

No. 255.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th February 1881.

Read the following letters :—

From the President of the Local Fund Boards, Salem District, dated 1st October 1880, No. 101.

From Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Fort St. George, 9th November 1880, No. 6,173.

I HAVE the honor, by desire of the Surgeon-General, to report to your Board that the provision made in Grant III of the 1881-82 Local Fund Budget Estimate of the Salem Circle for the maintenance of the seven dispensaries including the new institution at Uttankarai, which is to be opened during this year, is adequate and calls for no remarks, the President of the circle having explained the variations between the current year's grant and the estimate in paragraph 36 of his letter, No. 101, of 1st October 1880 to your Board.

2. A Civil Hospital Assistant will be posted to the new dispensary in question.

3. A sum of Rs. 1,480 is entered as the contribution towards the expenses of the Medical College.

From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 10th November 1880, No. 1,254.

I HAVE the honor to report, for the information of the Board of Revenue, that the Salem Local Fund Board have made a provision equal to that for the current year for Sanitary purposes for 1881-82 also, viz., Rs. 8,000, or 19.1 per cent. of available income. It may be accepted as it is reported that the current year's grant is enough to meet the requirements of the circle.

2. The Vaccination grant amounts to Rs. 4,070, being Rs. 410 less than the current year's estimate; the decrease is owing chiefly to the omission of provision being made for extra pay to Vaccinators vaccinating over 100 successful cases in any month as it was found that no Vaccinator has ever earned the reward. I approve of the establishment employed.

THE Local Fund Budget of the Salem Circle for 1881-82 will be submitted for the orders of Government.

REGULAR ESTIMATE, 1880-81.

2. Receipts.—According to the Local Fund report for 1879-80 as revised in this

	RS.
Road Fund	1,03,500
Endowment Fund	1,493
General Fund	21,873
Total	1,26,776

office the current year opened with a balance of Rs. 1,26,776, as per margin. The actual balance as now reported by the Accountant-General is Rs. 1,27,168, showing a slight increase of Rs. 392, which, in the absence of details, will be added to the Road Fund. Compared with the estimate the balances do not show any material difference.

In his Memorandum of Explanation the President states that no portion of the above balance was reserved for famine adjustment as nearly Rs. 10,000 will have to be written back to Local Funds if the cost of Supervision and Tools be calculated on the normal instead of on the gross outlay as directed by Government. But there is still a large demand against the circle funds standing in the books of the Examiner regarding which further information has been called for by Government* and the Board consider that the Road Fund Balance must be reserved pending final settlement of the accounts.

G.O., Financial Department, dated 8th June 1880, No. 1,141.

* G.O., Financial Department, dated 8th November 1880, No. 2,074.

3. Land Cess is estimated at Rs. 1,34,900 against Rs. 1,30,800 in the Budget. The total demand of the year is Rs. 1,85,640 (Rs. 70,920 arrear and Rs. 1,14,720 current) and Rs. 51,513 only were collected in the first five months of the year. The President considers that it will be impossible to get in more than the estimate, but since his remarks were passed the season has improved and the Board cannot admit that Census work, to which reference is made, is a valid excuse for slackness in collection. The contribution of Rs. 600 paid by the Salem Municipality for the Sooramungalam Road having been ordered† to be discontinued no credit is taken for this item. The contribution due by the Hosur Circle on account of Dombaragampatti Tolls is Rs. 254 and not Rs. 390 as entered. An increase of Rs. 2,600 is expected from Market Rents. This is a new source of revenue and the original entry (Rs. 2,150) was but a rough estimate. It is stated that "the Local Fund Board, finding the collections so large, reduced the rates" of fees levied in the markets. The object and effect of this measure should be specially noticed in the next annual report and the original and revised scale of fees compared. The total receipts amount to Rs. 2,03,692, as shown below :—

	RS.
Road Fund	1,16,703
Endowment Fund	8,063
General Fund	78,926
Total	2,03,692

4. *Expenditure.*—For New Works and Repairs, Communications, Rs. 8,550 and Rs. 96,390 are entered against Rs. 5,600 and Rs. 81,850 in the sanctioned estimate. According to the registers kept in this office the allotments to date amount to Rs. 7,272 under the former and Rs. 97,815 under the latter. These figures will be adopted for New Works, but the allotment for Repairs will be reduced by 8 per cent. to avoid a deficit in the Road Fund which would result now that the opening balance of that fund has been reserved for the adjustment of famine expenditure.

The Road Fund Reserve, Rs. 2,000, provided for by the President will be struck out for want of funds.

Under G.O., Financial Department, dated 22nd July 1880, No. 1,413, no provision is made for payment of contribution to the Salem Municipality for the upkeep of certain trunk roads within its limits.

In the allotment, Rs. 2,230, for Educational Inspection a saving of Rs. 270 is expected owing partly to the "non-payment of the salary and travelling allowances of an Inspecting Schoolmaster for four months for bad work." The punishment is severe and the facts of the case should be separately reported. Out of Rs. 13,390 allotted in the Budget for Local Fund schools Rs. 10,850 are expected to be spent within the year. The saving of Rs. 2,540 is ascribed—(1) to a few of the budgeted schools not having been opened; (2) to reduced rates of salaries being paid to unpassed men; and (3) to a reduction of the staff in certain schools.

The sum of Rs. 1,000 provided under Grant IV as a contribution towards the cost of establishment organized in the Presidency for audit and supervision of Local Fund accounts and for scrutiny of plans and estimates will be struck out with reference to Board's Proceedings noted in the margin. Rs. 64 shown under Advances

Dated 7th June 1880, No. 780.

Recoverable will be struck out as the entry is unnecessary. The following is an abstract of the Regular Estimate as revised by the Board :—

Items.	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
New Works—				7,272
Communications	7,272	...	...	...
Civil Buildings	...	3,500	...	3,500
Miscellaneous Public Improvements...	...	...	...	...
Repairs—	90,908	...	...	90,908
Communications	...	...	1,470	1,470
Civil Buildings	...	...	3,500	3,500
Miscellaneous Public Improvements...	...	500	700	15,170
Local Fund Engineering Establishment.	13,970	...	...	...
Toll Establishment	87	...	...	87
Contingencies	320	...	...	320
Value of Instruments, &c.	486	...	...	486
Contribution to Hosúr	200	...	...	200
Grant I	1,13,243	4,000	5,670	1,22,913
" II	...	...	15,820	15,820
" III	...	1,910	25,431	27,341
" IV	3,460	...	1,410	4,870
Total	1,16,703	5,910	48,331	1,70,944
Receipts	1,16,703	8,063	78,926	2,03,692
Balance	...	2,153	30,595	32,748

These balances will be taken to the Budget of 1881-82.

BUDGET FOR 1881-82.

5. STATEMENT I-A, REVENUE AND RECEIPTS.—Land Cess is estimated at Rs. 1,25,000 and the current demand is put at Rs. 1,20,000 against Rs. 1,14,720 in the present year.

The contribution to be paid by the Hosúr Circle on account of Dombaragampatti Tolls will be reduced from Rs. 390 to Rs. 260 as in the Regular Estimate. Income from Markets is put down at Rs. 4,600 against Rs. 4,750 in the Regular and Rs. 2,150 in the sanctioned Estimate of the current year. The Local Fund Board have made certain changes in the places where it was originally intended to open markets and very judiciously do not intend to open more until they see their way to utilizing the assets from this source. The receipts are—

Road Fund	RS.
Endowment Fund	1,08,870
General Fund	8,150
Total	84,290
	2,01,310

6. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—For reasons stated further on, the allotment for Road repairs will be reduced from Rs. 93,060 to Rs. 83,850, which is Rs. 2,000 more than the grant for the current year.

The share of the Cost of the General Management chargeable to the Road Fund will be Rs. 3,240 and not Rs. 4,080 as entered. The Road Fund Reserve calculated according to the rules should be Rs. 10,880, but only Rs. 980 are now available. The total Road Fund expenditure amounts to Rs. 1,08,870, leaving no balance.

7. STATEMENT II-A, PART I, NEW WORKS.—A sum of Rs. 5,000 is provided for constructing a bridge across the Govindapuram River, an item brought forward from the current year's Budget. The work is still unsanctioned, but the President promises to submit shortly the revised estimate called for by Government. A provision of Rs. 2,000 is made for the formation of Avenues along certain famine roads.

8. PART II, REPAIRS.—As the year will, as shown in the Regular Estimate, commence without any balance to credit under the Road Fund, the charges budgeted for cannot be fully maintained and the provision for Repairs will be restricted to the current year's grant, Rs. 81,850, and Rs. 2,000 instead of Rs. 4,000 entered for town and village roads. The President will in due course draw up and submit a revised statement of Part II.

Lump sums are provided for repairing Hospitals, School-houses, Chattrams, and Travellers' Bungalows. The President, who states that it is not possible to name the buildings that may need repair and to estimate their cost, suggests a return to the former practice of making such lump provisions which was only abandoned on a technical objection of the Examiner of Public Works Accounts, whose control over the Works' audit, generally, no longer exists. The Board see no reason to raise any objection.

9. ESTABLISHMENT.—The cost of the Engineering Establishment is enhanced by the pay of an additional Overseer on Rs. 25 a month for the Salem Taluk sanctioned in G.O., Financial Department, dated 9th November 1880, No. 2,085.

10. Grant I is—

Road Fund	Rs.
Endowment Fund...	1,05,630
General Fund	4,680
	9,620
Total	1,19,930

11. GRANT II, EDUCATION.—The cost of Educational Inspection is reduced from Rs. 2,230 in the current year to Rs. 2,040, and the decrease is chiefly in the items of Travelling Allowance and Contingent charges. The provision, Rs. 2,220, for training schools is Rs. 950 greater than that provided for the current year. The Circle Board wish to have a separate Normal school of their own, and the scale of the existing establishment is accordingly raised by the addition of a second Master and a peon on Rs. 4 per mensem with a requisite provision for house-rent and furniture. In connection with this subject the President was called* upon to lay the Director's remarks before the Circle Boards for their consideration and submit their views at an early date. His reply was lately received and submitted to Government in separate Proceedings.†

* Board's Proceedings, dated 9th July 1880, No. 929.

† Dated 29th November 1880, No. 1,815.

12. Compared with the current year's grant there is a decrease of Rs. 190 in the provision for salaries of Local Fund Schoolmasters owing chiefly to the closing of the six combined system schools marginally noted and to the substitution in their stead of three schools at Andiappanur, Parandapalli, and

Kaudiampett.	Valiapatti.
Karupur.	Venkarai.
Puthupatti.	Chithalandoor.

Kalipatti. It is proposed to convert the existing seven lower-Class salary schools into combined system schools at the instance of the Inspector of the Division, and this accounts for the increase of Rs. 540 in the provision for "Results." These and other proposals involving changes in the teaching staff and their salaries will be allowed to remain pending the receipt of the Director's remarks on the Educational portion of the Budget. With reference to Board's Proceedings, dated 26th November 1880, Miscellaneous No. 13,129, provision will be made for an Assistant Master on Rs. 5 per mensem to the Local Fund school at Matrapalli.

13. Grant II is Rs. 21,190, chargeable to the General Fund.

14. GRANT III, MEDICAL RELIEF.—There are now six dispensaries at work in the circle and provision is made for opening a fresh one at Uttankarai as sanctioned in G.O., Financial Department, dated 6th September 1880, No. 1,690. The cost of maintaining all the dispensaries is estimated at Rs. 10,020 against Rs. 9,780 in the current year.

15. VACCINATION.—The provision (Rs. 4,070) for Vaccination is less than that (Rs. 4,480) of the current year, and the decrease is chiefly due to the omission of any provision for rewards to Vaccinators who have performed more than 100 successful operations in one month.

16. SANITATION.—For Sanitation Rs. 8,000 are provided, as shown below :—

		Estimate.	
		1881-82.	1880-81.
		RS.	RS.
1. Improvement of Water-supply	...	1,000	1,000
2. Village-sites	...	500	500
3. Scavengering Establishment	...	5,750	5,880
4. Other Sanitary outlay	...	750	620
Total	...	8,000	8,000

17. The contribution for the Medical College and Vaccine Agency calculated at 0.5 per cent. on the total receipts of the circle excluding the opening balance should be Rs. 840 each.

18. Grant III is—

	RS.
Endowment Fund	1,400
General Fund	26,640
Total	28,040

19. GRANT IV, MISCELLANEOUS.—Contribution for the Controlling Establishment at the Presidency including the new Audit Establishment is Rs. 2,250.

20. Grant IV is—

	RS.
Road Fund	3,240
General Fund	2,760
Total	6,000

21. The annexed is an abstract of the Budget as revised by the Board :—

Receipts.		Charges.			
	RS.		RS.		RS.
Road Fund ...	1,08,870	Grant I { Road Fund ...	1,05,630		
Endowment Fund ...	8,150	{ Endowment Fund ...	4,680		
General Fund...	84,290	{ General Fund ...	9,620		
				1,19,930	
		„ II—General Fund ...	...	21,190	
		„ III { Endowment Fund ...	1,400		
		{ General Fund ...	26,640		
				28,040	
		„ IV { Road Fund ...	3,240		
		{ General Fund ...	2,760		
				6,000	
		General Reserve ...	...	5,370	
		<i>Balances.</i>			
		Road Fund ...	...		
		Endowment Fund ...	2,070		
		General Fund ...	18,710		
				20,780	
Total ...	2,01,310	Total ...	...	2,01,310	

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with eight enclosures.

- „ President of the Local Fund Boards, Salem District.
- „ Director of Public Instruction.
- „ Surgeon-General with the Government of Madras.
- „ Sanitary Commissioner.
- „ Accountant-General.

Exd. J. Tullock.

1881.
Board of Revenue,
MADRAS.

To
THE CHIEF SECY. TO GOVT.,
FINANCIAL DEPARTMENT,
&c., &c., &c.

Dated February 14th.

Printed 16th.

Received

PROCEEDINGS, 14TH FEBRUARY 1881, No. 255.

FEBRUARY.
No. 255.

Local Fund Budget — of Salem Circle for
1881-82.—Reviewing and submitting to Gov-
ernment —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

22nd March 1881, No. 500.

Local Funds—Budgets.

Read the following papers :—

No. 120. *Proceedings of the Board of Revenue, dated 29th November 1880, No. 1815 [Current No. 3256].*

Read the following letter from H. B. GRIGG, Esq., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 8th November 1880, No. 5250 :—

With reference to the Proceedings of the Board of Revenue, dated 9th July 1880, No. 929, I have the honor to forward a letter from the President of the Local Fund Boards, Salem District, enclosing copies of Resolutions of the Salem and Hosūr Circle Boards regarding the establishment of Normal Schools.

2. It will be observed that the Salem Board adhere to their resolution to have a Normal School for their circle. The wisdom of this determination does not admit of question. If the Elementary Schools of the country are now to be improved, the most capable agency for effecting such improvement is that of Normal Schools suited to the circumstances and intellectual situation of their teachers; and if it is desired to introduce the change rapidly, the agency employed must be proportionate to the material to be acted upon. So far from thinking one Normal School sufficient for the district, I am persuaded that in most cases a Normal School for each taluk would not be excessive, and in the case of populous and advanced taluks even this number probably would not suffice. The Normal School at Pálghat has now been in working for six years. Its students have been mainly, if not wholly, drawn from among the Village Masters of that taluk, and still a very large proportion of this class of teachers have not passed through the course, much less obtained a Fifth Grade Certificate.

3. My predecessor expressed a very strong opinion on the insufficiency of the Salem School and as to the necessity of strengthening the staff. I am therefore glad that the Circle Board have agreed to appoint an additional teacher. But I would observe that, whilst holding a high opinion generally of the scheme of Normal Schools worked out by Mr. Garthwaite, I am of opinion that it is wiser to allow the Circle Boards and their educational advisers to adopt the kind of school which they think best suited to attain the end in view, the gradual improvement of the village schools by educating the existing teachers, or by providing them with teachers of a class that will adopt the profession of Village Schoolmaster, not for temporary pecuniary advantage, but with the view of devoting their lives to the work. In some places it is not difficult to secure young schoolmasters of sufficient knowledge and intelligence to take full advantage of a Normal course and to close their year of study by obtaining a Teacher's Certificate of the Primary grade; in others the standard of knowledge and intelligence among the village teachers is so low that pupils would not attain the same result, even if the course extended over two or three years. Each district, or I would rather say each taluk, must be dealt with on its merits and the Normal School adapted to its wants. What description of Normal School may be best suited to the requirements of the Salem District, those possessing local knowledge must decide. Dr. Bradshaw seems to think that the teaching material available is not likely to benefit by the more elaborate Normal course, and procedure required under Mr. Garthwaite's system. In his view the Circle Board concur, and their decision is probably just, but at the same time I trust they will endeavour gradually to raise

the standard of school by improving the course of study and exercising great care in the selection of young village teachers of intelligence as scholars.

4. I beg that the proposal of the Salem Board may be approved.

5. I note that the Hosúr Board have taken steps to establish a Normal School at Krishnagiri.

ENCLOSURE No. 1.

From H. E. STOKES, Esq., Acting President of the Local Fund Boards, Salem, to the Director of Public Instruction, Madras, dated 19th October 1880, No. 808.

With reference to Board's Proceedings, No. 929, dated 9th July 1880, I have the honor to state that your letter therein embodied regarding the establishment of a Normal School for each of the Local Fund Circles in the Salem District was laid before the Circle Boards and to forward copies of their Resolutions on the subject.

Although the Hosúr Circle Board are desirous to have but one Normal School* for the whole district, the Salem Board adhere to their former opinion that there should be separate schools for the two circles and express their willingness to place the Salem School on the same scale as that proposed for Hosúr from the commencement of the next official year.

* Located at Dharmapuri.

ENCLOSURE No. 2.

Proceedings of the Local Fund Board, Salem Circle, at a Meeting held at Salem on Thursday the 26th August 1880.

9. Read Revenue Board's Proceedings, dated 9th July 1880, No. 929, requesting President of the Local Fund Boards, Salem, to lay before the Circle Boards for consideration, letter from the Director of Public Instruction on the subject of establishing a Normal School for each of the Local Fund Circles in the district and to submit their views.

The Board are of opinion that the elaborate course of training proposed by Mr. Garthwaite and prescribed in the Standing Orders is altogether in excess of the requirements of the circle. What is wanted is a school in which the Pial Schoolmasters shall be instructed in the subjects they have to teach, as well as trained in teaching them. The Board will be prepared to place the Salem School on the same scale as that proposed for Hosúr, and they adhere to the opinion they have already expressed that there should be separate schools for training teachers for the two circles.

(True Extract.)

(Signed) H. E. STOKES,
Acting President.

ENCLOSURE No. 3.

Extract from the Proceedings of the Local Fund Board, Hosúr Circle, dated 31st August 1880.

Paragraph 1.— Read endorsement of the President, dated 29th July 1880, on the Proceedings of the Board of Revenue, No. 929, dated 9th idem, regarding the establishment of one Normal School for the whole district.

(b) Read Resolution No. II, dated 25th May 1880.

The Board have from the commencement been of opinion that to have two Normal Schools for the district was an unnecessary waste of money. It was only on the refusal of the Salem Board to accede to that proposal that this Board arranged to have a separate one at Krishnagiri. They are of opinion that one will be ample for the district, and that Dharmapuri would be a very suitable place to establish it in. The two circles would, it is presumed, contribute ratably to its maintenance.

(True Extract.)

(Signed) H. LEFANU,
Vice-President.

(True Copy.)

(Signed) H. E. STOKES,
Acting President.

Submitted, together with copy of Board's Proceedings, dated 9th July 1880, No. 929, for the orders of Government, with the Board's recommendation that sanction be accorded to the establishment of a Normal School in *each* of the circles in the Salem District.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Secretary.

No. 121. *Proceedings of the Board of Revenue, dated 14th February 1881, No. 255 [Current No. 425].*

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget of Salem Circle for 1881-82.

No. 122. *Proceedings of the Board of Revenue, dated 22nd February 1881, No. 1869 (Miscellaneous) [Current No. 463].*

Read the following letter from H. E. STOKES, Esq., Acting President of the Local Fund Boards, Salem District, to the Secretary to the Board of Revenue, dated Salem, 17th December 1880, No. 119 :—

I have the honor to forward, for the consideration and favorable orders of the Revenue Board, copy of Resolution, No. 9, of the Salem Circle Board, dated 17th instant, on the subject of reserving the arrear balances in famine districts for the purpose of meeting famine expenditure and the effect on the budget of the year 1881-82.

2. I beg to submit to the Board that the circle has already paid upwards of 80,000 rupees, that no further claims are likely to be made upon them, and that a considerable portion of the sum already charged has been shown to be wrongly debited. Supposing this wrong debit to be inadequate, there is left in the budget a sufficiently large balance to meet all claims likely to be made, and in these circumstances I beg the Board to admit the slight inroad which in the budget it is proposed to make rather than to upset the budget altogether. We have done all we can to procure a settlement of the claims, and it is hard that we should suffer for the dilatoriness and inefficiency of the office of the Examiner of Public Works Accounts who, even when mistakes are pointed out, fails to rectify them.

Upon the information at present available, the Board are not prepared to accept the President's statement that no further claims are likely to be made upon the Local Fund Board on account of famine adjustments; nevertheless, in view of the serious damage done by the late storms in the district, they resolve to submit Mr. Stokes' letter to Government in continuation of their Proceedings, dated 14th February 1881, No. 255, and to recommend that the request of the Local Fund Board be granted.

(True Copy and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

ENCLOSURE No. 1.

Extract from Proceedings of the Local Fund Board, Salem Circle, at a Meeting held on the 17th December 1880.

9. Read Revenue Board's Proceedings, 23rd November 1880, No. 1778, communicating Government Order agreeing with the Board that the arrear balances in famine districts should be reserved for meeting famine expenditure.

The Board observe that the fund has already been charged with Rs. 88,072, of which a portion has been shown to have been erroneously debited. There appears very little danger that

any further claims to any large amount will be preferred. The Budget of 1881-82 provides for a reduction of the balance by Rs. 32,270, and if this sum is cut out under the present order, the whole arrangements will be upset. The Board hope that this may not be done and that the budget be passed as it stands.

No. 123.

ORDER THEREON, 22nd March 1881, No. 500.

The estimated receipts and charges of the Salem Local Fund Circle for 1881-82 are compared below with the sanctioned budget and regular estimate for the current year:—

RECEIPTS.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balances—			
Road Fund	1,04,740		
Endowment Fund	1,980	1,400	2,150
General Fund	25,140	21,870	30,600
Allotments from General Revenue—			
Special Funds	13,100	14,840	13,800
Cess on Land	1,30,800	1,34,900	1,25,000
Tolls	20,000	18,550	17,500
Fees in Schools	2,650	2,200	2,730
Contributions from other Circles, &c. ..	990	260	260
Receipts from Endowments, &c. ..	3,910	6,660	6,000
Miscellaneous	3,100	3,010	3,270
Total ..	3,06,410	2,03,690	2,01,310

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	5,600	7,270	5,600
Miscellaneous Public Improve- ments	1,500	3,500	5,500
Repairs—			
Communications	81,850	90,910	83,850
Civil Buildings		1,470	2,000
Miscellaneous Public Improve- ments	3,500	3,500	4,750
Local Fund Board's Engineering Establishment	15,430	15,490	15,530
Tolls and Ferries		90	
Tools and Plant	2,310		1,520
Road Fund Reserve	11,530		980
Contributions to other Circles, &c. ..	600	200	200
Miscellaneous		480	
GRANT II.			
Inspection	2,230	1,960	2,040
Training Schools	1,270	1,180	2,220
Local Fund Schools	13,390	10,850	14,130
Salary Grants	240	210	240
Results Grants	2,000	1,060	2,000
Miscellaneous	600	560	560
GRANT III.			
Hospitals and Dispensaries	9,780	9,330	10,020
Vaccination	4,480	4,120	4,070
Sanitation	8,000	6,700	8,000
Choultries	600	390	560
Travellers' Bungalows	700	600	690
Miscellaneous	6,200	6,200	4,700

CHARGES—continued.

			Budget, 1880-81. RS.	Regular Estimate, 1880-81. RS.	Proposed Estimate, 1881-82. RS.
GRANT IV.					
Establishment	..	..	3,250	4,870	6,000
General Reserve	..	..	5,530	..	5,370
Balances—					
Road Fund	..	..	1,01,840	..	..
Endowment Fund	..	..	2,210	2,150	2,070
General Fund	..	..	21,770	30,600	18,710
Total	..	..	3,06,410	2,03,690	2,01,310

2. The regular estimate for 1880-81, as revised by the Board of Revenue, is accepted. With their Proceedings of the 22nd February 1881, the Board submit the President's letter, dated 17th December 1880, representing that the Local Fund Board having already paid upwards of Rs. 80,000 on account of famine expenditure, a portion of which has been shown to have been wrongly debited, there is left in the budget a sufficiently large balance to meet all claims likely to arise, and requesting sanction to certain increased expenditure from the Road Fund in 1881-82. The Revenue Board, while they are not prepared to accept the President's statement that no further claims are likely to be made upon the Local Fund Board on account of famine adjustments, recommend that the President's request may be granted in view of the serious damage done by the late storms in the district. The Government, however, are inclined to think that, until more definite information is available as to the further liability of the Local Fund Board for famine expenditure, it would be safer to leave the Road Fund intact for the present. The decrease expected under Tolls has been satisfactorily accounted for by the President in his memorandum of explanation.

3. The Budget Estimate of receipts for 1881-82, compared with the regular estimate figures, shows a decrease under Land-cess and Tolls, which has been explained by the President in paragraph 4 of his letter giving cover to the budget. The estimate is approved.

4. Under estimated charges, the Public Works provisions seem to be well considered. The revised estimate for the Govindapuram bridge should be expedited. The reduction of the allotment for maintenance of roads by about Rs. 9,000 is explained by the Board in paragraph 8 of their Proceedings of the 14th February 1881. Copy of the revised Statement, Part II, showing details of the reduced maintenance grants should be submitted for the information of Government when received. The Government concur with the Board that there is no objection to a reversion to the former practice of providing lump sums in a Budget Estimate for repair of buildings. It is observed that the items "Furniture, &c., to Local Fund Engineers" and "Charges in connection with Tolls and Ferries" are shown in the budget under Grant I, sub-head (c) Establishment. The former item should appear under a new head "Miscellaneous;" the latter should be constituted a distinct head. Pending the report of the Director of Public Instruction on the budget provision for Education, the allotment made for this purpose will be allowed to stand. The proposal to establish a Normal School in each of the two circles of the Salem District, as recommended by the Revenue Board in their Proceedings, dated 29th November 1880, No. 1815, is sanctioned. The contribution on account of Medical College and Vaccine Agency has been correctly calculated at Rs. 840 respectively. It is presumed, with reference to paragraph 19 of Board's Proceedings, 14th February, that the contribution for Controlling Establishment at the Presidency (Rs. 2,250) includes the provision for the Government Office, ordered in G.O., 2nd October 1879, No. 1891. The variations in the other items of expenditure have been noticed by the Board and are approved.

5. The closing balance, as arrived at by the Board of Revenue, is Rs. 20,780, made up of—

Endowment Fund	::	::	::	::	::	::	RS.	2,070
General Fund ..	::	::	::	::	::	::		18,710

which is a proper provision.

6. With the above remarks the Right Honorable the Governor in Council passes the Local Fund Budget of the Salem Circle for 1881-82.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Board of Revenue, with papers returned.
 „ Revenue Department, } with Board's Proceedings, No. 255, dated 14th February
 „ Public Works Department, } 1881.
 „ Accountant-General.
 „ Sanitary Commissioner.
 „ Director of Public Instruction.
 „ Surgeon-General with the Government of Madras.
 „ President of the Municipal Commission, Salem,
 with Board's Proceedings, No. 255, dated 14th February 1881.

Govt. of 1881 Madras.

FINANCIAL.

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

Re 1096 W 26 April 81
Recorded
Sgt. C.C.R.

B. 1096 W 26 April 81

Dated March, 22nd.

Issued

Recd.

Encl.

G.O., 22nd March 1881, No. 500.

MARCH.
Nos. 120-123.

Local Funds—Budgets.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Budget of the Salem Circle for 1881-82.

S.L. 2^d Circle
Ex. P.H. A.

with order