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MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	Press / Mis.
Dated	18 .

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93-96

Not to be folded or roughly handled

Read the following papers:—

No. 93. Proceedings of the Board of Revenue, dated 31st October 1871, No. 4565.

From W. S. FOSTER, Esq., Acting Collector and President of the Local Fund Board, Bellary, to the Secretary to the Board of Revenue, dated 19th September 1871, No. 367.

I HAVE the honour to forward the Budgets for the three Local Funds Boards in this District.

2. I am sorry not to have sent them before, but it has proved a difficult task to prepare them on account of lack of funds.

	Rs.
Receipts, including Road Cess and Balance of Road Fund and Miscellaneous	2,80,060
Grant from Provincial Funds	40,500
Total	3,20,560
Deduct Road Fund Reserve and General Reserve 10 per cent.	32,056
	2,88,504
Deduct Public Works Department Establishment, etc.—Government Order, No. 210, dated 7th June 1871	66,915
	2,21,589
Public Works, new and repairs—Government Order, No. 210, dated 7th June 1871	2,13,425
Balance ...	8,164

3. I give in the margin an abstract, showing for the whole district the state of the funds. From this you will see that the receipts are far from being sufficient for the work that is desired to be done. I therefore have cut down the new works in the Budget of the Public Works Department.

4. From this statement I have omitted the receipts to be obtained from union and other sources which have to be employed purely for fixed purposes and are not available for the general expenditure.

5. In the Gooty Circle the allotment for new works has been slightly reduced. The Local Fund Board desire that the House-tax should be imposed in four places. Havilighi and Ooravacondah have schools, which have received results-grants for two years. Tadpatri has a school in which the Government pay a part of the Head Master's salary, the rest being made up by subscriptions in the town. Alur has a school, but as it is not an elementary one, the Local Fund Board propose to establish a school there. I have therefore included these places in the Budget. A fuller report on these schools will be made in the report on School Unions.

6. As I understand from the Inspector of Schools that the Government have decided that the results-grants in the present year are to be paid by the Local Fund Board, I have allowed for them in the Budget from the general receipts not from House-tax.

7. I have made allotments for the three Civil Dispensaries in the Gooty Circle; they are all three situated within Municipalities, so that they will bear a part of the expenses. I have assured that they will bear the same proportion of the total expenses that they bear of those expenses mentioned in the Government Order, No. 265, dated 30th June 1871.

8. I have as yet no idea of what amount will be required in the different offices at the Presidency; so I have allotted 1,000 Rupees for this charge. I do not think more can be required.

	Rs
1 Clerk	50
1 Do.	30
1 Do.	20

9. It is proposed in the Collector's Office to have the establishment given in the margin; its expenses will be divided between the different circles as follows:—

	Rs.
Bellary	400
Gooty	600
Pennakondah	200

I do not think that any establishment will be required in the Tahsildars' offices; but if there is, it will be only in one or two, and only temporarily, when there may happen to be a great press of other work in any taluq.

10. In the Pennakondah Circle I propose to cut down the allotment on new works in the Public Works Budget from Rupees 10,250 to Rupees 7,000 in consequence of sufficient money not having been allotted by the Board for Public Works Supervision and Tools and Plant.

11. I enclose the Vice-President's report; it gives all the necessary information on the Budget. The alterations I propose making in it are given in red ink with my initials. In the Bellary Circle the new works have had to be cut down considerably in consequence of want of funds. I enclose Mr. Weld's report on the Budget.

12. If the Board of Revenue do not approve this cutting down of the new works, I would advise, that before passing any orders on the subject some Member of the Local Fund Boards in this district should go to Madras and confer on the subject with the Board of Revenue; I have spoken to the Superintending Engineer on this matter, and he agrees with me, and he has been good enough to say he would be willing to go.

13. I must point out that the expenses of the Local Fund have been enormously increased out of all proportion to the increased income, and it is this that has created the impossibility of providing sufficient funds.

Enclosure No. 1.

From E. GIBSON, Esq., Vice-President, Pennakondah Local Fund Circle, to the President, Pennakondah Local Fund Circle, dated 2nd September 1871, No. 6.

I. I have the honour to forward the Budget for the Pennakondah Local Fund Circle for 1871-72, and to offer the following remarks with reference to its provisions.

II. Statement I A., Revenue and Receipts.—1 *b.* Union Funds, Rupees 120, is the actual balance in hand at the end of the year 1870-71 of the tax collected under Act VI. of 1863 on account of Pennakondah Rate School.

2 *b.*—We have assumed that the proceeds from the Fisheries and Surplus Pound Fund will be allotted to the Local Fund Board for expenditure.

6 *a.*—The sum of Rupees 250 was outstanding at the end of the last official year on account of the tax under the Madras Education Act and is credited as a contribution.

7 *c.*—Is a sum held in deposit on account of sales of fort stones at various times in different parts of the taluqs of this circle.

III. Statement I B., Expenditure—Grant I., Public Works.—We have accepted the Road Fund Budget as already sanctioned giving an allotment under the head of *New Works* (*a*) to the Cumbadur road, the only new road in this circle for which an estimate has been prepared; and under the head of Repairs (*b*) we have apportioned an additional Rupees 50 a mile to the Bangalore road. As regards establishment (*c*), we have allowed the existing local establishment in full and have allotted the sum of Rupees 3,900 towards the cost of general Department Public Works Establishment. The assignment for Tools and Plant (*d*) is larger than it should be according to the rules, but the Range Officers have explained that they have had no fresh supplies since 1868-69, although Mr. Harris explains a sum was paid last year on account of tools previously supplied to the Anantapur Range.

2. Grant. II.—The total of this grant is very small, but we have provided for all existing schools which have hitherto been supported or assisted by the State, and also for the permanent establishment of the school at Hindupur which has been maintained since its establishment early in 1870 wholly by private subscriptions, but which, it is feared, will not last long if allowed to remain upon its present footing. The sum of Rupees 350 (*a*) is about one-ninth ($\frac{1}{9}$) part of the cost of one Deputy Inspector and two Inspecting Schoolmasters; we consider this to be about the proportion fairly debitable to this circle as it contains only four schools under inspection. The sum of Rupees 550 (*c*) Miscellaneous, is absolutely needed to supply the Anglo-Vernacular Schools of Hindupur and Pennakondah with decent furniture, maps, and books.

3. Grant III. (*a*).—There are no hospitals or dispensaries of any kind in this circle—(*b*) Rupees 1,120. In the absence of any definite information, the maximum sum which can be charged to this circle on account of vaccination has been allowed (*d*). Rupees 5,330 is explained in Statement IV B.; the bulk of this sum will be laid out, upon subsequent sanction by the Board, in improving the drainage of the streets and generally cleaning the kasba towns. A larger sum has been allotted to Dhurmaveram than to the other towns on account of Scavengers for two reasons, first, because it is proposed to levy the House-tax to provide for the existing school and a large balance is expected, and, secondly, because the situation of Dhurmaveram renders necessary greater expenditure than in the other places on account of sanitation. Provision will be made in the Budget for 1872-73 to establish a regular Anglo-Vernacular School in this important town.

5. Grant IV., Miscellaneous.—Under this head it is only necessary to remark that in the absence of any information regarding the sum required for the Controlling Establishments at the Presidency (*a*) the allotment of Rupees 350 is an arbitrary one.

IV. Having provided for all existing requirements, the Board trust that the Budget may be accepted; time has not allowed of our making provision for any new schemes during the current year. We hope to submit for next year a more satisfactory estimate upon the expenditure side.

Enclosure No. 2.

From M. R. WELD, Esq., Vice-President, Local Fund Board, Bellary Circle, to the President, Local Fund Board, Bellary, dated Bellary, 26th September 1871, No. 30.

I have the honour to forward the Local Fund Budget for the Bellary Circle, and to submit my report thereon.

2. The total receipts for this circle are Rupees 1,24,631, including the share of the grant from Provincial Funds which has been allotted to our circle, amounting to Rupees 14,350. Of this the first grant, for Public Works, amounts to Rupees 1,03,507; made up, as shown in Form II., of the balance of the Road Cess of 1870-71 Rupees 30,900, two-thirds of the Land Cess Rupees 38,433, additional appropriation of the remaining third of the Land Cess Rupees 8,374—(this being all that remains after providing for deficit in Union funds Rupees 700, Result grants Rupees 3,542, payment for inspection Rupees 2,500, Vaccination Rupees 1,000, contribution to the Controlling establishment at the Presidency and in the Collector's Office, together with the establishment of the Local Fund Board, Rupees 1,939, and the General Reserve Rupees 1,162)—grants from Provincial Funds Rupees 14,350, and Special Funds Rupees 11,450, in all Rupees 1,03,507.

3. Deducting from this the Reserve Rupees 10,351, the cost of Department Public Works supervision Rupees 14,404, of the petty establishment Rupees 2,808, and of tools and plant Rupees 6,684, and the balance Rupees 102, we have Rupees 69,158 left for expenditure on public works.

4. Of this, Rupees 54,860 has been allotted to repairs, and Rupees 6,457 to petty new works for the improvement of villages, being the full amount of the estimates, these being things in which the Board consider that retrenchment is not advisable, as any repairs left undone now would entail a double expenditure in future years, and as, in their opinion, a comparatively large sum should be spent on improving villages, in order that the people may see that the money derived from the increased cess is really to be spent among them.

5. There remains accordingly only Rupees 7,841 to spend on new communications to meet an expenditure, as proposed by the Superintending Engineer, of Rupees 30,506.

The following table will show the retrenchment that had to be made under the head of New Works, (Communications) :—

List of new works submitted by Superintending Engineer showing the expenditure as proposed by him, and the grants actually made by the Board.

Description.	Proposed expenditure for 1870-71.	Grant made by the Local Fund Board.	Remarks.
Communications.	RS.	RS.	
Road from Bellary to Siruguppa	10,000	2,871	
Do. Siruguppa to Adoni	4,000	1,570	
Do. Bellary to Raidroog	11,000	2,894	
Do. Chitwadghy to Hossoor ferry ...	5,000	Omitted for want of funds.	
Petty New Works, Communications	1,506	506	
Total...	30,506	7,841	

I regret that I am unable to send Statement II B. showing the allotments of the Road Fund expenditure, Taluqwar, as I have not yet received the necessary information from the Department Public Works. As soon as this information is received I shall fill up and forward the statement.

With regard to education, the Board propose, for this year, to establish those places as unions in which Rate-schools exist at present, namely,

(1) Hospett Kusba, (2) Kumpli (Hospett Taluq), (3) Naraindevarakara (Hospett Taluq), (4) (Hadgali Kasba), (5) Kudlighi Kasba, (6) Raidroog Kasba, along with Hurpanhully Kasba in which there is a subscription school.

I append a table showing the particulars of these schools. The unions of Hospett and Chitwadghy have been joined together, as the boys of the latter place attend the Hospett Rate-school:—

Name of Union.	Salaries of Masters payable from Local Fund.	Servants.	Miscellaneous.	Total expenditure in Rate-schools to be met from Local Fund.	Collections from house-tax.	Fees to be collected in Rate-schools estimated at about 3 Rupees a head.	Total receipts.	Excess of receipts over costs.	Excess of costs over receipts.	Salaries paid to Masters by Government.	Number of pupils.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	
1. Hospett and Chitwadghy	1,560	84	27	1,671	950	240	1,190	...	481	240	80
2. Kumpli	276	72	103	451	966	75	1,041	590	...	228	25
3. Naraindevarakara...	648	60	260	97[illegible]	179	150	329	...	645	312	50
4. Hadgali	660	60	63	783	750	120	870	87	...	...	40
5. Kudlighi	450	60	139	649	400	60	460	...	189	...	20
6. Raidroog	600	56	670	1326	650	90	740	...	586	...	30
7. Hurpanhully	336	36	10	382	500	150	650	268	...	168	50

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The large sum opposite to Raidroog in column 4 (Miscellaneous) includes charges for building a school-house and buying furniture. It will be seen from columns 5 to 10 that most of the unions cannot support their Rate-schools as they exist at present unless the rating of the houses is greatly raised. Naraindevarakeri exhibits the most extreme case ; the reason that so large a school can be kept up is, that there is a Moonsiff's Court there, and consequently a number of Government servants, by whose influence a large cess was collected under Act VI. of 1863 : all these places supported their Rate-schools under Act VI. of 1863.

As, however, the Board do not consider that the whole cost of the Rate-schools, which are not Elementary schools, should be borne by the unions, they have determined, instead of raising the house-tax, to charge fees for all pupils receiving more than an elementary education at about three Rupees a head, and have allotted seven hundred Rupees from the remaining third of the Land Cess to meet the deficiency in Union Funds, as pointed out in paragraph 2 of this letter. From the same paragraph it will be seen that seven thousand Rupees in all, of that money (one-third of the land cess) have been devoted to educational purposes. The Board propose to employ three Inspecting Schoolmasters during the ensuing year.

3. The grants-in-aid proposed to be given in each taluq for the ensuing year are :—

	RS.
Bellary	1,505
Hospett	1,032
Kudlighi	655
Hadgalli	150
Hurpanhulli	100
Raidroog	100
Total ...	3,542

4. The taluq of Raidroog has as yet no schools receiving grants-in-aid, because the Inspectors have never visited its villages, of which there are several considerable ones containing large pial schools.

5. The western taluqs of Hurpanhulli and Huvinhadgalli also have no Grant-in-aid Schools because the masters and pupils are almost all Lingayets, who are very shy of having anything to do with Government. I should think that if a Lingayet were appointed Inspecting Schoolmaster for those two taluqs, it would have a good effect. A man of that caste qualified for the post would be hard to find in Madras, but there are, I am told, many such in the Bombay Presidency, some of whom, if notice were given, would probably come forward.

6. A good many new unions will most probably be formed next year, and, as none of them will have to support an expensive school like a rate-school, the expenditure will fall within the collections in all of them.

7. The only dispensary in the circle is that of Hospett ; its receipts far exceed the expenditure, giving a balance of Rupees 2,306.

1,000 Rupees has been allotted to vaccination, Rupees 800 to our share of the controlling establishment at the Presidency, and 615 to that in the Collector's office.

The establishment proposed is—

	RS.
1 Clerk on 20 Rupees a month	240
1 Attender on 7 do. do.	84
Contingencies	200
Total ...	524

The whole expenditure including reserves is 1,20,922, which being subtracted from the receipts Rupees 1,24,631, leaving a general balance of Rupees 3,709.

From J. H. MASTER, Esq., Acting Collector of Bellary, to the Secretary to the Board of Revenue, dated 17th October 1871, No. 403.

ABSTRACT.—Submits a Statement showing the Taluqwar allotment in the Bellary Local Fund Circle for this official year.

WITH the first of the foregoing letters the President submits the Local Fund Budget-estimates for 1871-72 of the three circles comprised in the Bellary District. The Board of Revenue will now proceed to review the Bellary Circle Budgets.

2. STATEMENT I A., REVENUES AND RECEIPTS.—The total Circle Local Fund assets are given as Rupees 1,24,630, made up of the following items:—

	RS.
1. Balances...	33,290
2. Allotment from General Revenue...	25,800
3. Rates and taxes	62,050
4. Fees in Schools, etc.	880
5. Endowments, etc.	2,610
Total ...	1,24,630

3. The actual balance of the Road Fund on the 1st April 1871, according to the Local Fund Report for 1870-71, was Rupees 92,635 ; whereas the total of the balances shown in the Circle Budgets amounts to only Rupees 81,334, as follows:—

	RS.
Bellary Circle	30,900
Gooty do.	42,714
Pennacondah do...	7,720
Total...	81,334

The difference between the two sums, viz., Rupees 11,301, is large. The President will explain which of the two sums is correct.

4. The Provincial grant for the district according to the Government Order, Financial Department, dated 7th June 1871, No. 216, is Rupees 40,560, but the distribution in the Circle Budgets amounts only to Rupees 40,000, as shown below:—

	RS.
Bellary Circle	14,350
Gooty do.	18,450
Pennacondah do.	7,200
Total ...	40,000

No reason is assigned for the non-appropriation of Rupees 560. As, however, the Bellary Circle is much in want of funds, the Board of Revenue have added the sum to the grant assigned to it.

5. The expected receipts from House-tax are given as Rupees 4,400. The Circle Board propose for this year to convert the existing Rate-schools at the places noted in the margin into Unions. The Board of Revenue support the proposal.

1. Hospett.
2. Kumpli.
3. Narsindevarakara.
4. Hadgalli.
5. Kudligbi.
6. Raidroog along with Harpunhalli.

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6. STATEMENT I B., EXPENDITURE.—The aggregate expenditure shown in this statement is Rupees 1,20,920, consisting of—

	RS.
Grant I.	1,03,400
Do. II.	13,230
Do. III.	2,350
Do. IV.	1,940
Total ...	1,20,920

7. GRANT I., PUBLIC WORKS—STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—In Statement II., the assets of the Road Fund are given as Rupees 1,03,510, which includes an additional appropriation of Rupees 8,270 made by the Circle Board from the one-third Land Cess and Rupees 20 the receipts from Avenues. The former item is disallowed because the amount is required to meet the proposed expenditure on account of sanitary and miscellaneous works, which has by mistake been charged to the Road Fund. The latter item is expunged from the statement, as under the recent ruling of Government it cannot be credited to the Road Fund.

8. No provision for the share of the cost of the Controlling establishment at the Presidency, etc., is made. The omission has been supplied in this office.

9. On the expenditure side the allotments for new works and repairs of communications include also those of sanitary and miscellaneous works amounting to Rupees 8,927, which has been struck out.

10. The allotment for the share of the cost of Public Works Department supervision chargeable to the Road Fund is reduced from Rupees 14,404 to Rupees 14,010.

11. A provision of Rupees 6,684 is made for contingencies and tools and plant, without specifying the amount to be allotted to each of these heads. The cost of tools and plant appears to have been calculated at 10 per cent. on the total estimated expenditure instead of at 1 per cent. The charges have been separated and correct sums have been shown with reference to the increased expenditure proposed by the Board of Revenue, which will be noticed further on.

12. The reserve, Rupees 10,350, appears to have been calculated on the total income of the Road Fund including the actual balance of the Fund, instead of on the bare estimated receipts of the year. The correct sum is Rupees 6,480, showing a saving of Rupees 3,870 under that item.

13. STATEMENT II A., PART I., NEW WORKS.—Part I. contains six items, of which the first four belong to the Road Fund and the remainder to Sanitary and Miscellaneous.

14. The allotment proposed for new works is only Rupees 7,840 as explained in paragraphs 3 and 4 of the Vice-President Mr. Weld's report on the Budget. Considering that the year is far advanced and that all the incomplete works of the past year have been provided for in the Budget, the Board of Revenue have, in consultation with Colonel Moberly, the Superintending Engineer, who happened to be in Madras while the Budget was under consideration, raised the allotments for the first, second, and third works to the extent of Rupees 15,370 obtained from the following sources:—

	RS.
1. Saving from the Reserve	3,870
2. The whole Reserve	6,480
3. Saving in the appropriation for Tools and Plant.	5,020
	15,370

15. PART II., REPAIRS.—Part II. contains fifteen items appertaining to the Road Fund and another to Sanitary and Miscellaneous. None of these seem to call for remark.

16. Of the works entered in the Budget of the Government Order, Financial Department, dated 7th June 1871, No. 216, those marginally noted have been omitted for want of funds. They are unsanctioned works, and it is not known when their estimates are likely to be ready.

Item No. 67. Road from Kudlighi *viâ* Bundri to Somalapur.
Do. No. 68, Do. from Hospett to Hussoor.
Do. 69, Do. from Boodaly to Cuddapah frontier near Gownivaripally.

17. STATEMENT II B.—This statement shows that the condition in No. XXIX. of the Local Fund Rules has been observed.

18. GRANT II., EDUCATION.—This grant consists of the following items:—

		Rs.
1.	Payment for inspection	2,500
2.	Union Schools	7,180
3.	Results grants	3,540
		13,220

19. No particulars are given for the first and third items, and the Board of Revenue have no means of checking them.

20. The third item is intended for grants-in-aid to be given to schools in the taluqs comprised in this circle, as detailed in the Vice-President's report.

21. STATEMENT III., UNION FUND RECEIPTS AND EXPENDITURE.—The total receipts of the Union Fund are given as Rupees 7,320 and the expenditure as Rupees 7,180, leaving a balance of Rupees 140.

22. GRANT III., SANITATION, ETC.—The total expenditure of this grant is Rupees 2,350, and is as follows:—

		Rs.
1.	Hospitals and Dispensaries	1,350
2.	Payment to Government for Vaccine Establishment	1,000
		2,350

23. The first item is for the Dispensary at Hospett. The receipts of this institution are, according to Statement IV., Rupees 3,660, and the expenditure is Rupees 1,350, leaving a balance of Rupees 2,310.

24. No particulars have been furnished for the second item.

25. STATEMENT IV B.—This statement shows an expenditure of Rupees 96, which is, it is believed, the salary of a Scavenger attached to the Dispensary at Hospett. If so, the Board of Revenue are of opinion that the charge should have been exhibited under "Clerks and Servants" and not in this statement nor in Column 11 of Statement IV. The President will furnish information on this point.

26. GRANT IV.—This grant is made up of—

		Rs.
1.	Contributions for Controlling establishment at the Presidency, etc...	800
2.	Establishment in Collector's Office.	615
3.	Circle Local Fund Establishment...	324
4.	Contingencies...	200
		1,939

27. The first item has been altered with reference to the Government Order, Public Department, dated 16th August 1871, No. 1,242.

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28th November 1871.

28. The President proposes to entertain the establishment noted in the margin for the Collector's Office. The Board of Revenue have already sanctioned a Clerk on a salary of Rupees 30 per mensem for the same office, and they are of opinion that no further aid is required for the purposes of Local Fund accounts, which should be prepared in the Treasury Deputy-Collector's Department with the aid of the Clerk, whose services will be retained. The allotment for the second item has been altered accordingly.

	Rs.
1 Clerk	50
1 Do....	30
1 Do....	20
	100 per month

Board's Proceedings, dated 14th August 1869, No. 6,057.

29. The Circle Board propose one Clerk on Rupees 20 and an Attender on Rupees 7 for their office. This establishment is moderate. No application has been made for establishments required for the other two circles of the district, but certain sums are entered in their respective Budgets for such charges. The Board of Revenue recommend that an establishment costing Rupees 27 may be allowed to each of the three circle offices.

30. The item for Contingencies, Rupees 200, is out of place, and should not have been exhibited under Grant IV. It has accordingly been struck out.

31. An abstract of the Budget as modified by the Board of Revenue, is as follows:—

Receipts.			Expenditure.				
		Rs.			Rs.	Rs.	
Road Fund...		95,670	Grant I... ...	Road Fund ...	93,380		
Union Fund..		7,320		Union Fund ...	...		
Endowment Fund.. ...		3,660		Endowment Fund.	...		
General Fund		18,540		General Fund ...	9,390		
							1,02,770
			Do. II.. ...	Union Fund ...	7,180		
				General Fund ...	6,040		
							13,220
			Do. III....	Endowment Fund	1,350		
				General Fund ...	1,000		
							2,350
			Do. IV. ...	Road Fund ...	390		
				General Fund.....	110		
							500
							1,18,840
			Road Fund balance ...	1,900			
			Union do. do. ...	140			
			Endowment Fund balance.	2,310			
			General do. do.	150			
			Do. Reserve	1,850			
					...		6,350
Total...		1,25,190		Total...	...		1,25,190

(True Copies and Extract.)
(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 94. Proceedings of the Board of Revenue, dated 31st October 1871, No. 4567.

Read again letter from the President of the Local Fund Boards, Bellary District, dated 19th September 1871, No. 367, recorded in Board's Proceedings, dated 31st October 1871, No.—

THE Local Fund Budget Estimates of the Gooty Circle for the current official year, are submitted for the orders of Government.

2. Statement I.-A., Revenues and Receipts.—The total Local Fund assets are Rupees 1,59,700, as detailed below:—

	Rs.
1. Balances...	46,010
2. Allotments from general Revenue	24,370
3. Rates and taxes	84,920
4. Endowments, etc....	20
5. Miscellaneous	4,380
	1,59,700

3. The cess on land is Rupees 81,360 and the house-tax is Rupees 3,560.

4. The Circle Board propose to levy house-tax in the places noted in the margin. In the first two places, there are schools which have received results grants for two years. There is a school in the third place and the Government pay a part of the Head Master's salary, the rest being made up by local subscriptions. At Allur there is a school, but as it is not an elementary one, the Board wish to establish a school there. The President promises to furnish further information regarding these schools in his report on School Unions. Meanwhile the Board of Revenue beg to support the Circle Board's proposal.

1. Havilighi.
2. Ooravacondah.
3. Tadpatri.
4. Allur.

5. Statement I.-B., Expenditure.—The total Local Fund expenditure according to this statement is Rupees 1,53,350, made up of the following items:—

	Rs.
1. Grant I...	1,31,980
2. Do. II	6,090
3. Do. III	11,970
4. Do. IV	3,310
	1,53,350

6. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—In Statement II. the income of the Road Fund is given as Rupees 1,31,980, inclusive of an additional appropriation of Rupees 16,575 from the one-third land cess. Such allotments can only be made when the Road Fund cannot meet its legitimate wants. In the present case there are ample funds and the Board of Revenue have therefore disallowed the additional appropriation.

7. In Statement I. A. the income from Special funds exclusive of the proceeds of avenues is shown as Rupees 5,900, which has not been credited to the Road Fund. The omission has been supplied in this office.

8. On the expenditure side, the allotments of Rupees 900 and 3,640 for new works and repairs under "Other Agency" appertain to the Union and General Funds respectively and should not have been shown in the Road Fund Statement. The Board of Revenue have struck out the two amounts.

9. No allotment is made for the share of the cost of the Controlling establishments. The amount has been entered in this office.

10. The provision for Tools and Plant is given as Rupees 8,698. This is at the rate of 10 per cent. on the proposed expenditure. The attention of the President is called to clause 3, section 30 of the Local Fund rules which directs that 1 per cent. on the expenditure should be the allotment for "Tools and Plant." The correct sum has been inserted.

11. The Reserve Rupees 13,200 is also incorrectly calculated as pointed out in the review on the Bellary circle Budget. The Correct amount is Rupees 8,930, shewing a saving of Rupees 4,270.

12. Statement II.-A., Part I., New works.—Part I. contains eight items with an aggregate allotment of Rupees 35,010.

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13. Road from Adony to Yemiganoor.—The 4th item with an allotment of Rupees 4,000 has been struck out, as advised by Colonel Moberly. It is an unsanctioned work and the estimate for it is not likely to be ready before the close of the current year.

14. The Board of Revenue, have raised the allotments for the 1st, 2nd, 3rd and 5th works to the extent of Rupees 9,000 which is available owing to the reduction of allotments noticed above.

15. Part II., Repairs.—Part II. contains 20 items with a total assignment of Rupees 52,700. None of these seem to call for remark.

16. Statement II.-B.—It will be seen from this statement that the Taluq war appropriation of Land cess has been observed.

17. Grant II.—This grant is made up of the following items:—

	Rs.
1. Payment for inspection...	2,800
2. Union Schools	2,930
3. Grant-in-aid	360
	6,090

18. The particulars of the 1st item are not given and the Board of Revenue have no means of checking it.

19. The subject of Union Schools is noticed in paragraph 4 *supra*. According to Statement III. the receipts of the Union Fund are Rupees 6,880 and the expenditure is Rupees 4,030 leaving a balance of Rupees 2,850. The sum of Rupees 4,030 includes Rupees 900 on account of School buildings and Rupees 200 for Sanitary and Miscellaneous works. The latter item is not shewn in Statement IVB. The omission has been supplied in this office.

20. The 3rd item is Rupees 360, of which one half is for salary grants as detailed in Statement III.-B. and the other half for Results grants.

21. Grant III., Sanitation etc.—The total of this grant is Rupees 11,970 made up as follows:—

	Rs.
1. Hospitals and Dispensaries	6,090
2. Payment to Government for Vaccination	1,300
3. Sanitary Establishment and cleansing of Tanks and wells...	4,580
	11,970

22. The first of the three items is for charges on account of the Civil Dispensaries at Adoni, Anantapore and Gooty. The particulars of the charges are given in Statement IV.-A. They seem to represent the entire charges of the Dispensaries, a portion of which is to be contributed by the Municipalities. According to the orders of Government marginally noted these institutions should be under the immediate control of the Commissioners. The attention of the Acting Collector is drawn to the Proceedings of the Board of Revenue, dated 21st July 1871, No. 3,061, and he is requested to submit, without further delay, lists of institutions to be made over to the Municipal Commissioners and to the Local Fund Boards.

Government Order Financial Department, dated 30th June 1871, No. 265, paragraph 10.
Government Order Financial Department, dated 8th September 1871, No. 440, paragraph 2.

23. The 4th or last item is for sanitary improvements to be effected in the 5 places noted in the margin.

1. Gooty.
2. Anantapore.
3. Tadpatri.
4. Allur.
5. Adoni.

24. Grant IV., Miscellaneous.—The total of this grant is Rupees 3,310 but it has been reduced to Rupees 570 in this office.

25. An abstract of the Budget Estimates as revised by the Board of Revenue is as follows:—

Receipts.		Expenditure.			
	Rs.			Rs.	Rs.
Road Fund...	1,21,300	Grant I.....	Road Fund	1,20,350	
Union do.	6,880		Union do.	900	
Endowment Fund ...	...		Endowment do. ...	...	
General do. ...	31,520		General do. ...	3,690	
					1,24,940
		Do. II.	Union Fund ...	3,130	
			General do. ...	3,160	
					6,290
		Do. III.	Endowment Fund ...	...	
			General do. ...	11,970	
					11,970
		Do. IV.	Road Fund...	480	
			General do. ...	90	570
					1,43,770
		Road Fund balance		470	
		Union do. do.		2,850	
		Endowment do. do.		...	
		General do. do. ...		9,460	
		Do. Reserve		3,150	
				...	15,930
Total...	1,59,700		Total...		1,59,700

(A true Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 95. Proceedings of the Board of Revenue, dated 1st November 1871, No. 4582.

Read again letter from the President of the Local Fund Boards, Bellary District, dated 19th September 1871, No. 367, recorded in Board's Proceedings, dated 31st October 1871, No. 4,565.

The Local Fund Budget-estimates of the Pennacondah Circle for the current official year, are submitted for the orders of Government.

2. Statement I A., Revenues and Receipts.—The total Local Fund assets are given as Rupees 63,860 and comprise the following items:—

	Rs.
1. Balances	7,840
2. Allotment from General Revenue	9,130
3. Rates and taxes...	44,370
4. Fees in Schools, etc	160
5. Endowments, etc.	250
6. Miscellaneous	2,110
Total...	63,860

3. The Land Cess collections and House-tax are entered at Rupees 41,120 and Rupees 3,250 respectively.

4. There are four schools at the places noted in the margin for the support of which a house-tax is to be imposed. The first of these is a Rate-school of the middle class. It is proposed to establish the school at Hindupoor permanently, as it is not likely to last long if allowed to remain upon its present footing, supported, as it is, wholly by private subscriptions. The remaining two schools receive salary grants. A sum of Rs. 3,250 is entered as the receipts from the house-tax to be levied in these unions. The sanction of Government is solicited for the levy of the tax.

1. Pennacondah.
2. Hindupoor.
3. Durmaveram.
4. Caliandroog.

5. Statement I B., Expenditure.—The total Local Fund expenditure, Rupees 62,660, is made up of—

	Rs.
Grant I.	53,030
Do. II.	2,070
Do. III.	6,450
Do. IV.	1,110
Total...	62,660

6. Grant I., Public Works—Statement II., Road Fund Receipts and Expenditure.—The total income of the Road Fund as per Statement II. is Rupees 53,260, which includes an additional appropriation of Rupees 6,887 from the one-third Land Cess and a sum of Rupees 130 the sale proceeds of Bandy-stand sweepings.

7. The Board of Revenue have reduced the additional appropriation of Rupees 6,887 by Rupees 3,200 to meet the expenditure of certain sanitary and miscellaneous works which have been erroneously debited to the Road Fund.

8. The sale proceeds of the bandy-stand sweepings should be credited to the General Local Funds and not to the Road Fund. The item has been struck out of the statement.

9. The allotments of Rupees 550 and 2,570 under "Other Agency" for new works and repairs of communications are for educational and sanitary and miscellaneous works, and therefore they should not have been shown in the statement. They have accordingly been expunged.

10. No provision is made for the share of the cost of the Controlling establishment at the Presidency, etc., chargeable to the Road Fund. The omission has been supplied in this office.

11. The allotment for Tools and Plant is Rupees 3,180, which is rather large, but the Vice-President of the Circle Board states that the Public Works Range officers have had no fresh supplies since 1868-69, and hence the necessity for the present provision.

12. The Reserve, Rupees 5,303, is also incorrectly calculated, as in the other Circle Budgets. The correct amount according to the deductions made by the Board of Revenue is Rupees 4,220.

13. Statement II A., Part I., New Works.—Part I. contains five works with a total allotment of Rupees 7,550. With the exception of the first work which is an unsanctioned one, all the rest are sanitary and miscellaneous works with allotments below Rupees 1,000 each. These are petty new works and their assignments should have been shown in one lump sum, the particulars thereof being given in an appendix. The necessary alterations have accordingly been made in this office.

14. Part II., Repairs.—Part II. contains twenty-three items with an aggregate allotment of Rupees 28,230.

15. The items noted in the margin should not have been shown in Part II., as their respective grants are below Rupees 1,000 each. They are accordingly struck out and entered in an appendix.

Nos. 2, 5, 7, 8, 10, 11, 14, 17, 19, 20, 21, and 23.

16. The nineteenth item, Rupees 50, is for the repair of the Cart-stand at Hindupoor and is entered under Road Fund works, which is incorrect. The work has been transferred to the head "Sanitary and Miscellaneous" in the appendix.

17. Statement II B.—This statement shows that the Taluqwar appropriation of Land Cess has been observed.

18. Grant II., Education.—This grant is made up of—

		Rs.
1.	Payment for inspection	350
2.	Union Schools...	1,600
3.	Grant-in-aid	120
	Total...	2,070

19. The first item is about one-ninth part of the cost of a Deputy-Inspector and two Inspecting Schoolmasters, and the Local Fund Board consider this to be the proportion fairly chargeable to the circle.

20. According to Statement III., the receipts of the Union Fund are Rupees 3,780 and the charges are Rupees 2,810, leaving a balance of Rupees 970. The sum of Rupees 2,810 includes Rupees 20 for the repair of two school buildings, which is shown under Grant I., and Rupees 1,070, the allotment for sanitary and miscellaneous purposes within the unions, are not shown under Grant II. The latter amount has therefore been added to the head "Miscellaneous" under Union Schools.

21. The third item is for salary grants to be given to two schools which are described in Statement III B.

22. Grant III, Sanitation, etc.—Grant III. comprises the following items:—

		Rs.
1.	Payment to Government for Vaccine establishment...	1,120
2.	Sanitary establishments and cleansing of tanks and wells	5,330
	Total...	6,450

23. The Vice-President states that the maximum sum chargeable to this circle on account of vaccination has been provided for.

24. The second item, the particulars of which are given in Statement IV B., is for improving the drainage of the streets and generally cleaning the Kusbah towns. It is observed that the sum of Rupees 5,330 includes Rupees 1,070 chargeable to Union Funds as shown in paragraph 20 *supra*. This sum therefore should not have been shown under Grant III., the total of which will then be reduced to Rupees 5,380.

25. Grant IV., Miscellaneous.—The several allotments under this head have been altered with reference to the cost of the establishment at the Presidency and that recommended for the Collector's and Local Fund Boards' Offices.

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26. An abstract of the Budget-estimates as revised by the Board of Revenue will be as follows:—

Receipts.			Expenditure.				
					Rs.		
Road Fund	49,930		Grant I....	Road Fund	48,800		
Union Fund	3,780			Union Fund	20		
Endowment Fund ...	...			Endowment Fund...	...		
General Fund	10,150			General Fund ...	3,130		
							51,950
			Grant II ..	Union Fund	2,790		
				General Fund ...	350		
							3,140
			Grant III..	Endowment Fund ...	...		
				General Fund ...	5,380		
							5,380
			Grant IV ..	Road Fund	220		
				General Fund ...	120		
							340
							60,810
				Road Fund balance... ...	910		
				Union do.	970		
				General do.	160		
				Do. Reserve	1,010	...	3,050
				Total...		...	63,860
Total ..	63,860						

(A true Extract.)
(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 96. Order thereon, 28th November 1871, No. 711.

The foregoing Proceedings of the Board of Revenue relate to the Local Fund Budgets of the three Circles in the Bellary District.

2. The Revenue Board have noticed a difference between the balances shown int hese Budgets and the Local Fund Report of 1870-71. They should further satisfy themselves as to the mode in which the balances have been distributed between the three circles.

3. The Board of Revenue though altering considerably, on the advice of the Superintending Engineer, the allotments for expenditure by the Public Works Department have neglected to correct the apportionment of the charge for Public Works Department supervision. The sums to be expended by the Department in the three circles and their shares of the charge are noted in the margin. Similarly the whole estimated outlay on public works and the consequent proportionate allotment of the charges for petty establishment are marginally given. The Board of Revenue should take steps, in communication with the President, for forming separate petty establishments for the three circles.

	Rs.	Charge.
Bellary	77,170	15,720
Gooty	63,170	17,960
Pennakonda ...	32,660	6,650
Total ...	1,93,000	40,330
Bellary	84,520	3,120
Gooty	92,710	3,420
Pennakonda ...	35,780	1,320
Total ...	2,13,010	7,860

4. The present incumbent charge for educational inspection on local funds, in aid of which the Municipalities in the district should be required to contribute,

is only Rupees 2,740. In these budgets Rupees 5,650 are allotted. There are at present two Inspecting Schoolmasters costing Rupees 960 per annum, and a Deputy Inspector on whose account Rupees 1,840 are required from local funds. The Bellary Board propose to employ three Inspecting Schoolmasters in their circle, and have allotted Rupees 2,500. In 1870-71 only Rupees 1,512 were awarded in results' grants in the circle, and the Government doubt whether the employment of three men during the current year is necessary. The Director of Public Instruction proposes six for the district, but this scale is not intended to be introduced till 1872-73. If two new men are entertained for the Bellary Circle, during the remaining five months of the current year, it will suffice and will entail approximately a charge of Rupees 400. Adding this to the Bellary share, the charges against the three circles, computed with reference to the educational allotments as modified below, are shown in the margin.

	Rs.
Bellary	1,780
Gooty	820
Pennakonda	540
Total ...	3,140

5. The allotments for vaccination aggregate Rupees 3,420. Rupees 4,140 are required according to the Medical Budget; and distributing this sum in the ratio of the populations of the circles, Rupees 1,530 should be paid by Bellary, Rupees 1,660 by Gooty, and Rupees 950 by Pennakonda. Government have corrected the allotments accordingly.

6. The Government observe that provision has been made for all the works specified in G. O., 7th June 1871, No. 216, except those dealt with by the Revenue Board in paragraph 16 of their review of the Bellary Budget, and item No. 221 in the repair list. To this point, and to some other mistakes which appear to have been made, the President's attention should be called by the Revenue Board. For items Nos. 200 and 204 in the repair list, the aggregate provisions in the Bellary and Pennakonda Budgets are in excess. The whole amount of item No. 206 (Rupees 1,450) has been allotted by the Pennakonda Board, but the Gooty Board have provided Rupees 1,000 for the portion of the road in their circle. For item No. 224, only Rupees 15,320 have been provided.

6. Bellary.—The receipts of this Local Fund, as shown in the margin, amount to Rupees 1,25,210. The grants from Provincial funds for rate schools should appear under head II-a. They amounted in 1870-71 to Rupees 970, which figure has been adopted. The land cess is estimated at Rupees 57,650, and the house-tax, to be noticed below, to Rupees 4,400.

	Rs.
Balances	33,290
Allotments, &c.	27,350
Rates and taxes	62,050
School fees	880
Endowments, &c.	1,660
Total ...	1,25,210

7. Exactly two-thirds of the cess collections are estimated as the proper credit to the Road Fund. The whole of the collections of road cess, *plus* two-thirds of those of land cess ought to be so credited, and the Board of Revenue will see that this is done as regards the actuals. For the present the allotment may remain. The assets as estimated of the Road Fund amount to Rupees 95,670. A further appropriation by the Local Fund Board may hereafter be necessary in consequence of the reserve having been expunged by the Revenue Board. The charges, as per margin, amount to Rupees 95,360, leaving a balance of

	Rs.
New works	23,210
Repairs	52,390
Establishment, &c	19,020
Tools and plant	740
	95,360
	310
Total ...	95,670

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Rupees 310. The Government trust that the large additional grants for new works inserted by the Board of Revenue will be utilized. Grant I. amounts to Rupees 1,04,400.

8. The Local Fund Board propose to establish at once six unions for the support of the six Rate Schools hitherto maintained under Act VI. of 1863. The Government sanction this, and desire that draft notifications, specifying the limits of incidence of the house-tax, may be furnished for issue by Government. It is observed that the yield is nearly three times that of the cesses in 1870-71, yet the union funds are not adequate, and have to be supplemented from local funds. The Government fully approve the determination to levy fees from the pupils receiving instruction in the higher classes, but the amount, Rupees 3 per annum, seems very low. The appropriation from local funds should not have appeared in Statement III-A., but the union should have a minus balance. The local fund is only to supplement union funds, and to credit to the latter a specific sum, locks up in union funds, money, which, if unexpended for union purposes, ought to revert to general local funds. The allotment for results' grants appears needlessly large with reference to the actuals of 1870-71, and has been reduced to Rupees 2,500. Grant II. is Rupees 11,460.

9. Grant III. comprises the charges of the Hospett Dispensary, which appear correctly estimated; and the revised allotment for vaccination. The total is Rupees 2,880. It does not appear from the latest report that the Hospett Dispensary has any endowment, and if so Statement III. should be blank. The balance is, it is assumed, a floating one; and if so should be absorbed in the local funds. The Collector is authorized to notify that Government intend to transfer the institution to the Local Fund Board; and he will report the date of the publication of his notification in the District Gazette.

10. The Government accept the Revenue Board's computation of what is required under Grant IV. Their recommendations in paragraph 28 as to the scale of establishments for the three circles in the district are sanctioned. The Government doubt, however, whether some further aid may not be required in the Collector's office.

11. The revised budget of expenditure is as follows:—

		Rs.
Grant	I.	1,04,400
,,	II.	11,460
,,	III.	2,880
,,	IV.	500
		1,19,240
Balances—		
Road Fund	... ...	310
Endowment	... ...	2,310
General	... ...	3,350
		5,970
	Total ...	1,25,210

12. Gooty.—The fund of this circle is more than ample. The assets amount to Rupees 1,59,920. The land cess is expected to yield Rupees 81,360, and the house-

tax Rupees 3,560. The latter impost is proposed for four unions—Ooravakonda, Kudlighi, Tadpatri, and Alur. The first two towns contain schools which have received results' grants for two years, but it is not stated whether the schools have qualified under Rule XI., nor of what class the proposed schools are to be. The Government conjecture from Statement III-A. and B. that there are to be two schools at Ooravakonda and three at Kudlighi. These particulars should have been stated. Tadpatri has a rate school which in 1870-71 received Rupees 241 in salary grants, but no such grants are credited in the budget. The Government have inserted them. Alur has a private Anglo-Vernacular School of the middle class. The Government do not see why this school should be taken up by the Local Fund Board as the centre of a union. At any rate, if it be, the salary grant from Government will be discontinued, and has been struck out. The President, in submitting the requisite draft notifications for the levy of the house tax (which should be done without delay), should furnish full explanation for each case. Meanwhile the items are allowed to remain in the budget.

13. As in Bellary, exactly two-thirds of the cess, Rupees 54,240 has been credited to the Road Fund, doubtless erroneously. The Board of Revenue have done right in crediting the special fund allotments to the Road Fund; but inquiry should be made what is the property which is expected to realize Rupees 4,380 (Statement I., Miscellaneous), and whether the proceeds are not Road Fund assets The income of the Road Fund is Rupees 1,21,300. The charges as corrected by Government are as per margin. The Board of Revenue have entered the reserve at Rupees 8,930, but it appears to Government that it ought to be Rupees 7,860, the current income being Rupees 78,590. It is, however, not of much importance whether the surplus be called reserve or balance. From Statement II.-B., the Alur taluk, which yields most cess, appears to be neglected. Grant I. (Public Works) amounts to Rupees 1,23,950.

	Rs.
New works	39,110
Repairs	49,060
Establishment	21,800
Tools and plant	850
Reserve	8,930
	1,19,780
Balance ...	1,520
Total ...	1,21,300

14. The charges in Union Schools amount to Rupees 2,930. If Alur is to be a union, the large surplus of union funds, and not the general local fund, should be debited with the charges for sanitation in the town, allotted in Statement IV.-B. The Government have inserted the charge in Statement III. The salaries of the masters should not have been shown under salary grants in Statements III. and III-B. which are intended for salary grants in aid of private schools. Statement III-B. should be blank. The Revenue Board have erroneously transferred the total of the *monthly* salaries shown in Statement III-B. to the general statement of expenditure, as an allotment for salary grants. The allotment will be struck out. The provision of Rupees 180 made by the Local Board for results' grants is altogether too small. In 1870-71 Rupees 512-4-0 were granted in the circle, and Rupees 1,000 seems the smallest allotment that can suffice for 1871-72. Grant II. will be Rupees 4,750.

15. The Dispensaries in the municipal towns of Gooty, Anantapur, and Adoni are to be transferred to the Commissioners, and the detailed charges should not have appeared in this budget. The income of the institutions is not stated, and the Government are ignorant what the burden on municipal funds will be. In 1869

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the assets were Rupees 7,750, and the charges considerablyless. That at Anantapur had no hospital assistant in that year, and the normal charges of each institution seem to be about Rupees 1,700. The sum provided in this budget, Rupees 6,090, would thus be an excessive contribution, but pending report is allowed to stand, entered under the proper head (g) of Grant III. The Collector will notify in the District Gazette that it is the intention of Government to transfer the three institutions to the Municipal Commissioners, and in reporting the date of the publication of his notice, in view to the issue of a final one by Government, will report on the receipts and charges of each Dispensary, in view to the proper apportionment of the charges between local and municipal funds. The Board of Revenue in correcting Statement IV-B. have, by a clerical error, omitted the corresponding correction in Statement I-B. Grant III. is Rupees 12,530.

16. Grant IV., as computed by the Board of Revenue, will be Rupees 570.

17. The budget, as revised by Government, is as follows:—

		Rs.
Receipts—		
Balances		46,010
Allotments, &c.		24,610
Rates and taxes		84,920
Miscellaneous		4,380
Total ...		1,59,920
Expenditure—		
Grant I.		1,23,950
,, II.		4,750
,, III.		12,530
,, IV.		570
		1,41,800
Balances—		
Road Fund	1,520	
Union Funds	1,810	
General	14,790	
		18,120
Total ...		1,59,920

18. Pennakonda.—The assets of this Local Fund are Rupees 63,860. The land cess is expected to produce Rupees 41,120, and the house-tax in four unions, Rupees 3,250. One of the unions is for the support of the Pennakonda Rate School; one at Hindupur where a school of the middle class was established by subscription in the beginning of 1870, and aided on the results' system in 1870-71; and two at Dharmavaram and Kalyandroog, where schools appear to exist but are not separately noted in the appendices to the Public Instructions Report of 1870-71. From the Vice-President's remarks the Government are led to believe that these schools are, or are to be, of the middle class. The Government are not disposed, except for special seasons, to allow unions to be formed for the support of such schools; but the educational destitution of the circle may require it, and subject to further report, and to the opinion of the Director of Public Instruction, the items are

allowed to remain in the budget. Salary grants, amounting only to Rupees 120, are proposed for the Dharmavaram and Kuliandroog Schools, but the house-tax is to yield Rupees 1,440, part of the surplus being allotted for sanitation. Draft notifications for the levy of the house-tax should be submitted with full information as to the intentions of the Local Fund Board in respect of all the schools, and whether the managers of the Hindupur private school desire to transfer it to the Local Fund Board.

19. Of the cesses on land exactly two-thirds, as in the other circles, are credited to the Road Fund. The assets of the fund are estimated at Rupees 49,930 including the reduced appropriation from general funds made by the Revenue Board. But as the charges for establishment are reduced, this appropriation may be still further diminished. Rupees 2,300 will suffice. The receipts will then be Rupees 48,540, and the charges as per margin. Grant I. (Public Works) will be Rupees 51,170.

	Rs.
New works	7,000
Repairs	25,060
Establishment, &c.	8,390
Tools and plant	3,150
Reserve	4,080
	48,280
Balance ...	260
Total ...	48,540

20. The Board of Revenue were wrong in entering under miscellaneous charges in union schools (Grant II.-C.) the allotment from union funds for sanitation. The Government have restored it to its proper place under Grant III., as educational charges are only to come under Grant II. The necessary debit to union funds is made in Statement III. Grant III. is Rupees 6,280. The Government have inserted a provision for result grants, Rupees 750.

21. The Government accept the Revenue Board's calculation of the requirements under Grant IV., Rupees 340.

22. The budget, as revised by Government, is as follows :—

		Rs.
Receipts—		
Balances		7,840
Allotments, &c.		9,130
Rates and taxes		44,370
School fees		160
Endowments, &c.		250
Miscellaneous		2,110
Total ...		63,860
Expenditure—		
Grant I.		51,170
,, II.		3,010
,, III.		6,280
,, IV.		340
		60,800
Balances—		
Road Fund	260	
Unions	970	
General	1,830	
		3,060
Total ...		63,860

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23. The attention of the Director of Public Instruction and the Inspector-General, Indian Medical Department, is again drawn to the importance of their sending in their remarks on the Local Budgets with the least possible delay.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Revenue Department.
,, Board of Revenue.
,, Collector of Bellary.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.

Ed. J. Wright.

Bellary 26th September 1871
Vice Presidents Office.

No 30

From,
The Vice President
Local Fund Board
Bellary Circle

To,
The President
Local Fund Board
Bellary

Sir, I have the honor to forward the Local Fund Budgets for the Bellary Circle, and to submit my report thereon.

2. The total receipts for this Circle are Rs 124631 excluding the share of the grant from Provincial Funds which has been allotted to our circle, amounting to Rs 14,350. Of this the first grant for Public Works, amounts to Rs 103507, made up as shown in Form II of the balance of the Road-cess of 1870-71, Rupees 30900 two thirds of the land cess Rupees 38433, additional appropriation of the remaining third of the land cess Rupees 8374, (this being all the premises after providing for deficiencies, union funds, Rupees 700, Result grants, Rupees 3542; Inoculation for injection, Rs 2500 Vaccination Rs 1000, Contribution to the controlling establishment at the Presidency and in the Collectors Office) together with the establishment of the Local Fund Board, Rupees 1939, and the General (Reserve) Rs 1162) Grants from Provincial

Provincial Fund Rupees 14,350 and Special Funds Rupees 11,450, in all Rupees 103,507.

3. Deducting from this the Reserve Rs 10351 the cost of D. P. Supervision Rs 14404, of the petty establishment Rs Rs 2808, and of tools and plant Rupees 6684 and the balance (Rs 102 inc hand) Rupees 69158 left for expenditure on Public Works.

4. Of this Rupees 54,860 has been allotted to repairs and Rupees 14,298 to petty new works, for the improvement of villages, being the full amount of the estimates, these being things in which the Board considers that economy is not advisable as any repairs left undone now would entail a double expenditure in future years and as in their opinion a comparatively large sum should be spent on improving villages, in order that the people may see that the money derived from the increased cess is really to be spent among them.

5. There remains accordingly only Rupees 7841 to spend on new communications to meet an expenditure as proposed by the Superintending Engineer of Rupees 30,506.

The following table will show the retrenchments that had to be made under the head of new works (communications)

List

List of new works submitted by Superintending Engineer showing the expenditure as proposed by him, and the grants actually made by the Board -

Description	Proposed expenditure for 1870-71	Grant made by the Local Fund Board.	Remarks.
Communications.			
Road from Bellary to Sirugupa-pass	10000	2,871	
Do Sirugappa to Adoni	4,000	1,570	
Do Bellary to Raidroog	11,000	2,894	
Do Chitradrughy to Hosdroog ferry	5,000	Decided for want of funds	
Petty new works Communications	1506	506	
Total	30,506	7841	

I regret that I am unable to send Statement No II B showing the allotments of the road fund expenditure, Salaries &c I have not yet received the necessary information from the D. P. W. As soon as this information is received, I shall fill up and forward the Statement.

With regard to education the Board proposes, for this year to establish those places as unions, in which Rate Schools exist at present, namely, 1 Hospett Hobli, 2 Kumpli (Hospett Taluq) 3 Maracinderanal-Kere (Hospett Taluq) 4 (Hadgali Hobli) 5 Hudlighi Hobli 6 Raidroog Hobli, along with Harponhulli Hobli in which there is a subscription School -

I append a table showing the particulars of these Schools. The unions of Hospett and Chitravadigee have been joined together as the boys of the latter place attend the Hospett Rate School.

Name of union	Salaries of Masters, Mistresses & Pupil Teachers	Servants	Miscellaneous	Total expenditure on the Schools for the year	Collections from Fees	Fees collected from Parents of children attending Schools	Total Receipts	Excess of receipts over expenditure	Excess of expenditure over receipts	Amount levied for Masters Lecture &c	No of Schools
1	2	3	4	5	6	7	8	9	10	11	12
1 Hospett & Chitravadgi	1560 ~	84	27	1671 ~	950	240	1190	~	481	240	80
2 Kumpli ——	276 ~	72	103	451 ~	966	75	1041	590	~	228	25
3 Narainderavaraikeri	648 ~	66	260	974 ~	179	150	329	~	645	312	30
4 Hadagali ——	660 ~	60	63	783 ~	750	120	870	87	~	~	40
5 Kudligi ——	450 ~	60	139	649 ~	400	60	460	~	189	~	20
6 Raidroog ——	600 ~	56	670	1326 ~	650	90	740	~	586	~	30
7 Harponhully —	336 ~	36	10	382 ~	500	150	650	268	~	168	50

The large sum opposite to Raidroog in column 4 (Miscellaneous) includes charges for building a School house and buying furniture. It will be seen from Columns 5 to 10 that none of the unions can afford their rate Schools as they exist at present unless the rating of the houses is greatly raised, Narainderavaraikeri exhibits the most extreme case, the reason that so large a School can be kept up is that there is a Moonsiffs Court there, and

Consequently

consequently a number of Government servants, by whose influence a large cess was collected under Sect VI of 63; all these places supported their rate Schools under VI of 63.

As however the Board do not consider that the whole cost of the rate Schools which are not Elementary Schools, should be borne by the unions they have determined, instead of raising the house tax, to charge fees for all pupils receiving more than an elementary education at a rate of 3 Rs or head, and have allotted 700 Rupees from the remaining $\frac{2}{3}$ of the Land cess to meet the deficiency in union funds, as pointed out in para 2 of this letter. From the same para it will be seen that 1000 Rupees, in all, of the 1/3 money (1/3 of the Land cess) have been devoted to Educational purposes. The Board propose to employ 3 Inspecting School Masters during the ensuing year.

The grants in aid proposed to be given in each Taluq for the ensuing year are

Bellary ——	1505
Hoospett ——	1032
Kudlighi ——	655
Kadgalli ——	150
Kibsonhulli ——	100
Raidroog ——	100
Total	3542

The

The Taluq of Raidroog has as yet no schools receiving grants in-aid, because the Inspector have never visited its villages of which there are several considerable ones containing large pial schools -

The Western Taluqs of Harponhalli and Hurinhad galli also have no grant-in-aid schools because the Masters and pupils are almost all Lingayets, who are very shy of having anything to do with Government. I should think that if a Lingayet were appointed a Inspecting School Master for those two Taluqs it would have a good effect. A man of that caste qualified for the post would be hard to find in Madras, but there are, I am told, many such in the Bombay Presidency some of whom, if notice were given, would probably come forward -

A good many new unions will most probably be formed next year and, as none of them will have to support an expensive school like a rate school, the expenditure will fall within the collections in all of them -

The only dispensary in the Circle is that of Hospet, its receipts far exceed the expenditure giving a balance of Rs 2300 -

1000 Rupees has been allotted to Vaccination Rs 200 to our Share of the Controlling establishment

297

establishment at the Presidency and 615 to that in the Collector's Office.

The establishment proposed is — Rupees

1 Clerk on 20 Rupees a month —	240
1 Attender 7 Rupees — Do —	84
Contingencies —	200
	524

The whole expenditure, including reserves is 120922 which, being subtracted from the Receipts Rupees 124631 leaving a general balance of Rupees 3709 -

I have &c

(Signed) W.R. Weld

Vice President

Local Fund Board

Bellary Circle.

True Copy

J.B. Pennington

Secretary -

E.C. Campbell

Pro Secretary

Enclosure No 3 of Letter from the Secretary to the Local Board of Farnham to the Local Government Board, dated 4th January 1872.

Minutes of Proceedings at a Meeting of the Farnham Local Board of Health, held at the Board Room, Farnham, on Thursday, the 21st December, 1871.

Present:—

Mr. Thomas Hooper, Chairman.
Mr. Thomas Hall.
Mr. Thomas Hall, Jun.
Mr. Thomas Hooper, Jun.
Mr. Thomas Hooper, Jun.
Mr. Thomas Hooper, Jun.
Mr. Thomas Hooper, Jun.

Mr. Thomas Hooper, Jun.

Mr. Thomas Hooper, Jun.

House-tax on five places not told in the
margin. On the first two places, Stone-
-ford and Lands received Results grants
for two years. Here is a schedule showing
places and the Government pay a part of
the Road Masters salary, the rest being
made up by local subscriptions. At Allen
-ton is a school, but as it is not an Ele-
-mentary one, the Board cannot be esta-
-blish a School there. The Masters promise
to furnish further information regarding
these schools in his report on the School Unions.
Learned the Board of Revenue beg
to refer to the Chief Commissioners.

1 Marlight.
2 Oxenmoundt
3 Saltpatre.
4 Allen.

5. The total Local Fund expenditure
according to the Statement is Rs 1,53,380,
made up of the following items.

1	Grant I	1,31,980
2	Do II	6,090
3	Do III	11,940
4	Do IV	3,310
		1,53,380

Statement
ID
Expenditure.

6 In Statement II the income of
the Road Fund is given as Rs 1,31,980, in-
-clusive of an additional Assignation
of Rs 16,575 from the over-Thirds Land
Cess. Such additions can only be
made

Grant I
Public Works
Statement II
Road Fund
Receipts and
Expenditure

made when the Road Fund Account
must be legitimately charged with the
cost of Revenue Survey Operations
-al Assignations.

7 In Statement IA, the income from
Special Funds exclusive of the previous
year's Arrears is shown as Rs 6,900, which
has not been credited to the Road Fund
The amount has been supplied in this
Office.

8 On the Expenditure side the
abstract of the 900 and odd Items
under different
works and Establishments
agency
of Collectors to the Union and Cheri
funds respectively and should not have
been shown in the Road Fund State-
-ment. The Board of Revenue have
struck out the two amounts.

9 No allotment is made for the Main-
-tenance of the Canal Lying Entirely
-ments. The amount has been entered
in this office
to the provision for Roads and Bunds

in

Part II
Schedule.

Schedule B

per Local above.

18 Part II. contains 20 items within Schedule assigned to the 2nd Com. Some of these seem to call for comment.

16 Should not sum from Appendix A (Capital Expenditure) of £200,000 be deducted?

17. This figure is made up of the following items:-

1 Repairs for inspection	2,000
2 Various schools	1,930
3 Plant-cum-tools	360
	£4,290

18 The proposed addition of the 10th item viz. road from Kibongo to Gamiyanda.

19 The subject of Primary Schools is noticed in para 4 of the Report, according to Appendix III, the receipts of the Primary Fund are £16,000 and the expenditure £15,000 leaving a balance of £1,000. The sum of £2,000 included in 1930 on account of School Buildings and £1,200 for Sanitary and Miscellaneous works. The

Part I
Schedule.

12 Part I contains eight items within Schedule B and aggregates £1,670,000.

13 The 7th item, with an allotment of £1,200 has been reduced by Colonel Hobday. It is an undertaking which directly affects the Estimates for Roads and Plant. The reduction is not likely to be ready before the close of the current year.

14 The Board of Revenue have raised the allotments for the 2nd & 3rd Railways to the extent of £150,000 which is available owing to the reduction of allotments

road from Kibongo to Gamiyanda.

continued

Sanitary Statement No. IV B.

The Commissioners have decided that the following

20 The sum of £1,300 of surplus and-
-ing Funds for Salary grants as detailed in
Statement No. III B, and therefore that for
Vaccine grants.

21. The Estimated Cost of these grants is for 1890
and details as follows.

1 Dispensaries & Vaccinators	6090	Grant III Sanitary Statement
2 Expenses of Local Vaccinators	1800	
3 Sanitary Establishments and cleansing appliances and medicines	4530	
	12920	

22. The Cost of the Various items as follows
on account of the Civil Dispensaries & Stores,
Inquests and Coroners Fees are Local
Charges as the Dispensaries are Stores
to be contributed by the Municipalities
According to the orders of Government now
in force, these Estimates should be
revised by the Committees of the Com-
-missioners, for attention of the Acting
Collector in charge of the Accounts of the
Board of Revenue dated 21st July
1891 No 2350 of, and he is requested to
forward, without further delay, Estimates
of

* Poty
2 Nuwara Eliya
3 Badulla.
4 Matale
5 Galle.

Grant IV Miscellaneous.

23 Receipts on Local Estimates for Sanitary improvements to be effected in the places noted in the margin.

24. The Total Cost of this grant is Rs 3210 but it has been reduced to Rs 2970 in the Office.

25. An abstract of the Budget Estimates made as provided by the Board of Revenue is as follows.

Receipts

Local Funds	121300	
Civil Do	6880	Grant I
Endowments Do	"	
Special Do	31,520	
	159700	

Expenditure.

Grant I	Local Funds	120350	
	Civil Do	900	
	Endowments Do	"	
	Special Do	3690	124940
Do II	Civil Do	3130	
	Special Do	3250	6290
Do III	Endowments Do	"	
	Special Do	4470	4470
Do IV	Local Do	400	
	Special Do	90	490
			136190
Local Funds Balance		470	
Civil Do		2000	
Endowments Do		"	
Special Do		21040	
			23510
	Total £		159700

Total £ 159700

I have the honor &c

P. D. Pennington
Acting Secretary.

C. H. Ch. Secretary to Govt &c
with the Statements enclosed.

E. H. Clarke
Colonial Engineer.

Revenue Departments

No

Proceedings of the Board of Revenue,
dated 1st November 1871.

Read again letter from the President
of the Local Fund Boards, Bellary
District, dated 19th September 1871,
No 367, recorded in Board's Proceed-
-ings, dated 31 October 1871.

The Local Fund Budget
Estimates of the Pennaconda Circle
for the current official year are
submitted for the orders of Govern-
-ment.

Statement I. A.
Revenues and
Receipts.

2. The total Local Fund
effects are given as Rs 63,860, and
comprise the following items:—

1.	Balances	Rs 7,840
2.	Allotment from General Revenue	9,130
3.	Rates and Taxes	44,370
4.	Fees on Schools, &c	160
5.	Endowments, &c	250
6.	Miscellaneous	2,110
		63,860

Read 6 Nov 71.
Dept 31 Oct 71
No 11

To
The Secretary to Government
Revenue Department
Fort St George

Sir,

I have the honor to forward herewith
for the orders of Government the
Budget Estimates of the Pennaconda
Circle for the current official year
1871-72.

I have the honor to be
Sir
Your most obedient
humble servant
[illegible]
Collector.

Bellary
Collector

3. The Land Cess collections and House-tax are entered at Rupees 41,120, and Rupees 3,250 respectively.

4. There are four schools at the places noted in the margin for the support of which House-tax is to be imposed. The first of these is a Vake school of the middle class. It is proposed to establish the school at Hendupoor permanently as it is not likely to last long if allowed to remain upon its present footing, supported, as it is, wholly by private subscriptions. The remaining two schools receive Salary Grants. A sum of Rs. 3250 is entered as the receipts from House tax to be levied in these Divisions. The sanction of Government is solicited for the levy of the tax.

1. Poonacondah
2. Hendupoor
3. Curravanam
4. Calicandroog

5. The total Local Fund expenditure Rs. 62,660 is made up of

Statement E. B. Expenditure.

Grant I.	Rs. 53,030
Do. II.	2,070
Do. III.	6,450
Do. IV.	1,110
	62,660

Grant I. Public Works. Statement II. Road Fund Receipts and Expenditure.

6. The total income of the Road Fund as per Statement II. is Rs. 53,260, which includes an additional appropriation of Rupees 6,887 from the one-third Land Cess, and a sum of Rupees 130, the sale proceeds of Bandy stand sweepings.

7. The Board of Revenue have reduced the additional appropriation of Rs. 6,887 by Rs. 3,200, to meet the expenditure of certain sanitary and Miscellaneous works, which have been erroneously debited to the Road Fund.

8. The sale proceeds of the Bandy stand sweepings should be credited to the general Local Funds and not to the Road Fund. The item has been struck out of the Statement.

9. The allotments of Rs. 350 and 2,570 under "other charges"

for

for new works and repairs of Communications are for Education and Sanitary and Miscellaneous works, and therefore they should not have been shown on the Statement. They have accordingly been exempted.

10. No provision is made for the share of the Cost of the Controlling Establishment at the Presidency, &c., chargeable to the Road Fund. The omission has been explained in this Office.

11. The allotment for Roads and Plant is Rupees 3,180, which is rather large; but the Vice President of the Circle Board states that the Public Works Range Officers have had no fresh supplies since 1868/69, and hence the necessity for the present provision.

12. The Reserve Rupees 5,303 is also incorrectly calculated as in the

the other Circle Budgets. The correct amount according to the deductions made by the Board of Revenue is Rupees 6,220.

Statement II. A.
Part I. New Works.

13. Part I. contains five works with a total allotment of Rs 7,530. With the exception of the 1st work, which is an unsanctioned one, all the rest are Sanitary and Miscellaneous works with allotments below Rs 1,000 each. These are petty new works, and their assignments should have been shown in one lump sum, the particulars thereof being given in an Appendix. The necessary alterations have accordingly been made in this Office.

Part II.
Repairs.

14. Part II. contains 23 items with an aggregate allotment of Rupees 28,220.

Nos 2, 5, 7, 8, 10, 11, 14, 17, 19, 20, 21, & 23.

15. The items noted in the margin should not have been shown in Part II. as their respective grants are below Rs 1,000 each. They are accordingly struck out and entered in

in an Appendix.

16. The 19th item Rs 50 is for the repair of the Cart Stand at Hindupoor and is entered under Road Fund works, which is incorrect. The work has been transferred to the head "Sanitary and Miscellaneous" in the Appendix.

17. This Statement shows that the Taluq was appropriation of Land Cess has been observed. Statement II. B.

18. This Grant is made up of: Grant II. Education.

1. Payment for inspection Rs 350
2. Union Schools ——— 1,600
3. Grant-in-aid ——— 120

2,070.

19. The first item is about one-ninth part of the Cost of a Deputy Inspector and two Inspecting School Masters, and the Local Fund Board consider this to be the proportion fairly chargeable to the Circle.

20. According to Statement III., the receipts of the Union Fund are Rupees 3,780, and the charges are Rs 2,810, leaving a balance of Rs 970. The sum of Rs 2,810 includes Rs 20 for the repair of two School buildings, which is shown under Grant I., and Rupees 1,070, the allotment for Sanitary and Miscellaneous purposes within the Unions, as not shown under Grant II. The latter amount has therefore been added to the head "Miscellaneous" under Union Schools.

21. The 3d item is for Salary grants to be given to two Schools which are described in Statement III. B.

Grant III. Sanitation, &c.

22. Grant III. comprises the following items:—

1. Payment to Government for Vaccine Establishment } Rs 1,120.
2. Sanitary Establishments and cleaning of tanks & wells } " 5,330.

6,450

The

23. The Vice President states that the maximum sum chargeable to this Circle on account of vaccination, has been provided for.

24. The 2nd item, the particulars of which are given in Statement IV B. is for improving the drainage of the streets and generally cleaning the Trichinopoly Town. It is observed that the sum of Rs. 5,330 includes Rs. 1,070, chargeable to Union funds as shown in para 20 supra. This sum therefore should not have been shown under Grant III., the total of which will then be reduced to Rupees 5,380.

25. The several allotments under this head have been altered with reference to the cost of the establishment at the Residency and that recommended for the Collectors' and Local Fund Boards' Offices.

Grant IV. Miscellaneous.

26. An Abstract of the Budget Estimates as revised by the Board of Revenue will be as follows:-

Receipts.		Expenditure		
Road Fund	49,930	Grant I. — Road fund	18,500	
Union do.	3,780	Union do.	20	
Endowment do.	"	Endowment do.	"	
General do.	10,150	General do.	3,130	51,930
		Do II — Union do.	2,790	
		General do.	350	3,140
		Do III — Endowment do.	"	
		General do.	5,380	5,380
		Do IV — Road do.	220	
		General do.	120	340
		Road Fund Balance	910	60,810
		Union do. do.	970	
		General do. do.	160	
		Do Reserve	1,010	3,050
Total	63,860	Total		63,860

True extract

J. N. Pennington
Acting Secretary.

To
The Chief Secretary to Government Finl. Dept.
with 16 Enclosures.

Ex Dup. 18
C.P. Narasimhachary.

Revenue Department

Proceedings of the Board of Revenue
dated 31st October 1871

Read letters from the Actg Collector and President Local Fund Board Bellary District, dated 19th September and 6th October 1871, Nos 364 & 403.—

With the first of the foregoing letters the President submits the Local Fund Budget Estimates for 1871-72 of the three Circles comprised in the Bellary District. The Board of Revenue will now proceed to review the Bellary Circle Budget.

Statement IA
Revenues & Receipts.

2. The total Circle Local Fund assets are given as Rupees 1,24,630, made up of the following items.

1. Balances	33,290
2. Allotment from General Revenue	25,800
3. Rates & Sayer	62,050
4. Fees in Schools &c:	880
5. Endowments &c:	2,610
	1,24,630

3. The several balances of the Local Fund on the 1st April 1871 according to the Local Fund Report for 1870-71 was Rupees 92,635; whereas the total of the balances shown in the Circle

Final Order passed.

Forwarding proceedings to Revenue Department.

Bellary, Collector, 19th Sept. 1871
Nos 363 & 364
Encl

Bellary, Collector, 6th Oct. 1871
No 403
Encl

Local Fund Budget Estimates
Circle — of Bellary
Consolidated Circle, Bellary District, for 1871-72, &
enclosures & Statements
with Remarks.

Entered by

Circle Budgets amounts to only Rs 81,330 as follows.

	Rs
Bellary Circle	30,900
Gooty Do	42,730
Pennacondah Do	7,700
	81,330

The difference between the two sums, viz: Rs 11,301 is large. The President will explain which of the two sums is correct.

4. The Provincial Grant for the District according to the Government Order, Financial Department, dated 7th June 1871, at Rs 216, is Rupees 40,560, but the distribution in the Circle Budgets amounts only to Rs 40,000 as shown below.

	Rs
Bellary Circle	24,350
Gooty Do	18,450
Pennacondah Do	7,200
	40,000

No reason is assigned for the non-appropriation of Rs 560. As however, the Bellary Circle is much in want of funds, the Board of Revenue have added the sum to the grant assigned to it.

5. The expected receipts from House-tax are given as Rs 4,400. The Circle Board purpose for this year to convert the existing Pial schools at the places noted in the margin into Tamil ones. The Board of Revenue support the proposal.

1. Hospet
2. Kampli
3. Narrindurnkara
4. Hadgali
5. Kudligi
6. Caidroog along with Harpenhalli.

Statement I B
Expenditure.

6. The aggregate expenditure shown in this statement is Rs 1,20,920 consisting of

Grant I	1,03,400
Do II	13,230
Do III	2,350
Do IV	1,940
	1,20,920

Grant I
Public Works
Statement II
Road Fund Receipts & Expenditure.

7. In Statement II, the assets of the Road Fund are given as Rs 103,580 which includes an additional appropriation of Rs 8,330 made by the Circle Board from the one-third Land Cess and Rs 20, the receipts from Cheruvus. The former item is disallowed because the amount is required to meet the proposed expenditure on account of Sanitary & Ablutionary works, which has by mistake been charged to the Road Fund. The latter item is expunged from the Statement, as under the recent ruling of Government it cannot be credited to the Road Fund.

No

8. No provision for the share of the cost of the Cantonment Establishment at the Presidency & 2 is made. No explanation has been supplied in this Office.

9. On the Expenditure side, the allowance for New works & repairs of Communications include also those of Sanitary & Miscellaneous works amounting to Rupees 8,927, which has been struck out.

10. The allowance for the share of the cost of Public Works Establishment chargeable to the Road Fund is reduced from Rs 14,409 to Rs 14,010.

11. A provision of Rs 6,684 is made for contingencies & Tools & Plant, without specifying the amount to be allotted to each of these heads. The cost of Tools & Plant appears to have been calculated at 10 per cent on the total estimated expenditure instead of at 1 per cent. The charges have been separated and correct sums have been shown with reference to the increased expenditure proposed by the Board of Revenue, which will be noticed further on.

Madras No. 2A
Part I. Remarks.

12. The Reserve Rs 10,350 appears to have been calculated on the total income of the Road Fund including the actual balance of the Fund, instead of on the fair estimated receipts of the year. The correct sum is Rs 6,480 showing a saving of Rs 3,870 under this item.

13. Part I contains disputes, of which the first 6 belong to the Road Fund and the remainder to Sanitary & Miscellaneous.

14. The allotment proposed for new works is only Rs 7,840 as explained in para 3 & 4 of the Vice President, Colonel Wells's report on the Budget. Considering that the year is far advanced and that all the incomplete works of the past year have been provided for in the Budget, the Board of Revenue have, in consultation with Colonel Clotterby the Superintending Engineer (who happened to be in Madras while the Budget was under consideration,) raised the allotments for the 1st, 2nd & 3rd works to the extent of Rs 15,340 obtained from the

the following sources.

	Rs
1. Saving from the Revenue	3,870
2. The whole Reserve	6,480
3. Saving in the appropriation for tools & plant.	5,020
	15,370

15. Part II contains 15 items appertaining to the Road Fund and another to Sanitary and Miscellaneous. None of these seem to call for remark. Part II Repairs.

16. Of the works entered in the Budget of the Government Order, Financial department, dated 7th June 1871, No 216, those marginally noted have been omitted for want of funds. They are unsanctioned works and it is not known when their estimates are likely to be ready. Note to No 67. Road from Kadigahawela to Kandaketiya. Rs 4,468 Rs from Hospital to Hospital Rs 1,000 Rs from Horadala to Caddalah frontier near Gonnawanipalla

17. This Statement shows that the condition in No IX of the Local Fund Rules has been observed. Statement II B.

18. This grant consists of the following items. Grant II. Education.

	Rs
1. Payment for inspection	2,500
2. Union Schools	7,180
3. Results fronts	3,540
	13,220

do

19. No particulars are given for the 1st & 3rd items and the Board of Revenue have no means of the chief item.

20. The 3rd item is intended for grants-in-aid to be given to Schools in the Salagas comprized in this Circle, as detailed in the Vice President's report.

Statement III Union Fund Receipts & Expenditure. 21. The total receipts of the Union Fund are given as Rs 7,320 and the expenditure as Rs 7,180, leaving a balance of Rs 140.

Grant III Sanitation &c. 22. The total expenditure of this grant is Rs 2,350 and is as follows:

	Rs
1. Hospitals & Dispensaries	1,350
2. Payment to Government for Vaccine Establishment	1,000
	2,350

23. The 1st item is for the Dispensary at Hospt. The receipts of this Institution are, according to Statement IV Rupees 3,660 and the expenditure is Rupees 1,350, leaving a balance of Rs 2,310.

24. No particulars have been furnished for the 2nd item.

Statement IX B 25. This Statement shows the expenditure

Expenditure of Rs 96 which is, it is believed, the salary of a Peon or Messenger attached to the Dispensary at Hospet. If the Board of Revenue are of opinion that the charge should have been Explained under "Clerks and Establishment" and not in the Establishment nor in Column 11 of Statement IV. The President will furnish information on this point.

26. This grant is made up of Grant

		Rs
1.	Contributions for Contributions Establishment at the Circle Offices	800
2.	Establishment in Collectors Offices	615
3.	Circle Local Fund Establishment	324
4.	Contingencies	200
		1939

27. The 1st item has been altered with reference to the Government Order, Public Department, dated 6th August 1871, No. 1242.

28. The President proposes to sanction the Establishment noted in the margin for the Collectors Offices. The Board of Revenue have already sanctioned a clerk on a salary of Rs 30 for women for the same office and they are of opinion that no further aid is required for the purposes of Local Fund

	Rs
1 clerk	50
1 D°	30
1 D°	20
	100 per mensem

Board's Proceedings dated 14th August 1869, No 60 57.

accounts, who also should be prepared in the Treasury Department. Could not this Department with the aid of the clerk, whose services will be retained, the allowance for the 2nd item has been altered accordingly.

29. The Circle Board proposes 1 clerk on Rs 20 and an attender on Rs 7 for their Offices. This establishment is sanctioned, the application having been made for establishments required for the other two Circles of the District, but certain items are entered in their respective Budgets for each Circle. The Board of Revenue recommend that an establishment costing Rs 27 may be allowed to each of the three Circle Offices.

30. The item for contingencies Rs 200, is out of place and should not have been Explained under Grant IV. Orders accordingly been communicated.

31. The abstract of the Budget as modified by the Board of

of Account is as follows:—

Receipts			Expenditure			
Road Funds	95,670		Road Funds	93,380		
Union Do	7,320		Union Do	"		
Endowment Do	3,600	Grant I	Endowment Do	"		
General Do	68,560		General Do	9,390	1,02,770	
		Do II	Union Do	7,180		
			General Do	6,040	13,220	
		Do III	Endowment Do	1,350		
			General Do	1000	2,350	
		Do IV	Road Do	390		
			General Do	110	500	
		Road Funds Balance		1,900	1,18,840	
		Union Do Do		140		
		Endowment Do Do		2,310		
		General Do Do		150		
		Do Reserve		1,860	6,350	
Total	1,25,190		Total		1,25,190	

True Extract

J. N. Cunningham
Asst Secretary

To
The Chief Secretary to Government
Financial Department
with abstract of Collectors letters & enclosures.

Bellary Collector's Office
dated 19th September 1871.
dis.d 26th ——— do. ———

No 367.

From The acting Collector and President Local Fund Board of Bellary

To The Secretary to the Board of Revenue Madras.

Sir I have the honor to forward to the Budget for the three Local Fund Boards in this District.

2. I am sorry not to have sent them before, but it has proved a difficult task to prepare them, on account of lack of funds.

Receipts including Road Cess Balance of Road Fund and Miscellaneous . . . 2,80,000
Grant from Provincial Funds . . . 40,560
Total 320,560

Deduct Road Fund Reserve & General reserve 10% 32,056
2,88,504

Deduct 1st Pt. of Estimate known as Work Order No 216 dated 7th June 1871 . 66,915
2,21,589

Public Works new & repairs Government order No 216 dated 7th June 1871 . . . 2,13,425
Balance 8,164

3. I give in the margin an abstract showing for the whole District, the state of the funds. From this you will see that the receipts are far from being sufficient for the work that is desired to be done. I therefore have cut down the new works in the Budget of the Public Works Department

4. From this statement I have omitted the receipts & the Amount from Union and other Sources which have to be employed for fixed purposes and are not available for the General Expenditure

5. In the Forty Circle the allotment

Final. April 1872

Received 28th October 1871
Answered 31 ——
Recorded

Read Order

Collector

allotment for new works has been slightly reduced. The Local Fund Board decided that the Stone-Jay should be imposed in four places. Kankesi and Uravakonda have Schools which have received Grants for two years. Sedpatri have School in which the Government pay a part of the Head Teacher's Salary, the rest being made up by Subscriptions in the town. Ellur has a School, but as it is not an Elementary one the Local Fund Board proposed to Establish a School there. I have therefore included these places in the Budget. A fuller report on these Schools will be made in the report on School Unions.

6. As I understand from the Inspector of Schools that the Government have decided that the results grants in the present year are to be paid by the Local Fund Board, I have allowed for them in the Budget from the general receipts not from Stone-Jay.

7. I have made allowance for the three Civil Dispensaries in the Gooty Circle, they are all three situated within Municipalities, so that they will bear a part of the Expenses. I have assumed that they will bear the same proportion of the total Expenses that they bear of those Expenses mentioned in the Government

Government Order No. 265 dated 30th June 1871.

8. I have as yet no idea as to what amount will be required in the different Offices of the Presidency, so I have allotted 1000 Rs for this Charge. I do not think more can be required.

9. It is proposed, in the Collector's Office, I have the Establishment given in the Statement, the Expenses will be divided between the different Circles as follows.—

Bellary	1200
Gooty	600
Penukonda	200

I do not think that any Establishment will be required in the Tahsildar's Offices, but if there is it will be only in one or two and only temporarily. When there may happen to be a great press of Office work in any Taluq.

10. In the Penukonda Circle I propose to cut down the allotment on New works in the Public Works Budget from Rupees 12,250 to Rupees 7,000 in consequence of sufficient money not having been allotted by the Board for Public Works Supervision and Tools and Plant.

11. I enclose the Civil Assistant's Report, it gives all the necessary information on the Budget. The alterations I propose are marked in red ink with my initials. In the Bellary Circle, the New works have had the cut down considerably in consequence of

Work

* Work 60
1 " 80
1 " 20

wants of funds. Enclose Mr. Field's report on the subject.

12. If the Board of Revenue does not approve their cutting down of the establishment, I would advise that before passing any order on the subject, some Member of the Local Fund Board in this District should go Madras and confer on the subject with the Board of Revenue; I have spoken to the Superintending Engineer on this matter, and he agrees with me, and he has been good enough to say he would be willing to go.

13. I must point out that the Expenses of the Local Fund have been continually increased out of all proportion. The increased income, and it is this that has created the impossibility of providing sufficient funds.

I have the honor to be,
Sir,
Your most Obedient Servant
(Signed) W. A. Forbes
Acting Collector & President
Local Fund Board.

(True Copy)
J. W. Cumming
Acting Secretary

Recd. 4th. Cumingham

Enclosure in the
Proceedings of the
Board of Nursing
& the Chief Secretary
to Government No 28
dated 31st October 1871

Copy of Letter from Mr.
Acting Collector and
President Local Board
Board of Health
19th Oct. 1871 Enclosing returns
and Reports of the 3
Local Board Circles
in the Bellary District

Panruanadak
2nd September 1871.

No 6

From E. Gibson Esquire
Vice President Panruanadak Local
Fund Circle.

To W. L. Tucker Esquire
President Panruanadak Local
Fund Circle.

Sir

I. I have the honor to forward the Budget for the Panruanadak Local Fund Circle for 1871-72 and to offer the following remarks with reference to its provisions.

II. Statement IA. Revenue & Receipts

Mr. Income Funds Rs 120 is the actual balance in hand at the end of the year 1870-71 of the tax collected under Act VI of 1865 on account of Panruanadak Rate School.

2. We have assumed that the proceeds from the Fisheries and Ferries Pound Fund will be allotted by the Ferry Board for Expenditure.

3. The sum of Rs 250 was outstanding at the end of the last official year on account of the tax under the Grand Jury Education Act and is credited last as Contributions.

4. It is hoped held in deposit on account of sales of Fort stores at various times in different parts of the Taluqs of this Circle.

III. Statement IB. Expenditure.

Grant I. Public Works. We have accepted the

Enclosure in No. 4 of Report of Panruanadak for 1871-72

Panruanadak
2nd September 1871.

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Vice President Panruanadak Local
Fund Circle.

To W. L. Tucker Esquire
President Panruanadak Local
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4. It is hoped held in deposit on account of sales of Fort stores at various times in different parts of the Taluqs of this Circle.

III. Statement IB. Expenditure.

Grant I. Public Works. We have accepted the

the Road Fund Budget a head of
Sanction'd, giving an allotment under
the head of Road Inspection (a). The Communication
Road - the only Res. Road in this Circle
for which an Estimate has been prepared -
and under the head of Repairs (b) we have
appropriated an additional Rs 50 a mile
to the Bangalore Road. Contingent Establishment
(c) we have allowed the Existing low rate
Establishment in full and have allotted
the sum of Rs 3900 towards the cost of
Secretariat Establishment. The
Redistribution for Roads and Canals
(d) is larger than it should be considering
the rules but the Range Officers have
explained that they have had no fresh
Supplies since 68-69: although Inspectors
Explain, a sum was paid last year on
account of tools previously supplied to
the Anantapur Range.

2. Grant II. The Head of this Grant
is very small but we have provided
for all Existing Schools which have
hitherto been supported or assisted by
the State and also for the permanent
Establishment of the School at Hindupur
which has been maintained since its
Establishment Early in 1870 wholly by
private Subscriptions, but which, it is
feared will not last long if allowed
to remain upon its present footing - the
sum of Rs 380 (a) is about one ninth ($\frac{1}{9}$)
part of the Cost of one Deputy Inspector
and

two Inspecting Schools - Masters. We consider
this to be about the proportion fairly
debitable to this Circle as it contains only
four schools under inspection. The sum of
Rs 530 (c). Miscellaneous, is absolutely needed
to supply the Anglo-Vernacular schools of
Hindupur and Penukonda with decent
furniture, maps and books.

3. Grant III. (a) There are no Hospitals
or Dispensaries of any kind in this Circle -
(b) Rs 1120. In the absence of any definite
information as to the maximum which can be
charged in this Circle on account of
Vaccination has been allowed - (d) Rs 5330
is Explained in Statement IV B. the bulk of
this sum will be laid out, upon Subsequent
Sanction by the Board, in improving the
drainage of the streets and generally
clearing the Kachcha Towns - a large
sum has been allotted to Dharmavaram
than to the other towns on account of
Scavengers for two reasons - first,
because it is proposed to levy the
House-Tax previous for the Existing
Establishment a large balance is expected,
and secondly because the Selection of
Dharmavaram renders the appointment
of Scavengers Expenditure there in the other
places on account of Sanitation - Provision
will be made in the Budget
for 72-73. To establish a regular Anglo-
Vernacular School in this important
Town.

4. Grant IV Miscellaneous. Under this
head

head it is only necessary to remark that in the absence of any information regarding the sum required for the Central Hindu Establishments at the Presidency (as) the allotment of Rs. 350. is an arbitrary one.

IV. Having provided for all existing requirements the Board trust that the Budget may be accepted; which has left allowed of your making provision for any new schemes during the current year. We hope to submit for next year's more satisfactory estimate upon the Expenditure side.

Have the honor &c &c

Your most Obt Servants

(Signed) Edwd Gibson

Vice President Ecclesiastical

Local Fund Board

(True copy)

J. W. Kennington

Acting Secretary

Copied by Thangaperumal

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue, dated 31st October & 1st November 1871.

Order thereon 28 November 1871 No. 1

The foregoing Proceedings of the Board of Revenue relate to the local fund budgets of the three circles in the Bellary District.

2. The Revenue Board have noticed a difference between the balances shown in these budgets and the local fund report of 1870-71. They should further satisfy themselves as to the mode in which the balances have been distributed between the three circles.

The

Enclosure to the Proceedings of the Board of Revenue, &c. dated 31st October & 1st November 1871 No. 1

Copy of Collector, Bellary No. 1811 Revenue dated 4th October 1871 Circle statement of Budget Estimate 1871-72 for Sandur Taluk

Copy of Collector, Bellary No. 1811 Revenue dated 4th October 1871 Circle statement of Budget Estimate 1871-72 for Kudligi Taluk

Copy of Collector, Bellary No. 1811 Revenue dated 4th October 1871 Circle statement of Budget Estimate 1871-72 for Bellary Taluk

3. The Board of Revenue though altering considerably, on the advice of the Superintending Engineer, the allotments for expenditure by the Public Works Department have neglected to correct the apportionment of the charge for Public Works Department supervision. The sums to be suspended by the Department in the three circles and their shares of the charge are noted in the margin. Similarly the whole estimated outlay on Public Works and the consequent proportionate allotment of the charges for petty establishment are marginally given. The Board of Revenue should take steps in communication with

	Rs.	Charge
Bellary	77,170	15,720
Gooty	88,170	17,980
Penkonda	32,660	6,650
	198,000	40,330

Bellary	84,520	3120
Gooty	92,710	3420
Penkonda	35,780	1320
	213,010	7,860

with the President for forming separate petty establishments for the three circles.

4. The present incumbent in charge for educational inspection on local funds, in aid of which the municipalities in the District should be required to contribute, is only Rs. 2710. For these budgets Rs 3650 are allotted. There are at present two Inspecting Schoolmasters costing Rs 900 per annum and a Deputy Inspector on whose account Rs 1840 are required from local funds. The Bellary Board propose to employ 3 Inspecting Schoolmasters in three circle and have allotted Rs 2500.

Sw

the 1870-71 only Rs. 1512 were awarded in results grants in the circle and the Government doubt whether the employment of three men during the current year is necessary. The Director of Public Instruction proposes six for the district, but this scale is not intended to be introduced till 1872-73. If two new men are sanctioned for the Bellary circle during the remaining five months of the current year it will suffice and will entail approximately a charge of Rs. 400 adding this to the Bellary share, the charges against the three circles, computed with reference to the Educational allotments

× Bellary — 1,780
Gooty — 820
Penkonda — 540
3140

allotments as modified below, are shown in the margin.

5. The allotments for Vaccination aggregate Rs. 3420. Rs. 4140 are required according to the medical budget; and distributing this sum in the ratio of the populations of the circles, Rs. 1530 should be paid by Bellary, Rs. 1660 by Gooty, & Rs. 950 by Penukonda. Government have corrected the allotments accordingly.

6. The Government observe that provision has been made for all the works specified in G. O. 7th March 1871 No. 216 except Item 44 231 in the Repair list. To this point and to some other mistakes which appear to have been made in the

44 These dealt with by the Rev. Board in para 16 of their review of the Bellary budget, and

the Presidents attention should be called by the Revenue Board. For items Nos 200 & 204 in the repair list, the aggregate provisions in the Bellary and Pennakonda budgets are in excess. The whole amount of item Rs 206 (Rs 1450) has been allotted by the Pennakonda board but the Gooty board have provided Rs 1000 for the portion of the road in their circle. For item Rs 224, only Rs 15320 have been provided by Bellary. The receipts of this local fund as shewn in the margin amount to Rupees 125210. The grants from provincial funds for rate schools should appear under head II a. They amounted in 1870-71 to Rs 970 which figure

Balances	33290
Allotments	27330
Rates & taxes	62050
School fees	880
Endowments &c	1660
	125210

New works	23210
Repairs	52390
Establishment &c	19020
Tools & plant	740
	95360
	310
	95670

figure has been adopted. The Cess is estimated at Rs 57650 and the house tax, to be noticed below, to Rs 4400.

7. Exactly two-thirds of the cess collections are estimated as the proper credit to the Road fund. The whole of the collections of Road cess, plus two-thirds of those of Land cess ought to be so credited and the Board of Revenue will see that this is done pay regard the actuals. For the present, the allotment may remain. The assets as estimated of the Road fund amount to Rs 95670. A further appropriation by the Local fund board may hereafter be necessary in consequence of the reserve having been expunged by the Revenue Board. The charges as per margin amount to Rupees 95360 leaving a balance of Rs 310. The Government trust

trust that the large additional grants for new works inserted by the Board of Revenue will be reduced. Grant I amounts to Rs 64,400.

8. The Coast fund board propose to establish at once five unions for the support of the five rate schools maintained hitherto under Act VI of 1863. We fully concur in this and desire that draft notifications, specifying the limits of incidence of the house tax, may be furnished by post. It is observed that the yield is nearly 3 times that of the cesses in 1870-71, yet the union funds are not adequate, and have to be supplemented from local funds. The Government fully approve the determination to levy fees from the pupils receiving instruction in the higher classes but the amount, Re 3 per annum seems very low. The appropriation from local funds should not

not have appeared in statement III A, but the union should have a minus balance. The local funds are only to supplement union funds, and to credit to the latter a specific sum, locked up in union funds, money which if unexpended for union purposes, ought to revert to general local funds. The allotment for results grants appears exceedingly large with reference to the actuals of 1870-71, and has been reduced to Rs 2500. Grant II is Rs 11460.

9. Grant III comprises the charges of the Hospett dispensary, which appear correctly estimated; and the revised allotment for vaccination. The total is Rs 2880. It does not appear from the latest report that the Hospett Dispensary has any endowment, and if so statement III should be blank. The balance if it is assumed, a floating one and if so should be

be absorbed in the local funds. If an ~~en~~ ~~deficit~~ exist the Collector is authorized to notify that Government the institution intend to transfer ~~it~~ to the local fund Board; and he will 12/sent the date of the publication of this certification in the District Gazette.

10 The Government accept the Revenue Board's computation of what is required under grant IV. Their recommendations in para 28 as to the scale of establishments for the three circles in the district are sanctioned. The Government doubt however whether some further aid may be not be required in the Collector's Office.

11 The revised budget of expenditure is as follows.

Grant I	104400
Grant II	11460
Grant III	2880
Grant IV	500
	119240

Balances.

Road fund	310
Endowment	2310
General	3350
	5970
	125210

12. Coorg — The fund of this circle is more than ample. The assets amount to Rs 139720. The landcess is expected to yield Rs 81360, and the house tax Rs 3560. The latter impost is proposed for four unions Oravakonda, Kudligki, Gadpathe, and Alur. The first two towns contain schools which have received results grants for two years, but it is not stated whether the schools have qualified under rule XI nor of what class the proposed schools are to be. The Government conjecture from Statement III A & B that there are to be two schools at Oravakonda and three at Kudligki. These particulars should have been stated. Gadpathe has a rate school which in 1870-71 received Rs 2241 in salary grants, but no such grants are credited in the budget.

The

The Government have invested them. Aller has a private and Government vular School of the middle class. The Government do not — why this School should be taken up by the Local fund Board as the centre of a union. At any rate, if it be, the salary grant from Government will be discontinued and has been struck out. The President in submitting the requisite draft notifications for which should be done without delay, should furnish full explanation for each case. Meanwhile the items are allowed to remain in the budget

13. As in Bellary, exactly 2/3rds of the cess, Rs. 54240 for the levy of the Famine tax has been credited to the Road fund, doubtless erroneously. The Board of Revenue have done right in crediting the special fund allotments to the road fund, but enquiry should be made what is the property which is to realize Rs. 4380, (St. I. Insp. Examination) whether the proceeds are not road fund assets. The income of the road fund is Rs. 121,300. The charges as corrected by Government are as per margin. The Board of Revenue have entered the Reserve at Rs. 8930 but it appears to Government that it ought to be Rs. 7860, the current income being Rs. 7859. It is, however, not of much importance whether the surplus be called reserve or balance. From Statement III the Aller taluk, which yields most taxes, appears to be neglected. Grant for Public Works amounts to Rs. 123750.

New works	39110
Repairs	49060
Establishment	21800
Tools & Plant	880
Reserve	8930
	119780
Balance	1520
	121300

14 The charges in union schools amount to Rs. 2930.

If Alur is to be a union, the large surpluses of union funds and not the general local funds should be debited with the charges for sanitation in the town, allotted in State-ment IV B. The Government have inserted the charge in Statement III. The salaries of the Masters should not have been shown under salary grants in Statement III and III B. which are intended for salary grants in aid of private schools. Statement III B. should be blank. The Revenue Board have erro-neously transferred the total of the monthly salaries shown in Statement III B to the general Statement of ex-penditure, as an allotment for salary grants. The allotment

allotment will be struck out.
The provision of Rs. 180 made by the local board for results grants is altogether too small. In 1870-71 Rs. 512-4- were granted in the circle, and Rs. 1000 seems the smallest allotment that can be effected for 1871-2.
Grant II will be Rs. 4752.

15. The dispensaries in the Municipal towns of Gooty, Anan-tapur and Adoni are to be transferred to the Commissioners and the detailed charges should not have appeared in this budget. The income of the institutions is not stated and the Government are ignorant what the burden on municipal funds will be. In 1869 the assets were Rs. 77.50 and the charges considerably less. That at Anantapur had no hospital assistant in that year, and the normal charges

charges of each institution
seem to be about Rs 1700.
The sum provided in this
Budget Rs 6000 would thus
be an excessive contribution;
but pending reports allowed
to stand, entered under the
proper head (4) of grant III.
The Collector will notify
in the district Gazette that it
is the intention of Government
to transfer the three institutions to
the Municipal Commissioners,
and in reporting the date
of the publication of his notice,
in view to the issue of a
final one by Government, will
report on the receipts and
charges of each dispensary
in view to the proper apportion-
ment of the charges between
local and Municipal funds.
The Board of Revenue in
corrected

correcting Statement IV B. have,
by a clerical error, omitted
the corresponding correction in
Statement I B. Grant III of Rs 12530
16 Grant IV as amended
by the Board of Revenue will
be Rupees 570.
17 The Budget as revised
by Government is as follows.

Receipts.

Balances	46010
Allotments &c	24610
Rates & taxes	84920
Miscellaneous	4380
	159920

Expenditure

Grant I	123950
Grant II	4750
Grant III	12530
Grant IV	570
	141800

Balances

Road fund	1520
Ghat fund	1810
General	14790
	18120
	159920

18 Pennakonda — The arrears
of the Local fund are Rs 63860.
The Local case is expected to
produce Rs 41120 and the
Ghat

house tax in four unions, Rs. 3250. One of the unions is for the support of the Pennadam Pale school, one at Hindupur where a school of the middle class was established by subscription in the beginning of 1870 and aided on the results system in 1870-71, and two at Dharmavaram and Kalyandroog, where schools appear to exist that are not separately noted in the appendices to the Public Instructions report of 1870-71. From the Vice Presidency Cuddapah the Government are led to believe that these schools are, or are to be, of the middle class. The Government are not disposed, except for special reasons, to allow sessions to be granted for the support of such schools, and the Educational Assistant of

of the circle may require it, and subject to further report, and the opinion of the Director of Public Instruction, the above remain in the budget are allowed to Hindupur only. Salary grants amounting to Rs. 120 are proposed for the Dharmavaram and Kalyandroog schools, but the house tax is to yield Rs. 1440, part of the surplus being allotted for sanitation. Draft notifications for the levy of the house tax should be submitted with full information as to the intentions of the local fund board in respect of all the schools, and whether the managers of the Hindupur private school desire to transfer it to the local fund board.

19. Of the excess on land readily bore-fees, as in the other circles are credited to the Road

Road fund. The assets of the fund are estimated at Rs 49930 including the reduced appropriation from general funds made by the Revenue Board. But as the charges for establishment are reduced, this appropriation may be still further diminished. Rs 2300 will suffice. The receipts will then be Rs 48540 and the charges as per margin. Grant I Public Works will be Rs 51170.

20 — The Board of Revenue were wrong in entering under miscellaneous charges in main schools, (Grant III C) the allotment from union funds for sanitation. The Government have restored it to its proper place under grant III, as Educational charges are only to come under grant II. The necessary debit to union funds

New Works	7000
2 Repairs	25600
Establishment	8390
Tools & plant	3150
Reserve	4080
	48280
Balance	260
	48540

funds is made in Statement III. Grant III is Rs 6280. The Government have inserted a provision for Result grants Rs 750.

21. The Government accept the Revenue Board's calculation of the requirements under grant IV Rs 340.

22 — The budget as revised by Government is as follows.

Receipts

Balances	7840
Allotments &c	9130
Rates & taxes	44370
School fees	160
Endowments &c	250
Miscellaneous	3110
	63860

Expenditure

Grant I	51170
Grant II	3010
Grant III	6280
Grant IV	340
	60800

Balances

Road fund	200
Income	970
General	1830
	3060
	63860

23. The attention of the Director of Public Instruction and the Inspector General Medical Department is again drawn to the importance of their sending in their remarks on the local budgets with the least possible delay.

Sig Rec Department
Sec Board of Revenue
Collector Trichinopoly
Secretary
P. W. Dept
Genl Educl Dept
Director of Chiefn
Sanitary Commr

Govt. of {187 } Madras

To

Dated } 187 , No.
Recd.

Nos.

Revised Budget
Budget Estimate
for the Railway Estate
for 1871-72