

(1) Number of Pages..... 14

(2) Date of repair.....

(3) Initials of the Referencer..... SGE
16/10/

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	62	Press
B.P. No.		Mis.
Dated	11.5.1874	1976

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

Read the following papers:—

No. 77. Proceedings of the Board of Revenue, dated 11th December 1873, No. 2544.

Read the following letters:—

From the President of the Local Fund Boards, South Arcot District, dated 29th September 1873, No. 354.

ABSTRACT.—Informing that the charges on account of Department Public Works Supervision and Petty Establishment communicated by the Accountant General, after the accounts for March 1873 were closed, may be met partly from Savings and partly from the Reserve of the current year.

From the same Officer, dated 15th October 1873, No. 398.

ABSTRACT.—Forwarding, with explanatory remarks, the Budget Estimates of Local Funds of Virdachellum Circle, South Arcot District, for 1874-75.

From the same Officer, dated 24th October 1873, No. 404.

ABSTRACT.—Forwarding, with explanatory remarks, the Budget Estimates of the Local Funds of the Cuddalore Circle, South Arcot District, for the official year 1874-75.

The Local Fund Budget Estimates of the Cuddalore and Virdachellum Circles for 1874-75 will be submitted to Government.

CUDDALORE CIRCLE.

2. STATEMENT I.-A., REVENUE AND RECEIPTS.—The Local Fund receipts of this circle are expected to amount to Rupees 2,01,950, made up thus—

	RS.
1. Balances	10,510
2. Allotments from General Revenue.	56,940
3. Rates and Taxes	1,30,000
4. Fees in Schools, etc.	1,500
5. Endowment, etc.	450
6. Miscellaneous	2,550
Total...	2,01,950

3. The balances brought forward under the Road and Endowment Funds are those exhibited at the foot of the current year's budget. It should have been shown that the state of affairs at the time the budget was submitted justified a belief that these sums, neither more nor less, would remain unexpended at the end of the current year.

4. The Circle Board have taken credit for the undermentioned Provincial grant.

	RS.
Ordinary grant for roads	44,040
Special grant, being the half of Rupees 11,000 provided in the current year's Supplemental Budget for the Pondicherry and Merkanam road.	5,500
Total...	49,100

5. The special grant is entered in accordance with G. O., Financial Department, dated 17th May 1873, No. 694.

6. The cess on land is given as Rupees 1,30,000, which is Rupees 6,000 less than the current year's estimate. Some explanation should be given of the difference.

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

7. Rupees 1,500 are estimated as fees in the forty-three Local Fund Schools, which the Local Fund Board propose to open from the commencement of the year. Their scheme, which provides for more expensive schools than is usual, has been forwarded to the Director of Public Instruction for his remarks, which will be communicated in due course to Government. In the meantime the budget entries have been allowed to remain undisturbed.

8. The receipts are—

	RS.
Road Fund	1,44,410
Malowment Fund	810
General Fund	56,730
Total...	2,01,950

9. STATEMENT I.-B., EXPENDITURE.—The total proposed expenditure amounts to Rupees 1,93,530 as follows:—

	RS.
Grant I... ..	1,69,930
Do. II.	18,370
Do. III.	12,510
Do. IV.	1,720
Total...	1,93,530

10. GRANT I, PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The assets of the Road Fund are estimated at Rupees 1,44,410, and the proposed expenditure at Rupees 1,41,250, leaving a balance of Rupees 3,160.

11. The cost of Public Works Department Supervision at 25 per cent. on the proposed expenditure will be Rupees 21,700.

12. Rupees 6,300, or Rupees 2,610 more than is provided in the current year's budget, is assigned for Petty Establishment. The President proposes to raise salaries all round, on the ground that they are now insufficient to attract competent men. The Board have recorded their disapproval of these proposals in their Proceedings of the 12th November 1873, No. 2,291. Rates which are sufficient in other districts must be sufficient in South Arcot, and if they are raised in one district they will be unsettled in all. The provision is accordingly reduced to the current year's amount plus Rupees 900, the pay of the five Clerks at 15 Rupees each allowed for Overseers.

13. The Road Fund share of the cost of General management should be Rupees 1,330.

14. The Road Fund Reserve is entered as Rupees 7,220 instead of Rupees 14,430, but it has been raised to Rupees 13,260, which, the Board believe, will prove sufficient.

15. The Road Fund Expenditure is thus Rupees 1,44,410, leaving no balance.

16. STATEMENT II.-A, PART I., NEW WORKS.—Statement II.-A., Part I., contains eight items, with an aggregate allotment of Rupees 23,230. The first four (Rupees 11,930) appertain to the Road Fund, and the remaining four to the General Fund. The President is requested to submit at an early date an estimate for the second item, and revised estimates for the fifth and sixth items, as suggested in G. O., Public Works Department, dated 21st August 1873, No. 2,082.

17. D.—II. REPAIRS.—The allotment for Repairs in this budget is Rupees 87,110, or Rupees 2,670 less than that for the current year. The rates for many roads have been altered, some being increased and some reduced. It appears that they are all in accordance with the proposals of the District Engineer, and that those proposals have been approved by the Local Fund Board after due consideration.—*Vide* letter submitted to Government in Board's Proceedings, dated 8th September 1873, No. 1,770, paragraph 12.

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

	RS.
Public Works Establishment	28,810
Petty Establishment	4,590
Road Fund Reserve	13,260

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

Grant I. is thus—

	RS.
Road Fund	1,43,080
General Fund	20,860
Total...	1,63,940

19. GRANT II., EDUCATION.—The payments contemplated under Grant II. are as follow:—

	RS.
1. Payment for Inspection	1,810
2. Local Fund Schools	10,000
3. Grants-in-Aid	3,800
4. Miscellaneous	2,780
Total...	18,370

20. The particulars of the first item are given in paragraph 14 of the President's letter. Rupees 100 are provided on account of contingent charges for Inspecting Schoolmasters. The fixed rate for these officers is only Rupees 14 per mensem, or Rupees 52 for three Inspecting Schoolmasters for twelve months. The item should accordingly be reduced by Rupees 40.

21. The second item (Rupees 10,000) is the assignment for the forty-three schools which the Local Fund Board propose to open. The scheme will be submitted to Government as soon as the Director of Public Instruction has given his opinion with regard to it. Statement III. is useless now that there are no unions, and Statement III.-A., as well as Statement B., will have to be modified if Masters are paid partly by fixed salaries and partly by Results grants.

22. The third item (Rupees 3,800) contains Rupees 300, the provision for the Salary Grant School at Puttambakum, and Rupees 3,500 for Results grants. The latter provision is Rupees 3,400 less than that in the current year's budget. The actuals of 1872-73 were only Rupees 3,082, and some of the Results Grants Schools are absorbed in the scheme for establishing Local Fund Schools. The Director of Public Instruction has not informed the Board whether he considers the provision sufficient.

23. Grant II. is thus Rupees 18,330, payable from General Fund.

24. GRANT III., SANITATION, ETC.—Grant III. is made up of the following items of charges:—

	RS.
1. Hospitals and Dispensaries	440
2. Vaccination	1,510
3. Sanitary Establishment, etc.	7,000
4. Public Bungalows	810
5. Choultries	420
6. Miscellaneous	2,330
Total...	12,510

25. The first item (Rupees 440) consists of Rupees 240, an allowance at Rupees 20 per mensem, which the Local Fund Board propose to give to the Police Hospital Assistant at Trincomalay for attending out-patients in addition to his present duties, and Rupees 200 for medicines to be supplied to him. The exhibition of the items under Hospitals and Dispensaries is out of place, and they should be shown under (f) Miscellaneous. In his letter, dated 23rd September 1873, No. 347, the President submitted the Circle Board's resolution for the grant of the allowance in question, but further information was called for to enable the Board to lay the proposal before Government. Pending the receipt of this information the present provision is allowed to stand.

26. The Superintendent General of Vaccination has given the President particulars of the establishment employed in the whole district, and requested him to provide Rupees 1,510 in the Cuddalore Budget, and Rupees 1,270 in the Virdachellum Budget; the cost of the District Superintendent being divided according to population, and that of the Vaccinators equally between

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

the circles. Dr. Shortt will be requested to report the exact number and cost of the Vaccinators employed in each circle. The expediency of increasing the establishment, which is urged by Dr. Shortt and admitted by both Local Fund Boards, should be kept in view.

27. The allotment for Sanitary improvements is the same as in the current year's budget, and is distributed thus—

	RS.
Improvement of supplies of drinking water ...	4,240
Village sites ...	21,60
Scavenging and improving roads in villages ...	600
Total...	7,000

28. The fourth item (Rupees 810) is Rupees 180 in excess of the current year's provision, a revised scale of establishment having been sanctioned for certain Travellers' bungalows in Board's Proceedings, dated 4th November 1873, No. 2,242. The receipts are estimated at Rupees 400.

29. The Choultry allotment is increased by Rupees 20 for the Choultry, which the Local Fund Board have built on the road from Trinomalay to Trikalore.

30. Grant III. is—

	RS.
Endowment Fund ...	400
General Fund ...	12,110
Total...	12,510

31. GRANT IV., MISCELLANEOUS.—Of the four allotments under Grant IV. the first has been altered to Rupees 870 on account of the addition to the Local Fund establishment in this office sanctioned by Government. The grant will thus be Rupees 1,860.

	RS.
Road Fund ...	1,330
General Fund ...	530
Total...	1,860

32. The General Reserve is Rupees 4,670.

33. The following is an Abstract of the Budget :—

Receipts.		Charges.			
	RS.		RS.		RS.
Road Fund...	1,44,410	Grant I. ... { Road Fund ...	1,43,080		
Endowment Fund ...	810	{ General Fund ...	20,860		1,63,940
General Fund ...	56,730				18,330
		Grant II.... General Fund ...	400		
		Grant III... { Endowment Fund ...	12,110		12,150
		{ General Fund ...			
		Grant IV... { Road Fund ...	1,330		
		{ General Fund ...	530		1,860
					1,96,640
		General Reserve ...			4,670
		<i>Balances.</i>			
		Road Fund ...			
		Endowment Fund ...	410		
		General Fund ...	230		640
Total...	2,01,950	Total...			2,01,950

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

VIRDACHELLUM CIRCLE.

34. STATEMENT I.-A., REVENUE AND RECEIPTS.—The Local Fund assets are calculated at Rupees 1,54,770, thus—

	RS.
1. Balances ...	26,480
2. Allotments from General Revenue ...	41,210
3. Rates and Taxes ...	85,500
4. Fees in Schools ...	450
5. Endowments, etc ...	130
6. Miscellaneous ...	1,000
Total...	1,54,770

35. The balance of the Road Fund is entered as Rupees 5,000 on the assumption, it is presumed, that the proposals contained in the supplemental budget of the current year would be sanctioned. The Board have, however, disallowed a sum of Rupees 16,000 for the suspension bridge across the Vellaur, the Government having refused to sanction the project. This sets free Rupees 16,000, which, together with Rupees 12,160, being the saving expected from the allotment in the current year's budget of Rupees 17,160 for the bridge over the Manimoottanuldy, as reported in the President's letter, dated 29th September 1873, No. 354, makes a total of Rupees 28,160. Deducting from this sum Rupees 9,689 to be charged in the accounts of 1873-74 on account of Public Works Department Supervision and Petty Establishment for 1872-73 there remains Rupees 18,471, of which Rupees 10,000 may safely be added to the expected balance of Rupees 5,000, leaving the remainder, plus Rupees 7,000 of the reserve, to meet any unforeseen expenditure of the current year.

36. Small fees collected in the old Local Fund Schools because of the cessation of the house-tax, and in some new schools which the Local Fund Board propose to establish, are expected to amount to Rupees 450.

37. The receipts are—

	RS.
Road Fund ...	1,12,570
Endowment Fund ...	52,070
General Fund ...	130
Total...	1,64,770

38. STATEMENT I.-B., EXPENDITURE.—The total estimated expenditure is Rupees 1,46,270, classified as follows :—

	RS.
Grant I. ...	1,22,180
Do. II. ...	13,540
Do. III. ...	8,910
Do. IV. ...	1,640
Total...	1,46,270

39. 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, but the increase in the balance noticed above renders this unnecessary.

40. The allotment for New works in favour of Other agency, Rupees 10,000, has been struck out and distributed between two works which will be noticed further on. The allotment for Repairs should be increased by Rupees 1,930, pending orders from Government as shown below.

41. The cost of Public Works Department Supervision at 25 per cent. on the proposed expenditure should be Rupees 18,570.

42. The assignment for Petty Establishment is reduced to Rupees 3,010 as in the other circle.

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

43. The allotment for the share of the cost of General management should be Rupees 1,220, and that for Tools and Plant should be Rupees 740.

44. An allotment of Rupees 250 is entered as a contribution to the new Municipality at Chellumbrum for roads. This is subject to modification when there has been time for the Municipal Commissioners to consider the subject.

45. The Road Fund Reserve at 10 per cent. of the receipts of the year is Rupees 9,760.

46. Thus the Road Fund Expenditure is Rupees 1,07,890, leaving a balance of Rs. 4,680.

47. STATEMENT II.-A., PART I., NEW WORKS.—Statement II.-A., Part I., contains five Road Fund items, with an allotment of Rupees 33,400, and a Dispensary and two Choultries with Suspension bridge across the Vellaur at Mutialoor. allotments amounting to Rupees 14,400. The

fourth item, with an allotment of Rupees 10,000, has been struck out, as the Government have in their Order, dated 7th October 1873, No. 1,429, declined to sanction the work, and its allotment of Rupees 10,000 will be shared between the first and fifth items. The President is requested to submit estimates for items 1, 2, 3 and 5.

48. PART II., REPAIRS.—Part II. contains fourteen items, with an aggregate allotment of Rupees 33,970, against Rupees 40,880 in the budget of 1873-74. The decrease is owing to the omission of the provision for the repair of locks and canals, on the ground that the works appertain to irrigation, and the charge is properly debitable to Provincial Fund. The Local Fund Board may be right in this contention, but the President must report on the matter in detail, and obtain the sanction of Government before the item is omitted from the budget. He must show that the canals and locks are not used by the people as a means of communication. In the meantime the Board think it best to insert the current year's provision, viz., Rupees 1,930, in the budget.

49. The allotments for New Works and Repairs, Communications, and for Petty Establishment in Grant I. must be altered as shown above. The allotment for Public Works Establishment should be Rupees 22,190, and that for Tools and Plant Rupees 890.

50. Grant I. is—

Road Fund	Rs.
General Fund	1,06,670
	18,160

Total... 1,24,830

51. GRANT II., EDUCATION.—In the current year there were seven Local Fund Schools, and the Local Fund Board in addition propose to open eight more.

52. From the report of the Sub-Committee, which is enclosed in the President's letter, it appears that the new schools are to follow the model of the existing Local Fund Schools of the circle, which are for the most part of the Middle Class, and that they are to teach up to the standard of the 3rd Class in Government Taluq Schools. They are to cost Rupees 316 each per annum. The Board are inclined to think that the elementary instruction in reading, writing, and arithmetic, which is the proper business of Local Fund Schools, ought not to cost so much. The Local Fund Board will be requested to take these observations into consideration, but the allotment will be allowed to remain undisturbed, and Government will be requested to sanction the establishment of the schools.

53. The provision of Rupees 500 for schools in Chellumbrum requires consideration, for this species of contribution is unusual though allowed in the case of Cuddalore. The President will be requested to report whether schools supported by the Chellumbrum Municipality do Rupees 500 worth of good to the people of the Virdachellum Circle.

54. In future, instead of Statement III. a list of schools drawing grants from Government, or receiving private contributions, should be drawn up.

55. Grant II. is Rupees 13,540, payable from the General Fund.

56. GRANT III., SANITATION, ETC.—There is no allotment for Dispensaries, that at Chellumbrum having become the property of the new Municipality, and that at Virdachellum being unlikely to be opened before the end of 1874-75, but a sufficient contribution of Rupees 1,000 is provided for Chellumbrum. With regard to the delay about establishing a Dispensary at Virda-

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

chellum the Board are constrained to remark that the fact that the estimate had to be revised in August 1873 is not a sufficient reason why the building should not be completed until March 1875.

57. The provision for sanitation is Rupees 2,400 more than in 1873-74, and is distributed thus—

Water-supply	Rs. 3,750
Village sites	950
Scavenging	1,300
Total...	6,000

58. The expenditure in Public Bungalows is estimated at Rupees 500, the receipts being Rupees 200.

59. The Local Fund Board, it appears, regret that the funds at their disposal do not admit of their raising the Vaccine establishment. The Board observe that there is a sufficient balance still available for allotment, and suggest that some of it may be utilized in this way.

60. Grant III. is Rupees 8,910, which is chargeable as follows:—

Endowment Fund	Rs. 130
General Fund	8,780
Total...	8,910

61. GRANT IV., MISCELLANEOUS.—The provision of Rupees 550 against Controlling establishment at the Presidency has been raised to Rupees 700. The total of this grant is Rs. 1,790, chargeable as follows:—

Road Fund	Rs. 1,220
General und	570
Total...	1,790

62. The General Reserve should be Rupees 3,060.

63. The following is an Abstract of the Budget as revised by the Board of Revenue.

Receipts.		Charges.		
	RS.		RS.	RS.
Road Fund	1,12,570	Grant I... { Road Fund	1,06,670	
Endowment Fund	130	General Fund	18,160	1,24,830
General Fund	52,070	Grant II... { General Fund	...	13,540
		Grant III... { Endowment Fund	130	
		General Fund	8,780	8,910
		Grant IV... { Road Fund	1,220	
		General Fund	570	1,790
		General Reserve	...	1,49,070
				3,060
		Balances.		
		Road Fund	4,680	
		Endowment Fund	7,960	12,640
Total...	1,64,770	Total...	...	1,64,770

(True Extract.)

(Signed) J. GROSE,
Secretary.

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

No. 78. Proceedings of the Board of Revenue, dated 9th January 1874, No. 147 (Miscellaneous).

Read the following letter from E. B. POWELL, Esq., M.A., C.S.I., Director of Public Instruction, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 12th December 1873, No. 2451:—

Adverting to the Budget Estimate for 1874-75 for the Cuddalore Circle, I have the honour to state that the provision made therein for education seems to be sufficient.

Submitted to Government with reference to Board's Proceedings, dated 11th December 1873, No. 2544.

(True Copy and Extract.)

(Signed) J. GROSE, Secretary.

No. 79. Proceedings of the Board of Revenue, dated 15th January 1874, No. 262 (Miscellaneous).

Read the following letter from Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 8th January 1874, No. 25:—

I have the honour to report that the Local Fund Board of the Cuddalore Circle (South Arcot District) have made a provision of Rupees 7,000 for Sanitary expenditure in the district during 1874-75.

2. The several works proposed to be executed are fully detailed in Form IV.-B, and, as they appear to have been judiciously selected, I beg to recommend that the allotment may be sanctioned.

Submitted to Government in continuation of Board's Proceedings, dated 11th December 1873, No. 2544.

(True Copy and Extract.)

(Signed) J. GROSE, Secretary.

No. 80. Proceedings of the Board of Revenue, dated 16th January 1874, No. 281 (Miscellaneous).

Read the following letter from Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 8th January 1874, No. 24:—

I have the honour to report, for the information of the Board of Revenue, that the Local Fund Board of the Virudachellum Circle (South Arcot District) have estimated for an expenditure of Rupees 6,000 on Sanitary works during the year 1874-75.

2. The details of the proposed works are given in Form IV.-B, and are clearly specified, and I have to recommend that sanction may be given to the provision.

Submitted to Government in continuation of Board's Proceedings, dated 11th December 1873, No. 2544.

(True Copy and Extract.)

(Signed) J. GROSE, Secretary.

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

No. 81. Proceedings of the Board of Revenue, dated 19th January 1874, No. 87.

Read the following letter from E. B. POWELL, Esq., M.A., C.S.I., Director of Public Instruction, Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 28th November 1873, No. 2,395:—

I HAVE the honour to return the letter from the presiding member of the Cuddalore Local Fund Board to the President of the Local Fund Boards of South Arcot, forwarded with copy of Proceedings of the Board of Revenue, Miscellaneous No. 8,102, of the 26th instant.

2. I presume that the 108 schools, referred to in the presiding member's letter, are to be purely vernacular ones, and are not to give any instruction in English; if such is not the case, I consider that Government should be recommended to disallow the scheme. I am satisfied that measures should be adopted to limit the area of instruction in English.

3. Assuming that the schools are to be purely vernacular, I think the proposed experiment might be tried, as, no doubt, a fixed monthly payment is calculated to give stability to schools. I doubt, however, if so large a proportion of the contemplated remuneration to teachers should be given in fixed salaries; perhaps it would be well to make a moiety depend upon the results afforded at examination.

4. I am, also, of opinion that when the schools are examined a deduction should be made from the sum earned under the rules equal to the aggregate of the fixed payments for the year, and that only the remainder should be handed to the teachers. This course would accord with the principle of the results grant system.

5. As the schools will be under the management of the Local Fund Board, the parents of the pupils, instead of, to some extent, paying for their children's education, as is the case at present in most places, will cease to make presents and money-payments to the teachers, and will contribute nothing beyond the fees, which are pitched at exceedingly low rates. In these circumstances, it appears to me that higher fees than those proposed should be demanded. Possibly, the fees might be fixed so as to cover at commencement one-fourth of the total charges, and after a time be raised so as to meet one-third of the expenditure.

ENCLOSURE No. 1.—Letter from the Presiding Member of the Cuddalore Local Fund Board to the President of the Local Fund Boards of South Arcot.

SUBMITTED to Government, with reference to Board's Proceedings, dated 11th December 1873, No. 2,544, paragraph 7.

2. The Cuddalore Local Fund Board propose to establish 43 schools in 1874-75. They are to be divided into three classes: the first is to comprise 4 schools, to work up to the third standard, to have three masters at Rupees 15, Rupees 10, and Rupees 7, and to make the scholars pay 2 Annas a-month as the school-fee; the second is to comprise 12 schools, to work up to the second standard, to have two masters on Rupees 10 and Rupees 7, and to make the scholars pay 1 Anna a-month; the third is to comprise 27 schools, to work up to the first standard, to have one master on Rupees 10, and to charge a school-fee of 1 Anna.

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

It is not stated whether English is to be taught or not, and the Local Fund Board probably desire to exercise the discretion on this point, which Government have decided to entrust to such bodies.

3. The masters are to be paid a part of their salary month by month, and the rest is to depend on the result of an examination of the scholars at the end of the year. The Local Fund Board propose to give results grants according to the rules, but at half rates, and expect that, on the average, these grants will equal the difference between the fixed portion of the standard salaries and the standard salaries.

4. Some of the schools are to be existing results grants schools, and others new schools.

5. The cost, as given in the budget of 1874-75, is as follows:—

	RS.
1st-class Masters	384
Servant	36
Rent	24
Furniture	40
Maps, etc.	12
Sundries... ..	12

508

	RS.
2nd-class Masters... ..	204
Servant	36
Rent	10
Furniture	32
Maps, etc.	8
Sundries	6

304

	RS.
3rd-class Masters... ..	120
Rent	18
Furniture	10
Maps, etc.	6
Sundries	6

160

6. The school-fees expected are—

	RS.
First class	45
Second do.	40
Third do.	3

7. The Director of Public Instruction thinks the experiment should be tried if the teaching of English is altogether prohibited, but suggests a modification in the system of payment of masters so far as it depends on results, and an increase in the school-fees.

8. The Board think the schools should be established. The expense of the 1st and 2nd-class schools is great, but they are to be located in important places, and the number of scholars may be proportionately great. The Local Fund Board should be left to consider the modification in the system of paying masters which the Director proposes. As regards English, the Board agree with the

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

Director. The means at the disposal of Local Fund Boards are so limited that they ought not to attempt to provide instruction in English.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 82. Proceedings of the Board of Revenue, dated 23rd January 1874, No. 476 (Miscellaneous).

Read the following letter from E. B. POWELL, Esq., M.A., F.S.I., Director of Public Instruction, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 12th December 1873, No. 2464:—

Adverting to the Budget Estimate for 1874-75 for the Virdachellum Circle, I have the honour to state that the provision for education seems to be sufficient.

Submitted to Government with reference to Board's Proceedings, dated 11th December 1873, No. 2544.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 85. ORDER THEREON, 11th April 1874, No. 574.

The following is an abstract of the Cuddalore Circle Budget Estimates for 1874-75 as submitted by the Board of Revenue compared with those sanctioned for the year 1873-74:—

the year 1873-74:—

RECEIPTS.		CHARGES.	
	1873-74. RS.	1874-75. RS.	
Balance brought forward	13,710	10,510	Grant I.
Allotment from General Revenue—			New Works—
Provincial Funds ...	49,640	{ 44,640	Communications ...
Special Funds ...	8,370	{ 5,500	Buildings
Cess on Land... ..	1,36,000	6,800	Miscellaneous ...
Fees in Schools ...	...	1,30,000	
Endowments, &c. ...	510	1,500	Repairs—
Miscellaneous ...	2,750	450	Communications ...
		2,550	Buildings ...
			Miscellaneous ...
			Cost of Department of
			Public Works Estab-
			lishment ...
			Road Fund Reserve ...
			Other Items ...
			Grant II.—
			Inspection ...
			Local Fund Schools ...
			Grants-in-aid ...
			Miscellaneous ...
			Grant III.—
			Hospitals ...
			Vaccination ...
			Sanitary Establishment.
			Other Items ...
			Grant IV.—
			Establishment ...
			General Reserve ...
			Balance ...
Total ...	2,10,980	2,01,950	Total ...

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

2. The remarks of the Board of Revenue regarding the sum shown as balance brought forward are approved. The special grant for roads of Rupees 5,500 is passed in accordance with G.O., dated 17th May 1873, No. 694, and the remainder of the sum entered as Provincial grant for roads will be allowed to stand subject to modification hereafter if necessary. The remarks of the Director of Public Instruction on the educational scheme of the circle, submitted with the Proceedings of the Board of Revenue dated 19th January 1874, will be considered separately, and in the meantime the educational portion of the estimates may remain as submitted.

3. It is observed that, with the exception of a provision of Rupees 4,110 for reticulating a portion of Trunk Road No. 9, the allotments under New Works are all on account of projects already commenced. The Government concur in the remarks of the Board of Revenue regarding the unauthorized provision for an increase to the salaries of the Public Works Petty Establishment. The provision for Results Grants is approved, but it will have to be increased in the event of the proposed new Local Fund Schools being eventually disallowed—

VIRDACHELLUM.					
RECEIPTS.			CHARGES.		
	1873-74. RS.	1874-75. RS.		1873-74. RS.	1874-75. RS.
Balance brought forward	45,210	36,480	Grant I.—		
Allotments from General Revenue:			New Works—		
Provincial Funds—			Communications ...	49,860	33,400
For Roads...	36,400	36,400	Buildings ...	7,000	14,400
For Schools ...	810	810	Repairs—		
Special Funds ...	3,330	4,000	Communications ...	40,880	40,900
Cess on Land ...	85,000	85,000	Cost of Department of		
Tolls ...	500	500	Public Works ...	28,370	25,230
Fees in Schools...		450	Road Fund Reserve ...	9,600	9,760
Endowments, &c. ...	350	130	Miscellaneous ...	980	1,140
Miscellaneous ...	1,000	1,000	Grant II.—		
			Inspection ...	2,840	1,180
			Local Fund Schools ...	2,630	5,240
			Grants-in-aid ...	5,600	5,500
			Miscellaneous ...	1,120	1,620
			Grant III.—		
			Hospitals ...	4,870	
			Vaccination ...	1,000	1,280
			Sanitary Establishment	3,600	6,000
			Other Items ...	550	1,630
			Grant IV.—		
			Establishment ...	1,640	1,790
			General Reserve ...		3,060
			Balances ...	12,060	12,640
Total ...	1,72,600	1,64,770	Total ...	1,72,600	1,64,770

5. As in the case of the Cuddalore Circle the Provincial grant may stand for the present. The other items of receipt call for no remark.

6. The disallowance by the Board of Revenue of the proposed contributions from the one-third Land-cess to the Road Fund is in accordance with G.O., dated

*Proceedings of the Madras Government, Financial Department,
11th April 1874.*

29th March 1873, No. 426, and their readjustment of the grant for New Works and of the Road Fund generally is approved. As no tolls have been established at Chellumbrum there seems to be no objection to the contribution to that Municipality on account of roads.

7. The allotment for establishment of the proposed eight new Local Fund Schools will be permitted to stand, but the Government desire to have a full report on the subject from the Director of Public Instruction especially with regard to the proposed cost of the new schools, and to the system on which it is proposed to establish them as compared with that of Results Grants. The provision of Rupees 500 for Schools in Chellumbrum may also remain pending receipt of the report on the subject called for by the Board of Revenue.

8. The particular attention of the Local Board is called to the remarks of the Board of Revenue regarding the delay in the establishment of a Dispensary at Virdachellum. Even if it be found impossible to complete the building before the close of the year arrangements might be made for the treatment of out-patients only, funds being provided from the General Fund Reserve and unallotted balance which together aggregate Rupees 11,020.

9. Subject to the above remarks the Budgets of both Circles are passed as submitted by the Board of Revenue.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue.

- .. President of the Local Fund Boards, South Arcot.
- .. 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, South Arcot District.

Exd. J. Wright.

sepan Coim

N^o 1262
Revenue 1874 Departs
Court of 1874 Estimates

FINANCIAL.

THE BOARD OF REVENUE.

1874-75

On 11/10/74

Date 4 April 11/10/74
Week 11 May 1874

GO. 11/10/74 (1874) No. 1262

ARMY
Nos. 77-85.

The Major and
Lieut. Col. 11/10/74
and 11/10/74
referred.

11 May 74
11 May 74
11 May 74