

30-7-96 3-11-26 Sub

2-12-16 B.I.

2. Mr. Bell, the ^{regt 11-97} ~~Assistant~~ Engineer, charges Mr. Seane with fraudulent entries in his Cash Book in respect of three sums of Rupees 10 and 200 in August 1880, and Rupees 23 in September 1880. These sums, Mr. Bell alleges, have been misappropriated by Mr. Seane.

Mr. Seane

7-3-16 B.T. ✓
7-6-19 DE ✓
2-3-20 A ✓

9-6-80 to 1897

Go NO
1461

G.O 1460 W. d/11 June 81.

Go NO
1460

3. On consideration of the correspondence, the Honorable the Governor in Council is of opinion that there is sufficient evidence to warrant legal proceedings being taken against Mr. Seane, and authorises the Government Solicitor to take action accordingly.

MT

8/6/81

By
Supy Engineer, 2^d Circle ✓
Government Solicitor with ✓
papers in original

Despt
11/6/81

P.W.C. N. 3427

Recd. 9 June

Encl. No. 424 S. d/11 June 1881

Forwarded to the Secretary to Government, Public Works Department, for information and approval.

The election has been made with reference to para. 109 of the Madras P.W. & Code.

D. L. Carnoy

Examiner P.W. Accounts.
ad/8

B No 1461 W. d/11 June 1881

Lieut Talwar's election is approved -

Cy

CCP
9.6.81

San P.W. a. ✓
S. P.W. P. W. ✓

Despt
11-6-81

ENCLOSURE ACCOUNTS

From,

The Supt of Works,
Residence,

P.W. 3427/81.

N. 749

dated 31 January '81.

Recd

Lieut. & Dy. Asst. Comdr. D. Talley.

Reports that — elects
to retain the pay & allowances
of an upper subordinate of
corresponding rank to an
Asst. Engr. 3d grade, i.e.
Sub Engr. 3d Grade.

No. 749

MADRAS,
Chepauk, 31st May 1881.

From

THE SUPERINTENDENT OF WORKS,
PRESIDENCY,

To

THE Chief Engineer,
S. R. S. R.

Thro' Examiner C. R. Accounts.

SIR,

Enclosures.

I have the honor to report that,
with reference to P. R. Code, Chapter II,
para 189, Lieutenant and Deputy Asst.
Commissary D. Talvey, elects to retain
the pay and allowances of an upper
subordinate of corresponding rank to
an Assistant Engineer, 3^d Grade, i.e.
Sub Engineer, 3^d Grade.

I have the honor to be

Sir,

Your most obedient servant

W. S. S. S. S.
Supt. of Works.

For Supt. of works
S. R. S. R.

C. E. N^o 4690 d/17/10/8

R. N. 520 d/18/10/81

For check.

Notification.

The following promotion
is made:-

Lieutenant and Deputy
Assistant Commissary
D. Talvey, Sub Engineer
3rd Grade, to be Assistant
Engineer 3rd Grade, with
effect from 23rd Nov: 1880.

16/5/81

Att

date of this Comm. is 23rd Nov: 1880
page 32 of the Gazette of 4th May
N^o 1333 d/2nd June 1881

C. E. Inserted

C. E. Saw.

R. S.

13-5-
No. 591.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th April 1881.

Read the following letters:—

From the President of the Local Fund Boards, North Arcot District, dated 21st December 1880, No. 503, forwarding Local Fund Budget of Chittoor Circle for 1881-82.

From H. B. GRIGG, Esq., Director of Public Instruction, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 17th January 1881, No. 150.

WITH reference to the Budget Estimate of the Chittoor Circle for 1881-82, I have the honor to observe that provision is made therein under inspection in anticipation of the sanction of Government for the entertainment of an Assistant Deputy Inspector for the Palmanér Range, recommended in my letter, No. 149, of the 17th instant.

2. The allotment for training schools has been raised from Rs. 1,570 to Rs. 2,060, to meet the salary of an additional teacher to be employed this year owing to the expected increase in the attendance of the schools and to allow of five more stipendiary students being admitted.

3. The Inspector of Schools recommends that the pay of the peon of the boys' school at Punganúr may be raised from 8 annas to Rs. 3, as well as that of the female attendant of the girls' school, and I support the proposal, if the Local Fund Board have no objection to the increased outlay.

4. For results grants Rs. 6,000 is assigned. The Inspector of Schools suggests that this sum may be raised by Rs. 500, the grants having been calculated on the old scale. I beg to suggest that the provision may be raised accordingly.

5. The provision for the commission on sale of books should be Rs. 80 in round numbers at 15 per cent. of the estimated sale-proceeds.

6. The entire allotment for education is Rs. 20,060 as provided in the President's Budget against Rs. 30,000, the one-sixth share of Land-cess which should be appropriated for educational purposes. This allotment is small also as against Rs. 57,920, the total assignment under Grant III. There are at present thirty-four Local Fund Schools in the Circle—four on the salary and thirty on the combined system, and in no less than nineteen schools of the latter kind, only one teacher is employed, who receives a fixed stipend of Rs. 8 per mensem, *plus* Rs. 48 per annum as results grants. The fees realized in these schools, with one exception, amount to Rs. 20 and upwards, so that the net cost to Local Funds is Rs. 120 a year, or Rs. 10 per mensem, exclusive of a small sum, say Rs. 3 to Rs. 4 for furniture and other sundry charges. The average net cost of each pupil to Local Funds in these schools is Rs. 7-14-8. As funds are available and as the establishment of a Normal School at Chittoor will gradually put an end to the lack of certificated men which has hitherto retarded the development of elementary education in the Circle, I trust that the number of combined system schools will be increased as certificated men are available to take charge of them.

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, 11th January 1881, No. 119.

I HAVE the honor, by desire of the Surgeon-General, to report to your Board that the sum set apart in Grant III of the 1881-82 Local Fund Budget Estimate of the Chittoor Circle for the maintenance of the Dispensaries, including the new institution proposed to be opened at Venkatagirikota, is adequate and calls for no remarks save in the item of "Furniture, &c."

2. The provision made for furniture and sundries may be reduced, as new furniture should not be required every year.

3. This department will not probably be in a position to depute a medical subordinate for the new Dispensary in question until July next.

4. A sum of Rs. 1,050 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, 8th January 1881, No. 13.

I HAVE the honor to report that the Local Fund Board of the Chittoor Circle have allotted Rs. 11,540, or 19.2 per cent. of available income for sanitary purposes for the year 1881-82. The grant, though less than that for the current year by Rs. 1,000, may be accepted. The decrease is chiefly in the amounts set apart for improvement of water-supply and village-sites, while for conservancy purposes the allotment has been slightly increased. I observe, however, that a sum of Rs. 15,920 is entered under Grant I (a & b) "Civil Buildings" and "Public Improvements," no details are given for this amount so as to enable me to determine how much of it may be for sanitary purposes.

2. The vaccination grant amounts to Rs. 4,350. No details of establishment have been furnished to me, and I am unable therefore to determine how the Local Board propose to dispose of this amount. The allotment is less than that for the current year by Rs. 1,190, and the decrease is owing, it is reported, to the disallowance of batta to Vaccinators. I do not consider this a prudent step.

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

REGULAR ESTIMATE, 1880-81.

2. BALANCE.—The Local Fund balance adopted by the President is Rupees

	RS.	
* Road Fund	1,07,059	1,21,560,* but in a statement recently furnished by the Accountant-General embracing the audited results up to the close of 1879-80, it is given as Rupees 1,25,632, or Rs. 4,072 more. Particulars of the latter figure not being available, the excess will be added to the Road Fund, the balance under which will then
Endowment Fund	7,523	
General Fund	6,978	
Total	1,21,560	

be Rs. 1,11,131. The balance under other funds will be taken at the President's figures. Compared with the estimate the balances in the aggregate show an increase of Rs. 43,262 due chiefly to short expenditure on Public Works and Education.

3. RECEIPTS.—Apart from the balance, the receipts as now estimated amount to Rs. 2,32,628, which is Rs. 11,218 in excess of what was anticipated in the Budget. The excess appears mainly in the items of Fishery rents and Markets and is attributed in the case of the former to the realization of arrears while the actual amount for which the markets were leased during the first half of the year is taken as the basis in fixing the income from the latter. The income from markets is shown under

two distinct heads "Market rents" and "Weekly fair collections." These distinctions are unnecessary, and the items should be exhibited under one head, viz., "Market rents." The current year's estimate (Rs. 2,00,000) of Land-cess is expected to be collected in full. This amount includes an estimated income of Rs. 50 from the old Road-cess, of which Rs. 27 are stated to have been realized in the first five months of the year, and the remainder to be collected during the remaining seven months. The attention of the President is called to paragraph 4 of the G.O., Financial Department, dated 16th February 1880, No. 326, in which it was directed that "the item Road-cess should be removed from the accounts; arrangements being made either to realize the outstandings or write them off from the accounts." The other items of receipts do not seem to call for special notice. The assets of the year distributed under the several funds are as follows:—

	RS.
Road Fund	2,56,291
Endowment Fund	22,963
General Fund	79,006
Total	3,58,260

4. EXPENDITURE.—A saving of Rs. 17,287 is expected in the total expenditure (Rs. 2,19,100) budgeted for the current year, and this occurs chiefly in the first two grants, viz., Public Works and Education. From the registers kept in this office, it is observed that the total allotments sanctioned up to date for New Works and Repairs, Communications, are Rs. 24,076 and Rs. 99,923, respectively, of which the President proposes to utilize Rs. 13,303 under the former and Rs. 98,645 under the latter. The sums set apart for Civil Buildings and Miscellaneous Public Improvements are within the allotments sanctioned up to date and may be allowed to stand.

5. The cost of Educational Inspection is given as Rs. 2,350 against Rs. 3,000 in the Budget. Of the former, Rs. 930 represent the expenditure up to August last and the remainder (Rs. 1,420) is set down as the probable requirements for the rest of the year. The component parts of this last sum are—

RS.	
700 for an Assistant Deputy Inspector sanctioned in G.O., Financial Department, dated 14th June 1880, No. 1,174, in lieu of Inspecting Schoolmasters of Palmanér and Wálajápet Ranges,	
490 pay of two Inspecting Schoolmasters on Rs. 35 per mensem, and	
230 for their travelling allowance and contingencies.	
1,420	

From the current year's Budget of the Circle, the Board observe that provision has been made for five Inspecting Schoolmasters, of whom four have been accounted for in the manner above shown. It is not clear why no provision is made for the fifth man. The President will explain.

6. For expenses connected with Vaccination, Rs. 4,080 are now entered against Rs. 5,540 in the Budget. The decrease is said to be due to the stoppages made from the pay of the Vaccinators for short work and to the disallowance of their batta.

7. The sum of Rs. 4,000 shown against "Weekly fairs" was sanctioned* by the Board to carry out certain improvements in the places where markets are held and to purchase paper for printing ticket forms.

* In Proceedings, dated 13th October 1880, Miscellaneous No. 11,186.

8. With reference to the Proceedings marginally noted, the usual contribution of Rs. 500 provided in the Budget for payment to the American Mission Dispensary at Wálajápet is raised by Rs. 788.

9. Under Grant IV, the cost of the Circle Board's Establishment is raised from

Rs. 640 in the Budget to Rs. 1,009, and the increase is said to be due to the provision made for the temporary establishment at Rs. 45 per mensem. The Board do not see the necessity for retaining this in addition to the Audit Establishment organized for the district under G.O., Financial Department, dated 22nd March 1880, No. 609.

10. The following is the Regular Estimate of charges as modified by the Board:—

	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
New Works—				
Communications	13,303	...	...	13,303
Civil Buildings	...	...	5,845	5,845
Repairs—				
Communications	98,645	...	...	98,645
Civil Buildings	...	...	2,829	2,829
Miscellaneous Public Improvements	...	...	4,236	4,236
Cost of Engineering Establishment	8,620	...	1,000	9,620
Tools and Plant	2,840	...	330	3,170
Contingencies	600	...	...	600
Grant I	1,24,008	...	14,240	1,38,248
Do. II	...	...	16,444	16,444
Do. III	...	11,266	31,867	43,133
Do. IV	2,845	...	1,143	3,988
Total	1,26,853	11,266	63,694	2,01,813
Receipts	2,56,291	22,963	79,006	3,58,260
Balances	1,29,438	11,697	15,312	1,56,447

Of the Road Fund balance of Rs. 1,29,438, Rs. 1,11,438 will be left out for adjustment of famine expenditure. The remainder (Rs. 18,000) and the balances under other funds will be carried forward to the Budget of 1881-82. A small portion of the Road Fund balance has been carried forward to maintain equilibrium between the Receipts and Charges of the Fund in 1881-82.

BUDGET OF 1881-82.

11. STATEMENT I-A, REVENUE AND RECEIPTS.—Out of a total demand of Rs. 1,97,300 on account of Land-cess, made up of Rs. 32,300, arrear, and Rs. 1,65,000, current, Rs. 25,000 are expected under the former and Rs. 1,55,000 under the latter, or Rs. 1,80,000 in all. The estimate is Rs. 20,000 less than that budgeted for the current year and is evidently due to a considerable reduction in the arrear balance at the beginning of the year. For reasons explained in the Regular Estimate, the receipts from Market rents and Weekly markets should be shown under the former head alone. The total receipts available for expenditure are Rs. 2,55,830 and are classified below:—

Road Fund	RS.
Endowment Fund	1,45,710
General Fund	28,950
	81,170
Total	2,55,830

12. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—For want of funds, the allotments for New Works and Repairs, Communications, have been reduced from Rs. 64,040 and Rs. 1,12,910 to Rs. 22,640 and Rs. 1,00,910 which will be noticed further on. The cost of the Engineering Establishment is raised from Rs. 9,620 in the current year to Rs. 13,540, and from the

details furnished in paragraph 14 of the President's letter, it is observed that the increase is chiefly due to the enhanced provision made for the pay* of the Circle Board's Engineer and to the addition† made to the staff of his establishment with requisite provision for their batta.

* G.O., Financial Department, dated 14th April 1880, No. 762.
† G.O., Financial Department, dated 5th July 1880, No. 1,301.

The whole of the cost is incorrectly charged to the Road Fund; it should have been distributed between this and the General and Endowment Funds of the Circle in proportion to the expenditure estimated to be incurred from each. The Road Fund share of the cost will then be Rs. 11,990, which will now be entered. The share of the cost of general management chargeable to this Fund should be Rs. 3,830. A lump sum of Rs. 11,500 is provided for purchase of tools and Rs. 2,000 for contingencies, and these sums are likewise debited to the Road Fund alone. The provision for Tools and Plant at 2½ per cent. on the proposed allotment for Public Works should be Rs. 3,490 which will now be inserted for the purpose of the Budget instead of Rs. 11,500. The President should make a special application for the purchase of Tools in excess of the Budget provision, explaining fully the necessity for the additional supply which may be needed. The Road Fund reserve provided by the President will, for want of funds, be struck out. The total Road Fund expenditure thus calculated amounts to Rs. 1,44,290, leaving a small balance of Rs. 1,420.

13. STATEMENT II, A, PART I, NEW WORKS.—Part I contains fifteen Road works with an aggregate allotment of Rs. 64,040.

	RS.
† 1	10,000
2	12,640
Total	22,640

The first two† works are sanctioned and the assignments proposed for them are for the completion of two important bridges which are in progress. The Board have therefore retained the provisions for these works. The remaining

Nos. 3 to 15.

items being unsanctioned have all been struck out of the Budget.

14. PART II, REPAIRS.—There are twenty-eight Road Fund items in this statement, for the maintenance of which Rs. 1,12,910 are provided. The lump allotments provided for Items Nos. 25, 26, and 27 will also be struck out. Item No. 27§ is more properly a charge on the General Fund, it being a work of a sanitary character.

25. Petty repairs to bridges, tunnels, road dams and other masonry works on all the roads in the Circle.	4,000
26. Maintenance of famine roads for which no provision is made in the Budget of 1880-81...	3,000
§ 27. Clearing prickly-pear on the road sides	5,000
Total	12,000

The Board observe that the designation of most of the roads both in Part II and its Appendix has been changed and their maintenance grants revised. In the Appendix to Part II nineteen|| roads have been newly added with an allotment of

Items Nos. 54 to 73.

Rs. 7,490. These roads have been hitherto kept up from the allotment for sanitation, but, with reference to Board's Proceedings, dated 8th July 1880, No. 922, they are now transferred to "Communications." The President is requested to submit at once a revised Statement II-B.

15. Grant I is—

	RS.
Road Fund	1,40,360
Endowment Fund	1,780
General Fund	16,360
Total	1,58,500

16. GRANT II, EDUCATION.—The provision for inspection is reduced from Rs. 3,000 in the current year to Rs. 2,720, and the particulars of the amount are given in paragraph 23 of the President's letter.

17. The current year's provision, Rs. 1,570, for training schools is raised by Rs. 490, and the increase is attributed to the provision made for the entertainment of a second master on Rs. 25 per mensem, for granting stipends to five more students and employing a servant on Rs. 4 a month.

18. An increase of Rs. 320 over the current year's grant, Rs. 5,510, is observed in the item of "Salaries to Local Fund Schoolmasters," and this is due to the revised staff* of teachers to the school at Chittoor. It is observed that the schools at Sholingar and Nagari have been closed and fresh schools opened in their stead at Ranipet and Kálahasti. These changes do not appear to have been reported to the Board in the usual half-yearly return as required in Board's Circular Proceedings, dated 27th February 1877, No. 890. The provision, Rs. 6,000, for result grants will, as suggested by the Director of Public Instruction, be raised by Rs. 500 and the attention of the President called to the remarks of that officer on the subject of increasing the number of combined system schools. Commission on the sale of books will be reduced from Rs. 120 to Rs. 80.

19. Grant II is Rs. 21,320 chargeable to the General Fund.

20. GRANT III, HOSPITALS AND DISPENSARIES.—Six Dispensaries are now at work in the Circle, and provision is made for opening one at Venkatagirikota.† The Surgeon-General considers that the provision made for maintaining these Dispensaries is ample, and suggests a reduction in the allotment for furniture and sundries. This will accordingly be done and the amount reduced by one half.

21. VACCINATION.—The provision, Rs. 4,350, for Vaccination is Rs. 1,190 less than that provided for the current year, and the decrease is stated to be due to the disallowance of batta to Vaccinators. The Sanitary Commissioner does not consider this a prudent step, and the President will therefore lay the matter before the Local Fund Board for reconsideration.

22. SANITATION.—In connection with this purpose, Rs. 11,540 are set apart and the amount is distributed as under:—

	Estimate.	
	1881-82.	1880-81.
(1.) Improvement of Water-supply	Rs. 1,010	Rs. 500
(2.) Do. of Village-sites	120	1,800
(3.) Scavenging Establishment	9,210	9,110
(4.) Other Sanitary Outlay	1,200	1,130
Total ...	11,540	12,540

23. MARKETS.—Rs. 13,240 are to be devoted to markets, Rs. 190 for establishment, and the remainder for their improvement. Particulars of the latter charge should be furnished.

24. Grant III is—

Endowment Fund ...	Rs. 20,470
General Fund ...	35,720
Total ...	56,190

25. GRANT IV, MISCELLANEOUS.—The contribution to the Controlling Establishments at the Presidency should be Rs. 2,230. The cost of the Circle Board's Establishment is raised from Rs. 640 in the current year to Rs. 1,180, in view to provide for the temporary establishment noticed in the Regular Estimate. The Board note that this establishment was intended to cope with the temporary increase of business in the President's office until the arrangements consequent on the transfer of Local Fund works from the Public Works Department to "Other Agency" were matured

and the necessary establishment sanctioned. Now that an office establishment for the Local Fund Engineer and another for the audit of accounts in the President's office have been permanently entertained, the Board are of opinion that the establishment in question should no longer be required and have accordingly disallowed the charge.

26. Grant IV is—

Road Fund ...	Rs. 3,930
General Fund ...	3,350
Total ...	7,280

27. The General Reserve according to the rules should be Rs. 6,580, but only Rs. 4,420 are available.

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

Receipts.		Charges.		
	RS.		RS.	RS.
Road Fund ...	1,45,710	Grant I ... { Road Fund ...	1,40,360	
Endowment Fund ...	28,950	{ Endowment Fund ...	1,780	
General Fund ...	81,170	{ General Fund ...	16,360	
		Do. II ... General Fund ...		1,58,500
		Do. III ... { Endowment Fund ...	20,470	21,320
		{ General Fund ...	35,720	
		Do. IV ... { Road Fund ...	3,930	56,190
		{ General Fund ...	3,350	
		General Reserve ...		7,280
				4,420
		Balances.		
		Road Fund ...	1,420	
		Endowment Fund ...	6,700	
		General Fund ...		8,120
Total ...	2,55,830	Total ...		2,55,830

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department,
with one original letter and its six enclosures,
and a printed Budget to be returned.
" President of the Local Fund Boards, North Arcot District.
" Director of Public Instruction.
" Sanitary Commissioner.
" Surgeon-General with the Government of Madras.
" Accountant-General.

Exd. A. Grubert.

1881.
Board of Revenue,
MADRAS.

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

Pk. 3385/81

Dated April 6th.

Printed 12th.

Received

PROCEEDINGS, 6TH APRIL 1881, No. 591.

APRIL.
No. 591.

Local Fund Budget—of Chittoor Circle, North Arcot District, for 1881-82.—Reviewing and submitting to Government —

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

13th May 1881, No. 844.

Local Funds—Budgets.

Read the following paper:—

Proceedings of the Board of Revenue, dated 6th April 1881, No. 591 [Current No. 998].

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget of Chittoor Circle, North Arcot District, for 1881-82.

ORDER THEREON, 13th May 1881, No. 844.

The estimated receipts and charges of the Chittoor Circle for 1881-82 are contrasted below with the sanctioned and regular estimates for 1880-81:—

RECEIPTS.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balances—	78,530	1,11,130	1,29,440
Road Fund	1,670	7,520	11,700
Endowment Fund	2,170	6,980	15,310
General Fund			
Allotments from General Revenue—			
Special Funds	5,620	7,170	5,070
Cess on Lands	2,00,010	2,00,000	1,80,000
Tolls	2,890	2,890	2,890
Fees in Schools	1,640	1,640	2,000
Contributions from other Circles, &c.	780	780	780
Receipts from Endowments, &c.	7,940	15,440	17,450
Miscellaneous	2,530	4,710	2,630
Total	3,03,780	3,58,260	3,67,270

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	20,660	13,300	22,640
Civil Buildings	6,800	5,850	6,820
Repairs—			
Communications	90,380	98,640	1,00,910
Civil Buildings		2,830	700
Miscellaneous Public Improve- ments	9,000	4,240	8,400
Local Fund Board's Engineering Establishment	9,620	9,620	13,540
Tools and Plant	3,170	3,170	3,490
Road Fund Reserve	14,170		12,770
Reserved for Famine Adjustments			86,290
Miscellaneous	600	600	2,000

CHARGES—continued

Total ..	3,03,780	3,58,260	3,67,270
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3. The closing balance of Road Fund according to the regular estimate is Rs. 1,29,438. It is not proposed to carry this amount forward to the budget for the current year, but it is reserved (except to the extent of Rs. 18,000, which is necessary to avoid a deficit) for famine adjustments. The amount is, however, too large to be paid in one year; and it is absolutely necessary that there should be provided the usual reserve of 10 per cent. of the receipts under Road Fund which the Revenue Board have omitted for want of funds; and the unallotted balance should be much larger than Rs. 1,420 shown in the budget to serve as a working balance during the first few months of the year before the collections come in. Only two-thirds of the amount, Rs. 1,29,438, will be set apart for famine adjustments; and the entries in the budget should be—

GRANT I—

4. In the Budget for 1881-82 the decrease in the Land-cess estimate, as compared with the entry in the last budget, is due to smaller arrear balances remaining for collection. The charges have been correctly revised and explained by the Board of Revenue.

(True Extract.)

Charles W. Apple
Under Secy.
Chief Secretary.

" Revenue Department, } with copy of Board's Proceedings.
 " Public Works Department, }
 " Surgeon-General with the Government of Madras.
 " Sanitary Commissioner.
 " Director of Public Instruction.
 " Accountant-General.
 " President of the Municipal Commission,
 North Arcot District, with copy of Board's Proceedings.