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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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*Proceedings of the Madras Government, Financial Department,
28th April 1875.*

Local Funds—Reports.

No. 305. Read the following Proceedings of the Board of Revenue, dated 15th March 1875, No. 622:—

Read letters from the President of the Local Fund Boards, North Arcot District, dated 24th September and 2nd December 1874, Nos. 586 and 633.

THE Local Fund Reports of the Chittoor and Vellore Circles for 1873-74 will be submitted for the information of Government.

CHITTOOR.

2. The subjoined statement compares the receipts and charges of the year with those of the previous year.

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	RS.	RS.	<i>New Works.</i>	RS.	RS.
1. Balance	28,919	26,363	1. Communi- } By P. W. D. 42,672 15,857		
2. Provincial Grant for Roads	47,140	47,140	cations. } „ O. A. 86 215		
3. Surplus Pound Fund.	2,667	3,175	2. Sanitary } „ P. W. D. 442 ...		
4. Avenues	288	193	and Mis- } „ O. A. 2,366 100		
5. Fishery Rents	5,676	3,769	cellaneous }		
6. Grass Rent	34	44	<i>Repairs.</i>		
7. Miscellaneous (Special Funds)	37	...	3. Communi- } By P. W. D. 81,400 90,211		
8. Road-cess under Act III. of 1866	6,671	4,263	cations. } „ O. A. 113 34		
9. Land-cess under Act IV. of 1871	1,15,216	1,69,669	4. Sanitary and Miscellaneous by Other Agency	4,557	3,887
10. Contribution for Ranipet Dispensary from Vellore Local Fund Board	500	500	5. P. W. D. Supervision	29,851	29,095
11. Contribution for Ranipet Dispensary from Wallajahpet Municipality	250	250	6. Petty Establishment	3,652	4,964
12. Contribution for Educational Inspecting Agency from Wallajahpet Municipality	90	90	7. Tools and Plant	1,630	2,365
13. Contribution for Vellore Railway Station Road from Vellore Municipality	3,255	812	Total Grant I	1,66,769	1,46,728
14. Contribution for Educational Inspection from Vellore Municipality	235	...	8. Payment for Inspection... ..	2,499	3,539
15. Hospitals and Dispensaries	4,344	8,562	9. Purchase of Books... ..	352	878
16. Choultries... ..	1,288	1,350	10. Results Grants	4,999	8,000
			Total Grant II	7,850	12,417
			11. Hospitals and Dispensaries	4,271	8,136
			12. Grant-in-aid to Ranipet Dispensary	797	4,983
			13. Vaccine Establishment	1,632	2,060
			14. Sanitary Establishment, &c.	2,552	3,426
			15. Markets	...	30
			16. Choultries Establishment.	1,274	1,462
			17. Travellers' Bungalows Establishment	122	171
			Total Grant III	10,648	20,268

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Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	RS.	RS.		RS.	RS.
17. Miscellaneous ...	...	17,500	18. Establishments at the		
18. Sale of Books ...	...	731	Presidency, and in the Col-		
19. Do. of Materials ...	3	...	lector's and Local Fund		
20. Do. of other Property.	...	340	Board's Offices, and Con-		
21. Fees from Travellers'			tingencies ...	2,082	1,733
Bungalows ...	628	92	19. Refund of excess collec-		318
22. Public Works Receipts.	738	742	tions of Land-cess, &c. ...	...	
23. Do. Refund			Total Grant IV...	2,082	2,051
of Expenditure ...	...	275	20. Miscellaneous Debt Ac-		762
24. Miscellaneous ...	880	1,561	count ...	234	
25. Advances recoverable.	199	762	Total Expenditure ...	1,87,583	1,82,226
Grand Total ...	1,61,220	2,35,457	21. Balance ...	-26,363	53,231
			Grand Total ...	1,61,220	2,35,457

3. RECEIPTS.—The year commenced with a net deficit of Rupees 26,363 made up of—

Road Fund...	RS.
Endowment Fund ...	22,663
General Fund ...	2,784
	6,484
	— 26,363

The actual receipts aggregated Rupees 2,61,820, and deducting therefrom the deficit, the total assets were Rupees 2,35,457. Excluding the balances, the actual receipts of the year were Rupees 71,681 more than in the previous year, owing chiefly to the increase of the rate of Land-Cess from nine pias to one anna in the rupee with effect from 1st July 1873, and to the receipt of a sum of Rupees 17,500 from the Mahant of Tripaty for the restoration of the 1,000 pillars Muntapam at Upper Tripaty.

4. EXPENDITURE, GRANT I., PUBLIC WORKS.—According to the Registers kept in this Office, the following allotments were sanctioned for Public Works:—

New Works.	RS.
Communications by Public Works Department ...	20,252
Do. by Other Agency ...	378
Sanitary and Miscellaneous by Public Works Department..	125
Do. by Other Agency ...	100
	20,855
Repairs.	
Communications by Public Works Department ...	92,635
Do. by Other Agency ...	120
Sanitary and Miscellaneous by Public Works Department..	4,334
Do. by Other Agency ...	75
	97,164
Total ...	1,18,019

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5. The actual expenditure was—

	President and Accountant-General.	Controller.
	RS.	RS.
<i>New Works.</i>		
Communications by Public Works Department...	15,857	15,857
Do. by Other Agency ...	215	215
Sanitary and Miscellaneous by Other Agency ...	100	100
	16,172	16,172
<i>Repairs.</i>		
Communications by Public Works Department ...	90,211	90,211
Do. by Other Agency ...	34	20
Sanitary and Miscellaneous ...	3,887	3,887
	94,132	94,118
Total ...	1,10,304	1,10,290

These figures agree with the exception of a small difference of Rupees 14 between the figures of the Accountant-General and those of the Controller under Repairs, Communications executed by Other Agency. It is not apparent how this difference is occasioned. The Accountant-General is requested to be good enough to report upon the subject.

6. Taking the Controller's figures, 93.45 per cent. of the allotment was expended, 77.54 per cent. under New Works and 96.86 per cent. under Repairs.

7. The expenditure on Establishments was as follows:—

	President and Accountant-General.	Controller.
Public Works Department General Establishment ...	29,095	26,406
Petty Establishment ...	4,964	4,253
Total ...	34,059	30,659

8. The debits of the Accountant-General against both items include charges appertaining to 1872-73 not brought to account in that year. The Controller's charge for supervision is 24.89 per cent. on the expenditure by the Public Works Department.

9. The expenditure on Tools and Plant was Rupees 2,365 according to the President and Accountant-General, and Rupees 2,107 according to the Controller. There is a difference of Rupees 258 which appears to have been a refund which is deducted by the Controller from the expenditure, but credited by the Accountant-General as a receipt.

10. The President reports very favorably on the state generally of the roads in the principal division and the other portions of the Circle; the Divisional Officers state that the roads are generally in good order. 842½ miles of road were maintained in good order, 87 miles completed, and 5 miles in progress. Sixteen tunnels and 18 road dams were built. A privy to the Travellers' Bungalow at

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Chittoor was constructed. The stables of the Travellers' Bungalow at Palmanair were repaired and avenues were maintained. Some work was done to the Palmanair Dispensary and to the Palmanair and Venkatagircotta Travellers' Bungalows; but the work not having been completed satisfactorily by a contractor, no payment was made. The avenues were opened up to the end of the year along 329 miles of road. 2,181 trees were planted during the year.

11. The principal new works in progress during the year were—

Works.	Expenditure in the year.	Amount of the Estimate.	Total Expenditure.
	RS.	RS.	RS.
1. Road from Coopam to Venkatagircotta, being a portion of the road from Coopam to Palmanair.	2,350	65,000	49,179
2. Do. from Punganoor through Saddam to Trunk Road No. 17	4,993	55,700	30,501
3. Do. from Pallipet to Ramakistnarazpet on the road from Sholinghur to Tritany	2,672	13,300	13,116
4. Do. from Karvetnagger to Puttoor	1,523	9,800	9,565
5. Do. from do. to Pallipet	1,030	9,000	8,996
6. Constructing road from Chittoor to Argunda with branch to Iral	177	13,763	13,888

12. The expenditure under Grant I. was Rupees 1,46,728.

13. GRANT II., EDUCATION.—One Deputy Inspector and four Inspecting Schoolmasters were employed during the year against one Deputy Inspector and two Inspecting Schoolmasters in the previous year. The additional Inspecting Schoolmasters, whose entertainments were sanctioned by Government in their orders on the Budget, were entertained, one in July and the other in August 1873. The salaries and allowances of the whole staff amounted to Rupees 3,540, of which Rupees 90 were recovered from the Wallajahpet Municipality.

14. There were at the close of the year 278 Lower Class Schools with 6,006 pupils; 168 of these schools were examined for Results grants, and the full amount of the Budget provision (Rupees 8,000) was paid to them. The remaining schools were not examined for want of funds. There were four educational ranges, each of which was in charge of an Inspecting Schoolmaster. The Palmanair, Punganoor, and Kangundi Divisions were unprovided for, but this has been remedied in the current year by the appointment of a fifth Inspecting Schoolmaster for those divisions.

15. Eight depôts were established during the year for the sale of elementary school books. Rupees 878 were expended in the purchase and carriage of books, and Rupees 731 were realized in proceeds of sale.

16. The expenditure under Grant II. was Rupees 12,417.

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1. Tripaty.
2. Ranipet.
3. Chittoor.
4. Palmanair.

17. GRANT III., SANITATION.—As in the previous year there were four Dispensaries under the control of the Local Fund Board, two of which were endowed and two unendowed.

Tripaty Dispensary.—This institution received a contribution of Rupees 3,500 during the year from the Mahant of Tripaty—Rupees 3,000 towards the construction of a suitable building and Rupees 500 to meet the current charges of the institution. The charges of the institution aggregated Rupees 1,138, made up as follows :—

	RS.
Medical Subordinates	720
Servants	156
Other charges	262
Total	1,138

4,827 out-patients, or 837 more than in the previous year, were treated. The average daily attendance of sick was 37.66.

Ranipet Dispensary.—The receipts and charges of this institution are given below :—

	RS.		RS.
Balance	172	Amount paid to Dr. Scudder for 1872-73	
Grant from Arcot Lunghkhana Fund		and 1873-74	4,592
for 1872-73 and 1873-74	4,132	Medicines	332
Contribution from Vellore Local Fund			
Board	500		
Do. do. Wallajahpet Municipality	250		
Appropriation from the General Fund.	250		
Total	5,304	Total	4,983

322 in and 6,233 out patients were treated. There was an increase of 66 in and 1,397 out patients compared with the number treated in the previous year.

Chittoor Dispensary.—This institution received Rupees 930 in subscriptions from private sources. Its expenses aggregated Rupees 2,955, made up as follows :—

	RS.
Medical Subordinates	646
Servants	546
Medicines	135
Diet	1,192
Miscellaneous	437
Total	2,956

The in-patients increased from 306 in 1872-73 to 379 in 1873-74, and the out-patients from 7,654 to 8,499, thus showing a total increase of 918 patients. This increase in the number of patients is an indication of the appreciation of the great benefit conferred by the institution.

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Palmanair Dispensary.—This institution was placed in charge of a 2nd-class Assistant Apothecary during the year under report. Its expenses amounted to Rupees 4,042, as follows:—

	RS.
Medical Subordinates	792
Servants	521
Medicines	1,600
Diet	372
Miscellaneous	757
Total ...	4,042

161 in and 4,558 out patients were treated. The average daily sick were 10·7 in-patients and 36·7 out-patients.

18. Vaccination cost Rupees 2,060, of which Rupees 52 were paid as rewards to the parents of the children vaccinated. one Superintendent (who has charge of both Circles) and four 1st-class and seven 2nd-class Vaccinators operated on 3,912 persons, at a cost of three annas and seven pies per case, and 93·91 per cent. of the cases were successful. The working of the staff is reported to have been not at all satisfactory, except in the town of Chittoor where, at the suggestion of the Civil Surgeon, the system of paying rewards to the parents of children vaccinated was tried with good results. The Local Fund Board desire that the management of the establishment be placed entirely in their hands.

19. Under Sanitation Rupees 3,426 were expended as follows:—

	RS.
Works undertaken for improvement of water-supply	271
Enlargement and improvement of village sites	1,549
Scavenging small towns and large villages	1,578
Miscellaneous	28
Total ...	3,426

20. There were two endowed chuttrums under the control of the Local Fund Board, the last of which was formally transferred to them in the year under report with an endowment in land assessed at Rupees 60 per annum. The receipts and charges of each institution are shown below:—

Sholingur Chuttrum.

	RS.		RS.
Balance	362	Establishment	965
Government grant	1,152	Feeding	42
Sale of old materials	1,280	Repair of utensils, &c.	1,369
	7		1,070
Total ...	2,439	Balance	2,439

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Arconum Chuttrum.

	RS.		RS.
Balance	69	Establishment	25
Rent on endowed land	60	For deepening the well	94
Interest on arrears of rent	3		3
Appropriation from the General Fund	34	Balance	97
	97		

21. In the first chuttrum 10,093 persons were fed, of whom 879 were persons on the Chuttrum Establishment and 9,214 pilgrims. Twenty-seven persons were fed on an average daily at a cost of one anna and six pies each.

22. The chuttrum at Arconum, which is at the junction of the South-West and North-West Lines of the Madras Railway, is said to be rising day by day in importance and to contribute much to the comfort and convenience of native travellers.

23. There were three Travellers' Bungalows under the control of the Local Fund Board. Their charges aggregated Rupees 171 while the fees realized from 74 travellers amounted to only Rupees 92.

24. The expenditure under Grant I. amounted to Rupees 20,268.

25. GRANT IV., MISCELLANEOUS.—The charges under this grant were—

	RS.
Establishment	1,716
General Contingencies	17
Refunds	318
Total ...	2,051

26. BALANCE.—The total expenditure, including a debit of Rupees 762 on account of the Miscellaneous Debt account, was Rupees 1,82,226, leaving a balance of Rupees 53,231, made up as shown below:—

	RS.
Road Fund	19,032
Endowment Fund	5,216
General do.	28,983
Total ...	53,231

27. LOCAL FUND BOARD.—There were 12 official and 12 non-official members on the Board. Fourteen ordinary and special meetings were held with an average attendance of seven members. The average attendance of each class of members should be reported. The President is not very sanguine that the grant of travelling allowance will bring about any improvement in the attendance of native non-official members.

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VELLORE.

28. In the subjoined statement the receipts and charges of the year are compared with those of the previous year :—

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	RS.	RS.		RS.	RS.
1. Balance	16,317	48,292	<i>New Works.</i>		
2. Provincial Grant for Roads ...	7,720	7,720	1. Communications by P. W. D.	2,000	26,360
3. Surplus Pound Fund	1,333	1,578	2. Sanitary and Miscellaneous by O. A.	...	134
4. Avenues	432	864	<i>Repairs.</i>		
5. Fishery Rents	...	3,773	3. Communications. { By P. W. D.	89,830	89,347
6. Grass Rents	3,971	427	" O. A.	9	...
7. Road-cess under Act III. of 1866	5,696	3,627	4. Sanitary and Miscellaneous by O. A.	1,162	952
8. Land-cess under Act IV. of 1871	71,136	83,218	5. Public Works Department Supervision	9,073	18,060
9. Contribution from Vellore Municipality for Educational Inspecting Agency	418	500	6. Petty Establishment	1,530	3,058
10. Sale of Books	25	334	7. Tools and Plant	623	824
11. Hospitals and Dispensaries ...	4,266	...	Total Grant I ...	54,327	88,735
12. Choultries, &c.	5,876	1,200	8. Payment for Inspection	2,108	2,518
13. Public Works Receipts	4,509	20	9. Results Grants	4,498	5,490
14. Refund of Expenditure	...	8	10. Purchase of Books	297	545
15. Charges of the Ranipet Dispensary erroneously debited to this Circle's accounts for 1872-73	...	2,238	Total Grant II ...	6,903	8,553
16. Miscellaneous	23	36	11. Vaccine Establishment	816	1,008
17. Advances recoverable	...	1,400	12. Sanitary Establishments, &c. ...	100	2,801
18. Suspense Account	30	...	13. Choultries	4,523	1,161
			14. Contributions	...	3,514
			15. Miscellaneous	5,688	18
			Total Grant III ...	11,126	8,504
			16. Establishments at the Presidency and in the Collector's and Local Board's Offices ...	762	932
			17. General Contingencies	7	93
			18. Refunds of Cesses	...	719
			19. Receipts of Ranipet Dispensary erroneously credited in this Circle accounts for 1872-73 ...	...	2,065
			Total Grant IV ...	769	3,810
			20. Advances recoverable	...	1,531
			21. Suspense Account	80	...
				30	1,531
			Total Expenditure ...	73,055	1,11,133
			22. Balance	48,292	23,682
Grand Total ...	1,21,347	1,34,765	Grand Total ...	1,21,347	1,34,765

29. RECEIPTS.—The assets of the year were as follow :—

	President.	Accountant-General.
	RS.	RS.
Opening balance	48,292	48,292
Actual receipts	86,473	86,466
Total ...	1,34,765	1,34,758

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There is a difference of Rupees 7 between the two sets of accounts occurring in the item of Miscellaneous Receipts. The President and Accountant-General will be good enough to report, as soon as possible, the cause of the difference, as the Board have no means of tracing it.

30. The actual receipts of the year, compared with those of the previous year, show a decrease of Rupees 18,557 due chiefly to a decrease in the road and land-cess collections and in the receipts from Dispensaries and Choultries.

31. The road and land-cess receipts show a decrease of Rupees 9,987 compared with the actuals of the previous year, and a decrease of Rupees 3,155 compared with the estimate of the year due to delays in collections, especially of the arrears under the old Act.

32. The decrease in the receipts under Dispensaries and Choultries is owing to the income of the Vellore Lungerkhana and Vellore and Ranipet Dispensaries having been by mistake included in the accounts of the Vellore Circle in 1872-73, although the institutions had been transferred to Vellore Municipality and Chittoor Local Fund Board.

33. EXPENDITURE, GRANT I., PUBLIC WORKS.—The Registers kept in this Office show the following allotments sanctioned for Public Works :—

	RS.	RS.
<i>New Works.</i>		
Communications by Public Works Department	33,833	
Do. by Other Agency	200	
Sanitary and Miscellaneous by Other Agency	349	34,382
<i>Repairs.</i>		
Communications by Public Works Department	41,608	
Sanitary and Miscellaneous by Other Agency	1,651	43,259
Total ...	77,641	

The actual expenditure was—

	President and Accountant-General.	Controller.
	RS.	RS.
<i>New Works.</i>		
Communications by Public Works Department	26,360	26,360
Sanitary and Miscellaneous by Other Agency	134	134
	26,494	26,494
<i>Repairs.</i>		
Communications by Public Works Department	39,347	39,347
Sanitary and Miscellaneous by Other Agency	952	948
	40,299	40,295
Total ...	66,793	66,789

34. Taking the Controller's figures, which are Rupees 4 less than those of the President and Accountant-General, the expenditure of the year was 86.02 per cent.

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of the allotment. On New Works, 77.05 per cent. of the allotment was expended, and on Repairs 93.14 per cent. This is a slight advance over the preceding year when 85.10 per cent. of the allotment was expended.

35. The expenditure on Establishment was as follows :—

	President and Accountant-General.	Controller.
	RS.	RS.
Public Works Department General Establishment	18,060	16,358
Petty Establishment	3,058	3,058
Total	21,118	19,416

The difference in the first item is occasioned by the Accountant-General taking in a debit appertaining to 1872-73. The Controller's charge for supervision was 24.89 per cent. on the expenditure by the Public Works Department.

36. 338 miles of road were maintained in good order and 52 miles were in progress. Avenues were planted and maintained. The District Engineer reports that the state of communications throughout the Circle is fair, but that the maintenance grants are too small to admit of the roads being kept in really good order. The Local Board hope to be enabled by the increase of the Land-cess to afford larger outlay on the up-keep of roads.

37. The principal new works in progress during the year were—

Work.	Expendi- ture in the year.	Amount of the Esti- mate.	Total Ex- penditure.
	RS.	RS.	RS.
1. Road from Arni to Wandewash	8,265	69,000	65,835
2. Do. from Conjeveram to South Arcot frontier	15,339	35,000	25,069
3. Do. from Arni to Sathivijianagaram	500	4,150	2,450

38. The expenditure under Grant I. was Rupees 88,735.

39. GRANT II., EDUCATION.—As in the preceding year, one Deputy Inspector and two Inspecting Schoolmasters were at work. Their salaries and allowances aggregated Rupees 2,517 according to the President, and Rupees 2,511 according to the Accountant-General. The President will explain the cause of the difference. Rupees 500 of the expenditure were recovered from the Vellore Municipality. Results grants, as sanctioned by the Director of Public Instruction, amounting to Rupees 5,994-8-0, were passed to 139 schools with 4,076 pupils, but only Rupees 5,490 were disbursed within the year, owing to the late date of the sanction of certain bills. Twenty-three schools were not examined from want of funds. In the previous year 108 schools with 2,996 pupils received Results grants.

40. The President makes the expenditure under Grant II. Rupees 8,553, or Rupees 6 more than the Accountant-General.

41. GRANT III., SANITATION.—The Local Fund Board had no Dispensaries of their own, but made the following contributions :—

	RS.
To Chittoor Local Fund Board for Ranipet Dispensary	500
„ Vellore Municipality for Vellore Dispensary	750

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42. There were five permanent Vaccinators, one for each taluq and division, besides three temporary Vaccinators entertained in February 1874 for the Arni Division and the Polur and Wandewash Taluqs in consequence of an outbreak of small-pox. The temporary Vaccinator in the Arni Division was paid by the Jaghiredar. The whole staff operated on 5,006 persons, and 89.39 per cent. of the operations were successful. The Vaccinators paid from Local Funds operated on 4,751 persons at a cost of three annas and four pies per subject, and 89.20 per cent. of the cases were successful. The work compares favorably with that done in the previous year.

43. The expenditure on Sanitation consisted of—

	RS.
Repairing fifteen drinking water tanks	1,310
Improving the sites of Polur, Arni, and Wandewash Town and of Sathivijianagaram Village	1,461
Total	2,801

44. According to the Accountant-General the expenditure amounted to Rupees 2,947, or Rupees 146 more. This seems to include Rupees 15 spent in purchasing medicine for gratuitous distribution in Vellore Taluq, which the President shows opposite to Miscellaneous under Grant III., and Rupees 131, the amount overdrawn by the Deputy Collector on General Duties, for the repair of certain fresh water wells in Arni Jaghire and refunded into the Treasury during 1874-75, which the President shows under "Advances Recoverable."

45. The entries opposite to Choultries relate to the Arcot Lunkerkhana alone. Sixty-five persons were fed on an average per day at a yearly cost of Rupees 1,053, which, with Rupees 108, the cost of the establishment, makes a total of Rupees 1,161. The institution receives an annual Government grant of Rupees 1,200.

46. The expenditure under Grant III. was Rupees 8,504 according to the President, and Rupees 8,635 according to the Accountant-General.

47. GRANT IV., MISCELLANEOUS.—The charges under this grant were as follow :—

	RS.
Establishment and general contingencies	1,025
Refund of cesses	719
Refund of Ranipet Dispensary receipts	2,066
Total	3,810

48. ADVANCES RECOVERABLE.—Under this head the President makes a debit of Rupees 1,531, and the Accountant-General a debit of Rupees 1,400.

49. The total expenditure and balance were—

	President.	Accountant-General.
	RS.	RS.
Expenditure	1,11,133	1,11,126
Balance	23,632	23,632
Total	1,34,765	1,34,758

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50. It will be observed that the total expenditure differs by the same amount as the receipts.

51. LOCAL FUND BOARD.—There were twenty-three members on the Board, twelve official, and eleven non-official. Fourteen meetings were held with an average attendance of three official and two non-official members.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 306. ORDER THEREON, 28th April 1875, No. 966.

The reports on the working of the Chittoor and Vellore Local Fund Boards for 1873-74 call for little remark.

2. The operations of the Boards appear to have been generally satisfactory, but as the year closed with a general fund balance of Rupees 28,983 in the Chittoor Circle and Rupees 4,185 in the Vellore Circle, the Government observe with regret that 110 schools in the Chittoor Circle and 23 schools in the Vellore Circle remained unexamined "for want of funds," and His Excellency the Governor in Council desires that when funds are available especial care may be taken in future to supplement the Budget provision for Results Grants as soon as it may appear that the allotment originally made will not suffice to meet all legitimate claims.

Refusal attention to the instructions laid down in G.O., dated 7th July 1874, No. 1120, will obviate any danger of its being necessary on financial grounds to refuse grants to masters who have prepared their pupils for examination after the schools have been recognized by the Local Fund Board.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue.

- .. Revenue Department. ✓
- .. Public Works Department.
- .. Surgeon-General, Indian Medical Department.
- .. Sanitary Commissioner.
- .. Director of Public Instruction.
- .. Accountant-General.
- .. President of the Municipal Commission, North Arcot District.

Exd. A. Grubert.

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