GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

From C. A. GALTON, Esq., President of the District Board, Chingleput, to the Chief Secretary to Government, dated Saidápet, 27th December 1885, No. 1200 L.F.

I have the honor to submit the Local Fund Budget Estimate of the Chingleput District for 1886-87 passed by the District Board at a meeting held on the 16th instant. A copy of their proceedings is enclosed.

2. This is the first budget framed under the new Act (V of 1884) and has been drawn up, as far as possible, in conformity with the instructions issued on the subject.

Revised Estimate, 1885-86.

3. *Receipts.*—The closing balance of 1884-85, as advised by the Accountant-General, was Rs. 47,200, which has been adopted as the opening balance for the current year's revised estimate. The receipts from all sources, together with the balance, amount to Rs. 2,61,930 as against the budget estimate of Rs. 2,56,130 and the actuals, Rs. 2,67,270, of the previous year. The increase over the original estimate is chiefly due to deferred collections of land-cess to be realized during the current year, whilst the decrease under actuals occurs mainly under (1) interest on arrears of revenue, (2) the sale proceeds of avenue trees (blown down or dried up), and (3) contributions from private individuals in aid of works. The causes of variations between the budget and revised estimates under each item are fully explained in the remarks column of the latter estimate.

4. *Expenditure.*—The charges under all heads, excluding the unappropriated reserve * and the investment in Government securities of the accumulated interest of the Petrus Uscan's Charity Fund, amounted to Rs. 2,40,880 as compared with the budget grant of Rs. 2,35,670 and the sum of Rs. 2,20,090 spent in 1884-'85. The variations between the figures of the budget and revised estimates are due in some cases to additions to the original allotments, and in others to reductions from the sanctioned grants, with reference to the probable requirements of each charge. The increase over the actuals occurs chiefly under Public Works in consequence of larger outlay for repair of roads damaged by the heavy rains and floods of last year. Deducting the total expenditure (Rs. 2,54,230) from the assets, a balance of Rs. 7,700 is left, which has been carried to the budget of next year.

* Rs. 11,830.

Budget Estimate, 1886-87.

5. *Statement I-A—Revenue and Receipts.*—The receipts from all sources are estimated at Rs. 2,03,200 as against the current year's revised estimate of Rs. 2,14,730 and the actuals of Rs. 2,03,010 of the past year. The particulars of the component items are noticed below.

6. *Rates and Taxes*—(*a*) *Cess on Land.*—It will be seen from the demand, collection, and balance statement annexed to the budget estimate that a balance of Rs. 22,800 is likely to remain under this head at the beginning of next year. Adding to this the current demand for 1884-85 (Fasli 1294) of Rs. 1,51,370, which, for budget purposes, may be adopted, the total demand for 1886-87 will be Rs. 1,74,170. Deducting from this 12 per cent. (Rs. 20,900) for recoverable and irrecoverable balances, the receipts for the budget now submitted have been estimated at Rs. 1,53,270, or in round numbers Rs. 1,50,000 against the current year's budget and revised estimates of Rs. 1,40,000 and Rs. 1,66,000 respectively and the actuals of Rs. 1,41,470 of 1884-85. Of the receipts in question, Rs. 73,040 have been entered under the head of "District" and the balance (Rs. 76,960), which is a little more than one-half of the cess, transferred to Taluk Boards under section 55 of the Act and exhibited against the item "9, Allotments from the District Fund."

(*b*) *Tolls under Act V of* 84.—There are five toll-gates in the district; all of them will, as in the current ar, be leased out in 1886-87. Assuming that the sales will fetch almost the same amounts as in 1885-86, the income from this source has been fixed at Rs. 32,000 distributed amongst the several gates as under:—

	Rs.
(1) Red Hills	13,260
(2) Vandalúr	4,600
(3) North bank of the Pálár	2,060
(4) Maduravoyal	8,990
(5) Poroor	2,780
(6) License-fees	310
Total ...	32,000

As all the roads on which tolls ar levied will be retained by the District Board, the entire income has been credited their fund.

Contribution from Municipalities. In the expectation that the municipal tolls of Conjeeveram will be sold in 1886-8 almost for the same amount as in the current year, viz., Rs. 4,300, credit has been ken for Rs. 1,400 in round numbers, being the one-third share payable to the Local oard. This amount has, like the tolls, been credited to the district fund, as the contribution is chiefly paid for the upkeep of the Surappen Road,* which will be maintained by the District Board.

* Item No. 6 of Statement III-B of the bud et.

(*c*) *House-tax.*—As eleven union are proposed to be worked (*vide* schedule circulated with G.O., No. 930 L.F., d 23rd October 1885), credit has been taken for Rs. 5,000 on account of house-tax to be levied in them as per particulars given in the subjoined abstract. The whole amount has been entered under "taluks," as the income from this source properly ap ertains to the panchayats.

Local Fund Taluk.		Unions proposed.	Amount of House-tax.
			Rs.
Chingleput ...	1. Chingl	put	700
	2. Tirupo	ur	100
	3. Madur	ntakam	400
	4. Uttrar	erur	500
	5. Wálaj	bád	400
	6. Sríperu	mbudur	400
Saidápet ...	7. Saidáp	et	700
	8. Trivett	ore	800
	9. Kunnat	hur	150
Tiruvallúr ...	10. Ponnéri	... .	100
	11. Tiruvall	úr	750
		Total ...	5,000

7. *Education*—(*a*) *School-fees.*—For 1886-87 the Inspector of Schools has estimated Rs. 1,450 made up of Rs. 900 from the Saidápet primary school and of Rs. 500 from the middle-class school at Poonamallee. As this figure seems to be somewhat high, it has been reduced to Rs. 1,400 with reference to the current year's estimate and the actuals of the previous year. As both the schools above referred to will be entrusted to the Saidápet Taluk Board, the fees to be levied therein have been credited to their fund.

(*b*) *Contributions*—(1) *From Municipalities.*—Although nothing was provided in the current year's budget on account of contribution payable by the Conjeeveram Municipality for the upkeep of the Chingleput Normal School, yet the sum of Rs. 170 has been entered in the revised estimate with reference to the provision made in the budget of that municipality. The sum of Rs. 100 shown as the actuals of 1884-85 was the contribution paid for educational inspection; this has been discontinued from the current year, as a separate Inspecting Schoolmaster has been appointed for the supervision of the municipal schools. For 1886-87 Rs. 190 have been estimated according to the following particulars:—

	Rs.
Salaries of masters of the Chingleput Normal School	680
Servants	60
Rents	80
Furniture	50
Sundries	30
	900
Deduct Provincial grant for masters, furniture, and rents	280
Net cost to Local Funds ...	620
Share chargeable to the municipality on account of nine students against twenty-one belonging to the District Board (or $\frac{9}{30}$ of 620)	190

As the maintenance of normal schools forms a charge on the District Board, the contribution in question has been credited to the District Fund.

(*c*) *Sale Proceeds of Books.*—The value of books sold during the first six months of the current year was Rs. 122. Estimating the receipts for the remaining portion of the year at Rs. 198, regard being had to the decrease in the number of results schools and the comparatively limited demand for elementary books, the revised estimate has been fixed at Rs. 320, which is identical with the budget figure. As the number of schools may increase in 1886-87, Rs. 350 have been entered in the budget of that year against Rs. 400 estimated by the Inspector of Schools, which seems to be rather high. As the Inspecting Schoolmasters will remain under the control of the District Board, the proceeds of books to be sold by them have been credited to the district fund.

(*c*) *Miscellaneous.*—Rs. 10 entered under this head is the rent of the cattle-stand belonging to the Saidápet Primary School. This amount has been credited to the taluk fund, as the institution will be entrusted to the Saidápet Board.

8. *Medical.*—In their Proceedings, No. 10, dated 16th instant, the District Board resolved that the cost of the Chingleput Hospital be debited in equal shares to the District and Taluk Boards, it being estimated that about half the cost is due to treatment of patients who are not local residents, and that other dispensaries should be maintained entirely by Taluk Boards. The receipts and charges of the several institutions have been accordingly distributed between the respective Boards as will be observed further on.

(*b*) *Sale of Medicines.*—Although nothing was entered under this head in the current year's budget, the sum of Rs. 20 has been put down in the revised estimate for reasons therein explained. As, however, the receipt is of a fluctuating character, only Rs. 10 have been estimated for the ensuing year. Of this amount Rs. 7 have been credited to the Taluk Fund and the balance to the district fund.

(*d*) *Income from Endowments.*—This is the rent of the inam lands belonging to the Nandambakam chattram lately transferred to the Saidápet Dispensary. The amount has been credited to the taluk fund, as the institution will remain under the management of the Taluk Board.

(*e*) *Miscellaneous.*—Rs. 40, estimated under this head, is made up of the sale proceeds of unserviceable articles belonging to the dispensaries and of refunds, if any, made by the Military Department of the excess value of medicines. Of this sum, Rs. 7, being one-half of the income of the Chingleput Dispensary, appertains to the district fund and the remainder to taluk fund.

9. *Interest*—(*a*) *On Government Securities.*—The particulars of the income from this source are given below :—

		Rs.
(1)	Interest on promissory notes purchased from the late Surplus Pagoda Fund	992
(2)	Do. do. belonging to the Chingleput Dispensary	135
(3)	Do. do. to Petrus Uscan's Charity Fund	465
		1,592
	Or in round numbers ...	1,600

This amount exceeds the current year's estimate by Rs. 70, the increase being due to the interest on a promissory note for Rs. 1,500 lately purchased on account of the Petrus Uscan's Charity Fund. Of the sum of Rs. 1,600 above referred to, Rs. 570, being one-half of items (1) and (2), appertain to "taluks" and the balance to the "district."

(*b*) *On Arrears of Revenue.*—Although Rs. 1,500 have been entered both in the budget and revised estimates of the current year, only Rs. 1,000 have been fixed for 1886-87, as interest will, in future, be levied only on arrears outstanding after the expiration of the fasli. The interest in question appertains entirely to land-cess and has been accordingly credited to the district fund.

10. *Miscellaneous*—(*a*) *Contributions for purposes other than Education, Medical, or Works*—(1) *From Municipalities.*—The current year's budget grant under this head is *nil*, but Government having, in their Order Mis. No. 742 M., dated 30th October 1885, sanctioned the payment by the Conjeeveram Municipality of a monthly contribution of Rs. 5 towards the pay of the Deputy Inspector of Vaccination, Chingleput Range, for superintending the municipal vaccination, the revised estimate has been put down at Rs. 60. The same figure has been adopted for the budget estimate of the ensuing year. As, under section 102 of the Act, charges connected with vaccination should be borne by the District Board, the contribution in question has been credited to their fund (*vide* paragraph 1 of G.O., Financial Department, dated 27th November 1885, No. 1116 L.F.)

(*b*) *Choultry Rents.*—The estimate of Rs. 120 under this head, which is identical with the current year's figure, is made up of the following items and credited to the taluk fund, as the Chingleput chattram will be handed over to the taluk board :—

		Rs.
(i)	Rent of inam lands, &c., belonging to the late Venkatarunga Pillay's Choultry	60
(ii)	Do. do. to Chingleput Chattram	60
	Total ...	120

(*d*) *Bungalow Fees.*—Rs. 250 have been estimated on account of fees to be collected from travellers halting at the four public bungalows existing in this district. This amount has been fixed with reference to the current year's budget and revised estimates and the actuals of the past year and credited to the taluk fund, as all the bungalows will be handed over to the respective Taluk Boards.

(*e*) *Fees and Fines.*—The following items have now to be credited to this head : —(1) Fees for licenses for pandals, &c., in unions under clause iv, section 57 of Act V of 1884 ; (2) Fees for cart-stands, market-sites, &c., under clause v of section 57 of Act V of 1884 ; (3) Fines levied under section 67 of Act V of 1884 ; and (4) Nuisance fines under section 48 of Act XXIV of 1859.

The budget and revised estimates for items (1) and (2) are *nil*, as the fees therein referred to will be levied only after the first of April next. Rs. 60 have been estimated under the former head and Rs. 80 under the latter for the coming year. These receipts appertain to the taluk fund.

Item (3).—The current year's estimate under this head, viz., Rs. 100, has been repeated for 1886-87, as fines may hereafter be imposed on defaulting proprietors in course of fixing the land-cess demand on zemin and shrotriem villages. This has been credited to the district fund.

Item 4.—The collection of nuisance fines to the end of September last aggregated Rs. 417, or on an average Rs. 70 per month. Calculated at this rate, the income for the year will be Rs. 840, or in round numbers Rs. 800. The same amount has been put down for 1886-87 and entered under "taluks."

(*f*) *Ferry Rents.*—Nothing was entered in the current year's budget, but in the revised estimate Rs. 10 have been put down with reference to the actuals of 1884-85. The Local Fund Engineer estimates the same amount for 1886-87 from ferries in the Conjeeveram and Tiruvallúr Taluks. These rents have been credited to the taluk fund.

(*h*) *Fishery Rents.*—The current year's estimate under this head (Rs. 1,700) has been repeated for the ensuing year, regard being had to the actuals of 1883-84 and 1884-85, viz., Rs. 1,660 and Rs. 1,640 respectively

(*j*) *Avenues.*—Under present circumstances, the current year's amount (Rs. 1,700) is all that can be reckoned upon for 1886-87. The actuals of the past year, viz., Rs. 3,670, included the sale proceeds of a large number of trees blown down by the late cyclone and cannot therefore be taken as the basis of calculation. As the major portion of the income from avenues is derived from the trunk roads, which will be retained by the District Board, two-thirds of the estimated amount (Rs. 1,200 in round numbers) have been credited to the district fund and the balance to the taluks.

(*k*) *Sale of Stores.*—With reference to the current year's budget and revised estimates, Rs. 10 have been entered under this head. This has been credited to the taluk fund as the receipts are generally derived from bungalows, &c.

(*l*) *Sundry Receipts.*—The current year's estimate on account of sale proceeds of manure and sweepings is Rs. 400, but in the revised estimate Rs. 470 have been put down for reasons therein explained. The same amount has been adopted for the budget of next year and credited to the taluk fund, as the income is chiefly derived from town sweepings and cart-stands.

11. *Public Works*—(*d*) *Contributions*—(2) *From other District Funds.*—This contribution is paid by the District Board of North Arcot for the upkeep of certain roads in the Tiruvallúr Taluk passing through that district. The receipt appertains to the taluk fund as the major portion of the roads for which it is paid will be maintained by the Taluk Board.

(*f*) *Miscellaneous.*—Against the current year's estimate of Rs. 250 on account of supervision charge paid by Government for the execution of civil works by the Local Fund Engineering agency, only Rs. 150 have been entered in the revised estimate as explained therein. For the ensuing year the Engineer's estimate is only Rs. 100, which has been accordingly provided. As the Engineering establishment will be retained under the control of the District Board as noticed further on, the contribution has been credited to the district fund.

12. *Contributions from Provincial*—(*a*) *Education.*—Rs. 2,620 have been fixed for the coming year as per particulars given in the following abstract against Rs. 2,960

estimated by the Inspector of Schools. The causes of difference between the two amounts are explained in the remarks column of the abstract:—

Name of School.	Particulars of Grant. Items.	As per Inspector's Estimate. Cost per Annum.	As per Inspector's Estimate. Grant from Provincial Funds.	As per Budget Estimate. Cost per Annum.	As per Budget Estimate. Grant from Provincial Funds.	Remarks explaining the Cause of Variations.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Local Fund Normal School, Poonamallee.	Head Master at Rs. 42 for five months and Rs. 44 for seven months	518 0 0	129 8 0	518 0 0	129 8 0	
	Assistant Master at Rs. 21 for five months and Rs. 22 for seven months	259 0 0	86 5 4	259 0 0	86 5 4	
	Thirty stipends at Rs. 5 each.	1,800 0 0	720 0 0	1,800 0 0	720 0 0	
	Gymnastic instructor at Rs. 12	144 0 0	72 0 0	..	..	Not provided for want of funds.
	Gymnastic apparatus	150 0 0	75 0 0	..	..	
	Furniture	360 0 0	180 0 0	360 0 0	180 0 0	
	Maps and books	50 0 0	25 0 0	50 0 0	25 6 0	
	Building	180 0 0	60 0 0	100 0 0	33 5 4	Engineer's estimate adopted.
			1,347 13 4 or in round numbers, Rs. 1,350.		1,174 2 8 or in round numbers, Rs. 1,170.	
Local Fund Normal School, Chingleput.	Head Master at Rs. 37	444 0 0	148 0 0	444 0 0	148 0 0	
	Assistant Master at Rs. 20	240 0 0	80 0 0	240 0 0	80 0 0	
	Twenty-one stipends at Rs. 5 each	1,260 0 0	504 0 0	1,260 0 0	504 0 0	
	Gymnastic instructor at Rs. 12	144 0 0	72 0 0	..	..	Not provided for want of funds.
	Gymnastic apparatus	150 0 0	75 0 0	..	..	
	Furniture	50 0 0	25 0 0	50 0 0	25 0 0	
	Rent	80 0 0	26 10 8	80 0 0	26 10 8	
			930 10 8 or in round numbers, Rs. 930.		783 10 8 or in round numbers, Rs. 780.	
Saidápet Primary School.	Results Grants	..	400 0 0	..	400 0 0	Only one-third grant is expected, the Director not being inclined to sanction the maximum proportion to this school.
	Furniture, maps and books	50 0 0	25 0 0	50 0 0	17 0 0	
			425 0 0 or in round numbers, Rs. 430.		417 0 0 or in round numbers, Rs. 420.	
Poonamallee Middle School.	Head Master at Rs. 30	360 0 0	90 0 0	360 0 0	90 0 0	
	First Assistant at Rs. 20	240 0 0	60 0 0	240 0 0	60 0 0	
	Second Assistant at Rs. 15	180 0 0	60 0 0	180 0 0	60 0 0	
	Furniture	20 0 0	10 0 0	20 0 0	10 0 0	
	Maps and books	40 0 0	20 0 0	40 0 0	20 0 0	
	Building	30 0 0	10 0 0	30 0 0	10 0 0	
		..	250 0 0	..	250 0 0	
	Grand Total	..	2,960 0 0	..	2,620 0 0	

The grants appertaining to the two Normal Schools have been credited to the district fund, and those due to the Saidápet Primary and Poonamallee Middle Schools to the taluk fund.

13. *Allotments from the District Fund.*—It will be observed from statement I-B that the expenditure to be incurred by the Taluk Boards including panchayats amounts to Rs. 90,770. Deducting from this sum the receipts (Rs. 13,810) credited to the taluk fund from the different sources mentioned above, a balance of Rs. 76,960 is left. This amount has been allotted from the land-cess as stated in paragraph 6 *supra*.

14. The total receipts for 1886-87 including the balance amount to Rs. 2,10,900, of which Rs. 2,980 appertain to endowments and the balance to general purposes.

Grant I.

	Rs.
(1) Communications (New Works) ...	22,790
(2) Civil Buildings (do.) ...	2,690
(3) Special repairs to communications.	57,820
(4) Allotment for petty repairs ...	2,000
(5) Other items, such as Engineering establishment, including contingencies and tools and plant ...	2,200
	87,500

Grant II.

(6) Gymnastic instructors and apparatus for Normal Schools ...	600
(7) Salary grants on the combined system	1,200
(8) Other petty educational charges...	310
	2,110

Grant III.

(9) Introduction of animal vaccination.	1,140
(10) Petty charges connected with dispensaries, &c.	100
	1,240
Total ...	90,850

15. *B. Expenditure.*—With reference to paragraph 24 of the rules circulated with G.O., dated 14th September 1885, No. 728 L.F., the budget should be so framed as to leave, besides a reserve of 10 per cent. of the estimated receipts, a further balance of 5 per cent. to meet any deficiency in the year's receipts. The amounts thus to be set apart will be Rs. 21,090 and Rs. 10,540 respectively, making a total of Rs. 31,630. Deducting this sum from the assets (Rs. 2,10,900), the funds available for expenditure are reduced to Rs. 1,79,270. According to the proposals received from the several officers, the estimated expenditure for the next year amounts to Rs. 3,07,510, or nearly double the net assets. Omitting therefrom all optional charges, such as those noted in the margin, the proposed outlay on fixed items would be Rs. 2,16,660. As even this amount exceeds the available assets by Rs. 37,390, it is absolutely necessary in order to balance the budget to make large reductions in the expenditure. The following retrenchments have accordingly been resolved upon by the District Board:—

Items.	Full amount.	Percentage of reduction.	Amount reduced.
	Rs.		Rs.
(*a*) Reserve	21,090	50	10,540
(*b*) Balance	10,540	50	5,270
(*c*) Communications (maintenance grant)	91,060	20	18,200
(*d*) Results grants	16,930	20	3,380
		Total ...	37,390

16. *Grant I, Public Works*—(*a*) *New Works*—(1) *Communications.*—The Local Fund Engineer has sent in a list of new works estimated to cost Rs. 22,790. Of this amount, Rs. 18,070 appertain to main roads and the balance to village communications. Owing to shortness of funds as above explained, no provision has been made for any of these works in the budget now submitted.

2. *Civil Buildings.*—The following works were entered in the Engineer's estimate:—

	Rs.
(i) Constructing a new civil dispensary at Ponnéri	2,500
(ii) Constructing a chattram at Uttranmaroor in the Madurántakam Taluk	3,900
Total ...	6,400

Item No. (i) has been omitted for want of funds, as the dispensary may continue to be located in the existing building, which is the old taluk school. The second work is obligatory, the inhabitants of Uttranmaroor having contributed a moiety of the cost, which has already been credited* to Local Funds. Provision has, therefore, been made for it in the present budget. The work will be executed by the Local Fund Engineer under the supervision of the Chingleput Taluk Board.

* *Vide* following correspondence:—
(1) Proceedings of the Board of Revenue, No. 6446 (Mis.), dated 11th July 1884.
(2) Proceedings of the Board of Revenue, No. 7869 (Mis.), dated 20th August 1884.

(3) *Miscellaneous Public Improvements.*—A provision of Rs. 440 has been made under this head for the construction of two latrines for females at Saidápet as per resolution of the District Board, No. 6, dated 27th August 1885.

17. (*b*) *Repairs*—(1) *Communications.*—For the ensuing year the Local Fund Engineer has submitted an estimate amounting to Rs. 1,51,270 classified as under :—

	Rs.
(i) Ordinary maintenance to roads	91,060
(ii) Lighting the Marmalong bridge	300
(iii) Repairs to toll sheds	90
(iv) Petty repairs to roads	2,000
(v) Special repairs to roads	57,820
Total ...	1,51,270

As the full amount asked for cannot be provided, the maintenance grant has been reduced by 20 per cent., *i.e.*, to Rs. 72,860, and the provision for petty and special repairs omitted altogether. Leaving out of consideration the question of special repairs, the provision for the ordinary repairs to roads deserves particular attention. The present maintenance grant has already been cut down so low that in several cases it is hardly sufficient to keep the lines in fair order. Any reduction in the allotment will result in rapid deterioration and render the roads impassable for traffic. There is no option, however, unless the Government are pleased to sanction a special grant of Rs. 18,000 from Provincial Funds. Considering the extraordinary expense of maintaining in a high state of efficiency the trunk roads which converge on the city of Madras, which absorbs the bulk of the funds available for communications, the District Board appears to be entitled to some contribution from Government. Of the total allotment of Rs. 73,250 for the repairs of communications, Rs. 45,390 appertain to the trunk roads and three other main lines classed as district roads, and the balance (Rs. 27,860) to the other communications, which will be maintained by the Taluk Boards.

There is an unappropriated reserve of Rs. 11,830 in the current year's revised estimate, which has been set apart for monsoon damages. Any portion of this which may remain unallotted before 31st March next will merge in the opening balance of next year and can be transferred to the repair grant of 1886-87.

(2) *Civil Buildings.*—The grant under this head is Rs. 750 distributed as follows :—

	Rs.
(i) School-houses	130
(ii) Dispensaries	270
(iii) Travellers' bungalows	200
(iv) Chattrams	150
Total ...	750

The provision for the repairs to the Poonamallee Normal School and a moiety of the cost of repairing the Chingleput Dispensary, amounting to Rs. 170, have been charged to the District Fund and the balance to the taluks.

(3) *Miscellaneous Public Improvements.*—The usual provision of Rs. 3,000 has been made for the maintenance of avenues. The charge has been distributed between the district and taluk funds with reference to the outlay on roads to be maintained by the respective Boards.

18. *Local Fund Engineering Establishment.*—Against the current year's allotment of Rs. 20,090, Rs. 20,450 have been allotted for 1886-87, the increase being due to provision made for payment of travelling allowance to the overseer's clerks as per resolution No. 1 of the District Board, dated 29th October 1885. The entire establishment will remain under the control of the District Board, but the cost has been distributed between the district and taluk funds in proportion to the expenditure on works entrusted to the respective Boards with reference to paragraph 3 of G.O., Financial Department, No. 1155 L.F., dated 3rd December 1885.

19. *Tools and Plant.*—The allotment applied for by the Local Fund Engineer is Rs. 1,600. The amount calculated at half per cent., which is the sanctioned percentage of the outlay on works to be executed during the ensuing year, is only Rs. 407, but, as this sum would be quite insufficient to meet even urgent demands, Rs. 800 have been provided in the present budget. This amount, when distributed between the district and taluk funds in proportion to the expenditure, gives Rs. 470 for the former and Rs. 330 for the latter.

20. *Contingencies.*—The grant under this head for 1886-87 has been fixed at Rs. 1,300 against Rs. 1,200 sanctioned for the current year, the excess being chiefly due to the purchase of receipt stamps to be affixed to the Engineer's cheques under recent orders. The same distribution of the charge as in the case of "Tools and Plant" has been adopted.

21. Grant I amounts to Rs. 1,03,890, of which Rs. 61,260 have been charged to the district fund and the remainder to the taluks.

22. *Grant II, Education*—(*a*) *Inspection.*—There are, as usual, six inspecting schoolmasters in the district—one for each taluk—of whom five draw the maximum pay of Rs. 35, and the one attached to the Ponnéri taluk receives Rs. 30 a month. These rates have been repeated for next year. Rs. 3,530 have been provided under this head against Rs. 3,790 estimated by the Inspector of Schools as per following particulars :—

	Inspector's Estimate.	Budget Figure.
	Rs.	Rs.
Establishment	2,460	2,460
Travelling allowance	1,080	720
Miscellaneous—		
Stationery	250	50
Postage		120
Printing		180
Total ...	3,790	3,530

It will be seen from the above that the difference of Rs. 260 between the two figures is mainly due to the Inspector having provided travelling allowance at the old rate of eight annas per day, whereas, under the Civil Travelling Allowance Code, only six annas can be paid. The cost of inspection will be entirely borne by the District Board with reference to paragraph 14, clause 5, of the budget rules.

23. (*b*) *Normal Schools.*—There are at present two Local Fund Normal Schools in the district—one at Poonamallee and the other at Chingleput. Rs. 5,250 have been provided for these institutions, the particulars of which are given in Statement IV of the budget. The Inspector's estimate is Rs. 5,880, the increase being the result of provision made for the items noted in the margin, which have been omitted for want of funds. The allotment for the ensuing year exceeds the current year's grant by Rs. 410, the increase occurring chiefly in the provision for the purchase of furniture for the Poonamallee School, the greater portion of the articles belonging to this institution having been taken for the Chingleput school. The entire charge is debitable to the district fund as per rule quoted in the preceding paragraph.

	Rs.
Two gymnastic instructors—one for each School—at Rs. 12 per mensem ...	290
Gymnastic apparatus	300
One gardener for Poonamallee School on Rs. 3-8-0	40
Total ...	630

24. *Secondary Schools—Salary System.*—In their resolution, No. 6, dated 18th December 1884, approved of in G.O., Mis. No. 460, Financial, dated 4th March 1885, the Local Fund Board decided to give the middle-class school at Poonamallee a last chance and to allow to it a year more of existence. As the Inspector of Schools has recommended the continuance of the institution in consideration of the increase in the attendance of pupils, its small cost to the Board and the prospect of the expense

becoming still smaller, a provision of Rs. 920, which is the Inspector's figure, has been made in the present budget as per particulars given in statement IV. The cost has been charged to the taluk fund.

25. *Elementary Schools—Salary System.*—The only school of this class under the management of the Local Board is the primary school at Saidápet. Against the current year's allotment of Rs. 1,570 the Inspector of Schools has provided Rs. 1,490 for 1886-87, which has been accordingly adopted, the saving being mainly due to the pay of the head and the third assistant masters having been reduced from Rs. 35 and Rs. 15 to Rs. 30 and Rs. 12, respectively, with reference to the remarks made by the Director of Public Instruction in paragraph 5 of his Proceedings, No. 581, dated 3rd February 1885. This institution will be maintained from the taluk fund.

26. There are no combined system schools in this district.

27. *Grants-in-Aid—Salary Grants.*—Mr. Fowler has, in his estimate, allotted Rs. 1,280 made up of Rs. 80 for the masters of the primary departments of the Free Church Mission School at Wálajábád and the balance of Rs. 1,200 for stipends to trained masters of indigenous results schools. Owing to paucity of funds, the provision for stipends has been omitted and the usual grant (Rs. 80) to the Wálajábád school retained. This appertains to the taluk fund.

28. *Results Grants.*—The amount estimated by the Educational officers for payment of results grants to elementary schools is Rs. 16,930. As already explained, there are not sufficient funds at the disposal of the Board, and the amount that can be spared is only Rs. 13,550, or 20 per cent. less than the proposed grant. This has been accordingly provided. The charge in question will be met from the taluk fund.

29. *Purchase of Books.*—Against the current year's allotment of Rs. 450, the Inspector of Schools has entered only Rs. 400. Considering the present number of elementary schools, the provision now made seems to be sufficient and is almost equal to the actuals (Rs. 382) of 1884-85. This has been charged to the District Board with reference to paragraph 4 of G.O., Financial Department, dated 3rd December 1885, No. 1155, L.F.

30. *Commission on Sale of Books.*—The amount estimated on account of sale proceeds of books for 1886-87 is Rs. 350. The commission, calculated at 15 per cent. on this amount, is Rs. 52, or in round numbers Rs. 60, which has been accordingly entered against the Inspector's figure of Rs. 80. The charge will be borne by the District Board.

31. *Grant II* amounts to Rs. 25,289, of which Rs. 9,240 are chargeable to the district fund and the remainder, Rs. 16,040, to the taluks.

32. *Grant III, Medical Services, Vaccination, &c.*—(*a*) *Hospitals and Dispensaries.*—Under the present classification of charges, the items included under this head are (1) dispensaries, (2) midwifery pupils, (3) district medical and sanitary officer's establishment and (4) cholera charges.

Item (1).—Against the current year's allotment of Rs. 11,950, including the pay of midwives attached to the dispensaries, Rs. 12,170 have been provided for the ensuing year, the increase being chiefly due to provision made for two midwives lately posted to the Madurántakam and Tiruvallúr dispensaries. The cost of "medicines and surgical instruments" has been shown under "contributions to provincial services" as per G.O., Financial Department, dated 12th December 1885, No. 1208 L.F. Owing to shortness of funds, no fresh dispensaries can be established, although certain parts of the district still remain unprovided with medical aid. The number of these institutions situated at the marginally noted places will thus be twelve as in the current year. As stated in paragraph 8 *supra*, one-half of the cost of the Chingleput

Saidápet Taluk ...	1. Saidápet. 2. Poonamallee. 3. Sembium.
Ponnéri Taluk ...	4. Ponnéri.
Tiruvallúr Taluk ...	5. Tiruvallúr. 6. Nagalapuram. 7. Sathiavedoo.
Conjeeveram Taluk...	8. Sríperumbudur.
Chingleput Taluk ...	9. Chingleput. 10. Tiruporur.
Madurántakam Taluk.	11. Madurántakam. 12. Uttranmaroor.

hospital will be borne by the District Board; the remaining half as well as the cost of the other dispensaries have been charged to the taluk fund.

Item (2).—Rupees 170 have been provided for 1886-87 for two midwifery pupils at Rs. 7 each per month against a lump grant of Rs. 200 for the current year. This has been distributed in equal shares between the district and taluk funds.

Item (3).—The cost of the District Medical and Sanitary Officer's establishment has been estimated at Rs. 500, the increase of Rs. 30 over the current year's grant being caused by the provision for travelling allowance and contingencies. The charge has been entirely debited to the district fund as directed in paragraph 3 of G.O., Financial Department, dated 3rd December 1885, No. 1155 L.F.

Item (4).—The allotment under this head for 1885-86 has been repeated for the coming year and charged entirely to taluks.

33. *Vaccination—Fixed Charges.*—Against the current year's grant of Rs. 4,530 for the vaccination establishment, Rs. 4,700 as per margin have been allotted for 1886-87, the increase being due to (1) the pay of the Deputy Inspector of the Chingleput range having been, under G.O., Mis. No. 386 L.F., dated 29th June 1885, Financial, raised from Rs. 60 to Rs. 70; (2) the maximum pay (Rs. 18) provided to some of the first-class vaccinators who would become entitled to it next year; and (3) the pay of the peons attached to the deputy inspectors raised from Rs. 5 to Rs. 6 in consideration of their constant travelling and the hard work they have to perform.

	Cost per annum. Rs.
Two deputy inspectors on Rs. 70 each.	1,680
Six first-class vaccinators on Rs. 18 each	1,300
Twelve second-class vaccinators on Rs. 10 each	1,440
Two pupil vaccinators on Rs. 6 each.	140
Two peons on Rs. 6 each	140
Total ...	4,700

Contingencies.—Under this head are included the travelling allowance and other miscellaneous charges connected with the Vaccine Department; Rs. 1,400 have been assigned for 1886-87 as shown below:—

	Cost per annum. Rs.
Travelling allowance to the two deputy inspectors at Rs. 30 and two peons at Rs. 2-8-0 each per month	780
Batta to mothers of vaccinated children	100
Extra remuneration to vaccinators at one anna per successful case in excess of the minimum	240
Postal charges	120
Stationery articles	80
Printing charges	60
Sundries	20
Total ...	1,400

This amount has been fixed with reference to actual requirements, and though it exceeds the current year's budget allotment by Rs. 230, yet it falls short of the revised estimate by Rs. 190. The total cost of vaccination has been charged to the district fund (*vide* paragraph 10 *supra*).

The Inspector of Vaccination and Deputy Sanitary Commissioner, Madras, recommended the introduction of animal vaccination into this district owing to the difficulty experienced in procuring good lymph. To give effect to this proposal, the District Surgeon, Chingleput, sent in an estimate, amounting to Rs. 1,140, being the probable charges for working the system in Saidápet and Chingleput, the head-quarter stations of the two deputy inspectors. But paucity of funds does not admit of provision being made in the present budget.

34. *Sanitation.*—The amount assigned for this purpose is Rs. 12,560 against Rs. 9,400 sanctioned for the current year. For the improvement of water-supply and of village-sites Rs. 2,000 and Rs. 2,010 respectively have been set apart as against Rs. 1,200 in each case for 1885-86. As regards scavenging establishments, Rs. 7,500, or Rs. 1,150 more than the allotment for this year, have been entered. The increase under each item is due chiefly to provision made for sanitation in unions. No change is proposed in the outlay for sanitary arrangements at fairs and festivals, and the present grant of Rs. 550 has consequently been entered. The allotment under the head of "other sanitary outlay" which includes all preventive charges in connection with cholera and other epidemics has been put down at Rs. 500 with reference to the current year's revised estimate. The entire grant for "sanitation" has been entered under "taluks" as it forms a legitimate charge on their funds.

35. *Choultries.*—The chattram at Chingleput is the only institution of this class under the management of the Local Board. The current year's allotment of Rs. 170 has been repeated for the ensuing year, of which Rs. 130 appertain to establishment and the remainder to contingencies. This institution will be entrusted to the Taluk Board.

36. *Public Bungalows.*—Rs. 420 have been assigned under this head as in 1885-86 and charged to the taluk fund.

37. *Contributions to* (1) *Provincial Services.*—The contribution for Medical College and Sanitary Inspection calculated at ·5 per cent. on the current year's receipts as per revised estimate amounts in each case to Rs. 1,070. Rs. 80 in round numbers have been entered on account of the subordinate medical reserve staff, which is ·04 per cent. of the receipts. As regards the proportionate cost of the additional cutler's establishment maintained at the medical store depôt, there is no basis whereon to fix the charge. The current year's figure (Rs. 50) has therefore been adopted in the present estimate. As the budget grant (Rs. 1,000) for lunatics for 1885-86 proved insufficient owing to the steady increase in the number of district lunatics maintained at the Government Asylum at Madras, Rs. 1,780 have been put down in the revised estimate and the same figure repeated for 1886-87. As stated in paragraph 32 *supra*, the cost of medicines and instruments supplied from the medical depôt, amounting to Rs. 3,100, has been entered under the head of "contributions." Of this, Rs. 250, being one-half of the charge of the Chingleput dispensary, has been debited to the district fund.

(3) *Municipalities.*—The usual contributions to the Conjeeveram Municipality on account of the civil dispensary and the sanitary arrangements during the grand festival, amounting to Rs. 1,400 and Rs. 400 respectively, have been provided and charged to the taluk fund. Of the total grant of Rs. 8,950 for contributions, Rs. 4,300 appertain to the "district" and the remainder to "taluks."

38. *Miscellaneous—Rewards for killing dogs.*—The current provision, viz., Rs. 200, has been repeated for 1886-87 and charged to the taluk fund.

39. *Grant III* amounts to Rs. 41,340 distributed between the district and taluk funds as under :—

	Rs.
District	12,580
Taluks	28,760
Total ...	41,340

40. *Grant IV, Miscellaneous.*—The allotments under the several heads of this grant are compared in the subjoined abstract with the figures for 1885-86, the variations being explained in the remarks column against the respective items :—

Particulars.	Allotment. 1885-86.	1886-87. Taluks.	1886-87. District.	1886-87. Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
(*a*) Controlling establishments at the Presidency.	1,140	..	860	860	The figure advised by the Accountant-General for the previous year (1884-85) has been adopted.
(*b*) Establishment in the Collector's office.	1,640	..	1,600	1,600	The decrease, which overbalances the additional provision of Rs. 180 made on account of the pay of the assistant accountant, is due to the reduction of the salary of the local audit clerk under recent orders.
(*c*) Local Board's office establishment.	1,260	2,660	1,260	3,920	Provision has been made for the following establishments required for taluk boards and panchayats, and hence the increase.
					Chingleput Taluk Board { Clerk on .. .. Rs. 25; Peon on 7
					Saidápet Taluk Board { Clerk on .. .. 20; Peon on 7
					Tiruvallúr Taluk Board { Clerk on .. .. 15; Peon on 7
					Chingleput, Saidápet, and Tiruvallúr Unions { Clerk on Rs. 15 for each .. 45
					The remaining eight unions { Clerk on Rs. 12 for each .. 9
					Total per month .. 222
					Total per year .. 2,664
					Or in round numbers .. 2,660
(*d*) *Miscellaneous.*					
(1) Stationery	300	120	300	420	The increase is due to allotments made for the proposed taluk boards and panchayats as well as enhanced provision for printing charges and travelling allowances with reference to the current year's revised estimate.
(2) Postal charges ..	300	120	300	420	
(3) Printing charges ..	300	150	600	750	
(4) Travelling allowance to non-official members.	200	100	400	500	
(5) Travelling allowance to office establishment.	20	50	50	100	
(6) Miscellaneous ..	80	140	100	240	
(*e*) Pensions	300	..	300	300	
(*f*) Refunds	200	..	200	200	
(*g*) Loans	15,260	..	15,260	15,260	
Total ..	21,000	3,340	21,230	24,570	

The charges under this grant have been distributed between the taluk and district funds as per instructions contained in paragraph 14, clause, 7 of the new budget rules.

41. *Reserve.*—For reasons explained in paragraph 15 *supra*, only Rs. 10,550, being one-half of the reserve prescribed by the rules, have been provided.

42. The total expenditure under the several grants including "reserve" amounts to Rs. 2,05,630, which being deducted from the assets (Rs. 2,10,900), leaves a balance of Rs. 5,270, of which Rs. 1,400 appertain to endowments and the balance to general purposes.

43. The road map of the district, prepared as per instructions contained in paragraph 9 of the budget rules, is herewith submitted.

From M. C. FURNELL, Esq., M.D., F.R.C.S., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 7th January 1886, No. 12.

I have the honor to state that the provision made in grant III of the budget estimate of the District Board of the Chingleput district for the year 1886-87 for the maintenance of the dispensaries is sufficient and calls for no remarks; the President, District Board, having explained the variations between the current year's grant and the estimate.

From Deputy Surgeon-General G. BIDIE, M.B., C.I.E., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 25th January 1886, No. 121.

I have the honor to report, for the information of Government, that the sanitary allotment proper, exclusive of sanitary inspection Rs. 1,070, made by the Chingleput District Board for the ensuing year 1886-87 is very liberal considered in proportion to income. It is proposed to set apart a sum of Rs. 13,000, or 53·3 per cent. of available income against Rs. 9,500, or 20·3 per cent. of income for the current year. Conservancy, village-sites and water-supply will benefit by the enhanced grant. It is observed, however, that the estimated land-cess, one-third of which has been taken as the available income, is considerably below the actuals of 1884-85 and the estimate of 1885-86, being only a little more than one-half, viz., Rs. 73,040 against Rs. 1,41,471 and 1,40,000.

2. It is proposed to distribute the allotment as follows :—

	Rs.
Conservancy	7,500
Improvement of village-sites	2,010
Do of water-supply	2,000
Fairs and festivals	550
Construction of latrines	440
Other sanitary outlay	500
Total ...	13,000

3. The vaccination grant amounts to Rs. 6,100 against Rs. 5,700 for the current year, the increase being due chiefly to meet the higher rates of salary to the Deputy Inspector of Vaccination and some 1st-class vaccinators who will become entitled to it in the ensuing year. The allotment is ample and an adequate staff is employed.

4. It is to be regretted that, owing to the paucity of funds, the District Board are unable to have an experimental trial of animal vaccination, the introduction of which in the district was recommended by the Inspector of Vaccination and Deputy Sanitary Commissioner.

From D. DUNCAN, Esq., M.A., D.Sc., Acting Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 1st February 1886, No. 639.

I have the honor to submit the following remarks on the educational portion of the budget estimate of the District Board, Chingleput, for 1886-87.

2. The educational assets, including one-sixth land-cess, are estimated at Rs. 16,740 against Rs. 27,230 estimated in the current year's budget. The decrease is merely nominal, as the Board appear to have shown only one-half of the estimated income from land-cess and omitted in the accounts the other half which should appear under Taluk Boards under section 55, chapter II of the Madras Act, No. V of 1884.

3. The expenditure proposed under Grant II, Education, amounts to Rs. 25,280 against Rs. 26,430, the sanctioned estimate for the current year, as particularized below :—

	Estimate, 1885-86.	Estimate, 1886-87.
	Rs.	Rs.
Inspection	3,200	3,530
Training schools	4,840	5,250
Local Fund schools	1,570	2,410
Salary grants	1,300	80
Results grants	15,000	13,550
Miscellaneous	520	460
Total ...	26,430	25,280

4. *Inspection.*—Rs. 3,530 are provided under this head against Rs. 3,200 in the current year's budget. This increased provision appears to have been made with reference to the actuals of 1884-85, the Board having under-estimated in the current year's budget the travelling allowance of the inspecting schoolmasters.

5. *Training schools.*—The allotment under this head exceeds the current year's figure by Rs. 410, chiefly owing to provision having been made for the purchase of furniture for the Poonamallee Normal school. The inspector has recommended that Rs. 590 be provided for the introduction of gymnastics, but the Board have declined to do so on the plea of want of funds. As the importance of gymnastic instruction to Normal students cannot be over-estimated, and as funds are available (*vide* paragraph 2), I beg strongly to endorse the inspector's recommendation. The inspector has also recommended that a gardener on Rs. 3-8-0 be entertained for the Poonamallee school, but this may lie over for the present.

6. *Local Fund schools.*—The increased allotment is due to the Board having resolved to maintain the Middle school at Poonamallee for a year longer at a cost of Rs. 920. The reduction of salaries of the head and third masters of the Primary school at Saidápet has my approval.

7. *Salary grants.*—The Board having resolved not to sanction stipends to trained masters for want of funds, Rs. 80 only is provided for aiding the Free Church Mission school at Wálajábad. I trust that, should funds admit, the Board will see their way to providing for a few combined-system schools in the next budget.

8. *Results grants.*—Rs. 13,550 are provided for results grants against Rs. 15,000 in the current year's budget and Rs. 14,073, the actuals of 1884-85. The inspector's estimate for results grants is Rs. 16,930, which the Board have curtailed by 20 per cent. The allotment may stand as it may be supplemented from the reserve if additional provision be found necessary when the applications for results grants for 1886-87 are tabulated.

9. *Miscellaneous.*—The provision made under this head calls for no remarks.

Order—dated 1st May 1886, No. 473 L.F., Financial.

The following abstract shows the estimated Local Fund receipts and charges of the Chingleput district for the year 1886-87 as passed by Government :—

Receipts.

	District funds.	Taluk funds.	Total.
	Rs.	Rs.	Rs.
Balance	19,530	...	19,530
1. Rates and taxes—			
Cess on land	73,040	76,960	1,50,000
Tolls	33,400	...	33,400
House-tax	...	5,000	5,000
2. Education—			
School-fees	...	1,400	1,400
Other items	540	10	550
3. Medical—			
Income from endowments ...	...	60	60
Other items	10	40	50
4. Interest—			
On Government securities ...	1,030	570	1,600
On arrears of revenue	1,000	...	1,000
5. Miscellaneous—			
Contributions	60	...	60
Choultry rents	...	120	120
Other items	1,300	3,880	5,180
6. Public works receipts	100	2,060	2,160
7. Contribution from Provincial funds—			
Education	1,950	670	2,620
8. Contribution from Special funds—			
Pound fund	...	...	...
Canal and Ferry fund	...	...	...
9. Allotment from the District funds ...	...	9,080	9,080
Total ...	1,31,960	99,850	2,31,810

Charges.

	District funds.	Taluk funds.	Total.
	Rs.	Rs.	Rs.
Grant I—			
New works	...	4,340	4,340
Repairs	47,960	29,040	77,000
Establishment	12,060	8,390	20,450
Tools and plant	470	330	800
Contingencies	770	530	1,300
Grant II—			
Inspection	3,530	...	3,530
Normal schools	5,250	...	5,250
and (*d*) Local Fund schools ...	...	2,410	2,410
Grants-in-aid	...	13,630	13,630
Miscellaneous	460	...	460
Grant III—			
Hospitals and dispensaries... ...	2,180	10,760	12,940
Vaccination	6,100	...	6,100
Sanitation	...	12,560	12,560
Choultries	...	170	170
Bungalows	...	420	420
Contributions	4,300	4,650	8,950
Miscellaneous	...	200	200
Grant IV—			
Establishments, &c.	5,770	3,340	9,110
Refunds	200	...	200
Loans	15,260	...	15,260
Reserve ...	11,240	9,080	20,320
Allotment to Taluk funds ...	9,080	...	9,080
Total charges ..	1,24,630	99,850	2,24,480
Balance—	7,330	...	7,330
Deduct—			
(1) Balance under House-tax, if any...	...	...	...
(2) Balance under Endowments, if any.	1,400	...	1,400
Net balance available for general purposes ...	5,930	...	5,930

2. *Revised estimate for* 1885-86.—The actual opening balance (Rs. 47,200) falls short of the amount anticipated in the budget by Rs. 15,380, the decrease being due chiefly to the suspension of collections under land-cess and the large outlay incurred on the restoration of communications during the latter portion of the year 1884-85, in consequence of the heavy rains and floods of that year. Excluding this balance, the receipts are estimated at Rs. 2,14,730 against Rs. 1,93,550 in the budget, the increase which occurs mainly under land-cess being due to the existence of large arrears in suspension at the beginning of the year. Tolls are estimated at Rs. 31,220 against Rs. 37,000 in the budget, the falling off being due to the absence of competition at the sale of the farms. The charges are estimated at Rs. 2,54,230 against Rs. 2,52,530 in the budget, and the variations under the several heads are fully explained. The above figure includes a sum of Rs. 11,830 set apart under the head "Reserve," but as no portion of this has since been allotted for expenditure on works, the provision will be struck out and the amount added to the balance, which will thus be raised to Rs. 19,530.

3. *Budget estimate for* 1886-87.—This balance will be adopted as the opening balance for 1886-87. Excluding this the receipts of the year are estimated at Rs. 2,03,200, or Rs. 9,650 in excess of the budget figure for 1885-86. Land-cess and tolls are expected to yield Rs. 1,50,000 and Rs. 33,400, respectively, against Rs. 1,40,000 and Rs. 38,400 in the budget for 1885-86. The increase in the former case is due to the existence of large arrears at the beginning of the year, while in the latter case the estimate has been fixed with reference to the anticipated actuals of 1885-86. The tax on houses in the eleven Unions constituted under G.O., dated 20th January 1886, No. 94 L.F., is estimated at Rs. 5,000. This will be allowed to stand pending the report called for in paragraph 3 of the order quoted. The other items

closely follow the budget for 1885-86. Of the total income (Rs. 2,03,200), it is proposed to credit Rs. 90,770 to Taluk funds and the remainder to the District fund. The distribution is approved, subject to the remark in paragraph 6 of these proceedings as to the provision of Taluk fund reserves; but the sum of Rs. 76,960, shown as an allotment from District funds, being the portion of land-cess transferred to Taluk Boards under section 55 of the Act, will be entered against "Land-cess," with reference to paragraph 2 of G.O., dated 11th January 1886, No. 39 L.F.

4. No original road works are provided for for want of funds, and the provision for road repairs is cut down so low that, as stated by the President, it is barely sufficient to keep the existing lines in fair order. In these circumstances, the District Board request a special grant of Rs. 18,000 from Provincial funds. The Government regret that in the present state of their finances they are unable to meet the wishes of the District Board in this respect. The total provision under Grant II amounts to Rs. 25,280, of which Rs. 9,240 will be spent by the District Board and the remainder by the Taluk Boards. The attention of the District Board is drawn to paragraphs 5 and 7 of the Director's letter read above.

	Rs.
District funds	12,580
Taluk funds	28,760
Total ...	41,340

The allotments for medical services, vaccination and sanitation are approved by the Surgeon-General and Sanitary Commissioner, the total provision of Rs. 41,340 under Grant III being distributed between District and Taluk funds as shown on the margin.

5. The establishments proposed to be entertained for the Taluk Boards and Panchayats are provisionally sanctioned pending further orders with reference to G.O., F.D., dated 25th January 1886, No. 116 L.F.

6. For want of funds, the District Board have provided a reserve of only Rs. 10,550, but as the opening balance has now been raised by the addition of the reserve of Rs. 11,830 set apart in the revised estimate for 1885-86, the reserve in the budget for 1886-87 will be raised to Rs. 20,320, which is 10 per cent. of the estimated *receipts* as required by the rules. Of this amount, Rs. 11,240, or 10 per cent. of the receipts of the District Board, will be shown under District funds and the balance (Rs. 9,080) under Taluk funds, for which no reserve has been provided by the District Board. A corresponding addition will also be made under Taluk fund receipts as an allotment from the District funds. The budget closes with a balance of Rs. 5,930, or 2·8 per cent. of the receipts.

(True Extract.)

For Chief Secretary.

To the President, District Board, Chingleput.
" Chairman, Municipal Council, Conjeeveram,
through the Collector of Chingleput.
" Director of Public Instruction.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Revenue Department.
" Public Works Department.
" Board of Revenue.

[Appendix.

Exd. W. J. Lewis.

APPENDIX.

I.—Consolidated Budget Estimate of the District Board of the Chingleput District for the Official Year 1886-87.

A.—Revenue and Receipts.

	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (minor heads).			Total (major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance on 1st April 1886	..	..	..	..	19,530	19,530	..	62,580	62,580	..	64,261	64,261
1. Rates and taxes—												
(*a*) Cess on land	76,960	73,040	1,50,000				..	1,40,000	1,40,000	..	1,41,471	1,41,471
(*b*) Tolls { Under Act V of 1884	..	32,000	32,000				..	37,000	37,000	..	37,833	37,833
(*b*) Tolls { Contribution from municipalities	..	1,400	1,400				..	1,400	1,400	..	1,394	1,394
(*c*) House-tax	5,000	..	5,000				..	..	..	..	..	..
2. Education—				81,960	1,06,440	1,88,400						
(*a*) School-fees	1,400	..	1,400				..	1,400	1,400	..	1,396	1,396
(*b*) Contributions—												
(1) From municipalities	..	190	190				..	..	..	..	100	100
(2) From other district funds	..	..	..				..	..	..	..	..	..
(3) From private individuals	..	..	..				..	..	..	..	..	..
(*c*) Sale proceeds of books	..	350	350				..	320	320	..	398	398
(*d*) Income from endowments	..	..	..				..	..	..	..	..	..
(*e*) Miscellaneous	10	..	10				..	10	10	..	15	15
3. Medical—				1,410	540	1,950						
(*a*) Hospital receipts	..	..	..				..	..	..	..	..	..
(*b*) Sale of medicines	7	3	10				..	..	..	..	2	2
(*c*) Contributions—												
(1) From municipalities	..	..	..				..	..	..	..	..	..
(2) From other district funds	..	..	..				..	..	..	..	..	..
(3) From private individuals	..	..	..				..	..	..	..	..	..
(*d*) Income from endowments	60	..	60				..	60	60	..	63	63
(*e*) Miscellaneous	33	7	40				..	10	10	..	171	171
4. Interest—				100	10	110						
(*a*) On Government securities	570	1,030	1,600				..	1,530	1,530	..	1,526	1,526
(*b*) On arrears of revenue	..	1,000	1,000				..	1,500	1,500	..	4,123	4,123
5. Miscellaneous—				570	2,030	2,600						
(*a*) Contributions for purposes other than education, medical or works—												
(1) From municipalities	..	60	60				..	..	..	..	..	..
(2) From other district funds	..	..	..				..	..	..	..	..	..
(3) From private individuals	..	..	..				..	..	..	..	..	..
(*b*) Choultry rents	120	..	120				..	120	120	..	147	147
(*c*) Market rents	..	..	..				..	..	..	..	..	..
(*d*) Bungalow fees	250	..	250				..	250	250	..	238	238
(*e*) Fees and fines	940	100	1,040				..	1,050	1,050	..	768	768
(*f*) Ferry rents	10	..	10				..	..	..	..	14	14

A.—Revenue and Receipts—continued.

	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (minor heads).			Total (major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Miscellaneous—*continued.*												
(*g*) Grass rents	..	..	..				..	..	..	..	..	..
(*h*) Fishery rents	1,700	..	1,700				..	1,700	1,700	..	1,642	1,642
(*i*) Rents and produce of land	..	..	..				..	..	..	..	..	..
(*j*) Avenues	500	1,200	1,700				..	1,700	1,700	..	3,673	3,673
(*k*) Sale of stores	10	..	10				..	10	10	..	2	2
(*l*) Sundry receipts	470	..	470				..	400	400	..	490	490
6. Public Works—				4,000	1,360	5,360						
(*a*) Sale of buildings	..	..	..				..	..	..	..	..	..
(*b*) Sale of tools and plant	..	..	..				..	..	..	..	..	..
(*c*) Sale of old materials	..	..	..				..	..	..	..	..	..
(*d*) Contributions—												
(1) From municipalities	..	..	..				..	..	..	..	30	30
(2) From other district funds	2,060	..	2,060				..	2,060	2,060	..	2,056	2,056
(3) From private individuals	..	..	..				..	..	..	..	2,027	2,027
(*e*) Refund of expenditure	..	..	..				..	..	..	..	101	101
(*f*) Miscellaneous	..	100	100				..	250	250	..	329	329
7. Contributions from Provincial—				2,060	100	2,160						
(*a*) Education	670	1,950	2,620				..	2,780	2,780	..	2,582	2,582
(*b*) General purposes	..	..	..				..	..	..	..	..	..
(*c*) Public Works	..	..	..				..	..	..	..	..	..
(*d*) Choultries	..	..	..				..	..	..	..	..	..
8. Contributions from Special Funds—				670	1,950	2,620						
(*a*) Pound Fund	..	..	..				..	..	..	..	..	..
(*b*) Canal and Ferry Fund	..	..	..				..	..	..	..	432	432
9. Allotments from the District Fund	..	..	..	9,080	..	9,080	..	..	..	..	..	..
Miscellaneous Debt Accounts	..	..	..	..	..	..	..	..	..	..	47	47
Total ..	..	..	..	99,850	1,31,960	2,31,810	..	2,56,130	2,56,130	..	2,67,321	2,67,321

Demand, Collection, and Balance of Land-cess.

Taluks.	Demand for 1886-87.			Collections in 1886-87.			Balance at the end of March 1887.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Saidápet	3,770	22,670	26,440	3,770	19,050	22,820	..	3,620	3,620
2. Ponnéri	2,940	18,530	21,470	2,940	15,580	18,520	..	2,950	2,950
3. Tiruvallúr	3,150	24,080	27,230	3,150	20,240	23,390	..	3,840	3,840
4. Conjeeveram	4,670	32,960	37,630	4,670	27,690	32,360	..	5,270	5,270
5. Chingleput	2,700	17,310	20,010	2,700	14,540	17,240	..	2,770	2,770
6. Madurántakam	5,570	35,820	41,390	5,570	30,100	35,670	..	5,720	5,720
Total ..	22,800	1,51,370	1,74,170	22,800	1,27,200	1,50,000	..	24,170	24,170

I.—Consolidated Budget Estimate of the District Board of the Chingleput District for the Official Year 1886-87.

B.—Expenditure.

	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (minor heads).			Total (major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant I, Public Works—												
(*a*) New Works—												
(1) Communications	..	..	..				..	12,480	12,480	..	2,020	2,020
(2) Civil Buildings	3,900	..	3,900				..	200	200	..	494	494
(3) Miscellaneous Public Improvements	440	..	440				..	..	..	..	..	..
				4,340	..	4,340						
(*b*) Repairs—												
(1) Communications	27,860	45,390	73,250				..	1,12,140	1,12,140	..	1,07,451	1,07,451
(2) Civil Buildings	580	170	750				..	800	800	..	323	323
(3) Miscellaneous Public Improvements	600	2,400	3,000				..	3,000	3,000	..	2,996	2,996
				29,040	47,960	77,000						
(*c*) Establishment—												
(1) Public Works Department Supervision	..	..	..				..	..	..	..	..	..
(2) Local Fund Engineering Establishment	8,390	12,060	20,450				..	20,090	20,090	..	18,088	18,088
(3) Tolls and Ferries	..	..	..				..	..	..	..	340	340
				8,390	12,060	20,450						
(*d*) Tools and Plant	..	..	..	330	470	800	..	1,700	1,700	..	1,444	1,444
(*e*) Contingencies	..	..	..	530	770	1,300	..	1,200	1,200	..	1,067	1,067
(*f*) Contributions to—												
(1) Provincial Funds	..	..	..				..	..	..	..	40	40
(2) Other District Boards	..	..	..				..	..	..	..	..	..
(3) Municipalities	..	..	..				..	..	..	..	..	..
(4) Private Individuals	..	..	..				..	..	..	..	..	..
(*g*) Miscellaneous	..	..	..	..	..	..	..	..	..	..	40	40
Total Grant I	..	..	..	42,630	61,260	1,03,890	..	1,51,610	1,51,610	..	1,34,303	1,34,303
Grant II, Education—												
(*a*) Inspection	..	..	..	..	3,530	3,530	..	3,260	3,260	..	3,590	3,590
(*b*) Normal Schools—												
(1) Salaries of Masters	..	1,460	1,460				..	1,430	1,430	..	992	992
(2) Stipends of Students	..	3,060	3,060				..	3,060	3,060	..	2,669	2,669
(3) Clerks and Servants	..	120	120				..	120	120	..	111	111
(4) Miscellaneous	..	610	610				..	230	230	..	226	226
				..	5,250	5,250						
(*c*) Secondary Schools—												
i. Salary System—												
(1) Salaries of Masters	780	..	780				..	780	780	..	779	779
(2) Clerks and Servants	60	..	60				..	60	60	..	59	59
(3) Miscellaneous	80	..	80				..	90	90	..	29	29

B.—Expenditure—continued.

	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (minor heads).			Total (major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*c*) Secondary Schools—*cont.*												
ii. Combined System—												
(1) Salaries of Masters	..	..	..				..	..	..	..	..	..
(2) Clerks and Servants	..	..	..				..	..	..	..	..	..
(3) Miscellaneous	..	..	..				..	..	..	..	..	..
				920		920						
(*d*) Elementary Schools—												
i. Salary System—												
(1) Salaries of Masters	1,320	..	1,320				..	1,420	1,420	..	1,463	1,463
(2) Servants	110	..	110				..	110	110	..	111	111
(3) Miscellaneous	60	..	60				..	40	40	..	35	35
ii. Combined System—												
(1) Salaries of Masters { Fixed	..	..	..				..	..	..	..	..	..
(1) Salaries of Masters { School-Fees	..	..	..				..	..	..	..	..	..
(1) Salaries of Masters { Results	..	..	..				..	..	..	..	..	..
(2) Servants	..	..	..				..	..	..	..	..	..
(3) Miscellaneous	..	..	..				..	..	..	..	..	..
				1,490		1,490						
(*e*) Grants-in-Aid—												
(1) Salary grants	80	..	80				..	80	80	..	80	80
(2) Results grants	13,550	..	13,550				..	15,000	15,000	..	14,073	14,073
(3) Building	..	..	..				..	..	..	..	..	..
(4) Miscellaneous	..	..	..				..	..	..	..	..	..
				13,630		13,630						
(*f*) Contributions to—												
(1) Provincial Services	..	..	..				..	..	..	..	..	..
(2) Other District Boards	..	..	..				..	..	..	..	..	..
(3) Municipalities	..	..	..				..	..	..	..	..	..
(4) Private individuals	..	..	..				..	..	..	..	..	..
(*g*) Miscellaneous—												
(1) Purchase of books	..	400	400				..	450	450	..	382	382
(2) Commission on Sale of books	..	60	60				..	70	70	..	69	69
(3) Miscellaneous, *e.g.*, Stipends to agricultural students, &c.	..	..	..	..	460	460						
Total Grant II	..	..	..	16,040	9,240	25,280	..	26,200	26,200	..	24,668	24,668

	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (minor heads).			Total (major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
Grant III, Medical Services, Vaccination, Sanitation, and Public and Charitable Institutions—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*a*) Hospitals and Dispensaries—	..	..	..				..	..	..	..	..	..
(1) Superintendents	5,110	110	5,220				..	5,220	5,220	..	5,614	5,614
(2) Medical subordinates	1,670	240	1,910				..	1,930	1,930	..	2,046	2,046
(3) Clerks and servants	500	500	1,000				..	1,000	1,000	..	905	905
(4) Diet of patients	..	..	..				..	..	..	..	..	..
(5) Medicines and surgical instruments	..	..	..				..	..	..	..	..	..
(6) Supplies	770	180	950				..	740	740	..	628	628
(7) Midwives and midwifery pupils	..	..	..				..	..	..	..	..	..
(8) Medical pupils	..	..	..				..	..	..	..	..	..
(9) Do. practitioners	..	500	500				..	470	470	..	396	396
(10) Zillah Surgeon's establishment including travelling allowance, &c.	100	..	100				..	100	100	..	436	436
(11) Cholera charges	1,840	650	2,490				..	3,260	3,260	..	3,504	3,504
(12) Contingencies	770	..	770									
(13) Miscellaneous				10,760	2,180	12,940						
(*b*) Vaccination—	..	4,700	4,700				..	4,530	4,530	..	4,282	4,282
(1) Fixed charges	..	1,400	1,400				..	1,170	1,170	..	1,587	1,587
(2) Contingencies				..	6,100	6,100						
(*c*) Sanitation—	2,000	..	2,000				..	1,200	1,200	..	1,244	1,244
(1) Improvement of water-supply	2,010	..	2,010				..	1,200	1,200	..	840	840
(2) Improvement of village-site	7,500	..	7,500				..	6,350	6,350	..	6,618	6,618
(3) Scavengering establishment	550	..	550				..	550	550	..	419	419
(4) Arrangements at fairs and festivals	500	..	500				..	100	100	..	2,012	2,012
(5) Other sanitary outlay				12,560	..	12,560						
(*d*) Markets	..	..	..				..	..	..	..	..	..
(*e*) Choultries—	130	..	130				..	130	130	..	132	132
(1) Establishment	..	..	..				..	..	..	..	..	..
(2) Feeding travellers	40	..	40				..	40	40	..	38	38
(3) Contingencies				170		170						
(*f*) Public Bungalows	420	..	420				..	420	420	..	541	541
(*g*) Contributions to—				420		420						
(1) Provincial Services—	..	1,070	1,070				..	1,110	1,110	..	1,360	1,360
(1) Medical College	..	1,070	1,070				..	1,110	1,110	..	1,360	1,360
(2) Sanitary inspection	..	80	80				..	80	80	..	104	104
(3) Medical reserve staff	..	50	50				..	50	50	..	76	76
(4) Cutler's establishment	..	1,780	1,780				..	1,000	1,000	..	1,670	1,670
(5) Lunatics	..	250	3,100				..	3,100	3,100	..	1,602	1,602
(6) Supplies from Medical Depôt	2,850											

	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (minor heads).			Total (major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
(*g*) Contribution to—*continued*.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(2) Other District Boards	..	..	..				..	..	..	..	..	..
(3) Municipalities	1,800	..	1,800				..	1,800	1,800	..	1,800	1,800
(4) Private individuals	..	..	..				..	..	..	..	..	..
(*h*) Miscellaneous	..	..	..	4,650	4,300	8,950	..	..	..	..	..	..
(1) Miscellaneous endowed institutions	..	..	..				..	..	..	..	..	..
(2) Rewards for killing dogs	200	..	200				..	200	200	..	135	135
(3) Miscellaneous	..	..	..				..	..	..	..	..	..
				200	..	200						
Total Grant III	..	..	..	28,760	12,580	41,340	..	36,860	36,860	..	39,349	39,349
Grant IV Miscellaneous—												
(*a*) Controlling establishments at the Presidency	..	..	..		860	860	..	1,140	1,140	..	860	860
(*b*) Establishment in the Collector's office	..	..	..		1,600	1,600	..	1,640	1,640	..	1,618	1,618
(*c*) Local Board's office establishment	..	..	..	2,660	1,260	3,920	..	1,260	1,260	..	1,224	1,224
(*d*) Contingencies—												
(1) Stationery	120	300	420				..	300	300	..	56	56
(2) Postal charges	120	300	420				..	300	300	..	324	324
(3) Printing charges	150	600	750				..	300	300	..	740	740
(4) Travelling allowance to non-official members	100	400	500				..	300	200	..	172	172
(5) Travelling allowance to office establishment	50	50	100				..	20	20	..	29	29
(6) Miscellaneous	140	100	240				..	80	80	..	25	25
				680	1,750	2,430						
(*e*) Pensions	..	..	..	..	300	300	..	360	300	..	246	246
(*f*) Refunds	..	..	..	..	200	200	..	200	200	..	1,222	1,222
(*g*) Loans—												
(1) Principal	..	8,850	8,850				..	8,460	8,460	..	8,092	8,092
(2) Interest	..	6,410	6,410				..	6,800	6,800	..	7,163	7,163
				..	15,260	15,260						
(*h*) Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..
Total Grant IV	..	..	..	3,340	21,230	24,570	..	21,000	21,000	..	21,771	21,771
Reserve	..	..	..	9,080	11,240	20,320	..	16,860	16,860	..	..	..
Allotment to Taluk Funds	..	..	..	..	9,080	9,080	..	..	..	..	..	..
Miscellaneous Debt Accounts	..	..	..	..	..	..	..	..	..	..	33	33
Grand Total Expenditure	..	..	..	99,850	1,24,630	2,24,480	..	2,52,530	2,52,530	..	2,20,124	2,20,124
Balance	..	..	..	..	7,330	7,330	..	3,600	3,600	..	47,197	47,197
Deduct—												
(1) Balance under House-tax, if any	..	..	..	..	..	..	..	..	..	..	..	..
(2) Balance under Endowments, if any	..	..	..	..	1,400	1,400	..	2,380	2,380	..	2,148	2,148
Net balance available for general purposes	..	..	..	..	5,930	5,930	..	1,220	1,220	..	45,049	45,049

III.—Detail of Allotments for Public Works in the Chingleput District for the Official Year 1886-87.

A.—New Works.

No.	Taluk.	Description of Work.	Amount of Estimate.	Computed expenditure up to 31st March 1886.	Estimated expenditure for 1886-87.	Remarks and References.
		I.—Communications.	Rs.	Rs.	Rs.	
		1.—Communications.				
		Viz.				
		II.—Civil Buildings.				
		Chattrams.				
1	Maduranta-kam.	Constructing a chattram at Uttaramur ,, ,, ,,	3,900	,,	3,900	District Board's Proceedings, No. 10, dated 16th December 1885. Estimate was passed by the District Board and will be forwarded to the Superintending Engineer for scrutiny.
		III.—Miscellaneous Public Improvements.				
2	Saidápet ,,	Constructing two latrines for females at Saidápet ,, ,,	440	,,	440	Resolution of the District Board, No. 6, dated 27th August 1885.
		Grand Total ,,	4,340	,,	4,340	

III.—Detail of allotments for Public Works in the Chingleput district for the Official Year 1886-87.

B.—Repairs.

No.	Taluk.	Description of work.	Number of miles.	Rate per mile.	Estimated expenditure.	Remarks and references.
		I.—Communications.		Rs.	Rs.	
		(1) *Roads.*				
		To be maintained by the District Board.				
1	Saidápet and Ponnéri.	Great Northern Trunk Road No. I (28⅓ miles) from Madras to Nellore frontier with a branch (1½ miles) from Erukanjeri to Perambúr.	30	320	9,600	Item No. 1 in Part II of the Budget for 1885-86.
2	Saidápet, Chingleput and Madurántakam.	Great Southern Trunk Road No. II from Madras to South Arcot frontier (exclusive of 5¼ miles) within the cantonment limits of St. Thomas' Mount and Pallávaram.	8 50½	400 240	15,320	Do. No. 2 in do. do.
3	Saidápet and Conjeeveram.	Great Western Trunk Road No. III from Madras to North Arcot frontier.	50	200	10,000	Do. No. 3 in do. do.
4	Ponnéri and Tiruvallúr.	Road from the Kortalayár bridge on the 16th mile of the Northern Trunk Road towards Puthoor Railway Station *viâ* Nagalapuram.	33	80	2,640	Do. No. 9 in do. do.
5	Tiruvallúr and Saidápet.	Road from Sattiavedu *viâ* Tiruvallúr and Poonamallee to St. Thomas' Mount.	6 39	160 80	4,080	Do. No. 12 in do. do.
6	Chingleput and Conjeeveram.	Road from Sadras to Surappen's choultry on the Western Trunk Road *viâ* Chingleput.	42	80	3,360	Do. No. 17 in do. do.
		Total ...	...	...	45,000	
		To be maintained by the Taluk Boards.				
7	Saidápet	Road from Madras to Ennore (6½ miles) with a branch (2 miles) from Trivattore to Cochrane's basin.	8½	160	1,360	Do. No. 4 in do. do.
8	Saidápet and Ponnéri.	Road from Trivattore bridge to Ponnéri (18 miles) and thence to Punjetty (4 miles) on the 19th mile of the Northern Trunk Road.	22	80	1,760	Do. No. 5 in do. do.
9	Ponnéri	Road from Puduváyil on the 22nd mile of the Northern Trunk Road to Pulicat *viâ* Ponnéri.	16	80	1,280	Do. No. 6 in do. do.

No.	Taluk.	Description of work.	Number of miles.	Rate per mile.	Estimated expenditure.	Remarks and references.
		I.—COMMUNICATIONS—*continued.*				
		(1) *Roads*—continued.		RS.	RS.	
10	Tiruvallúr and Ponnéri.	Road from Kanarapettai on the 25th mile of the Northern Trunk Road to Sattiavedu.	13½	80	1,080	Item No. 7 in Part II of the Budget for 1885-86.
11	Ponnéri and Saidápet.	Road from Puduváyil on the 22nd mile of the Northern Trunk Road to Coratoor *viâ* Tinnanore Railway Station.	22	40	880	Do. No. 8 in do. do.
12	Saidápet and Tiruvallúr.	Road from Red Hills on the 11th mile of the Northern Trunk Road to Tripassore *viâ* Tiruvallúr.	22	80	1,760	Do. No. 10 in do. do.
13	Tiruvallúr	Road from Thada to Sattiavedu	22	40	880	Do. No 11 in do. do.
14	Saidápet and Conjeeveram.	Road from Kódambákam to Sríperumbudur *viâ* Kunnathoor.	22	80	1,760	Do. No. 13 in do. do.
15	Tiruvallúr and Conjeeveram.	Road from Tiruvallúr Railway Station *viâ* Sríperumbudur to Padapai on the road from Vandalúr to Wálajábád.	20	80	1,600	Do. No. 14 in do. do.
16	Conjeeveram and Chingleput.	Road from Wálajábád to Vandalúr (18 miles) and thence to Keelambakam (14 miles.)	18 14	80 24	1,780	Do. No. 15 in do. do.
17	Conjeeveram ...	Road from Wálajábád to Sunkamar's choultry (10 miles) on the Western Trunk Road with a branch to Keelacherry (9 miles).	19	64	1,220	Do. No. 16 in do. do.
18	Madurántakam and Conjeeveram.	Road from the 41st mile stone on the Southern Trunk Road to Conjeeveram *viâ* Ootranmeroor (portion in this district).	27	80	2,160	Do. No. 18 in do. do.
19	Madurántakam and Chingleput.	Road from Nelvoy to Tirukalikundram *viâ* Karunguli.	20	48	960	Do. No. 19 in do. do.
20	Madurántakam ...	Road from Madurántakam to Chúnámpet	18⅓	64	1,180	Do. No. 20 in do. do.
21	Do. ...	Road from Cheyúr towards Wandiwash up to North Arcot frontier.	20	64	1,280	Do. No. 21 in do. do.
22	Tiruvallúr	Road from Tripassore to Ramanjery (7 miles) with a branch from the former to the Kadambatúr Railway Station (2¼ miles).	9¼	64	590	Item No. 1 in Appendix to Part II of the Budget for 1885-86.
23	Saidápet	Road from Saidápet to Kathipara near St. Thomas' Mount.	1½	240	360	Do. No. 3 in do. do.
24	Do.	Road from Mr. Maltby's gate near the 7th mile of the Southern Trunk Road to Elliott's beach (3½ miles) with a branch from Guindy park gate to the Marmalong bridge (½ a mile.)	4	120	480	Do. No. 4 in do. do.
25	Do.	Road from Marmalong bridge *viâ* Pallicaranai to Eroombiliyoor on the 17th mile of the Southern Trunk Road.	12	64	770	Do. No. 6 in do. do.
26	Do.	Road from Avadi to Kunnathur *viâ* Poonamallee ...	8	64	510	Do. No. 7 in do. do.
27	Conjeeveram ...	Road from Thandalam on the 20th mile of the Western Trunk Road to Mappedu, Koum, &c., villages.	17	40	680	Do. No. 8 in do. do.
28	Do. ...	Road from Conjeveeram *viâ* McLean's choultry to the North Arcot district boundary with a branch from Pálúr to a point on the Kambakal channel.	15	40	600	Do. No. 9 in do. do.
29	Chingleput	Road from Chingleput to Therooporoor	14	56	790	Do. No. 10 in do. do.
30	Saidápet	Road from Chinnamuthan chavady to Shiala Mudely's choultry.	4	80	320	Do. No. 14 in do. do.
31	Do.	Saidápet town roads	2	160	320	Do. No. 15 in do. do.
32	All taluks	Petty works costing Rs. 300 and less	5¼ 4½ 13¾ 10	80 64 40 24	1,500	Do. Nos. 2, 5, 11, 12, 13, 16, 21 in do. do.
		Total ...	...	...	27,860	

Particulars of Allotments for Petty Works.—(Item No. 32 supra).

		Rs.
(1)	Road from Kódambákam to Saidápet, with a branch from Mettupálaiyam to Puliyoor.	290
(2)	Do. from Elphinstone's bridge to Lattice bridge with a branch from Papanchavady to Tiruvamoor	200
(3)	Road from the 13th mile of the Southern Trunk Road to Thirooveermalai	160
(4)	Sunnapugunta road	120
(5)	Road from Sirooniem village to Nalloor	50
(6)	Madarpakam road from boundary between North Arcot and Chingleput to join the road from Sattiavedu to Kavarapettai	60
(7)	Road from Kakaloor tank bund to Tirvallúr..	60
(8)	Do. from Sogundy to Parandoor	240
(9)	Do from Damal to Musarapakam	80
(10)	Do. from Natham to the burning ground	40
(11)	Do. from Atcharawakam to Puriambakam	200
	Total ..	1,500

No.	Taluk.	Description of work.	Number of miles.	Rate per mile.	Estimated expenditure.	Remarks and references.
		I.—COMMUNICATIONS—*continued.*				
		(1) *Roads*—continued.		RS.	RS.	
33	Saidápet	Lighting the Marmalong bridge	...	...	300	Item No. 23 in Appendix to Part II of the Budget for 1885-86. This charge is debitable to the District Fund.
		(2) *Tolls.*				
34	Saidápet and Chingleput.	Repairs to the five toll sheds	...	...	90	Item No. 24 in Appendix to Part II of the Budget for 1885-86. Chargeable to the District Fund.
		(3) *Ferries*—Nil.				
		Total Communications ...	...	...	73,250	
		II. CIVIL BUILDINGS.				
		(1) *Hospitals and Dispensaries.*				
35	Chingleput, Saidápet, Ponnéri, Madurántakam and Tiruvallúr.	Repairing dispensary buildings	...	...	270	Items Nos. 27 to 31 in Appendix to Part II of the Budget for 1885-86. RS. Chingleput dispensary ... 150; Saidápet do. ... 30; Ponnéri do. ... 30; Madurántakam do. ... 30; Nagalapuram do. ... 30; 270
		(2) *School Buildings.*				
36	Saidápet	Repairing the school buildings	...	...	130	Item No. 26 in Appendix to Part II of the Budget for 1885-86. RS. Poonamallee Normal school, 100; Do. Middle school, 30; 130
		(3) *Chattrams and Bungalows.*				
37	Chingleput, Madurántakam and Ponnéri.	Repairing public bungalows and chattrams	...	...	350	Items Nos. 32 to 35 in Appendix to Part II of the Budget for 1885-86. RS. Chingleput bungalow ... 30; Gúdúvancheri do. ... 50; Karunguli do. ... 80; Gummidipoondy do. ... 40; Chingleput chattram ... 150; 350
		Total ...	...	...	750	
		III. MISCELLANEOUS PUBLIC IMPROVEMENTS.				
		(1) *Avenues.*				
38	Six taluks	Improvement and maintenance of avenues at Rs. 500 for each taluk.	...	...	3,000	Item No. 28 in Part II of the Budget for 1885-86.
		(2) *Tanks and Wells*—Nil.				
		(3) *Markets*—Nil.				
		Grand Total ...	..	...	77,000	

III.-C.—Talukwar statement showing allotment of expenditure on roads in each Taluk in the Chingleput district for the Official Year 1886-87.

No.	Taluks.	Portion of land-cess raised in the taluk.	Amount allotted for roads in the taluk.	Ratio of column 4 to column 3 per cent.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
1	Sháláput	23,820	20,950	92	
2	Ponneri	18,520	12,450	67	
3	Tiruvallúr	23,390	5,710	24	
4	Conjeeveram	32,360	13,460	42	* Exclusive of Rs. 390 being the cost of lighting the Maraulong bridge and repairs to toll-sheds.
5	Chingleput	17,240	9,120	53	
6	Madurántakam	35,670	11,170	31	
	Total ..	1,50,000	* 72,860	49	

IV.—Statement showing the receipts and charges of Local Fund schools in the Chingleput district for the Official Year 1886-87.

Number.	Names of schools.	Average attendance for the first six months of the year.	Receipts.										Charges.									
			Grants from Government.		School fees.		Contributions from other Local Boards, Municipalities and private individuals.		Miscellaneous.		Total.		Salaries of Masters.									
													1885-86.					1886-87.				
			1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	Number.	Fixed.	School fees.	Results grant.	Total.	Number.	Fixed.	School fees.	Results grant.	Total.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	1. Training Schools.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1	Local Fund Normal school at Poonamallee ..	22	1,110	1,170	..	..	..	..	..	..	1,110	1,170	2	760	..	..	760	2	780	..	..	*780
2	Local Fund Normal school at Chingleput ..	22	910	780	..	..	..	190	..	..	910	970	2	670	..	..	670	2	680	..	..	†680
	Total ..	..	2,020	1,950	..	..	..	190	..	..	2,020	2,140	4	1,430	..	..	1,430	4	1,460	..	..	1,460
	2. Secondary Schools.																					
	(i) *Salary system.*																					
3	Local Fund Middle school at Poonamallee ..	35	560	250	400	500	..	..	..	..	960	750	3	780	..	..	780	3	780	..	..	‡780
	(ii) *Combined system*—Nil.																					
	Total ..	..	560	250	400	500	..	..	..	..	960	750	3	780	..	..	780	3	780	..	..	780
	3. Elementary Schools.																					
	Boys.																					
	(a) *Salary system.*																					
4	Saidápet Primary school	147	200	420	1,000	900	..	..	10	§10	1,210	1,330	6	1,420	..	..	1,420	6	1,320	..	..	‖1,320
	(b) *Combined system*—Nil.																					
	Girls.																					
	(a) *Salary system*—Nil.																					
	(b) *Combined system*—Nil.																					
	Total ..	..	200	420	1,000	900	..	..	10	10	1,210	1,330	6	1,420	..	..	1,420	6	1,320	..	..	1,320
	Grand total ..	..	2,780	2,620	1,400	1,400	..	190	10	10	4,190	4,220	13	3,630	..	..	3,630	13	3,560	..	..	3,560

* One Head Master, Rs. 42 for 5 months + Rs. 44 for 7 months.
Do. Assistant Master, Rs. 21 for 5 months + Rs. 22 for 7 months.

† One Head Master Rs. 37
Do. Assistant Master „ 20
57

‡ One Head Master Rs. 30
Do. Second do. „ 20
Do. Third do. „ 15
65

§ Rent of cattle stand.

‖ One Head Master Rs. 30
Do. First Assistant „ 26
Do. Second do. „ 20
Do. Third do. „ 12
Do. Fourth do. „ 12
Do. Fifth do. „ 10
110

IV—Statement showing the receipts and charges of Local Fund schools in the Chingleput district for the Official Year 1886-87—*continued*.

Number.	Names of schools.	Charges—*continued*.																				Remarks.
		Stipends of students.				Clerks.				Servants.				Rent.		Furniture.		Maps, books, &c.		Miscellaneous.		Total.		
		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.												
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	
	1. Training Schools.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Local Fund Normal school at Poonamallee.	30	1,800	30	* 1,800	..	..	..	..	1	60	1	† 60	..	..	20	360	10	50	40	40	2,690	3,090	G.O., Financial department, Mis. No. 916, dated 11th August 1882, communicated with Board's Proceedings, Routine No. 4908 of the 29th idem.
2	Local Fund Normal school at Chingleput.	21	1,260	21	* 1,260	..	..	..	..	1	60	1	† 60	80	80	50	50	..	..	30	30	2,150	2,160	G.O., Financial department, Mis. No. 960, dated 1st May 1884, communicated with Board's Proceedings, Mis. No. 4641 of 29th idem.
	Total ..	51	3,060	51	3,060	..	..	..	..	2	120	2	120	80	80	70	410	10	50	70	70	4,840	5,250	
	2. Secondary Schools.																							
	(i) *Salary system.*																							
3	Local Fund Middle school at Poonamallee.	..	..	..	..	..	..	..	..	1	60	1	† 60	..	..	20	20	20	40	50	20	930	920	This is a salary school transferred to the Local Fund Board under G.O., Educational department, dated 22nd June 1882, No. 103.
	(ii) *Combined system*—Nil.																							
	Total ..	..	..	..	..	..	..	..	..	1	60	1	60	..	..	20	20	20	40	50	20	930	920	
	3. Elementary Schools.																							
	Boys.																							
	(a) *Salary system.*																							
4	Saidápet Primary school	..	..	..	..	..	..	..	..	3	110	3	‡ 110	..	..	20	10	10	40	10	10	1,570	1,490	This is a salary school—*vide* G.O., No. 2187, dated 24th August 1877.
	(b) *Combined system*—Nil.																							
	Girls.																							
	(a) *Salary system*—Nil.																							
	(b) *Combined system*—Nil.																							
	Total ..	..	..	..	..	..	..	..	..	3	110	3	110	..	..	20	10	10	40	10	10	1,570	1,490	
	Grand Total ..	51	3,060	51	3,060	..	..	..	..	6	290	6	290	80	80	110	440	40	130	130	100	7,340	7,660	

* Each scholarship at Rs. 5
† One peon at ,, 5
‡ One peon at Rs. 6
Do. sweeper at ,, 2
Do. toti at ,, 1
Total ,, 9

IV.-B.—List of salary grants provided in the Budget of the Chingleput district for the Official Year 1886-87.

Number.	Name of school.	By whom managed.	Masters on whose account sanctioned.	Their qualifications.	Gross salary.	Grants-in-aid sanctioned.	Remarks.
1	Walajábad.	Free Church Mission of Scotland.	1. C. N. Sundaramurthy Madely.	Assistant master (Matriculation).	Rs. * 120	Rs. 24	(1) *Vide* G.O., No. 2904, dated 10th December 1880, communicated with Board's Proceedings, Mis. No. 13332, dated 14th idem, (2) Paragraph 3 of Board's Proceedings, No. 1971, dated 16th July 1883.
			2. C. Rathinavelu Madely.	Assistant master (Special upper primary).	84	28	
			3. Cundasawmy Madely.	Assistant master (none).	60	20	
				Total ..	264	* 72	

* In round numbers Rs. 80.

V.—Detail of charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the Chingleput district for the Official Year 1886-87.

Institutions.	Fixed charges.																							
	Superintendents.				Medical subordinates.				Clerks.				Servants.				Midwives and midwifery pupils.				Medical pupils.			
	1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	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	18	19	20	21	22	23	24	25
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
(*a*) Hospitals and dispensaries—																								
1. Chingleput	..	..	..	..	1	220	1	220	..	..	..	..	7	480	7	480	3	380	3	350	..	..	..	..
2. Tirupórúr	..	..	..	..	1	630	1	590	..	..	..	..	2	120	2	120	..	..	..	..	..	..	..	..
3. Saidápet	..	..	..	..	1	600	1	680	..	..	..	..	4	230	4	230	1	120	1	120	..	..	..	..
4. Sembium	..	..	..	..	1	360	1	360	..	..	..	..	2	120	2	120	..	..	..	..	..	..	..	..
5. Poonamallee	..	..	..	..	1	580	1	580	..	..	..	..	2	120	2	120	..	..	..	..	..	..	..	..
6. Tiruvallúr	..	..	..	..	1	380	1	400	..	..	..	..	2	120	2	120	1	120	1	120	..	..	..	..
7. Sattiavedu	..	..	..	..	1	580	1	320	..	..	..	..	2	120	2	120	..	..	..	..	..	..	..	..
8. Nagalapuram	..	..	..	..	1	450	1	320	..	..	..	..	2	120	2	120	..	..	..	..	..	..	..	..
9. Ponnéri	..	..	..	..	1	380	1	400	..	..	..	..	2	120	2	120	1	120	1	120	..	..	..	..
10. Madurántakam	..	..	..	..	1	400	1	400	..	..	..	..	2	140	2	120	..	..	1	120	..	..	..	..
11. Ootramaroor	..	..	..	..	1	320	1	320	..	..	..	..	2	120	2	120	..	..	..	..	..	..	..	..
12. Sríperumbudur	..	..	..	..	1	320	1	630	..	..	..	..	2	120	2	120	..	..	1	120	..	..	..	..
Total ..	..	..	..	..	12	5,220	12	5,220	..	..	..	..	31	1,930	31	1,910	6	740	8	950	..	..	..	..
(*b*) Itinerating Medical establishment—*Nil.*																								
(*c*) Choultries—																								
1. Local Fund chattram at Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	4	130	4	130	..	..	..	..	..	..	..	..
(*d*) Public Bungalows—																								
1. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	4	140	4	140	..	..	..	..	..	..	..	..
2. Gúduvánchéri	..	..	..	..	..	..	..	..	..	..	..	..	3	60	3	60	..	..	..	..	..	..	..	..
3. Karunguli	..	..	..	..	..	..	..	..	..	..	..	..	3	80	3	80	..	..	..	..	..	..	..	..
4. Gummidipoondy	..	..	..	..	..	..	..	..	..	..	..	..	2	70	2	70	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	12	350	12	350	..	..	..	..	..	..	..	..
(*e*) Markets—*Nil.*																								
(*f*) Other Institutions—*Nil.*																								
Grand Total ..	..	..	..	..	12	5,220	12	5,220	..	..	..	..	47	2,410	47	2,390	6	740	8	950	..	..	..	..

V.—Detail of charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the Chingleput district, &c.—*continued.*

Institutions.	Contingent charges.														Remarks.
	Medicines and surgical instruments.		Supplies.		Diet of patients and feeding charges of travellers.		Rents.		Furniture.		Sundries.		Total.		
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
	26	27	28	29	30	31	32	33	34	35	36	37	38	39	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(*a*) Hospitals and dispensaries—															
1. Chingleput	500	500	..	..	1,000	1,000	..	..	40	..	1,260	1,300	3,880	3,850	G.O., F.D., 6th October 1871, No. 529.
2. Tirupórúr	300	300	..	..	..	..	60	70	20	30	100	90	1,230	1,200	Do. 8th February 1882 ,, 211.
3. Saidápet	350	350	..	..	..	..	..	..	20	50	230	200	1,550	1,630	Do. 12th December 1871 ,, 769.
4. Sembium	300	300	..	..	..	..	110	110	20	30	100	80	1,010	1,000	Do. 31st July 1876 ,, 1363.
5. Poonamallee	150	150	..	..	..	..	60	60	20	30	100	90	1,030	1,030	Do. 31st May 1881 ,, 980.
6. Tiruvallúr	250	250	..	..	..	..	80	80	20	30	110	100	1,050	1,100	Do. 28th February 1879 ,, 365.
7. Sattiavedu	100	100	..	..	..	..	40	40	20	10	90	100	950	690	Do. 3rd ,, 1880 ,, 247.
8. Nagalapuram	250	250	..	..	..	..	..	..	20	20	100	100	940	810	Do. 7th June 1883 ,, 1134.
9. Ponnéri	250	250	..	..	..	..	..	..	20	20	100	100	990	1,010	Do. 28th February 1879 ,, 365.
10. Madurántakam	150	150	..	..	..	..	..	..	20	20	130	120	840	930	Do. 7th October 1875 ,, 1966.
11. Ootramaroor	100	100	..	..	..	..	20	60	20	10	110	90	690	700	Do. 7th June 1883 ,, 1134.
12. Sríperumbudur	400	400	..	..	..	..	80	80	80	20	60	120	1,060	1,490	Do. 8th February 1882 ,, 211.
Total ..	3,100	3,100	..	..	1,000	1,000	450	500	320	270	2,490	2,490	15,250	15,440	
(*b*) Itinerating Medical establishment—*Nil.*															
(*c*) Choultries—															
1. Local Fund chattram at Chingleput	..	..	..	..	..	..	..	..	..	..	40	40	170	170	G.O., F.D., 11th January 1876, No. 4.
(*d*) Public Bungalows—															
1. Chingleput	..	..	..	..	..	..	..	..	..	..	30	30	170	170	
2. Gúduvánchéri	..	..	..	..	..	..	..	..	..	..	10	10	70	70	Do. 7th October 1872, No. 1356.
3. Karunguli	..	..	..	..	..	..	..	..	..	..	20	20	100	100	
4. Gummidipoondy	..	..	..	..	..	..	..	..	..	..	10	10	80	80	
Total ..	..	..	..	..	..	..	..	..	..	..	70	70	420	420	
(*e*) Markets—*Nil.*															
(*f*) Other Institutions—*Nil.*															
Grand Total ..	3,100	3,100	..	..	1,000	1,000	450	500	320	270	2,600	2,600	15,840	16,030	

VI.—Statement showing the details of sanitary expenditure in the Chingleput district for the Official Year 1886-87.

Taluk.	Area.	Population.	Village.	Population.	Water-supply.	Village sites.	Scavenging establishment.	Fairs and festivals.	Other sanitary outlay.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	
	Acs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per month. Rs. A. P.
Saidápet	221,880	204,580	Saidápet union	10,876	100	100	(a) 1,340	..	20	1,560	(a) One overseer 8 0 0
											One peon 6 0 0
											Four scavengers at Rs. 5 each .. 20 0 0
											Four toties for latrines at Rs. 5 each 20 0 0
											Four carts at Rs. 14 each .. 56 0 0
											Sundries 1 10 8
											Total .. 111 10 8
			Tiruvattur	9,098	70	70	(b) 670	60	20	890	(b) Four scavengers at Rs. 5 each .. 20 0 0
											Three carts at Rs. 11-4-0 each. 33 12 0
											Supervision allowance 1 8 0
											Sundries 0 9 4
											Total .. 55 13 4
			Kunnathur	2,388	80	70	(c) 400	..	20	570	(c) Two scavengers at Rs. 5 each .. 10 0 0
			Other villages	*	200	200	..	..	50	450	Two carts at Rs. 10-8-0 each .. 21 0 0
											Supervision allowance 1 8 0
											Sundries 0 13 4
											Total .. 33 5 4
			Poonamallee	2,849	..	..	(d) 260	..	..	260	(d) Two scavengers at Rs. 5 each .. 10 0 0
											One cart 10 0 0
											Supervision allowance 1 8 0
											Sundries 0 4 0
											Total .. 21 12 0
			Red Hills..	1,996	..	..	(e) 420	..	..	420	(e) Four scavengers at Rs. 5 each .. 20 0 0
			Little Mount	199	..	..	..	70	..	70	One cart 12 0 0
			Kattiwak	2,588	..	..	..	40	..	40	Supervision allowance 2 0 0
											Sundries 1 0 0
											Total .. 35 0 0
			Total ..	..	450	440	3,090	170	110	4,260	

* No population is entered as the particular villages in which the sanitary works are to be carried out have to be ascertained after the formation of taluk boards.

VI.—Statement showing the details of sanitary expenditure in the Chingleput district for the Official Year 1886-87—*continued*.

Taluk.	Area.	Population.	Village.	Population.	Water-supply.	Village sites.	Scavenging establishment.	Fairs and festivals.	Other sanitary outlay.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	
	Acs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per month. Rs. A. P.
Ponnéri	221,285	107,543	Ponnéri union ..	2,041	50	70	(f) 320	30	10	480	(f) One peon 6 0 0
			Other villages	*	200	200	..	..	50	450	Two scavengers at Rs. 5 each .. 10 0 0
			Pulicat	4,967	..	..	..	50	..	50	One cart 10 0 0
											Sundries 0 10 8
			Total ..	..	250	270	320	80	60	980	Total .. 26 10 8
Tiruvallár ..	324,386	143,324	Truvallúr union ..	7,451	70	90	(g) 540	60	20	780	(g) One peon 6 0 0
			Other villages	*	200	200	..	..	50	450	Four scavengers at Rs. 5 each .. 20 0 0
			Periapolliam	1,422	..	..	..	50	..	50	Two carts at Rs. 9 each 18 0 0
											Sundries 1 0 0
			Total ..	..	270	290	540	110	70	1,380	Total .. 45 0 0
Conjeeveram ..	323,842	185,649	Sriperumbudur union ..	5,092	100	90	(h) 380	40	20	630	(h) Two scavengers at Rs. 5 each .. 10 0 0
											Two carts at Rs. 10 each .. 20 0 0
											Supervision allowance .. 1 8 0
											Sundries 0 2 8
											Total .. 31 10 8
			Wálajábad ..	4,386	50	50	(i) 580	..	20	700	(i) Four scavengers at Rs. 5 each .. 20 0 0
			Other villages	*	200	200	..	..	50	450	Two carts at Rs. 13 each .. 26 0 0
			Seevarams	211	..	..	..	40	..	40	Supervision allowance 1 8 0
											Sundries 0 13 4
			Total ..	..	350	340	960	80	90	1,820	Total .. 48 5 4
Chingleput ..	272,218	117,218	Chingleput union ..	8,596	100	100	(j) 1,290	..	20	1,510	(j) Eight scavengers at Rs. 5 each 40 0 0
											Four carts at Rs. 13 each .. 52 0 0
											Two toties for latrines one on Rs. 5 and the other on Rs. 4. 9 0 0
											One peon 6 0 0
											Sundries 0 8 0
											Total .. 107 8 0

* No population is entered as the particular villages in which the sanitary works are to be carried out have to be ascertained after the formation of taluk boards.

VI.—Statement showing the details of sanitary expenditure in the Chingleput district for the Official Year 1886-87—*continued.*

Taluk.	Area.	Population.	Village.	Population.	Water-supply.	Village sites.	Scavenging establishment.	Fairs and festivals.	Other sanitary outlay.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	
	Acs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per month. Rs. A. P.
Chingleput—*contd.*			Tirupórúr union ..	2,026	60	50	(*k*) 390	20	10	530	(*k*) Two scavengers on Rs. 5 each .. 10 0 0
			Other villages	*	200	200	..	..	50	450	Two carts on Rs. 10-8-0 each .. 21 0 0
			Tirukalikundram ..	3,083	..	..	..	20	..	20	Sundries 0 10 8
			Tirukachiyoor	812	..	..	..	20	..	20	Total .. 31 10 8
			Total ..	..	360	350	1,680	60	80	2,530	
Madurántakam ..	431,884	223,067	Madurántakam union ..	4,049	50	60	(*l*) 500	30	20	660	(*l*) Four scavengers on Rs. 5 each .. 20 0 0
											Two carts at Rs. 10 each .. 20 0 0
											Supervision allowance 1 8 0
											Sundries 0 2 8
											Total .. 41 10 8
			Ootramallur union ..	7,305	70	60	(*m*) 410	..	20	560	(*m*) Two scavengers at Rs. 5 each .. 10 0 0
			Other villages	*	200	200	..	..	50	450	Two carts at Rs. 11 each .. 22 0 0
			Cheyúr	4,487	..	..	..	20	..	20	Supervision allowance .. 1 8 0
											Sundries 0 10 8
			Total ..	..	320	320	910	50	90	1,690	Total .. 34 2 8
			Grand Total ..	..	2,000	2,010	7,500	550	500	12,560	

* No population is entered as the particular villages in which the sanitary works are to be carried out have to be ascertained after the formation of taluk boards.

VII.—Statement of receipts and expenditure on account of endowments in the Chingleput district for the Official Year 1886-87.

Designation of endowment.	Receipts.									Charges.										Remarks.
	Balance.	Government contributions.	Other contributions.	Interest.	Rents and produce of land and market fees.	Miscellaneous.	Contribution from General Local revenues.		Total.	Allotted for Public Works.	Cost of supervision and tools and plant.	Fixed charges.	Contingent charges.	Allotted for education.	Allotted for dispensaries.	Allotted for other purposes.	Re-payment of loan.	Total.	Balance.	
							As loan.	As contribution.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Schools—*Nil.*																				
2. Hospitals and dispensaries—																				
(*a*) Chingleput dispensary.	..	..	..	1,130	..	20	..	2,890	4,040	150	40	1,050	2,800	..	..	..	..	4,040	..	G.O., F.D., No. 529, 6th Oct. 1871.
(*b*) Saidápet dispensary.	..	..	..	..	60	10	..	1,600	1,670	30	10	1,030	600	..	..	..	..	1,670	..	G.O., F.D., No. 769, 12th Dec. 1871. G.O., R.D., No. 551, 17th Feb. 1882.
Total ..	..	..	..	1,130	60	30	..	4,490	5,710	180	50	2,080	3,400	..	..	..	..	5,710	..	
3. Choultries—																				
Chingleput chattram ..	930	..	..	..	120	..	..	..	1,050	150	40	130	40	..	..	..	..	360	690	G.O., F.D., No. 48, 11th Jan. 1876. G.O., R.D., No. 1922, 13th Dec. 1881.
4. Markets—*Nil.*																				
6. Miscellaneous—																				
Petrus Uscan's Marmalong bridge, &c., Charity Fund.	240	..	..	470	..	..	..	..	710	..	..	..	..	..	..	..	..	..	710	High Court's Order 19th June 1872. The capital, invested in Government securities amounts to Rs. 5,005-8-0 and is left in trust for the repair of the Marmalong bridge and the steps leading up to Saint Thomas' Great Mount. The balance to the credit of the fund on the 31st March 1885, according to the annual report for 1884-85, was Rs. 11,990.
Grand Total ..	1,170	..	..	1,600	180	30	..	4,490	7,470	330	90	2,210	3,440	..	..	..	..	6,070	1,400	

VIII.—Union Budget estimate of the unions of the Chingleput district for the Official Year 1886-87.

Name of union.	Balance.	Receipts.			Total.	Expenditure.				Balance.
		From house-tax.	Fees.	Contri-butions.		Sanita-tion.	Public Works.	Schools.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Chingleput	..	700	5	805	1,510	1,510	..	..	1,510	..
2. Tirupórúr	..	100	5	425	530	530	..	..	530	..
3. Madurántakam ..	..	400	5	255	660	660	..	..	660	..
4. Utramarur	..	500	5	55	560	560	..	..	560	..
5. Wálajábad	..	400	5	295	700	700	..	..	700	..
6. Sríperumbudur ..	..	400	5	225	630	630	..	..	630	..
7. Saidápet	..	700	5	1,295	2,000	1,560	*440	..	2,000	..
8. Tiruvattur	..	800	5	85	890	890	..	..	890	..
9. Kunnathur	..	150	5	415	570	570	..	..	570	..
10. Ponnéri	..	100	5	375	480	480	..	..	480	..
11. Tiruvallúr	..	750	10	20	780	780	..	..	780	..
Total ..	..	5,000	60	4,250	9,310	8,870	440	..	9,310	..

* Constructing two latrines for females at Saidápet.

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Local Fund Budget.

Reviewing the — of the Chingleput district for 1886-87.

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