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MADRAS RECORD OFFICE

Government of Madras

Rev DEPARTMENT

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*Proceedings of the Madras Government, Financial Department,
23rd March 1872.*

Read the following papers:—

No. 201. Proceedings of the Board of Revenue, dated 24th January 1872, No. 168.

From the Acting President of the Local Fund Boards, Tanjore District, dated 9th December 1871, No. 390.

ABSTRACT.—Submits the Budget Estimates of Receipts and Expenditure of the Local Fund Board, Negapatam Circle, for 1872-73.

From the same Officer, dated 21st December 1871, No. 403.

ABSTRACT.—Submits Budget Estimate of Receipts and Charges of Tanjore Circle for 1872-73.

From the Sanitary Commissioner, dated 19th December 1871, No. 1,956.

ABSTRACT.—Remarks on the Budget Estimates of the Local Funds Board, Negapatam Circle, for 1872-73.

From the same Officer, dated 6th January 1872, No. 5.

ABSTRACT.—Remarks on the Local Fund Budget Estimates of the Tanjore Circle for 1872-73.

The Local Fund Budget Estimates of the Tanjore and Negapatam Circles for 1872-73 are herewith submitted for the orders of Government.

TANJORE CIRCLE.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total assets of this circle, comprising the following items of revenue, are estimated at Rupees 1,62,990:—

	RS.
1. Balances	20,420
2. Allotments from General Revenue	29,970
3. Rates and Taxes	1,12,000
4. Miscellaneous... ..	600
Total...	1,62,990

3. The balances brought forward are those shown in the Government Order, Financial Department, dated 5th December 1871, No. 742, reviewing the current year's Budget. The President should have inserted such sums as he had reason to expect would remain unutilized at the end of the current year.

4. The grant from Provincial funds for this circle has, under the recent orders of Government, been reduced to Rupees 12,370.

5. The receipts from Ferry rents (Rupees 2,000) have been expunged with reference to Government Order, Financial Department, dated 14th December 1871, No. 797.

6. The cess on land is entered at Rupees 1,12,000, or only Rupees 1,210 more than that of the current year. The sum of the estimates in both circles is less by Rupees 40,000 than might have been expected from the actuals of 1869-70 and 1870-71. The President will report why the estimate is so low.

7. The President states that the Circle Board are not yet prepared to raise any revenue from Tolls or House-tax, but that a Supplemental Union Budget will be submitted hereafter.

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8. STATEMENT I.-B., EXPENDITURE.—The total estimated expenditure amounts to Rupees 1,56,770 and is arranged thus—

	RS.
Grant I.	1,38,010
Do. II.	7,120
Do. III.	10,340
Do. IV.	1,300
Total...	1,56,770

9. A sum of Rupees 4,040 is entered for planting avenue trees under the head "General Fund" below the entries under Grant I. The item should have been shown against "Sanitary and Miscellaneous" under New works, as well as in Part I. of Statement II.-A.

10. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—In Statement II. the Road Fund assets are given as Rupees 1,36,030, inclusive of the grant from Provincial funds, Rupees 12,470, and additional appropriation of Rupees 32,000 from the one-third Land cess and Rupees 2,000 from Ferry rents. The grant has been reduced by Rs. 100 with reference to paragraph 4 *supra*. The additional appropriation is necessary to meet the wants of the Road Fund. In Tanjore work is so expensive that a reserve of 10 per cent. is scarcely sufficient. The Ferry rents have been disallowed for reasons stated above.

11. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains two sanctioned works with an aggregate allotment of Rupees 25,000.

12. PART II., REPAIRS.—Part II. contains a provision of Rupees 63,000 for the up-keep of 680 miles of roads, Rupees 715 for repair to bridges, and Rupees 1,100 for repairing navigable canals and sheds over ferry boats. The last mentioned allotment is to be met from the "Canal and Ferry Fund."

13. The allotments for the share of the cost of the Public Works Department General Establishment chargeable to the two circles and to the Road Fund are as follow:—

	RS.	Chargeable to the Road Fund. RS.
Tanjore...	21,380	21,380
Negapatam ...	17,110	17,110

The necessary alterations have accordingly been made in this office.

14. The share of the cost of the establishment for the general management chargeable to the Road Fund has been altered from Rupees 1,200 to Rupees 1,050.

15. GRANT II., EDUCATION.—Grant II. comprises the following items:—

	RS.
1. Payment for Inspection ...	1,950
2. Charges for Inspecting Schoolmaster...	1,170
3. Grants-in-aid ...	4,000
Total...	7,120

16. From paragraph 14 of the President's second letter it is observed that the total cost of the Deputy-Inspector of Schools at present employed in the district and that of the newly proposed Deputy-Inspector, *minus* the one-third chargeable to Provincial funds, is distributed between the two circles in equal proportions. This course is not in accordance with the concluding part of paragraph 3 of the Government Order, Educational Department, dated 18th October 1871, No. 314, which rules that each circle should

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have its own separate Inspecting establishment. The Board of Revenue have accordingly made the following allotment of the Inspecting staff:—

Tanjore Circle.		Negapatam Circle.	
	RS.		RS.
Deputy-Inspector's salary at 200 Rupees a month ...	2,400	Deputy-Inspector's salary at 100 Rupees a month ...	1,200
Office Establishment, etc. ...	280	Office Establishment, etc. ...	280
Travelling allowance ...	845	Travelling allowance ...	845
	3,525		2,325
Deduct one-third to be met from Provincial funds ...	1,175	Deduct one-third to be met from Provincial Funds ...	775
	2,350		1,550
Cost of two Inspecting Schoolmasters ...	1,170	Cost of two Inspecting Schoolmasters...	1,170
Total...	3,520	Total...	2,720

No mention is made of the amount which should be contributed by the Municipalities in both circles on account of Educational Inspection charges. The President will, in consultation with these bodies, report the sums payable by them.

17. Of the provision of Rupees 4,000 for the 3rd item Rupees 1,500 are for Salary and Rupees 2,500 for Results grants. The particulars of these items are furnished in Statements III. and III.-B. On referring to these statements it is observed that a sum of Rupees 590 is to be given as Salary grant to six schools, all of which appear from the Director's returns for 1870-71 to be schools of the middle class and Rupees 910 on account of schools to which grants will be made in the course of the year. The former provision has been struck out, as the schools of the middle class are to receive aid from Government as heretofore.

18. The particulars of Results grants should not have been entered in Statements III. and III.-B. They have been expunged from the statements.

19. GRANT III., SANITATION.—Grant III. is made up of the following items:—

	RS.
1. Payment to Government on account of Vaccination...	1,490
2. Sanitary Establishment and cleansing of tanks and wells...	4,150
3. Contributions to Municipalities for Dispensaries ...	4,700
Total...	10,340

20. The allotments for Vaccination charges are the same as those for the current year in both the Circle Budgets and amount together to Rupees 2,690, which agrees with the provision in the Medical Budget.

21. The details of the 2nd item are given in Statement IV.-B. It is observed that Rs. 4,000 are intended for tanks and wells in the circle and Rupees 150 for certain sanitary arrangements during the celebration of festivals at Trivadi. The Sanitary Commissioner suggests that the provision may be accepted.

22. The 3rd item (Rupees 4,700) is made up of Rupees 1,270 and Rupees 3,560 contributed to the Dispensaries at Combaconum and Mannargudi respectively. The figures are the same as those entered in the current year's Budget. The latter contribution is large, but the Board of Revenue will not disturb it, pending the receipt of a report on the subject promised by the President.

23. GRANT IV., MISCELLANEOUS.—Grant IV. consists of the following items:—

	RS.
Contribution for Controlling Establishment at the Presidency.	315
Do. in the Collector's Office ...	310
Do. in the Local Fund Board ...	575
General Fund ...	100
Total...	1,300

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24. The allotments for the 1st item have been altered in this office.

25. At present there is a Clerk on Rupees 20 a month allowed to this Circle Board, but the President states that a Clerk on Rupees 25 and an Attender on Rupees 6 a month are actually required. The Board of Revenue recommend Government to sanction this establishment which is very moderate.

26. The object of the 4th item is not apparent. The total cost of the Controlling Establishment should be distributed between the Road and General Funds in the ratio of their respective receipts. The total of Grant IV. will now be Rupees 1,260.

27. The following is the Abstract of the Budget as passed by the Board of Revenue:—

Receipts.		Charges.			
	RS.		RS.	RS.	
Road Fund...	1,01,930	Grant I. ...	1,29,570		
Union Fund ...	...	{ Road Fund ...	...		
Endowment Fund ...	...	{ Union Fund ...	...		
General Fund ...	58,960	{ Endowment Fund...	...		
		{ General Fund ...	4,080		
				1,33,650	
Road Fund.		Grant II ...	6,930		
{ Union Fund ...		{ General Fund ...	...		
{ General Fund ...				6,930	
Receipts... 1,01,930		Grant III... { Endowment Fund...	10,340		
Additional appropriation... 32,000		{ General Fund ...	...		
Total... 1,33,930				10,340	
		Grant IV ... { Road Fund ...	1,050		
		{ General Fund ...	...		
				1,050	
		General Reserve ...		1,52,180	
				3,940	
		Balances.			
		Road Fund ...	3,310		
		Union Fund ...	...		
		Endowment Fund ...	...		
		General Fund ...	1,460		
				4,770	
		Total...		1,60,890	

NEGAPATAM CIRCLE.

28. STATEMENT I.-A., REVENUES AND RECEIPTS.—The estimated receipts of this circle are derived from the following sources:—

1. Balances ...	RS.
2. Allotments from General Revenue ...	12,490
3. Rates and Taxes ...	33,100
4. Contributions, etc. ...	1,18,000
5. Endowment ...	1,000
6. Miscellaneous ...	1,630
	600

Total... 1,66,820

29. As in the other circle the balances expected at the close of the current year are not correctly shown.

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30. The grant from Provincial funds has been reduced to Rupees 13,160, and the Board presume that it is fixed without reference to the Rupees 4,990, disallowed in paragraph 3 of the Government Order, Financial Department, dated 5th December 1871, No. 742, on the supposition that it had been contributed from the District Road Fund. The Board observe that in the Tanjore Road Fund Budget of 1868-69 a sum of Rupees 5,640 was provided, made up of Rupees 4,990 for the portion of the Road No. 36 between Nagore and Negapatam, to be made over to the Municipality and Rupees 650 for the portion from the latter place to Valanganny. But by Government Order, Revenue Department, dated 11th November 1868, No. 2,831, the road up to Negapatam was classified as a branch to the Great Southern road from Madras to the Travancore frontier, and only the bit from Negapatam to Valanganny was retained on the local list.

31. In the subsequent Road Fund Budgets* the provisions noted in the margin were made, and the grant to the Municipality was paid out of a sum of Rupees 7,300 entered for a portion of the southern road lying in the district, in the Public Works Budgets of those years. It

* For 1869-70...	RS. 500
" 1870-71...	650
" 1871-72...	650

is thus clear that the Grant (Rupees 4,990) authorized in Government Order, Financial Department, dated 7th June 1871, No. 216, was correctly intended to meet this contribution to the Municipality, and should now be allowed. The grant has been entered in the Road Fund Budget.

32. The Land cess is expected to yield Rupees 1,18,000, or Rupees 60 less than the estimate of the current year.

33. Nothing is entered against Tolls, because the majority of the Circle Board consider the levy of the tax undesirable.

34. It is proposed not to levy House-tax during the year, as the Educational charges are to be met from the General Fund.

35. STATEMENT I.-D., EXPENDITURE.—The total expenditure of the year amounts to Rupees 1,50,820 and is classified as follows:—

Grant I. ...	RS. 1,30,720
Do. II. ...	7,620
Do. III. ...	11,180
Do. IV. ...	1,300
Total...	1,50,820

36. GRANT I., PUBLIC WORKS.—A provision of Rupees 1,030 is made for the planting of avenues under a separate head as in the other circle. The item is out of place and the necessary transfer entries have accordingly been made.

37. STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The income of the Road Fund as per Statement II. is Rupees 1,29,980, inclusive of Rupees 17,000, appropriation from the one-third Land cess, Rupees 17,000 grant from Provincial Funds, and Rupees 3,000 Ferry rents. The additional appropriation is necessary in part to meet the wants of the Road Fund and in part to meet eventualities. The grant has been reduced to Rupees 13,160. The receipts from Ferry rents have been struck out.

38. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains five sanctioned works with an aggregate allotment of Rupees 29,710. None of these call for remark except the 5th. In paragraph 11 of his second letter the President states that this item forms the share of the cost of bridges to be constructed on the regulating works at the Pandavayār and Vellayar heads in the Vennar river. The attention of the President is called to Government Order, Public Works Department, dated 22nd February 1870, No. 602, from which it will be observed that the cost of the bridges is to be entirely borne by Local Funds. The Board have accordingly altered the description of the work and inserted the full amount of the estimate, viz., Rupees 26,800.

39. PART II., REPAIRS.—Part II. provides for the maintenance of 469 miles of road at a cost of Rupees 50,330, and for repairs to bridges at a cost of Rupees 713.

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40. The maintenance grant for the 4th item is Rupees 3,920, at Rupees 560 for seven miles. This is exactly double the grant provided in the current year's Budget for 3½ miles of the road.

41. The repair allowance of the Great Southern road lying within the limits of the circle has been reduced from Rupees 7,300 to Rupees 2,460, because the sum of Rupees 4,990, the contribution to the Negapatam Municipality, is entered separately as a charge under Grant I. in Statement I.-B. and in Statement II.

42. The share of the cost of the Public Works Department General Establishment should be Rupees 17,110, and of Controlling Establishment Rupees 970.

43. The Reserve should be Rupees 12,150.

44. GRANT II., EDUCATION.—This grant is made up of—

1. Payment for Inspection	RS.
2. Grant-in-aid	3,120
	4,500
Total...	7,620

45. The allotment for the 1st item should be Rupees 2,720—*Vide* paragraph 16 of these Proceedings.

46. The 2nd item (Rupees 4,500) consists of Rupees 1,500 Salary and Rupees 3,000 Results grants. Of the sum of Rupees 1,500, Rupees 250 are the grants for the schools at Choracayur and Tranquebar, which appear from the Director's returns for 1870-71 to be of the middle class. The provisions for these schools have therefore been struck out. The remainder, Rupees 1,250, is for schools which may, in the course of the year, become entitled to the grant.

47. The particulars of Results grants should not have been shown in Statement III.

48. GRANT III., SANITATION.—The particulars of Grant III. are—

1. Hospitals and Dispensaries	RS.
2. Payment to Government for Vaccine Establishment	4,200
3. Sanitary and Miscellaneous	1,200
4. Contribution to Municipalities for Dispensaries	4,200
	1,580
Total...	11,180

49. The 1st of these items is for charges of the Tranquebar, Shealli and Tritrapundi Dispensaries. As the last two institutions are not endowed their transactions ought not to have been shown in Statement IV.

50. The particulars of the 3rd item (Rupees 4,200) are given in Statement IV.-B. Rupees 4,000 are for cleansing tanks and wells, and Rupees 200 for sanitary arrangements in connection with festivals at Trivalore and Valanganny. The Sanitary Commissioner advises that these sums may be sanctioned.

51. GRANT IV., MISCELLANEOUS.—Grant IV. comprises the following items:—

1. Contribution for the Controlling Establishment at the Presidency	RS.
2. Do. do. in the Collector's Office	315
3. Establishment in the Circle Board Office	300
3. General Fund	585
	100
Total	1,300

52. The allotment for the 1st item has been raised in this office.

53. The provision for the 3rd item is made up of Rupees 240, the salary of a Clerk on Rupees 20 a month already sanctioned, and Rupees 345 to meet any proposals which the Circle Board may

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make hereafter. The Board of Revenue recommend Government to sanction an establishment costing monthly Rupees 31, as in the other circle.

54. The 4th item has been struck out.

55. The following is an Abstract of the Budget Estimates as revised by the Board of Revenue:—

Receipts.		Charges.	
	RS.		RS.
Road Fund...	1,06,140	Grant I. { Road Fund ...	1,11,220
Union Fund ...	...	Union Fund ...	...
Endowment Fund ...	1,630	Endowment Fund ...	3,060
General Fund ...	52,210	General Fund ...	1,14,280
Road Fund.		Grant II. { Union Fund ...	6,970
Receipts ...	1,06,140	General Fund ...	6,970
Additional appropriation ...	17,000	Grant III. { Endowment Fund ...	1,630
Total...	1,23,140	General Fund ...	9,550
		Grant IV. { Road Fund ...	970
		General Fund ...	290
			1,260
			1,33,690
			4,140
		General Reserve ...	...
		Balances.	RS.
		Road Fund ...	10,950
		Union Fund ...	...
		Endowment Fund ...	11,200
		General Fund ...	22,150
			1,59,980
Total...	1,59,980		

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 202. Proceedings of the Board of Revenue, dated 26th January 1872, No. 185.
Read the following letter from the Officiating Collector of Tanjore, to the Secretary to the Board of Revenue, dated Vallam, 19th December 1871, No. 398:—

ABSTRACT.—Submits the report called for by Government as to the source from which the annual grant of Rupees 4,990 has hitherto been paid to the Negapatam Municipality for the maintenance of Road No. 36.

Submitted for the orders of Government with a copy of Board's Proceedings, 11th August 1869, No. 5940.

2. It will be observed that subsequent to Government Order, 11th November 1868, No. 2831, the grant of Rupees 4,990 to the Negapatam Municipality was paid from Imperial Funds.

(A True Extract.)

(Signed) J. GROSE,
Secretary.

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Proceedings of the Board of Revenue, dated 11th August 1869, No. 5940.
Read the following letter from the Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Point Calimere, 10th July 1869, No. 136 :—

In Part II. "Repairs" of my Local Fund Budget for 1869-70 I had provided a sum of Rupees 4,990 for the maintenance of the metalled portion of Road No. 36 lying within the Municipal limits between Nagore and Negapatam. In the printed Budget, however, I find that the item has been omitted.

The Vice-President having applied for the same I have caused the said amount of Rupees 4,990 to be paid to the Municipality under Government Order (Revenue Department), dated 27th May 1867, No. 1190, communicated with the Board's Proceedings, 3rd June following. I beg that the Board will approve of my proceeding, and reduce accordingly the "Reserve" under the District Road Fund by that sum.

The Collector is informed that the provision of Rupees 4,990 in his District Road Fund Budget, for the maintenance of the portion of Road No. 36 lying within the Municipal limits between Nagore and Negapatam, has been struck out, as the road forms a portion of Imperial Road No. 2. (Vide Government Order, Revenue Department, dated 11th November 1868, No. 2831.)

2. The Board, however, observe from Part III. of the current year's Public Works Budget that a sum of Rupees 7,300 is provided under Tanjore District, which, it is believed, includes the Rupees 4,990 disallowed from the Road Fund Budget.

3. The Collector should not have placed Rupees 4,990 at the disposal of the Negapatam Municipality without obtaining the previous sanction of the Board. He is now requested to place his communication with the Superintending Engineer of the 6th Division and arrange for the allowance to be paid from the allotment of Rupees 7,300 in the Public Works Budget and credited to the Road Fund of the district.

(A true Copy and Extract.)

(Signed) J. GROSE,
Acting Secretary.

No. 203. Proceedings of the Board of Revenue, dated 1st February 1872, Miscellaneous No. 765 :—

Read the following letter from the Officiating Collector of Tanjore, to the Secretary to the Board of Revenue, dated Vallam, 22nd January 1872, No. 20.

I have the honour to submit, for the sanction of the Board and Government, the following application.

2. In Government Order dated 5th December 1871, No. 742, sanctioning the revised Local Fund Budgets of the two circles of this district for 1871-72, Rupees 160 are provided for a Clerk on Rupees 20 for eight months for the Circle Board Office of Tanjore.

3. The provision thus made being for one Clerk only, and taking into consideration the difficult nature of the duties the Clerk has to perform, I have deemed it desirable to offer him Rupees 25, and have accordingly entertained one on that salary from 1st December last in anticipation of sanction. I have also appointed one Attender from the aforesaid date on Rupees 6 per mensem.

4. I beg to add that the provision made in the Budget of 1872-73 is according to this scale.

5. The sum entered in the current year's Budget, viz., Rupees 160, is ample, as the charges on account of both the Clerk and the Attender for four months, from December last, amount only to Rupees 124.

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The President's proposal to entertain a Clerk on Rupees 25 and an Attender on Rupees 6 for the Tanjore Circle will be submitted for the approval of Government.

2. It is presumed that the Circle Board have sanctioned the application.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 204. Proceedings of the Board of Revenue, dated 1st February 1872, Miscellaneous No. 808.

Read Proceedings of the Madras Government, Financial Department, dated 17th January 1872, No. 45.

Recorded, the Tanjore Budgets having already been submitted to Government.

(True Extract.)

(Signed) J. GROSE,
Secretary.

No. 205. Proceedings of the Board of Revenue, dated 5th February 1872, Miscellaneous No. 860.

Read the following letter from the Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 26th January 1872, No. 112.

Having received from the Deputy Inspector of Tanjore the Budget Estimates for 1872-73 of

2. There are no lower class salary grants at present. The middle class schools, for which Rupees 500 is provided, are middle class schools, which are to receive aid from Provincial Funds. I note that the sum of Rupees 910 is provided for schools to which grants will be made hereafter.

Valangimam. Mellaveri.
Nachiarcoil. Taudankurai.
Cottayur. Cundamungalam.

Submitted to Government in continuation of Board's Proceedings dated 21st January 1872.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 206. Proceedings of the Board of Revenue, dated 29th February 1872, Miscellaneous No. 1514.

Read the following letter from the Secretary to the Inspector-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated Fort St. George, 16th February 1872, No. 1005.

I have the honour, by desire of the Inspector-General, with reference to the Local Fund Budget Estimate for 1872-73 of the Tanjore Circle, to report, for the information of the Board, that the contributions allotted in aid of the dispensaries at Combaconum and Manargudi, viz., Rupees 1,200 for the former, and Rupees 3,500 for the latter, seem sufficient.

2. Judging from the charges for these hospitals in 1870, this will leave, exclusive of interest accruing from funded capital, about Rupees 2,300, to be provided by the Municipality of Combaconum. At Manargudi the dispensary charges in 1871 amounted to Rupees 4,540, and, as there

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was a fixed revenue of Rupees 1,292 as interest on invested funds, the Local Fund grant for 1872-73 will be ample.

Submitted to Government in continuation of Board's Proceedings dated 24th January 1872, No. 163.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 207. Proceedings of the Board of Revenue, dated 1st March 1872, Miscellaneous No. 1544. Read the following letter from the Officiating Collector of Tanjore, to the Secretary to the Board of Revenue, dated Vallam, 14th February 1872, No.-68.

In reply to the Board's Proceedings dated 1st instant, Miscellaneous No. 765, I have the honour to state that a copy of my letter dated 22nd ultimo, No. 20, was placed before the Local Fund Board of the Tanjore Circle, who at a meeting held on the 7th instant have approved of my proposals to entertain a Clerk on Rupees 25 and an Attender on Rupees 6 for the Circle Office.

Submitted to Government in continuation of Board's Proceedings, 1st February 1872, Miscellaneous No. 765.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

The Revenue Board submit with the foregoing Proceedings the Local Fund Budgets of the Tanjore and Negapatam Circles.

2. TANJORE.—The Government have nothing to remark as to the details of the receipts and charges entered in this Budget by the Board of Revenue, which is passed with the insertion of the proper charge for Public Works Department Establishment. The Board have struck out the allotments for the repair of navigable canals in both Budgets, on the ground that the charges appertain to the Canal and Ferry Fund. They will ascertain whether the Fund can meet them. The apportionment of the charge for inspecting agency, made in paragraph 16 of the Proceedings, seems the best possible. The salary grant schools referred to in paragraph 17 are stated by the Director to be of the middle class, and the grants are properly struck out of the Budget. The grant for schools which may hereafter be opened will be added to the provision for results' grants. There will be ample fund for salary grants if it should be found necessary to sanction any for lower class schools. The instructions as to endowments, conveyed in the G. O. reviewing the Budgets of the current year for the Tanjore District, should not be lost sight of by the Revenue Board. It appears from the President's letter that the Local and Municipal bodies are in communication as to the apportionment of the charges for the dispensaries. The Government sanction, with effect from the date of its entertainment, the establishment recommended by the Revenue Board in paragraph 25 of their review.

3. NEGAPATAM.—From the information now furnished by the Board of Revenue as regards the source from which the grant of Rupees 4,990 to the Negapatam Municipality has been paid, it is clear that for 1871-72 at least the Local Fund was entitled, in pursuance of the original intentions of Government, to receive the grant for 1871-72. This grant should be paid in the current year from Provincial Funds; and if it were certain that G. O., 5th December 1871, reviewing the Budget of 1871-72, had reached the Local Board before this Budget was drawn up, the Government would have increased the balances by the amount. Grants of the kind to Municipalities were provided for in the distribution of the lump grant for 1871-72 because the Government thought

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it right that the Local Boards should be placed in a position to carry out the pledges made by Government for the year; but in G. O., 7th June 1871, No. 216, paragraph 12, it was distinctly stated that such grants on account of roads would in subsequent years be left to arrangement between the Local and Municipal bodies concerned. The lump grants for 1872-73 were assigned on a different principle, with reference to the necessities of the funds and the amount at the disposal of Government, and from this point of view the Negapatam Fund, with Rupees 26,230 unallotted, can expect no lump grant for allotment in the present Budget.

4. The Government sanction the establishment for the Local Board's office recommended by the Board of Revenue. The additional appropriation from the Land Cess to the Road Fund is unnecessarily large; but the Local Board appear unable to utilize the funds at their disposal. No time should be lost by the Boards of the Tanjore District in prosecuting the inquiries necessary to enable them to commence the work of primary education, in which the district, to judge from the statistics of the Educational Department, is as yet backward.

5. The details of the Negapatam Budget as settled by the Revenue Board, except the charge for Public Works General Establishment and the grant-in-aid assignment, require no correction, and it is unnecessary to recapitulate them here. In the receipts appears a contribution of Rupees 1,000 from the Negapatam Municipality for the repair of the Nagore Bridge; but the Government do not find any allotment for the work in the detailed lists.

(True Extract.)

[Signature]

To the Board of Revenue.

- .. Revenue Department. ✓
- .. Collector of Tanjore.
- .. Accountant-General.
- .. Public Works Department.
- .. Inspector-General, Indian Medical Department.
- .. Director of Public Instruction.
- .. Sanitary Commissioner.

Ed. A. S. Rodgers.

[Signature]

Dec: 1872: 24th

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