

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## Government of Madras.

Financial **DEPARTMENT.**

| G.O. No. | 574 | Press Mis. |
|---|---|---|
| 77-85 | | 77-85 |
| Dated | 11-4- | 1874. |

74/75

***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Financial Department,*
*11th April* 1874.

Read the following papers :—

No. 77. Proceedings of the Board of Revenue, dated 11th December 1873, No. 2544.

Read the following letters :—

From the President of the Local Fund Boards, South Arcot District, dated 29th September 1873, No. 354.

ABSTRACT.—Informing that the charges on account of Department Public Works Supervision and Petty Establishment communicated by the Accountant General, after the accounts for March 1873 were closed, may be met partly from Savings and partly from the Reserve of the current year.

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From the same Officer, dated 15th October 1873, No. 398.

ABSTRACT.—Forwarding, with explanatory remarks, the Budget Estimates of Local Funds of Virdachellum Circle, South Arcot District, for 1874-75.

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From the same Officer, dated 24th October 1873, No. 404.

ABSTRACT.—Forwarding, with explanatory remarks, the Budget Estimates of the Local Funds of the Cuddalore Circle, South Arcot District, for the official year 1874-75.

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THE Local Fund Budget Estimates of the Cuddalore and Virdachellum Circles for 1874-75 will be submitted to Government.

CUDDALORE CIRCLE.

2. STATEMENT I.-A., REVENUE AND RECEIPTS.—The Local Fund receipts of this circle are expected to amount to Rupees 2,01,950, made up thus—

| | RS. |
|---|---|
| 1. Balances ... ... ... ... ... ... ... ... | 10,510 |
| 2. Allotments from General Revenue.. ... ... | 56,940 |
| 3. Rates and Taxes ... ... ... ... ... ... | 1,30,000 |
| 4. Fees in Schools, etc. ... ... ... ... ... | 1,500 |
| 5. Endowment, etc. ... ... ... ... ... ... | 450 |
| 6. Miscellaneous ... ... ... ... ... ... ... | 2,550 |
| Total... | 2,01,950 |

3. The balances brought forward under the Road and Endowment Funds are those exhibited at the foot of the current year's budget. It should have been shown that the state of affairs at the time the budget was submitted justified a belief that these sums, neither more nor less, would remain unexpended at the end of the current year.

4. The Circle Board have taken credit for the undermentioned Provincial grant.

| | RS. |
|---|---|
| Ordinary grant for roads ... ... ... ... ... | 44,640 |
| Special grant, being the half of Rupees 11,000 provided in the current year's Supplemental Budget for the Pondicherry and Merkanam road. | 5,500 |
| Total... | 49,100 |

5. The special grant is entered in accordance with G. O., Financial Department, dated 17th May 1873, No. 694.

6. The cess on land is given as Rupees 1,30,000, which is Rupees 6,000 less than the current year's estimate. Some explanation should be given of the difference.

7. Rupees 1,500 are estimated as fees in the forty-three Local Fund Schools, which the Local Fund Board propose to open from the commencement of the year. Their scheme, which provides for more expensive schools than is usual, has been forwarded to the Director of Public Instruction for his remarks, which will be communicated in due course to Government. In the meantime the budget entries have been allowed to remain undisturbed.

8. The receipts are—

| | Rs. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | 1,44,410 |
| Endowment Fund ... ... ... ... ... ... ... | 810 |
| General Fund ... ... ... ... ... ... ... | 56,730 |
| Total... | 2,01,950 |

9. Statement I.-B., Expenditure.—The total proposed expenditure amounts to Rupees 1,93,530 as follows:—

| | Rs. |
|---|---|
| Grant I... ... ... ... ... ... ... ... ... | |
| Do. II. ... ... ... ... ... ... ... ... | 1,60,930 |
| Do. III. ... ... ... ... ... ... ... ... | 18,370 |
| Do. IV. ... ... ... ... ... ... ... ... | 12,510 |
| | 1,720 |
| Total... | 1,93,530 |

10. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The assets of the Road Fund are estimated at Rupees 1,44,410, and the proposed expenditure at Rupees 1,41,250, leaving a balance of Rupees 3,160.

11. The cost of Public Works Department Supervision at 25 per cent. on the proposed expenditure will be Rupees 24,700.

12. Rupees 6,300, or Rupees 2,610 more than is provided in the current year's budget, is assigned for Petty Establishment. The President proposes to raise salaries all round, on the ground that they are now insufficient to attract competent men. The Board have recorded their disapproval of these proposals in their Proceedings of the 12th November 1873, No. 2,291. Rates which are sufficient in other districts must be sufficient in South Arcot, and if they are raised in one district they will be unsettled in all. The provision is accordingly reduced to the current year's amount *plus* Rupees 900, the pay of the five Clerks at 15 Rupees each allowed for Overseers.

13. The Road Fund share of the cost of General management should be Rupees 1,330.

14. The Road Fund Reserve is entered as Rupees 7,220 instead of Rupees 14,430, but it has been raised to Rupees 13,260, which, the Board believe, will prove sufficient.

15. The Road Fund Expenditure is thus Rupees 1,44,410, leaving no balance.

16. Statement II.-A, Part I., New Works.—Statement II.-A., Part I., contains eight items, with an aggregate allotment of Rupees 28,230. The first four (Rupees 11,930) appertain to the Road Fund, and the remaining four to the General Fund. The President is requested to submit at an early date an estimate for the second item, and revised estimates for the fifth and sixth items, as suggested in G. O., Public Works Department, dated 21st August 1873, No. 2,082.

17. Part II., Repairs.—The allotment for Repairs in this budget is Rupees 87,110, or Rupees 2,670 less than that for the current year. The rates for many roads have been altered, some being increased and some reduced. It appears that they are all in accordance with the proposals of the District Engineer, and that those proposals have been approved by the Local Fund Board after due consideration—*Vide* letter submitted to Government in Board's Proceedings, dated 8th September 1873, No. 1,770, paragraph 12.

18. The following entries under Grant I. have to be altered:—

| | Rs. |
|---|---|
| Public Works Establishment ... ... ... ... ... | 28,810 |
| Petty Establishment ... ... ... ... ... ... | 4,590 |
| Road Fund Reserve ... ... ... ... ... ... | 13,260 |



Grant I. is thus—

| | Rs |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | 1,43,080 |
| General Fund ... ... ... ... ... ... ... | 20,860 |
| Total... | 1,63,940 |

19. Grant II., Education.—The payments contemplated under Grant II. are as follow:—

| | Rs. |
|---|---|
| 1. Payment for Inspection ... ... ... ... ... | 1,840 |
| 2. Local Fund Schools ... ... ... ... ... ... | 10,000 |
| 3. Grants-in-Aid ... ... ... ... ... ... ... | 3,800 |
| 4. Miscellaneous ... ... ... ... ... ... ... | 2,730 |
| Total... | 18,370 |

20. The particulars of the first item are given in paragraph 14 of the President's letter. Rupees 100 are provided on account of contingent charges for Inspecting Schoolmasters. The fixed rate for these officers is only Rupees 1½ per mensem, or Rupees 52 for three Inspecting Schoolmasters for twelve months. The item should accordingly be reduced by Rupees 40.

21. The second item (Rupees 10,000) is the assignment for the forty-three schools which the Local Fund Board propose to open. The scheme will be submitted to Government as soon as the Director of Public Instruction has given his opinion with regard to it. Statement III. is useless now that there are no unions, and Statement III.-A., as well as Statement B., will have to be modified if Masters are paid partly by fixed salaries and partly by Results grants.

22. The third item (Rupees 3,800) contains Rupees 300, the provision for the Salary Grant School at Puttambakum, and Rupees 3,500 for Results grants. The latter provision is Rupees 3,400 less than that in the current year's budget. The actuals of 1872-73 were only Rupees 3,682, and some of the Results Grants Schools are absorbed in the scheme for establishing Local Fund Schools. The Director of Public Instruction has not informed the Board whether he considers the provision sufficient.

23. Grant II. is thus Rupees 18,330, payable from General Fund.

24. Grant III., Sanitation, etc.—Grant III. is made up of the following items of charges:—

| | Rs. |
|---|---|
| 1. Hospitals and Dispensaries ... ... ... ... | 440 |
| 2. Vaccination ... ... ... ... ... ... ... | 1,510 |
| 3. Sanitary Establishment, etc. ... ... ... ... | 7,000 |
| 4. Public Bungalows ... ... ... ... ... ... | 810 |
| 5. Choultries ... ... ... ... ... ... ... ... | 420 |
| 6. Miscellaneous ... ... ... ... ... ... ... | 2,330 |
| Total... | 12,510 |

25. The first item (Rupees 440) consists of Rupees 240, an allowance at Rupees 20 per mensem, which the Local Fund Board propose to give to the Police Hospital Assistant at Trinomalay for attending out-patients in addition to his present duties, and Rupees 200 for medicine to be supplied to him. The exhibition of the items under Hospitals and Dispensaries is out of place, and they should be shown under (f) Miscellaneous. In his letter, dated 23rd September 1873, No. 347, the President submitted the Circle Board's resolution for the grant of the allowance in question, but further information was called for to enable the Board to lay the proposal before Government. Pending the receipt of this information the present provision is allowed to stand.

26. The Superintendent General of Vaccination has given the President particulars of the establishment employed in the whole district, and requested him to provide Rupees 1,510 in the Cuddalore Budget, and Rupees 1,270 in the Virdachellum Budget; the cost of the District Superintendent being divided according to population, and that of the Vaccinators equally between

the circles. Dr. Shortt will be requested to report the exact number and cost of the Vaccinators employed in each circle. The expediency of increasing the establishment, which is urged by Dr. Shortt and admitted by both Local Fund Boards, should be kept in view.

27. The allotment for Sanitary improvements is the same as in the current year's budget, and is distributed thus—

| | Rs. |
|---|---|
| Improvement of supplies of drinking water ... ... | 4,240 |
| Village sites ... ... ... ... ... ... ... ... | 21,60 |
| Scavengering and improving roads in villages ... | 600 |
| Total... | 7,000 |

28. The fourth item (Rupees 810) is Rupees 180 in excess of the current year's provision, a revised scale of establishment having been sanctioned for certain Travellers' bungalows in Board's Proceedings, dated 4th November 1873, No. 2,242. The receipts are estimated at Rupees 400.

29. The Choultry allotment is increased by Rupees 20 for the Choultry, which the Local Fund Board have built on the road from Trinomalay to Trikalore.

30. Grant III. is—

| | Rs. |
|---|---|
| Endowment Fund ... ... ... ... ... ... ... | 400 |
| General Fund ... ... ... ... ... ... ... ... | 12,110 |
| Total... | 12,510 |

31. Grant IV., Miscellaneous.—Of the four allotments under Grant IV. the first has been altered to Rupees 870 on account of the addition to the Local Fund establishment in this office sanctioned by Government. The grant will thus be Rupees 1,860.

| | Rs. |
|---|---|
| Road Fund... ... ... ... ... ... ... ... ... | 1,330 |
| General Fund ... ... ... ... ... ... ... ... | 530 |
| Total... | 1,860 |

32. The General Reserve is Rupees 4,670.

33. The following is an Abstract of the Budget :—

| Receipts. | | Charges. | | | |
|---|---|---|---|---|---|
| | Rs. | | | Rs. | Rs. |
| Road Fund... ... ... | 1,44,410 | Grant I. ... {Road Fund ... ... | | 1,43,080 | |
| Endowment Fund ... | 810 | {General Fund ... | | 20,860 | |
| General Fund ... ... | 56,730 | | | | 1,63,940 |
| | | Grant II.... General Fund ... | | ... | 18,330 |
| | | Grant III... {Endowment Fund ... | | 400 | |
| | | {General Fund ... | | 12,110 | |
| | | Grant IV... {Road Fund ... ... | | 1,330 | 12,150 |
| | | {General Fund ... | | 530 | |
| | | | | | 1,860 |
| | | General Reserve ... ... ... ... | | ... | 1,96,640 |
| | | | | | 4,670 |
| | | *Balances.* | | | |
| | | Road Fund ... ... ... ... ... | | | |
| | | Endowment Fund ... ... | 410 | | |
| | | General Fund ... ... ... | 230 | | |
| | | | | ... | 640 |
| Total... | 2,01,950 | Total... | | ... | 2,01,950 |



## VIRDACHELLUM CIRCLE.

34. Statement I.-A., Revenue and Receipts.—The Local Fund assets are calculated at Rupees 1,54,770, thus —

| | Rs. |
|---|---|
| 1. Balances ... ... ... ... ... ... ... | 26,480 |
| 2. Allotments from General Revenue ... ... | 41,210 |
| 3. Rates and Taxes ... ... ... ... ... ... | 85,500 |
| 4. Fees in Schools ... ... .. ... ... ... | 450 |
| 5. Endowments, etc ... ... ... ... ... ... | 130 |
| 6. Miscellaneous ... ... ... ... ... ... | 1,000 |
| Total... | 1,54,770 |

35. The balance of the Road Fund is entered as Rupees 5,000 on the assumption, it is presumed, that the proposals contained in the supplemental budget of the current year would be sanctioned. The Board have, however, disallowed a sum of Rupees 16,000 for the suspension bridge across the Vellaur, the Government having refused to sanction the project. This sets free Rupees 16,000, which, together with Rupees 12,160, being the saving expected from the allotment in the current year's budget of Rupees 17,160 for the bridge over the Manimoottanuldy, as reported in the President's letter, dated 29th September 1873, No. 354, makes a total of Rupees 28,160. Deducting from this sum Rupees 9,689 to be charged in the accounts of 1873-74 on account of Public Works Department Supervision and Petty Establishment for 1872-73 there remains Rupees 18,471, of which Rupees 10,000 may safely be added to the expected balance of Rupees 5,000, leaving the remainder, *plus* Rupees 7,000 of the reserve, to meet any unforeseen expenditure of the current year.

36. Small fees collected in the old Local Fund Schools because of the cessation of the house-tax, and in some new schools which the Local Fund Board propose to establish, are expected to amount to Rupees 450.

37. The receipts are—

| | Rs. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | 1,12,570 |
| Endowment Fund ... ... ... ... ... ... | 52,070 |
| General Fund ... ... ... ... ... ... ... | 130 |
| Total... | 1,64,770 |

38. Statement I.-B., Expenditure.—The total estimated expenditure is Rupees 1,46,270, classified as follows :—

| | Rs. |
|---|---|
| Grant I. ... ... ... ... ... ... ... ... | 1,22,180 |
| Do. II. ... ... ... ... ... ... ... ... | 13,540 |
| Do. III. ... ... ... ... ... ... ... ... | 8,910 |
| Do. IV. ... ... ... ... ... ... ... ... | 1,640 |
| Total... | 1,46,270 |

39. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Local Fund Board propose to appropriate Rupees 6,000 from the one-third land cess to the Road Fund, but the increase in the balance noticed above renders this unnecessary.

40. The allotment for New works in favour of Other agency, Rupees 10,000, has been struck out and distributed between two works which will be noticed further on. The allotment for Repairs should be increased by Rupees 1,930, pending orders from Government as shown below.

41. The cost of Public Works Department Supervision at 25 per cent. on the proposed expenditure should be Rupees 18,570.

42. The assignment for Petty Establishment is reduced to Rupees 3,010 as in the other circle.

43. The allotment for the share of the cost of General management should be Rupees 1,220, and that for Tools and Plant should be Rupees 740.

44. An allotment of Rupees 250 is entered as a contribution to the new Municipality at Chellumbrum for roads. This is subject to modification when there has been time for the Municipal Commissioners to consider the subject.

45. The Road Fund Reserve at 10 per cent. of the receipts of the year is Rupees 9,760.

46. Thus the Road Fund Expenditure is Rupees 1,07,890, leaving a balance of Rs. 4,680.

47. STATEMENT II.-A., PART I., NEW WORKS.—Statement II.-A., Part I., contains five Road Fund items, with an allotment of Rupees 33,400, and a Dispensary and two Choultries with allotments amounting to Rupees 14,400. The fourth item, with an allotment of Rupees 10,000, has been struck out, as the Government have in their Order, dated 7th October 1873, No. 1,429, declined to sanction the work, and its allotment of Rupees 10,000 will be shared between the first and fifth items. The President is requested to submit estimates for items 1, 2, 3 and 5.

Suspension bridge across the Vellaur at Muttaloor.

48. PART II., REPAIRS.—Part II. contains fourteen items, with an aggregate allotment of Rupees 38,970, against Rupees 40,880 in the budget of 1873-74. The decrease is owing to the omission of the provision for the repair of locks and canals, on the ground that the works appertain to irrigation, and the charge is properly debitable to Provincial Fund. The Local Fund Board may be right in this contention, but the President must report on the matter in detail, and obtain the sanction of Government before the item is omitted from the budget. He must show that the canals and locks are not used by the people as a means of communication. In the meantime the Board think it best to insert the current year's provision, viz., Rupees 1,930, in the budget.

49. The allotments for New Works and Repairs, Communications, and for Petty Establishment in Grant I. must be altered as shown above. The allotment for Public Works Establishment should be Rupees 22,180, and that for Tools and Plant Rupees 890.

50. Grant I. is—

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... | 1,06,670 |
| General Fund ... ... ... ... ... ... ... | 18,160 |
| Total... | 1,24,830 |

51. GRANT II., EDUCATION.—In the current year there were seven Local Fund Schools, and the Local Fund Board in addition propose to open eight more.

52. From the report of the Sub-Committee, which is enclosed in the President's letter, it appears that the new schools are to follow the model of the existing Local Fund Schools of the circle, which are for the most part of the Middle Class, and that they are to teach up to the standard of the 3rd Class in Government Taluq Schools. They are to cost Rupees 316 each per annum. The Board are inclined to think that the elementary instruction in reading, writing, and arithmetic, which is the proper business of Local Fund Schools, ought not to cost so much. The Local Fund Board will be requested to take these observations into consideration, but the allotment will be allowed to remain undisturbed, and Government will be requested to sanction the establishment of the schools.

53. The provision of Rupees 500 for schools in Chellumbrum requires consideration, for this species of contribution is unusual though allowed in the case of Cuddalore. The President will be requested to report whether schools supported by the Chellumbrum Municipality do Rupees 500 worth of good to the people of the Virdachellum Circle.

54. In future, instead of Statement III. a list of schools drawing grants from Government, or receiving private contributions, should be drawn up.

55 Grant II. is Rupees 13,540, payable from the General Fund.

56. GRANT III., SANITATION, ETC.—There is no allotment for Dispensaries, that at Chellumbrum having become the property of the new Municipality, and that at Virdachellum being unlikely to be opened before the end of 1874-75, but a sufficient contribution of Rupees 1,000 is provided for Chellumbrum. With regard to the delay about establishing a Dispensary at Virdachellum the Board are constrained to remark that the fact that the estimate had to be revised in August 1873 is not a sufficient reason why the building should not be completed until March 1875.

*Proceedings of the Madras Government, Financial Department,*
11*th April* 1874.

57. The provision for sanitation is Rupees 2,400 more than in 1873-74, and is distributed thus—

| | RS. |
|---|---|
| Water-supply ... ... ... ... ... ... ... ... | 3,750 |
| Village sites ... ... ... ... ... ... ... ... | 950 |
| Scavengering ... ... ... ... ... ... ... ... | 1,300 |
| Total... | 6,000 |

58. The expenditure in Public Bungalows is estimated at Rupees 500, the receipts being Rupees 200.

59. The Local Fund Board, it appears, *regret* that the funds at their disposal do not admit of their raising the Vaccine establishment. The Board observe that there is a sufficient balance still available for allotment, and suggest that some of it may be utilized in this way.

60. Grant III. is Rupees 8,910, which is chargeable as follows:—

| | RS. |
|---|---|
| Endowment Fund ... ... ... ... ... ... ... | 130 |
| General Fund ... ... ... ... ... ... ... ... | 8,780 |
| Total... | 8,910 |

61. GRANT IV., MISCELLANEOUS.—The provision of Rupees 550 against Controlling establishment at the Presidency has been raised to Rupees 700. The total of this grant is Rs. 1,790, chargeable as follows :—

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | 1,220 |
| General und ... ... ... ... ... ... ... ... | 570 |
| Total... | 1,790 |

62. The General Reserve should be Rupees 3,060.

63. The following is an Abstract of the Budget as revised by the Board of Revenue.

| Receipts. | | | Charges. | | | |
|---|---|---|---|---|---|---|
| | RS. | | | RS. | RS. | |
| Road Fund ... ... | 1,12,570 | | Grant I ... Road Fund ... ... | 1,06,670 | | |
| Endowment Fund ... | 130 | | General Fund ... ... | 18,160 | | |
| General Fund ... ... | 52,070 | | | | 1,24,830 | |
| | | | Grant II ... General Fund ... | ... | 13,540 | |
| | | | Grant III... Endowment Fund ... | 130 | | |
| | | | General Fund ... | 8,780 | | |
| | | | | | 8,910 | |
| | | | Grant IV... Road Fund ... ... | 1,220 | | |
| | | | General Fund ... | 570 | | |
| | | | | | 1,790 | |
| | | | | | 1,49,070 | |
| | | | General Reserve ... ... ... ... | ... | 3,060 | |
| | | | *Balances.* | RS. | | |
| | | | Road Fund ... ... ... | 4,680 | | |
| | | | Endowment Fund ... ... | 7,960 | | |
| | | | | ... | 12,640 | |
| Total... | 1,64,770 | | Total... | ... | 1,64,770 | |

(True Extract.)

(Signed) J. GROSE,
*Secretary.*

No. 78. Proceedings of the Board of Revenue, dated 9th January 1874, No. 147 (Miscellaneous).

Read the following letter from E. B. POWELL, Esq., M.A., C.S.I, Director of Public Instruction, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 12th December 1873, No. 2454 :—

Adverting to the Budget Estimate for 1874-75 for the Cuddalore Circle, I have the honour to state that the provision made therein for education seems to be sufficient.

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Submitted to Government with reference to Board's Proceedings, dated 11th December 1873, No. 2544.

(True Copy and Extract.)

(Signed) J. GROSE, *Secretary.*

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No. 79. Proceedings of the Board of Revenue, dated 15th January 1874, No. 262 (Miscellaneous).

Read the following letter from Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 8th January 1874, No. 25 :—

I have the honour to report that the Local Fund Board of the Cuddalore Circle (South Arcot District) have made a provision of Rupees 7,000 for Sanitary expenditure in the district during 1874-75.

2. The several works proposed to be executed are fully detailed in Form IV.-B, and, as they appear to have been judiciously selected, I beg to recommend that the allotment may be sanctioned.

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Submitted to Government in continuation of Board's Proceedings, dated 11th December 1873, No. 2544.

(True Copy and Extract.)

(Signed) J. GROSE, *Secretary.*

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No. 80. Proceedings of the Board of Revenue, dated 16th January 1874, No. 281 (Miscellaneous).

Read the following letter from Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 8th January 1874, No. 24 :—

I have the honour to report, for the information of the Board of Revenue, that the Local Fund Board of the Virdachellum Circle (South Arcot District) have estimated for an expenditure of Rupees 6,000 on Sanitary works during the year 1874-75.

2. The details of the proposed works are given in Form IV.-B, and are clearly specified, and I have to recommend that sanction may be given to the provision.

Submitted to Government in continuation of Board's Proceedings, dated 11th December 1873, No. 2544.

(True Copy and Extract.)

(Signed) J. GROSE, *Secretary.*





No. 81. Proceedings of the Board of Revenue, dated 19th January 1874, No. 87.

Read the following letter from E. B. POWELL, Esq., M.A.,C.S.I., Director of Public Instruction, Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 28th November 1873, No. 2,395 :—

I HAVE the honour to return the letter from the presiding member of the Cuddalore Local Fund Board to the President of the Local Fund Boards of South Arcot, forwarded with copy of Proceedings of the Board of Revenue, Miscellaneous No. 8,102, of the 26th instant.

2. I presume that the 108 schools, referred to in the presiding member's letter, are to be purely vernacular ones, and are not to give any instruction in English ; if such is not the case, I consider that Government should be recommended to disallow the scheme. I am satisfied that measures should be adopted to limit the area of instruction in English.

3. Assuming that the schools are to be purely vernacular, I think the proposed experiment might be tried, as, no doubt, a fixed monthly payment is calculated to give stability to schools. I doubt, however, if so large a proportion of the contemplated remuneration to teachers should be given in fixed salaries ; perhaps it would be well to make a moiety depend upon the results afforded at examination.

4. I am, also, of opinion that when the schools are examined a deduction should be made from the sum earned under the rules equal to the aggregate of the fixed payments for the year, and that only the remainder should be handed to the teachers. This course would accord with the principle of the results grant system.

5. As the schools will be under the management of the Local Fund Board, the parents of the pupils, instead of, to some extent, paying for their children's education, as is the case at present in most places, will cease to make presents and money-payments to the teachers, and will contribute nothing beyond the fees, which are pitched at exceedingly low rates. In these circumstances, it appears to me that higher fees than those proposed should be demanded. Possibly, the fees might be fixed so as to cover at commencement one-fourth of the total charges, and after a time be raised so as to meet one-third of the expenditure.

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ENCLOSURE No. 1.—Letter from the Presiding Member of the Cuddalore Local Fund Board to the President of the Local Fund Boards of South Arcot.

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SUBMITTED to Government, with reference to Board's Proceedings, dated 11th December 1873, No. 2,544, paragraph 7.

2. The Cuddalore Local Fund Board propose to establish 43 schools in 1874-75. They are to be divided into three classes: the first is to comprise 4 schools, to work up to the third standard, to have three masters at Rupees 15, Rupees 10, and Rupees 7, and to make the scholars pay 2 Annas a-month as the school-fee ; the second is to comprise 12 schools, to work up to the second standard, to have two masters on Rupees 10 and Rupees 7, and to make the scholars pay 1 Anna a-month ; the third is to comprise 27 schools, to work up to the first standard, to have one master on Rupees 10, and to charge a school-fee of 1 Anna.

2. The remarks of the Board of Revenue regarding the sum shown as balance brought forward are approved. The special grant for roads of Rupees 5,500 is passed in accordance with G.O., dated 17th May 1873, No. 694, and the remainder of the sum entered as Provincial grant for roads will be allowed to stand subject to modification hereafter if necessary. The remarks of the Director of Public Instruction on the educational scheme of the circle, submitted with the Proceedings of the Board of Revenue dated 19th January 1874, will be considered separately, and in the meantime the educational portion of the estimates may remain as submitted.

3. It is observed that, with the exception of a provision of Rupees 4,110 for remetalling a portion of Trunk Road No. 9, the allotments under New Works are all on account of projects already commenced. The Government concur in the remarks of the Board of Revenue regarding the unauthorized provision for an increase to the salaries of the Public Works Petty Establishment. The provision for Results Grants is approved, but it will have to be increased in the event of the proposed new Local Fund Schools being eventually disallowed—

4. VIRDACHELLUM.

| Receipts. | 1873-74. Rs. | 1874-75. Rs. |
|---|---|---|
| Balance brought forward | 45,210 | 36,480 |
| Allotments from General Revenue. | | |
| Provincial Funds— | | |
| For Roads... ... ... | 36,400 | 36,400 |
| For Schools ... ... | 810 | 810 |
| Special Funds ... ... | 3,330 | 4,000 |
| Cess on Land ... ... ... | 85,000 | 85,000 |
| Tolls ... ... ... ... ... | 500 | 500 |
| Fees in Schools... ... ... | ... | 450 |
| Endowments, &c. ... ... | 350 | 130 |
| Miscellaneous ... ... ... | 1,000 | 1,000 |
| Total ... | 1,72,600 | 1,64,770 |

| Charges. | 1873-74. Rs. | 1874-75. Rs. |
|---|---|---|
| Grant I. | | |
| New Works— | | |
| Communications ... | 49,860 | 33,400 |
| Buildings ... ... ... | 7,000 | 14,400 |
| Repairs— | | |
| Communications ... | 40,880 | 40,900 |
| Cost of Department of Public Works ... ... | 28,370 | 25,230 |
| Road Fund Reserve ... | 9,600 | 9,760 |
| Miscellaneous ... ... | 980 | 1,140 |
| Grant II.— | | |
| Inspection ... ... ... | 2,840 | 1,180 |
| Local Fund Schools ... | 2,630 | 5,240 |
| Grants-in-aid ... ... | 5,600 | 5,500 |
| Miscellaneous ... ... | 1,120 | 1,620 |
| Grant III.— | | |
| Hospitals ... ... ... | 4,870 | ... |
| Vaccination ... ... ... | 1,000 | 1,280 |
| Sanitary Establishment | 3,600 | 6,000 |
| Other Items ... ... ... | 550 | 1,630 |
| Grant IV.— | | |
| Establishment ... ... | 1,640 | 1,790 |
| General Reserve ... ... | ... | 3,060 |
| Balances ... ... ... ... | 12,060 | 12,640 |
| Total ... | 1,72,600 | 1,64,770 |

5. As in the case of the Cuddalore Circle the Provincial grant may stand for the present. The other items of receipt call for no remark.

6. The disallowance by the Board of Revenue of the proposed contributions from the one-third Land-cess to the Road Fund is in accordance with G.O., dated



28th March 1873, No. 426, and their readjustment of the grant for New Works and of the Road Fund generally is approved. As no tolls have been established at Chellumbrum there seems to be no objection to the contribution to that Municipality on account of roads.

7. The allotment for establishment of the proposed eight new Local Fund Schools will be permitted to stand, but the Government desire to have a full report on the subject from the Director of Public Instruction especially with regard to the proposed cost of the new schools, and to the system on which it is proposed to establish them as compared with that of Results Grants. The provision of Rupees 500 for Schools in Chellumbrum may also remain pending receipt of the report on the subject called for by the Board of Revenue.

8. The particular attention of the Local Board is called to the remarks of the Board of Revenue regarding the delay in the establishment of a Dispensary at Virdachellum. Even if it be found impossible to complete the building before the close of the year arrangements might be made for the treatment of out-patients only, funds being provided from the General Fund Reserve and unallotted balance which together aggregate Rupees 11,020.

9. Subject to the above remarks the Budgets of both Circles are passed as submitted by the Board of Revenue.

(True Extract.)

D. F. CARMICHAEL,
*Acting Chief Secretary.*

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

Exd. J. Wright.

| | Rs. |
|---|---|
| 1. Balances | 6.000 |
| 2. Allotments from General Revenue | 48.030 |
| 3. Rates & Taxes | 2,12000 |
| 4. Fees in Schools | 860 |
| 5. Miscellaneous | 2220 |
| Total | 2,69110 |

3. The grants from Provincial Funds for roads and Schools are assumed to be the same as those sanctioned for the Current year

4 Fishery rents are estimated at Rupees 1500, being Rupees 1300 more than in the current year, and this is said to be the consequence of a compliance with Government Order 25th June 1869 No. 1812. The Collector will report what he has done in detail.

5 The Land Cess is estimated at Rupees 2,00,000 being Rupees 5,000 more than



than in the current year. In 1872-73, the actuals were Rupees 2,52,055. The collections are expected to be more punctual than in the past, and the introduction of the new Settlement under recent orders will cause a decrease in the land revenue of the District.

6. Tolls are estimated at Rupees 12,000 being Rupees 10000 more than in the current year. This is because of the two new toll-bars which the Board have recommended Government to allow the Circle Board to establish at Gudur and Bodilingampad.

Board's Proceedings
4th December 1873
No. 2476

7 School-fees are fixed at Rupees 860 being Rupees 600 more than in the current year. The Local Fund Board charge

charge a fee of one anna a month on children of parents who do not pay land cess for Vernacular teaching and of four annas on all children for instruction in English.

8. The receipts are thus

| | |
|---|---|
| Road Fund | 195.140 |
| General Dº | 73.970 |
| | 269.110 |

9. The total Expenditure of the year is to be Rupees 2,54,530 made up of

| | | |
|---|---|---|
| Grant I | 2,11,730 | P.W. |
| Dº II | 24,330 | Cess |
| Dº III | 15,010 | Grants in aid |
| Dº IV | 3,460 | |
| Total | 2,54,530 | |

10. The Road Fund share of the cost of the Public Works Department General Establishment at 25 per Cent is Rs. 32,460.

Grant I Public Works Statement II Road Fund Receipts & Expenditure

11. The share of the cost of General Management chargeable to the Road Fund



Fund should be Rupees 2390.

12. The provision for tools and plant should be Rupees 1,300

13. The total Expenditure of the Road Fund is Rupees 1,92,880 leaving a balance of Rupees 2,260

Statement II. A. Part I New Works.

14 Five Road works are entered in Part I with an aggregate allotment of Rupees 50,000.

15. As directed in Government Order, Financial Department, dated 9th December 1870. No. 1790, the Board have inserted in the Budget the Salt road from Koppole to Venayacum Pattu near Viraungantab, and have allotted Rupees 10,000 by a transfer of the amount from the proposed assignment of Rupees 30,000 for the Great Northern road, which appears

appears as Item No 1 in the budget.

16. New expenditure of Rupees 195-736 must be incurred in 1874-75 and following years before they are completed.

17. Against the item "Sanitary and Miscellaneous" under "New Works" in Grant I a lump sum of Rupees 11,000 is entered for completing the choultries and Musa-firkhanas, the construction of which was sanctioned in Board's Proceedings dated 4th January 1873, Miscellaneous No 11; but the details are not shown as they ought to be in Statement II A. The full amount required for the execution of these works is allotted in the current year's supplemental Budget and in the Board's Proceedings sanctioning a provision for the incomplete works of the past official year. If the allotted amount cannot be utilized before the close of the current year, the works must appear in the next list of in-complete works. The provision must accordingly be struck out

Part II Repairs.

18. The allotment for maintenance of roads is Rupees 79840 which is Rupees 3550 in excess of the provision in the current year's Budget. The chief alterations in the list are the provision of Rupees 700 for three new roads explained in the letter, and the increase of the allotment for Item 1 by Rupees 28 a mile and the decrease of the allotment for item 5 by Rupees 1590, which should also have been explained.

19. Rupees 1220 are provided for

for repairing school houses, Rupees 4000 for
Works by "other Agency" and Rupees 500 for
Public Bungalows.

20. Three toll Collectors costing Rupees
3/2 are to be stationed at each of the
new toll gates and Rupees 300 is provided
for contingencies at each.

21 The following alterations have
to be made under Grant I:—

New Works
Sanitary & Miscellaneous 11000 struck out

Public Works department
Supervision — 3259

Tolls and Ferries — 1340
Tools and plant — 1360

22. Grant I is thus:—

| | Rs |
|---|---|
| Road Fund | 190490 |
| General — Do — | 5910 |
| | 196400 |

23. Statement II B. showing the allotments according to talugs should be submitted as soon as possible

Statement II B



Grant II Education.

24. The particulars of Grant II are—

| | Rs |
|---|---|
| 1. Payment for inspection | 2500 |
| 2. Local Fund schools | 12830 |
| 3. Results grants | 6000 |
| 4 Purchase of books | 2000 |
| 5 Contribution to the Municipality for schools | 1000 |
| Total | 24330 |

25. The allotment for the 1st item (Rupees 2500) provides for the salaries and allowances of the four Inspecting School Masters already sanctioned and of the fifth recommended in Board's Proceedings dated 6th November 1873 Miscellaneous No 75-16.

26. There are 36 Local Fund Schools those added to the current year's list being Vindur and Soloorpett (Government Order 28th November 1872, No 1584) of

of these, 13 are Middle class schools and the rest lower class. The 13 Middle class schools cost on the average Rupees 748 each and the rest Rupees 135. The salaries of masters have been raised in 7 of the Middle class schools, and the reasons why this has been done should have been given.

27. The Director of Public Instruction considers the provision of this grant sufficient.

28. Grant III is made up of the following charges:— Grant III Sanitation Rs.

| | | Rs. |
|---|---|---|
| 1. | Hospitals & Dispensaries | 1500 |
| 2. | Vaccine Establishment | 5600 |
| 3. | Sanitary Establishment | 5,000 |
| 4. | Traveller's Bungalows | 1,200 |
| 5. | Miscellaneous | 1710 |
| | Total | 15,010. |

29. The allotment for the 1st item is Rupees 1500 which exceeds the current year's provision by Rupees 200. The increase results from the allotments for medicines and surgical apparatus and for diet

30. The second item (Rupees 5600) provides for the salaries and allowances of the increased Vaccine Establishment sanctioned in Government Order, Financial Department dated 12th November 1873 No. 1613.

31. The allotment for Miscellaneous Sanitary purposes is —

| | |
|---|---|
| Sanitation at Festivals | Rs. 500 |
| Water supply | 1000 |
| Village sites | 1000 |
| Scavengering | 500 |
| Water Pandals | 2000 |
| | 5000 |

32. The allotment for Travellers' Bungalows is Rupees 1200 of which Rupees 250 is for furniture. Including Repairs the expenditure on these bungalows is to be Rupees 1700 whilst the receipts are estimated at Rupees 700

33. The

33. The contribution for the controlling Establishments at the Presidency is altered to Rs. 1270 on account of the additional Establishment in this office sanctioned by Government.

34 Grant IV is thus Rupees 3300 debitable as follows:—

| | Rs. |
|---|---|
| Road Fund — | 2390 |
| General Fund — | 910 |

35 An abstract of the budget as modified by the Board of Revenue is as follows:—

| Receipts | Rs. | Charges | Rs. | Rs. |
|---|---|---|---|---|
| Road Fund | 1,95,140 | Grant I { Road Fund | 170,190 | |
| General — Do. — | 73970 | { General — Do. — | 5910 | |
| | | — Do. — II General — Do. — | | 196,400 |
| | | — Do. — III General — Do. — | " | 24,330 |
| | | — Do. IV { Road — Do. — | " | 15,010 |
| | | { General — Do. — | 2390 | |
| | | | 910 | |
| | | | | 3300 |
| | | General Reserve | " | 2,39,040 |
| | | | | 7,300 |
| | | Balances | | |
| | | Road Fund | 2260 | |
| | | General — Do. — | 20510 | |
| | | | | 22770 |
| Total — | 2,69,110 | Total | | 2,69110 |

(True Extract)

H Grote
Secretary.

To The Chief Secretary to Government, Financial Department with original letters & Enclosures.

C. of S. Tadrits

Rec: 16th April 1874. Nos 65-66
" 25 June 1969. " 363. 65 Rec.
" 16 December 1972 " 121-22.
" 9 December 1972 " 79-80
" 23 " " 1972 " 129-30
" 13 " January 1973 " 99-100.

Rec: 21 January 1973. " 129-30.

Financial (1873) Dept.

Proceedings of the Board of Revenue

Dated 12th December 1873.

Read 23
Received 24

Entered 29.

No 2438

Subject

Local Fund Budget of Pollore Circle for 1874-75 submitted for orders of Government.

Revenue Department

29

Proceedings of the Board of Revenue dated 12th December 1873

Read the following letters

From the President Local Fund Board Madura District dated 10th October 1873 Nos 124 and 125.

From Do Do dated 14th October 1873 No 126.

From the Director of Public Instruction dated 12th November 1873 Nos 2283 and 2286.

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The Budgets of the Madura and Dindigul Local Fund Circles for 1874-75 are submitted for the orders of Government.

Madura Circle.

Statement I A Revenue and Receipts

2. The Local Fund assets of the year are estimated at

at Rupees 2,53,000 made up of
the following items:—

| | | Rs |
|---|---|---|
| 1. | Balances ..... | 42,300 |
| 2. | Allotments from General Revenues | 53,000 |
| 3. | Rates and Taxes ... | 141,000 |
| 4. | Contribution from municipality | 200 |
| 5. | Endowments &c. — | 14,800 |
| 6. | Miscellaneous ..... | 1,700 |
| | Total | 2,53,000 |

3. The estimated balance of the Road Fund for the beginning of the current year was Rupees 50,00. The Report for last year shows that it was really Rupees 48,357 more- Rupees 20,000 have been appropriated already and the President seems to think Rupees 18,000 more will be wanted. This will leave Rupees 10,357 or allowing for



for short expenditure about Rs. 30,000. Thus the Estimate is right though the figures given by the President in para 4 of his letter are wrong.

4. The grant from Provincial Funds for roads in the current year is Rupees 36,850 and as no instructions on the subject have been received from Government the entry is repeated in the Budget under review. It is observed that under Rules XVI & XX the Budgets are to be prepared in September, the amount of grants from Provincial Funds having been previously communicated to Local Fund Boards by Government but up to the present time no reply has been received to Board's Proceedings dated 12th August and 16th October 1873

1873 Mis: Nos 5072 & 7037 respectively.

5 Rupees 420 less than in the current year is entered as the contribution payable by the Madura Municipality for Educational Inspection, because the Local Fund will be relieved from all charge on account of Deputy Inspectors.

6. The sum of Rupees 1,900 against Hospitals and Dispensaries is made up of Rupees 1500 the contribution by the Zemindar of Ramnad for the Dispensary at that place, Rupees 300 the contribution by the Manager of the Ramiswaram Dévastánam towards the support of the Paumben Dispensary and Rupees 100 the sale proceeds of medicines in the Ramnad and Shevagungah

* Vide Proceedings of the Court of Wards 28th April 1873 No. 660.



Shevagungah Dispensaries.

7. The Receipts are—

| | | |
|---|---|---|
| Road Fund | Rupees | 1,76,250 |
| Endowment Fund | " | 21,700 |
| General | " | 55,050 |
| | | 2,53,000. |

Statement I B- Expenditure.

8. The total proposed expenditure is Rupees 2,46,460 as follows;

| | | |
|---|---|---|
| Grant I | Rupees | 2,01,130 |
| D° II | " | 16,650 |
| D° III | " | 26,850 |
| D° IV | " | 1830 |
| Total | | 2,46,460 |

Grant I Statement II Road Fund Receipts & expenditure.

9. A sum of Rupees 3,510 is allotted for the Petty Road Fund Establishment in the Circle. This amount exceeds the current years grant by Rupees 360 - two Clerks on Rupees 15 having been entertained in accordance with the Government Order Financial Department

Department dated 18th June 1873
No 857 for the two Local Fund
Overseers.

10. The allotment for Public
Works Supervision calculated at
25 P. Cent on the expenditure in ac-
-cordance with Government Orders
June 14th, 1873 No 841, June 24th, 1873 No 885
and September 22nd, 1873 No 1355
should be Rupees 30,260.

11. The Road Fund share
of the cost of general management
will be Rupees 1,480 and the
Reserve should be Rupees 14,630.

12. The total Road Fund ex-
-penditure will thus be Rs 1,72,240,
leaving a balance of Rupees 4,010.

13. The President is requested Statement II A
to expedite the submission of the Part I New
Estimates for the two Dispensaries Works
which



which show an allotment of Ru-
-pees 8,000. One of these is to be
erected at Trichuly in the Ram-
-nad Zemindary. The expedi-
-ency of the project is shown
in para 24 of the President's letter
and the Board think it should
be sanctioned. The other is to
be established at Paumben
where there is now an Apothecary
who gives "out-door" relief. In sanc-
-tioning the conversion of the old
jail into a Dispensary Government
have by implication approved
of this project.

Part II Repairs. 14. The last item "Petty Repairs"
under "Sanitary and Miscella-
-neous" contains a provision of
Rupees 6,870 as follows; —

1. For

1. For the repair of the Meloor Chattram ——— Rupees 320

2 — Do. — Keottampatty — " — 550

3. For the repair of the Tanks and Wells — " — 6,000

6870.

The entry of the 3rd item in this statement is out of place, and it should be shown, against "Sanitary Establishment and cleansing of Tanks and Wells" under grant III. It should be expended by Other Agency so as to save the heavy charge for Public Works supervision.

15. In Parts I and II the old designation of roads in the Circle is abandoned, the new nomenclature sanctioned in Board's Proceedings No. 941, dated 5th June 1873, having been adopted.

16. The In



16. In Grant I the following allotments will be altered in accordance with the remarks made above-

| | | |
|---|---|---|
| Repairs Sanitary and Miscellaneous | " | 8,870 |
| Public Works Establishment | " | 34,480 |
| Tools and Plant | " | 1,380 |
| Road Fund Reserve | " | 14,630. |

17. The Grant I is thus—

| | Rs. |
|---|---|
| Road Fund | 170760 |
| Endowment Fund | 7,400 |
| General | 13860 |
| | 192,020. |

Grant II Education.

18. There are at present 3 Inspecting Schoolmasters on Rupees 25 each. The Circle Board propose to increase their number and raise their pay as shown below- The President seems to have misunderstood their resolution and proposes to allot

allot Rupees 2,190 whereas Rupees 2,130 will be enough.

1. Inspecting Schoolmaster from Rupees 25 to Rupees 35.

1. ——D°—— from Rupees 25 to Rupees 30.

1—— D°—— on Rupees 25.

1. New D°. on Rupees 25.

The Director of Public Instruction considers the additional inspecting schoolmaster necessary. The sanction of Government is requested accordingly.

19. A sum of Rupees 6,460 is provided for Local Fund schools. No particulars of this outlay are given in statements III and III A and no scheme is ready. The provision must accordingly be disallowed. When the scheme is ready it can be dealt with in a supplemental Budget.

20. The total of Grant II is



Rupees 10,130 payable from the General Fund.

Grant III.

21. The Local Fund Board propose to continue the Dispensaries at Ramnad and Shivagungah, to extend the "out door" relief at Paumben where there is an Apintaram Apothecary partly paid by Government and partly by the Local Fund Board by placing a Dispensary under him, and to establish a new Dispensary at Trichuly.

1. Ramnad. Rupees 180 more has been provided for the Hospital Assistant who is said to have been promoted in his department.

2. Shivagungah. The Local Fund Board wish to raise the pay of the Hospital Assistant from Rupees 40 to Rupees 50. No reasons are given in their

resolution on the subject, but the Revenue Board think their proposal should be accepted.

3. Paumben. The Assistant Apothecary is now paid Rupees 50 a month of which Government pays half and the Local Fund Board half. When he is in independent charge of a Dispensary he will be entitled to the regular allowance of Rupees 50 which the Surgeon General has informed the Board is always granted in such cases, but the Local Fund Board urge with reason that the Dispensary being the sole charge an extra allowance ought not to be given on this account. The Rupees 50 will



will be instead of Rupees 30 which he now draws. His pay will thus be Rupees 70 and the Local Fund Board request that Government will continue to pay half. This request seems to be reasonable under the circumstances brought to the notice of Government when their Order of the 13th January 1873 No. 41 was passed. Sanction is requested for the remainder of the proposed Establishment viz:-

1. Peon at Rupees 8
1. Compounder at " 12
1. Male Ward Cooly at " 6
1. Female " " 5
1. Coly and Sweeper " 4

4. Trichuly. Sanction is requested for

1. Assistant Apothecary Rupees 75
1. Peon " 6
1. Sweeper " 3

22. It

22. It is observed that the Local Fund Board Budget provides for Hospital Assistants at Ramnad and Shevagungah. Government direct in their orders of the 17th September 1873 No. 960 and the 3rd December 1873 No. 1246 that Assistant Apothecaries are to be substituted for these Officers. The President will report what alteration should be made in the Estimate on this account.

23. A sum of Rupees 3720 is provided for Vaccine Establishment against Rupees 2,980 in the current year's Budget. The excess is owing to the increase in the number of Vaccinators, which is sanctioned in Government Order Financial Department dated 15th October 1873 No. 1507.

24. In statement IV is shown Rupees 200 as the contribution to the Madura Municipality for sanitary arrangements during the Chittary festival, which forms a portion of the Rupees 500 entered against "Sanitary Establishments &c." under Grant III. The entry is out of place and is accordingly transferred to "Contributions &c." under (h) Miscellaneous.

25. With reference to the remarks made in para 14 supra, Rupees 6,000 are added to the sum of Rupees 300 provided for Sanitation &c.

26. The increase in Choultry allotments is explained in para 31 of the President's letter.

27. The total of Grant III is

is—

| | Rs. |
|---|---|
| Endowment Fund | 11,630 |
| General Fund | 21,220 |
| | 32,850 |

28. The contribution for controlling establishment at the Presidency which have lately been increased will be Rupees 1,120. Grant IV Miscellaneous

(h). The share of the cost of establishment in the Collectors Office is Rupees 350.

29 The total of Grant IV is Rupees 2,120.

30. The following is an abstract of the revised Budget.

Receipts

| | | | | |
|---|---|---|---|---|
| Road Fund | 176250 | Grant I | Road Fund | 170,760 |
| Endowment Fund | 21,700 | | Endowment Fund | 7,400 |
| General Fund | 55,050 | | General Fund | 13,860 |
| | | | | 192,020 |
| | | Grant II | General Fund | 10,130 |
| | | | | 10,130 |
| | | Grant III | Endowment Fund | 11,630 |
| | | | General Fund | 21,220 |
| | | | | 32,850 |
| | | Grant IV. | Road Fund | 1480 |
| | | | General Fund | 640 |
| | | | | 2,120 |
| | | General Reserve Balances | | 2,37,120 |
| | | | Road Fund 4,010 | |
| | | | Endowment Fund 2,670 | |
| | | | General Fund 4,040 | 10,720 |
| Total | 2,52,000 | | Total | 2,53,000 |

Dindigul

45

Statement I A. Revenue Receipts.

31. The total Local Fund assets of the year are estimated at Rupees 1,77,550, the details of which are given below;—

| | | Rs. |
|---|---|---|
| 1. | Balances | 33,250 |
| 2. | Allotments from General Revenue | 55,070 |
| 3. | Rates and Taxes | 85,000 |
| 4. | Contribution from the Dindigul Municipality | 200 |
| 5. | Endowments &c. | 3,260 |
| 6. | Miscellaneous | 770 |
| | Total | 1,77,550 |

32. The first item consists of Rupees 30,000 and Rupees 3,250, the balances of the Road and General Funds. The actual balance of the Road Fund at the beginning of the current year was Rs. 77,387. Even if the whole of the reserve is allotted for unforeseen works and

and 90 Percent of allotments are expended there will be a re-
-mainder of Rupees 49,279. The estimate of Rupees 30,000 will be accepted but the President must devise means for utilizing any large surplus which may still be available for ex-
-penditure in the current year.

33. The Provincial grant for roads in this circle is estimated at Rupees 44,970 the grant of the current year.

34. The Cess on land is es-
-timated at Rupees 79,000 which is Rupees 3,000 less than the sum estimated for the current year. This reduction, the President explains has been made with reference to the Jammabundy of



of Fasli 1282.

35. A sum of Rupees 1,000 is entered against Tolls, which is the upset price at which it is pro-
-posed to lease the toll at the Andy-
-patty Pass

Government Order F. D. 22nd Septr 173 No 1352.

36. Rupees 200 is expected from the Dindigul Municipality for Educational Inspection. This sum is five times the current year's grant. The circumstances under which the increase is budgetted for should have been explained.

37. The Receipts are-

| | |
|---|---|
| Road Fund | Rupees 141,740 |
| Endowment | 6,510 |
| General | 29,300 |
| | 177,550 |

Statement I B. Expenditure

38. The whole expenditure for the year from Local Funds is

is estimated at Rupees 1,72,560, which is distributed as follows:-

| | Rs. |
|---|---|
| Grant I | 1,51,990 |
| Do. II | 6,500 |
| Do. III | 12,590 |
| Do. IV | 1,480 |
| Total | 1,72,560 |

39. The Road Fund assets are estimated at Rupees 1,41,740, and the expenditure at Rupees 1,39,650. Grant I Statement II Road Fund Receipts & expenditure

40. The current year's grant is repeated for the Petty Establishment, the details of which are not given by the President as directed in para 8 of the Board's Circular Memorandum No. 1231 dated 15th August 1873.

41. The cost of the Public Works supervision at 25 Percent is

is Rupees 22,620.

42. The sum of Rupees 500 provided for Toll Establishment is struck out, as the Government in their order dated 22nd September 1873 No. 1352 have sanctioned the renting out of the Andyapatty toll.

43. The share of the cost of general management chargeable to the Road Fund is Rupees 1,260.

44. The allotment for Tools and Plant is Rupees 1,010.

45. The reserve at 10 per cent of the receipts is Rupees 11,170.

46. The Road Fund expenditure will thus be Rupees 1,38,500 leaving a balance of Rupees 3,240.

47. The

47. The 2nd and 3rd items in Statement II. A Part I are newly proposed, and the President is requested to submit the estimates at an early date. Statement II. A Part I New Works.

48. Under "Sanitary and Miscellaneous" provision is made for building a Dawk bungalow at Ammenaikanur and 2 houses for Hospital Assistants. The bungalow must not be begun till the project has been approved and the estimate sanctioned and the provision for the houses must be reconsidered with reference to the substitution of Assistant Apothecaries for Hospital Assistants.

49. The provision of Rupees 2,000 for the repair of Tanks and Wells has been removed to Grant III so that it may be shown against the appropriate item "Sanitary Establishment and cleansing of Tanks and Wells". Part II Repairs

50. The following alterations have to be made in Grant I.

| | Rs. |
|---|---|
| Repairs Sanitary and Miscellaneous | 2,800 |
| Public Works Establishment | 24,870 |
| Toll Establishment | 0 |
| Tools and Plant | 1,100 |
| Road Fund Reserve | 11,170. |

51. The total of Grant I is Rupees 1,48,580-

| | |
|---|---|
| 1,37,240 | Road Fund |
| 1,640 | Endowment Fund |
| 9,700 | General Fund |
| 1,48,580. | |

Grant II Education.

52. The total of this Grant is

is Rupees 6,500. The Director of Public Instruction thinks the grant sufficient.

53. This grant consists of:— Grant III

| | Rs. |
|---|---|
| 1. Hospitals &c.s | 4,150 |
| 2. Vaccination | 3,170 |
| 3. Sanitary Establishments &c. | 500 |
| 4. Choultries | 3,970 |
| 5. Miscellaneous | 800 |
| | 12,590. |

54. The first of these items is the allotment for the Dispensaries at the places noted in the margin. It is proposed on good grounds to raise the pay of the Compounder at the Palni Dispensary from Rupees 7 to Rupees 8.

Periacolam
Palni
Uttamapalayam

55. Against "Medicines and Surgical apparatus" Rupees 1,570 is entered. This includes Rupees 370 the grant for medicines to



to the Rev. Mr. Chesters' Dispensary at Dindigul. This should be shown under (g) "Contributions", and it is accordingly transferred and the entry of the amount in Statement IV A struck out.

56. The provision for Rupees 500 for the Sanitary Establishment and cleansing of Tanks and Wells is raised to Rupees 2,500 with reference to the remarks in para 49 supra.

57. The marginally noted Chattrams and Uranis Inams entered in Statements IV and IV A do not appear in the current year's budget, nor are they formed in the sanctioned list of Chattrams transferred to the Dindigul

Yemakalapuram Choultry.
Gummier — D°. —
Peekolam Urani Inam
Kallikudi — D°. —
Kovilangolam — D°. —

Dindigul Circle Board. The President is requested to explain how they came to be entered in the above statements.

58. The Circle Board propose to contribute Rupees 750 to the Reverend Mr. Chesters' Dispensary at Dindigul Another sum of Rupees 370 allowed for medicines is entered as noticed in para 55.

59. The total of Grant III is Rupees 14,590.

| | Rs. |
|---|---|
| Endowment Fund | 3,970 |
| General Fund | 10,620 |
| | 14,590. |

60. The contribution for controlling Establishment is Rs. 690, and the share of the cost of Collector's Establishment is Rupees 250- A sum of Rs. 450 is provided for the Local Fund Establishment, which is 60 Rs. in excess of the current year's provision- The

Grant IV Miscellaneous



The Circle Board in the 3rd. letter recorded above propose to raise the pay of their clerk by Rupees 5 per mensem from Rupees 25 to Rs. 30. This the Board think may be allowed.

61. Grant IV is Rupees 1,580.

62. The General Reserve ought to be Rupees 2,930, but Rs. 2,160 is all that remains unallotted from the General Fund and the Board think this will be sufficient.

63. The following is an abstract of the revised Budget.

| Receipts | | | Expenditure | | | |
|---|---|---|---|---|---|---|
| 1. Road Fund | | 141,740 | Grant I. | Road Fund | 137,240 | |
| 2. Endowment Fund | | 6,510 | | Endowment Fund | 1640 | |
| 2. General Fund | | 29,300 | | General Fund | 9,700 | 148,580 |
| | | | Grant II. | General Fund | 6,500 | 6,500 |
| | | | Grant III. | Endowment Fund | 3,970 | |
| | | | | General Fund | 10,620 | 14,590 |
| | | | Grant IV. | Road Fund | 1260 | |
| | | | | General Fund | 320 | 1580 |
| | | | General Reserve | | | 171,250 |
| | | | Balances | | Rs. | 2160 |
| | | | | Road Fund | 3,240 | |
| | | | | Endowment Fund | 900 | |
| | | | | General Fund | | 4140 |
| Total | | 177,550 | Total | | | 177,550 |

True Extract

J. Grole
Secretary

To,
The Chief Secretary to Government
Financial Department
with original letters & Budgets & a Map

C. D. Mc Naracima Charry

Revenue Department

Proceedings of the Board of Revenue dated 26th December 1873.

Read the following letters

From the President Local Fund Boards, Trichinopoly District, dated 13th October and 24th November 1873, Nos 40 & 50.

Do Director of Public Instruction dated 18th December 1873, No 2527.

---

The Local Fund Budget Estimate of the Trichinopoly circle for 1874-75 is submitted for the orders of Government.

Statement I & Revenue & Receipts.

2. The Local Fund affairs of the year are estimated at Rs 2,46,520 made up as follows:-

| | | Rs |
|---|---|---|
| 1. | Balances | 24,990 |
| 2. | Allotments from General Revenue | 66,480 |
| 3. | Rates and Taxes | 1,52,000 |
| 4. | Contribution from Municipalities for Inspection | 150 |
| 5. | Receipts from Endowed Choultries | 2,000 |
| 6. | Miscellaneous | 900 |
| | | 2,46,520 |

3. It is not clear from the Presidents letter

Rev. 3. Feb. 1873. No 67

---18. June 1873 -- 137-38

---19. June -- 1873 -- 118-20 & 5

---24. June -- 1873 -- 169.

---22. July 1873 -- 188-96.

---13. January 1874 -- 32-37. Pol.

---17. Nellore 1873 -- 26-28. Pol.

---3. Cuddapah 1873 -- 11-12. Pol.

---15. October 1873 -- 138-46.

---22. Nellore 1873 -- 149-57.

Filed 18th Dec 1873

Proceedings of the Board of Revenue

Dated 12th Dec 1873

Despd 17 --"--

Recd 18 --"--

No. 2376

Enq.

Submitted for orders

Govt. Local Funds

Mr. Sec. attached to Madras Municipal Circle for 1874-75

letter that the sums shown under "Balances" are such as are thought likely to remain unutilised at the close of the current year. They seem to represent the sums left unappropriated at the time when the budget was prepared.

4. The current year's grant (Rs. 14,210) from Provincial Funds for roads is repeated in the present budget. To this a sum of Rs. 6,750 is added, being the contribution from Provincial Funds towards the cost of repairing the trunk road from Trichinopoly to Madura authorised in Government Order, Financial Department, dated 18th June 1873, No. 852.

5. The Cess on land is estimated at Rs. 1,20,000 against Rs. 1,25,000 in the current year's budget. The President attributes the decrease (1) to the fall of Rs. 41,500 in the Land Revenue Demand for Fl. 1282, and (2) to a more accurate calculation of the land Cess in Muttahs and



and Zemindaries. The terms used by the President with regard to this calculation suggest that it has not been properly made even now. The Land Cess payable by Zemindars is 1/16th of the Rental of the Estate minus 1/32nd of the Peishcush.

6. In their Proceedings of the 4th August 1873, No. 1517, the Board laid before Government a letter in which the President of the Local Fund Board requested on general principles that the tolls belonging to the Municipalities of Trichinopoly and Srirungum might be handed over to the Local Fund Board. One of the advantages which would result from this measure was stated by the President to be that the Local Fund Board would be able to set up two new toll gates, one at the southern extremity of the Coleroon Bridge and the other on the road from Combaconum to Srirungum. The Srirungum Commissioners had consented to give up their tolls but

but the Trichinopoly Commissioner, while leaving the decision entirely to Government, urged that the toll receipts were urgently required by the Municipality. It was thus left to Government to order whether the tolls should or should not be made over to the Local Fund Board, but Government in their order of the 26th August 1873, No. 1207 only said that they could have no objection to the transfer. In this budget it is assumed that Government have not only ordered the transfer, but that they have approved of the two new toll gates for which sanction is requested in the letter dated 24th November 1873, No 50. The receipts are estimated at Rs 30,000 tolls being levied on traffic passing both ways, and the Local Fund Board proposes to give half of this as a contribution for roads to the two Municipalities. The toll gate on the Iyar bridge is expected to yield Rs 2,000.

The



The receipts are thus.

| | Rs |
|---|---|
| Road Fund | 1,85,230 |
| Endowment Fund | 14,970 |
| General Fund | 46,320 |
| | 2,46,520 |

Statement IB Expenditure.

8. The total proposed expenditure is Rs 2,07,960. classified as follows:-

| | |
|---|---|
| Grant I | Rs 1,83,160 |
| Do. II | " 9,050 |
| Do. III | 13,320 |
| Do. IV | 2,420 |
| Total | 2,07,960 |

Grant I Public Works Statement II Road Fund Receipts & Expenditure

9. The Road Fund assets are estimated at Rs 1,85,230, and the expenditure at Rs 1,84,560, leaving a balance of Rs 670.

10. The provision of Rs 5,860 made for the Road Fund Petty Establishment is the current year's grant for the same item plus the charges on account of 3 writers under the Local Fund Overseers.

11. The cost of supervision by the Public Works Department calculated at 25 per cent on the proposed expenditure is Rs 27,850.

12. A sum of Rs 2,530 is provided for charges on account of the 9 tolls entered in statement II C. No provision is made for the toll bar at Iyar Bridge, because it is to be rented out as in the current

current year.

13. The share of the cost of the general management chargeable to the Road Fund should be estimated at Rs. 1,720.

14. Rupees 100 is provided for contingencies in Statement II, while there is nothing shown under the corresponding item in Grant I, Statement IB. The amount has, therefore, to be entered in the latter statement also.

15. The Road Fund Reserve calculated at 10 per cent of the receipts is Rs. 17,820.

16. The Road Fund Expenditure will thus be Rs. 1,83,390, leaving a balance of Rs. 1,840.

17. This contains 6 Road items with a total allotment of Rs. 36,000. The 1st two items appear in the current year's budget and the remaining four are unsanctioned works. The President will be good enough to report what it is that causes such delay in projecting and estimating for new works in his circle. The subject has attracted attention before. It is presumed that the estimates will be submitted within the first four months of the year. Vide Rule XXI Clause 2. — Statement III A Part I.

18. The allotment for road maintenance is Rs. 75,400 being Rs. 150 less than in the budget of the current year. All the roads in that budget are provided for, but the allowances of many have been reduced. Rs. 1000 are allotted for town roads in Museri and Perambalur. — Part II Repairs

Rupees



19. Rupees 100 each are provided for repairs to four public bungalows.

20. The following entries under Grant I have to be altered.

| | Rs |
|---|---|
| Cost of Public Works Supervision | 27,950 |
| Tools and Plant | 1,120 |
| Contingencies | 100 |
| Roadfund Reserve | 17820. |

21. Grant I is thus:—

| | Rs |
|---|---|
| Road Fund | 1,81,670 |
| General Fund | 510 |
| | 1,82,180 |

I II ation.

22. The allotment for educational inspection is Rs 1,080 which provides for 3 inspecting Schoolmasters. Two were sanctioned in Government Order 18th October 1871 No. 314 and a third on Rs 30 a month is said to be wanted. The Board think all three should be allowed.

23. It is proposed to deal with Local Fund Schools in a Supplemental budget and a sufficiently large balance for this purpose is left unappropriated. The Local Fund Board's scheme was laid before Government in Revenue Board's Proceedings dated 31st October 1873 No. 2221.

24. The

24. The Number of the Salary Grant Schools in the Current year's budget is 6, but the Local Fund Board propose to make 2 of them result Grant Schools and Rs 370 is entered for the remaining four.

25. Rupees 7000 or Rs 1000 more than in the current year are provided for result Grant. The Director has informed the Board that he considers the provision in the budget for education sufficient.

26. The total of Grant II is Rs 9,050.- chargeable to the General Fund.

27. This Grant consists of the following items:

Grant III

| | | Rs |
|---|---|---|
| 1. | Vaccination | 4,000 |
| 2. | Sanitation | 5,000 |
| 3. | Choultries | 730 |
| 4 | Public Bungalows | 240 |
| 5 | Contribution to Municipalities | 3360 |
| | Total | 13,330 |

28. A Sum of Rs 4000 (Rs 1320 more than in the current year) is entered against the 1st item "Vaccination". This Sum is estimated as the probable cost of a Vaccine establishment fit to carry out the Circle Board's proposals approved by Government in their Circle Financial Department dated 13th August 1873 No. 1141. The details of the establishment are given in para 22 of the President's letter and seem



seem to be suitable.

29. The allotment for the second item is distributed as follows;

| | | Rs |
|---|---|---|
| 1 | Improving of water Supply | 2,000 |
| 2. | Improving the village Sites | 1,000 |
| 3. | Scavengering of large villages and small Towns | 2,000 |
| | Total | 5,000 |

30. The fifth item (Rs. 3360.) is made up of the following;-

| | | Rs |
|---|---|---|
| 1. | Contribution to the Trichinopoly Municipality for Civil Dispensary | 860 |
| 2. | Do — to Srirungum Municipality for Civil Dispensary | 1500 |
| 3. | Do — for one-third of the actual Cost of Annual Sanitary arrangements Festival | 200 |
| 4. | Do — being the equivalent of the amount raised by voluntary Subscription towards the extra expenditure required to admit of the Services of Native Surgeon attached to the Dispensary | 800 |
| | | 3360 |

31. The first two items appear in the current year's budget. The others were admitted for the Current year in Board's Proceedings dated 1st November 1873. No. 2228, which disposed of the List of Incomplete works &c a

32. The total of Grant III is,

| | Rs |
|---|---|
| Endowment Fund | 730 |
| General | 12600 |
| | 13330 |

33

33. The only item under this Grant that Grant IV
was revised in this office is "Contribution
to the Controlling Establishment at the
Presidency. This is reduced to Rs 840.

34. Grant IV will thus be,

| | Rs |
|---|---|
| Road Fund | 1720 |
| General " | 570 |
| | 2290 |

35. The President is requested to expedite the des-
patch of the Road map promised in the P.S. attached
to the letter giving cover to the budget.

36. The following is an abstract of the budget
as revised by the Board.

| Receipts. | | | Expenditure. | | |
|---|---|---|---|---|---|
| | Rs. | | | Rs | |
| Road Fund | 1,85,230 | Grant I | Road Fund | 181670 | |
| Endowment Fund | 14970 | | Endowment Fund | " | |
| Endowment Fund | 14970 | | General Fund | 510. | |
| | | | | | 1,82,180 |
| General Fund | 46320. | Grant II | General Fund | 9050 | 9050 |
| | | Grant III | Endowment Fund | 730 | |
| | | | General Fund | 12600 | |
| | | | | | 13330 |
| | | Grant IV | Road Fund | 1720 | |
| | | | General Fund | 570 | |
| | | | | | 2290 |
| | | | | | 206850. |
| | | Balances | General Reserve | " | 4140 |
| | | | Road Fund — Rs 1840 | | |
| | | | Endowment Fund — 14240 | | |
| | | | General Fund — 19450 | " | 35530 |
| Total | 246520 | | | | 246520 |

/True Extract/

/Grie
Secretary

To Chief Secretary to Government H.D.
with original letter and enclosure
Comp. D.W. Bond

Revenue Department

Proceedings of the Board of Revenue.

dated 11th December 1873.

Read letters from the President
Local Fund Boards, South Arcot District
dated 29th September, 15th & 24th October 1873
Nos 354, 398 & 404 respectively.

—

1. The Local Fund Budget estimates of the Cuddalore and Virdachellam Circles for 1874-75 will be submitted to Government.

Cuddalore Circle

Statement I A Revenue & Receipts.

2. The Local Fund receipts of this circle are expected to amount to Rupees 2,01,950 made up thus:—

| | Rs |
|---|---|
| 1. Balances | 10,510 |
| 2. Allotments from General Revenue | 56,940 |
| 3. Rates & Taxes | 1,30,000 |
| 4. Fees, in Schools &c. | 1,500 |
| 5. Endowments &c. | 450 |
| 6. Miscellaneous | 2,550 |
| Total | 2,01,950 |

Rs

3. The balances brought forward under the Road and Endowments Funds are those exhibited at the foot of the current year's budget. It should have been shown that the state of affairs at the time the budget was submitted justified a belief that these sums, neither more nor less, would remain unexpended at the end of the current year.

4. The Circle Board have taken credit for the undermentioned Provincial grants.

Rupees 44,640, the ordinary grant for roads
" 5,500 the special grant.
Total — 49,100 being the half of Rupees 11000, provided in the current year's supplemental budget for the Pondicherry and Markanam road.

5. The special grant is entered in accordance



accordance with Government Order, Financial Department 17th May 1873 No 694.

6. The cess on land is given as Rs 130,000, which is Rs 6000, less than the current year's estimate. Some explanation should be given of the difference.

7. Rs 1500 are estimated as fees in the 43 Local Fund Schools which the Local Fund Board propose to open from the commencement of the year. Their scheme which provides for more expensive schools than is usual, has been forwarded to the Director of Public Instruction for his remarks which will be communicated in due course to Government. In the meantime the budget entries have been allowed to remain undisturbed.

The

8. The receipts are:—

| | | |
|---|---|---|
| Road Fund ..... | Rupees | 144410 |
| Endowment Dº —— " —— | | 810 |
| General — Dº —— " —— | | 56730 |
| | | 201950 |

9. The total proposed expenditure amounts to Rupees 193530 as follows:— Statement I B Expenditure

| | Rs |
|---|---|
| Grant I ..... | 160930 |
| Dº II ..... | 18370 |
| Dº III ..... | 12510 |
| Dº IV ..... | 1720 |
| Total | 193530 |

10. The assets of the Road Fund are estimated at Rs 144410 and the proposed expenditure at Rs 141250 leaving a balance of Rs 3160. Grant I Public Works Statement II Road Fund Receipts & Expenditure.

11. The cost of Public Works Department Supervision at 25 per cent on the proposed expenditure will be Rupees 24700.

12. Rupees 6300 or Rs 2610 more than is



is provided in the current years budget is assigned for Petty Establishment. The President proposes to raise salaries all round on the ground that they are now insufficient to attract competent men. The Board have recorded their disapproval of these proposals in their Proceedings of the 12th November 1873 Nº 2291. Scales which are sufficient in other districts must be insufficient in South Arcot, and if they are raised in one District, they will be unsettled in all. The provision is accordingly reduced to the current years amount plus Rs 900 the pay of the 5 clerks at 15 Rupees each allowed for Overseers. Rd 2122

13. The Road Fund share of the cost of General management should be

be Rs 1,330.

14. The Road Fund Reserve is entered as Rs 7,220 instead of Rs 14,430, but it has been raised to Rs 13,260 which the Board believes will prove sufficient.

15. The Road Fund expenditure is thus Rs 1,44,410 leaving no balance.

16. Statement II A, Part I contains 8 items with an aggregate allotment of Rs 28,230. The first four (Rs 11,930) appertain to the Road Fund and the remaining four to the General Fund. Statement II A Part I New Works.

The President is requested to submit at an early date an estimate for the 2d item and revised estimates for the 5th & 6th items as suggested in Government Order Public Works Department dated 21st August 1873 No 2082.

The

Part II Repairs

17. The allotment for Repairs in this budget is Rs 87,110 or Rs 2,670 less than that for the current year. The rates for many roads have been altered, some being increased and some reduced. It appears that they are all in accordance with the proposals of the District Engineer and that those proposals have been approved by the Local Fund Board, after due consideration. Vide letter submitted to

1652 Government in Board's Proceedings 8th September 1873 No 1770, para 12.

18. The following entries under Grant I have to be altered.

| | Rs |
|---|---|
| Public Works Establishment | 28,840 |
| Petty Establishment | 4,590 |
| Road Fund Reserve | 13,260 |
| Grant I is thus:— | Rs |
| Road Fund | 143080 |
| General Do | 20,860 |
| Total | 163,940 |

The

19. The payments contemplated under Grant II are as follows:— Grant Educatio

| | Rs |
|---|---|
| 1. Payments for inspection— | 1,840 |
| 2. Local Fund Schools— | 10,000 |
| 3. Grants in-aid ——— | 3,800 |
| 4. Miscellaneous ——— | 2,730 |
| Total— | 18,370 |

20. The particulars of the 1st item are given in para 14 of the Presidents letter Rs 100 are provided on account of Contingent charges for Inspecting School Masters. The fixed rate for these officers is only Re 1½ per mensem or Rs 52 for three Inspecting School Masters for 12 months. The item should accordingly be reduced by Rs 40.

21. The 2d item (Rs 10,000) is the assignment for the 43 Schools which the Local Fund Board propose to open.



The scheme will be submitted to Government as soon as the Director of Public Instruction has given his opinion with regard to it. Statement III is useless now that there are no Unions and Statement III A as well as Statement B will have to be modified if Masters are paid partly by fixed salaries and partly by results grants.

22. The 3d item (Rs 3800) contains Rs 300 the provision for the salary grant School at Puttambakam and Rs 3500 for Results grants. The latter provision is Rs 3400 less than that in the current years budget. The actuals of 1872-73 were only Rs 3682 and some of the results grants schools are absorbed in the scheme for establishing Local Fund Schools. The Director of Public Instruction has not informed the Board whether he considers

considers the provision sufficient.

23 - Grant II is thus Rs 18,330 payable from General Fund.

24. Grant III is made up of the following items of charges. Grant III Sanitation &c.

| | Rs |
|---|---|
| 1. Hospitals & Dispensaries — | 440 |
| 2. Vaccination | 1,510 |
| 3. Sanitary Establishment &c. | 7,000 |
| 4. Public Bungalows | 810 |
| 5. Choultries | 420 |
| 6. Miscellaneous | 2,330 |
| Total | 12,510 |

25 The first item (Rs 440) consists of Rs 240, an allowance at Rs 20 per mensem, which the Local Fund Board propose to give to the Police Hospital Assistant at Tirunomalay for attending out patients in addition to his present duties, and Rs 200 for Medicine to be supplied to him. The exhibition of the items under Hospitals and Dispensaries is out of place and they should be shewn under



under (f) Miscellaneous. In his letter dated 23d September 1873 No 347, the President submitted the Circle Board's resolution for the grant of the allowance in question, but further information was called for to enable the Board to lay the proposal before Government. Pending the receipt of this information, the present provision is allowed to stand.

26. The Superintendent General of Vaccination has given the Presidency particulars of the establishment employed in the whole district, and requested him to provide Rs 1510 in the Cuddalore Budget and Rupees 1270 in the Virdachellam Budget, the cost of the District Superintendency being divided according to population, and that of the Vaccinators equally

equally between the Circles Dr.
Short will be requested to report
the exact number and cost of the
Vaccinators employed in each Circle.
The expediency of increasing the Establ-
-ishment, which is urged by Dr.
Shortpand admitted by both Local
Fund Boards should be kept in
view.

27. The allotment for Sanitary
improvements is the same as in the
Current year's Budget and is dis-
-tributed thus:-

| | Rs. |
|---|---|
| Improvement of Supplies of drinking water | 4,240 |
| Village Sites | 2,160 |
| Scavengering and improving roads in Villages | 600 |
| Total | 7,000 |

28. The



28 The 4th Item (Rs. 810) is Rs. 180
in excess of the current year's provision,
a revised scale of establishment having
been sanctioned for certain Travellers
Bungalows in Board's Proceedings da-
-ted 4th November 1873. No. 2242. (The
R.I. 104 receipts are estimated at Rs. 400).

29. The Choultry allotment is
increased by Rupees 20 for the Choultry
which the Local Fund Board have
built on the road from Trinomalay
to Tirukalore.

30 Grant III is:-

| | Rs. |
|---|---|
| Endowment Fund | 400 |
| General — Do. | 12 110 |
| Total | 12 510 |

Grant IV Miscellaneous. 31. Of the four allotments under
Grant IV, the first has been altered
to Rupees 870 on account of the addition
to

to the Local Fund Establishment in this office sanctioned by Government. The grant will thus be Rs 1860:—

| | Rs |
|---|---|
| Road Fund | 1330 |
| General — Do — | 530 |
| Total | 1860 |

32. The General Reserve is Rs 4670.

33. The following is an abstract of the budget:—

| Receipts | | Charges | | |
|---|---|---|---|---|
| | Rs | | Rs | Rs |
| Road Fund | 144410 | Grant I { Road Fund | 143080 | |
| | | General — Do — | 20860 | 163940 |
| Endowment — Do — | 810 | — Do — II — General — Do — | .. | 18330 |
| General — Do — | 56730 | — Do — III { Endowment Do | 400 | |
| | | General Do | 12110 | 12510 |
| | | — Do — IV { Road — Do | 1330 | |
| | | General — Do | 530 | 1860 |
| | | | | 196640 |
| | | General Reserve | | 4670 |
| | | Balances | | |
| | | Road Fund | " | |
| | | Endowment — Do — | 410 | |
| | | General — Do — | 230 | " 640 |
| Total — | 201950 | Total | | 201950 |

Virdachellum

Statement I A.
Rev. & Receipts.

## Virdachellum Circle.

34. The Local Fund assets are calculated at Rs 1,54,770 thus:

| | Rs |
|---|---|
| 1. Balances | 26480 |
| 2. Allotments from General Revenue | 41210 |
| 3. Rates and Taxes | 85500 |
| 4 Fees in Schools | 450 |
| 5 Endowments &c | 130 |
| 6 Miscellaneous | 1000 |
| Total — | 154770 |

35 The balance of the Road Fund is entered as Rs 3000, on the assumption, it is presumed, that the proposals contained in the Supplemental Budget of the current year would be sanctioned. The Board have, however, disallowed a sum of Rupees 16,000 for the Suspension bridge across the Vellaur, the Government having refused to sanction the project. This sets free Rupees 16,000, which together

together with Rupees 12,160, being the saving expected from the allotment in the current years' Budget of Rs. 17,160 for the bridge over the Mani-puttarumdaly as reported in the Presidents' letter dated 29th September 1873 No. 334, makes a total of Rs. 28160.

Deducting from this sum, Rs. 9689 to be charged in the accounts of 1873/74 on account of Public Works Department Supervision and Petty Establishment for 1872/73, there remains Rs. 18471 of which Rs. 10,000 may safely be added to the expected balance of Rs. 3,000 leaving the remainder plus Rs. 7,000 of the Reserve to meet any unforeseen expenditure of the current year.

36. Small fees collected in the old Local Fund Schools, because of the expiration of the house-tax and in some new schools which the Local Fund Board propose to establish are expected to amount to Rs. 450.

37. The Receipts are:—

| | Rs. |
|---|---|
| Road Fund —— | 1,125-70 |
| Endowment —— Do. —— —— | 52.070 |
| General —— Do. —— —— | 130 |
| | 1,64,770 |

Statement I B. Expenditure.

38. The total estimated expenditure is Rs. 1,46,270 classified as follows:—

| | Rs. |
|---|---|
| Grant I —— | 122180 |
| —Do.— II —— | 13540 |
| —Do.— III —— | 8910 |
| —Do.— IV —— | 1640 |
| Total | 146.270 |

39. The

39. The Local Fund Board proposes to appropriate Rs. 6000 from the one-third land cess to the Road Fund, but the increase in the balance noticed above renders this unnecessary. Grant I Public Works Statement II Road Fund Receipts and Expenditure

40. The allotment for New Works in favour of other agency Rs. 1000 has been struck out and distributed between two works which will be noticed further on. The allotment for Repairs should be increased by Rupees 1930, pending orders from Government as shown below.

41. The cost of Public Works Department Supervision at 2½ per Cent on the proposed Expenditure should be Rupees 18,570.

42. The assignment for Petty Establishment is reduced to Rupees 3010 as in the other Circle.

43. The allotment for the share of the cost of General Management should be Rupees 1220, and that for Tools and Plant should be Rs. 1140.

44. An allotment of Rs. 250 is entered as a contribution to the new Municipality at Chellumbrum for roads. This is subject to modification when there has been time for the Municipal Commissioners to consider the Subject.

45 The Road Fund Reserve at 10 per Cent of the receipts of the year is Rs. 9960.

46. Thus the Road Fund Expenditure is Rs. 107890, leaving a balance of Rupees 4680.

47. Statement

47. Statement II. A, Part I contains 5 Road Fund items with an allotment of Rupees 33400 and a Dispensary and two Chaultries with allotments amounting to Rupees 11400. The fourth item with an allotment of Rs 10,000 has been struck out, as the Government have in their order dated 7th October 1873. No 1429, declined to sanction the work and its allotment of Rs 10000, will be shared between the 1st 2nd and 5th items. The President is requested to submit estimates for items 1, 2, 3 and 5.

Statement II. A. Part I New Works.

Suspension Bridge across the Vellaur at Muttaloor.

48. Part II contains 14 items with an aggregate allotment of Rupees 38970 against Rs 40880 in the budget of 1873-74. The decrease is owing to the omission of the provision for the repair of Locks

Part II Repair.



and Canals, on the ground that the works appertain to Irrigation and the charge is properly debitable to Provincial Fund. The Local Fund Board may be right in this contention, but the President must report on the matter in detail and obtain the Sanction of Government before the item is omitted from the budget. He must shew that the Canals and Locks are not used by the people as a means of communication. In the meantime, the Board think it best to insert the current year's provision viz. Rupees 1930 in the budget.

49. The allotments for New Works and Repairs Communications and for Petty Establishment in Grant I must

must be altered as shewn above. The allotment for Public Works Establishment should be Rupees 22,180 and that for Tools and Plant, Rupees 890.

50. Grant I is

| | Rs. |
|---|---|
| Road Fund ... | 106,670 |
| General do | 18,160 |
| | 1,24,830 |

51. In the current year there were 7 Local Fund Schools, and the Local Fund Board, in addition, propose to open 8 more

52. From the report of the Sub-Committee which is enclosed in the Presidents letter, it appears that the new Schools are to follow the model of the existing Local Fund Schools of the circle, which are for the most part of the Middle Class and that they are to teach up to the Standard of the 3rd Class in Government Salary Schools. They are to cost Rupees 316 each per annum. The Board are inclined to think that the elementary instruction in reading, writing and arithmetic which is the proper business of Local Fund Schools ought not to cost so much. The Local Fund Board will be requested to take these observations into consideration, but the allotment will be allowed to remain undisturbed, and Government will be requested to sanction the Establishment of

Grant of Education

of the Schools.

53. The provision of Rs 600 for Schools in Chillumbrum requires consideration, for this species of contribution is unusual though allowed in the case of Cuddalore. The President will be requested to report whether Schools supported by the Chillumbrum Municipality, do Rs 500 worth of good to the people of Virdachellum Circle.

54 In future instead of Statement III a list of Schools drawing grants from Government or receiving private contributions should be drawn up.

55 Grant II is Rupees 13,540 payable

payable from the General Fund



Grant III Sanitation &c.

56. There is no allotment for Dispensaries, that at Chillumbrum having become the property of the new Municipality, and that at Virdachellum being unlikely to be opened before the end of 1874-75 but a sufficient contribution of Rupees 1000 is provided for Chillumbrum. With regard to the delay about establishing a dispensary at Virdachellum the Board are constrained to remark that the fact that the Estimate had to be revised in August 1873, is not a sufficient reason why the building

Should

should not be completed
until March 1875.

57 The provision for Sanita=
=tion is Rupees 2400 more
than in 1873-74 and is dis=
=tributed thus:—

| | Rs. |
|---|---|
| Water Supply | 3750 |
| Village Sites | 950 |
| Scavenging | 1300 |
| | 6000 |

58. The Expenditure in Public
Bungalows is estimated at
Rupees 500 the receipts —
being Rupees 200.

59 The Local Fund Board,
it appears, regret that the
funds at their disposal
do not admit of their —
raising the Vaccine Esta=
=blishment. The Board
observe that there is a
sufficient balance still
available for allotment
and suggest that some
of

of it may be utilized in this way. 95

60. Grant III is Rupees 8,910 which is chargeable as follows:—

| | Rs. |
|---|---|
| Endowment Fund | 130 |
| General — do — | 8,780 |
| Total | 8,910 |

Grant IV Miscellaneous

61. The provision of Rs. 550 against Controlling Esta=
=blishment at the Presi=
=dency has been raised to Rupees 700. The total of this grant is Rs. 1,790 chargeable as follows:—

| | Rs. |
|---|---|
| Road Fund | 1,220 |
| General — do — | 570 |
| Total | 1,790 |

62. The General Reserve stands at Rupees 3,060.

63. The following is an

abstract

Abstract of the budget as revised by the Board of Revenue.

| Receipts | | | | | Charges | | |
|---|---|---|---|---|---|---|---|
| | | Rs | | | | Rs | Rs |
| Road Fund | | 112,570 | Grant I | Road Fund | | 106,670 | |
| Endowment | Do | 130 | | General | Do | 18,160 | 124,830 |
| General | Do | 52,070 | Do II | General | Do | " | 13,540 |
| | | | Do III | Endowment | Do | 130 | |
| | | | | General | Do | 8,780 | 8,910 |
| | | | Do IV | Road | Do | 1,220 | |
| | | | | General | Do | 570 | 1,790 |
| | | | | | | | 149,070 |
| | | | | General Reserve | | | 3,060 |
| | | | Balances | | | | |
| | | | Road Fund | | 4,680 | | |
| | | | General | Do | 7,960 | " | 12,640 |
| Total | | 164,770 | | Total | | | 164,770 |

[True Extract]

J Grose
Secretary.

To The Chief Secretary to
Government, Financial
Department
with original letters
and budgets.

E Baughiff
Collr & J.K Bondshah

Collector's letter No 404 with its enclosures relative to Board's Office 19/4/3

Sent
Pres. to Assn. Bldg. 4. & C. A. 574.
Sent to Pres. on 12/3/74

Ref 2312
Encl Nos

This draft is re-circulated with reference to the Hon. Mr. Robinson's minute on the educational portion of the draft order on the Vicadachellum Circle Budget.

With reference to the minute on Public Bungalows it is presumed that the allotment may be passed under the recent decision in Council as it is in accordance with a scale approved by the Bd of Revenue in Nov. 1873.

J.L.

Draft

MISCELLANEOUS No. 147

REVENUE DEPARTMENT.

1
W.F

# PROCEEDINGS OF THE BOARD OF REVENUE,

*Dated* 9th January 1874.

78

Read the following

No. 2454

From

E. B. Powell Esquire
Director of Public Instruction

To

The Secretary to the
Board of Revenue

SIR,

Adverting to the Budget Estimate for 1874/75 for the Cuddalore Circle, I have the honor to state that the provision made therein for education seems to be sufficient.

Office of the Director of Public Instruction Madras
12th December 1873

(Signed) E. B. Powell
Director of Public Instruction

I have the honor to be
Sir
Your most obedient Servant
E. B. Powell

Submitted to Government with reference to Board's Proceedings dated 11th December 1873 No. 2544.

True copy & Extract

J. Grose
Secretary

To,
The Chief Secretary to Government
Financial Department

Dup: to Mr. Mughuff
& Mr. Narasimha Charry

Dup: to Mr. Mughuff & Mr. Narasimha Charry
Rec'd 29th May 1873. No. 1545-95
Rec'd 30th August 1873 — 99-100
Rec'd 30th July 1873 — 217-18
— 2nd Oct. 1873 — 31-33

1560 112

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 11th April 1874

Despatched 14th April 1874

Received 12th

SUBJECT.

S-A-10-Dec-10

12312

Submitting the Budget Estimate for the Local Fund Budget Estimate for the Cuddalore Circle for the year 1874-75.

1874-75.

2
65

Revenue Department

Miscellaneous No. 262.

Proceedings of the Board of Revenue

Dated 15th January 1874

Read the following:—

No. 25

From

The Sanitary Commissioner

for Madras

To

The Secretary to the

Board of Revenue

Sir,

I have the honor to report that the Local Fund Board of the Cuddalore Circle (South Arcot District) have made a provision of Rupees 7000 for sanitary Expenditure in the District during 1874/75.

The several works proposed to be executed are fully detailed in form IV B, and as they appear to have been

P. No. 2312

Final 1874 Dept.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 9th January 1874.
Despatched, 16th January 1874.
Received

Subject.

Submitting to Government a Letter from Director of Public Instruction stating that the provision for education in the Cuddalore Circle for 1874/75 is sufficient

No. 578

C 205 1874

No. 576

been judiciously selected, I beg to
recommend that the allotment may
be sanctioned

Office of
Sanitary Commissioner
Madras
8th January 1874

I have &c
Signed W. R. Cornish L.R.C.S.
Sanitary Commissioner
for Madras.

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Submitted to Government
in continuation of Board's Proceedings
dated 11th December 1873 No. 25444.

(True Copy & Extract)

J. Grose
Secretary.

To
The Chief Secretary to
Government
Financial Department.

Copy J. Sadasivam

REVENUE DEPARTMENT.

89

Miscellaneous No 281

# PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 16th January — 1874

READ the following

No 24

From,

The Sanitary Commissioner for Madras

To,

The Secretary to the Board of Revenue

Sir,

I have the honor to report for the information of the Board of Revenue that the Local Fund Board of the Viridachellam circle (South Arcot District) have estimated for an expenditure of Rs 6,000 on Sanitary works during the year 1874/75.

The details of the proposed works are given in form IV B, and all clearly specified, and I have to recommend that sanction may be given to the provision.

I have &c

(Signed) W. R. Cornish Jr. R. C.S.

Sanitary Commissioner for Madras

Office of Sanitary Commissioner, Madras, 8th January 1874

submitted

Filed 19th 1874

Proceedings of the Board of Revenue

Dated 15th January 1874

Received 15th January

Miscellaneous No 282.

No 91

Subject

Sanitary Establishment, —

of Viridachellam Circle, South Arcot District. —

Recommending the sanction of Rs 6,000 for Sanitary works in the Viridachellam Circle, South Arcot District.

Submitted to Government in
Continuation of Board's Proceedings
dated 11th December 1873 No 2544.

(True Copy & Extract)

J Grote
Secretary

To,

The Chief Secretary to Government

Financial Department

C.B.M.C.

Revenue Department.

Proceedings of the Board of Revenue.

Dated 19th January 1874.

Read the following:-

No. 2395.

From

The Director of
Public Instruction
Madras

To

The Secretary to the
Board of Revenue.

Sir,

I have the honor to return the letter from the presiding member of the Cuddalore Local Fund Board to the President of the Local Fund Boards of South Arcot, forwarded with copy of Proceedings of the Board of Revenue, Miscellaneous No. 8102 of the 26th Instant.

2. I presume that the 108 schools referred to in the presiding member's letter

Fwd 19th Jany 1874 Dept.

PROCEEDINGS OF THE
BOARD OF REVENUE.

Dated 16th January 1874.
Despatched 19th January 1874.

Vide No. 281.

Vide 574
Rec'd 17 -
Ro 112

Submitting to Government
letter from Sanitary Commissioner requesting that
sanction may be granted
to the Municipal Fund Rs. 6000
made by Local Fund Board
of Cuddalore Municipality in
South Arcot for Sanitary
works during 1874-75.

W. Thomas