M.R.O. 1—77,006—8-6-37.

(1) Number of pages 36

(2) Date of repair 19-8-40.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	194	Press / Mis.
14-15		14-15
Dated	1—2—	1875.

19/20

Not to be folded or roughly handled

Local Funds—Budget.

No. 14. Read the following Proceedings of the Board of Revenue, dated 1st December 1874, No. 3475 :—

Read letter from the President of the Local Fund Boards, Salem District, dated 13th November 1874, No. 1,016 :—

ABSTRACT.—Forwarding Budget-Estimate of Salem Circle for 1875-76.

THE Local Fund Budget of the Salem Circle for 1875-76 will be submitted for the orders of Government. The Budget of the Oossoor Circle is already before Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The balances have been carefully calculated on right principles.

3. Credit is taken for Tolls on the ghauts leading up to the Shervaroy Hills, and the Local Fund Board apply for sanction to establish three toll-gates there. The reasons they give are that the land-cess collected on the hills is only Rupees 765, whilst the expenditure on roads is over Rupees 5,000, and that a new trace has just been made which has cost the Circle Rupees 4,000. There can be no doubt either that these three ghauts, the Salem Ghaut, the Ahtoor Ghaut, and the new Trace, are just the sort of works on which toll-gates should be established, or that suitable sites for the gates can be selected. The Local Fund Board expect to be able to engage Amins to take charge of the gates for 10 per cent. of the collections. The Board recommend that the establishment of the toll-gates should be allowed, and the estimate will be left in the Budget.

4. The entry on account of School fees is Rupees 120, the amount which is expected in the old Middle-class Schools at Womalore and Haroor. As will be noticed hereafter, sixty-one Elementary Schools appear in Statements III. and III.-A. No credit is taken for fees at these schools on the ground, *first*, that the scale of fees has not been fixed ; and *second*, that the teachers are to receive the fees in addition to their salaries. With regard to the first reason, the Board observe that a rough estimate may be made, and with regard to the second that, whether the teachers take the fees direct or not (and there seems to be no objection to their doing so), the estimated amount must be entered on both sides of the Budget, so that the status of the schools and the teachers may be known. The Board will add Rupees 1,200 to the estimate, thus making it Rupees 1,320.

5. The receipts are—

	RS.
Road Fund	1,29,440
Endowment Fund	1,290
General Fund	89,520
Total...	2,20,250

6. STATEMENT I.-B., EXPENDITURE, PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The allotment for New Road Works (Rupees 2,270) is Rupees 3,870 less than the small one in the current year's Budget, and the allotment for Repairs (Rupees 94,590, not Rupees 94,610) is Rupees 3,230 less.

7. The cost of Petty Establishment (Rupees 4,200) is more than in the current year by Rupees 90 provided for the batta of Overseers' Clerks.

8. The Road Fund share of Grant IV. is Rupees 1,220.

9. The allotment for Tools and Plant is calculated at 1½ per cent. on expenditure, and should be Rupees 1,450 (not Rupees 1,440.) In the other Circle, the Board have passed an allotment of 2 per cent. The reasons for the increase of one-half per cent. given in paragraph 29 of the President's letter seem to be satisfactory.

10. The Road Fund charges are Rupees 1,25,910, leaving a balance of Rupees 3,530.

11. Statement H.-A., Part I., New Works.—The allotment for New Road Works is assigned to the only new work in the current year's Budget which will be incomplete at the end of it.

12. A School-house is to be built at Haroor at a cost of Rupees 500, and a Dispensary at Tripatore for which Rupees 3,000 are allotted. The Dispensary is already established, and it is found necessary to erect a building for it. The plan and estimate have been passed by the Local Fund Board. They should be submitted for sanction as soon as possible.

13. Part II., Repairs.—The allotments for road repairs have been thoroughly well considered, and the matter is discussed so completely in the President's letter that the Board need say but little.

14. One road is omitted, viz., that shown as "special" in No. 38 Appendix, current year's Budget. Seven roads are added. They appear to be cart-tracks or paths which it is very desirable to improve and maintain.

15. The allotment for Item 16 seems to be wrongly calculated, and should be Rupees 1,080 instead of Rupees 1,100.

16. The allotment for maintaining avenues is Rupees 500 more than in the current year's Budget. The addition is to be devoted to filling up gaps in old avenues.

17. The same sum as in the current year (Rupees 1,500) is provided for repairs to choultries, bungalows, and dispensaries.

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

	Rs.
Repairs, Communication	59,060
Tools and Plant...	1,610

19. Grant I. is—

	Rs.
Road Fund	1,24,690
General Fund	10,660
Total...	1,35,350

20. Grant II., Education.—In Statements III. and III.-A, the Local Fund Board insert the seven schools they proposed to establish as Middle-class Schools (G. O., dated 27th October 1874, No. 1,834), and explain that they will keep the instruction elementary. The cost of the schools is, however, not reduced, and is given at Rupees 396 or Rupees 312 each. This is a great deal too much. If Elementary Schools are needed at the places named for these Middle-class Schools, they should be established on the same scale as the 61 Elementary Schools, the most expensive of which are to cost only Rupees 144 *plus* Results Grants. The seven schools will be struck out.

21. In the order already quoted, Government sanctioned 58 Elementary Schools. The Local Fund Board propose to add three, viz., an ordinary school at Kallavee, and Mahomedan schools at Tripatore and Vaniembady. The Mahomedan Masters are to be allowed Rupees 10 per mensem each, whilst the Masters of ordinary schools get Rupees 5 as the fixed stipend part of their pay.

Proceedings of the Madras Government, Financial Department,
1st February 1875.

22. Increased expenditure said to be warranted by increased attendance is proposed for the old Middle-class Schools at Womalore and Haroor. A peon on Rupees 4 a month is to be entertained instead of a sweeper on Rupee 1, and the allowance for contingencies is increased from Rupees 12 to Rupees 18 per annum.

23. The omissions in Statements III. and III.-A. with regard to school fees and payments from Results Grants will be corrected in the revised statement which the Board have sent to Salem to be filled up.

24. The Local Fund School entries in Grant II. should be (taking the same rough estimate of school fees as that which has been inserted in Statement I.-A.) :—

Salaries of 84 Masters—	Rs.
Fixed Stipends	6,120
Results Grants	1,500
School Fees	1,200
Total ..	8,820
Servants	100
Miscellaneous	60

25. The allotment for Results Grants, Rupees 3,000, includes Rupees 1,500 which is to be spent on Local Fund Schools and must be entered under that head. The allotment will accordingly be reduced to Rupees 1,500.

26. Grant II. is Rupees 13,160 payable from the General Fund.

27. Grant III., Sanitation.—The Circle has three Dispensaries—one at Yercaud, one at Namcul, and one at Tripatore. A fourth, at Ahtur, appears in the current year's Budget and has been sanctioned, but is not opened yet. It is now proposed to establish a fifth at Trichengode, in pursuance of a scheme for providing the Cusbah of each taluq with a Dispensary. The Board think this should be allowed. The reason why the opening of the Ahtur Dispensary has been delayed, should have been stated. The allotment for these five Dispensaries seems to be fairly calculated at Rupees 9,950, but the Board have not yet received any expression of the Surgeon-General's views on the subject.

28. A revision of the Vaccination Establishment is proposed with reference to the contemplated transfer of it to the control of the Local Fund Board. It was noticed in the review of the Oossoor Budget that the Oossoor Local Fund Board wished to have a separate Superintendent of their own on Rupees 30 + 15. The Salem Local Fund Board also wish to have a Superintendent of their own on Rupees 35 + 15. They want further to increase the number of Vaccinators from 11 to 17, and pay them all at the rate of Rupees 10 a month. The Board think these proposals may be sanctioned. They increase the allotment from Rupees 2,450 to Rupees 3,000.

29. A sweeper on Annas 12 a month has been added to the establishment of ten out of the eleven bungalows. There is also a Sepoy on Rupees 3-4-0. The bungalow at the foot of the Shervaroy Hills is attended to by the gardeners of a tope in the compound, and has no separate establishment. Rupees 150, Rupees 50 more than in the current year, is provided for furniture and sundries.

30. The Local Fund Board propose a new contribution of Rupees 200 to the poor-house in the Salem Municipality. The poor-house was established in October 1871 out of the surplus of the Famine Relief Fund. The Board will address Government on the subject in separate Proceedings.

31. Grant III. is—

	Rs.
Endowment Fund...	1,290
General Fund	26,930
Total...	28,220

32. GRANT IV., MISCELLANEOUS.—The contribution for Controlling Establishments at the Presidency is reduced to Rupees 560, because Local Fund Boards have been relieved from the special charge on account of the Local Fund Establishment in the Controller's Office.

33. The Salem share of the establishment in the Collector's office (Rupees 600) is Rupees 440, and the Oossoor charge Rupees 160. (It is entered in the Oossoor Budget, which is now before Government, as Rupees 170, and an alteration should be made.)

34. Grant IV. is—

	RS.
Road Fund	1,220
General Fund	850
Total...	2,070

35. The General Reserve is Rupees 5,020.

36. The balance of the General Fund is too large to be left unutilized. The Local Fund Board should consider how it can best be spent.

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

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund	1,29,440	Grant I. ...	Road Fund	1,24,690	
Endowment Fund ...	1,290		General Fund... ...	10,660	
General Fund	89,520				1,35,350
		Grant II.....	General Fund... ...	...	13,160
		Grant III..	Endowment Fund ...	1,290	
			General Fund... ...	26,930	
		Grant IV...	Road Fund	1,220	28,220
			General Fund... ...	850	
		General Reserve		...	2,070
					5,020
		Balances.			
		Road Fund		3,530	
		General Fund		32,900	
					36,430
Total...	2,20,250		Total...	..	2,20,250

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 15. ORDER THEREON, 1st February 1875, No. 194.

The annexed abstract shows the estimated receipt and expenditure of the Salem Local Fund Board for 1875-76 compared with those for the current year:—

RECEIPTS.	1874-75. RS.	1875-76. RS.
Balances—		
Road Fund	21,530	12,190
Endowment Fund ...	1,350	...
General Fund	6,420	39,310
Allotment from General Revenue—		
Provincial Funds—		
For Roads	25,000	25,000
For Schools... ...	270	270
Special Funds	9,780	10,700
Land-cess	1,20,000	1,20,000
Tolls	1,100	5,800
Fees in Schools	100	1,320
Contributions from other Circles, &c.	600	600
Endowments, &c.... ...	1,290	1,290
Miscellaneous	3,130	3,770
Total ...	1,90,570	2,20,250

CHARGES.	1874-75. RS.	1875-76. RS.
Grant I.—		
New Works—		
Communications ...	7,090	2,270
Educational	...	500
Sanitary and Miscellaneous	...	3,000
Repairs—		
Communications ...	97,820	94,590
Sanitary and Miscellaneous	8,500	7,000
Establishment, Public Works Department...	10,970	9,450
Petty Establishment	6,700	4,200
Other Items		2,610
Road Fund Reserve ...	11,360	11,730
Grant II.—		
Inspection	1,680	1,680
Local Fund Schools ...	870	8,980
Grant-in-aid	5,180	1,500
Miscellaneous	150	1,000
Grant III.—		
Hospitals	7,960	9,950
Vaccination	2,450	3,000
Sanitation	12,000	12,000
Miscellaneous	2,980	3,270
Grant IV.—		
Establishment	2,300	2,070
General Reserve ...	4,840	5,020
Balances—		
Road Fund ...	7,720	3,530
General Fund ...		32,900
Total ...	1,90,570	2,20,250

2. As recommended by the Board of Revenue the proposed establishment of toll-gates on the three ghauts leading to the Shevaroy Hills is approved and sanctioned.

3. As in the case of the Canara Circle the Government consider the course adopted by the Local Board in omitting the School-fees from the Budget to be on the whole the least open to objection where the fees are not to be entered in the Treasury Accounts but received directly by the Master. The amount levied should, however, be invariably shown in the remarks column of Statement III.

4. Under recent arrangements a sum equal to the cost of the Local Fund Petty Establishment (Rupees 4,200) may be deducted from the provision for Public Works Supervision. This will allow an increased allotment to be made for New Works, Communications.

5. The instructions issued by the Board of Revenue in paragraph 20 of their Proceedings are approved, and sanction is accorded for the establishment of the three additional Elementary Schools specified in paragraph 21.

6. The proposal to open a new Dispensary at Trichengode is approved. The revision of the Vaccination Establishment, referred to in paragraph 28 of the Board's Proceedings, seems well considered, and is sanctioned.

7. The proposed increased expenditure on Travellers' Bungalows must be disallowed, and the allotment fixed at Rupees 540 the amount shown in the Budget for the current year. The Board of Revenue will also state whether they have received the report called for on the subject in paragraph 4 of G.O., dated 30th April 1874, No. 746.

8. The President should report the action taken on paragraph 36 of the Proceedings of the Board of Revenue in which it is pointed out that the General Fund balance is too large to be left unutilised. If necessary the surplus might be invested in behalf of elementary education.

9. An abstract of the Budget as modified by Government will be :—

	Rs.
Road Fund	1,29,440
Endowment Fund	1,290
General Fund	88,320
Total ...	2,19,050

	Rs.
Grant I.—	
Road Fund	1,20,490
General Fund	10,660
Grant II.—	
General Fund	11,960
Grant III.—	
Endowment Fund	1,290
General Fund	26,840
Grant IV.—	
Road Fund	1,220
General Fund	850
General Reserve	5,020
Balance—	
Road Fund	7,730
General Fund	32,990
Total ...	2,19,050

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue, with enclosures.
,, Revenue Department.
,, Public Works Department.
,, Sanitary Commissioner.
,, Accountant-General.
,, Director of Public Instruction.
,, Surgeon-General, Indian Medical Department.
,, President of the Municipal Commission, Salem.

Exd. T. O'Connor.

Govt. of 1875 Madras.

FINANCIAL.

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

Dated February, 1st.

Read.

Rmd.

G.O., 1st February 1875, No. 194.

FEBRUARY.

Nos. 14-15.

Salem Circle—The Budget Estimate of this Circle for 1875-76, reviewed.

☆

9

Revenue Department.

Miscellaneous No 8863

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 17th December 1874.

Read the following

No 1420

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 that the Salem Local Funds Circle have made a provision of Rs. 12,000 for Sanitary expenditure during 1875/76 under the following heads.

Improvement of water supply Rs 3000.
do of Village sites Rs 3000
Conservancy of towns & villages Rs 6000

2 The provision under the latter heading

-ing includes conservancy arrangements for fourteen towns.

3. I have to recommend that the estimates be passed.

Office of Sanitary Commissioner, Madras 3rd December 1874

I have &c
(signed) W. R. Cornish M.D. C.S
Sanitary Commissioner.

Submitted to Government in continuation of Board's Proceedings dated 1st December 1874.

(True Copy & Extract)

J. Gr. L
Secretary.

To The Chief Secretary to Government
F. D.

Col. P. Varadachariar Retd.

MISCELLANEOUS No. 8949 REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 18th December 1874.

Read the following

No. 1068.

From

The President
Local Fund Board
Salem District.

To

The Secretary to the Board of Revenue.
Madras.

SIR,

Referring to the marginal note to the concluding para of my letter No. 1016 dated 13th instant, I have the honor to forward herewith a map of the Salem Circle revised as desired by the Board of Revenue and shewing all the roads for which provision is made in the Budget of that Circle for the ensuing official year.

Salem Local Fund
Board's office
30th November
1874

I have &c
Signed: C. J. Longley.
President

Submitted to Government in continuation of the Board's Pro: of 1st December 1874 previewing

---

From the Secretary to the Board of Revenue,
Proceedings of the
Board of Revenue,
No. 2685
Dated 17th
December
Received 18th
1874

Submitted to Government letter from Sanitary Commissioner recommending the Annexation for sanitary purposes made in G.O. Revenue Dept. of Salem Circle for 1875/76 & recommending that the estimate be passed.

Sir Proceedings &

reviewing the Salem Circle Budget for
1875/76.

/True Copy and Contract/

J Grose
Secretary.

To

The Chief Secretary to Government Y. D.
with a map.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated
Despatched, 187

SUBJECT.

17

No. 3,475.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st December 1874.

Read letter from the President of the Local Fund Boards, Salem District, dated 13th November 1874, No. 1,016 :—

ABSTRACT.—Forwarding Budget-Estimate of Salem Circle for 1875-76.

THE Local Fund Budget of the Salem Circle for 1875-76 will be submitted for the orders of Government. The Budget of the Oossoor Circle is already before Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The balances have been carefully calculated on right principles.

3. Credit is taken for Tolls on the ghauts leading up to the Shervaroy Hills, and the Local Fund Board apply for sanction to establish three toll-gates there. The reasons they give are that the land-cess collected on the hills is only Rupees 765, whilst the expenditure on roads is over Rupees 5,000, and that a new trace has just been made which has cost the Circle Rupees 4,000. There can be no doubt either that these three ghauts, the Salem Ghaut, the Ahtoor Ghaut, and the new Trace, are just the sort of works on which toll-gates should be established, or that suitable sites for the gates can be selected. The Local Fund Board expect to be able to engage Amins to take charge of the gates for 10 per cent. of the collections. The Board recommend that the establishment of the toll-gates should be allowed, and the estimate will be left in the Budget.

4. The entry on account of School fees is Rupees 120, the amount which is expected in the old Middle-class Schools at Womalore and Haroor. As will be noticed hereafter, sixty-one Elementary Schools appear in Statements III and III.-A. No credit is taken for fees at these schools on the ground, *first*, that the scale of fees has not been fixed ; and *second*, that the teachers are to receive the fees in addition to their salaries. With regard to the first reason, the Board observe that a rough estimate may be made, and with regard to the second that, whether the teachers take the fees direct or not (and there seems to be no objection to their doing so), the estimated amount must be entered on both sides of the Budget, so that the status of the schools and the teachers may be known. The Board will add Rupees 1,200 to the estimate, thus making it Rupees 1,320.

5. The receipts are—

	RS.
Road Fund	1,29,440
Endowment Fund	1,290
General Fund	89,520
Total...	2,20,250

6. STATEMENT I.-B., EXPENDITURE, PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The allotment for New Road Works (Rupees 2,270) is Rupees 3,870 less than the small one in the current year's Budget, and the allotment for Repairs (Rupees 94,590, not Rupees 94,610) is Rupees 3,230 less.

7. The cost of Petty Establishment (Rupees 4,200) is more than in the current year by Rupees 90 provided for the batta of Overseers' Clerks.

8. The Road Fund share of Grant IV. is Rupees 1,220.

9. The allotment for Tools and Plant is calculated at 1½ per cent. on expenditure, and should be Rupees 1,450 (not Rupees 1,440.) In the other Circle, the Board have passed an allotment of 2 per cent. The reasons for the increase of one-half per cent. given in paragraph 29 of the President's letter seem to be satisfactory.

10. The Road Fund charges are Rupees 1,25,910, leaving a balance of Rupees 3,530.

11. STATEMENT II.-A., PART I., NEW WORKS.—The allotment for New Road Works is assigned to the only new work in the current year's Budget which will be incomplete at the end of it.

12. A School-house is to be built at Haroor at a cost of Rupees 500, and a Dispensary at Tripatore for which Rupees 3,000 are allotted. The Dispensary is already established, and it is found necessary to erect a building for it. The plan and estimate have been passed by the Local Fund Board. They should be submitted for sanction as soon as possible.

13. PART II., REPAIRS.—The allotments for road repairs have been thoroughly well considered, and the matter is discussed so completely in the President's letter that the Board need say but little.

14. One road is omitted, viz., that shown as "special" in No. 38 Appendix, current year's Budget. Seven roads are added. They appear to be cart-tracks or paths which it is very desirable to improve and maintain.

15. The allotment for Item 16 seems to be wrongly calculated, and should be Rupees 1,080 instead of Rupees 1,100.

16. The allotment for maintaining avenues is Rupees 500 more than in the current year's Budget. The addition is to be devoted to filling up gaps in old avenues.

17. The same sum as in the current year (Rupees 1,500) is provided for repairs to choultries, bungalows, and dispensaries.

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

	Rs.
Repairs, Communication	59,060
Tools and Plant...	1,610

19. GRANT I. is—

	Rs.
Road Fund	1,24,690
General Fund	10,660
Total...	1,35,350

20. GRANT II, EDUCATION.—In Statements III. and III.-A, the Local Fund Board insert the seven schools they proposed to establish as Middle-class Schools (G. O., dated 27th October 1874, No. 1,834), and explain that they will keep the instruction elementary. The cost of the schools is, however, not reduced, and is given at Rupees 396 or Rupees 312 each. This is a great deal too much. If Elementary Schools are needed at the places named for these Middle-class Schools, they should be established on the same scale as the 61 Elementary Schools, the most expensive of which are to cost only Rupees 144 *plus* Results Grants. The seven schools will be struck out.

21. In the order already quoted, Government sanctioned 58 Elementary Schools. The Local Fund Board propose to add three, viz, an ordinary school at Kallavee, and Mahomedan schools at Tripatore and Vaniembady. The Mahomedan Masters are to be allowed Rupees 10 per mensem each, whilst the Masters of ordinary schools get Rupees 5 as the fixed stipend part of their pay.

22. Increased expenditure said to be warranted by increased attendance is proposed for the old Middle-class Schools at Womalore and Haroor. A peon on Rupees 4 a month is to be entertained instead of a sweeper on Rupee 1, and the allowance for contingencies is increased from Rupees 12 to Rupees 18 per annum.

23. The omissions in Statements III. and III.-A. with regard to school fees and payments from Results Grants will be corrected in the revised statement which the Board have sent to Salem to be filled up.

24. The Local Fund School entries in Grant II. should be (taking the same rough estimate of school fees as that which has been inserted in Statement I.-A.) :—

	Rs.
Salaries of 84 Masters—	
Fixed Stipends	6,120
Results Grants	1,500
School Fees	1,200
Total...	8,820
Servants...	100
Miscellaneous	60

25. The allotment for Results Grants, Rupees 3,000, includes Rupees 1,500 which is to be spent on Local Fund Schools and must be entered under that head. The allotment will accordingly be reduced to Rupees 1,500.

26. Grant II. is Rupees 13,160 payable from the General Fund.

27. GRANT III., SANITATION.—The Circle has three Dispensaries—one at Yercaud, one at Namcul, and one at Tripatore. A fourth, at Ahtur, appears in the current year's Budget and has been sanctioned, but is not opened yet. It is now proposed to establish a fifth at Trichengode, in pursuance of a scheme for providing the Cusbah of each taluq with a Dispensary. The Board think this should be allowed. The reason why the opening of the Ahtur Dispensary has been delayed, should have been stated. The allotment for these five Dispensaries seems to be fairly calculated at Rupees 9,950, but the Board have not yet received any expression of the Surgeon-General's views on the subject.

28. A revision of the Vaccination Establishment is proposed with reference to the contemplated transfer of it to the control of the Local Fund Board. It was noticed in the review of the Oossoor Budget that the Oossoor Local Fund Board wished to have a separate Superintendent of their own on Rupees 30 + 15. The Salem Local Fund Board also wish to have a Superintendent of their own on Rupees 35 + 15. They want further to increase the number of Vaccinators from 11 to 17, and pay them all at the rate of Rupees 10 a month. The Board think these proposals may be sanctioned. They increase the allotment from Rupees 2,450 to Rupees 3,000.

29. A sweeper on Annas 12 a month has been added to the establishment of ten out of the eleven bungalows. There is also a Sepoy on Rupees 3-4-0. The bungalow at the foot of the Shervaroy Hills is attended to by the gardeners of a tope in the compound, and has no separate establishment. Rupees 150, Rupees 50 more than in the current year, is provided for furniture and sundries.

30. The Local Fund Board propose a new contribution of Rupees 200 to the poor-house in the Salem Municipality. The poor-house was established in October 1871 out of the surplus of the Famine Relief Fund. The Board will address Government on the subject in separate Proceedings.

31. Grant III. is—

	Rs.
Endowment Fund...	1,290
General Fund	26,930
Total...	28,220

32. GRANT IV., MISCELLANEOUS.—The contribution for Controlling Establishments at the Presidency is reduced to Rupees 560, because Local Fund Boards have been relieved from the special charge on account of the Local Fund Establishment in the Controller's Office.

33. The Salem share of the establishment in the Collector's office (Rupees 600) is Rupees 440, and the Oossoor charge Rupees 160. (It is entered in the Oossoor Budget, which is now before Government, as Rupees 170, and an alteration should be made.)

34. Grant IV. is—

	Rs.
Road Fund	1,220
General Fund	850
Total...	2,070

35. The General Reserve is Rupees 5,020.

36. The balance of the General Fund is too large to be left unutilized. The Local Fund Board should consider how it can best be spent.

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

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund	1,29,440	Grant I. ...	Road Fund	1,24,690	
Endowment Fund ...	1,290		General Fund... ...	10,660	
General Fund	89,520				1,35,350
		Grant II.....	General Fund... ...	...	13,160
		Grant III..	Endowment Fund ...	1,290	
			General Fund... ...	26,930	
					28,220
		Grant IV...	Road Fund	1,220	
			General Fund... ...	850	
					2,070
		General Reserve		...	5,020
		Balances.			
		Road Fund		3,530	
		General Fund		32,900	
					36,430
Total...	2,20,250		Total...	..	2,20,250

(A true Extract.)

(Signed) J. GROSE,
Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with one original letter and its three enclosures.
,, the President of the Local Fund Boards, Salem District.
,, the Sanitary Commissioner.
,, the Surgeon-General, Indian Medical Department.
,, the Director of Public Instruction.

12690
4200
12049 0

3530
4200
7730

Exd. T. O'Connor.

1874.

Board of Revenue,
MADRAS.

PROCEEDINGS, 1st DECEMBER 1874, No. 3,475.

Encl.

Received.

DECEMBER.
No. 3,475.

Local Fund Budget—of Salem Circle for 1875-76, reviewed and submitted for orders of Government with remarks.—Plan and estimate for constructing a dispensary at Tripatore, should be submitted for sanction as soon as possible.

is attended to by the gardeners of a Tope in the Compound and has no separate establishment. Rupees 150 Rupees 50 more than in the current year, is provided for furniture and Sundries.

30. The Local Fund Board propose a new Contribution of Rs. 200 to the Poor House in the Salem Municipality. The Poor House was established in October 1871 out of the Surplus of the Famine Relief Fund. The Board will address Government on the subject in separate Proceedings.

31. Grant III is:—

Endowment Fund	Rupees 1290
General — " —	26930
	28220.

Grant IV Miscellaneous

32. The contribution for controlling establishments at the Presidency is reduced to Rupees 560, because Local Fund Boards have been relieved from the special charge on account of the Local Fund Establishment in the Controller's Office.

33. The Salem share of the establishment in

in the Collectors Office (Rs. 600) is Rs. 440, and the Assessor charge Rs. 160. (It is entered in the Assessor Budget which is now before Government as Rs. 170 and an alteration should be made)

34. Grant IV is:—

Road Fund Rupees	1,220.
General "	850
	2,070.

35. The General Reserve is Rupees 5,020.

36. The Balance of the General Fund is too large to be left unutilized. The Local Fund Board should consider how it can best be spent.

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

Receipts	Rs	Expenditure		Rs	
Road Fund	17,440	Grant I	Road Fund	12,490	
Endowment Dr.	1,290		General "	1,060	13,550
General "	8,520	Grant II	General Fund		13,160
		Grant III	Endowment "	1,290	
				26,930	
		Grant IV	Road Fund	1,720	28,220
			General "	850	
					2,070
		General Reserve			5,020
		Balances	Road Fund	353	
			General "	32,900	36,430
	27,250				27,250

/True Extract/

J Grose
Secretary

To,
The Acting Chief Secretary to Government F.D.
with one original letter & its 3 enclosures.

W. Lowe Looker

with reference to the
Remarks in connection
with the manner of
showing school fees to
be appropriated directly
to the masters it is sub-
mitted that instructions
similar to those in
the present draft were
passed as regards
Canara schools and
the order issued.

The principal objection
to showing them in
the body of the Local Fund
Accounts (and not merely
in the remark columns)
is that they cannot
appear in the Accts.
Generals accounts unless
actually paid into the

Read 1st Feb 15/75
Read 2nd & 3rd Feb 17/75
(Local Fund)

Proceedings of the
Board of Revenue

Dated 1 Dec 3/74
Despd 1-12-74
Recd 2
Dec 4.

No 38

Submitting for orders
of Government Local
& Famine Budget of the
Salem Circle for 1875-76.

No 11. —

Rec'd 9/30 Read 10/11/75
Despd 10/23-226 do
10 Nov 75-111-118

Treasury.

As matters stand it is the practice difficulty is experienced in reconciling the Treasury accounts of Estimates & the Boards, and those submitted by the Accountant General, and this difficulty will be increased by every additional element of discrepancy, however slight, which may be introduced.

H
19/1

Salem Circle Bridges

29.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Proceedings

Read the following ~~letter~~

of the Board of Revenue dated 1st December 1874. No 3475.

Order thereon

The annexed abstract shews the Estimated receipt and Expenditure of the Salem Local Fund Board for 1875-76 compared with those for the Current year.

Receipts	1874-75.	1875-76.
Balances		
Road Fund	21530	12190.
Endowment Fund	1350.	"
General Fund	6420	39310.
Allotment from General Revenue Provincial Funds.		
For Roads.	25000	25000.
For Schools	270.	270.
Special Funds.	9780	10700.
Land Cess.	120000	120000.
Tolls	1100	5800
Fees in Schools	100.	1320.
Contributions from Taluq Circles &c.	600	600.
Endowments &c.	1290	1290
Miscellaneous	3130	3770.
	190540	220250.

Those Large and increasing balances regret not to be allowed

Even the allowed

both

along balance

E 20/1
E 29/1

Charges.	1874-75	1875-76.	
Grant I.			
New Works.			
Communications	7090	2270.	19 per cent of the
Educational	"	500.	
Sanitary & Miscellaneous	"	3000.	
Repairs			expenditure to last
Communications	97820.	94590.	year is not each
Sanitary & Miscellaneous	18500.	7000.	
Establishment D.P.W.	10970.	9450.	
Petty Establishment }	6700.	4200.	an allocation to
Other Items }		2610.	
Road fund preserved	11360.	11730.	1/2 paid under 19 per cent
Grant II			
Inspection	1680.	1680.	of the minimum.
Local Fund Schools.	8770.	8980.	
Grant-in-Aid	5780.	1500.	
Miscellaneous	150.	1000.	
Grant III			
Hospitals	7960.	9930.	
Vaccination	2450	3000.	
Sanitation	12000.	12000.	
Miscellaneous	2980	3270	
Grant IV.			
Establishment	2300	2050.	
General reserve	1840	5020.	
Balances.			
Road fund }	7720	3530.	
General fund }		32,900	
	190570.	220250.	

As recommended by the Board of Revenue the proposed establishment of toll gates on the three Ghauts leading to the Shevaroy Hills is approved and sanctioned

As

21

As in the case of the Canara Circle the Government consider the Cess adopted by the Local Boards in omitting the School-fees from the budget to be on the whole the least open to objection where the fees are not to be entered in the Treasury Accounts but received direct by the master. The amount levied should however be invariably shown in the remarks column of Statement III.

Under present arrangements a sum roughly [illegible] the cost of the Local Fund Petty Establishment (Rs 4200) may be deducted from the provision for the repairs omitted from the budget. This will allow an increased allotment to be made for New Works. Communications.

The instructions issued by the Board of Revenue in para 20 of their proceedings are approved and sanction is accorded

for.

for the establishment of the three additional Elementary Schools specified in para 21.

The proposal to open a new Dispensary at Trichinopoly is approved. The revision of the Vaccination Establishment referred to in para 28 of the Board's proceedings seems well considered and is sanctioned.

The proposed increased expenditure on Travellers Bungalows must be disallowed and the allotment fixed at Rs 540 the amount shewn in the budget for the current year. The Board of Revenue will also state whether they have received the report called for on the subject in para 4 of G.O. dated 30th April 1874 No 446.

The Board should report the action taken on the para 36 of the proceedings of the B.d of Revenue in which it is provided that the General Fund balance is too large & that it may be utilized. If necessary the surplus might be invested in behalf of Elementary Education.

An abstract of the budget as modified by Government will be:—

Grant I.

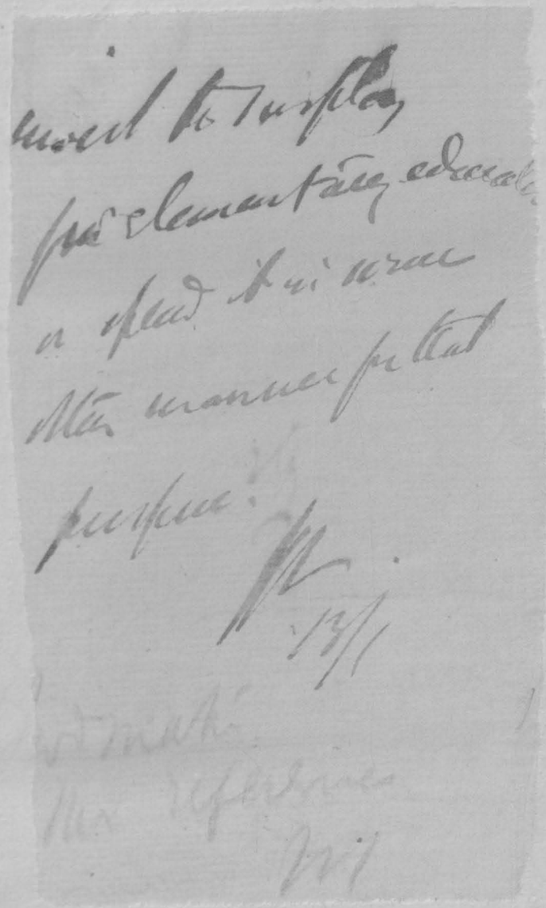
Road Fund	129440.		
Endowment Fund	1290.	Road Fund	120490.
Genl Fund	88320.	Genl Fund	10660.
		Grant II.	
		General Fund	11960.
		Grant III.	
		Endowment Fund	1290
		General Fund	26840.
		Grant IV.	
		Road Fund	1220.
		General Fund	850.
		General Reserve	5020.
		Balance	
		Road Fund	7730
		General Fund	32990.
	219050		219050.

(4) Encls 14.

Board of Revenue.	6
Revenue Dept.	16
Public Works Dept.	6
Sanitary Commr.	6
Accountt. General	7
Director of Public Instn.	6
Surgeon Genl. I. M. Dept.	6
Trust. Muni. Comrs. Salem.	6
	67

100 & 40

Despd 17-2-75



Govt. of {187 } Madras.

Feb

To

Dated 1 Feby
Recd. } 187 , No. 196

Nos. 1415

Salem Circle - The Board's
Est of the Circle for
75-6 renewed