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# MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

*Revenue* DEPARTMENT

|                      |     |                                          |
|----------------------|-----|------------------------------------------|
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1871

*Proceedings of the Madras Government, Financial Department,  
19th March 1874.*

No. 172. Read the following Proceedings of the Board of Revenue, dated 27th January 1874, No. 141 :—

Read the following letters :—

From the President of the Local Fund Boards, Tinnevely District, dated 24th October 1873, No. 575.

ABSTRACT.—Submitting Local Fund Budgets of Tinnevely and Shermadevi Circles for 1874-75.

From the same Officer, dated 22nd November 1873, No. 661.

ABSTRACT.—Submitting a printed copy of the amended List of roads.

From the Director of Public Instruction, dated 16th December 1873, No. 2,503.

ABSTRACT.—Stating that provision in the Tinnevely Circle Budget Estimate seems sufficient.

From the same Officer, dated 18th December 1873, No. 2,528.

ABSTRACT.—Submitting remarks on the Local Fund Budget Estimate for 1874-75 of Shermadevi Circle.

From the Sanitary Commissioner, dated 7th January 1874, Nos. 12 and 13.

ABSTRACT.—Submitting remarks on the Budget Estimates for 1874-75 of Tinnevely and Shermadevi Circles.

THE Local Fund Budget Estimates of the Tinnevely and Shermadevi Circles for 1874-75 will be submitted for the orders of Government.

2. The covering letter accompanying the budgets is extremely meagre, the Board have consequently had more trouble in reviewing these budgets than any others that have been laid before them this year, and even now they are compelled to leave many points in doubt and call for further information. The President was expressly asked to furnish complete information in paragraph 2 of the Board's Circular Memorandum, dated 15th August 1873, No. 1,231.

TINNEVELLY CIRCLE.

3. STATEMENT I.-A., REVENUE AND RECEIPTS.—The Local Fund assets of the year are estimated at Rupees 2,09,200, the details of which are as under—

|                                           | RS.      |
|-------------------------------------------|----------|
| 1. Balances ... ..                        | 20,200   |
| 2. Allotments from General Revenue ... .. | 43,750   |
| 3. Cess on Land ... ..                    | 1,39,000 |
| 4. Endowed Choultries ... ..              | 4,180    |
| 5. Miscellaneous ... ..                   | 2,070    |
| Total...                                  | 2,09,200 |

4. The current year's grants from Provincial Funds for roads and general purposes are repeated in the present budget.

5. The cess on Land is estimated at Rupees 1,39,000, which is Rupees 14,000 in excess of the estimate for the current year in consequence of the increase of assessment under the Striviguntam anicut.

6. The President should explain the new entry of Rupees 702 as receipts from contributions, etc., in the Government Chuttrums.

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7. The receipts are—

|                      | RS.      |
|----------------------|----------|
| Road Fund ... ..     | 1,44,420 |
| Endowment Fund... .. | 6,380    |
| General Fund ... ..  | 58,400   |
| Total...             | 2,09,200 |

8. STATEMENT I.-B., EXPENDITURE.—The total expenditure proposed for the year is Rupees 2,05,060, classified as follows :—

|                 | RS.      |
|-----------------|----------|
| Grant I. ... .. | 1,72,730 |
| „ II. ... ..    | 12,000   |
| „ III. ... ..   | 18,720   |
| „ IV. ... ..    | 1,610    |
| Total...        | 2,05,060 |

9. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The Local Fund Board propose to transfer Rupees 18,270 to the Road Fund from the one-third Land Cess available for general purposes. An appropriation of Rupees 13,000 will be sufficient, and the Board think this should be sanctioned. Nothing is provided for establishing Local Fund Schools, but this district is better off in the way of education than most, and all that is necessary at present is to provide sufficient means for inspecting schools and paying Results Grants. The Road Fund is in need of the addition, for it will take more than eight years to complete the roads now in hand even if Rupees 35,000 can be given annually.

10. The Road Fund receipts will thus be Rupees 1,57,420.

11. Rupees 5,760 is provided for the Petty Establishment, but the actual cost of the Petty Establishment employed in the Circle, details of which are given in paragraph 10 of the President's letter, amounts to Rupees 5,260 as follows :—

|                                               | RS.   |
|-----------------------------------------------|-------|
| 3 Overseers on Rupees 60 ... ..               | 2,160 |
| Travelling allowance ... ..                   | 540   |
| 3 Overseers' Writers on 15 Rupees each ... .. | 540   |
| 6 Maistries on Rupees 20 each ... ..          | 1,440 |
| Travelling allowance ... ..                   | 360   |
| 3 Lascars at 6 Rupees each ... ..             | 220   |
| Total...                                      | 5,260 |

The President proposes to pay travelling batta to the Overseers' Clerks, but this has not been sanctioned.

12. Another sum of Rupees 1,720 is entered for two temporary Surveyors on Rupees 50 each, with eight Lascars at Rupees 6. It is observed that this temporary establishment was employed during the latter part of 1872-73, and that it has been provided for in the current year's budget. Considering the length of time it has been and will be in existence the Board feel doubtful whether the services of additional Surveyors will be required for 1874-75, but the allotment will be left in the budget and the President will be good enough to explain what has been done by the establishment and what still remains for it to do.

13. The cost of Public Works Supervision, calculated at 25 per cent. on the expenditure by that department, will be Rupees 22,080.

14. The share of the cost of General management chargeable to the Road Fund is Rs. 1,370.

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15. The President states that the current year's allotment for Tools and Plant, Rs. 1,070, has proved inadequate, and therefore proposes Rupees 1,500, of which Rupees 1,360 may be charged to the Road Fund, and Rupees 140 to the General Fund.

16. The Road Fund Reserve is calculated at 10 per cent. of the total receipts including the balance, but it should be calculated at 10 per cent. of the receipts *minus* the balance, and is therefore Rupees 14,340.

17. The total Road Fund expenditure amounts to Rupees 1,57,020, leaving a balance of Rupees 400.

18. STATEMENT II.-A., PART I., NEW WORKS.—A sum of Rupees 50,130 is provided for Communications. Of the twelve items entered under Communications in Part I. nine appear in the current year's budget. None of the items call for remark, except that the numbering of three roads has been altered with reference to the amended list of roads of the district furnished with the President's second letter recorded at the head of these Proceedings.

19. Under Sanitary and Miscellaneous a sum of Rupees 5,000 is entered for the completion of the Maniachi Choultry and of that at Strivelliputtur. Rupees 3,000 of this sum is to be met from the Endowment Fund, and the remainder from the General Fund.

20. APPENDIX TO PART I.—None of the items in the Appendix to Part I., except the 10th, appear in the current year's budget. They appear to be well selected, and the Local Fund Board is competent in every way to choose them and to examine the estimates.

21. PART II., REPAIRS.—Rupees 60,310 are provided for road repairs against Rupees 57,210 in the current year's budget. All the roads which are shown in the current year's budget are shown in this, except XXIV.-B from Ettiapuram to Kovilputti. The President will be good enough to report why this is left out. The allotment of Item No. 4 (IV., Palamcottah to Koyalpatam) is for less than in the current year by one-seventh. Thirteen branch roads are shown for the first time in the Appendix. Rupees 4,000 are allotted for the maintenance of avenues, Rupees 1,580 for the repair of certain Chuttrums in the Circle, and Rupees 1,000 for public Bungalows.

22. The following entries under Grant I. have to be altered :—

|                                            | RS.    |
|--------------------------------------------|--------|
| 1. Cost of Public Works Supervision ... .. | 24,080 |
| 2. Do. of Petty Establishment ... ..       | 5,260  |
| 3. Road Fund Reserve ... ..                | 14,340 |

23. Grant I. is thus—

|                      | RS.      |
|----------------------|----------|
| Road Fund ... ..     | 1,55,650 |
| Endowment Fund... .. | 3,000    |
| General Fund ... ..  | 10,720   |
| Total...             | 1,69,370 |

24. GRANT II., EDUCATION.—A sum of Rupees 1,000 is entered against "Payment for Inspection." The President states in paragraph 13 of his letter that provision is made in the above sum for two Inspecting Schoolmasters, as one is found insufficient. He says nothing as to the rate at which the newly proposed Inspecting Schoolmaster is to be paid, nor does he ask for the appointment to be sanctioned. He will now rectify this omission.

25. In the current year's budget a sum of Rupees 8,250 is provided for Salary Grants, and of Rupees 3,000 for Results Grants. But in the present budget a sum of Rupees 11,000 is provided for Results Grants alone, nothing being shown against Salary Grants. The President's letter is silent upon this point, but the Board observe from the Proceedings of the Circle Board, dated 5th March 1873, that they have resolved upon paying grants for education from the beginning of the

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current year on the Results system alone. The President will be good enough to explain on what grounds the change has been made, and whether it is acquiesced in by those concerned.

26. Grant II. is Rupees 12,000, chargeable to the General Fund.

27. GRANT III., SANITATION.—The current year's allotment for Vaccination is repeated.

28. A sum of Rupees 9,920, or Rupees 5,170 more than the current year, is allotted for Sanitation. This is a liberal allotment, being nearly one-fourth of the General Fund receipts, and it is to be distributed thus—

|                                  | RS.   |
|----------------------------------|-------|
| Improving of Water-supply ... .. | 7,520 |
| Do. of Village-sites ... ..      | 1,900 |
| Scavenging of Towns ... ..       | 500   |
| Total...                         | 9,920 |

29. The allotment of Rupees 3,300 for Choultries is Rupees 70 in excess of the current year's amount. Rupees 8 more have been assigned for servants at Striviguntam, and Rupees 64 more for servants and furniture at Pudugudi. Eight Chuttrums, as Government endowed Chuttrums and one water-pandal entered in Statement IV. of this year's budget are omitted. The omitted institutions are no doubt those designated in a lump as unendowed institutions in IV. and IV.-A. Such institutions should not be mentioned in IV. at all, but the names and expenditure of each should be given in IV.-A. Moreover, each public Bungalow with its expenditure should be shown in IV.-A. The President will be good enough to furnish these particulars for incorporation in the General Budget.

30. The allotment for Public Bungalows is Rupees 280 more than in the current year. Of the increase Rupees 50 is for establishment, and cannot be utilized till the details have been reported and approved. The rest is for contingencies, and should have been explained.

31. For contributions to other Circles Rupees 2,540 are provided as follows:—

|                                                                       | RS.   |
|-----------------------------------------------------------------------|-------|
| 1. Contribution to the Palamcottah Municipality for Dispensary ... .. | 460   |
| 2. Do. Tinnevely Dispensary ... ..                                    | 530   |
| 3. Do. Nazareth do. ... ..                                            | 700   |
| 4. Do. Tuticorin for Medical Officer ... ..                           | 700   |
| 5. Do. do. for Chuttrum ... ..                                        | 150   |
| Total...                                                              | 2,540 |

32. The first two items are the same as in the current year. The reasons why assignments 3 and 4 have been increased by Rupees 200 must be reported.

33. Grant III. is—

|                       | RS.    |
|-----------------------|--------|
| Endowment Fund ... .. | 3,300  |
| General Fund ... ..   | 15,420 |
| Total...              | 18,720 |

34. GRANT IV., MISCELLANEOUS.—(a.) The contribution for the Controlling Establishment at the Presidency is raised to Rupees 770.

(b.) The cost of the Collector's establishment chargeable to this Circle should be Rupees 360

(c.) For the establishment of the Local Fund Board the current year's allotment is entered and no provision is made for the increase of establishment sanctioned in G. O., Financial Department, dated 6th June 1873, No. 799. The Board have raised the allotment to Rupees 600.

35. Grant IV. is thus Rupees 1,820.

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36. The following is an abstract of the Budget as revised by the Board:—

| Receipts.             |          | Charges.                           |          |  |          |
|-----------------------|----------|------------------------------------|----------|--|----------|
|                       | RS.      |                                    | RS.      |  | RS.      |
| Road Fund... ..       | 1,44,420 | Grant I. ... { Road Fund ... ..    | 1,55,650 |  |          |
| Endowment Fund ... .. | 6,380    | { Endowment Fund ... ..            | 3,000    |  |          |
| General Fund ... ..   | 58,400   | { General Fund ... ..              | 10,720   |  | 1,69,370 |
|                       |          | Grant II... General Fund... ..     | ...      |  | 12,000   |
| Road Fund.            |          |                                    |          |  |          |
| Receipts... ..        | 1,44,420 | Grant III. { Endowment Fund ... .. | 3,300    |  |          |
| Appropriation ... ..  | 13,000   | { General Fund ... ..              | 15,420   |  | 18,720   |
| Total... ..           | 1,57,420 | Grant IV. { Road Fund ... ..       | 1,370    |  |          |
|                       |          | { General Fund ... ..              | 450      |  | 1,820    |
|                       |          |                                    |          |  | 2,01,910 |
|                       |          | General Reserve ... ..             | ...      |  | 5,440    |
|                       |          | Balances.                          |          |  |          |
|                       |          | Road Fund ... ..                   | 400      |  |          |
|                       |          | Endowment Fund ... ..              | 80       |  |          |
|                       |          | General Fund ... ..                | 1,370    |  | 1,850    |
|                       |          |                                    |          |  |          |
| Total...              | 2,09,200 | Total...                           | ...      |  | 2,09,200 |

**SHERMADEVI CIRCLE.**

37. STATEMENT I.-A., REVENUE AND RECEIPTS.—The circumstances under which receipts previously credited to the Nanal Grass Fund are now credited to Grass Rents and assigned to the Local Fund should be reported.

38. The estimate of land cess is raised by 35 per cent. with reference to the actuals of 1872-73. As no explanation is offered this must be taken to show that the estimate of the current year was not prepared with sufficient care.

39. The receipts are—

|                       | RS.      |
|-----------------------|----------|
| Road Fund ... ..      | 76,520   |
| Endowment Fund ... .. | 25,000   |
| General Fund ... ..   | 35,020   |
| Total...              | 1,36,540 |

40. STATEMENT I.-B., EXPENDITURE.—The proposed expenditure is Rupees 1,28,610, distributed as follows:—

|                 | RS.      |
|-----------------|----------|
| Grant I. ... .. | 74,119   |
| " II. ... ..    | 8,750    |
| " III. ... ..   | 24,351   |
| " IV. ... ..    | 1,390    |
| Total...        | 1,28,610 |

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41. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The Road Fund assets, estimated at Rupees 86,990, include an additional appropriation of Rs. 10,470 from the General Fund. This is really required if Statement II.-A. is to stand, but the President should have detailed the circumstances which justify such an appropriation, whilst no provision is made for the progress of education beyond what was spent in 1872-73.

42. Rupees 2,640 is entered for Petty Establishment, the details of which are given in paragraph 22 of the covering letter as per margin. But the scale of Petty Establishments sanctioned in G. O., Revenue Department, dated 21st April 1868, No. 1,050, for the whole district is as under—

1 Overseer on Rs. 60, besides 30 Rs. Travelling allowance.  
1 Overseer's Writer on Rupees 15  
2 Maistries at ..... 20  
1 Lascar at ..... 6

|                       | RS.      |
|-----------------------|----------|
| 5 Overseers at .....  | 60 each. |
| 10 Maistries at ..... | 20 ..    |
| 5 Lascars at .....    | 6 ..     |

Assuming that the details of the petty establishment of the Tinnevely Circle given in paragraph 10 of the President's letter are correct it would appear that the establishment employed in this Circle must be as follows:—

|                                              | RS.   |
|----------------------------------------------|-------|
| 2 Overseers at 60 Rupees each .....          | 1,440 |
| Travelling allowance at 15 Rupees each ..... | 360   |
| 2 Overseers' Writers at 15 Rupees each ..... | 360   |
| 4 Maistries at 20 Rupees each .....          | 900   |
| Travelling allowance at 5 Rupees each .....  | 240   |
| 2 Lascars at 6 Rupees each .....             | 144   |

Total... 3,504

and the Board are not aware that any reduction has been reported or shown to be expedient. The allotment must accordingly be raised to Rupees 3,500, and the President will be good enough to furnish some explanation on the subject, and also report when and under what authority a travelling allowance of Rupees 30 per month for a Local Fund Overseer has been sanctioned.

43. The cost of Public Works Supervision at 25 per cent. on the expenditure by that department will be Rupees 11,590.

44. The cost of General management debitable to the Road Fund should be Rupees 920.

45. For the reasons stated in paragraph 16 of this Proceedings the Road Fund Reserve is reduced to Rupees 7,800.

46. The Road Fund expenditure will thus be Rupees 86,030, leaving a balance of Rs. 300.

47. STATEMENT II.-A., PART I., NEW WORKS.—The provision for new road works is Rupees 23,300 against Rupees 21,520 in the current year. Rupees 7,500 are provided for petty works never before mentioned, which will not again come before the Revenue Board, as the Local Fund Board is competent to sanction them. Some explanation should have been given either in the President's letter or the column for Remarks, and the President will now rectify this omission. The estimates for Items 2 and 5 should be submitted as soon as possible.

48. Rupees 3,770 are provided from the Endowment Fund for building four new Chuttrums, re-erecting an old Chuttrum, and making a sluice behind the Ambasamudram Chuttrum. No explanation is given, and it is impossible for the Board to judge whether the allotments have been well considered or not. Five of the works will not be brought before the Board again, and the President will be good enough to give some information regarding them.

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49. PART II., REPAIRS.—In Part II. Rupees 38,860 are provided for road repairs against Rupees 22,580 in the current year's budget, or 72 per cent. more. Some explanation must be given of this important change. The maintenance allowance of nine roads mentioned in both budgets is increased by Rupees 8,700. The four last roads in the Appendix to Part II. in the current year's budget are omitted, nine new roads are added to the Appendix and no less than Rupees 5,180 is allotted for repairs, of which particulars cannot be given. Under these circumstances explanation must be given before it can be conceded that the Road Fund needs a large appropriation from the General Fund.

50. A sum of Rupees 2,500 is provided for the maintenance of avenues, and Rupees 1,860 for the repair of certain Chuttrums, which is to be met from the Endowment Fund.

51. The following entries under Grant I. have to be altered:—

|                                           | RS.    |
|-------------------------------------------|--------|
| 1. Cost of Public Works Supervision ..... | 11,590 |
| 2. Do. of Petty Establishment .....       | 3,500  |
| 3. Tools and Plant .....                  | 700    |
| 4. Road Fund Reserve .....                | 7,800  |

52. Grant I. is thus—

|                      | RS.    |
|----------------------|--------|
| Road Fund .....      | 85,770 |
| Endowment Fund ..... | 5,690  |
| General Fund... ..   | 2,520  |
| Total...             | 93,980 |

53. GRANT II., EDUCATION.—Rupees 500 is provided for Inspection against Rupees 1,940 in the current year's budget, the Local Fund having been relieved from the charge on account of the Deputy Inspector of Schools.

54. No provision is made for the salary of Masters attached to the Tirukurangudi Chuttrum School, although there is a sum of Rupees 270 provided during the current year. The President will explain this.

55. It appears that in this Circle also the Local Fund Board propose to substitute Results Grants for Salary Grants. A lump sum of Rupees 7,500 is provided for this purpose. The Director of Public Instruction considers that the aggregate provision for education will suffice.

56. Grant II. is—

|                      | RS.   |
|----------------------|-------|
| Endowment Fund ..... | 150   |
| General Fund .....   | 8,600 |
| Total...             | 8,750 |

57. GRANT III., SANITATION.—Rupees 1,180 are allotted for the Nanguneri Hospital, which is established from the surplus funds of the Tirukurangudi Chuttrum, against Rupees 1,400 provided in the current year. There is a decrease of Rupees 240 in the sum provided for the salary of medical subordinates, which must be explained.

58. The sum provided for Vaccine Establishment is Rupees 1,850, which exceeds the current year's allotment by Rupees 850. There is at present one Superintendent of Vaccination on Rupees 70 for the whole district. It is now proposed to employ a separate Superintendent on Rupees 50 for this Circle.

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No. 173. ORDER THEREON, 19th March 1874, No. 464.  
The estimates for 1874-75 are compared below with those for the current year:—

TINNEVELLY

| RECEIPTS.                        |                 | CHARGES.       |                         |
|----------------------------------|-----------------|----------------|-------------------------|
|                                  | 1873-74.<br>RS. | 1874-75<br>RS. |                         |
| Balance brought forward          | 7,170           | 20,200         | Grant I.—               |
| Allotments from General Revenue. |                 |                | New Works—              |
| Provincial Funds—                |                 |                | Communications ...      |
| For roads ...                    | 24,150          | 24,150         | Buildings ...           |
| Other purposes ...               | 6,000           | 6,000          | Repairs—                |
| Special Funds ...                | 21,500          | 13,600         | Communications ...      |
| Cess on land ...                 | 1,25,000        | 1,39,000       | Miscellaneous ...       |
| Receipts from Endow-             |                 |                | Cost of Public Works    |
| ments, &c. ...                   | 3,480           | 4,180          | General Establishment   |
| Miscellaneous ...                | 1,600           | 2,070          | Road Fund Reserve ...   |
|                                  |                 |                | Other items ...         |
|                                  |                 |                | Grant II.—              |
|                                  |                 |                | Inspection ...          |
|                                  |                 |                | Salary Grants ...       |
|                                  |                 |                | Results Grants ...      |
|                                  |                 |                | Purchase of Books ...   |
|                                  |                 |                | Grant III.—             |
|                                  |                 |                | Vaccination ...         |
|                                  |                 |                | Sanitary Establishment. |
|                                  |                 |                | Other items ...         |
|                                  |                 |                | Grant IV.—              |
|                                  |                 |                | Establishment ...       |
|                                  |                 |                | General Reserve ...     |
|                                  |                 |                | Balance ...             |
| Total ...                        | 1,88,900        | 2,09,200       | Total ...               |

(b.) The share of the cost of the Collector's Establishment chargeable to this Circle is Rupees 240.

63. Grant IV. will thus be Rupees 1,450.

64. The following is an abstract of the Budget as revised by the Board:—

| Receipts.              |          | Charges.               |                  |        |          |
|------------------------|----------|------------------------|------------------|--------|----------|
|                        | RS.      |                        |                  | RS.    | RS.      |
| Road Fund... ..        | 76,520   | Grant I. ... {         | Road Fund... ..  | 85,770 |          |
| Endowment Fund ...     | 25,000   |                        | Endowment Fund.  | 5,690  |          |
| General Fund ... ..    | 35,020   |                        | General Fund ... | 2,520  | 93,980   |
| <i>Road Fund.</i>      |          |                        |                  |        |          |
| Receipts... ..         | 76,520   | Grant II. ... {        | Endowment Fund.  | 150    |          |
| Appropriation . 10,470 |          |                        | General Fund ... | 8,600  | 8,750    |
| Total... 86,990        |          | Grant III. ... {       | Endowment Fund.  | 13,630 |          |
|                        |          |                        | General Fund ... | 10,700 | 24,350   |
|                        |          | Grant IV. ... {        | Road Fund... ..  | 920    |          |
|                        |          |                        | General Fund ... | 530    | 1,450    |
|                        |          |                        |                  |        |          |
|                        |          | General Reserve ... .. |                  |        | 1,28,530 |
|                        |          |                        |                  |        | 2,000    |
|                        |          | <i>Balances.</i>       |                  |        |          |
|                        |          | Road Fund ... ..       | 300              |        |          |
|                        |          | Endowment Fund ... ..  | 5,510            |        |          |
|                        |          | General Fund... ..     | 200              |        | 6,010    |
|                        |          |                        |                  |        |          |
| Total...               | 1,36,540 | Total...               |                  |        | 1,36,540 |

(A true Extract.)

(Signed) J. GROSE,  
Secretary.

3. As remarked by the Board of Revenue the information contained in the President's covering letter is exceedingly meagre, and any sanction now conveyed must be held to be conditional on the explanations called for by the Board of Revenue proving satisfactory. The Provincial grants entered are repetitions of the amounts given in the current year, and may stand subject to modification hereafter, if necessary.

4. In modification of a proposal to transfer Rupees 18,270 from the one-third Land-cess to the Road Fund, the Board of Revenue recommend the sanction of a transfer of Rupees 13,000, which they consider is really required, as it will take more than eight years to complete the roads now in progress even if Rupees 35,000 be given annually for such works alone. The Board also point out that the district is already better off for schools than most others, and as ample provision is otherwise available for results grants, chuttrums, and sanitary purposes, the Government will not object to the transfer being made for the year 1874-75. A large unallotted reserve and balance of over Rupees 6,000 still remains to the credit of the General Fund, and the Government would suggest, for the consider-

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ation of the Local Board, whether a portion of it might not be advantageously expended in the establishment of an additional dispensary. It must be borne in mind that much yet remains to be done both in this direction and in the extension of elementary education, and no transfer from General Funds can be reckoned on as a continuance. The remarks of the Board of Revenue regarding the item entered in the appendix to Statement II.-A, Part I., are approved.

5. SHERMADEVI.

| RECEIPTS.                         |          |          | CHARGES.                                    |          |          |
|-----------------------------------|----------|----------|---------------------------------------------|----------|----------|
| 1873-74. 1874-75.                 |          |          | 1873-74. 1874-75.                           |          |          |
| RS. RS.                           |          |          | RS. RS.                                     |          |          |
| Balance brought forward ...       | 16,000   | 20,000   | Grant I.                                    |          |          |
| Allotments from General Revenue.  |          |          | New Works—                                  |          |          |
| Provincial Funds—                 |          |          | Communications ...                          | 21,520   | 23,300   |
| For roads ...                     | 12,300   | 12,300   | Buildings ...                               | 8,610    | 3,770    |
| For general purposes ...          | 6,000    | 6,000    | Repairs—                                    |          |          |
| Special Funds ...                 | 6,300    | 7,550    | Communications ...                          | 22,580   | 38,860   |
| Cess on land ...                  | 54,000   | 73,000   | Miscellaneous... ..                         | 2,450    | 4,360    |
| Receipts from Endowments, &c. ... | 17,620   | 17,000   | Cost of General Public Works Establishment. | 12,940   | 11,590   |
| Miscellaneous ...                 | 620      | 690      | Road Fund Reserve ...                       | 6,200    | 7,800    |
|                                   |          |          | Other items ...                             | 3,290    | 4,300    |
|                                   |          |          | Grant II.—                                  |          |          |
|                                   |          |          | Inspection ...                              | 1,940    | 500      |
|                                   |          |          | Chuttrum Schools ...                        | 370      | 150      |
|                                   |          |          | Grants-in-aid ...                           | 7,220    | 7,500    |
|                                   |          |          | Other items... ..                           | 600      | 600      |
|                                   |          |          | Grant III.—                                 |          |          |
|                                   |          |          | Hospitals ...                               | 1,400    | 1,180    |
|                                   |          |          | Vaccination ...                             | 1,000    | 1,850    |
|                                   |          |          | Sanitary Establishment.                     | 5,260    | 7,430    |
|                                   |          |          | Other items ...                             | 13,630   | 13,890   |
|                                   |          |          | Grant IV.—                                  |          |          |
|                                   |          |          | Establishment ...                           | 1,130    | 1,450    |
|                                   |          |          | General Reserve ...                         | 1,020    | 2,000    |
|                                   |          |          | Balance ...                                 | 1,680    | 6,010    |
| Total ...                         | 1,12,840 | 1,36,540 | Total ...                                   | 1,12,840 | 1,36,540 |

6. As pointed out by the Board of Revenue no sanction for the proposed appropriation from the one-third Land-cess to the Road Fund can be accorded until full explanation is submitted of the circumstances under which it is considered justifiable, and as it has been found necessary to call for further information with reference to almost every item of importance in the budget, no further remark will be made here beyond sanctioning the proposed increase to the Vaccination Establishment.

7. The Budgets are passed as submitted by the Board of Revenue, subject, as above stated, to modification on receipt of the explanations called for. The Government are aware that Mr. Puckle's time has been greatly devoted to the Settlement of the District which he has conducted in addition to its general administration,

*Proceedings of the Madras Government, Financial Department,  
19th March 1874.*

but the Local Fund report is a very important document, and they hope that this will be the last occasion on which it will be submitted in so meagre a manner.

(True Extract.)

*[Signature]*  
for Acting Chief Secretary.

To the Board of Revenue.

- „ Revenue Department. ✓
- „ Public Works Department.
- „ President of the Local Fund Boards, Tinnevely District.
- „ Accountant-General.
- „ Surgeon-General, Indian Medical Department.
- „ Director of Public Instruction.
- „ Sanitary Commissioner for Madras.
- „ President of the Municipal Commission, Tinnevely.

Exd. J. Wright.

*[Signature]*

*Revenue Depts*  
Solt. of 1874 *Estimates*

FINANCIAL  
To  
THE BOARD OF REVENUE  
8/29/84  
Ld. Co. A.

Encl. No. 1, 1874.  
Lest. 25.  
G.O. 104, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

MARCH.  
1874.  
172-173.

2573

Twenty and Sherman Cycles—The  
Budget Estimate of these Cycles for 1874-75.  
referred.

*Lodges*  
25. 1874  
25. 1874