174
11

M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 22.

(2) Date of repair 2.6.67

(3) Initials of the Referencer SKS 9/4/67.

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P.—No.	174	Press / Mis.
Dated	26-5- ~~30-11~~	~~196~~ 1874

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
30th April 1874.

Read the following papers:—

No. 353. Proceedings of the Board of Revenue, dated 3rd March 1874, No. 459.

Read the following letters:—

From the Acting President of the Local Fund Boards, Salem District, dated 11th October 1873, No. 614.

ABSTRACT.—Submitting the Budget Estimate of Local Fund Receipts and Charges of the Salem Circle for 1874-75.

From the same Officer, dated 21st November 1873, No. 707.

ABSTRACT.—Forwarding the Local Fund Budget of the Oossoor Circle for 1874-75.

From the same Officer, dated 19th January 1874, No. 54.

ABSTRACT.—Requesting that certain alterations may be made in the Budget of the Salem Circle for 1874-75.

From the Sanitary Commissioner for Madras, dated 5th November 1873, No. 1,775.

ABSTRACT.—Submitting observations on the provision made for Sanitary purposes in the Budget Estimate of the Oossoor Circle for 1874-75.

From the same Officer, dated 5th November 1873, No. 1,782.

ABSTRACT.—Submitting observations on the provision made for sanitary purposes in the Budget Estimate of the Salem Circle for 1874-75.

From the Director of Public Instruction, dated 18th December 1873, Nos. 2,530 and 2,531.

ABSTRACT.—Remarking on the provision made for Educational purposes in the Budget Estimate of the Salem and Oossoor Circles for 1874-75.

THE Local Fund Budgets of the Salem and Oossoor Circles for 1874-75 will be submitted for the orders of Government with the following remarks:—

SALEM.

2. STATEMENT I.-A., REVENUE AND RECEIPTS.—The estimated receipts of the year are made up of—

	Rs.
1. Balances	29,300
2. Allotments from General Revenue...	35,190
3. Rates and Taxes	1,21,100
4. Fees in Schools	100
5. Contributions	600
6. Endowments	1,290
7. Miscellaneous	3,130
Total...	1,90,710

3. The balances seem to be carefully calculated.

4. The current year's figures are repeated for the Provincial grant for roads, while the grant for schools is raised from Rupees 270 to Rupees 410. This is one-half of the charges which are

estimated to amount to Rupees 816 (*plus* Rupees 50 for furniture.) In 1871-72 the charges were Rupees 486, in 1872-73 Rupees 836, and in 1873-74 they are expected to amount to Rupees 940. Government have not undertaken to increase these grants with reference to the changing circumstances of the schools, and the estimate must accordingly be reduced to the sanctioned amount, viz., Rupees 270.

5. A sum of Rupees 1,100 is entered as the probable receipts from the toll over the Cauvery bridge at Bhowany, which has been transferred from the Coimbatore Circle—*Vide* Board's Proceedings, dated 4th February 1873, Miscellaneous No. 651.

6. The contribution to be paid by the Salem Municipality for Educational Inspection is the same as they paid, whilst the Local Fund paid part of the cost of the Deputy Inspector, but it does not seem to be large, and the Municipal Commissioners have agreed to continue it.

7. The estimate of receipts from public bungalows, Rupees 150, is Rupees 330 less than the current year's estimate, and this is said to be because the district officers have discontinued the subscriptions which they formerly paid for maintaining the bungalows.

8. From the abstract of the budget it appears that the interest on arrears of Land-cess is regarded as part of the Road Fund. As there is no law requiring this sum to be spent on roads it must be credited to the General Fund.

9. The assets of the year are—

	Rs.
Road Fund	1,33,130
Endowment Fund	2,610
General Fund	54,800
Total...	1,90,570

10. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Local Fund Board propose to appropriate Rupees 6,000 from the one-third Land-cess to the Road Fund. So large an appropriation is unnecessary, and the money will be wanted by the General Fund when the scheme of education now under the consideration of the Local Fund Board is matured and sanctioned. The Board resolve, however, to recommend an appropriation of Rupees 2,000, which can be spared. With this addition the Road Fund receipts will be Rupees 1,35,130.

11. The cost of Supervision by the Public Works Department at 25 per cent. on the expenditure by that department is Rupees 10,970.

12. The provision for Petty Establishment is Rupees 3,750, which is made up of—

	Rs.
2 Overseers at Rupees 75 each, including Travelling allowance	150
6 Mistries at Rupees 25 each, including do.	150
2 Lascars at Rupees 6 each	12
Total...	312 × 12 = 3,744

or Rupees 3,750 in round numbers. To this sum should be added Rupees 360 as desired by the President to meet the salaries of the two Overseers' Clerks, thus raising the cost of the Petty Establishment to Rupees 4,110.

13. The share of the cost of General management should be Rupees 1,630.

14. The Road Fund reserve will be Rupees 11,360.

15. The total Road Fund expenditure of the year is Rupees 1,34,480, and the balance is Rupees 650.

16. Statement II.-A., Part I., New Works.—The fourth item in Part I. of Statement II.-A. is an unsanctioned but urgently required work, for which the President promises to submit plans and estimates at an early date.

Proceedings of the Madras Government, Financial Department,
30th April 1874.

17. Part II., Repairs.—The assignment for road repairs is Rupees 97,820, which is Rupees 8,820 in excess of the current year's provision. This increase is due partly to large allowances made for certain roads which require special repair, and partly to the introduction in the list of ten new roads under circumstances which are clearly and satisfactorily explained in paragraphs 39 to 42 of the President's letter. The subject of this, the most important item in the budget, has evidently received very careful attention. The roads have been divided into five classes and the rate per mile is assigned in accordance with this classification. The town roads which occupied an important place in this part of the current year's budget have been properly removed to Grant III. Item 16 in the Appendix to Part II. of the current year's budget seems to be omitted. The President will report on this point. The provision for the seven forest roads, on account of which Government make a special contribution, is increased altogether by Rupees 930.

18. Rupees 7,000 are provided for maintaining avenues, and Rupees 1,500 for repairs to public bungalows, Orr's choultries, etc.

19. For reasons stated further on Rupees 1,000 are entered under (g) Contribution, being the amount to be paid to the Salem Municipality for Hospital and Office extensions.

20. The following items under Grant I. have to be altered:—

	Rs.
Public Works Supervision	10,970
Petty Establishment	4,110
Road Fund Reserve	11,360
Contribution to the Municipality	1,000

21. Grant I. is thus—

	Rs.
Road Fund	1,32,850
General Fund	9,590
Total...	1,42,440

22. Grant II., Education.—A sum of Rupees 1,600 is entered for Payment for inspection, but it should be Rupees 1,680 as detailed below :—

			Rs.
1 Inspecting Schoolmaster	at 35 Rs. each...		420
1 Do.	at 30 ,,	...	360
1 Do.	at 25 ,,	...	300
Travelling allowance for 3	at 15 ,,	...	510
Contingencies at 1½ Rs. each			54
Total...			1,674, or 1,680 in round numbers.

23. It is proposed to raise the salaries of Masters in the two Union Schools by Rupees 7 a month on the advice of the Inspector of Schools. The circumstances detailed in the report for 1872-73 scarcely justify this increase, for the average attendance at Womaloor is said to be 29½ and at Haroor 21½. Nevertheless the schools being old Rate Schools and of the middle class, and the total expenditure being reduced, the Board think the increase in the Masters' salaries may be allowed.

24. From the Vice-President's letter it appears that a scheme for establishing more schools is under consideration, and the Local Fund Board hope to establish a fair number in the course of the year. The large sum left unappropriated out of the General Fund will be available for this purpose.

25. Full particulars as to the Salary Grant Schools, for which Rupees 590 are provided, are given in paragraphs 65 and 66 of the President's letter. The provision of Rupees 201 for the

Girls' Schools at Tripatore and Ahtoor is disallowed, as it will have to be met from Provincial Funds from 1874-75—*Vide paragraph 3 of G. O.*, Financial Department, dated 14th January 1874, No. 42.

26. GRANT III., SANITATION, ETC.—The charges under Grant III. are—

	Rs.
1. Hospitals and Dispensaries	7,000
2. Vaccine Establishment	2,450
3. Sanitary Establishment	12,000
4. Choultries	440
5. Public Bungalows...	510
6. Miscellaneous	2,500
Total...	25,890

27. The first item exceeds the current year's allotment by Rupees 400, as explained in paragraph 60 of the President's letter. The allotments may need to be altered when the Surgeon-General's observations are received.

28. Rupees 12,000 are provided for the Sanitary purposes of the circle as specified below:—

	Rs.
For the improvement of Water-supply	5,000
Do. of Village-sites	2,000
For scavengering of 14 Villages	5,000

The Sanitary Commissioner recommends that the allotment should be allowed.

29. The President is requested to furnish a list showing the names of the eleven Travellers' bungalows of the circle, and the particulars of the allotment of Rupees 510 against each bungalow for embodiment in Statement IV.-A. before it is printed.

30. The usual contribution of Rupees 2,000 for the Civil Dispensary at Salem is raised to Rupees 2,500 on account of the extension of the building. Rupees 500 should appear under Grant I. instead of under Grant III.

Vide G. O., Financial Department, dated 15th September 1873, No. 1,308.

31. The Local Fund Board propose to pay only Rupees 1,500 out of the expenditure in Grant III. from the Surplus Pagoda Funds, thus leaving an Endowment Fund balance of Rupees 1,140. This seems to the Board objectionable. The Surplus Pagoda Funds are not attached to any particular institution or institutions, so that there is no object in keeping a balance in hand. All that is necessary is to expend the funds as they accrue on sanitation. The Board have accordingly arranged the budget so as to leave no Endowment Fund balance.

32. GRANT IV., MISCELLANEOUS.—The provision for the Controlling Establishments at the Presidency should be Rupees 750.

33. Rupees 500 is entered as a contribution to the Salem Municipality for office accommodation. This sum is in addition to the allotment of Rupees 1,500* already sanctioned. The provision should appear under Grant I. as it is intended to defray a portion of the cost of the building.

* Rupees 1,000 sanctioned in the budget of 1871-72.
" 500 do. in G. O., Financial Department, dated 15th September 1873, No. 1,308.

34. Grant IV. is thus Rupees 2,300, debitable as follows:—

	Rs.
Road Fund	1,630
General Fund	670

35. The General reserve is Rupees 4,840.

Proceedings of the Madras Government, Financial Department,
30th April 1874.

36. An Abstract of the Budget with the above modifications is subjoined:—

Receipts.			Charges.				
		Rs.				Rs.	Rs.
Road Fund...		1,33,130	Grant I ...	Road Fund... ...		1,32,850	
Endowment Fund ...		2,640		General Fund ...		9,590	
General Fund		54,800					1,42,440
			Grant II ...	General Fund ...		...	7,880
Road Fund.							
Receipts ...	1,33,130		Grant III ...	Endowment Fund.		2,640	
Appropriation.	2,000			General Fund ...		22,750	
	1,35,130						25,390
			Grant IV ...	Road Fund... ...		1,630	
				General Fund ...		670	
							2,300
							1,78,010
			General Reserve			...	4,840
			Balances.				
			Road Fund		650		
			General Fund		7,070		
						...	7,720
Total...		1,90,570		Total...		...	1,90,570

OOSSOOR.

37. STATEMENT I.-A., REVENUE AND RECEIPTS.—The assets of the circle are made up of—

	Rs.
1. Balances	3,700
2. Allotments from General Revenue	11,010
3. Rates and Taxes	50,000
4. Fees from Schools	1,460
5. Receipts from Endowments	640
6. Miscellaneous...	2,570
Total...	78,520

38. The Land-cess is raised from Rupees 46,000 to Rupees 50,000, with reference to the actual collections of the previous years.

39. Fees in schools are estimated to yield Rupees 1,460. From the report on the state of education in the circle which accompanies the budget it appears that the Local Fund Board propose to assume the management of the Middle Class Schools at Royacottah and Denkencottah, and to establish, assume the management of, or revive twenty-nine Lower Class Schools, few of which will be entirely new to the villages in which they are located. These proposals are prompted by the ephemeral character of the schools now in existence. Even the Middle Class Schools already mentioned are expected to languish and die out, unless they are made Local Fund Schools, and the Results grants are not found to be effectual in keeping up Elementary Schools.

40. The Middle Class Schools are to have three Masters each, and to cost Rupees 610 per annum, of which the Local Fund Board hope to get half from Government.

41. The Lower Class Schools are to be divided into Higher Grade and Lower Grade. There are to be nine Higher Grade Schools, with two Masters each, one on Rupees 15 and one on Rs. 7, costing altogether in Masters and Servants Rupees 300 per annum. The instruction is to be elementary, but is to comprise two Vernaculars, Tamil and Telugu, as well as English. There are to be twenty Lower Grade Schools, with one Master on Rupees 10, costing altogether for the

Master and Servant Rupees 156 per annum. English is not to be taught, and there is to be only one Vernacular. Fees are to be collected in all these schools.

42. Besides these schools there is one which the Local Fund Board have been already allowed to assume the management of, viz., the Girls' School at Krishnagiri. This school should be omitted from the budget with reference to paragraph 3 of the G. O., Financial Department, dated 14th January 1874, No. 42.

G. O, dated 5th December 1873, No. 1,769.

43. The Board are of opinion that the Local Fund Board have aimed at doing too much. It would undoubtedly be a good thing if they could support both Elementary and Middle Class Schools, but they cannot afford to do so. Their first duty is to provide means for the elementary education of all the boys in the circle whose parents can be induced to send them to school, and as there are more than 50,000 boys in the circle of an age to be sent to school it is clear that they will never have money enough for that. It is one of the few points connected with Local Fund Schools, about which there has never been a doubt that they should be Elementary Schools.

44. The existence of the ephemeral Schools which the Local Fund Board propose to supersede, proves that there are persons willing and able to be Masters and boys ready for instruction. The Local Fund Board should consider whether these schools could not be made permanent at a smaller cost than is required to supersede them. The Masters might perhaps be paid Salary grants, or grants calculated on the number of their scholars, as well as Results grants, so as to give them a sufficient inducement to stick to their work.

G. O, Financial Department, dated 22nd December 1873, No. 1,876.

45. In a recent order Government have decided that a school with one Master on Rupees 12 a month is too expensive.

46. The Board think that the Local Fund Board should be asked to re-consider their scheme. It will be forwarded to the Director of Public Instruction for his remarks.

47. In the meantime the entries connected with the schools will be allowed to remain in the budget, with the exception of those which refer to the Middle Class Schools at Royacottah and Denkencottah. These schools, the Board are of opinion, must be disallowed on principle. The estimate of fees will accordingly be reduced to Rupees 1,100.

48. As remarked in the review of the budget of the other circle the Rupees 200 derived from interest on arrears of Land-cess appertains to the General Fund.

49. The receipts are thus—

	Rs.
Road Fund	49,920
Endowment Fund	1,310
General Fund	26,960
Total...	78,220

50. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Local Board propose to appropriate Rupees 1,500 of the General Fund for the Road Fund, but this seems unnecessary even when the estimated income is reduced by assigning the interest on arrears of Land-cess to the General Fund.

51. The cost of Public Works supervision should be Rupees 5,060.

52. The share of the cost of General management is Rupees 660.

53. The allotment for Tools and Plant is calculated at 1½ per cent. on the proposed expenditure according to instructions from the President, but as no reasons for those instructions are given it will be reduced to the usual amount, viz., Rupees 370, or one per cent. on the expenditure. The actuals of 1871-72 and 1872-73 were Rupees 391 and Rupees 115 respectively.

54. The Road Fund reserve at 10 per cent. on the net receipts will be Rupees 4,790.

55. The expenditure will thus be Rupees 49,890, leaving a balance of Rupees 30.

56. Statement II.-A., Parts I. and II., New and Repair Works.—In Part I. Rupees 6,030 are allotted for completing the two roads entered in the current year's budget.

57. In Part II. the provision for maintenance of roads, viz., Rupees 30,870, is Rupees 6,330 less than the provision of the current year's budget. This reduction has been made advisedly, and the actual requirements of the roads are said to be amply provided for. The eighth item of the Appendix seems to be the same as the sixth item of the list. The President will report if this is the case. The seventeenth item of the Appendix seems to be a new entry. The third item of the list has been transferred from the Public Works Department to "Other Agency," but this has been done with the approval of the Executive Engineer.

58. Rupees 3,000 are allotted for avenues, and Rupees 1,500 for repairing road-side buildings.

59. The following alterations have to be made in Grant I.:—

	Rs.
Cost of Supervision by Public Works Department...	5,060
Tools and Plant...	410
Road Fund Reserve	4,790

60. With the above modifications Grant I. becomes—

	Rs.
Road Fund	49,230
General Fund	4,540
Total ...	53,770

61. Grant II., Education.—Grant II. is made up of—

	Rs.
1. Payment for Inspection	600
2. Local Fund Schools	6,540
3. Salary Grants	610
4. Results Grants	1,000
5. Miscellaneous	100
Total...	8,850

62. The first item should be raised to Rupees 620 to meet the salary of an Inspecting Schoolmaster at Rupees 35, and his travelling and office allowances at 16½ Rupees per month.

63. The allotment for Local Fund Schools, Rupees 6,540 *minus* Rupees 204 for the Girls' School at Krishnagiri, is left as it stands in accordance with what has been already said on that subject.

64. The provision of Rupees 610 for Salary grants, being the half cost of the Middle Class Schools which the Local Fund Board think is all they will have to pay if they assume the management of those schools, is struck out. (If the assumption of the schools were allowed the total cost should be shown under (c), and the Government grant-in-aid should appear amongst the receipts.)

65. Grant II. is thus Rupees 8,060, payable from the General Fund.

66. Grant III., Sanitation.—A sum of Rupees 2,060 is allotted for a Dispensary which the Local Board propose to open at Krishnagiri, the chief town in the taluq of that name. The Local Fund Board propose to open Dispensaries at the chief stations of the two other taluqs if this experiment is successful and there are sufficient funds. No reason is given why Krishnagiri should be shown as the locality of the first Dispensary, but the Board think it should be allowed. The allotments may have to be revised when the Surgeon-General reports on the budget.

67. Rupees 7,000, being Rupees 2,000 more than in the current year, are provided for Sanitary purposes as detailed below:—

	Rs.
Improvement of Water-supply...	3,050
Do. of Village-sites	500
Scavengering, etc.	3,450

68. The allotment for the nine public bungalows (there seem to be no choultries under the care of the Local Fund Board) is increased from Rupees 280 to Rupees 500. The bungalows should be named, and the expenditure in each (at all events so far as regards establishment) should be detailed in Statement IV.-A. The President will now report these details and apply in the usual way for the increased establishment which the Local Fund Board wish to employ.

69. Grant III. is thus Rupees 10,410, of which Rupees 1,340 are to be paid out of the Surplus Pagoda Funds, and the balance Rupees 9,070 out of the General Fund.

70. GRANT IV., MISCELLANEOUS.—The contribution for the Controlling Establishments at the Presidency is Rupees 300.

71. The General reserve must be Rupees 2,000.

72. The sketch maps do not contain all the information required by Government. The names of all the places which occur in the budget designations of the roads should have been given.

73. An Abstract of the Budget as modified by the Board of Revenue is as follows :—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund	49,920	Grant I. ... Road Fund		49,230	
Endowment Fund ...	1,340	General Fund ...		4,540	53,770
General Fund	26,960	Grant II... General Fund ...		...	8,060
		Grant III.. Endowment Fund ...		1,340	
		General Fund ...		9,070	10,410
		Grant IV. Road Fund		660	
		General Fund ...		380	1,040
					73,280
		General Reserve		...	2,600
		Balances.			
		Road Fund	30		
		General Fund	2,310		
				...	2,340
Total...	78,220	Total...		...	78,220

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 354. Proceedings of the Board of Revenue, dated 10th March 1874, No. 1033 (Miscellaneous).

Read the following letter from Surgeon-Major G. BIDIE, M.D., Secretary to the Surgeon-General, Indian Medical Department, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Fort St. George, 17th February 1874, No. 1005 :—

With reference to No. XX., Local Fund Rules, I have the honour, by desire of the Surgeon-General, Indian Medical Department, to submit to the Board the following remarks on the Budget for the ensuing year of the Local Fund Board

Salem Circle. Besides the Salem Hospital there are three others existing, and one proposed to be established in this circle.

2. *Salem.*—The expenses of the Salem Dispensary in 1872 amounted to Rupees 6,343, and the proposed contribution to the Municipality in its behalf is Rupees 2,500, or Rupees 500 in excess of that for 1873-74. This grant will leave a balance of Rupees 3,843 to be provided by the Municipality.

3. *Yercaud.*—The Local Fund Board propose to set apart a sum of Rupees 2,100, which will apparently be sufficient for the maintenance of the Yercaud Dispensary.

4. *Namkal.*—It is observed that, in this case, the amount allotted to cover the pay of the medical subordinate will not be sufficient, as, under the recent ruling of Government, a Hospital Apprentice must be placed in charge. The sum in the Budget for this purpose is Rupees 720, but Rupees 900 will have to be set apart.

5. *Tripatore.*—The remarks made in paragraph 4 are equally applicable in this case.

6. *Athoor.*—The amount set apart for the starting of this dispensary is not sufficient. Thus, for the initial purchase of medicine and instrument only Rupees 200 are allotted, a sum altogether insufficient. The provision under the head Medical Subordinate is also inadequate, and must be increased to Rupees 900 so as to provide for a passed Hospital Apprentice.

Submitted to Government in continuation of the Board's Proceedings, dated 3rd March 1874, No. 459.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 355. Proceedings of the Board of Revenue, dated 11th March 1874, No. 1044 (Miscellaneous).

Read the following letter from J. F. PRICE, Esq., Acting President of the Local Fund Boards, Salem District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Salem, 18th February 1874, No. 151 :—

I have the honour, as promised in paragraph 2 of my letter, No. 707, dated 21st November last, to submit, herewith, three statements (in original) received from the Vice-President of the Oossoor Circle, furnishing the requisite particulars regarding the schools, the management of which that Board proposes to undertake from April next. It would appear from the above that information is given regarding nineteen schools only. In the other villages schools are either not in existence or have only just been established.

Submitted to Government, with reference to paragraphs 39 to 47 of Board's Proceedings, 3rd March 1874, No. 459.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 356. Proceedings of the Board of Revenue, dated 16th March 1874, No. 1801 (Miscellaneous).

Read the following letter from Surgeon-Major G. BIDIE, M.D., Secretary to the Surgeon-General, Indian Medical Department, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Fort St. George, 10th March 1874, No. 1430:—

With reference to No. XX., Local Fund Rules, I have the honour, by desire of the Surgeon-General, to offer the following remarks regarding the provision made in the Budget Estimate of the Oossoor Circle for the establishment of a Dispensary at Kristnagiri.

2. The provision of Rupees 1,200 for a medical subordinate will more than cover the pay and allowances of a passed Hospital Apprentice, and the Surgeon-General would suggest that the surplus, amounting to a little over Rupees 300, be added to the grant for medicines and medical apparatus which is much too small. It is apparently not contemplated to receive in-patients as there is no allotment for diets. This is to be regretted as, without arrangements for in-patients, the services of the medical man can be only partially utilized. The Surgeon-General would, therefore, recommend that a sum of Rupees 200 be entered in the budget to cover diet, and Rupees 150 to meet the cost of other necessary supplies. This will increase the estimate to the extent of Rupees 350.

Submitted to Government in continuation of the Board's Proceedings, dated 3rd March 1874, No. 459.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 357. From E. B. POWELL, Esq., M.A., C.S.I., Director of Public Instruction, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Madras, 14th March 1874, No. 426.

I have the honour to forward Proceedings of the Board of Revenue, No. 459, of the 3rd instant, together with copy of a Report on the state of education in the Oossoor Circle addressed to the Local Fund Board. It will be seen that the Revenue Board resolved to submit the papers to Government through this office, in order that I might express my views respecting the proposals of the Local Fund Board of the Oossoor Circle.

2. I agree with the Revenue Board that, as a general rule, Local Fund Boards should not undertake the management of Middle-class Schools, such as those at Royacottah and Denkencottah, but confine their action to *bonâ fide* lower-class Schools. If, however, as has been the case elsewhere, an exception can be made now and again, I am inclined to think that Royacottah and Denkencottah might be treated exceptionally.

3. With regard to the proposal of the Oossoor Local Fund Board, that it should assume the management of certain lower-class Schools and pay the

Proceedings of the Madras Government, Financial Department,
30th April 1874.

teachers fixed salaries in order to give stability to the institutions, I consider the best course would be for the Board to give the teachers small fixed salaries, amounting to about a moiety of the Results Grant which the schools are expected to earn, and to hand over the remainder in a lump after the schools have been examined. This course would tend to give stability, while affording a stimulus to the teachers, and it would at the same time conduce to economy. I have already advocated the system in other communications.

4. I am decidedly of opinion that English should not be taught in any lower-class School not intended for Europeans or East Indians, and that it should be confined to a moderate number of centres where education in English is pretty largely called for, and where English teaching schools can be efficiently supported and managed. The present Results Grant Rules, by holding out tolerably high grants for small amounts of English, are bringing about a widely-spread attempt to introduce English into lower-class Schools.

5. I imagine the Local Fund Board is in error as to the fees to be adopted in schools under its management; as I understand matters, the fixing of the fees is entirely in its hands, subject to obtaining advice from the Inspectors of Schools upon the subject.

To

THE LOCAL FUND BOARD,
Oossoor Circle.

The undersigned have the honour to submit the following report on the present state of education in the Oossoor Circle, and the scheme which they propose for adoption from the commencement of next year.

2. *Taluq Schools.*—The state of education in the Oossoor Circle is at present in a very unsatisfactory state. There are Taluq Schools at Oossoor, Kristnagiri, and Dharampury, respectively, and about the education given in these three schools no complaint can be made. But beyond these there is only one good school in the whole circle, viz., at Denkencottah.

3. *Grant-in-aid Schools.*—It is true that a few Grant-in-aid Schools (marginally noted) exist; but salaries have been so irregularly paid by the people that the masters have, in most cases, ceased to take any intelligent interest in the education of their pupils, and the schools have dwindled down to a mere nothing. That this is the case is shown by the fact that several of these schools, which were formerly ranked in the middle class, have recently been transferred to the lower class.

1. Royacottah (middle class).
2. Doulatabad, } Lower class.
3. Kaveripatnam, }
4. Mallapady, }
5. Palcode, }
6. Pennagaram, }

4. *Result Grant Schools.*—Besides these there are a number of Pial Schools, to many of which (thirty-two) result grants, amounting in all to Rupees 768, were paid last year from Local Funds. The condition of these schools is not satisfactory. The schoolmaster is himself, in a majority of cases, too ignorant to teach boys up to, much less beyond, the first standard. In consequence of his inability to train

up boys to a higher standard, the master, after obtaining a result grant, has, in many cases, closed the school, and left the village. In other cases, the result grant, which, at the outset, does not generally exceed Rupees 20, has not proved a sufficient inducement to the schoolmaster to continue his calling. He is too ignorant, and perhaps too poor, to look to the prospective advantages of the result grant. No check whatever can practically be imposed on him, as neither the Local Fund Board nor the Educational Department are armed with powers to restrain him from closing the school. We shall instance a few cases where schools have been closed after the masters have been paid the result grant. Such was the case with the schools at Salivaram, Sadanapalli, Uddanahalli, Shulagiri, &c. Besides these there are Pial Schools which have not been brought under the operation of the Result System Rules, either through the sheer inability of the schoolmasters to teach according to the rules, or their unwillingness to depart from the routine of their time-honoured subjects of study.

5. *General.*—We have carefully considered the needs of each taluq. The Tahsildars and others have been consulted, and the Special Deputy Collector's reports looked up, and, in submitting the following scheme to the Board, we have little hesitation in recommending it for adoption. Experience will show where the scheme is deficient, and the attention of the Vice-President and the Deputy Inspector of Schools will be closely directed to the subject, so that they may be able to advise the Board from time to time of the success or otherwise of the scheme.

6. *Classification of Schools.*—We propose to class all schools under one of the following three heads:—

1st.—Middle-class Grant-in-aid Schools.
2nd.—Higher Grade Union Schools,
3rd.—Lower Grade Union Schools, } Lower Class.

7. *Middle-class Schools.*—We are aware that the Local Funds are primarily to be applied to elementary education, and that the Board are supposed only to have to deal with Lower-class Schools, but we consider it expedient to recommend to the Board that the two Middle-class Schools, which there are at present in the circle, be taken under their management.

Denkencottah.
Royacottah.

If the Board decline to take charge of them, we fear that they will gradually decline, and eventually die a natural death from want of funds. If, on the contrary, the Board decide upon taking them under their management, and provided that the services of really efficient teachers be secured, we feel sanguine that their strength will largely increase, and that they will be more efficiently conducted than at present. The school fees collected will go to the credit of the Local Funds, and half the grant will be met from Imperial Funds. The expenditure to be incurred by the Local Fund Board will, therefore, be inconsiderable. Instances are not wanting in which Local Fund Boards in other circles have taken charge of such schools, and we strongly recommend the Board to take charge of the two schools marginally noted.

Denkencottah.
Royacottah.

Proceedings of the Madras Government, Financial Department,
30th April 1874.

8. *Number of Classes in and Establishment for Middle-class Schools.*—In these schools there are generally four classes and the highest class works up to the standard of the third class of a Zillah School. We recommend the following establishment:—

1st	Master,	Rupees	25	per mensem,	300 per annum.
2nd	,,	,,	15	,,	180 ,,
3rd	,,	,,	7	,,	84 ,,
Peon,	,,	,,	3	,,	36 ,,
Contingencies,	,,		10	,,	10 ,,

making a total of Rupees 610 per annum, of which 305 Rupees will have to be contributed from Local Funds.

9. *Union Schools, Higher Grade.—Second Union Schools, Higher Grade.*—We propose to maintain this class of schools in villages or rather unions where there is or has been a school already in existence. Something more than a mere elementary education is required, as the boys have already had the advantage of some training. There will, we expect, be three classes in all such schools. The highest class will, we hope, work up to the third standard of the result system including English, which is the limit of the present lower-class Schools. The establishment we propose for these schools is as follows:—

Establishment... ...	1st Master,	Rupees	15	per mensem.
	2nd do.	,,	7	,,
	Peon, &c.,	,,	3	,,

making a total of Rupees 300 per annum, which sum will have to be met entirely from Local Funds. Against this sum must be set the fees, of which more hereafter.

10. *Union Schools, Lower Grade.*—The third class of schools we denominate Union Schools, Lower Grade. The education given in these schools will be strictly elementary, and confined to the first two standards of the result system. There will be one or two classes, according to the requirements of each union. Where boys who have made some progress attend, there will be two classes, and where there are none such, there will be one. In either case, we propose at starting to entertain only one master, but hope that in the course of the year they may work up to the Higher Grade Schools, and that next year fresh unions of this class may be formed. The proposed establishment for these schools is as follows:—

Establishment	1st Master,	Rupees	10	per mensem.
	Peon, &c.,	,,	3	,,

making a total of Rupees 156 per annum entirely payable from Local Funds.

11. *Scheme of Study.*—It is now necessary briefly to indicate what subjects we propose to be taught in the several kinds of schools.

12. *In the Middle-class Grant-in-aid Schools.*—We are of opinion that in the Middle-class Grant-in-aid Schools the scheme of studies taught in the Taluq Schools, and which very nearly correspond to the curriculum of studies adopted in Zillah Schools, should be closely followed. This is the present practice, and we only recommend that the practice be continued.

13. *In the Lower-class Union Schools.*—In the Lower-class Union Schools we recommend that the scheme of studies prescribed for the result system be adopted as far as practicable.

Teaching of English.—We do not recommend that any English be taught in Lower Grade Union Schools, as we are of opinion that it is far better that, in these schools, a youth should receive a sound elementary vernacular education than that he should obtain a mere smattering of English, which he will have no opportunity of improving, and which will, therefore, be practically useless.

14. But in Union Schools of the higher grade we would have boys in all three classes taught English, and would set apart one hour in each day to its study.

15. *Scheme of Study for the Higher Grade Union Schools.*—We propose that the following subjects be taught in the several classes of the Higher Grade Union Schools:—

Third or the Highest Class.

English ...	First Reader (whole). Vocabulary, 2nd Part.
Tamil ...	Second Reader (whole). Minor Poets. Pope's Grammar, No. I.
Telugu ...	Second Reader (whole). Seshiah's Grammar.
Geography...	Madras Presidency.
Arithmetic....	Four Simple and Compound Rules.

Second Class.

English ...	First Book of Lessons (1st Part). Vocabulary, 16th page to the end, Part I.
Tamil ...	First Reader (whole), and Second Reader, twenty-five Lessons.
Telugu ...	First Reader (whole). Second Reader, twenty-five Lessons.
Geography...	Salem District.
Arithmetic...	Four Simple Rules and Multiplication Table up to twelve times twelve.

First Class.

English ...	Alphabet. Vocabulary (1 to 15) pages.
Tamil ...	First Reader (1st Part).
Telugu ...	Do. (do.).
Arithmetic...	Notation, Simple Addition, and Multiplication Table up to five times five.

16. *In the Lower Grade Union Schools.*—We recommend that in Lower Grade Union Schools the instruction of the two classes correspond with that given in the two lowest classes of the Higher Grade Schools, with the exception of English. In all these schools only one vernacular, either Tamil or Telugu, according to the requirements of each union, will be taught.

17. *School Fees in the Middle-class Schools.*—A scale of fees to be levied from pupils has to be fixed. As regards the Middle-class Schools the notification of Government, dated 27th June 1871, leaves no power to the Local Fund Board to deal with the question. The monthly fees at the rate of Annas 12, 8, and 6, respectively, will (in accordance with the notification) be collected from pupils in the three highest classes, which correspond to the last three classes in a Zillah School. As regards the lowest class no fees have been fixed, and we, therefore, recommend that Annas 4 be collected from each boy.

18. *In the Lower-class Schools.*—As regards the Higher and Lower Grade Union Schools the G.O. of 31st August 1872, No. 1156, leaves the question of levying school fees entirely in the hands of the Board. As the House-tax has been recently abolished, we are disposed to fix a rather higher scale of fees than we should otherwise have recommended. The following is the scale of fees we propose to levy in the Higher Grade Union Schools:—

Third class, 6 Annas per mensem.
Second „ 4 „ „
First „ 2 „ „

In the Lower Grade Union Schools we propose to levy the same fees as for the two lowest classes of the Higher Grade Union Schools, viz., Annas 4 and 2 per mensem.

19. *Fines and Entrance Fees.*—Some rule also must be framed to secure correct payment of fees. We would suggest that if a boy's fee be not paid by the 10th of any month, his name be struck off the Nomination-roll. We would also suggest that before a boy is admitted he be required to pay in advance one month's fee of the class to which he is admitted, and that similar payment be demanded whenever a boy seeks readmission after once quitting the school.

20. *Number and Nature of Schools to be established.*—Having now described the system we propose for adoption, we proceed to notice the number and nature of schools to be established or maintained in each taluq.

21. *Oossoor Taluq.*—The Taluq of Oossoor is especially badly off for schools. There is a Middle-class Grant-in-aid School at (1) Denkencottah, which, if the Board approve of our suggestion in paragraph 7, will, in future, be under their management. There are also Result Grant Schools at (2) Madagundapalli and (4) Berike working up to the third standard of the Result system; but the school at (3) Shulagiri, which was in a good condition last year, has been closed during the current year owing to irregularity of payments to the schoolmaster. As these three are villages of some importance we propose that Higher Grade Union Schools be established at them.

Higher Grade Schools.

22. *Lower Grade Schools.*—There are also Result Grant Schools at (5) Kelamangalam, (8) Thally, (9) Manavaranapalli, and (10) Irudukottah. There were also schools at (6) Uddanahalli, (7) Bagalur, and (11) Vepanapalli last year; but they have been since abolished. At these places we propose to maintain Lower Grade Union Schools. The Special Deputy Collector has recommended all these unions but Nos. 9, 10, and 11 which we have selected after carefully considering the wants of the places with the Tahsildar. There are already Result Grant Schools at Nos. 9 and 10. The total expenditure for the taluq allowing Rupees 237, for house-rent, furniture, books, &c., will amount to Rupees 2,174, which sum has been provided for in the budget for 1874-75.

Expenditure.

Proceedings of the Madras Government, Financial Department,
30th April 1874.

126
6

23. *Receipts from School Fees.*—The anticipated receipts from school fees both from the Middle-class Grant-in-aid and Higher and Lower Grade Union Schools amount to Rupees 530, which sum will be carried to the credit of Local Funds.

24. *Kristnagiri Taluq.*—In the Kristnagiri Taluq there are at present one girls' School at Kristnagiri, one Middle-class Grant-in-aid School at Royacottah, and three Lower-class Grant-in-aid Schools at Kaveripatnam, Doulatabad, and Mallapady. None of these schools are in a flourishing state. We propose that Union Higher Grade Schools be established at Kaveripatnam and Mallapady, and a Union Lower Grade School at Doulatabad, in place of these three Lower-class Grant-in-aid Schools. Though Doulatabad is only a mile from the Taluq School of Kristnagiri, yet, considering the importance of the town of Doulatabad, the number of children that we know will attend the school, and the distance which young children will have to go in the absence of a school there, we consider that it would be highly inexpedient to give up a school at this town.

Higher Grade Union Schools.

Doulatabad School.

25. *Caste Girls' School at Kristnagiri.*—The Caste Girls' School at Kristnagiri, which was once a Mission institution, and which the Board have by request taken under their management, will continue as a Local Fund Lower Grade School. The net expenditure on the school during the current year is Rupees 120. This we consider inadequate, as, out of this amount, the pay of the schoolmaster and servant, house-rent and contingencies have to be met. We, therefore, recommend that Rupees 204, which we consider a fair amount for the upkeep and efficient working of the school, be sanctioned. This sum has been provided for in the Budget for 1874-75. Unlike the other schools no school fees should be collected at this girls' school. This was the practice when the school was under the management of the Mission Society, and it is desirable that it should be continued, as otherwise the stability of the school may be affected.

26. *Lower Grade Union School.*—We propose that, in addition to the above schools, Lower Grade Union Schools be established at Sauthur, Jekkasamudram, Mathur, Jagadevipaliem, and Vertanapalli. There are at present four village Schools at Jekkasamudram, Mathur, and Vertanapalli. All these but the last one have been recommended by the Special Deputy Collector. The school at Royacottah will continue as a Middle-class School under the management of the Local Fund Board.

27. *Expenditure and Receipts.*—The total expenditure for the taluq including Rupees 216, which we propose allotting for furniture, books, &c., will be Rupees 2,183, which sum has been provided for in the Budget. The anticipated receipts from school fees amount to Rupees 430, which will be credited to Local Funds.

28. *Dharampury Taluq.*—There are no Grant-in-aid Middle-class Schools in the Dharampury Taluq. The Grant-in-aid Schools at Palcode and Pennagaram belong to the lower class, and we propose considering them in future as Union Schools of the higher grade. In addition to these we would recommend that at Adamancottah and Paparapatti, where there are Result Grant Schools, the former

Higher Grade Union Schools.

working up to the third, and the latter to the second standard, Higher Grade Union Schools be established.

29. *Lower Grade Union School.*—We recommend that Lower Grade Union Schools be established at the places noted in the margin. At Nos. 1, 2, and 3 there are Result Grant Schools. The Special Deputy Collector has recommended all of these but Nos. 4, 5, and 6. But considering the importance of these villages, and the inadequate provision for the whole taluq, we propose that schools be maintained at them.

1. Marandahalli.
2. Indur.
3. Karimangalam.
4. Sholapadi.
5. Bandapalli.
6. Samichettypatty.

Expenditure.—The total expenditure for the whole taluq including Rupees 267 for house-rent, furniture, &c., is Rupees 2,493, which sum has been provided for in the Budget. The anticipated receipts from fees in the Higher and Lower Grade Union Schools are Rupees 500.

30. *Brief Summary.*—To sum up briefly, we recommend an expenditure, by the Oossoor Local Fund Board, during the year 1874-75, of Rupees 8,150 for educational purposes. Of this sum we propose that Rupees 2,474 be allotted to the Oossoor Taluq for the maintenance of the following Schools:—

Middle-class Grant-in-aid Schools.

1. DENKENCOTTAH.

Lower-class Schools.

2. Madagundahalli,	Higher Grade Union Schools.	5. Kelamangalam,	Lower Grade Union Schools.
3. Shulagiri,		6. Uddanahalli,	
4. Berike,		7. Bagalur.	
		8. Thally,	
		9. Manavaranahalli,	
		10. Iruducottah,	
		11. Vepanapalli,	

Rupees 2,183 is allotted to the Kristnagiri Taluq for the maintenance of the following Schools:—

Middle-class Grant-in-aid School.

ROYACOTTAH.

Lower-class Schools.

2. Kaveripatnam,	Higher Grade Union Schools.	4. Sauthur,	Lower Grade Union Schools.
3. Mallapady,		5. Jekkasamudram,	
		6. Mathur,	
		7. Vertanapalli,	
		8. Jagadevipaliem,	
		9. Doulatabad,	
		10. Local Fund Girls' School,	

And Rupees 2,493 to the Dharampury Taluq for the following

Lower-class Schools.

1. Pennagaram,	Higher Grade Union Schools.	5. Marandahalli,	Lower Grade Union Schools.
2. Adamancottah,		6. Indur,	
3. Paparapatti,		7. Karimangalam,	
4. Palcode,		8. Sholapadi,	
		9. Laligam,	
		10. Bandarapalli,	
		11. Samichettypatty,	

31. *Result Grant Schools.*—Provision has also been made in the Budget for an allotment of Rupees 1,000 to meet the requirements of the Result Grant Schools.

32. *Explanation.*—We have used the word established with reference to all schools, but as it may mislead, we would point out that in a very few cases indeed do we propose the actual establishment of new schools. What we do propose is, as will be seen from the above paragraphs, not so much the opening of new schools at places where education has hitherto been unknown, as (1) the taking under the management of the Board, schools already in existence, but which, under the management of private individuals, are in a very languishing state, (2) reviving those which have ceased to exist, and (3) putting the education of the circle on a surer and a better footing. It is hardly necessary for us to reiterate our apprehensions that, unless these schools, which are a few in number, being in all not over thirty-two, are taken over by the Board, they will soon cease to exist. We would, therefore, strongly urge upon the Board the necessity of maintaining the schools, which we have above recommended, and which have been provided for in the Budget, especially as the provision for educational purposes in the Oossoor Circle has hitherto been, as remarked by the Government in paragraph 10 of their Order, dated 31st May 1873, No. 762, extremely inadequate.

Oossoor,
17*th October* 1873.

(Signed) F. H. WILKINSON,
Acting Vice-President.
(„) S. R. SUBBARAYA IYER,
Dy. Inspr. of Schools,
Oossoor Circle.

No. 360. ORDER THEREON, 30th April 1874, No. 746.

The subjoined abstract shows the Budget Estimate of the Salem Local Fund Circle for 1874-75, compared with those for 1873-74 :—

RECEIPTS.	1873-74. RS.	1874-75. RS.
Balance brought forward	23,970	29,300
Allotments from General Revenue.		
Provincial Funds—		
For Roads	25,000	25,000
For Schools	270	270
Special Funds	9,800	9,780
Land-cess	1,20,000	1,20,000
Tolls	...	1,100
Fees in Schools	100	100
Contribution to other Circles	730	600
Endowments	1,300	1,200
Miscellaneous	3,150	3,130
Total ...	1,84,320	1,90,570

CHARGES.	1873-74. RS.	1874-75. RS.
Grant I.		
New Works—		
Communications ...	6,920	7,090
Buildings	1,500	...
Repairs—		
Communications ...	89,000	97,820
Miscellaneous ...	7,000	8,500
Cost of General Establishment, Public Works Department	11,500	10,970
Road Fund Reserve ...	11,800	11,360
Other items	5,630	6,700
Grant II.—		
Inspection...	3,060	1,680
Local Fund Schools...	940	870
Grants-in-aid	6,000	5,180
Other items	50	150
Grant III.—		
Hospitals	7,560	7,960
Vaccination	2,400	2,450
Sanitation	5,000	12,000
Miscellaneous	3,310	2,980
Grant IV.—		
Establishment	2,350	2,300
General Reserve	...	4,840
Balance	20,270	7,720
Total ...	1,84,320	1,90,570

Proceedings of the Madras Government, Financial Department,
30th April 1874.

2. The entries on the receipt side correspond very closely with those for 1873-74 and call for but little remark in detail. The Board of Revenue have rightly reduced the amount entered by the Local Board as a Provincial grant for Schools. The new entry under Tolls is a consequence of the toll on the bridge over the Cauvery at Bhowany having been transferred to the Salem Circle.

3. In modification of a proposal to transfer Rupees 6,000 from the one-third Land-cess to the Road Fund, the Board of Revenue recommend a transfer of Rupees 2,000. This, however, the Government must disallow, the sum being too insignificant to justify the breach of a general rule.

4. The resolution of the Local Fund Board to refrain from starting new projects until the existing mainlines of road have been put in thorough order is fully approved. The Government concur with the Board of Revenue in considering that the allotment of funds for road repairs (and indeed the whole Budget) has received very careful attention at the hands of the Local Board, and the increased provision for the purpose is sanctioned. The allotment for avenues must be reduced to Rupees 5,000, the sum allowed in the Budget for 1873-74. The report called for in paragraph 29 of the Board's Proceedings should be submitted to Government, and explanation should also be given regarding the cessation of the contributions by District Officers and the large sums which it is proposed to assign for maintenance and repairs. The increase to the salaries of the masters of the two Local Fund Schools, which were formerly Rate Schools of the middle class, is sanctioned under the circumstances reported. The total allotment for education is only Rupees 7,880 against Rupees 10,050 in 1873-74, but it is reported that a scheme for the extension of Local Fund Schools (erroneously called Union Schools) is now under preparation. The Government will now assign a lump sum of Rupees 5,000 for this purpose from the balance of the General Fund, and desire that proposals for the utilization of at least that sum be submitted at an early date. Provided, however, that the sum is spent on lower-class education, the Government do not wish to confine the proposals to Local Fund Schools of the ordinary kind, but would prefer their being applied to a combination of fixed stipends and results grants such as is advocated by the Director of Public Instruction in the case of the Oossoor Circle—a system which seems likely to be successful and which the Government desire to see fairly tried. As pointed out by the Surgeon-General, a sum of Rupees 540 must be added to the allotment under Grant III. to provide for the entertainment of Hospital Apprentices at the Dispensaries at Namkal, Tripatore, and Athoor. Dr. Balfour also remarks that the provision of Rupees 200 for the initial purchase of medicines and instruments at the Athoor Hospital is altogether insufficient, but does not say how much will be required.

5. The abstract of the Budget as modified by Government is as follows:—

Receipts.	Rs.
Road Fund	1,33,130
Endowment Fund	2,640
General Fund	54,800
Total	1,90,570

Charges.	Rs.	Rs.
Grant I.—		
Road Fund	1,31,520	
General Fund	7,560	
		1,39,080
Grant II.—		
General Fund		12,880
Grant III.—		
General Fund	23,290	
Endowment Fund	2,640	
		25,930
Grant IV.—		
Road Fund	1,610	
General Fund	690	
		2,300
Total		1,80,190
General Reserve		4,840
Balances—		
Road Fund		
General Fund	5,540	
Endowment		
		5,540
Total		1,90,570

6. OOSSOOR.

Receipts.	1873-74. Rs.	1874-75. Rs.
Balance brought forward	3,330	3,700
Allotments from General Revenue.		
Provincial Funds—		
For Roads	11,010	11,010
Special Funds	10,170	9,140
Cess on Land	46,000	50,000
Fees in Schools		1,160
Receipts from Endowments	630	640
Miscellaneous	2,750	2,570
Total	73,890	78,220

Charges.	1873-74. Rs.	1874-75. Rs.
Grant I.		
New Works—		
Communications	3,500	6,030
Repairs—		
Communications	37,200	30,870
Miscellaneous	3,000	4,500
Cost of General Establishment, Public Works Department	6,200	5,060
Road Fund Reserve	5,900	4,790
Other items	2,290	2,520
Grant II.—		
Inspection	2,250	620
Local Fund Schools		6,310
Grants-in-aid	1,000	1,000
Miscellaneous	50	100
Grant III.—		
Hospitals		2,060
Vaccination	850	850
Sanitary Establishment	5,000	7,000
Other items	280	500
Grant IV.—		
Establishment	1,050	1,010
General Reserve		2,600
Balance	5,320	2,310
Total	73,890	78,220

7. The principal feature in the Oossoor Circle Budget is the new educational scheme which appears to have been carefully prepared, mainly on the principle of converting into Local Fund Schools existing institutions under the Result Grant

system, the permanency of which in their present state appears to the Local Fund Board to be more than doubtful. The scheme was forwarded by the Board of Revenue to the Director of Public Instruction for his remarks, and from his letter, dated 14th March 1874, No. 426, it appears that he would prefer a combined system of fixed salaries and result grants. The Government consider that this system should receive a fair trial, and the Local Board will revise their scheme accordingly in consultation with the local educational officers. The revision ought to be no difficult matter, and it is expected that the institutions will soon be in working order. In the meantime the entries may remain in the Budget as submitted by the Board of Revenue, whose disallowance of the transfer of the Middle-class Schools at Royacottah and Denkencottah is approved, the Government having resolved, now that the House-tax has been discontinued, to permit no portion of Local Funds to be diverted to middle-class education. The third and fifth paragraphs of the letter from the Director of Public Instruction will be circulated for the guidance of all Local Fund Boards in the preparation of their educational schemes. The question raised in paragraph 4 of that letter regarding the teaching of English in these schools is under the consideration of Government, and orders will shortly be issued on the subject.

8. The Government agree with the Board of Revenue in considering it unnecessary that any appropriation should be made from the General Fund to the Road Fund, the reduction in the allotment for road repairs having been made on the ground that the amount now provided is sufficient. The proposal for the establishment of a new dispensary at Kristnagiri is fully approved, and the allotment should be increased by Rupees 350 as proposed by the Surgeon-General. The provision for Public Bungalows must be reduced to Rupees 330, the amount expended in 1872-73.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue.
" Revenue Department.
" Accountant-General.
" Public Works Department.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" Sanitary Commissioner for Madras.
" President of the Municipal Commission, Salem.
" President of the Local Fund Boards, Salem.

Ed. J. Wright.

No 1643
Revenue 1874 Depart

Govt. of {1874} Madras.

FINANCIAL.

THE BOARD OF REVENUE,

&c., &c., &c.

dated April, 1874.

Received May 22nd

G.O. No. 710, dated April 1874.

APRIL.

Nos. 353—360.

Public Office.—The Budget Estimates of this Office for 1874-75, reviewed and passed.

W. Lyttelton

Lodged

26 May 74