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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev DEPARTMENT

G.O. No. / B.P. No.	202	Press / Mis.
Dated	30 May	1873 ~~196~~ .

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
17th May 1873.

Read the following papers:—

No. 195. Proceedings of the Board of Revenue, dated 7th November 1872, No. 7423 (Miscellaneous).

Read the following letter from H. E. SULLIVAN, Esq., President of the Local-Fund Boards, South Arcot District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 17th October 1872, No. 152:—

The Local-Fund Board, Cuddalore Circle, having resolved, subject to the sanction of Government, to levy tolls at Tindevanum, Trinomalay, Villapuram, and Oolunderpett, I have the honour to request, with reference to Section 37 of Act IV. of 1871, that the necessary sanction may be obtained, and that a notification may be published to the effect that, from the 1st April 1873, tolls will be collected on carriages, carts, and animals, at the above-named places, at half the rates laid down in Schedule B.

2. Those parts of the circle where it is proposed to levy tolls are connected with each other and with many important localities by a system of excellent roads, the up-keep of which absorbs so large a proportion of the funds at the disposal of the Board as to leave hardly anything for opening up other parts of the country where the traffic has to labour over sandy, unbridged tracks. By making the traffic which passes over the well-made lines of communication now in existence contribute in a manner which will now be left by the consumer towards their maintenance, a considerable sum will be set free for extending the same benefits to other portions of the circle. Those who do not enjoy the advantages of good roads are clamorous for their construction; but, in the present state of the funds, the Board are powerless to meet these just claims except by taking away from maintenance grants—a course the objections to which are obvious. The places where the tolls are to be established have a resident Magistrate, and every precaution will be taken to prevent fraud and improper taxation of the traffic. The tolls will be under the management of the Commissioners and will not be farmed out, and, by the system which it is proposed to adopt the through traffic will only have to pay toll at one gate. Thus a bandy proceeding westward, which has paid toll at Tindevanum, will pass free at Trinomalay and *vice versa*. Under these circumstances, I trust that the Board of Revenue will support the proposal of the Local Board, the necessity for which may be inferred from the very small sum which it has hitherto been found possible to allot for "New Works," which, generally speaking, are not really "new" but have merely to do with the improvement of existing tracks over which the traffic creeps wearily along.

3. A copy of the Local-Board's resolution on the subject is annexed.

Submitted for the orders of Government.

2. The places where the Cuddalore Local-Fund Board propose to establish tolls are the same as those mentioned in Board's Proceedings, 23rd December 1871, No. 5132, paragraph 2, except that Oolunderpett is substituted for Punrooty. The Board think this alteration an improvement in the scheme.

3. The establishment of the Tolls during the current year was disallowed in G.O., 23rd March 1872, No. 355, but the Board think it should be permitted for 1873-74.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 196. Proceedings of the Board of Revenue, dated 26th March 1873, No. 102.

From the President of the Local Fund Boards, South Arcot, dated 28th October 1872, No. 163.

Abstract.—Submitting Local Fund Budget of Cuddalore Circle for 1873-74, with explanatory remarks.

From the same Officer, dated 14th November 1872, No. 191.

Abstract.—Submitting Local Fund Budget of Virdachellum Circle for 1873-74.

From the same Officer, dated 19th December 1872, No. 216.

Abstract.—Submitting Supplemental Budget of Virdachellum Circle for 1873-74.

From the same Officer, dated 12th March 1873, No. 63.

Abstract.—Requesting to include an allotment of Rupees 20,000 in the Budget of Virdachellum Circle for 1873-74 for bridging the Manimookthanaly at Virdachellum.

From the Director of Public Instruction, dated 14th November 1872, No. 2,514.

Abstract.—Remarking on the Budget of Cuddalore Circle.

From the same Officer, dated 14th November 1872, No. 2,512.

Abstract.—Offering remarks upon Local Fund Budget of Virdachellum Circle for 1873-74.

From the Sanitary Commissioner for Madras, dated 21st October 1872, No. 1,454.

Abstract.—Stating that the provision of Rupees 3,600 in the Budget Estimate of the Virdachellum Circle for sanitary purposes may be accepted.

From the same Officer, dated 8th November 1872, No. 1,605.

Abstract.—Stating that the Cuddalore Local Fund Board have provided Rupees 4,800 in the Budget Estimate for 1873-74 for sanitary purposes.

The Budgets for 1873-74 of the Cuddalore and Virdachellum Circles of the South Arcot District will be submitted for the orders of Government.

CUDDALORE.

2. Receipts.—The ordinary grant from Provincial Funds is entered as Rupees 20,160, being the current year's amount minus Rupees 15,000 given in lieu of Tolls. The Local Fund Board propose to raise Rupees 25,000 (not Rupees 18,510) by tolls, and their proposals with regard to establishing toll gates were fully before Government, with the Revenue Board's support, in their Proceedings of the 7th November 1872, Miscellaneous No. 7,123. Recent orders show, however, that Government are still unwilling to allow toll-gates to be established, so the estimated receipts have been struck out, and the amounts of the grant from Provincial Funds increased by Rs. 15,000. The Board are not at liberty to increase this to Rupees 18,510 as the Local Fund Board urge

should be done, but their recommendation is brought to the notice of Government. In the sequel it will be found that some useful road-work has to be postponed for want of funds.

3. The budget shows a special grant of Rupees 5,000 for the Mercanum and Pondicherry road. In the current year Government granted Rupees 5,000, the equivalent of the Local Fund allotment for this road, and it is not quite clear from their Order of the 30th April 1872, No. 597, whether they intend to give more or not, but the Revenue Board hope Government will share the entire cost of the portion of the road which remains to be completed, and the entry has been allowed to stand. The Local Board allot Rupees 5,000 out of the Local Fund, and if Rupees 10,000 is spent in 1873-74 only Rupees 6,000 will be wanted to complete the work.

4. The estimate of House-tax shows Rupees 32,470 collected in 77 Unions. The Union scheme is submitted to Government in Board's Proceedings, dated 12th December 1872, No. 2,375, but recent orders lead the Board to believe that it will not be sanctioned at all events to its full extent. The estimate has accordingly been struck out. Such Unions as may be established must be dealt with in a Supplemental Budget.

G. O., 22nd January 1873, No. 113.

5. The estimate of sale proceeds of books, viz., Rupees 2,500, is made large because of the large number of Unions. The Board have reduced it to Rupees 1,500.

6. The receipts from Public bungalows should be shown under VII. instead of under VI.

7. No contribution is expected from the Cuddalore Municipality for Educational inspection. On the contrary the Local Fund is to pay the Municipality Rupees 3,330 as follows :—

	Rs.
Roads	500
Schools...	500
Dispensary	2,330
Total...	3,330

The President will be good enough to report on this arrangement, showing whether it is fair to both parties.

8. The estimated assets are thus—

	Rs.
Road Fund	1,49,530
Endowment Fund	760
General Fund...	60,690
Total...	2,10,980

9. Expenditure, Road Fund, Statement II.—The Local Board propose an appropriation from the General Fund to the Road Fund of Rupees 23,000. More money is wanted, and the Revenue Board think the amount should be raised to Rupees 25,500.

10. The Road Fund receipts will thus be Rupees 1,75,030.

11. To balance the budget the allotment for new works must be reduced from Rupees 35,340 to Rupees 28,820.

12. The Road Fund share of the cost of Public Works supervision will be Rupees 30,840, and that of the cost of General management Rupees 1,430.

13. The reasons for striking out Toll receipts have already been given. The sum assigned for expenditure at toll-gates, Rupees 6,460, must also be struck out.

14. With regard to Tools and Plant it is observed that Rupees 1,000 are wanted for rollers. Adding this to one per cent. on the expenditure the allotment should be Rupees 2,180.

15. The Reserve must be Rupees 17,490.

16. The Expenditure will thus be Rupees 1,74,880, leaving a balance of Rupees 150.

17. Statement II.-A., Part I., New Works.—The reduction of the allotment for new works, which has been shown to be necessary, is secured by assigning Rupees 5,680 instead of Rupees 6,500 to the first item, and by striking out the assignments for items 6 and 10 which are

unsanctioned. In a letter, dated the 6th January 1873, No. 4, an estimate for metalling the road from Pondicherry to Tindevanum *viâ* Mylum is submitted, and if funds allowed Rupees 6,000 would be entered in the budget on this account, but they do not.

18. Rupees 2,000 is assigned for building a hospital at Villapuram and the same amount for one at Trikalore. The proposals and estimates should be submitted for sanction as soon as possible, and the reasons for selecting the sites given in full. The President points out that the expense of a hospital built on the principles approved of in G. O., dated 8th October 1872, No. 1,136, is prohibitory in the case of this circle.

19. PART II., REPAIRS.—The assignment for Road Fund repairs in this budget is Rupees 80,430. That for the current year was Rupees 60,530. The increase is said to be in accordance with the views of the Superintending Engineer, and to provide fully for all existing roads.

20. The President will report why the roads from Chunampet to Alathoor, and from Cundaloo to Thembakem, are omitted.

21. GRANT I.—In Grant I. the total assignment for Public Works supervision must be Rupees 31,980, of which Rupees 1,140 should be charged to the General Fund.

22. The allotment for Tools and Plant will be Rupees 2,230.

23. Grant I. is thus—

	RS.
Road Fund	1,73,450
General Fund	5,540
Total...	1,78,990

24. GRANT II.—The expenditure on Commission granted to Inspecting Schoolmasters for selling books must be transferred from (a) to (e). The allotment for Educational inspection will be Rupees 3,270.

25. Rupees 2,000 are allotted for a Training School, on the supposition apparently that Rupees 4,000 will suffice. The Director of Public Instruction thinks Rupees 2,000 will be enough, and Rupees 1,000 is accordingly entered in the budget of each circle. As no proposals have yet been made regarding the site of the school it is premature to show the entry of one circle as a contribution to the other.

26. The assignment for Union Schools is struck out, and Statements III. and III.-A. cancelled.

27. With reference to the fact that the 77 Unions, or at least many of them will not be established the assignment for Results Grants is increased from Rupees 6,000 to Rupees 6,900, and that for purchase of books reduced from Rupees 3,000 to Rupees 2,000.

28. An assignment of Rupees 230 is entered under (e) for Commission to sellers of books.

29. Grant II. is thus Rupees 14,200, payable from General Funds.

30. GRANT III.—The assignment for the two hospitals is given as Rupees 1,940. No comment from the Inspector General has reached the Board as yet, but the allotments, especially those for medicines and apparatus, and for new furniture, seem to be too small even for a commencement. The President will notice this point when he submits his proposals with regard to the hospitals.

31. The assignment for Vaccination, Rupees 1,600, is Rupees 70 less than that of the current year, but is said to be sufficient for the establishment actually employed.

32. It is observed that the expenditure on Public bungalows is estimated at—

	RS.
Repairs	100
Establishment	630
Total...	730

whilst the receipts are Rupees 400.

33. STATEMENT IV.—The proposed hospitals not being endowed institutions should not be entered in Statement IV. Similarly the contributions to their support form no portion of the Endowment Fund.

34. Grant III. is—

	RS.
General Fund	10,800
Endowment Fund	400
Total...	11,200

From the abstract it would appear that the total supposed amount of the Endowment Fund is expended, but this necessitates a misappropriation of the balance of Chuttrum Funds, viz., Rupees 360 to other objects.

35. GRANT IV.—In calculating the charge for the establishment in the Collector's office the transfer permitted in Board's Proceedings, dated 7th October 1872, Miscellaneous No. 6,718. has been overlooked. The total cost is Rupees 840, and the Cuddalore share 460. The grant will thus be Rupees 1,720—

	RS.
Road Fund...	1,430
General Fund	290
Total...	1,720

36. The General Reserve must be Rupees 4,740, but it has been reduced to Rupees 4,360 for want of funds.

37. The following is an abstract of the revised budget:—

Receipts.			Expenditure.			
		RS.			RS.	RS.
Road Fund		1,49,530	Grant I....	Road Fund ...	1,73,450	
Endowment Fund		760		General Fund ...	5,540	1,78,990
General Fund		60,690	Grant II...	General Fund ...	14,200	14,200
Road Fund.			Grant III..	Endowment Fund.	400	
	RS.			General Fund ...	10,800	11,200
Receipts*... ...	1,49,530		Grant IV..	Road Fund... ...	1,430	
Appropriation ...	25,500			General Fund ...	290	1,720
	1,75,030					2,06,110
			General Reserve		...	4,360
			Balances.			
					RS.	
			Road Fund		150	
			Endowment Fund		360	
			General Fund...			
					...	510
Total...		2,10,980	Total...		...	2,10,980

VIRDACHELLUM.

38. RECEIPTS.—In his letter of the 12th March 1873, No. 63, the President states that the present state of the collections proves that the Road Fund balance may be increased by Rupees 20,000 and the General balance by Rupees 10,000.

39. The Muttaloor ferry is established under Madras Act I. of 1870, but under G. O., dated 8th March 1873, No. 324, it will be leased to the Local Fund Board for a nominal sum. Hence the entry of the receipts, viz., Rupees 500, under 3 (b) is correct.

40. The receipts from House-tax in the 7 Unions which appear in the current year's budge are estimated at Rupees 1,880, but this Budget and Supplemental Budget estimate Rupees 24,910 collected in 63 Unions. For the reasons given in reviewing the budget of the other circle the estimate is reduced to Rupees 1,880.

41. The Local Fund Board propose to enter Rupees 800 for sale proceeds of books. The amount seems to be moderate even supposing that no new Unions are established.

42. The assets will thus be—

	RS.
Road Fund	1,29,000
Union Fund	2,900
Endowment Fund	350
General Fund	42,230
Total...	1,74,480

43. EXPENDITURE, STATEMENT II., ROAD FUND.—In accordance with the Acting President's letter of the 12th March, No. 63, the allotment for new works is raised so far as the funds will allow, viz., to Rupees 40,860.

44. The cost of Public Works supervision to the Road Fund at 26·0842 per cent. on the expenditure will be Rupees 23,670.

45. The Road Fund's share of the cost of General management is Rupees 1,210.

46. The entry of the charges for the Muttaloor ferry is unobjectionable, as the ferry is to be managed by the Local Fund Board.

47. The assignment of Rupees 150 in the Road Fund Budget for contingencies seems to be a mistake, as in Statement I. it is placed under Grant IV. and not under Grant I.

48. The Road Fund expenditure is thus Rupees 1,29,000, leaving no balance.

49. STATEMENT II.-A., PART I., NEW WORKS.—The eight Road Fund works are all unsanctioned, but they seem to be well chosen. Seven of them are improvements to existing roads. In accordance with the letter above adverted to an allotment of Rupees 17,160 is entered for a bridge over the Manimookthanady at Virdachellum. Mr. Lister suggests an allotment of Rupees 20,000, but in doing so overlooks the sum which will have to be paid to the Public Works Department for supervision.

50. It is proposed to erect two choultries at a cost of Rupees 3,500 each, one at Mangalam, half-way between Virdachellum and Kuringipudi, 19 miles without a halting place, and the other at Teagadroog on the main road between Cuddalore and Salem where there is a public bungalow but no choultry. These works, to which the Local Board unanimously attach great importance, should in the opinion of the Revenue Board be sanctioned. In preparing the estimates care should be taken that the plan provides accommodation for all classes. If so Government will grant the usual endowment.

51. PART II., REPAIRS.—The assignment for Road repairs is Rupees 40,880. The current year's assignment was Rupees 22,580. The Superintending Engineer asked for Rupees 42,980, but the Local Board reduced the amount slightly without, however, withdrawing entirely the allowance for any road.

52. GRANT I.—In Grant I. the total allotment for Public Works supervision must be Rupees 25,500, of which Rupees 1,830 is chargeable to the General Fund.

53. The Grant is—

	RS.
Road Fund	1,27,790
General Fund	8,900
Total...	1,36,690

54. GRANT II.—As observed in reviewing the budget of the other circle Rupees 1,000 is allotted for a Training School.

55. The charges in the 7 Unions, which are to be retained in the budget, amount to Rs. 2,630.

56. Under (e) Rupees 1,000 is entered for the purchase of books, and Rupees 120 for Commission to sellers of books.

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57. Grant II. is—

	RS.
Union Fund	2,300
General Fund	10,890
Total...	13,190

58. As the Board have advised in former reviews the practice of showing *minus* balances in Statement III. should cease and in its stead a column should be opened showing appropriation from the General Fund.

59. GRANT III.—The same remark applies to Statement IV.

60. Allotments are provided for two hospitals, one at Chidambarum and the other at Virdachellum. The latter is a new dispensary, and the Board allotted Rupees 4,000 for the building in their Proceedings of the 12th September 1872, No. 1,812.

61. Grant III. is—

	RS.
Endowment Fund	350
General Fund	9,670
Total...	10,020

62. GRANT IV.—The Circle share of the cost of the Collector's establishment is Rupees 380.

63. Grant IV. is—

	RS.
Road Fund	1,210
General Fund...	430
Total...	1,640

64. The General Reserve must be Rupees 2,920.

65. The following is an abstract of the revised budget :—

Receipts.			Expenditure.				
		RS.				RS.	RS.
Road Fund...		1,29,000	Grant I. ...	Road Fund... ...		1,27,790	
Union Fund		2,900		General Fund ...		8,900	
Endowment Fund ...		350					1,36,690
General Fund		42,230	Grant II. ...	Union Fund. ...		2,300	
				General Fund ...		10,890	
							13,190
			Grant III. ...	Endowment Fund.		350	
				General Fund ...		9,670	
							10,020
			Grant IV. ...	Road Fund		1,210	
				General Fund ...		430	
							1,640
							1,61,540
			General Reserve			...	2,920
			Balances.				
					RS.		
			Road Fund		...		
			Union Fund		600		
			Endowment Fund		...		
			General Fund...		9,420		
						...	10,020
Total...		1,74,480		Total...		...	1,74,480

(A true Extract.)

(Signed) J. GROSE, *Secretary.*

No. 197. Proceedings of the Board of Revenue, dated 3rd May 1873, No. 2695 (Miscellaneous).

Read the following letter from Surgeon G. BIDIE, M.B., Secretary to the Inspector-General, Indian Medical Department, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Fort St. George, 19th April 1873, No. 2688:—

Under No. XX., Local-Fund Rules, I have the honour, by desire of the Inspector-General, Indian Medical Department, to submit to the Board the following remarks on the 1873-74 Budget-Statements of the Cuddalore Circle.

2. The amount set apart by the Local-Fund Board for the two hospitals at Cuddalore is Rupees 2,330, and the actual cost of the institutions in 1872 was Rupees 4,543. The revenue from interest and other sources averages upwards of Rupees 2,000. There will thus be a very insignificant portion of the charges to be borne by the Municipality, say a little over Rupees 200.

3. Besides the above there is an allotment of Rupees 1,940 in the budget for the establishment of two new hospitals, viz., one at Villapuram and one at Trickalore. The sum set apart in each case is Rupees 940, an amount altogether inadequate. The deficiency will be more particularly felt under the heads Medicines and Furniture. I am, therefore, to solicit that the Board may move the Local-Fund authorities to increase the allotments. At least Rupees 200 would be necessary in each case to procure a moderate equipment of surgical instruments, independent of medicines.

Submitted to Government in continuation of Board's Proceedings, dated 26th March 1873, No. 462.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

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17th May 1873.

No. 198. ORDER THEREON, 17th May 1873, No. 694.

With their Proceedings above recorded, the Board of Revenue forward the Local-Fund Budgets of the Cuddalore and Virdachellum Circles for the year 1873-74:—

CUDDALORE.

RECEIPTS.	1872-73. RS.	1873-74. RS.
Opening balance	5,820	13,710
Allotments from General Revenues—		
Provincial Funds ...	44,640	49,640
Special Funds ...	6,420	8,370
Cess on land	1,30,000	1,36,000
Miscellaneous	550	3,260
Total ...	1,87,430	2,10,980

EXPENDITURE.	1872-73. RS.	1873-74. RS.
Grant I.—		
New Works	44,530	32,820
Repairs	69,530	89,780
	1,14,060	1,22,600
Other Public-Works charges	50,020	56,390
Grant II.—		
Inspection	3,990	3,270
Training Schools ...	...	1,000
Grants-in-aid	6,000	7,200
Miscellaneous	500	2,730
Grant III.—		
Hospitals	...	1,940
Vaccination	1,670	1,600
Sanitary Establishment	4,300	4,300
Miscellaneous	2,730	3,360
Grant IV.—		
Establishment	1,720	1,720
	1,84,990	2,06,110
Balance ...	2,440	4,870
Total ...	1,87,430	2,10,980

The estimated closing balance for 1872-73 was Rupees 2,440, but the estimated opening balance for 1873-74 is Rupees 13,710. The President explains that the increase in the opening balance is owing to the actual balance for the year 1872-73 having very considerably exceeded the estimate, but the Government desire to be informed of the *reason* for this excess over the estimate. Increasing balances indicate unnecessary taxation. An addition of Rupees 5,000 has been estimated in the Provincial Grant, the President remarking that "the Local-Fund Board are led to expect this special grant from the promise held out in paragraph 2 of G. O., dated 30th April 1872, No. 597." The Board of Revenue point out that a distinct promise was only made for the year 1872-73, but the spirit of the order is to the effect that Government will share the cost of the construction of the Mercanum and Pondicherry road on account of the salt-traffic, and the special grant budgeted for (a moiety of the amount allotted for the work) is passed accordingly.

2. In their Proceedings of the 7th November 1872, No. 2255, the Board of Revenue forwarded a letter from the President resubmitting, with modifications, proposals for the establishment of the tolls disallowed in the year 1872-73. As, however, the grant given in that year as an equivalent for the tolls which were

disallowed, is renewed for 1873-74, the Government are not prepared to sanction the establishment of the tolls. The attention of the President is called to the fact that in his letter incorporated with Board's Proceedings, dated 7th November 1872, No. 2255, it is stated that there is a resident Magistrate at all the places recommended for tolls, while in his letter forwarding the budget it is stated that there is no Sub-Magistrate at Oolunderpett.

3. The aggregate estimated expenditure under Grant I. on New Works and Repairs is Rupees 1,22,600 as compared with Rupees 1,14,060 for 1872-73, showing a net increase of Rupees 8,540. There is a decrease of Rupees 11,710 in the amount allotted for New Works, but an increase of Rupees 20,250 in the allotment for Repairs, which has been made in accordance with the views of the Superintending Engineer, and in order to provide fully for all existing roads. This large increase in an annually-recurring expenditure should receive very serious consideration.

4. Proposals for the establishment of Local-Fund Schools must be dealt with in a Supplemental Budget, as directed by the Board of Revenue.

5. The Government having decided to defray all expenses in connexion with Training Schools from 1874-75, it seems unadvisable now to allow any work of the kind to be commenced from Local Funds, and the allotments will, therefore, be struck out of the budget.

6. The attention of the Director of Public Instruction is called to the large number of Anglo-Vernacular Schools, which, from paragraph 17 of the President's letter, appear to be classed as elementary.

7. On paragraph 18 of the Board's Proceedings the Government observe that the adoption of the standard plan for dispensaries is not obligatory in any circle where it may be deemed advisable to have a building of a less costly or different nature.

8. The abstract of the budget, as modified by Government, is as follows:—

Receipts.	Rs.
Road Fund	1,49,530
Endowment Fund	760
General Fund	60,690
Receipts.	
Road Fund	1,49,530
Appropriation	25,500
Total	1,75,030
	2,10,980

Expenditure.	Rs.	Rs.
Grant I.—		
Road Fund	1,73,450	
General Fund	5,540	
		13,200
Grant II.		
Grant III.—		
Endowment Fund	400	
General Fund	10,800	
		11,200
Grant IV.—		
Road Fund	1,430	
General	290	
		2,05,110
Balances—		
Road Fund	150	
Endowment Fund	360	
General Fund	5,360	
		5,870
Total		2,10,980

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9. VIRDACHELLUM.

Receipts.	1872-73. Rs.	1873-74. Rs.
Opening balance	17,920	45,210
Allotments from General Revenue.		
Provincial Funds—		
For Roads	36,400	36,400
„ Schools	810	810
Special Funds	3,180	3,330
Cess on land	80,000	85,000
Tolls	...	500
House-tax	1,510	1,880
Miscellaneous	1,130	1,350
Total	1,40,950	1,74,480

Charges.	1872-73. Rs.	1873-74. Rs.
Grant I—		
New Works	50,000	56,860
Repairs	22,580	40,880
	72,580	97,740
Other Public Works	32,020	38,950
Grant II.—		
Payment for Inspection	2,760	2,840
Training Schools	...	1,000
Local-Fund Schools	2,800	2,630
Grants-in-aid	5,600	5,600
Miscellaneous	...	1,120
Grant III.—		
Hospitals	3,520	4,870
Vaccination	1,000	1,000
Sanitary Establishment	3,600	3,600
Miscellaneous	130	550
Grant IV.—		
Establishment	1,340	1,640
	1,25,350	1,61,540
Balance	15,600	12,940
Total	1,40,950	1,74,480

Here again, while the closing balance for 1872-73 was estimated at Rupees 15,600, the opening balance for 1873-74 is estimated at Rupees 45,210. The very large increase is ascribed to the receipt from land-cess in the year 1872-73 having exceeded the estimate by Rupees 30,000; but, under these circumstances, it is not clear why the estimate of land-cess receipts for 1873-74 is only Rupees 5,000 in excess of that for 1872-73. The Government note the decided opinion recorded by the Board against the establishment of tolls. Under recent orders the House-tax must disappear from the Budget.

10. Here, as in the Cuddalore Circle, the allotment for Repairs has been very largely increased, although the Board have not assigned as much as was asked by the Superintending Engineer.

11. As the House-tax has been dispensed with the Local-Fund Schools must be supported entirely from the General Fund. Under the altered circumstances of the case, the Circle Board should reconsider their decision to levy no fees in the schools. The allotment for a Training School will be struck out as in the Cuddalore Circle.

12. The abstract of the budget, as modified, is as follows :—

Receipts.	Rs.
Road Fund	1,29,000
Endowment Fund...	350
General Fund	43,250
Total ...	1,72,600

Expenditure.	Rs.
Grant I.—	
Road Fund	1,27,790
General Fund	8,900
Grant II.	12,190
Grant III.—	
Endowment Fund...	350
General Fund	9,670
Grant IV.—	
Road Fund	1,210
General Fund	430
	1,60,540
Balances—	
General Fund	12,060
Total ...	1,72,600

13. Having thus disposed of the immediate question of the estimates for 1873-74, the Governor in Council considers it necessary to make some general remarks on the facts which they exhibit.

14. In both Circles very considerable additional expenditure on Public Works over that estimated for the previous year is contemplated, and in both instances the unexpended balance remaining at the close of 1872-73 is largely in excess of that which was anticipated at its commencement. In other words, although the estimated expenditure was not attained in 1872-73, it is proposed to aim at still larger expenditure in 1873-74.

15. The Government have passed the estimates as the time will not admit of further discussion on their details, but they must express their disapproval of the principle on which they appear to be framed.

16. In the Cuddalore Circle, the proposed expenditure as compared with 1872-73 has been raised from Rupees 1,84,990 to Rupees 2,06,110, and in the Virdachellum Circle from Rupees 1,25,350 to Rupees 1,61,540. In the latter case the proposed expenditure on New Works is higher than in 1872-73, but in both circles the bulk of the increase is on Repairs. In both cases, as has been already pointed out, the means for this increased expenditure are in great measure derived from a large increase in the closing balance of 1872-73, and in Virdachellum it is anticipated that nearly Rupees 13,000 will remain unexpended at its close.

17. The Governor in Council considers that the existence of a large unemployed balance should, as a rule, be accepted as an indication that the amount of taxation raised in the circle is in excess of its requirements, and that the rate of cess on the land should be reduced. He is also disposed to think that the annual expenditure might well be restricted to the amount actually spent in 1872-73. But before passing any orders on the subject, he resolves to call on the Collector to submit, through the Board of Revenue, full information as to the necessity for so large an assignment of funds as is proposed for New Works and Repairs, with particulars as to mileage, metalling, bridging, &c., &c., to indicate the actual condition

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and requirements of the works themselves and of the district. It will be clearly explained what is included under the head of Repairs, and whether improvements such as metalling or bridging are in any case so designated.

18. The remarks of the Inspector-General, Indian Medical Department, on the insufficient provision for medical purposes will be referred for the consideration of the Local-Fund Boards. The balances will admit of further provision being made under this head.

(True Extract.)

Acting Under Secretary,
for Chief Secretary.

To the Board of Revenue.
" Revenue Department.
" Accountant-General.
" Public Works Department.
" Inspector-General, Indian Medical Department.
" Director of Public Instruction.
" Sanitary Commissioner.
" President of the Local-Fund Boards, South Arcot.
" President of the Municipal Commission, Cuddalore.

Exd. J. Wright.

Revenue 1873 Sept.
No. 1534

Govt. of India Secret.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c, &c, &c

Dated 17th May 1873.

Rcd. May 30 1873

C. O., 17th May 1873, No. 624.

MAY.

Nos. 195–196.

Reviewing the Civil Statistics of the Judicial Police and Vindochellum Civil Suits for 1873-74.

No 202.

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