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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No.	27.	~~Press~~
~~B.P. No.~~		Mis.
Dated	3 . 4 . 1872	195 .

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

Read the following papers:—

No. 209. Proceedings of the Board of Revenue, dated 23rd December 1871, No. 5,132.
Government Endorsement on letter from the President of the Local Fund Boards, South Arcot,
dated 20th September 1871, paragraph 3.

ABSTRACT.—Referring to the Board for remarks, and submission with Local Fund Budget,
letter from the President, Local Fund Board, South Arcot, requesting sanction for collecting tolls
from 1st proximo.

Letter from the President, Local Fund Board, South Arcot, 19th October 1871, No. 55.

ABSTRACT.—Acknowledging receipt of Board's Proceedings, dated 28th ultimo, reviewing the
Local Fund Budget of the Cuddalore Circle for the current year.

From the same Officer, dated 19th October 1871, No. 56.

ABSTRACT.—Submitting certain proposals with reference to the levy of tolls.

THE Board being about to submit the Budget estimates of the South Arcot Circles resolve to
place the subject of Tolls before Government in a separate communication.

2. In the Cuddalore Circle it has been determined by the local authorities that tolls ought to
be levied and the local Board propose to surround with toll gates the Chief Towns of the division
which are not Municipalities, viz., Tindivanam, Trinamalay, Vellapuram and Punrooty. Half
schedule rates are to be charged.

3. The expenditure is estimated at Rupees 6,460 and the receipts at Rupees 20,000.

4. The condition laid down by Government that toll gates shall only be established where the
cost is only 25 per cent. of the estimated collections therefore seems not to be quite fulfilled but the
sites are eligible in all other respects, the receipts are probably under-estimated and it seems very
desirable to secure the addition which will result from tolls to a Town Road Fund which needs help.

5. Credit has been taken for six months tolls in the Budget of the current year. The Board
left the entry undisturbed but called for a report.

Board's Proceedings, 23rd September 1871, No.—, para-
graphs 4 and 5.
Government Order, 21st October No. 593.

Government deferred passing orders.

Budget for 1872-73, which the Board may mention contemplates higher expenditure than the
funds will admit of, even if tolls are allowed.

7. At a meeting of the Local Board held on the 14th October 1871 they requested the
President to report that the conditions laid down in paragraph 22, Government Order, Public
Works Department, No. 619, dated 9th May 1871, were fully kept in view when the scheme of
tolls was elaborated.

8. In the Virdachellum Circle it is proposed to surround the Chief Towns, Chellumbaram
and Virdachellum, with toll gates and place single gates at the following places:—

Veppoor, Trichinopoly High Road, 10 or 12 miles from a Sub-Magistrate's station.
Anickaram Choultry, Chellumbrum to Cuddalore and Porto-Novo to Bowanagheri near
the new bridge at Muthoor.

Shatiapore, Combazonum to Punrooty and Porto-Novo to Virdachellum.

Poodoo Chuttrum, Porto-Novo and Cuddalore.

Chinna Salem. } Salem road.
Teagadroog. }

As in the case of the other Circle half Schedule rates are to be charged.

The expenditure is estimated at Rupees 2,910 and the receipts at Rupees 26,000.

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9. The President objects to the following gates:—

Teagadroog, as being too near Chinna Salem.

Shatiatope and Anickaram Chuttrum, apparently as being too near Chellumbaram.

10. The position and expediency of all these tolls are explained in a letter from Mr. Sharp (then Sub-Collector) printed with Government Order, 21st October 1871, No. 592. It is there observed that the Local Board had assumed that toll gates must be erected and had not discussed the question whether it was desirable to have them or not. Since then, however, at a meeting held on the 18th November the following resolution was passed:—"They adhere however to their former Resolution (No. 3) passed at the meeting held on the 16th September last, to the effect that tolls should be levied in this Circle during 1872-73.

11. There is no express assurance in the papers that these toll gates fulfil the condition as to facility of evasion named by Government, but it may be assumed that they do. The conditions as to the gates being on lines of through traffic, where there is sufficient traffic and were means of obtaining prompt redress for any oppression by the Toll Collectors exist have evidently been observed.

12. The Board of Revenue, apprehend that the Government will not consider itself justified in refusing their assent to the proposed toll gates. The law assumes that revenue will be derived from this source and the Local Officers and Boards are of opinion that revenue can and ought to be so derived.

13. The only doubt seems to be with regard to the gates proposed for Shatiatope and Anickaram Chuttrum. The Board of Revenue agree with the President and think them too near Chellumbaram. As all events the erection of these gates might be postponed for the present.

14. A draft Notification mentioning all the tolls is herewith submitted.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 210. Proceedings of the Board of Revenue, dated 27th December 1871, No. 5,136A.
From the President, Local Fund Board, South Arcot, dated 13th September 1871, No. 37, forwarding Local Fund Budget of Cuddalore Circle for sanction.

From the same officer, dated 31st October 1871, No. 63, forwarding Budgets revised with reference to Board's subsequent instructions.

From the same officer, dated 4th November 1871, No. 67, furnishing report called for by Board in Proceedings, dated 4th October 1871, No. 4,270, regarding establishment of Toll-gates in Cuddalore Circle and levy of House-tax for support of Schools.

From the same officer, dated 30th November 1871, No. 96, submitting revised Local Fund Budget of Virdachellum Circle for 1872-73.

From the Sanitary Commissioner, Madras, dated 21st September 1871, No. 1,332, stating that provision made in Cuddalore Budget for sanitary services may be accepted for present.

From the same officer, dated 4th December 1871, No. 1,763, stating that provision made on this account in Virdachellum Budget may be accepted.

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From the Director of Public Instruction, dated 11th October 1871, No. 1,829, reporting sufficiency of provision made for education in Cuddalore and Virdachellum Local Fund Budgets for 1872-73.

THE Budget Estimates of the Cuddalore and Virdachellum Circles for 1872-73 will be submitted for the orders of Government.

CUDDALORE.

2. RECENTS.—2 (a). *Allotment from Provincial Funds.*—The President credits Rupees 46,451 to the Cuddalore Circle and Rupees 19,900 to the Virdachellum Circle or Rupees 66,351 altogether. This year's grant is—

	RS.
Cuddalore	39,300
Virdachellum	2,2630
	61,930

The President assumes that the grant will increase in proportion to the expenditure of the district and that every year it must be re-distributed between the two Circles in proportion to the expenditure on roads formerly Imperial in each. On this it must be observed *first* that the sum at the disposal of Government will continue the same, whilst the Funds (and therefore the expenditure from them) will increase everywhere, and second that the apparent fairness of re-distributing the grant between the two Circles in proportion to expenditure is fallacious, inasmuch as that expenditure is limited by the income, a great portion of which consists of the grant. For the present at all events the grants fixed during the current year for each Circle must be retained.

Government Order, 20th September 1871, No. 479. If there are considerations, such as the respective wants of the Circles, or the sum which has to be devoted on each to semi-Imperial purposes like Salt roads, which show that the present distribution of the grant is wrong, a careful report must be submitted on this especial subject.

3. 3 (a). *Cess on Land.*—Comparing the entry with the collections of past years, it seems to have been properly computed.

4. 3 (b). *Tolls.*—In a separate communication, the Board have recommended Government to sanction the imposition of tolls as twice proposed by the Local authorities.

5. 3 (c). *House Tax; and 4, Fees in Schools, etc.*—The Local Board have not yet proposed any Unions, and considering the short time which has elapsed since the Act was passed, this is scarcely to be wondered at. From Board's Proceedings, 11th December 1871, No. 4,980, Government will see that they have given some consideration to the subject, and have finally decided not to form Unions till 1873-74. In the meantime these items are blank, and all aid to schools is given from general funds which are not adequate to meet large Educational demands.

6. The total assets of the year will amount to Rupees 2,02,690, of which Rupees 1,57,650 appertains to the Road Fund, and Rupees 710 to the Endowment Fund.

7. EXPENDITURE.—A glance at the Budget shows that the amount of Grant I. depends on the assignment which can be allotted from

General Funds to the Road Fund, and in order to determine what this may be, it is necessary to examine the other Grants first.

8. GRANT IV. (a).—*Contributions for Controlling Establishments at the Presidency.*—Calculated on the data of the Budget of 1871-72, and the present sanctioned cost of these establishments, the entry must be altered from Rupees 314 to Rupees 580.

9. (b). *Collector's Office.*—At present there is only one Clerk, but it would seem safe to count on there being two next year—*Vide* Government Order, 29th September 1871, No. 501.

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The total cost will then be Rupees 540, of which Cuddalore must pay Rupees 310. The sanctioned establishments for the Circle Board's Office costs Rupees 680. Grant IV. must therefore be Rupees 1,570.

10. GRANT III. (b).—*Faccination*—The payment is entered in the two Budgets thus:—

	RS.
Cuddalore	1,670
Widachellam	1,000
Total	2,670

The total should be according to a statement received from the Inspector-General's Office Rupees 2,588, and according to one received from the Government Office Rupees 2,697. The Board have not altered the allotment.

11. (d). *Sanitary Establishments and Cleansing of Tanks*.—The amount entered is Rupees 5,300, a thousand Rupees for each taluq and Rupees 300 for the great Trinomalai Fair. This allotment is not large compared with the general resources of the Circle. The Sanitary Commissioner approves of it.

12. (f). *Choultries*.—The allotment of Rupees 400 is less than their assets Rupees 710 and need not be disturbed.

13. (g). *Civil Hospitals in the Municipality*.—Local enquiries seem to have proved that the cost of these institutions in 1870 was Rupees 5,755, instead of Rupees 6,800, (Government Order, 21st October 1871, No. 592). The income from the endowment and other sources still productive being taken to be Rupees 2,000, the balance is Rupees 3,755, of which the Local Board agree to contribute Rupees 2,330. This is much more than the amount indicated as a minimum by Government.

14. Grant III. is thus Rupees 9,700.

15. GRANT II. (a).—*Payment for Inspection*.—The Local Board propose to have one Deputy-Inspector and four Inspecting Schoolmasters. Government sanctioned the increased establishment in Government Order, 29th November 1871, No. 721. The cost is not however correctly computed, as it omits office establishment and travelling allowance. The exact sum wanted is two-thirds of Rupees 2,280 a Deputy-Inspector's salary and allowances; 4 x Rupees 618 an Inspecting Schoolmaster's pay and allowances. This amounts to Rupees 3,990.

16. (d). *Results Grants*.—The allotment of Rupees 6,500 is small in proportion to the sum spent on inspection and cannot therefore be reduced. It must be remembered that there are no Union Schools, and that this is the only way in which the Circle intends to encourage education for the present at all events.

17. (e). *Municipality Schools*.—Rupees 500 seems to be a fair contribution to these schools.

18. Grant II. is therefore Rupees 10,990.

19. It can now be computed what portion of the General Fund may be appropriated for the Road Fund. Assuming that the allotments provided in Grant I. from this source (they will be noticed hereafter) are allowed the account stands thus:—

	RS.	RS.
General Fund		43,730
Grant I. about	3,100	
" II.	10,990	
" III.	9,300	
" IV. about	250	
Reserve	4,370	
		29,010
		15,720

The appropriation may be taken at Rupees 15,000.

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20. ROAD FUND RECEIPTS.—3. *Additional appropriation*.—This must be altered from Rupees 20,000 to Rupees 15,000.

21. 4. (a). *Grant from Provincial Funds*.—This must be altered as already pointed out to Rupees 30,300.

22. 4. (b). *Avenues*.—This Rupees 400 must be excluded.

23. 6. *Public Works Receipts, etc.*—The entry of Rupees 100 in Statement I.-A. seems to show that this sum belongs to the Road Fund.

	RS.
Balance	5,660
Land Cess	86,770
Appropriation	15,000
Grants from Government	43,320
Tolls	20,000
Miscellaneous	100
	1,72,650

24. The receipts may thus be taken to be Rupees 1,72,650.*

25. EXPENDITURE.—The fixed items will be noticed first.

26. 3. (b). *Share of cost of Public Works Supervision*.—The sum to be borne by

the two Circles is Rupees 33,200, and this must be divided between them in proportion to the expenditure by the Department of Public Works in each.

27. Before going further it is necessary to notice a Resolution of the Local Board taking a very large portion of repair work out of the hands of the Department of Public Works. It has been determined by them "that new works and repairs of a purely local character, that is, for which no grant-in-aid from Provincial Funds is received, be, after sanction, expended by the Local Fund Board by means of such agency as it can best command, and that the Department of Public Works officers be relieved of the executive charge of such works." This Resolution applies to all works such as used to find a place in the Local Fund Budgets and all of which have been hitherto entrusted to the professional agency. The Board of Revenue cannot recommend Government to adopt this sudden proposal in favour of which no arguments are given. It would be useless now to recapitulate the long discussions which have taken place with regard to leaving roads in the hands of the Revenue Department. If the Circle Board are convinced that their scheme is the best, or rather (for this is really the point at issue) if the Collector thinks he and his subordinates have leisure and inclination for superintending road work, it will be best to take one or two lines only as an experiment to begin with, and if that experiment succeeds to proceed gradually with the introduction of the change of system. It must be remembered that as matters stand at present the Circle Boards have to pay for the services of the Department of Public Works whether they use them or not. The Resolutions seem to have been prompted partly by the erroneous supposition that in addition to the lump charge for Department of Public Works establishment 10 per cent. had to be paid on expenditure by them.

28. Taking this view of the question, the Board have considered it necessary to enter the whole of the repair allotments in both Budgets in the Department of Public Works column.

29. The portion of the charge for the Department of Public Works establishment which appertains to Cuddalore is Rupees 20,850.

30. 3. (d). *Share of cost of Controlling Offices*.—The correct amount is Rupees 1,310.

31. 6. *Reserve*.—The Reserve should be Rupees 16,710.

32. Having got so far, it becomes evident that the assignment for works must be slightly reduced.

33. *Statement II.-A.—New Works*.—This statement contains nine Road Fund items. Estimates for the 2nd and 4th have been sanctioned, and estimates for the 1st, 3rd, 7th, and 8th are before the Board. That the 6th work* is amongst the least urgent may be inferred from

* Metalling the road from Pattampakam to Trunk Road No. 2.

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the fact that it was not entered in the original Budget which was framed on the supposition that the Circle had to pay 10 per cent. on expenditure supervised by the Department of Public Works as well as the lump charge. It has been struck out to restore equilibrium. The total expenditure on new Road Works is thus reduced to Rupees 51,460.

34. There are two allotments under Sanitary and Miscellaneous. The first is for a Chattram at Pullenthorpe on the road from Trinomaly to Trikalore which is undoubtedly much required. The second is for two wells at Oolundurpett to which one Rungappa Naik has subscribed Rs. 1,469 which has already been spent. The total cost is not Rupees 1,370 (as given in the statement) but Rupees 2,733.

35. *Statement II.-A.—Repairs.*—This statement contains provisions for the maintenance of about 580 miles of road at a cost of Rupees 69,530. The mileage is high, but the local authorities are the best judges of what is really wanted. The area of the Circle is about 3,279 square miles, so that there is a mile of road to every five or six square miles.

36. *Statement II.-B.—Share of cost of Public Works Establishment.*—On the expenditure as now fixed this is Rupees 20,610.

37. The expenditure of the Road Fund Budget will therefore be as follows:—

New Works...	Rs. 51,460
Repairs...	69,530
Establishment, etc.—	
General, Department Public Works.	20,610
Other	11,590
Reserve	16,710
Tools and Plant	1,200
Other expenditure	1,000
Total...	1,72,100

leaving a balance of Rupees 550.

38. **GRANT I.**—All necessary observations have been made with regard to this grant. It will stand thus—

New Works	Rs. 54,330
Repairs	69,530
Establishment—	
Department Public Works	20,850
Petty...	3,690
Tools and Plant...	1,240
Contingencies	100
Road Fund Reserve...	16,710
Toll Establishment	6,460
Other charges	1,000
Total...	1,73,910

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39. The following is an abstract of the Budget as now submitted for the sanction of Government:—

Receipts.		Expenditure.	
	RS.		RS.
Road Fund ...	1,57,650	Grant I ... {Road Fund ...	1,70,760
Endowment Fund...	710	{General Fund ...	3,150
Union Fund...			1,73,910
General Fund ...	43,730	Grant II... {General Fund ...	10,990
<i>Road Fund.</i>			
Receipts ...	1,57,650	Grant III... {Endowment Fund ...	400
Appropriation ...	15,000	{General Fund ...	9,300
	1,72,650		9,700
		Grant IV... {Road Fund ...	1,340
		{General Fund ...	230
			1,570
		General Reserve ...	1,06,170
			4,370
		<i>Balances—</i>	
		Road Fund ...	550
		Endowment Fund ...	310
		General Fund...	690
			1,550
Total...	2,02,090	Total...	2,02,090

VRIDACHELLAM.

RECEIPTS.—2. (a). *Allotment from Provincial Funds.*—This must be altered from Rupees 19,900 to Rupees 22,630.

2. 3. (b). *Tolls.*—In a separate communication on the subject of tolls, the Board have recommended Government to disallow two of those proposed. The estimated receipts will therefore be reduced from Rupees 26,000 to Rupees 22,300.

3. 3. (c). *House Tax.*—The Local Board propose to maintain the six Rate Schools including Tillavadamangum which formed the subject of Government Order, 14th August 1871, No. 228.

(Educational). It appears from Statement III. that they intend also to open a new Union School at Teagadroog. Their views with regard to the imposition of house-tax have been laid before Government in a separate communication submitting a notification of the limits of the six Unions formed round Rate-Schools, and a similar notification regarding the limits of the proposed Union at Teagadroog has been called for. The rates of the tax proposed, viz., Rupees 1, 1/2, and 1 are extremely low.

4. 5. (a). *Government grant to Rate Schools.*—Rupees 810 is said to be the sanctioned grant, though higher than that given last year.

5. The total assets of the year will amount to—

	RS.		RS.
Road Fund	1,06,040	Balances	17,920
Union Fund	4,140	Allotments	25,710
Endowment Fund	390	Rates and Taxes	1,03,810
General Fund	38,910	Fees in Schools	540
	1,49,480	Endowments, etc.	1,200
		Miscellaneous	300
			1,49,480

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6. **EXPENDITURE.—Statement II.**—The receipts must be modified as already pointed out.
7. **Expenditure II.-A., New Works.**—It is proposed to metal seven roads and build a small bridge. No estimates for these works have yet been submitted and no new works are in progress. This state of things results not from absence of wants but from their not having excited sufficient attention hitherto. The cost as regards the Road Fund is Rupees 48,500.
8. Under Sanitary and Miscellaneous it is proposed to build a Dispensary at Kallakurchy. Fever has been prevalent in this locality and the Local Board wish to open a good Dispensary there.
9. **II.-A., Repairs.**—It is proposed to maintain 165 miles of road at a cost of Rs. 20,645. The area of the Circle is about 1,500 square miles, so that there is only one mile of road to more than nine square miles of area. It is clear from this that there is urgent need of the full Government grant which has been restored to the Budget in this office. There is an allotment of Rupees 1,930 for repairs to canals and locks in the Chedambaram taluk. The total estimated cost of repairs is Rupees 22,580.
10. Rupees 28,500 for New Works and Rupees 9,930 for Repairs are entered in the "Other Agency" column, but the Board of Revenue think they should be placed in the hands of the professional department.
11. 3. (b).—**Share of cost of Department Public Works Supervision chargeable to the Road Fund.**—The share for the Circle is Rupees 12,500 and that for the Road Fund Rupees 12,110.
12. **Charges for Tolls.**—If two of the proposed toll gates are disallowed, this item will be Rupees 2,310.
13. **Controlling establishments.**—The total cost for the Circle is Rupees 1,220 and the share of the Road Fund is Rupees 860.
14. 4. **Tools and Plant.**—One per cent. on the expenditure gives Rupees 710 instead of Rupees 725.
15. 6. **Reserve.**—This will be Rupees 10,150 instead of Rupees 10,250.
16. The Road Fund Expenditure Budget will be then as follows:—

	RS.
New Works...	48,500
Repairs ...	22,580
Establishment ...	17,840
Tools and Plant...	710
Reserve ...	10,150
Compensation ...	600
Total...	1,00,280

The balance will be Rupees 5,760.

17. **GRANT I.**—With the modification which have been pointed out, Grant I. will stand thus:—

	RS.
New Works...	50,000
Repairs ...	22,580
Establishment ...	14,980
Tools and Plant ...	730
Tolls and Ferries...	2,160
Road Fund Reserve ...	10,150
Other charges ...	600
Total...	1,01,200

18. **GRANT II.—(a). Payment for Inspection.**—According to the data given in the former part of these Proceedings, the charge for one Deputy-Inspector and two Inspecting Schoolmasters will be Rupees 2,760.

19. (c). **Union Schools.**—There are to be seven, of which six are the old Rate-Schools and one is a new school to be opened at Teagadroog. From Statements III. and III.-A., it would

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appear that no servant is provided for Teagadroog and no new maps or books for any of the schools. The allotments seem therefore to be insufficient, and as there is a large balance, the Board have raised them by Rupees 400.

20. With these alterations the amount of the grant will be Rupees 11,200.

21. **GRANT III. (a) Hospitals and Dispensaries.**—The Hospital at Chedambaram is a small endowment yielding Rupees 230. As already stated, it is now proposed to build and open a Dispensary at Kallakurchy. It appears from the Proceedings of the Local Fund Board and the President's letters, that it is intended to have a small Dispensary at Virudachellam under the charge of the Sub-Collector's Dresser with a good supply of medicines. These two institutions not being endowed should not appear in Statement II.

22. (d). **Sanitary Establishment and Cleaning of Tanks and Wells.**—This is an allotment of Rupees 1,000 for each taluk and Rupees 600 for three festivals. The Sanitary Commissioner approves.

23. The total amount of the grant is Rupees 8,250.

24. **GRANT IV.**—This will be as follows:—

	RS.
Establishments at the Presidency ...	430
In the Collector's Office ...	230
Local Board's Office ...	560
Total...	1,220

25. An abstract of the modified Budget is subjoined:—

Receipts.		Expenditure.			
	RS.		RS.		RS.
Road Fund...	1,06,040	Grant I... {Road Fund ...	99,420		
Union Fund ...	4,110	{General Fund...	1,780		
Endowment Fund ...	390				1,01,200
General Fund ...	38,910	Grant II.. {Union Fund ...	2,900		
		{General Fund...	8,300		
					11,200
		Grant III. {Endowment Fund ...	300		
		{General Fund...	7,860		
					8,250
		Grant IV. {Road Fund ...	860		
		{General Fund...	360		
					1,220
		General Reserve ...			1,21,900
					2,680
		Balances.			
		Road Fund ...	5,760		
		Union Fund ...	1,240		
		General Fund ...	17,870		
Total...	1,49,480				24,870
		Total...			1,49,480

(A true Extract.)

(Signed) J. GROSE,
Secretary.

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No. 211. Proceedings of the Board of Revenue, dated 20th January 1872, No. 140.
Read the following letter from Surgeon G. BIDIE, M. B., Secretary to the Inspector-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated 15th January 1872, No. 270:—

I HAVE the honour, by desire of the Inspector-General, to submit, for the information of the Board, the following remarks on the Budget Estimate for 1872-73 of the Virdachellum Local Fund Circle, South Arcot.

2. The proposed grant for the Chellumbrum Dispensary amounting to Rupees 1,376 seems to be sufficient.
3. The allotment for Kullakurchi appears to be for a new institution, but no information on the subject has reached this office, beyond what appears in the estimate under review. The sum set apart for the pay of a Medical Subordinate is Rupees 420. This will be more than enough should it be intended to entertain a 3rd-Class Hospital Assistant, whose pay is Rupees 25 per mensem, but insufficient if it be thought desirable to have one of either of the two higher grades, their pay being respectively Rupees 40 and Rupees 60 per mensem. The Inspector-General is of opinion also that the proposed grant for medicines Rupees 200, and that for furniture Rupees 80, will be found inadequate for opening a new institution.
4. It would appear that it is also intended to open a Dispensary at Virdachellum with a 1st-Class Hospital Assistant, but in this case also the sum set apart for medicines and apparatus is insufficient and there is no allotment for diet of patients.

SUBMITTED to Government in continuation of Board's Proceedings, dated 27th December 1871.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 212. Proceedings of the Board of Revenue, dated 24th January 1872, No. 160.
Read the following letter from Surgeon G. BIDIE, M. B., Secretary, Inspector-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated Fort Saint George, 16th January 1872, No. 293:—

I HAVE the honour, by desire of the Inspector-General, to submit the following remarks on the Budget Estimate for 1872-73 of the Local Fund Board, Cuddalore Circle:—

2. As noticed in reviewing the Estimate of this Circle for the current year, the annual cost of the two Dispensaries at Cuddalore, amounted in round numbers to about Rupees 6,800 in 1870. To meet this there is interest on invested capital, amounting to about Rupees 1,311, and the proposed grant from Local Funds which will leave a balance of Rupees 3,159, as per margin* to be met from Municipal Funds. In their order† marginally noted, the Government suggested that the whole charges of the branch Dispensary should be met by the Municipality, and that the cost of the Dispensary should be apportioned between the Municipality and the Local Funds. The cost of the former was in 1870 Rupees 3,664.

* Grant from Local Funds	Rs.
Interest	2,839
	1,311
Annual Income	3,611
Expenditure	Rs.
Deduct Income as above	6,500
	3,611
Balance to be met by Municipality	3,159

† Paragraph 4 of Government Order, No. 814 of 16th June 1871.

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SUBMITTED to Government in continuation of Board's Proceedings, dated 27th December 1871, No. 5,023.

(A true Copy and Extract.) (Signed) J. GROSE,
Secretary.

No. 213. Proceedings of the Board of Revenue, dated 5th February 1872, No. 847 (Miscellaneous).

Read the following letter from E. B. POWELL, Esq., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 26th January 1872, No. 132:—

THE Deputy Inspector of Schools of South Arcot having sent me a revised Budget Estimate for 1872-73 prepared by the Local Fund Board of the Virdachellum Circle, I have the honour to state that the provision made therein appears to me appropriate.

SUBMITTED to Government in continuation of Board's Proceedings, dated 27th December 1871, No. 5,138A.

(True Copy and Extract.) (Signed) J. GROSE,
Secretary.

No. 214. ORDER THEREON, 23rd March 1872, No. 355.

THE foregoing papers relate to the Local Fund Budget Estimates for 1872-73 for the Cuddalore and Virdachellum Circles, and to the proposals made by the Local Fund Boards for the levy of tolls on roads within the circles.

In a separate order the Government have resolved to disallow the proposed tolls for the ensuing year and to allot additional grants from Provincial funds equivalent to the estimated net receipts. The revised grants to the two circles will be, for Cuddalore Rupees 44,640 and for Virdachellum Rupees 36,400.

3. CUDDALORE.—The revised grant included, the receipts of the circle become Rs. 1,87,439. The charge for Public Works Establishment entered by the Board of Revenue is only Rs. 20,850, but the correct charge will be much higher. It is thus necessary to reduce considerably the grants for new works, but before entering on the Public Works charges, the Government will notice certain reductions which seem feasible in Grants II. and III. Results grants can be reduced to Rupees 6,000, and the allotment for sanitation to Rupees 4,300. Grant II. will then be Rs. 10,490, and Grant III. Rupees 8,700. Grant IV. must be raised to Rupees 1,720 to provide for the Accountant-General's Establishment.

4. The additional appropriation from the Land Cess to the Road Fund must be raised to Rupees 20,000, and the Road Fund assets will be Rupees 1,62,990. The grant for New Works will be reduced to Rupees 41,660 to balance the Budget, allowance being made for the charge against the fund for Public Works Establishment amounting to Rupees 28,000. It appears to Government that the items which had best be reduced or omitted are Nos. 6, 7, and 8 in Statement II.-A, Part I., and they have been corrected accordingly. It is, however, open to the Local Board, if they object to these modifications, to propose transfers hereafter, which may be necessary to restore the Taluquar proportion. The proper credit under the head 3rds of the Land Cess should be ascertained by the Revenue Board. The modified Road Fund Budget is shown in the margin, and Grant I., Public Works, will be Rupees 1,64,080.

Balances	Rs.
Land Cess	5,500
Additional appropriation	50,000
Allotments, &c.	50,000
Miscellaneous	100
Total	1,62,990
New works	41,660
Repairs	69,520
Establishment	34,290
Tools and plant	1,110
Contributions, &c.	1,000
Reserve	15,740
Balance	1,62,990
Total	1,62,990

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

5. The budget as modified by Government is as follows:—

<i>Receipts.</i>		RS.
Balances	...	5,820
Allotments, &c.	...	51,060
Rates and taxes	...	1,30,000
Endowments	...	450
Miscellaneous	...	100
Total	...	1,87,430

<i>Expenditure.</i>		RS.
Grant I.	...	1,64,080
" II.	...	10,400
" III.	...	8,250
" IV.	...	1,720
		1,84,990

<i>Balances.</i>		RS.
Road Fund	...	660
Endowment Fund	...	310
General Fund	...	1,470
		2,440
Total	...	1,87,430

6. *VIRBACULUM.*—The assets of this circle are reduced by the insertion of the revised grant to Rupees 1,40,950. The grant to the Rate Schools was shown in the wrong place.

7. The charge for Public Works Department Establishment due to expenditure proposed will be Rupees 18,280, of which Rupees 17,900 are debitable to the Road Fund. Grant I. will be Rupees 1,64,600, and the Road Fund charges as corrected by Government will leave a balance of Rupees 520. The charges of collection of tolls are struck out. The Ferry charges in Statement II.-C were omitted by the Board of Revenue in Statement I.-B and II.

8. The Board of Revenue in inserting provision for servants, &c., in the Union Budgets in Statements III., III.-A, overlooked the fact that the Tiagardroog receipts do not cover the charges, and the balance of Union Funds carried forward was, therefore, incorrect. The Government have struck the charges out, subject to the opinion of the Local Board who can make the allotment from General Funds if they think fit. Grant II. will be Rupees 11,160.

9. Grant III. is passed at Rupees 8,250. The Dispensary at Kullacoorchy is not yet built, and charges for a portion of the year only are provided. The Inspector-General is authorized to comply with any requisition that may be made to him for a medical subordinate for the institution. The Local Board should consider the remarks of the Inspector-General as regards the provision made. They have ample funds.

10. Grant IV. is raised to Rupees 1,340 to provide for the increased establishment for the Accountant-General.

11. The Government observe that the allotments made by the Local Board leave more than Rupees 14,000 unappropriated. The Revenue Board should call for proposals for utilizing this large sum. If not wanted for general purposes, it could no doubt be usefully spent on roads.

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

12. The budget as revised by Government is as follows:—

<i>Receipts.</i>		RS.
Balances	...	17,920
Allotments, &c.	...	
Rates and taxes	...	540
Fees	...	390
Endowments	...	300
Miscellaneous	...	
Total	...	1,40,950

<i>Expenditure.</i>		RS.
Grant I.	...	1,04,600
" II.	...	11,160
" III.	...	8,250
" IV.	...	1,340
		1,25,350

<i>Balances.</i>		RS.
Road Fund	...	520
Union Fund	...	1,340
General Fund	...	13,740
		15,600
Total	...	1,40,950

13. The Government approve of the action of the Board of Revenue in transferring the allotments for works proposed wholesale for execution by other agency to the Public Works Department.

14. It only remains for the Governor in Council to notice the resolutions which have been passed by both the Local Fund Boards to the effect that it is not expedient to levy the house-tax for the support of Union Schools in their respective circles. The Governor in Council cannot approve of these resolutions. There is nothing in the circumstances of South Arcot which renders it specially inexpedient that this mode of raising funds for the support of elementary education should be resorted to in that district, and he cannot consent to the postponement of the measure to the official year 1873-74. The Collector should at once, if he has not already done so, depute one of his Assistants to institute the inquiries ordered in the Proceedings of Government under date the 28th April 1871, and lay before the Local Fund Boards definite proposals for the establishment of a limited number of Union Schools in their respective circles for which supplemental budgets should be submitted. Instructions will shortly be issued regarding the mode of assessing the house-tax and managing the funds which, it is hoped, will diminish the unpopularity of that form of taxation.

(True Extract.)

Officialing Chief Secretary.

To the Board of Revenue.
" Revenue Department.
" Collector of South Arcot.
" Accountant-General.
" Public Works Department.
" Inspector-General, Indian Medical Department.
" Director of Public Instruction.
" Sanitary Commissioner.

Ed. J. Wright.

Rec: 10/22/2011
JH 1116

CONF. OF 10731 SUBV.
FINANCIAL.

10731 SUBV. REVENUE
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Enter 1000, 1001.

Date April 15/11

G.P. 2000-2011 1512, 100, 505.

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As per the Local Fund Budget of the District
and the District Office for 10731-70.

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RECORDED.

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