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# MADRAS RECORD OFFICE

## GOVERNMENT OF MADRAS

Revenue DEPARTMENT

| | | |
|---|---|---|
| G.O. No. / ~~B.P. No.~~ | 46. | ~~Press~~ / Mis. |

Dated 5. 6. 1874 <1967>.

*Not to be folded or roughly handled*

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

Read the following papers :—

No. 177. Proceedings of the Board of Revenue, dated 27th April 1874, No. 980.

Read the following letters :—

From the President of the Local Fund Boards, Chingleput District, dated 14th October 1873, No. 72.

ABSTRACT.—Forwarding the Budget of the Sydapet Circle for the year 1874-75.

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From the same Officer, dated 23rd October 1873, No. 76.

ABSTRACT.—Forwarding the Budget of the Chingleput Circle for the year 1874-75.

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From the same Officer, dated 12th November 1873, No. 85.

ABSTRACT.—Forwarding a letter from the Vice-President of the Conjeveram Municipality, consenting to pay Rupees 500 to the Chingleput Circle for Educational Inspection.

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From the same Officer, dated 21st January 1874, No. 2.

ABSTRACT.—Requesting to alter in the Budget of the Chingleput Circle for 1874-75 the Municipal contribution on account of Educational Inspection from Rupees 500 to 100.

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From the Sanitary Commissioner for Madras, dated 10th November 1873, No. 1,797.

ABSTRACT.—Remarking on the Budget of Local Fund Board (Chingleput) for the year 1874-75.

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From the Director of Public Instruction, dated 12th November 1873, No. 2,285.

ABSTRACT.—Remarking that the provision in the Budget Estimate for 1874-75 of the Sydapet Circle is sufficient.

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From the Secretary to Surgeon-General, Indian Medical Department, dated 14th March 1874, No. 1,522.

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

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From the same Officer, dated 14th March 1874, No. 1,523.

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

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Read again Board's Proceedings, dated 20th January 1874, Miscellaneous No. 350.

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Read also letter from the Accountant-General, dated 27th January 1874, No. 9,110.

ABSTRACT.—Stating the circumstances under which Rupees 48,645-14-4, the balance at debit of District Road Fund on 31st March 1871, was adjusted to the debit of Local Funds by the Collector of Chingleput; that the receipts and charges of Cochrane's Canal for 1865-66 were included under District Road Fund, then designated Local Funds; that if the adjustment of these transactions be objected to the difference between the amount specified in paragraph 2 may be reversed in the accounts of the Collector; and that beyond adjustment entries no expenditure has been directed to be charged to Local Funds.

THE Local Fund Budgets of the Sydapet and Chingleput Circles for 1874-75 will be submitted for the approval of Government.

SYDAPET.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The assets of the year are estimated at Rupees 1,73,210, made up as follows :—

| | RS. |
|---|---|
| 1. Balances ... ... ... ... ... ... ... ... | —28,740 |
| 2. Allotments from General Revenue ... ... ... | 1,47,010 |
| 3. Rates and Taxes ... ... ... ... ... ... | 47,000 |
| 4. Fees in Schools... ... ... ... ... ... ... | 3,890 |
| 5. Contributions from other Circles, etc. ... ... | 2,670 |
| 6. Receipts from Endowments ... ... ... ... | 410 |
| 7. Miscellaneous ... ... ... ... ... ... ... | 970 |
| Total... | 1,73,210 |

3. The sum given under the head "Balances" consists of—

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | —31,850 |
| Endowment Fund ... ... ... ... ... ... ... | 3,770 |
| General Fund ... ... ... ... ... ... ... ... | —660 |
| Total... | —28,740 |

The deficit of Rupees 31,850 entered in the Road Fund is due to the following circumstances :—The Accountant-General, in winding up the late District Road Fund on the introduction of the Local Funds Act, forwarded to the President on the 20th March 1873 a statement showing the transactions of that fund from 1855-56 to 1870-71, closing with a deficit of Rupees 48,645-14-4, and requested him to debit that amount in the Local Fund accounts for 1872-73. This adjustment caused a deficit of Rupees 25,600 at the commencement of 1873-74, and it was estimated that the year would close with a deficit of Rupees 31,850. Rupees 39,850 of the above debit is excess expenditure incurred on account of the Cochrane's and Sadras Canals in 1855-56. The President, with the approval of the Circle Board, questions the propriety of debiting the charges incurred on account of those canals in 1855-56 to the Local Fund constituted under Act IV. of 1871, and requests that a special grant of Rupees 39,850 may be made on this account from Provincial Funds. In their Proceedings of the 20th January 1874, Miscellaneous No. 350, the Board requested the Accountant-General to explain how the mistake occurred. After assigning his reasons for directing the debit the Accountant-General states that if the charge is inadmissible as a charge on the Local Fund the debit may be reversed. It is of course altogether out of the question that the Local Fund should be saddled with charges incurred upon canals in 1855-56, especially when those charges amount to so considerable a sum. The charges were incurred before the Canal Fund was in existence, and the fund is not in a position to pay them. The Board would remind Government that a large accumulated surplus of the canal receipts prior to 1865-66, viz., Rupees 3,92,550, which had been credited to the General revenues, was not handed over when the Canal Fund was made local, so that the deficit must be debited to Imperial or Provincial Funds. The Board accordingly resolve to request Government to sanction some arrangement of this sort, and in the meantime they will review the budget on the supposition that the improper debit of Rupees 39,850 made in 1872-73 will be refunded in 1874-75.

Letter to the Government of India, dated 17th November 1874, No 2,180.
G. O, Revenue Department, dated 22nd January 1868, No. 183.
G O., Revenue Department, dated 2nd April 1868, No. 882.

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4. The grant from Provincial Funds for roads for 1873-74 is repeated. The special grant of Rupees 39,850 is passed for the reasons given in the foregoing paragraph.

5. Along with the ordinary grant of Rupees 3,300 for schools the Circle Board have taken credit for the special grant of Rupees 8,470 allowed in G. O., Financial Department, dated 11th July 1873, No. 971, and it seems to be required if the schools are sanctioned.

6. The Cess on land is estimated at Rupees 45,000, or Rupees 1,430 more than in 1873-74.

7. The Receipts from "Tolls" are estimated at Rupees 2,000, or Rupees 3,000 less than in 1873-74. The cause of the decrease is the removal of the toll-bar to another site, which has been sanctioned by Government.

G. O, Financial Department, dated 21st June 1872, No. 795.

8. School fees are expected to amount to Rupees 3,890 against Rupees 2,700 in 1873-74. It must be reduced to Rupees 3,740 with reference to observations made further on. Even then there will be an increase of Rupees 1,040, which is dependent on the establishment of the schools shown in Statement III.

9. Rupees 2,670 are entered as the contribution from the tolls collected by the Chingleput Local Fund Board.

10. The receipts are—

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | 1,36,510 |
| Endowment Fund... ... ... ... ... ... ... | 4,100 |
| General Fund ... ... ... ... ... ... ... ... | 32,450 |
| Total | 1,73,060 |

11. STATEMENT I.-B., EXPENDITURE.—The total expenditure proposed for the year amounts to Rupees 1,68,790, as follows:—

| | RS. |
|---|---|
| Grant I. ... ... ... ... ... ... ... ... | 1,36,850 |
| ,, II. ... ... ... ... ... ... ... ... | 23,350 |
| ,, III. ... ... ... ... ... ... ... ... | 6,700 |
| ,, IV. ... ... ... ... ... ... ... ... | 1,890 |
| Total.. | 1,68,790 |

12. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The Road Fund receipts amount to Rupees 1,36,510.

13. Rupees 2,080 are provided for the Petty Establishment, the details of which are given in paragraph 12 of the President's letter.

14. The cost of Public Works supervision, calculated at 25 per cent. on the proposed expenditure by that department, is Rupees 22,520.

15. The estimated value of the tolls having decreased from Rupees 5,000 to Rupees 2,000 the allotment for establishment is reduced from Rupees 800 to Rupees 530, as detailed in Statement II.-C.

16. The share of the cost of General management chargeable to the Road Fund is Rupees 1,420.

17. The total Road Fund expenditure amounts to Rupees 1,35,320, leaving a balance of Rupees 1,190.

18. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains three Road Fund items, with a total allotment of Rupees 13,550. All the items appear in the Budget of 1873-74. The President observes in paragraph 9 of his letter that the Circle Board are unable from want of funds to make allotments for other incomplete works, and for the construction of two feeders to

the Carnatic Railway as directed in G. O., Financial Department, dated 28th November 1872, No. 1,588.

19. PART II., REPAIRS.—The allotment for the repairs of roads is slightly in excess of that provided for 1873-74, owing to the rates of maintenance having been raised in the case of two roads.

20. Under "Educational" Rupees 70 are entered for Petty repairs to the Sydapet High and Primary School buildings.

21. Under "Sanitary and Miscellaneous" Rupees 1,000 are provided for the maintenance of avenues in the Circle.

22. The following entry under Grant I. has to be altered—

| | RS. |
|---|---|
| Cost of Public Works Supervision ... ... ... | 22,890 |

23. Grant I. is thus—

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... | 1,33,900 |
| General Fund ... ... ... ... ... ... ... | 1,950 |
| Total... | 1,35,850 |

24. GRANT II., EDUCATION.—Against "Payment for Inspection" Rupees 1,850 are entered, which provide for three Inspecting Schoolmasters on Rupees 35 each. There are at present two Inspecting Schoolmasters on Rupees 35 each, and a third on the same pay is said to be wanted. The sanction of Government is requested for this new appointment, which the Inspector of Schools [illegible]

25. The sum of Rupees 14,210 provided for Local Fund Schools is made up of the following items—

| | RS. |
|---|---|
| Salaries... ... ... ... ... ... ... ... ... | 11,200 |
| Servants... ... ... ... ... ... ... ... ... | 1,250 |
| Miscellaneous ... ... ... ... ... ... ... | 1,760 |
| Total... | 14,210 |

The President forwarded at the end of the year 1872 a Supplemental Budget for the formation of eleven Union Schools in the Sydapet and Trivelloro Taluqs of the circle, which, together with Mr. Farmer's report on the state of Elementary education, was laid before Government in Board's Proceedings, dated 27th August 1873, No. 1,676. The Government in their Order, dated 17th September 1873, No. 1,323, communicated both the Supplemental Budget and the Educational Report to the Director of Public Instruction, and the proposals to establish schools which were not specially mentioned in the Board's Proceedings are still undisposed of. The above eleven schools, together with the Sydapet School, and those (four in number) which the Local Fund Board now propose to establish in the Pounery Taluq, are entered in the present budget. The Board have not before them the papers connected with the proposals to form the schools, and can only say generally that they seem to be far too expensive, and that the General Fund of the circle is inadequate to provide many similar schools. The four Pounery Schools are entered subject to further report which is promised, and under the circumstances will be struck out. The other entries will be allowed to stand pending orders from Government.

26. In Statement III. the Government Grant (special), Rupees 8,170, should be shown as given for all the schools except Sydapet. The "Balance" column is useless now that the House-tax is in abeyance.

27. The last four schools in Statement III.-A. must be struck out.

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28. An increase of Rupees 40 per annum in the pay of the Peon and Sweeper of the Primary School at Sydapet is proposed, and the Board think it should be sanctioned.

29. Rupees 460 are provided for Salary grants, which are to be given to the three Girls' Schools detailed in Statement III.-B. This amount will be disallowed, as Government have engaged to take the liability on themselves in G. O., Financial Department, dated 14th January 1874, No. 42.

30. The Director of Public Instruction considers the grant sufficient.

31. Grant II. will thus be Rupees 21,160, chargeable to the General Fund.

32. GRANT III., SANITATION, ETC.—Rupees 720 is provided for the Hospital Assistant who is now in charge of the dispensary at Sydapet. Under recent orders from Government Hospital Assistants are to be withdrawn from independent charges and replaced by men of the Hospital Apprentice or Warrant Grade. The allotment for dispensary salaries must, therefore, be raised to Rupees 900. The Surgeon-General states that the new building, which is being prepared for the dispensary, was to be ready by the beginning of 1874-75, and proposed an increase of allotments of Rupees 380 on this account. The Collector says nothing on the subject, but the Board think it will be best to make the allotments proposed by the Surgeon-General.

33. Rupees 1,570 are provided for the Vaccine Establishment. The details are given in paragraph 18 of the covering letter.

34. The sum of Rupees 3,850 allotted for Sanitation is distributed thus—

| | RS. |
|---|---|
| Improvement of Water supply ... ... ... ... | 1,500 |
| Do. Village-site ... ... ... ... ... | 1,500 |
| Scavengering of large Villages, etc. ... | 850 |
| Total... | 3,850 |

35. From Statement IV. it is observed that Rupees 70 is the cost of the establishment and sundries for the travellers' bungalow at the Red Hills, which was kept on experimentally for one year. The President will report the number of travellers that halted at the bungalow and the fees realized in 1873-74, and whether it is the Circle Board's intention to keep it up.

*Vide* paragraph 1 of the President's letter recorded in G. O., Financial Department, dated 7th October 1872, No. 1,356.

36. Grant III. is Rupees 7,260, chargeable to the General Fund.

37. GRANT IV., MISCELLANEOUS.—The contribution for Controlling Establishments is raised to Rupees 670.

38. There is at present attached to the Collector's Office one Accountant on Rupees 50 a month. In asking for another Accountant on Rupees 20 a month the President observes in paragraph 21 of his letter that the account work connected with the Collector's Office is steadily increasing, and is more than what one man can possibly do; but the Board do not think there can be any necessity for the increase. The existing establishment costs as much as those sanctioned for each of the districts noted in the margin, where the Local Fund has a greater income and entails more account work.

Madura, Tinnevelly, Salem, and North Arcot.

39. Grant IV. is—

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | 1,420 |
| General Fund... ... ... ... ... ... ... ... | 380 |
| Total... | 1,800 |

40. The General Fund reserve should be Rupees 3,310, but only Rupees 1,700 are available.

41. The following is an Abstract of the Budget as revised by the Board :—

| Receipts. | | | Charges. | | | | |
|---|---|---|---|---|---|---|---|
| | | Rs. | | | | Rs. | Rs. |
| Road Fund ... ... | | 1,36,510 | Grant I ... | Road Fund ... ... | | 1,33,900 | |
| Endowment Fund ... | | 4,100 | | General Fund... ... | | 1,950 | |
| General Fund ... ... | | 32,450 | | | | | 1,35,850 |
| | | | Grant II ... | General Fund ... | | ... | 21,160 |
| | | | Grant III... | General Fund ... | | ... | 7,260 |
| | | | Grant IV... | Road Fund ... ... | | 1,420 | |
| | | | | General Fund ... | | 380 | |
| | | | | | | | 1,800 |
| | | | | | | | 1,66,070 |
| | | | General Reserve ... ... ... ... | | | ... | 1,700 |
| | | | *Balances.* | | | | |
| | | | Road Fund ... ... ... | | 1,100 | | |
| | | | Endowment Fund ... ... | | 4,100 | | |
| | | | General Fund... ... ... | | ... | | |
| | | | | | | ... | 5,200 |
| Total... | | 1,73,060 | | Total... | | ... | 1,73,060 |

CHINGLEPUT CIRCLE.

42. Statement I.-A., Revenues and Receipts.—The Local Fund assets of the year are estimated at Rupees 1,88,030, as follows :—

| | Rs. |
|---|---|
| 1. Balances... ... ... ... ... ... ... ... | 36,930 |
| 2. Allotment from General Revenue ... ... | 81,360 |
| 3. Rates and Taxes ... ... ... ... ... ... | 65,040 |
| 4. Fees in Schools ... ... ... ... ... ... | 2,470 |
| 5. Contribution for Educational Inspection ... | 500 |
| 6. Receipts from Endowments ... ... ... ... | 440 |
| 7. Miscellaneous... ... ... ... ... ... ... | 1,290 |
| Total... | 1,88,030 |

43. The grant from Provincial Funds for roads for 1873-74 is repeated.

44. The Circle Board request that the special grant of Rupees 8,910 made by Government for Education in G. O., Financial Department, dated 11th July 1873, No. 971, may be continued so as to meet the charges in the fifty-four schools which the Circle Board wish to establish. The schools are not sanctioned, but the estimates in the Debit and Credit sides are allowed to stand, in the expectation that some scheme may be approved hereafter.

45. The Cess on land is estimated at Rupees 53,120 against Rupees 51,580 in 1873-74.

46. The Receipts from tolls amount to Rupees 10,920, which is calculated with reference to the actual income derived during the first five months of the past year.

47. Rupees 1,000 are expected from the House-tax due for 1871-72 and 1872-73.

48. School fees are estimated at Rupees 2,470.

49. The sum of Rupees 500, entered as the contribution from the Conjeveram Municipality for Educational Inspection, is disallowed with reference to paragraph 4 of the G. O., Financial

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Department, dated 7th April 1874, No. 550, reviewing the budget of the Municipality for 1874-75.

50. The receipts are—

| | Rs. |
|---|---|
| Road Fund ... ... ... ... ... ... ... | 1,49,410 |
| Endowment Fund ... ... ... ... ... ... | 440 |
| General Fund ... ... ... ... ... ... | 37,680 |
| Total ... | 1,87,530 |

51. Statement I.-B., Expenditure.—The expenditure proposed for the year amounts to Rupees 1,80,570, classified as follows :—

| | Rs. |
|---|---|
| Grant I ... ... ... ... ... ... ... ... | 1,49,790 |
| ,, II ... ... ... ... ... ... ... ... | 20,370 |
| ,, III ... ... ... ... ... ... ... ... | 8,420 |
| ,, IV ... ... ... ... ... ... ... ... | 1,990 |
| Total... | 1,80,570 |

52. Grant I, Public Works, Statement II., Road Fund Receipts and Expenditure.—The Road Fund receipts are Rupees 1,49,410.

53. The allotment for New Works is reduced from Rupees 62,600 to Rupees 54,650 for reasons which will be given further on.

54. Rupees 2,900 are provided for the Petty Establishments, details of which are given in paragraph 10 of the Vice-President's letter.

55. The cost of Supervision by the Department Public Works, calculated at 25 per cent. on the proposed expenditure by that department, is Rupees 23,330.

56. The share of the cost of General management chargeable to the Road Fund should be Rupees 1,550.

57. The allotment for Tools and Plant should be Rupees 930.

58. The total Road Fund expenditure is Rupees 1,37,690, leaving a balance of Rs. 11,720.

59. Statement II.-A., Part I., New Works.—None of the items entered in Part I. call for remark except the 6th and 9th. Opposite to the 6th item the same remarks which appear in the printed budget of 1873-74 are repeated. The attention of the President is called to the Board's Proceedings, dated 15th October 1873, Miscellaneous No. 6,973, and he is requested to expedite the re-submission of the plans and estimates for the work after revision, if necessary, by the District Engineer.

60. The allotment for the 9th item has been reduced from Rupees 9,100 to Rupees 1,150, which, together with Rupees 4,000, the computed expenditure from the Road Fund up to the close of 1873-74, as per G. O., Public Works Department, dated 2nd February 1874, No. 237, makes a total of Rupees 5,150, a moiety of the cost of the work ; the other moiety being met from Imperial Funds, Agricultural—*Vide* G. O., Public Works Department, dated 29th December 1873, No. 3,081-B.

61. The supplementary estimates for Items Nos. 1, 2 and 3, and the estimates for Items Nos. 5, 6, 7 and 10, should be submitted as soon as possible.

62. Part II., Repairs.—The items in Part II. are the same as in the budget of 1873-74.

63. The following entries under Grant I. have to be altered.

| | Rs. |
|---|---|
| New Works—Communications ... ... ... ... | 54,650 |
| Cost of Public Works Supervision ... ... ... | 23,330 |
| Tools and Plant ... ... ... ... ... ... ... | 960 |

64. Grant I. is thus—

| | Rs. |
|---|---|
| Road Fund... ... ... ... ... ... ... ... | 1,36,140 |
| General Fund... ... ... ... ... ... ... | 2,530 |
| Total... | 1,38,670 |

65. Grant II., Education.—Against "Payment for Inspection" Rupees 1,710 are entered, and it is said that this is intended to provide for three Inspecting Schoolmasters on Rupees 35 each. Two Inspecting Schoolmasters on Rupees 35 a month were sanctioned for this circle in G. O., Financial Department, dated 29th January 1872, No. 108, and a third Inspecting Schoolmaster on Rupees 30 was sanctioned in G. O., Financial Department, dated 8th May 1873, No. 603. No explanation is given of the increase in the salary of the third Inspecting Schoolmaster, nor is sanction requested for it, and as the allotment is insufficient the Board are inclined to think a mistake has been made. The allotment for the sanctioned establishment for Educational inspection should be Rs. 1,790, as per margin.

| | Rs. |
|---|---|
| Pay of two Inspecting Schoolmasters at 35 Rupees and one at Rupees 30 each ... ... ... | 1,200 |
| Travelling and Office allowance for them ... ... | 590 |
| Total... | 1,790 |

66. Under the head "Local Fund Schools" Rupees 10,800 are entered for fifty-four schools, of which eleven are sanctioned, and appear in the budget of 1873-74, and the rest (forty-three) are unsanctioned. The Circle Board's proposal for the establishment of the above forty-three schools has been laid before Government, and in their Order, Financial Department, dated 5th January 1874, No. 10, Government have called for a report on the subject. Pending the sanction of Government the Board will allow the entries to remain undisturbed.

67. A sum of Rupees 900 is provided for Salary grants. Rupees 450 of the above amount are proposed to be given to the Girls' School at Chingleput. This part of the provision need not be made.—*Vide* G. O., Financial Department, dated 14th January 1874, No. 42.

68. Grant II. is thus Rupees 20,000, chargeable to the General Fund.

69. Grant III., Sanitation, etc.—The provision made for the dispensary at Chingleput is the same as in 1873-74.

70. Rupees 1,450 are provided for Vaccine Establishment. The details are given in paragraph 8 of the President's letter giving cover to the budget.

71. The sum of Rupees 2,700 allotted for Sanitation is made up of—

| | Rs. |
|---|---|
| Improvement of Water supply ... ... ... ... ... | 1,150 |
| Do. of Village-site ... ... ... ... ... | 1,150 |
| Scavengering of large Villages, etc... ... ... ... | 400 |
| Total | 2,700 |

It appears from Statement IV.-B. that the 3rd item (Rupees 400) is intended for sanitary arrangements during the festival at Conjeveram. As this sum will have to be contributed to the Conjeveram Municipality it should be entered under (g) Miscellaneous contributions to other Circles, etc. The necessary rectification has been made.

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72. The Sanitary Commissioner thinks the Conjeveram Municipality are not entitled to the proposed contribution, and that the total allotment is not large enough to do much good. As funds are available the Board have increased the allotment by Rupees 2,000.

73. Grant III. is—

| | Rs. |
|---|---|
| Endowment Fund ... ... ... ... ... ... ... | 440 |
| General Fund... ... ... ... ... ... ... ... | 9,980 |
| Total... | 10,420 |

74. Grant IV., Miscellaneous.—The contribution for Controlling Establishments is raised to Rupees 590.

75. With reference to the remarks made in paragraph 38 the share of the cost of Collector's establishment chargeable to this circle is reduced to Rupees 310.

76. Grant IV. is—

| | Rs. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | 1,550 |
| General Fund ... ... ... ... ... ... ... ... | 390 |
| Total... | 1,940 |

77. The following is an Abstract of the Budget as modified by the Board of Revenue :—

| Receipts. | | Charges. | | | |
|---|---|---|---|---|---|
| | Rs. | | | Rs. | Rs. |
| Road Fund... ... ... | 1,49,410 | Grant I. ... | Road Fund... ... | 1,36,140 | |
| Endowment Fund ... | 440 | | General Fund ... | 2,530 | |
| General Fund ... ... | 37,680 | | | | 1,38,670 |
| | | Grant II. ... | General Fund ... | ... | 20,000 |
| | | Grant III. ... | Endowment Fund. | 440 | |
| | | | General Fund ... | 9,980 | |
| | | | | | 10,420 |
| | | Grant IV. ... | Road Fund... ... | 1,550 | |
| | | | General Fund ... | 390 | |
| | | | | | 1,940 |
| | | | | | 1,71,630 |
| | | General Reserve ... ... ... ... | | ... | 3,180 |
| | | *Balances.* | | | |
| | | Road Fund ... ... ... | 11,720 | | |
| | | Endowment Fund ... ... ... | | | |
| | | General Fund ... ... ... | 1,600 | | |
| | | | | ... | 13,320 |
| Total... | 1,87,530 | Total... | | ... | 1,87,530 |

(A true Extract.)

(Signed) J. GROSE,
*Secretary.*

No. 179. ORDER THEREON, 19th May 1874, No. 865.

The Budget Estimates of the Sydapet Circle for the year 1874-75 are compared below with those for 1873-74 :—

RECEIPTS.

| | 1873-74. | 1874-75. |
|---|---|---|
| | RS. | RS. |
| Balances— | | |
| Road Fund ... ... | 4,930 | —31,850 |
| Endowment Fund ... | 3,640 | 3,770 |
| General Fund ... ... | 1,840 | — 660 |
| Allotments from General Revenue— | | |
| Refund of erroneous debit ... .... ... | ... | 39,850 |
| Provincial— | | |
| For Roads ... .... | 92,400 | 92,400 |
| For Schools (ordinary) | 3,300 | 3,300 |
| For Schools (special). | 230 | 8,470 |
| For General purposes | 1,150 | 1,150 |
| Special Funds ... ... | 1,870 | 1,840 |
| Cess on Land... ... ... | 43,570 | 45,000 |
| Tolls ... ... ... ... | 5,000 | 2,000 |
| Fees in Schools ... ... | 2,700 | 3,740 |
| Contributions from other Circles, &c... ... ... | 3,940 | 2,670 |
| Endowment receipts ... | 410 | 410 |
| Miscellaneous ... ... | 1,590 | 970 |
| Total ... | 1,66,570 | 1,73,060 |

EXPENDITURE.

| | 1873-74. | 1874-75. |
|---|---|---|
| Public Works. | RS. | RS. |
| New Works— | | |
| Communications ... | 18,910 | 13,550 |
| Educational ... ... | ... | 500 |
| Sanitary and Miscellaneous ... ... | ... | ... |
| Repairs— | | |
| Communications ... | 75,810 | 76,730 |
| Educational ... ... | 50 | 70 |
| Sanitary and Miscellaneous... ... | 1,070 | 1,000 |
| Cost of Public Works Establishment ... | 24,670 | 22,890 |
| Petty Establishment ... | 2,360 | 2,680 |
| Toll do. | 800 | 530 |
| Tools and Plant ... ... | 960 | 910 |
| Contingencies ... ... | 150 | 150 |
| Road Fund Reserve .... | 13,470 | 16,910 |
| | 1,38,250 | 1,35,850 |
| Education— | | |
| Inspection... ... ... | 2,760 | 1,850 |
| Training Schools ... | 2,000 | ... |
| Local Fund Schools... | 7,530 | 12,480 |
| Purchase of Books, &c. | 1,200 | 1,130 |
| Salary Grants... ... | 210 | ... |
| Result ,, ... | 4,000 | 5,700 |
| Miscellaneous ... ... | 140 | ... |
| Sanitation— | | |
| Dispensary ... ... | 890 | 1,680 |
| Vaccination ... ... | 1,730 | 1,570 |
| Sanitary Establishment ... ... ... | 780 | 3,850 |
| Choultries and Bungalows ... ... ... | 170 | 160 |
| Establishments .... ... | 1.890 | 1.800 |
| General Reserve ... ... | ... | 1,700 |
| Balances— | | |
| Road Fund... ... ... | 970 | 1,190 |
| Endowment Fund ... | 3,970 | 4,100 |
| General Fund ... ... | 80 | ... |
| Total ... | 1,66,570 | 1,73,060 |

2. The opening deficit is owing to the Accountant-General having directed a debit of Rupees 39,850 on account of expenditure incurred on the Cochrane's and



Sadras Canals in 1855-56. As pointed out by the Board of Revenue it is impossible that the Local Funds under Act IV. of 1871 can be debited with charges on account of the canal at a time when the work was not carried out from Local Funds, the more especially when the accumulated surplus of the Canal receipts was not handed over when the Canal Fund became local, and the Budget has been correctly prepared on the understanding that the enormous debit would be refunded. The Accountant-General will make the necessary arrangements. The entry of Rupees 8,470 as a special grant from Provincial Funds on account of schools must be disallowed. The schools which it is proposed to establish are based on a scheme for Union Schools supported by the House-tax prepared by Mr. Farmer, and are obviously on far too expensive a scale for the funds now available. The scheme should be reconsidered with reference to the suggestions contained in paragraph 3 of the letter from the Director of Public Instruction, circulated with G.O., dated 30th April 1874, No. 746. The reconsidered scheme should be submitted through the Director of Public Instruction, and when the matter is being finally disposed of it will be considered whether or not a grant is available from Provincial Funds. It is observed that although it is proposed to draw a grant of Rupees 8,470 for the schools in question, and to realize Rupees 890 from fees, the budgeted expenditure on account of them is only Rupees 5,670, and the effect of striking out the unsanctioned portion of the Educational Budget is that the General Fund is left with a deficit of Rupees 1,900. Care must be taken that such a diversion of funds does not occur in any subsequent Budget. The deficit will be adjusted *pro formâ* by a reduction of Rupees 650 in the allotment for Sanitary Establishment, &c., and by striking out the provision of Rupees 1,000 for avenues with the concomitant charge of Rupees 250 for Public Works Supervision. The adjustment will be finally effected in any manner which may seem more appropriate to the Local Board, but if the expenditure on account of avenues is to be incurred, it should be considered whether it is worth while to pay Rupees 250 for the benefit of Public Works Supervision in such a matter. The appointment of a third Inspecting Schoolmaster is sanctioned, but the proposal for an additional Accountant to be attached to the Collector's Office has been rightly disallowed by the Board of Revenue.

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

RECEIPTS.

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... | 1,36,510 |
| Endowment Fund ... ... ... ... | 4,100 |
| General Fund ... ... ... ... ... | 23,090 |
| Total ... | 1,63,700 |

EXPENDITURE.

| | RS. | RS. |
|---|---|---|
| Grant I.— | | |
| Road Fund... ... ... ... ... | | 1,33,900 |
| General Fund ... ... ... ... | | 70 |
| Grant II.— | | |
| General Fund ... ... ... ... | | 16,120 |
| Grant III.— | | |
| General Fund ... ... ... ... | | 6,610 |
| Grant IV.— | | |
| Road Fund ... ... ... ... | | 1,510 |
| General Fund ... ... ... ... | | 290 |
| | | 1,58,500 |
| Balances, &c.— | | |
| Road Fund ... ... ... | 1,100 | |
| Endowment Fund ... ... | 4,100 | |
| | | 5,200 |
| Total ... | | 1,63,700 |

4. CHINGLEPUT.

| Receipts. | 1873-74. | 1874-75. |
|---|---|---|
| | Rs. | Rs. |
| Balances— | | |
| Road Fund ... ... ... | 3,690 | 31,030 |
| Endowment Fund ... | ... | ... |
| General Fund ... ... | 3,150 | 5,900 |
| Allotments from General Revenue— | | |
| Provincial Funds— | | |
| For Roads ... ... | 70,580 | 70,580 |
| For Schools ... ... | ... | 8,910 |
| Special Funds ... ... | 1,870 | 1,870 |
| Cess on Land ... ... ... | 51,880 | 53,120 |
| Tolls ... ... ... ... | 12,000 | 10,920 |
| House-tax ... ... .... | ... | 1,000 |
| School Fees ... ... ... | 490 | 2,470 |
| Contribution from other Circles, &c. ... ... | 450 | ... |
| Endowment receipts ... | 410 | 440 |
| Miscellaneous ... ... ... | 1,730 | 1,290 |
| Total ... | 1,46,250 | 1,87,530 |

| Expenditure. | 1873-74. | 1874-75. |
|---|---|---|
| | Rs. | Rs. |
| Public Works. | | |
| New Works— | | |
| Communications ... | 40,160 | 54,650 |
| Educational ... ... | ... | ... |
| Sanitary ... ... | ... | ... |
| Repairs— | | |
| Communications ... | 38,670 | 38,670 |
| Educational ... ... | 2,500 | ... |
| Sanitary ... ... | ... | 2,500 |
| Cost of Public Works Establishment ... ... | 20,560 | 23,330 |
| Petty Establishment ... | 2,540 | 2,900 |
| Toll Establishment ... | 1,000 | 1,000 |
| Tools and Plant ... ... | 810 | 960 |
| Contingencies ... ... | 150 | 150 |
| Road Fund Reserve ... | 11,900 | 11,840 |
| Contributions to other Circles, &c. ... ... | 2,040 | 2,670 |
| Education— | | |
| Inspection ... ... | 3,280 | 1,790 |
| Local Fund Schools ... | 2,340 | 10,800 |
| Purchase of Books ... | 400 | ... |
| Salary Grants ... ... | 450 | 450 |
| Result Grants ... ... | 5,000 | 6,380 |
| Miscellaneous ... ... | 1,100 | 580 |
| Sanitation— | | |
| Dispensaries ... ... | 2,210 | 2,200 |
| Vaccination ... ... | 1,730 | 1,450 |
| Sanitary Establishment ... ... ... | 1,500 | 4,300 |
| Choultries and Bungalows ... ... ... | 670 | 670 |
| Miscellaneous ... ... | 1,400 | 1,800 |
| Establishments ... ... | 1,850 | 1,940 |
| General Reserve ... ... | ... | 3,180 |
| Balances— | | |
| Road Fund ... ... | 2,440 | 11,720 |
| Endowment Fund ... | ... | ... |
| General Fund ... ... | 650 | 1,600 |
| Total ... | 1,46,250 | 1,87,530 |

5. The remarks regarding the Educational Budget of the Sydapet Circle apply in part to this circle also, though there is not the same ground for objection on the score of expense. Even here however the cost seems excessive, and the report called for in G.O., dated 5th January 1874, No. 10, should be accompanied by a revised scheme prepared in accordance with the principle laid down in G.O., dated 30th April 1874, No. 746, the cost of each school being restricted, as far as possible, to the maximum amount obtainable by a school of the kind under the Result Grants

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*19th May* 1874.

system. In the meantime as it appears to be proposed that the schools should be supported from Provincial Funds, the unsanctioned portion of the Educational Budget will be struck out, and the question of a grant considered when a satisfactory scheme has been submitted.

6. The remainder of the Budget as adjusted by the Board of Revenue calls for no remark, but as Rupees 11,720 appear as a Road Fund balance, the Provincial allotment for roads will be reduced by Rupees 12,000. It has not escaped notice that this large balance is due to adjustments made by the Board of Revenue, but, judging from past experience, it seems exceedingly improbable that it would be possible to utilize the amount within the year, in addition to a Road Fund Reserve of more than Rupees 10,000. The attention of the Public Works Department is called to paragraph 60 of the Proceedings of the Board of Revenue.

7. An abstract of the Budget, as modified by Government, is as follows:—

| Receipts. | Rs. |
|---|---|
| Road Fund ... ... ... ... ... | 1,37,410 |
| Endowment Fund ... ... ... | 440 |
| General Fund ... ... ... ... | 26,840 |
| Total ... | 1,64,690 |

| Expenditure. | Rs. | Rs. |
|---|---|---|
| Grant I.— | | |
| Road Fund ... ... ... ... ... | | 1,34,940 |
| General Fund ... ... ... ... | | 2,530 |
| Grant II.— | | |
| General Fund ... ... ... ... | | 2,790 |
| Grant III.— | | |
| Endowment Fund ... ... | 440 | |
| General Fund ... ... | 9,980 | |
| | | 10,420 |
| Grant IV.— | | |
| Road Fund ... ... ... ... ... | | 1,620 |
| General Fund ... ... ... ... | | 320 |
| | | 1,52,620 |
| General Reserve ... ... ... ... | | 2,100 |
| Balances— | | |
| Road Fund ... ... .... | 850 | |
| General Fund ... ... | 9,120 | |
| | | 9,970 |
| Total ... | | 1,64,690 |

(True Extract.)

D. F. CARMICHAEL,
*Acting Chief Secretary.*

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

Exd. J. Wright.

Revenue 1874 Sept.

Govt. of 1874 Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
LOCAL FUND BOARDS,
Chingleput,
&c., &c., &c.

Dated May, 1874.

Recd. June 5

Ansd.

G.O., 19th May 1874, No 865.

MAY.
Nos. 177—179.

Subject and Chingleput Circles—The Ludg
Estimates of these Circles for the year 1874-75
reviewed and p

No 46.