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G.O., 26th April 1884, No. 908.

No: 1265 Wdy 20-5-84

APRIL.

Local Fund Budget.

Reviewing the — of the Vellore circle for 1884-85.

The S. E. IV Circle

" Execns. P. W. A.

" long Excys for Pays

D.S. 39/5.

Written Proposal

Sub Divl Asst Engrs

PROCEEDINGS OF THE BOARD OF REVENUE.

Read—the following letter from G. W. FAWCETT, Esq., Vice-President, Local Fund Board, Vellore Circle, to the President, Local Fund Boards, North Arcot, dated Arni, 9th October 1883, No. 982 :—

I have the honor to submit herewith the Budget Estimates of the Vellore Local Fund Circle for the official year 1884-85, as passed by the Board at their special meeting held at Arni on the 9th instant, together with a list of establishments maintained, in the form given in Revenue Board's Proceedings, No. 2326, dated 10th August last. A statement showing the budget grants with subsequent additions, alterations, &c., of the current year is enclosed, together with a list showing the details of works.

2. *Regular Estimate Balances.*—The actual opening balance of the current year as communicated by the Accountant-General, Rs. 95,396, was Rs. 14,006 more than what was anticipated when the budget was framed. The reason for the difference is explained in the regular estimate.

3. *Receipts.*—Under Receipts, there is an increase on the budget estimate of Rs. 22,870, chiefly under Land-cess, Tolls and Public Works Receipts. The reasons for them are given in the regular estimate.

4. *Expenditure.*—The expenditure under Grants II, III and IV corresponds almost exactly with the budget grants. The increase over the budget figure under Grant I is caused by subsequent allotments sanctioned by, or for which sanction has been applied for to, the Revenue Board. Particulars regarding them will be found in Appendix I and its enclosure. The total expenditure under all grants, including the permanent advance (Rs. 10) sanctioned for the dispensary at Arni, is Rs. 1,55,362, against Rs. 1,25,640, leaving a closing balance of Rs. 70,944 (in round numbers, Rs. 70,940)—Rs. 66,550 under Road Fund, Rs. 1,240 under Endowment Fund, and Rs. 3,150 under General Fund.

5. *Budget Estimate Receipts.*—The total receipts, independent of the balance of Rs. 70,940 arrived at in the regular estimate, amount to Rs. 1,12,360, against Rs. 1,07,280. The increase is chiefly due to increased receipts anticipated under Land-cess, Avenues, Sale of Books, and to the new item of Contribution from Provincial Funds on account of Medical Subordinates.

6. *Allotment from General Reserve for Medical Subordinates.*—The sum of Rs. 420 provided under this head forms one-fourth of the pay and charge allowances of the medical subordinates employed in this circle. The contribution is claimed with reference to orders quoted in the margin. In this office No. 770, dated 25th August 1883, you were requested to obtain the sanction of Government for giving credit of Rs. 390 on account of this item, and in their reply—*vide* reference on G.R. No. 6396 of 1883—the Revenue Board requested you to state the grounds on which the contribution is claimed, more especially having regard to the amount of Government work other than Local Fund work which these subordinates have to perform. The matter was remanded to me for report, and pending reference, I have allowed the amount to stand. You will see that there is a difference of Rs. 30 between the amount originally applied for and that now budgeted, due to the fact that the charge allowance of the Civil Apothecary, Arni Dispensary, has to be increased to Rs. 25 in July next.

G.O., No. 944, dated 11th May 1883, Financial Department.
Board's Proceedings, No. 2080, dated 19th July 1883.

7. *Land-cess.*—Out of a demand of Rs. 96,356 (current and arrears), Rs. 93,000 are expected to be realised against Rs. 96,000, probable collections of the current year.

8. *Sale of Books.*—There are now two Deputy Inspectors in the circle, so increased provision has been made under this head.

9. *Avenues.*—Rs. 600, provided under this head, are calculated with reference to the probable receipt arrived at according to the regular estimate.

10. *Market Rents.*—The sum of Rs. 1,180, shown under "Market Rents," is the probable income from seven weekly fairs in the circle, including Rs. 300 expected from the Arcot market. This is now in course of construction, and is expected to be completed before July next.

11. The variations in the other items, being very small, call for no special remarks.

12. *Expenditure—Grant I—Communications—New Works.*—No provision is made under this head. The construction of a two-feet guage railway in combination with the Chittoor Board, from Chittoor to Arni, through Vellore, to be hereafter extended *viâ* Arni to Pólúr and Villupuram and from Chittoor to Damalcheruvu, is under consideration; and if that work is to be done by us, we shall have no money to spare for new roads. It appears, from a communication received from the President of the Railway Committee, through your office, that Government may possibly make this line themselves, and in that case, our money—Rs. 44,067—will be set free. Pending the decision of Government on the matter, we have made no provision.

13. *Communications—Repairs.*—Under Repairs of Roads, the provision now made is greater than that of the current year by Rs. 1,790. This is due to the provision made for the upkeep of the new roads (*vide* Appendix to Part II, Repairs, from Nos. 44 to 52), which will be completed during the current official year, and also to an additional grant of Rs. 100, sanctioned to each of the Tahsildars of Vellore and Pólúr, on account of the town road repairs.

14. *Civil Buildings—New Works and Repairs.*—A sum of Rs. 150 is provided for the improvements to, and purchase of furniture required for, the travellers' bungalows at Arni, Trivettore and Wandewash. No provision is made under repairs.

15. *Miscellaneous Public Improvements.*—Rs. 2,000 are expected to be spent on the Arcot market during the current year, as stated in the regular estimate. The work is being proceeded with as rapidly as possible, and the contractor has agreed to complete it by the 15th July next. Hence Rs. 2,400 payable to him on the completion of the work, the balance of the estimate is budgeted for.

16. *Weekly Markets.*—A provision of Rs. 380 has also been made for the improvement of the other weekly markets as usual.

17. *Up-keep of Lamps on the Pálár Causeway.*—Rs. 50 is provided for the up-keep of lamps on the Pálár Causeway at Arcot.

18. *Avenues.*—The provision for planting and maintaining avenues is the same as in the current year.

19. *Local Fund Board Engineering Establishment.*—The provision for the Local Fund Board Engineering Establishment is nearly the same as in the current year. The pay of the Assistant Engineer is put at Rs. 300 instead of Rs. 250 now paid, the increase having been sanctioned by the Local Fund Board at their meeting of the 19th May last. Their resolution on the subject was communicated to you with this office letter, No. 417, of the 28th May 1883, and formed the subject of Revenue Board's Proceedings, Mis. No. 5479, dated 29th June 1883. A corresponding reduction has been made by abolishing the two Sub-overseers on Rs. 20 + 15 each in charge of Arni and Trivettore Divisions, under the Taluk Overseers of Pólúr and Arcot, respectively, as it is expected that the work will be better done by the overseers having charge of the whole taluk, and as G.O., No. 2385, of the 15th December 1879, contemplates the reduction of the petty establishment when a little experience is gained. Mr. O'Flaherty proposes to raise the pay of his draughtsman from Rs. 25 to 30, and this figure has been allowed in the budget. The increase to Mr. O'Flaherty's and the draughtsman's pay will cost Rs. 660 a year, while the abolition of the two Sub-overseers makes a savings of Rs. 840, or a net saving of Rs. 180 a year.

20. *Traffic Establishment.*—A sum of Rs. 650 is provided for the traffic establishment as detailed in the margin. This is a temporary establishment entertained to take the traffic on the road which the contemplated railway would take. It is possible that this establishment may be dispensed with before the opening of the year, but we have thought it better to enter it in the budget.

Three Gumastahs on Rs. 10 each.
Three Peons on Rs. 6 each.
Contingencies—Rs. 74.

21. *Tools and Plant.*—Rs. 1,200 is provided under this head. The Assistant Engineer asks for Rs. 2,000, saying that the present tools are nearly worn out; but there are no exceptional circumstances to justify so large an expenditure. Even Rs. 1,200 is slightly over the 1½ per cent. sanctioned in the Public Works code; but only slightly over. I request that it be passed.

22. *Road Fund Reserve.*—A sum of Rs. 3,460 is allotted as Road Fund reserve, calculated at 5 per cent. on the estimated Road Fund receipts—*vide* Board's Proceedings, No. 581, dated 1st March 1883.

23. *Construction of a permanent Causeway across the Pálár at Arcot.*—Rs. 15,000 is the share which the Circle Board agreed to pay to the Chittoor Circle towards the construction of a permanent causeway across the Pálár at Arcot. Estimate for this work is in course of preparation in the Chittoor Circle, and will be submitted in the regular course.

24. *Grant II—Education.*—Rs. 1,500 is the amount of contribution to be paid to Provincial Funds on account of the additional Deputy Inspector of Schools, who, as already decided, will be transferred to the provincial list from the beginning of next year. No provision is made for the one Inspecting Schoolmaster still continuing in this circle, and it is proposed to abolish the appointment. Our General Fund is very low, and we consider that the two Deputy Inspectors ought to be amply sufficient for inspection purposes.

25. *Training Schools.*—Beyond an increase of Rs. 108 under Salaries, Rs. 16 under Miscellaneous, the allotment under the head of the Arni Training School is the same as in the current year. On the recommendation of the Inspector of Schools, it is proposed to raise the pay of the head master from Rs. 30 to 40, and the second from Rs. 20 to 25. The salaries will be raised by annual increments of Rs. 2 and 1, respectively, and as the present head and second masters will have had four years' and one year's service on the 1st April next, their salaries from that date are provided at Rs. 38 and 21. The contingencies allowed at Rs. 2 having been found inadequate, it is increased by Re. 1 more a month.

26. *Local Fund Schools.*—Forty schools are now maintained in the circle. Of these, it is proposed to abolish the four schools named in the margin and only give results grant. Their strength is very low and bears no proportion to the expenditure. It is proposed to open a new Local Fund school at Arumbakam, in the Arcot Taluk, as the additional Deputy Inspector says that a result school has been maintained in that village for the past seven or eight years and that children from three of the neighbouring villages are expected to join it.

	Average No. of Boys.
Thotalam	10
Satwacharry	15
Thellar	16
Iyavady	14

Wandiwash School.

	Present.	Proposed.
Head Master	15	20
Second „	10	15
Third „	7	10
Fourth „	6	7
Total ...	38	52

Trivettore School.

	Present.	Proposed.
Head Master	9	12
Do.	7	9
Total ..	16	21

27. The salaries of the teachers in Wandiwash and Trivettore Local Fund schools have been provided at increased rates as detailed in the margin. In consequence of the increasing number of boys reading in them and the higher standards taught, a third master on Rs. 7 per men-

sem is also provided for the Trivettore school, and the pay of the peon has been increased from 8 annas a month to Rs. 2.

28. The variation in the other items, being trifling, call for no special remarks.

29. *Results Grants.*—The Inspector wants Rs. 5,000 for results grants. The lowness of our General Fund and the multiplied demands on it have prevented us from allotting more than Rs. 4,000.

30. *Grant III—Dispensaries.*—A provision of Rs. 4,060 is made in the budget for this purpose, or Rs. 820 more than the current year's grant. This is due to increased provision being necessarily made on account of various small items; to small increases allowed to some of the servants of Arni and Pólúr Dispensaries; and to an increase of Rs. 15 in the charge allowance to be drawn by the Apothecary, Arni Dispensary, when he completes his two years' service on the 1st July next—*vide* G.O., Financial Department, No. 1001, dated 7th May 1871.

31. *Lying-in Ward, Arni.*—Necessary provision has also been made to meet the salary of the mid-wife now undergoing training in the Government Midwifery Class, Madras, and also for the Lying-in ward which will be opened at Arni as soon as her training is completed.

32. *Vaccination.*—The pay of the Deputy Inspector of Vaccination has been raised during the year from Rs. 60 to 70. There is an increase of Rs. 340 over the current year's budget. This is due chiefly to the increased amount of travelling allowance of Deputy Inspector and the vaccine staff.

33. *Sanitation—Water-supply and Village-site.*—No provision was made for the current year under "Water-supply" and "Village-site." Under these heads, a lump sum of Rs. 1,090 and 500 is put down for next year. This is allotted to meet the demands of villagers that will be willing to subscribe for any local improvements. We should have liked to make this amount larger, but cannot see our way.

34. *Scavengering Establishment.*—The amounts under "Miscellaneous of the IV-B Statement" have been calculated at Rs. 7 per cart, instead of Rs. 8 provided in the budget for 1883-84, on account of competition expected among cartmen.

35. *Latrines in Arni.*—Rs. 230 are budgeted for constructing four latrines in Arni town at Rs. 15-8-0 each, and to meet the salary of two scavengers at Rs. 7. each.

36. *Markets.*—A sum of Rs. 110 is entered for the employment of a Gumastah to collect the fees in the market at Arcot, expected to be finished in the early part of next year. The other markets will be leased out as hitherto.

37. *Contributions.*—Besides the usual contributions for the Medical College and the Vaccine Agency, Rs. 560 is provided towards the pay and allowances of the District Medical and Sanitary Officer, as required by paragraph 10 of G.O., No. 391, dated 22nd February 1883, Public Department.

38. Necessary provision has also been made for his office establishment.

39. The contribution to the Vellore Municipality on account of the Vellore Dispensary has been settled by Government to be Rs. 1,000 in their Order, No. 711, dated 10th April 1883, Financial Department. That amount is therefore put down for next year.

40. The amount allotted for the maintenance of civil pauper lunatics has been based upon the actuals of last year.

41. *Grant IV.*—Under this grant there is an increase of Rs. 330, due chiefly to increased provision made for Circle Board's establishment.

42. In 1879, it was proposed that the pay of the then clerk be raised from Rs. 30 to 40; but this proposal was rejected on financial grounds (*vide* Board's Proceedings, No. 9296, dated 7th October 1879, Miscellaneous). Since then, in 1881, the pay of the head clerk was raised to Rs. 35 and a second clerk entertained on Rs. 15, but the work has grown very fast and the Circle Board think it necessary to re-distribute the

scale of salaries of the establishment as below:—

	Present Pay.	Proposed Pay.
	RS.	RS.
Head clerk	35	*40
Second clerk	15	25
Attender	7	8
Peon	...	5
Total	57	83

* So long as the post is held by present man and 45 thereafter.

A comparative statement, showing the amount of work turned out since 1879, is herewith sent. It will be seen from it that the work of last year was more than five times that of 1879. Further, under the recent orders of Government, public servants lent to Local Funds and wanting pension have to contribute one-seventh of their pay. A man having to make this contribution out of Rs. 35 would then only receive a net pay of Rs. 30; that is to say, only a Rs. 20 or 25 clerk would take it. It would generally be impossible to get a man on that pay of sufficient experience for work requiring to be done so carefully. A pay of Rs. 45 would just leave Rs. 38 odd pay, and I don't think we can expect to get a competent man below that figure. The case of the present head clerk stands on different ground; for, as he joined the department before the date of the order, he enjoys the whole Rs. 35 without any deduction. The Board propose to raise his pay only to Rs. 40, in recognition of the fact of the great increase of work. The case of the second clerk is nearly similar. The present man had no Government service, so he makes no contribution either, but, on the other hand, he has no pension to look forward to. He may be taken as in the same position as if he had to contribute one-seventh of his pay, and had his pension to look forward to. His work is one requiring considerable intelligence and much care, and entirely beyond the capacity of a new man of no experience. So long, however, as the pay is only Rs. 15, no one else can be got, neither would Rs. 20 be any inducement; for a Taluk Gumastah on Rs. 15 would only gain about Re. 1 a month, and as he would lose his chance of promotion in the taluk, he would not care for it. Nothing less than Rs. 25 is of any use. It has already been proposed in this office letter, No. 1050, dated 12th October 1882, to raise the pay of the attender from Rs. 7 to 8 and to sanction a peon on Rs. 6 for the Circle Board's Office. No reply has been received up to date. Provision has been made in the budget, except that the peon is calculated for at Rs. 5 and not Rs. 6.

43. A copy of the road map, together with a copy of the Minutes Proceedings passing the budget, is herewith forwarded.

44. There is another proposal. Looking at the increasing demands on the General Fund, and the impossibility of stretching it as at present constituted to meet all requirements, we have come to the conclusion that it ought to be relieved of the expenditure under avenues, and that this expenditure ought in all fairness be charged to Road Fund. Avenues are virtually part of the roads, and the transfer does not involve any breach of the law. Pending the approval of Government, we have ventured to budget for the transfer. The arrangement just puts the General Fund out of reach of debt. Otherwise, it will be some thousands of rupees to the bad, while none of the expenditure under it can be reduced without causing injury. We trust Government will be pleased to sanction this transfer. It is an outcome of G.O., No. 2416, dated the 17th August last, revising the budget for the current year of the Chittoor Circle, in which the Government requested the Board of Revenue to consider "whether in the present state of the law, any means can be adopted to place the General Fund on a more satisfactory footing."

45. *Closing Balances.*—Under this arrangement, the closing balances are—

	RS.
Road Fund	44,067
Endowment Fund	—1,125
General Fund	2,668

Endorsement by A. J. STUART, Esq., President, dated Chittoor, 25th October 1883, No. 531.

Submitted to the Board of Revenue for their orders and transmission to Government.

2. *Regular Estimate for* 1883-84—*Receipts.*—The increase of Rs. 14,006 in the opening balance appear to be due chiefly to the sum of Rs. 19,308 having been set free from Rs. 60,000 set apart for the adjustments of famine expenditure.

3. The receipts under Land-cess show an increase of Rs. 6,000 on the estimate. Out of a total amount of Rs. 1,00,614 (Rs. 8,872 under Recoverable Arrears and Rs. 91,742 under Current), the sum of Rs. 96,000 is expected to be collected, leaving an uncollected balance of Rs. 4,614 at the end of the year, against Rs. 9,536 at the end of last year—a result due, no doubt, to the vigorous measures taken to collect the revenue.

4. There is an increase of Rs. 3,580 under Tolls on the budget grant; it represents the arrear contribution due from the Vellore Municipality on account of last year left unpaid by the municipality for want of funds. The other items are explained by the Vice-President.

Expenditure—Grant I.—The sum of Rs. 2,000 originally allotted for the Arni Dispensary has been struck out by the Board of Revenue in their Proceedings, No. 2599, dated 3rd September 1883, and has merged in the General Fund balance, and thus the total allotment under Grant I should appear in the budget, as finally revised by the Board, as Rs. 84,230, instead of Rs. 86,230 as shown by the Vice-President. An expenditure of Rs. 2,500 is shown under Civil Buildings, New Works. This includes Rs. 2,000 which is proposed to be utilized in the repair of certain old buildings in the Arni Fort in adapting them for a dispensary. No estimate having been received or allotment made, this amount should be shown in the General Reserve until estimate is sanctioned.

6. There is a large additional outlay chiefly under "Communications—New Works," in excess of the budget estimate, amounting in all to Rs. 32,227, as subsequently sanctioned by the Board. This has been allotted for the utilization of large existing balances.

7. The outlay under Grants II, III and IV are nearly the same as the estimate, and do not call for any special notice.

8. *Budget Estimate for* 1884-85—*Receipts.*—Rupees 93,000 out of a demand of Rs. 96,356 are expected to be realized under Land-cess. This is Rs. 3,000 in excess of the estimate of the current year, and Rs. 7,062 over the actuals of 1882-83.

The report does not explain how the increase is expected, but it is probably due to prompter realisation of revenue expected. The Vice-President's report explains all other points of any importance.

The total assets, including the balance, are Rs. 1,83,300, against 2,26,306, the regular estimate for the current year. The decrease is explained by the comparatively small opening balances.

9. *Expenditure.*—No expenditure is proposed for "New Works—Communications," the Circle Board wishing to hold up as much of the Road Fund balance as possible for the railway scheme which it is thought will fall to Local Funds to carry out; but nine new roads have been added to the list of those maintained, raising the allotment for the purpose from 48,030 to 49,820.

10. The current year's assignment for avenues—viz., Rs. 6,070—of which Rs. 3,970 is for planting avenues and Rs. 2,100 for the maintenance of the existing ones, is repeated, but debited to the Road Fund as explained by the Vice-President in paragraph 44. I beg to support strongly this proposal, and the Chittoor Board will probably follow the example of the Vellore Board in this matter, if the proposal is sanctioned.

11. The total outlay proposed for markets exceeds the assets by Rs. 2,605, owing to the amount to be expended in completing the Arcot market. Deducting from this Rs. 1,480, the balance in favor of the Arcot lungerkana, there is a *minus* balance of Rs. 1,125 under the Endowment Fund to be made good the following year.

12. I beg to recommend the Board's proposal in regard to establishment, namely, the raising of the Assistant Engineer's pay and the abolition of two overseers, who are I think, unnecessary; there will still be four overseers, whose ranges will be no larger than those in the Chittoor Circle.

13. In my letter, No. 305, dated 16th June 1883, I gave my reasons for recommending the increase of pay to the Assistant Engineer. The matter was disposed of by the Board in their Proceedings, No. 5479, dated 29th June 1883. The corresponding reduction required has now been recommended and sanction is solicited.

14. The assignment of Rs. 650 made for establishment to register traffic on the line of road that the proposed railway will take, appears reasonable and necessary.

15. I beg to support the Vice-President's recommendation for an allotment for tools and plant exceeding $1\frac{1}{2}$ per cent.; it is found in this circle that this allowance is not by any means sufficient.

16. With reference to paragraph 23, it has been recently decided by the Chittoor Board to construct a permanent causeway across the Pálár between Arcot and Ranipet, and an estimate for Rs. 50,000 has been submitted to the Chief Engineer through the Superintending Engineer for scrutiny and sanction. The Vellore Board, whose interests are also involved in this undertaking, have promised a contribution of Rs. 15,000 out of Rs. 35,000, which was the originally estimated cost. Hence the sum of Rs. 15,000. The estimate has, however, exceeded our calculations, and the Vellore Board will have to be asked to increase this contribution if the work is undertaken. The total outlay proposed under Road Fund including the reserve is Rs. 91,683 against Rs. 1,35,750, the assets of the circle, which leaves a balance of Rs. 44,067 in favor of the fund. The income of the Road Fund being 69,200, the proposed expenditure appears sufficient, in view of the purpose for which the Vellore Board have held back the remainder.

17. *Grant II—Education.*—It is proposed to do away with the one Inspecting Schoolmaster in the circle, as it is thought that the two Deputy Inspectors are sufficient for all purposes; these have all been discontinued in the Chittoor Circle. The annual increment proposed to the salaries of the masters in the Normal School at Arni, involving an increased expenditure of Rs. 108, appears reasonable and will give them encouragement to do their best. Sanction is sought for this.

18. It is proposed to abolish four of the forty Local Fund Schools, the attendance being very poor, and to establish one new school.

19. The salaries in two schools are to be increased, and the results grants allotment has been raised from 3,500 to Rs. 4,000; financial considerations prevent more being done.

20. *Grant III.*—Rs. 4,060 is provided on account of dispensaries—Rs. 820 more than the estimate of the current year. The details of this have not been fully given; as they will require the sanction of the Board, the Vice-President will be asked to submit them.

21. The allotment under Vaccination is Rs. 4,060, against Rs. 3,240 this year. The increase is said to be chiefly due to increase in the travelling allowance of Deputy Inspectors and vaccinators. Under a recent ruling of the Government of India, these officers will come under the Travelling Allowance Code, and their allowances will be reduced thereby instead of increased.

22. Two sums of Rs. 1,090 and 500 are allotted in lump for the improvement of water-supply and of village sites, respectively. It is explained that these are intended to supplement local subscriptions, if any, that villagers may raise for the aforesaid purposes. Under these circumstances, no particulars can be given of these items.

23. There is a decrease of Rs. 322 in the provision for "Miscellaneous, Statement IV B," (*i.e.*), scavengering carts. The difference, however, is allotted for water-supply, a new item, and the total grant for sanitary purposes is in excess of last year's by Rs. 1,411.

24. It is proposed to erect four latrines in Arni town, and a want long felt will be partially supplied.

25. *Grant IV.*—The Vice-President strongly recommends the increase of the pay of the establishment of the Local Fund Board's office. The proposed changes are clearly stated in his report. The total charges for establishment, including audit, stationery, control, &c., will then be slightly in excess of 5 per cent. on the income. The reasons given by the Vice-President appear to me to be good, and the changes proposed desirable. Sanction for the increase of the pay of the attender and for the entertainment of a peon was applied for in Vice-President's letter, No. 1050, dated 12th October 1882, but no orders have been passed as yet.

26. The receipts under the Special Funds were, as in last and the current years, transferred to the General Fund, the requirements of which are growing rapidly. For the same reason, the Local Board propose that the Road Fund should bear the cost of planting and maintaining avenues, on the ground that they form part and parcel of the roads. It is hoped that the Government will approve the action of the Vellore Board. In anticipation of the sanction of Government, the Local Fund Board have charged the cost of planting and maintaining avenues to the Road Fund. I trust that the Board will allow this to stand and will recommend the transfer.

27. The budget estimate, as at present stands, closes with a balance of Rs. 45,610, of which Rs. 44,067 is under Road Fund, and Rs. 2,668 under General Fund,—the Endowment Fund, as already stated, closing with deficit of Rs. 1,125.

READ—the following letter from Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated 25th October 1883, No. 5461 :—

I have the honor, by desire of the Surgeon-General, to report to your Board that the sum allotted in Grant III of the 1884-85 Local Fund Budget Estimate of the Vellore Circle for the maintenance of the institutions is sufficient and calls for no remarks, save in the item of "Medical Subordinate."

2. Rs. 855 are provided for the pay and charge allowance of the civil apothecary attached to the Arni Dispensary; the amount should be reduced to Rs. 825. This medical subordinate will complete two years' service on the 30th June 1884.

3. In anticipation of sanction of Government, under the heading "Allotment from General Revenue," a sum of Rs. 420 is provided for one-fourth of the pay and charge allowance of the medical subordinates employed in this circle. The Vice-President, in paragraph 6 of his letter, No. 982, of 9th instant, to the President, explains why he allowed the amount to stand.

4. Rs. 560 are entered as contribution towards the expenses of the Medical College.

5. A sum of Rs. 560 is provided towards the pay and allowance of the District Medical and Sanitary Officer, as required by paragraph 10 of G.O., No. 391, dated 22nd February 1883, Public Department.

READ—the following letter from Deputy Surgeon-General M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Pálghat, 6th November 1883, No. 1425 :—

I have the honor to report, for the information of the Board of Revenue, that the sanitary allotment made by the Vellore Local Board for 1884-85 amounts to Rs. 6,870, or 22·1 per cent. of available income. It is an improvement over the grant for the current year, and may be accepted. The amount will be disposed of as follows :—

	RS.
Conservancy	4,650
Improvement of water-supply	1,090
Do. of village-sites	500
Other sanitary outlay	630
Total ...	6,870

2. The vaccination grant amounts to Rs. 3,260, being Rs. 340 in excess of that for the current year. The increased provision has been made to meet the enhanced salary of the Deputy Inspector from Rs. 60 to 70, and also the increased rate of travelling allowance for the vaccine staff in general. The allotment may require to be still further raised, as another Deputy Inspector of the 2nd-class has been sanctioned by Government for the North Arcot District, and as his duties may extend over portions of both the circles in the district, his salary will, I think, have to be met rateably by both.

READ—the following letter from A. J. STUART, Esq., President, Local Fund Boards, North Arcot, to the Secretary to the Board of Revenue, dated Chittoor, 6th November 1883, No. 562 :—

With reference to paragraph 30 of letter, No. 982, dated 9th October 1883, from the Vice-President, Vellore Circle, submitting the Circle Budget for 1884-85, and my remarks thereon, I have the honor to inform you, that at the suggestion of the Civil Surgeon, Vellore, the Circle Board have proposed that the salaries of the compounders attached to the dispensaries at Pólúr and Arni and the salary of the watchman in the latter institution should be increased by Re. 1 each—from Rs. 7 to 8 in the case of the former two, and Rs. 4 to 5 in the case of the latter—and that provision has accordingly been made in the ensuing year's budget of the Vellore Circle.

READ—the following letter from H. B. GRIGG, Esq., M.A., Director of Public Instruction, Madras, to the Secretary to the Board of Revenue, dated 7th December 1883, No. 8274 :—

I have the honor to submit the following remarks on the Budget Estimate of the Vellore Circle for 1884-85.

2. *Receipts.*—The educational assets of the circle are estimated at Rs. 19,740 as per particulars given below, which is exclusive of moiety (Rs. 1,570) of the General Fund balance :—

	RS.
Provincial grant	1,610
One-sixth Land-cess	15,500
School fees	1,830
Sale-proceeds of books	800
Total ...	19,740

The Provincial grant apparently represents the results grants which the Local Fund schools are expected to earn for the higher standards. I observe, however, that in Statement III, the above grant is given as Rs. 1,570. The income from school fees also, which is given as Rs. 1,830 in Statement I-A, is entered in Statement III as Rs. 1,740. It appears to me that the fees in the Practising Department of the Normal School, Arni, may have been omitted.

3. *Charges.*—The proposed outlay on Education aggregates Rs. 17,660, against Rs. 17,260, the sanctioned estimate for the current year :—

	Budget, 1883-84. RS.	Budget, 1884-85. RS.
Inspection	1,850	1,500
Training Schools	1,800	1,920
Local Fund Schools	9,180	9,130
Results Grants	3,500	4,000
Miscellaneous	930	1,110
Total ...	17,260	17,660

4. *Inspection.*—The expenditure under this head consists of the contribution to Provincial Funds for the services of the second Deputy Inspector of Schools. The above amount should properly find place under head "Contribution to Provincial Services." The proposal of the Circle Board to abolish the post of Inspecting Schoolmaster does not commend itself to me.

5. *Training Schools.*—The increase of Rs. 120 in the allotment for the Normal School, Arni, is intended to meet the increased charges in consequence of the proposal of the Board to raise the pay of the head and second masters, as well as to meet the assignment for contingent expenses. The increase proposed to the pay of the teachers has my approval.

6. *Local Fund Schools.*—The allotment on account of the Local Fund Schools has been reduced by Rs. 50, chiefly owing to the constitution of four schools as Results Schools. On the other hand, a school is proposed to be opened at Arumbakam, and the pay of the teachers now employed in the Wandiwash and Trivettore Schools is to be raised, as well as that of the peon of the latter school. An additional teacher is also to be employed in the Trivettore School. These proposals have my approval. I observe, however, that the average attendance in this school has fallen from 60 to 50. Unless the attendance is likely to improve, I am not prepared to recommend the employment of the additional teacher.

7. *Results Grants.*—The assignment for results grants is only Rs. 4,000. The Inspector doubts the adequacy of the provision. In consideration of the actuals of 1882-83, which amounted to Rs. 4,962, and the rapid development of elementary education, I think that a provision of at least Rs. 5,000 is absolutely needed for the requirements of the ensuing year, unless the results schoolmasters are to be denied full grants—a step I would deprecate at present, considering the educational condition of the district. I therefore trust that the Board will see their way towards making the increased provision, and this may be done by reserving the whole of the educational assets for educational expenditure. After making provision for the General Reserve, the budget closes with an unappropriated balance of Rs. 2,668 under the General Fund.

8. *Miscellaneous.*—The entry under this item calls for no remarks.

RESOLUTION—dated 19th February 1884, No. 567.

The Local Fund Budget Estimate of the Vellore Circle for 1884-85 is submitted for the orders of Government.

REGULAR ESTIMATE FOR 1883-84.

2. *Receipts.*—The opening balance of the regular estimate will be altered to Rs. 86,949, so as to correspond with the final accounts for 1882-83 furnished by the Accountant-General. It does not differ materially from the balance anticipated in the budget, and is distributed among the minor funds as follows:—

	RS.
Road Fund	76,537
Endowment Fund	2,828
General Fund	7,584
Total ...	86,949

The regular estimate of receipts for the current year is fixed at Rs. 1,30,910, against the budget estimate of Rs. 1,08,040. The difference occurs mainly under Land-cess, Tolls and Public Works Receipts. Under Provincial Grants, Rs. 390 are taken credit for, on the ground that under G.O., dated 11th May 1883, No. 994, a fourth of the salaries of the medical subordinates attached to Local Fund dispensaries is payable from Provincial Funds. As the payment sanctioned in G.O., dated 10th January 1884, No. 47, Miscellaneous, will not be brought to the credit of Local Funds, but given direct to the medical subordinates concerned, the amount will be struck off the receipts, and a corresponding deduction made in the expenditure under "Hospitals and Dispensaries." Avenue and grass rents are erroneously shown under Special Funds. The President's attention is invited to the classification adopted in the budget. Land-cess collections are expected to amount to Rs. 96,000, that is, Rs. 6,000 more than the amount estimated in the budget. It is satisfactory to observe that no portion of the arrear demand is expected to outstand at the close of the year, all but Rs. 56 having been collected by the end of December last. Nearly 95 per cent. of the current

demand is also expected to be realized. The increase in Tolls, Rs. 10,570 against Rs. 6,990, is attributed to the payment by the Vellore Municipality of the arrears of contribution due for last year. Rs. 1,200 are entered as Hospital Receipts under "6, Receipts from Endowments, &c." The amount being the anticipated sale-proceeds of the lying-in ward at Arni, which is not an endowed institution, it should be shown under "7, Miscellaneous," under which head should also appear Bungalow Fees. The sum of Rs. 11,500 shown as Public Works Receipts is said to represent the drawing account balance in favor of the Local Fund Engineer at the close of the past official year and drawn on cheques and refunded into the Treasury during the current official year. This seems to be an unnecessary process. If any part of the sum placed at the credit of the Engineer remains unexpended at the end of the year, it lapses, so that there is no necessity for drawing the amount from the Treasury and again refunding it.

The total assets of the year are—

	RS.
Road Fund	1,62,637
Endowment Fund	4,928
General Fund	49,904
Total ...	2,17,469

3. *Expenditure.*—The proposed total expenditure amounts to Rs. 1,55,362, against Rs. 1,15,090 provided in the budget. The increase is mainly in the assignment for New Works—Communications, which has been raised from Rs. 7,400 to Rs. 39,627. It will be seen from the list of subsequent allotments forwarded by the President, that in ten cases allotments in excess of Rs. 1,000 have been sanctioned. Of these, the largest amount, Rs. 9,830, was allotted for constructing tunnels and road-dams on the road from Abdullapuram to Salem frontier. Rs. 2,500 are entered for Civil Buildings under New Works. Rs. 2,000, provided in the original budget for constructing the Arni Dispensary, having been omitted in the printed budget circulated with Board's Proceedings, dated 3rd September 1883, No. 2599, the amount should not be entered in the regular estimate. If funds are needed for repairing the Fort buildings to render them fit for a dispensary, a separate allotment should be applied for. Under Grant III, a sum of Rs. 650 is newly provided for the District Medical and Sanitary Officer. As the additional cost on this account should be met from the provision hitherto made under "Vaccine Inspecting Agency," now called "Sanitary Inspection," the provision of Rs. 650 mentioned above will be struck out. All other material variations in the regular estimate are clearly explained by the Vice-President. The abstract of expenditure appended to the regular estimate is incorrect, and the President has failed to forward the statement showing the distribution of the receipts and charges among the minor funds as directed in paragraph 2 of Board's Proceedings, dated 21st August 1882, No. 2095. The division adopted by the Board is given below:—

	Road Fund.	Endowment Fund.	General Fund.	Total.
Receipts.	RS.	RS.	RS.	RS.
Balance	76,537	2,828	7,584	86,949
Provincial grants	...	...	1,600	1,600
Special funds	...	...	4,950	4,950
Land-cess	64,000	...	32,000	96,000
Tolls	10,570	...	...	10,570
School-fees	...	...	1,680	1,680
Endowments	...	2,100	...	2,100
Bungalows	...	...	50	50
Public Works receipts	11,500	...	...	11,500
Sale-proceeds of books	...	...	660	660
Miscellaneous	30	...	1,380	1,410
Total ...	1,62,637	4,928	49,904	2,17,469

——	Road Fund.	Endowment Fund.	General Fund.	Total.
Charges.	RS.	RS.	RS.	RS.
New Works—				
Communications	39,627	...	...	39,627
Civil Buildings	...	...	500	500
Miscellaneous Public Improvements ...	...	2,450	4,010	6,460
Repairs—				
Communications	49,400	...	...	49,400
Civil Buildings	170	...	654	824
Miscellaneous Public Improvements ...	...	...	2,210	2,210
Local Fund Engineering Establishment ...	11,049	304	914	12,267
Tools and Plant and Contingencies	1,612	44	134	1,790
Special Tools	352	...	...	352
Total Grant I ...	1,02,210	2,798	8,422	1,13,430
Do. II ...	...	...	18,190	18,190
Do. III ...	...	933	15,265	16,198
Do. IV ...	3,298	...	1,206	4,504
Total Expenditure ...	1,05,508	3,731	43,083	1,52,322
Total Receipts ...	1,62,637	4,928	49,904	2,17,469
Balance ...	57,129	1,197	6,821	65,147
Or in round numbers ...	57,130	1,200	6,820	65,150

These balances will be taken to the budget for 1884-85.

BUDGET FOR 1884-85.

4. *Statement I-A—Receipts.*—Under the head of Allotments from General Revenue, Rs. 1,610 are entered as the payment for educational purposes, and Rs. 420 on account of medical subordinates. The latter amount will be struck out, for reasons given in the review of the regular estimate. In regard to the former and with reference to school-fees, the President is requested to explain the difference pointed out by the Director of Public Instruction. Land-cess is estimated to yield Rs. 93,000, against Rs. 96,000 entered in the current year's regular estimate, and Rs. 85,938, the actuals of 1882-83. The collections are 97 per cent. of the total demand. The income from Tolls is set down at the same figure (Rs. 6,990) as in the current year's budget. The other items of receipt do not call for special notice. The year's assets are—

	RS.
Road Fund	1,26,330
Endowment Fund	3,580
General Fund	47,180
Total ...	1,77,090

5. *Expenditure—Grant I.*—No provision is made for New Works under Communications, though there is a large balance under the Road Fund. It is stated that the Local Fund Board wish to hold up as much of the Road Fund balance as possible, in view to provide funds for carrying out any light railway which the Circle Board may have to undertake. In G.O., dated 4th December 1883, No. 3479 W., Government, in passing orders on the recommendations of the committee appointed to report on the subject, have put off for future decision the question of the source from which funds for the execution of the works are to be provided. It seems, therefore, unnecessary to reserve any amount for the purpose. It also appears from the Committee's Report that a light railway of the kind proposed will cost about Rs. 35,000 per mile, so that the amount available in the Vellore Circle can meet but a very small portion of the cost. Rs. 49,820 are assigned for Road Repairs, against Rs. 48,030 in the current year's budget. The increase is due to provision being made for the up-keep of a few additional roads. Under Civil Buildings, only Rs. 150 are set apart for the improvement of certain public bungalows; and under Miscellaneous Public Improvements,

Rs. 2,400 are provided for completing the market at Arcot, Rs. 380 for the other markets in the circle, Rs. 50 for keeping lamps at both ends of the Pálár causeway at Arcot, and Rs. 6,180 for the planting and maintenance of avenues. In regard to the last item, both the President and the Vice-President recommend that it should be debited to the Road Fund, as the General Fund is unable to meet the charge. As it has already been decided by Government that avenues are a proper charge on the General Fund, there is no need again to raise the question now; but, in view of the fact that the expenditure under the General Fund is in excess of the year's receipts, and that a balance under it is necessary to make good, at least temporarily, the deficit in the Market Endowment Fund, the provision for avenues will be reduced to Rs. 4,000, and entered under Repairs. If this is found inadequate for the maintenance of the existing avenues, and if funds are available, the President can apply for additional allotments in the course of the year. The charge for lighting the Pálár causeway should appear under Grant III against "Sanitation, &c." In Statement II A, Part I, the estimated outlay on the Arcot market up to 31st March 1884 is entered as Rs. 2,120, but as only Rs. 2,000 have been allotted, the latter figure will be entered. The estimated cost of the work is also incorrectly entered as Rs. 4,520 instead of Rs. 4,510—*vide* paragraph 2 of President's letter, recorded in Board's Proceedings, dated 6th June 1883, No. 1611. Rs. 11,810 are allotted for the Local Fund Engineering Establishment, against Rs. 11,680 in the current year's budget. It is proposed to raise the Engineer's pay from Rs. 250 to Rs. 300 and that of the Draughtsman from Rs. 25 to Rs. 30, and to abolish two Sub-Overseers on Rs. 25+15 each. The Engineering Establishment will then stand thus:—

	RS.
Local Fund Engineer	300
Head Accountant	80
Head Clerk	35
Second Clerk	15
Draughtsman and Estimate Maker	30
Three Engineer's Lascars, at	6
Three Overseers, at	60
One Overseer	55
Four Overseer's Clerks, at	10
Do. Lascars, at	6

The salary of the last Overseer being less than the minimum pay of a Public Works Department Overseer, he must be classed as a Sub-Overseer, under G.O., dated 13th September 1881, No. 1709. As this class of officers is not entitled to the ordinary daily or monthly travelling allowance, the batta hitherto drawn by the abovementioned Overseer has been added to his pay in the above list. As the Circle Board's proposal does not involve any additional cost, the Board recommend it for the sanction of Government. Rs. 650 are set apart on account of the traffic taking establishment in connexion with the railway scheme. Under the circumstance explained in paragraph 21 of the Vice-President's letter and paragraph 15 of the President's endorsement, the provision for Tools and Plant, viz., Rs. 1,200, will be retained. The Road Fund Reserve should be calculated at 10, and not 5, per cent. of the receipts. The Vice-President has misunderstood Board's Proceedings, dated 1st March 1883, No. 581. Rs. 15,000 are provided for contribution to the Chittoor Circle for the construction of a permanent causeway across the Pálár at Arcot, the estimate for which, amounting to Rs. 50,000, was sanctioned in G.O., dated 28th September 1883, No. 2729-W. The share of Cost of General Management, Engineering Establishment, Tools and Plant, and Contingencies chargeable to the Road Fund is, respectively, Rs. 3,270, Rs. 11,020, Rs. 1,050 and Rs. 700. The total Road Fund Expenditure amounts to Rs. 87,800, leaving a balance of Rs. 38,530.

6. *Grant II—Education.*—The Local Fund Board propose to dispense with the one Inspecting Schoolmaster who is now employed in the circle, as they are of opinion that the two Deputy Inspectors, for one of whom they pay Rs. 1,500 to provincial, ought to be amply sufficient for inspection purposes. The proposal does not commend

itself to the Director of Public Instruction. It is proposed, also, to raise the salaries of the two masters of the Elementary Normal School at Arni, and this has the Director's approval. The sanction of Government is requested for the above, and for converting the Local Fund Schools at Thotalam, Satwachary, Thellar and Iyavady into Result Grant Schools, and the Grant-in-aid School at Arumbakum into a Combined System School. The increase to the salaries of the masters of the Wandiwash and Trivettore Schools and of the peon of the latter school is sanctioned as recommended by the Circle Board, but the additional teacher proposed for the Trivattore School is disallowed with reference to the Director's remarks. The President may renew his application when the school shows better attendance. The sum of Rs. 4,000 assigned for Result Grants is considered inadequate by the Director, but the Board regret they are unable to increase the provision.

7. *Grant III—Medical and Sanitary—Hospitals and Dispensaries.*—Rs. 4,060 are allotted for Hospitals and Dispensaries against Rs. 3,240 in the current year. The amount will be reduced by Rs. 450—Rs. 420 on account of the payment from Provincial Funds of a fourth of the Medical Officers' salaries and Rs. 30 as recommended in paragraph 2 of the Surgeon-General's letter. The increase over the current year's provision is mainly due to a proposal to employ a Midwife at Arni, and to the increment of pay to which the Medical Subordinate at that place becomes entitled from 1st July next year. As the lying-in-ward at Arni will be attached to the existing dispensary, the cost of the former will be included in the latter. The increase in the salaries of the Hospital Servants is sanctioned as recommended in the President's letter, dated 6th November 1883, No. 562. Rs. 3,260 are assigned for Vaccination and Rs. 6,870 for Sanitation, against Rs. 2,920 and Rs. 5,460, respectively, in the current year. The Sanitary Commissioner says that the allotment for Sanitation may be accepted. It will further be raised by Rs. 50 on account of the Tank Watchers sanctioned in Board's Proceedings, dated 12th December 1883, Miscellaneous No. 10688, and dated 18th February 1884, Miscellaneous No. 1475. With reference to paragraph 2 of the Sanitary Commissioner's letter, he is informed that as provision is made in the Chittoor Circle Budget for the whole salary of the additional Deputy Inspector of Vaccination sanctioned in G.O., dated 31st August 1883, No. 1715, Public, there is no need for raising the allotment for vaccination in the present budget. With reference to the provision for a Gumastah for the Arcot market, the President is requested to report the rate of salary proposed to be given to him and the date from which he will be employed. For reasons explained in the review of the Regular Estimate, the entry of Rs. 560 against District Medical and Sanitary Officer will be struck out.

8. *Grant IV—Miscellaneous.*—The contribution for the Controlling Establishment at the Presidency will be altered to Rs. 1,600, the actuals of 1882-83. The provision for the Circle Board's Office Establishment is raised from Rs. 680 to Rs. 1,000. It is proposed to increase the pay of the establishment as shown below and to appoint a peon :—

	Present pay.	Proposed pay.
	RS.	RS.
Head Clerk	35	45
Second Clerk	15	25
Attender	7	8
Peon	...	5

It will be seen from the statement appended to Board's Proceedings, dated 8th December 1883, No. 3726, that the cost of the Local Fund District Establishment paid by the Vellore Circle is more than 1 per cent. of the annual expenditure. It seems therefore objectionable further to increase the charge, but, in consideration of the increased work and of the responsibility attached to the office, the Board recommend that the salary of the Head Clerk be raised to Rs. 40.

9. The following is an abstract of the budget as revised by the Board :—

Receipts.	RS.	Charges.	RS.	RS.
Road Fund	1,26,330	Grant I. Road Fund	84,510	
Endowment Fund ...	3,580	Grant I. Endowment Fund...	3,460	
General Fund ...	47,180	Grant I. General Fund ...	5,160	
				93,130
		Do. II. General Fund ...		17,580
		Do. III. Endowment Fund...	1,310	
		Do. III. General do. ...	17,050	
				18,360
		Do. IV. Road Fund... ...	3,290	
		Do. IV. General Fund ...	1,390	
				4,680
		General Reserve		4,040
		Balances.		
		Road Fund	38,530	
		Endowment Fund	— 1,190	
		General Fund	1,960	
				39,300
Total ...	1,77,090	Total ...	...	1,77,090

APPENDIX.

I.—Budget Estimate of the Local Funds of the Vellore Circle, North Arcot District, for the Official Year 1884-85.

A.—*Revenue and Receipts.*

	Estimate, 1884-85.		Estimate, 1883-84.	Actuals, 1882-83.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
1. Balances—				
(*a*) Road Fund	57,130		69,940	1,41,053
(*b*) Endowment Fund	1,200		1,600	1,918
(*c*) General Fund	6,820		9,850	15,912
		65,150		
2. Allotments from General Reserve—				
(*a*) Provincial Funds for—				
(1) Educational Purposes ...	1,610		1,520	362
(2) Medical Subordinates ...	...		...	...
(*b*) Special Funds—				
Surplus Pound Fund	320		...	548
(*c*) Fish-rents	4,000		4,000	3,837
		5,930		
3. Rates and Taxes—				
(*a*) Cess on Land*	93,000		90,000	85,938
(*b*) Tolls	6,990		6,990	3,407
		99,990		
4. Fees in Schools and Training Institutions...		1,830	1,840	1,223
5. Contributions from other Circles and Municipalities		...	...	...
6. Receipts from Endowments, Contributions and Donations—				
(*a*) Educational	...		...	...
(*b*) Hospitals and Dispensaries... ...	...		...	...
(*c*) Choultries, &c.	1,200		1,200	1,200
(*d*) Market Rents	1,180		900	743
		2,380		
7. Miscellaneous—				
(*a*) Bungalow Fees	60		...	12
(*b*) Fines and Penalties...	100		100	50
(*c*) Sale of Materials, &c.	...		...	...
(*d*) Sale of other Property	60		100	57
(*e*) Sale-proceeds of Books	800		600	662
(*f*) Public Works Receipts	100		...	408
(*g*) Miscellaneous	50		50	40
(*h*) Contribution for Works unconnected with Schools or Endowed Foundations	...		...	...
(*i*) Avenue Receipts	600		360	623
(*j*) Grass Rents	40		...	29
8. Cheques Payable	...		...	...
		1,810		
Total including Balance ...		1,77,090	1,89,050	2,58,022

	Demand.	Collection.	Balance.
	RS.	RS.	RS.
* Arrears	4,614	4,500	114
Current	91,742	88,500	3,242
Total ..	96,356	93,000	3,356

B.—*Expenditure.*

Items.	Estimate, 1884-85.		Estimate, 1883-84.	Actuals, 1882-83.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
GRANT I—*Public Works.*				
(*a*) New Works—				
Communications	...		7,400	16,704
Civil Buildings	150		...	1,619
Miscellaneous Public Improvements ...	2,780		6,420	7,761
		2,930		
(*b*) Repairs—				
Communications	49,820		48,030	53,196
Civil Buildings	...		...	491
Miscellaneous Public Improvements ...	4,000		2,210	1,795
		53,820		
(*c*) Establishments—				
Cost of Local Fund Board's Engineering Establishment		11,810	11,680	10,403
(*d*) Traffic Establishment		650		
(*e*) Tools and Plant		1,200	990	2,138
(*f*) Contingencies		800	800	609
(*g*) Road Fund Reserve		6,920	6,700	...
(*h*) Contributions to—				
(1) Provincial Services for Famine adjustments	...		...	40,692
(2) Chittoor Circle towards the Construction of a Permanent Causeway across the Pálár at Arcot ...	15,000		...	...
(3) Municipalities—				
Public Works Department Supervision and other Establishment Charges	...		...	...
		15,000		
Total, Grant I ...		93,130	84,230	1,35,408
GRANT II—*Education.*				
(*a*) Payment for Inspection		...	1,850	1,675
(*b*) Training Schools—				
Salaries	710		600	600
Stipends of Students	1,130		1,130	978
Servants	50		50	48
Miscellaneous	30		20	24
		1,920		
(*c*) Local Fund Schools—				
Salaries ... Fixed	5,800		5,630	4,041
Payment by Results ...	1,920		2,000	2,028
Do. from School Fees.	...		...	...
Servants	340		340	213
Miscellaneous	990		1,210	682
		9,050		
(*d*) Grants-in-aid—				
Salary Grants	...		...	...
Results do.	4,000		3,500	4,962
		4.000		

B.—*Expenditure*—(Continued).

Items.	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.
	RS.	RS.	RS.	RS.
(*e*) Contributions to—				
(1) Provincial Services	1,500		...	...
(2) Other Circles	...		...	...
(3) Municipalities	...		...	...
		1,500		
(*f*) Miscellaneous—				
Purchase of Books	900		750	837
Commission on Sale of Books	120		90	97
		1,020		
(*g*) Maintaining a Student in the Muhammadan Normal School	90		90	93
		90		
Total, Grant II ...		17,580	17,260	16,278
GRANT III—*Sanitation, Medical Services, and Public and Charitable Institutions.*				
(*a*) Hospitals and Dispensaries		3,610	3,240	2,875
(*b*) Vaccination		3,260	2,920	3,005
(*c*) Sanitation—				
(1) Works undertaken for the Improvement of Water-supply	1,140		...	139
(2) The Enlargement or Improvement of Village-sites	500		...	941
(3) The Scavenging of Large Villages and Small Towns	4,650		4,960	4,632
(4) Other Sanitary Outlay	680		500	658
		6,970		
(*d*) Markets		110	...	...
(*e*) Choultries—				
Establishment	230		230	203
Contingencies	30		30	12
Feeding Travellers	1,070		1,070	614
		1,330		
(*f*) Travellers' Bungalows—				
Establishment		10	10	108
(*g*) Contributions to—				
(1) Provincial Services—				
(*a*) Medical College	560		530	534
(*b*) Sanitary Inspection	560		530	...
(2) Other Circles—				
To Chittoor Circle for Ranipet Dispensary	500		500	500
(3) Municipalities—				
(*a*) To Vellore Municipality for Vellore Dispensary for 1882-83	1,000		770	...
(*b*) To Vellore Municipality for the Up-keep of five Lights on Katpadi Road ...	100		100	70
		2,720		
(*h*) Miscellaneous—				
Civil Surgeon's Establishment	200		...	...
Maintenance Cost of Civil Pauper Lunatics	150		460	177
		350		
Total, Grant III ...		18,360	15,850	14,468

B.—*Expenditure*—(Continued).

Items.	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.
	RS.	RS.	RS.	RS.
GRANT IV—*Miscellaneous.*				
(*a*) Contribution for Controlling Establishment at the Presidency		1,600	1,440	1,599
(*b*) Contribution for Controlling Establishment in the Collector's Office		230	230	223
(*c*) Audit Establishment in the President's Office		360	360	302
(*d*) Establishment of the Local Fund Board...		740	680	674
(*e*) Batta to Non-official Members		500	500	229
(*f*) Refunds of Excess Collection of Road and Land-Cess		30	30	...
(*g*) Miscellaneous—				
(1) Stationery	200		200	
(2) Postage	300		300	
(3) Printing Charges	350		350	1,699
(4) Contingencies	300		300	
		1,150		
(*h*) Superannuation and Retired Allowances ...		70	60	177
Total, Grant IV ...		4,680	4,450	4,903
Miscellaneous Debt Account		..	...	16
Grand Total—Expenditure		1,33,750	1,21,790	1,71,073
General Reserve		4,040	3,820	...
Balance—				
(*a*) Road Fund...	38,530		60,280	76,537
(*b*) Endowment Fund	—1,190		750	2,828
(*c*) General Fund	1,960		2,410	7,584
		39,300		
Grand Total ...		1,77,090	1,89,050	2,58,022

II.—Estimate of Receipts and Expenditure of the Road Fund of the Vellore Circle, North Arcot District, for the Official Year 1884-85.

Receipts.	Estimate for 1884-85. Detail (Minor Heads).	Estimate for 1884-85. Total (Major Heads).	Estimate for 1883-84.	Actuals, 1882-83.	Expenditure.	Estimate for 1884-85. Detail (Minor Heads).	Estimate for 1884-85. Total (Major Heads).	Estimate for 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Balance		57,130	69,940	1,41,052	1. New Works			7,400	16,704
2. Two-thirds of the collection of Land-cess within the year		62,000	60,000	57,292	2. Repairs		49,820	48,030	53,196
3. Additional appropriation from the one-third Land-cess by the Local Fund Board		..	..	..	3. Establishment— (*a*) Share of cost of Local Fund Board's Engineering Establishment chargeable to the Road Fund	11,020		9,800	8,915
4. Grants from Government— (*a*) Provincial Funds			..	..	(*b*) Public Works Department Supervision, &c.	..		..	..
(*b*) Special Funds		..	..	..	(*c*) Charges in connection with Tolls and Ferries	..		..	..
5. Tolls		6,990	6,990	3,407	(*d*) Share of the cost of General Management chargeable to Road Fund	3,270		3,230	3,775
6. Contributions from the Funds of other Circles		..	..	..	(*e*) Contingencies	700		670	522
7. Miscellaneous— Miscellaneous	30		30	407			14,990		
Sale of other Property	30		..	..	4. Tools and Plant		1,050	830	1,832
Public Works Receipts	100		..	..	5. Contribution from the Road Fund to the Funds of other Circles and Municipalities for Roads		15,000	..	..
Fines and Penalties	50		..	..	6. Reserve		6,920	6,700	..
		210			7. Refunds of excess collection of Land-cess		20	20	..
8. Cheques Payable		..	..	..	8. For Famine adjustments		..	..	40,692
9. Two-thirds interest on arrears of Land-cess		..	..	9	9. Miscellaneous Debt Account		..	..	..
10. Savings and Refunds		..	..	5	10. Superannuation and Retired Allowances		..	..	..
11. Refunds of Expenditure		..	..	..	11. Permanent Advance		..	..	..
					Total ..		87,800	76,680	1,25,636
					Balance ..		38,530	60,280	76,537
Total ..		1,26,330	1,36,960	2,02,173	Total ..		1,26,330	1,36,960	2,02,173

II-A.—Detail of Allotments for Public Works in the Vellore Circle, North Arcot District, for the Official Year 1884-85.

PART I.—*New Works.*

No.	Taluks in the North Arcot Public Works Division.	Project. Description.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	Expenditure in 1884-85. By Local Fund Engineering Establishment.	Expenditure in 1884-85. Total.	Remarks and References.
			Rs.	Rs.	Rs.	Rs.	
		I.—COMMUNICATIONS—*Nil.*					
		II.—CIVIL BUILDINGS.					
1	....	Petty Works	150	..	150	150	
		Total ..	150	..	150	150	
		III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.					
		(2) *Markets.*					
2	Arcot	Construction of the Market at Arcot	4,510	2,000	2,400	2,400	Item No. 5 in Part I of the Budget for 1883-84. Board's Proceedings, 22nd March 1881, Mis. No. 3024. Board's Proceedings, 6th June 1883, No. 1611.
3	....	Petty Works	380	..	380	380	
		Total ..			2,780	2,780	
		Grand Total ..			2,930	2,930	

APPENDIX TO PART I.—*New Works.*

No.	Taluks.	Project. Description.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	Expenditure. By Local Fund Engineering Establishment.	Expenditure. Total.	Remarks and References.
		I.—COMMUNICATIONS—*Nil.*	RS.	RS.	RS.	RS.	
		II.—CIVIL BUILDINGS.					
1	Wandiwash	The Travellers' Bungalow at Wandiwash	50	..	50	50	
2	Arni	Do. do. at Arni	50	..	50	50	
3	Arcot	Do. do. at Trivettore	50	..	50	50	
		Total ..			150	150	
		III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.					
4	Vellore	Improving the Weekly Market at Ambúr	100	..	100	100	
5	Pólúr	Do. do. at Chetput	100	..	100	100	
6	Do.	Do. do. at Pólúr	30	..	30	30	
7	Arni	Do. do. at Arni	50	..	50	50	
8	Arcot	Do. do. at Trivettore	30	..	30	30	
9	Wandiwash	Do. do. at Wandiwash	20	..	20	20	
10	Do.	Do. do. at Desúr	50	..	50	50	
		Total ..			380	380	

PART II.—*Repairs.*

No.	Taluks in the North Arcot Public Works Division.	Description of Work.	Amount proposed for Expenditure in 1884-85. By Local Fund Engineering Establishment.	Amount proposed for Expenditure in 1884-85. Total.	Remarks and References.
		I.—COMMUNICATIONS.	RS.	RS.	
1	Vellore	Portion of the Great Western Trunk Road from Madras to Calicut from 75½ to 124th mile, at Rs. 125 per mile, excluding the portion within the Municipal limits.	5,900	5,900	Item No. 1 in Part II of the Budget of 1883-84.
2	Do.	Road from Vellore to Arni, 11½ miles, at Rs. 150 per mile	1,720	1,720	Do. No. 2 in do. do.
	Arni	Do. do. 10 „ at Rs. 150 „	1,500	1,500	
3	Arcot	Do. Arcot to Trivettore with branches to Checkramallur and Kalavay from 6th to 31st mile, at Rs. 100 per mile.	2,650	2,650	Do. No. 3 in do. do.
4	Pólúr	Road from Kannamangalam to South Arcot Frontier, 28 miles, at Rs. 125 per mile.	3,500	3,500	Do. No. 4 in do. do.
5	Wandiwash ...	Road from Wandiwash to Pólúr *viâ* Chetput, 34 miles, at Rs. 76 per mile.	2,630	2,630	Do. No. 5 in do. do.
	Pólúr ...				
6	Arni	Road from Arni to Chetput, 18 miles, at Rs. 100 per mile	1,800	1,800	Do. No. 6 in do. do.
	Wandiwash ...				
7	Do.	Do. do. to Wandiwash, 26 miles, at Rs. 100 per mile ...	2,600	2,600	Do. No. 7 in do. do.
8	Arcot	Do. Conjeeveram to South Arcot Frontier at Vallimadu, 12 miles, at Rs. 125 per mile.	4,870	4,870	Do. No. 8 in do. do.
	Wandiwash	Road from Conjeeveram to South Arcot Frontier at Vallimadu, 27 miles, at Rs. 125 per mile.			
9	Arcot	Road from Arcot to Arni, 18 miles, at Rs. 150 per mile	2,700	2,700	Do. No. 9 in do. do.
10	Arni	Do. Arni to Yettivedi Junction, 12¾ miles, at Rs. 125 per mile.	1,510	1,510	Do. No. 10 in do. do.
11	Vellore	Do. Abdullapuram to Salem Frontier, 21 miles, at Rs. 75 per mile.	1,570	1,570	Do. No. 11 in do. do.
12	Wandiwash	Road from Wandiwash to Seeshamangalam, 10½ miles, at Rs. 100 per mile.	1,050	1,050	Do. No. 12 in do. do.
13	.....	Petty Works	15,820	15,820	
		Total ...	49,820	49,820	
		II.—CIVIL BUILDINGS.—*Nil.*			
		III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.			
14	.....	Maintenance of Avenues	4,000	4,000	Do. No. 14 in do. do.
		Total ...	4,000	4,000	
		Grand Total ...	53,820	53,820	

No.	Taluks.	Description of Work.	Amount proposed for Expenditure in 1884-85. By Local Fund Engineering Establishment.	Amount proposed for Expenditure in 1884-85. Total.	Remarks and References.
		I. Communications.	Rs.	Rs.	
1	Arcot	Road from Arcot to Trunk Road No. 1 at Arapakam, 7 miles, at Rs. 125 per mile.	870	870	Item No. 1 in Appendix to Part II of the Budget for 1883-84.
2	Vellore	Road from Vellore to Pinnathur and Hosúr, 9 miles, at Rs. 83-8-0 per mile.	750	750	Do. No. 2 do. do.
3	Do.	Road from Trunk Road No. 1 to Shembakam, 1 mile ...	100	100	Do. No. 3 do. do.
4	Do.	Do. do. No. 1 to Viringipuram, $\frac{3}{4}$ mile ...	70	70	Do. No. 4 do. do.
5	Wandiwash	Do. Wandiwash to Trivettore, $10\frac{1}{2}$ miles, at Rs. 90 per mile.	950	950	Do. No. 5 do. do.
6	Pólúr	Road from Vassoor to Natchettracovil, 6 miles, at Rs. 50 per mile.	300	300	Do. No. 6 do. do.
7	Arni	Road from Arni to Padavedoo jungles, 12 miles, at Rs. 25 per mile.	300	300	Do. No. 7 do. do.
8	Vellore	Road from Gudiyátam Railway Station to join Vellore and Arni road to Kaniambadi, 15 miles, at Rs. 66 per mile.	1,000	1,000	Do. No. 8 do. do.
9	Do.	Road from Ramnaikenpolliem to Chedupary, $1\frac{5}{8}$ miles, at Rs. 70 per mile.	110	110	Do. No. 9 do. do.
10	Do.	Road from Ammundi to Trunk Road No. 1, $\frac{3}{4}$ mile, at Rs. 53 per mile.	40	40	Do. No. 10 do. do.
11	Do.	Road from Ambúr to the Railway Station	40	40	Do. No. 11 do. do.
12	Arni	Do. Arni to Sathiavijayanagaram, 3 miles, at Rs. 100 per mile.	300	300	Do. No. 12 do. do.
13	Do.	Road from Arni, Shervapet to the river, 450 yards... ...	50	50	Do. No. 13 do. do.
14	Do.	Road from Shirumur to join Vellore road at Sanoor, 5 miles, at Rs. 50 per mile.	250	250	Do. No. 14 do. do.
15	Do.	Road from Thachoor to join Chetput road at Vilai, 4 miles, at Rs. 50 per mile.	200	200	Do. No. 15 do. do.
16	Do.	Road from Ragunathapuram to join Vellore road, $1\frac{1}{2}$ miles, at Rs. 50 per mile.	70	70	Do. No. 16 do. do.
17	Arni	Road from Arnipoliem to Pudukamoor, $\frac{1}{2}$ mile	30	30	Item No. 17 in Appendix to Part II of the Budget for 1883-84.
18	Vellore	Thellai road, $6\frac{1}{2}$ miles, at Rs. 50 per mile	320	320	Do. No. 18 do. do.
19	Do.	Road from Thellai branch to Kaniembady, 4 miles, at Rs. 40 per mile.	160	160	Do. No. 19 do. do.
20	Do.	Moongurpett village road, $1\frac{1}{4}$ mile, at Rs. 40 per mile ...	50	50	Do. No. 20 do. do.
21	Do.	Pangalatham road, 1 mile	40	40	Do. No. 21 do. do.
22	Do.	Yadayansathoo road, 1 mile	40	40	Do. No. 22 do. do.
23	Do.	Road from trunk road to Periankuppam village, $\frac{3}{4}$ mile, at Rs. 40 per mile.	30	30	Do. No. 23 do. do.
24	Arcot	Road from Checkramalloor to Eluppai, $12\frac{1}{4}$ miles, at Rs. 50 per mile.	610	610	Do. No. 24 do. do.
25	Do.	Road from Arcot to Chitrachavadi, $14\frac{3}{4}$ miles, at Rs. 50 per mile.	740	740	Do. No. 25 do. do.
26	Do.	Road from Kalavai to Valapandal, 8 miles, at Rs. 45 per mile.	360	360	Do. No. 26 do. do.
27	Do.	Road from Moranam to Abdullapuram, 12 miles, at Rs. 40 per mile.	480	480	Do. No. 27 do. do.
28	Do.	Road from Trivettore to Mangal, 10 miles, at Rs. 40 per mile.	400	400	Do. No. 28 do. do.
29	Wandiwash	Road from Moshayur to Desur, 4 miles, at Rs. 40 per mile ..	160	160	Do. No. 29 do. do.
30	Do.	Do. the 35th mile of Arni and Wandiwash road at Shedathangal to Chetput, 6 miles, at Rs. 40 per mile.	240	240	Do. No. 30 do. do.
31	Do.	Road from $27\frac{1}{4}$ mile of Conjeeveram road to Elangadu, $\frac{1}{3}$th mile, at Rs. 40 per mile.	40	40	Do. No. 31 do. do.
32	Do.	Athiancoppam road, $1\frac{1}{4}$ mile, at Rs. 40 per mile	50	50	Do. No. 32 do. do.
33	Pólúr	Road from Vassoor to Pólúr Tank southern escape, 1 mile, at Rs. 40 per mile.	40	40	Do. No. 33 do. do.
34	Arcot	Sharpana road at Arcot	150	150	Do. No. 34 do. do.
35	Vellore	Repairing the town roads in the Vellore Taluk	730	730	Do. No. 35 do. do.
36	Arcot	Do. do. in Arcot Taluk	1,000	1,000	Do No. 36 do. do.
37	Arni	Do. do. in Arni Taluk	950	950	Do. No. 37 do. do.
38	Pólúr	Do. do. in Pólúr Taluk	700	700	Do. No. 38 do. do.
39	Wandiwash	Do. do. in Wandiwash Taluk	760	760	Do. No. 39 do. do.
40	Do.	Road from Wandiwash to Vengunam	150	150	Do. No. 40 do. do.
41	Vellore	Do. Javalikaran Chattram to Pálár river on the opposite side of Kangianellore.	100	100	Do. No. 41 do. do.
42	Arni	Maintenance of roads within the Fort at Arni	300	300	Do. No. 42 do. do.
43	Do.	Kunnathoor road	200	200	Do. No. 43 do. do.

APPENDIX TO PART II.—*Repairs*—(Continued).

No.	Taluks.	Description of Work.	AMOUNT PROPOSED FOR EXPENDITURE IN 1884-85.		Remarks and References.
			By Local Fund Engineering Establishment.	Total.	
			RS.	RS.	
44	Pólúr	Road from Mandakolathur to join the high road from Wandiwash to Pólúr *viâ* Chetput, 2¼ miles, at Rs. 75 per mile.	170	170	
45	Vellore	Road from Sathupolliem to Pinnathore, 2¼ miles, at Rs. 75 per mile.	170	170	
46	Arni	Road from Terumalaisamudram to join Thachoor road, 4 miles, at Rs. 50 per mile.	200	200	
47	Wandiwash	Road from Wagadai to Chengampoondy, 4 miles, at Rs. 100 per mile.	400	400	
48	Arcot	Road from Arapakam to Thimmacherikuppam, 1⅜ mile ...	100	100	
49	Vellore	Do. Trunk Road No. 1 to the Pálár river within the limits of Vatteevanam, ¾ mile.	100	100	
50	Wandiwash	Road from Cheyar anicut to Valapandal, 3 miles, at Rs. 100 per mile.	300	300	
51	Do.	Thennanghur road	50	50	
52	Do.	Road from Anicut bungalow to Ammaniavaram, ¾th mile ...	100	100	
		Total ...	15,820	15,820	

II-B.—Talukwar Statement showing Allotments of the Road Fund for Expenditure in the Vellore Circle, North Arcot District, for the Official Year 1884-85.

Taluks.	Portion of the Land-cess received in the Taluk to be applied to Communications.	Amount allotted for Roads in the Taluk.	Rates of Column 3 to Column 2 per cent.
	RS.	RS.	
Vellore Taluk	9,400	13,045	138·77
Pólúr do.	9,400	6,025	64·09
Wandiwash do.	16,200	12,455	76·75
Arcot do.	18,000	11,560	64·2
Arni Division	9,000	6,755	75·05
Total ..	62,000	49,820	

Statement II-C.—*Nil.*

III.—Statement showing the Receipts and Charges of the Local Fund Schools in the Vellore Circle, North Arcot District, for the Official Year 1884-85.

Names of Schools.	Average Attendance.	Receipts.								Charges.									
		Grants from Government.		School Fees.		Contributions.		Total.		Salaries of Masters.									
										1883-84.					1884-85.				
		1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	Number.	Fixed.	Payment under Results Grant.	Payment under School Fees.	Total.	Number.	Fixed.	Payment under Results Grant.	Payment under School Fees.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Wandiwash	90	50	200	140	150	..	..	190	350	4	456	50	..	506	4	624	70	..	694
2. Trivattore	50	30	80	40	80	..	..	70	160	2	192	50	..	242	2	252	50	..	302
3. Kalavai	40	40	40	60	60	..	..	100	100	2	192	50	..	242	2	192	50	..	242
4. Peranamallore	22	30	30	40	40	..	..	70	70	1	84	50	..	134	1	84	50	..	134
5. Maruthadu	20	30	20	20	30	..	..	50	50	1	84	50	..	134	1	84	50	..	134
6. Salukai	20	30	30	30	30	..	..	60	60	1	84	50	..	134	1	84	50	..	134
7. Therumani	28	..	30	30	30	..	..	30	60	1	84	50	..	134	1	84	50	..	134
8. Nedungunam	23	..	30	30	30	..	..	30	60	1	84	50	..	134	1	84	50	..	134
9. Thimiri	24	30	30	30	30	..	..	60	60	1	84	50	..	134	1	84	50	..	134
10. Nateri	22	30	20	30	30	..	..	60	50	1	84	50	..	134	1	84	50	..	134
11. Bramadesam	20	30	30	30	30	..	..	60	60	1	84	50	..	134	1	84	50	..	134
12. Mamundoor	25	40	50	30	35	..	..	70	85	1	84	50	..	134	1	84	50	..	134
13. Dusi	25	30	30	30	30	..	..	60	60	1	84	50	..	134	1	84	50	..	134
14. Valapandal	22	30	30	30	30	..	..	60	60	1	84	50	..	134	1	84	50	..	134
15. Esayanoor	20	20	30	20	25	..	..	40	55	1	84	50	..	134	1	84	50	..	134
16. Arumbakam	..	..	20	..	20	..	..	..	40	..	..	..	..	..	1	84	50	..	134
17. Ambúr	100	40	120	150	150	..	..	190	270	4	444	50	..	494	4	444	55	..	499
18. Pallikonda	55	30	60	80	60	..	..	110	120	3	336	50	..	386	3	336	55	..	391
19. Kunnamangalam	54	25	50	60	60	..	..	85	110	2	252	50	..	302	2	252	55	..	307
20. Pólúr	72	30	70	80	100	..	..	110	170	4	504	50	..	554	4	504	55	..	559
21. Viringeepuram	50	20	40	50	50	..	..	70	90	2	192	50	..	242	2	192	55	..	247
22. Arni Kosapolliem	45	20	40	50	50	..	..	70	90	2	192	50	..	242	2	192	55	..	247
23. Arcot	40	20	50	60	60	..	..	80	110	2	192	50	..	242	2	192	55	..	247
24. Arcot branch	42	..	..	50	50	..	..	50	50	2	192	50	..	242	2	192	55	..	247
25. Melvisharam	45	20	40	50	50	..	..	70	90	2	192	50	..	242	2	192	55	..	247
26. Kalambur	40	20	50	60	60	..	..	80	110	2	192	50	..	242	2	192	55	..	247
27. Mandakolathur	60	20	60	80	80	..	..	100	140	2	192	50	..	242	2	192	55	..	247
28. Malminnel	20	15	40	30	30	..	..	45	70	1	84	50	..	134	1	84	55	..	139
29. Keelminnel	18	15	30	30	30	..	..	45	60	1	84	50	..	134	1	84	55	..	139

Statement showing the Receipts and Charges of the Local Fund Schools in the Vellore Circle, North Arcot District, &c.—(*Continued*).

Names of Schools.	Average Attendance.	Receipts.								Charges.									
		Grants from Government.		School Fees.		Contributions.		Total.		Salaries of Masters.									
										1883-84.					1884-85.				
		1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	Number.	Fixed.	Payment under Results Grant.	Payment under School Fees.	Total.	Number.	Fixed.	Payment under Results Grant.	Payment under School Fees.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
30. Chevoor	35	15	40	40	40	..	..	55	80	1	84	50	..	134	1	84	55	..	139
31. Thachoor	30	..	30	30	30	..	..	30	60	1	84	50	..	134	1	84	55	..	139
32. Kalasapakam	28	..	30	30	30	..	..	30	60	1	84	50	..	134	1	84	55	..	139
33. Pundi	30	..	30	30	30	..	..	30	60	1	84	50	..	134	1	84	55	..	139
34. Vilvanarany	42	..	30	30	30	..	..	30	60	1	84	50	..	134	1	84	55	..	139
35. Sirunalloor	40	..	40	30	40	..	..	30	80	1	84	50	..	134	1	84	55	..	139
36. Santhavasal	22	..	20	30	30	..	..	30	50	1	84	50	..	134	1	84	55	..	139
37. Thellar	..	20	..	30	..	..	..	50	..	1	84	50	..	134	..	..	..	..	..
38. Iyavady	..	30	..	30	..	..	..	60	..	1	84	50	..	134	..	..	..	..	..
39. Thotalam	..	15	..	35	..	..	..	50	..	1	84	50	..	134	..	..	..	..	..
40. Satvacharry	..	..	..	30	..	..	..	..	..	1	84	50	..	134	..	..	..	..	..
Total	..	775	1,570	1,765	1,740	..	..	2,540	3,310	60	5,820	1,950	..	7,770	57	5,796	1,920	..	7,716
Normal School, Arni	25	..	..	..	..	..	..	..	..	2	600	..	..	600	2	708	..	..	708

Statement showing the Receipts and Charges of the Local Fund Schools in the Vellore Circle, North Arcot District, &c.—(*Continued*).

Names of Schools.	CHARGES—(*Continued*).																							
	Stipendiary Students.				Clerks.				Servants.				Rents.		Furniture.		Maps, Books, &c.		Sundries.		Buildings, &c. of School Premises.		Total.	
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.													
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Wandiwash	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	46	15	15	12	12	..	..	569	803
2. Trivattore	..	..	..	..	..	..	..	..	1	6	1	24	24	24	5	10	3	8	9	9	..	..	289	377
3. Kalavai	..	..	..	..	..	..	..	..	1	6	1	6	18	18	5	10	2	2	9	9	..	..	282	287
4. Peranamallore	..	..	..	..	..	..	..	..	1	6	1	6	6	6	3	10	2	2	6	6	..	..	157	164
5. Maruthadu	..	..	..	..	..	..	..	..	1	6	1	6	6	6	3	10	3	5	6	6	..	..	152	167
6. Salukai	..	..	..	..	..	..	..	..	1	6	1	6	6	6	3	10	3	5	6	6	..	..	158	167
7. Therumani	..	..	..	..	..	..	..	..	1	6	1	6	6	6	3	10	3	5	6	6	..	..	158	167
8. Nedungunam	..	..	..	..	..	..	..	..	1	6	1	6	6	6	3	10	3	5	6	6	..	..	158	167
9. Thimiri	..	..	..	..	..	..	..	..	1	6	1	6	12	12	3	3	2	2	6	6	..	..	163	163
10. Nateri	..	..	..	..	..	..	..	..	1	6	1	6	9	9	3	3	2	2	6	6	..	..	160	160
11. Bramadesam	..	..	..	..	..	..	..	..	1	6	1	6	9	9	3	3	2	2	6	6	..	..	160	160
12. Mamundoor	..	..	..	..	..	..	..	..	1	6	1	6	12	12	3	5	2	2	6	6	..	..	163	165
13. Dusi	..	..	..	..	..	..	..	..	1	6	1	6	12	12	3	3	2	2	6	6	..	..	163	163
14. Valapandal	..	..	..	..	..	..	..	..	1	6	1	6	12	12	3	10	2	2	6	6	..	..	163	170
15. Esayanoor	..	..	..	..	..	..	..	..	1	6	1	6	6	6	10	10	5	5	6	6	..	..	167	167
16. Arumbakam	..	..	..	..	..	..	..	..	..	..	1	6	..	12	..	17	..	5	..	6	..	..	..	180
17. Ambúr	..	..	..	..	..	..	..	..	1	24	1	24	36	36	30	..	3	4	9	9	..	..	596	572
18. Pallikonda	..	..	..	..	..	..	..	..	1	24	1	24	36	36	20	..	3	4	9	9	..	..	478	464
19. Kennamangalam	..	..	..	..	..	..	..	..	1	24	1	24	36	36	20	..	3	4	9	9	..	..	396	380
20. Pólúr	..	..	..	..	..	..	..	..	1	24	1	24	..	..	10	..	3	4	9	9	..	..	600	596
21. Viringeepuram	..	..	..	..	..	..	..	..	1	6	1	6	12	12	15	..	3	4	6	6	..	..	284	275
22. Arni Kosapolliem	..	..	..	..	..	..	..	..	1	6	1	6	24	24	15	..	3	4	6	6	..	..	296	287
23. Arcot	..	..	..	..	..	..	..	..	1	6	1	6	30	30	15	..	3	4	6	6	..	..	302	293
24. Arcot branch	..	..	..	..	..	..	..	..	1	6	1	6	..	..	15	..	3	4	6	6	..	..	272	265
25. Melvisharam	..	..	..	..	..	..	..	..	1	6	1	6	24	24	15	..	3	4	6	6	..	..	296	287
26. Kalambur	..	..	..	..	..	..	..	..	1	6	1	6	15	15	15	..	3	4	6	6	..	..	287	278
27. Mandakolathur	..	..	..	..	..	..	..	..	1	6	1	6	12	12	15	..	3	4	6	6	..	..	284	275
28. Malminnel	..	..	..	..	..	..	..	..	1	6	1	6	6	6	10	..	3	4	6	6	..	..	165	161
29. Keelminnel	..	..	..	..	..	..	..	..	1	6	1	6	6	6	10	..	3	4	6	6	..	..	165	161

Statement showing the Receipts and Charges of the Local Fund Schools in the Vellore Circle, North Arcot District, &c.—(*Continued*).

Names of Schools.	CHARGES.—(*Continued*).																							
	Stipendiary Students.				Clerks.				Servants.				Rents.		Furniture.		Maps, Books, &c.		Sundries.		Buildings, &c. of School Premises.		Total.	
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.													
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
30. Chevoor	..	..	..	..	..	..	..	..	1	6	1	6	6	6	10	..	3	4	6	6	..	..	165	161
31. Thachoor	..	..	..	..	..	..	..	..	1	6	1	6	6	6	10	..	3	4	6	6	..	..	165	161
32. Kalasapakam	..	..	..	..	..	..	..	..	1	6	1	6	6	6	10	..	3	4	6	6	..	..	165	161
33. Pundi	..	..	..	..	..	..	..	..	1	6	1	6	6	6	10	..	3	4	6	6	..	..	165	161
34. Vilvanarany	..	..	..	..	..	..	..	..	1	6	1	6	6	6	10	..	3	4	6	6	..	..	165	161
35. Sirunalloor	..	..	..	..	..	..	..	..	1	6	1	6	6	6	10	..	3	4	6	6	..	..	165	161
36. Santhavasal	..	..	..	..	..	..	..	..	1	6	1	6	6	6	10	..	3	4	6	6	..	..	165	161
37. Thellar	..	..	..	..	..	..	..	..	1	6	..	..	6	..	3	..	3	..	6	..	..	..	158	..
38. Iyavady	..	..	..	..	..	..	..	..	1	6	..	..	6	..	3	..	3	..	6	..	..	..	158	..
39. Thotalam	..	..	..	..	..	..	..	..	1	6	..	..	6	..	10	..	3	..	6	..	..	..	165	..
40. Satvacharry	..	..	..	..	..	..	..	..	1	6	..	..*	6	..	10	..	3	..	6	..	..	..	165	..
Total	..	..	..	..	..	..	..	..	39	336	36	336	447	435	354	170	123	149	258	240	..	..	9,288	9,046
Normal School, Arni	..	23	1,128	23	1,128	..	..	..	..	1	48	1	48	..	..	..	..	..	..	24	26	..	..	1,800	1,920

IV.—Estimate of Receipts and Expenditure of Endowment Fund in the Vellore Circle, North Arcot District, for the Official Year 1884-85.

Designation of Endowment.	Receipts.						Expenditure.								Remarks and References.
	Balance.	Interest.	Rent and Produce of Land.	Allotment from Capital.	Contributions and Sale of Medicines.	Total.	Fixed Charges (Statement IV-A).	Contingent Charges (Statement III-A).	Allotment for Education (Statement III).	Allotment for other purposes (Statement IV-B).	Allotment for Public Works (Statement II-A).	Local Fund Engineering Establishment and Tools and Plant.	Total.	Balance.	
Chattram.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arcot Lungarkhana	1,490	..	..	1,200	..	2,690	130	1,070	..	..	..	..	1,200	1,490	G.O., Financial Department, 14th December 1872, No. 1688.
Markets.															
Market at Arcot			300	..	..		100	10	..	..	2,400				
Do. at Ambúr			270	..	..		..	..	..	..	100				
Do. at Pólúr			40	..	..		..	..	..	..	30				
Do. at Chetput	— 290	..	270	..	..	890	..	..	..	..	100	680	3,570	— 2,680	
Do. at Arni			120	..	..		..	..	..	..	50				
Do. at Wandiwash			20	..	..		..	..	..	..	20				
Do at Trivattore			60	..	..		..	..	..	..	30				
Do. at Dasur			100	..	..		..	..	..	..	50				
Total ..	1,200	..	1,180	1,200	..	3,580	230	1,080	..	..	2,780	680	4,770	— 1,190	

IV-A.—Detail of Charges in Public and Charitable Institutions in the Vellore Circle, North Arcot District, for the Official Year 1884-85.

Institutions.	Fixed Charges.															
	Medical Subordinates.				Superintendents.				Clerks.				Servants.			
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Dispensary at Arni	1	720	1	618	..	..	..	..	..	..	..	..	3	192	3	216
Do. at Pólúr	1	420	1	315	..	..	..	..	..	..	..	..	3	180	3	192
Do. at Wandiwash	1	420	1	315	..	..	..	..	..	..	..	..	3	180	3	180
Arcot Lungerkhana	..	..	..	..	..	..	..	..	1	100	1	100	1	30	1	30
Arcot Market	..	..	..	..	..	..	..	..	..	..	1	100	..	..	..	..
Chattram at Thethurai	..	..	..	..	..	..	..	..	..	..	..	..	1	40	1	40
Do. at Thenangur	..	..	..	..	..	..	..	..	..	..	..	..	1	6	1	
Do. at Mathoor and Narasamungalam, Arcot Taluk	..	..	..	..	..	..	..	..	..	..	..	..	1	6	1	6
Do. at Koolamanthal, Arcot Taluk	..	..	..	..	..	..	..	..	..	..	..	..	1	3	1	3
Do. at Nedungunani	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36
Do. at Nemili	..	..	..	..	..	..	..	..	..	..	..	..	1	6	1	6
Travellers' Bungalow at Wandiwash	..	..	..	..	..	..	..	..	..	..	..	..	1	12	1	12
Total ..	3	1,440	3	1,248	..	..	..	..	1	100	2	200	17	679	17	727

Detail of Charges in Public and Charitable Institutions in the Vellore Circle, North Arcot District, for the Official Year 1884-85—(*Continued*).

Institutions.	Fixed Charges—(*Contd.*).				Contingent Charges.								Total.		Remarks and References.
	Midwives.				Medicines and Apparatus.		Supplies.		Diet of Patients and Travellers.		Rents.		Furniture and Sundries.		
	1883-84.	1884-85.			1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	
	Number.	Number.	Amount.	Amount.											
	18	20	Rs. 19	21	22	23	24	25	26	27	28	29	30	31	32	33	34
	..	..	..	..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dispensary at Arni	..	..	..	..	..	..	..	..	..	..	..	..	70	180	1,592	1,924	G.O., F.D., 15th Oct. 1880, No. 1974.
Do. at Pólúr	..	1	110	110	610	800	..	..	..	..	50	..	70	100	890	907	
Do. at Wandiwash	..	..	..	..	170	250	..	..	..	..	50	..	70	70	890	785	
Arcot Lungerkhana	..	..	..	..	170	170	..	..	1,070	1,070	..	..	..	10	1,200	1,200	G.O., F.D., 4th March 1874, No. 357.
Arcot Market	..	..	..	..	..	..	..	..	..	..	..	..	10	10	110	50	
Chattram at Thothurai	..	..	..	..	..	..	..	..	..	..	..	..	2	2	8	8	
Do. at Thenanghoor	..	..	..	..	..	..	..	..	..	..	..	..	2	2	8	8	
Do. at Mathoor and Narasamangalam, Arcot Taluk.	..	..	..	..	..	..	..	..	..	..	..	..	1	1	4	4	
Do. at Koolamanthal, Arcot Taluk ..	..	..	..	..	..	..	..	..	..	..	..	..	12	12	48	48	
Do. at Nedungunam	..	..	..	..	..	..	..	..	..	..	..	..	..	2	6	8	
Do. at Nemali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12	12	
Travellers' Bungalow at Wandiwash ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,576	5,064	
Total ..	..	1	110	110	950	1,220	..	..	1,070	1,070	100	100	237	389			

IV-B.—Detail of Miscellaneous, Sanitary, &c., Expenditure in the Vellore Circle, North Arcot District, for the Official Year 1884-85.

Localities.	Maistries.	Scavengers.	Miscellaneous.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
I. Improvement of water-supply ..	..	..	1,140	1,140	
II. Improvement of village-sites ..	..	..	500	500	
III. Scavengering Establishment—					
Vellore Taluk	96	288	504	888	For scavengering Ambúr.
	..	96	168	264	For scavengering Pallikonda and Kelachur.
Pólúr Taluk	..	96	168	264	For scavengering at Virinjipuram.
Wandiwash Taluk	72	192	168	432	Do. Pólúr.
	72	192	168	432	Do. Wandiwash.
Arni Division	60	96	84	240	Do. Désur.
Arcot Taluk	72	288	252	612	Do. Arni.
	96	600	420	1,116	Do. Arcot.
	..	240	168	408	Do. Trivettore.
Total ..	468	2,088	2,100	4,656	
IV. Other Sanitary Outlay—					
Arcot Taluk	..	..	100	100	For making sanitary arrangements during the festival at Trivettore.
	..	..	150	150	For making sanitary arrangements during the festival at Virinjipuram and Pallikonda.
Vellore Taluk	..	..	150	150	Medicines for the treatment of fever and other diseases.
For four Latrines in Arni town and for two scavengers.	..	..	230	230	
Lighting the Palár bridge ..	..	..	50	50	
Total ..	..	..	680	680	
Grand Total ..	468	2,088	4,420	6,976	

V.—Estimate of Receipts and Charges of the General Fund of the Vellore Circle, North Arcot District, for the Year 1884-85.

Receipts.	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.	Expenditure.	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Balance		6,820	9,850	15,912	GRANT I.				
2. One-third of the Collection of Land-cess in the year		31,000	30,000	28,646	1. Appropriation to other Funds	..		..	..
3. Provincial Grant for Educational purposes	1,610		760	363	2. Public Works—				
4. Surplus Pound Fund	320		380	548	Civil buildings	4,150		2,000	2,119
5. Fishery rents	4,000		4,000	3,837	Miscellaneous Public Improvements			7,180	9,309
6. Avenues	600		360	623	3. Cost of Engineering Establishment, chargeable to General Fund	860		1,620	1,456
7. Grass rents	40		..	29	4. Tools and Plant	90		140	299
		6,570			5. Contingencies	60		110	86
8. Fees in Schools		1,830	1,840	1,223	6. Contributions	..		..	..
9. Educational Receipts		..	..	..	7. Miscellaneous	..		..	..
10. Sale-proceeds of school books		800	600	662					
11. Sale-proceeds of sweepings and other property		30	100	57					
12. Fines and penalties		50	100	50					
13. Interest on arrears of Land-cess		..	..	4	Total, Grant I		5,160	11,050	13,260
14. Refund of expenditure		..	..	..					
15. Miscellaneous		20	20	23	GRANT II.				
16. Miscellaneous debt account		..	..	..					
17. Bungalow fees		60	..	12	8. Inspection		1,500	1,850	1,675
					9. Local Fund Schools		9,050	9,180	6,965
					10. Normal Schools		1,920	1,800	1,650
					11. Result grants		4,000	3,500	4,962
					12. Purchase of School books		900	750	837
					13. Commission on sale of books		120	90	190
					14. Miscellaneous		90	90	
					Total, Grant II		17,580	17,260	16,279
					GRANT III.				
					15. Hospitals		3,610	3,240	2,875
					16. Vaccination		3,260	2,920	3,005
					17. Sanitary		6,970	5,460	6,370
					18. Choultries		130	130	83
					19. Bungalows		10	10	108
					20. Contribution for Dispensaries		1,700	3,120	500
					21. Do. to Medical College		560	530	534
					22. Do. to Vaccine agency		560	530	..
					23. Do. for the up-keep of lights		100	100	70
					24. Maintenance of Pauper lunatics		150	460	177
					Total, Grant III		17,050	16,500	13,722

V.—Estimate of Receipts and Charges of the General Fund of the Vellore Circle, North Arcot District, &c.—(*Continued*).

Receipts.	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.	Expenditure.	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals of 1882-83.
	Rs.	Rs.	Rs.	Rs.	GRANT IV.	Rs.	Rs.	Rs.	Rs.
					25. Share of cost of general management chargeable to General Fund			1,130	951
					26. General Contingencies		1,390	..	..
					27. Superannuation			60	177
					28. Refund of cesses, &c.			10	..
					Total, Grant IV		1,390	1,200	1,128
					29. Miscellaneous debt account		..	..	16
					30. General Reserve		4,040	20,000	44,405
					Total		45,220	48,010	..
					Balance		1,960	..	7,584
Total		47,180	48,010	51,989	Grand Total		47,180	48,010	51,989

ABSTRACT OF THE BUDGET.

Receipts.		Charges.			
	RS.		RS.	RS.	
Road Fund	1,26,330	Grant I. Road Fund ...	84,510		
Endowment Fund ...	3,580	Endowment Fund.	3,460		
General Fund ...	47,180	General Fund ...	5,160		
				93,130	
		Do. II—General Fund ...		17,580	
		Do. III. General Fund ...	17,050		
		Endowment Fund.	1,310		
				18,360	
		Do. IV. Road Fund ...	3,290		
		General Fund ...	1,390		
				4,680	
		General Reserve		4,040	
		Balances.			
		Road Fund	38,530		
		Endowment Fund	— 1,190		
		General Fund	1,960		
				39,300	
Total ...	1,77,090	Total ...		1,77,090	

(True Copies and Extract.)

(Signed) G. MACKENZIE,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with eight original enclosures, to be returned.
" President, Local Fund Boards, North Arcot District.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.
" Accountant-General.

Exd. C. Vencatasubbaiyar.

FINANCIAL DEPARTMENT.

1884.

Board of Revenue,

MADRAS.

Fin I
PW 4014/82

Printed March 15th.

Proceedings, 19*th February* 1884, *No.* 567.

Reviewing and submitting to Government the *Local Fund Budget Estimate* of the Vellore Circle, North Arcot District, for 1884-85.

6TH AUGUST 1883, No. 1672, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

Proceedings of the Board of Revenue, dated 13th March 1883, No. 721.

ABSTRACT.—Reviewing and submitting to Government the Local Fund Budget Estimate of the Vellore Circle, in North Arcot District, for 1883-84.

Proceedings of the Board of Revenue, dated 12th April 1883, No. 1027.

ABSTRACT.—Submitting to Government, with remarks, letter from the Director of Public Instruction remarking on the Local Fund Budget Estimate of the Vellore Circle, in North Arcot District, for 1883-84.

Proceedings of the Board of Revenue, dated 6th June 1883, No. 1611.

ABSTRACT.—Submitting to Government, with remarks, explanation of the Vice-President, Local Fund Board, on certain points noticed in Board's review of the Local Fund Budget of the Vellore Circle, in North Arcot District, for 1883-84.

Proceedings of the Board of Revenue, dated 9th July 1883, No. 1964.

ABSTRACT.—Submitting to Government explanation of the President on certain points with reference to remarks of the Director of Public Instruction on the Local Fund Budget Estimates of the Vellore and Chittoor Circles, in North Arcot District, for 1883-84.

Proceedings of the Board of Revenue, dated 31st July 1883, Mis. No. 6407.

ABSTRACT.—Submitting to Government copy of letter from the Vice-President, Local Fund Board, Vellore Circle, communicating the consent of the Board to contribute annually Rs. 1,500 from next year towards the transfer of the additional Deputy Inspector of Schools to Provincial.

ORDER—dated 6th August 1883, No. 1672, Financial.

The estimated receipts and charges of the Vellore Local Fund Circle for 1883-84 are compared below with the regular estimate for 1882-83 and actuals for 1881-82.

RECEIPTS.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
Balances—			
Road Fund	1,40,659	1,60,270	69,940
Endowment Fund	507	1,920	1,600
General Fund	26,351	15,900	9,850
Allotments from General Revenue—			
Provincial Funds—			
For Schools	..	700	1,520
Special Funds	5,059	4,710	4,380
Cess on Land	90,237	90,000	90,000
Tolls	5,344	6,990	6,990
Fees in Schools	894	940	1,840
Receipts from Endowments, &c.	1,869	2,020	2,100
Miscellaneous	1,467	1,410	1,210
Cheques Payable	8,126	..	..
Total	2,80,513	2,84,860	1,89,430

CHARGES.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	8,357	50,390	7,400
Buildings	2,193	1,400	2,000
Miscellaneous Public Improvements.	7,819	3,800	6,420
Repairs—			
Communications	38,403	51,700	48,030
Buildings	612	50	..
Miscellaneous Public Improvements.	1,713	6,350	2,210
Engineering Establishment	9,655	10,000	11,680
Tools and Plant	692	2,100	990
Road Fund Reserve	..	..	6,700
Contribution to Provincial Funds on account of famine adjustment	..	40,690	..
Miscellaneous	528	800	800
GRANT II.			
Inspection	1,495	1,650	1,850
Training Schools	1,631	1,890	1,800
Local Fund Schools	3,941	7,910	9,180
Results Grants	3,815	3,000	3,500
Miscellaneous	792	840	930
GRANT III.			
Hospitals and Dispensaries	818	2,790	3,240
Contribution to Medical College	1,042	520	530
Do. to Sanitary Inspection	..	..	530
Vaccination	2,883	2,920	2,920
Sanitation	6,309	5,760	5,460
Markets	16	..	..
Choultries	995	850	1,330
Travellers' Bungalows	..	110	10
Miscellaneous	3,171	3,450	1,830
GRANT IV.			
Establishment	5,534	4,500	4,450
General Reserve	..	..	3,820
Miscellaneous Debt Account	5	..	..
Balances—			
Road Fund	1,60,275	69,940	60,280
Endowment Fund	1,918	1,600	750
General Fund	15,901	9,850	790
Total	2,80,513	2,84,860	1,89,430

2. *Regular Estimate for* 1882-83.—The increase of Rs. 26,820 in the opening balance of the regular estimate is attributed to short expenditure on roads in 1881-82 owing to the failure of a system of contract, under which one contractor was to supply materials and another to use them. In the annual report for that year it was further explained that the former contractor delayed work till the favorable season for road work had passed. It is not stated that the contractor was expressly bound down to perform his contract within a specific period. Of the balance expected to remain unrealized under Land-cess at the close of the year, Rs. 690 represent arrears of 1877-78 and 1878-79 and should be speedily adjusted. The Vice-President should have explained the cause of the diminished expenditure under Civil Buildings, Educational Inspection, and Local Fund Schools. In the list of subsequent additions and alterations the amount subsequently sanctioned by the Board for each work should be shown in the remarks column to enable the Government to judge whether the allotments made are in conformity with the rules. In other respects the regular estimate, as revised by the Board, is approved.

3. *Budget Estimate for* 1883-84.—The estimate of receipts for 1883-84 is framed on much the same lines as the regular estimate. Credit will be taken for the full results grant, viz., Rs. 1,520, anticipated from Provincial Funds on account of the Fourth Standard. Under Charges, the contribution payable to the Vellore Municipality on account of the Dispensary will be reduced to Rs. 770, the amount for which credit has been taken in the budget of that Municipality, and the General Reserve raised to Rs. 3,820. The transactions of the General Fund will thus close with a balance of Rs. ~~30~~ 790.

4. With these remarks the Right Honorable the Governor in Council passes the Budget Estimates of the Vellore Local Fund Circle for 1883-84.

(True Extract.)

E. S. LAFFAN,
Acting Under Secy. to Govt.

To the Board of Revenue, with enclosures.
„ Revenue Department,
with Board's Proceedings, dated 13th March 1883, No. 721.
„ Public Works Department, with do.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner for Madras.
„ Director of Public Instruction.
„ Accountant-General.
„ President of the Municipal Commissions, North Arcot District.

Exd. T. O'Connor.

No 2387 Rap. 24th August 83

Recorded

B/f. CB

& S

Govt. of {1883} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 6th August 1883, No. 1672.

No. 2387 Rap. 24th August 83

AUGUST.

Local Funds—Budgets.

Reviewing the Budget Estimates of the Vellore Local Fund Circle for 1883-84.

Written down

S. E. 4th Circle

Genl. P.W. Accounts

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue, dated 19th February 1884, No. 567.

Abstract.—Reviewing and submitting to Government the Local Fund budget estimate of the Vellore circle, North Arcot district, for 1884-85.

Order—dated 26th April 1884, No. 908, Financial.

The estimated receipts and charges of the Vellore Local Fund circle for 1884-85, as passed by Government, are compared below with the revised estimates for 1883-84 and the actuals for 1882-83:—

Receipts.

	Actuals, 1882-83.	Revised estimate, 1883-84.	Estimate, 1884-85.
	Rs.	Rs.	Rs.
Balances—			
Road fund	1,41,053	76,540	57,130
Endowment fund	1,918	2,830	1,200
General fund	15,912	7,580	6,820
Allotments from general revenue—			
Provincial funds—			
For schools	362	1,600	1,610
Special funds	4,385	4,320	4,320
Cess on land	85,938	96,000	93,000
Tolls	3,407	10,570	6,990
Fees in schools	1,223	1,680	1,830
Receipts from endowments, &c.	1,943	2,100	2,380
Miscellaneous	1,881	14,250	1,810
Total	2,58,022	2,17,470	1,77,090

Charges.

	Actuals, 1882-83.	Revised estimate, 1883-84.	Estimate, 1884-85.
Grant I.	Rs.	Rs.	Rs.
New works—			
Communications	16,704	39,630	..
Buildings	1,619	500	150
Miscellaneous public improvements	7,761	6,460	2,780
Repairs—			
Communications	53,196	49,400	49,820
Buildings	491	820	..
Miscellaneous public improvements	1,795	2,210	4,000
Engineering establishment	10,403	12,270	12,460
Tools and plant	2,138	1,340	1,200
Road fund reserve	..	..	6,920
Contributions to other circles, &c.	40,692	..	15,000
Miscellaneous	609	800	800

Charges—*continued.*

	Actuals, 1882-83.	Revised estimate, 1883-84.	Estimate, 1884-85.
	Rs.	Rs.	Rs.
Grant II.			
Inspection	1,675	1,850	..
Training schools	1,650	1,840	1,920
Local fund schools	6,964	10,110	9,050
Results grants	4,962	3,500	4,000
Miscellaneous	1,027	890	2,610
Grant III.			
Hospitals and dispensaries	2,875	3,500	3,610
Contribution to Medical college	534	650	560
Sanitary inspection	..	650	560
Vaccination	3,005	3,030	3,260
Sanitation	6,370	5,710	6,970
Markets	..	..	110
Choultries	829	1,060	1,330
Travellers' bungalows	108	10	10
Miscellaneous	747	1,590	1,950
Grant IV.			
Establishment	4,919	4,500	4,680
General reserve	..	..	4,040
Balances—			
Road fund	76,537	57,130	38,530
Endowment fund	2,828	1,200	— 1,190
General fund	7,584	6,820	1,960
Total	2,58,022	2,17,470	1,77,090

2. *Revised estimate for* 1883-84.—Notwithstanding the fact that the finally audited road fund opening balance of 1882-83 is Rs. 19,217 below that adopted in the revised estimate for that year, the opening balance of 1883-84 is in advance of that provided in the budget by Rs. 6,597. This is due to the fact that the expenditure on new works in 1882-83 was less than was anticipated as explained in paragraph 5 of Board's Proceedings, dated 22nd November 1883, No. 3560. The President is mistaken in ascribing it partly to the non-payment in full of the famine debt since only the amount paid was provided in the revised estimate* for 1882-83. The receipts excluding balances are expected to be in advance of the sanctioned budget by Rs. 22,480. This is satisfactorily explained, and the Board's remarks on the public works receipts are approved.

* G.O., 6th August 1883, No. 1672.

3. *Budget estimate for* 1884-85.—The only variations compared with the revised estimate that call for notice are those under land-cess, tolls and miscellaneous. In the first two cases the falling off is apparently due to the absence of any large arrears as in 1883-84, while in the third the decrease is due to the absence of public works refunds of a similar character to those referred to in paragraph 2 of the Board's proceedings. Under charges, grant I, no provision is made for any new works. The proposals to raise the engineer's and draftsman's pay and to abolish the post of two sub-overseers are sanctioned. The provision for tools and plant is passed, but it is observed that no satisfactory reason is furnished for raising it above the authorised percentage. Under education the Government approve of the Circle Board's proposals to raise the salaries of the two masters of the elementary normal school at Arni, to convert the local fund schools at Thotalam, Satwachary, Thellar, and Iyavady into result schools, and to open a new local fund school at Arambakam. The Board's revision of grants III and IV are approved. The entry of a sum of Rs. 1,200 shown in statement IV against the Arcot lungerkhana as "an allotment from capital" is not understood and should have been explained.

4. With reference to the objection made by the Director of Public Instruction to the abolition of the inspecting schoolmaster, the Government observe that good reasons are given by the local Board for their action. The Board of Revenue have allowed the provision made by the local Board to stand, and find that no funds are available for increasing the provision for results grants from Rs. 4,000 to Rs. 5,000 as requested by the Director.

5. With reference to the Board's remarks in paragraph 5 of their proceedings, it is true, no doubt, that the question of providing funds for the proposed light railway from Vellore to Villupuram was postponed. But no hope has at any time been held out of its complete construction from Imperial funds. There would therefore appear to be no objection to the desire of the local Board to hold up as much of the road fund balance as they can especially if, as is inferred, no new works are urgently called for. The provision for repairs, it is noted, is slightly in excess of those of 1883-84, and it is nowhere stated that the condition of the communications is unsatisfactory.

G.O., 4th December 1883, No. 3479 W.

(True Extract.)

E. F. WEBSTER
Chief Secretary.

To the Board of Revenue, with enclosures.
" Revenue department, with copy of Board's Proceedings No. 567 of 1884.
" Public Works department, with do. do.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President, Municipal Commissions, North Arcot district.

Exd. T. O'Connor.

P. W. D.

No. 1265 Fd/20th May/84

Recorded.

(Signed) W.S.

Govt. of [1884] Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 26th April 1884, No. 908.

No. 1265 Fd/20th May/84

APRIL.

Local Fund Budget.

Reviewing the — of the Vellore circle for 1884-85.

With disposal

The S. E. III Circle

" Executive P. W. Accts.

" Contg. Engr. for Rys.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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G.O., 4th December 1883, No. 3479 W.

(True Extract.)

Chief Secretary.

To the Board of Revenue, with enclosures.
" Revenue department, with copy of Board's Proceedings No. 567 of 1884.
" Public Works department, with do. do.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President, Municipal Commissions, North Arcot district.

Exd. T. O'Connor.

R. No: 238/Wdy 24-8-83

No: 1265 Wdy 20th May 1884
Wdy May 1884.

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Gobt. of (1884) Madras.

FINANCIAL.

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Recd. 12/5/84 Encl. 1

G.O., 26th April 1884, No. 908.

No: 1265 Wdy 20-5-84.

APRIL.

Local Fund Budget.

Reviewing the — of the Vellore circle for 1884-85.

The S. E. IV Circle
" Examr. P. W. A.
" Comp Engr for Rys
D.S. 39/5.

2 copies Secl to Govt

Secretary to Govt

R. No: 116 a Wdy 7-5-84