2-11/9-1SBTOSR

M.R.O. 1—77,006—8-6-37.

(1) Number of pages 16

(2) Date of repair 30 11 39

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 90 Press Mis.

105-106.

Dated 24-1- 1872.

105-106 9/10

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 24th January 1872.

No. 105. Read the following Proceedings of the Board of Revenue, dated 14th December 1871, No. 5028 :—

From the President of the Local Fund Board, Nellore Circle, to the Secretary to the Board of Revenue, dated 30th September 1871, No. 23.

ABSTRACT.—Forwarding the Budget for 1872-73.

From the same Officer, dated 14th November 1871, No. 53.

ABSTRACT.—Stating that it is inexpedient to establish any additional tolls on roads.

From the Sanitary Commissioner, to the Secretary to the Board of Revenue, dated 30th October 1871, No. 66.

ABSTRACT.—Explaining error made in regard to the remarks on Local Fund Budget Estimates of the Nellore Circle for 1872-73.

THE Local Fund Budget Estimates of the Nellore Circle for 1872-73 are herewith submitted for the orders of Government with the following observations.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year are given as follows:—

		Rs.
1.	Balances	... 1,00,250
2.	Allotments from General Revenue	... 53,200
3.	Rates and Taxes	2,24,100
4.	Fees in Schools, etc.	100
5.	Endowments	50
6.	Miscellaneous	50
	Total...	3,77,750

3. The grant from Provincial Funds is entered at Rupees 45,000 by way of expressing the exact sum, viz., Rupees 45,110, in round numbers. The Revenue Board have thought it best to enter the latter sum. The Local Board represent that the grant should be increased because the expenditure on new works and repairs is to be much larger than in the current year.

4. The grant-in-aid of Rupees 1,700 for Rate Schools, alluded to in Government Order, 6th October 1871, No. 530, has been entered in the estimate.

5. The receipts from the Surplus Pound Fund are given as Rupees 8,000, which is the whole of the available surplus ; but according to Government Order, Financial Department, dated 10th October 1871, No. 544, only a moiety of it can be credited to Local Funds. The Board of Revenue have reduced the amount to Rupees 4,000.

6. The cess on land is entered as Rupees 2,10,000, which is Rupees 20,000 less than the estimate of the current year. In a separate memorandum of remarks, which accompanies the Budget, the President states that the decrease is owing to the large arrears outstanding under the old Act when the new Act was introduced. The estimate is reasonably framed.

7. A sum of Rupees 2,500 entered against Tolls is for the receipts expected from the Toll-bar on the Pennar Anicut. With his second letter, the President submits, for the approval of Government, a draft notification and schedule specifying the maximum rates allowed by the Act. They have been in force since the 1st July 1871.

8. The Local Fund Board do not deem it expedient to establish any other tolls for the present.

9. A sum of Rupees 11,600 is entered against House-tax, which is Rupees 6,500 in excess of the current year's estimate. The Circle Board propose, in addition to the nine Unions formed this year, to make 38 Schools receiving results grants and qualified under the rules the centres

of 38 new Unions on which House-tax will be levied. No complete scheme for mapping out the district into Unions has yet been prepared, but this proposal is at once admissible under Rule XI. The total estimated receipts will be Rupees 2,75,560.

10. STATEMENT I.-B., EXPENDITURE.—The total proposed expenditure is Rupees 3,55,650 classified as follows:—

	RS.
Grant I...	
Do. II...	3,23,550
Do. III...	18,000
Do. IV...	11,490
	2,610
Total...	3,55,650

11. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The assets of the Road Fund are given as Rupees 3,25,750, inclusive of an additional appropriation of Rupees 50,000 proposed by the Local Fund Board from the one-third Land Cess. This grant from the General Fund may be allowed as the best means of utilizing it. From the total assets, Rupees 4,000, being the moiety of the Surplus Pound Fund noticed in paragraph 4 *ante*, must be deducted. The assets will then be Rupees 3,21,860.

12. On the expenditure side, the allotment of Rupees 6,800 on account of Repairs under "Other Agency" is for the maintenance of Avenues. The amount has been expunged from the Statement as chargeable to the General Fund.

13. The allotment for the share of the cost of the Public Works Supervision, Rupees 29,650, has consequently been reduced by Rupees 60, which is chargeable to the General Fund.

14. There is a provision of Rupees 550 on account of Contingencies as per margin. The second item is shown also under Grant IV., and is intended for furniture, etc., required for the Local Fund Board's Office. Only a portion of this is chargeable to the Road Fund, and the Board have entered it in the allotment for General management, etc.

	RS.
Public Works Department	250
Revenue do.	300
	550

15. The Reserve, Rupees 21,000, is incorrectly calculated. The correct sum is Rs. 24,190, which is reduced by Rupees 300 to balance the Road Fund transactions.

16. STATEMENT II.-A., PART I., NEW WORKS.—Part I. (New Works) contains twenty items with a total allotment of Rupees 1,70,740.

17. Items Nos. 11 to 20 are unsanctioned, but an estimate for the eighteenth item, amounting to Rupees 13,900, is now before the Board of Revenue and will be shortly laid before Government.

18. Of the works entered in Part I. of the current year's revised Road Fund Budget, those noted in the margin, which are sanctioned, have been omitted from the present Budget without any explanation, though a sum of Rupees 85,400 is required to complete them, whilst ten fresh unsanctioned works of unknown cost with an aggregate allotment of Rupees 54,900 are entered. This is not consistent with the recognized principle that old works should be finished before new works are begun, and the President is requested to explain at an early date why the unfinished works have been excluded from the Budget.

Item No.	Description of work.	Amount of Estimate.	Computed Expenditure up to 31st March 1872.	Amount required to complete the Estimate.
		RS.	RS.	RS.
8	Road from Nellore to Mypad	44,400	15,800	28,600
9	Do. do. to Kodur.	49,200	14,200	35,000
20	Salt road from Koppala Vinayagam Nattu near Beramgunta	29,800	8,000	21,800
	Total...	.....	.....	85,400

19. PART II., REPAIRS.—Part II. (Repairs) comprises seventeen items with an aggregate assignment of Rupees 93,620. The seventeenth item (Rupees 500) is for the repairs of Rate School-houses. The maintenance grants of some of the roads have been raised by the Local Board as will be seen from the remarks opposite to them. The length of the roads and the cost per mile must be given in future.

20. STATEMENT II.-B.—This Taluq Statement is sent blank, and the President states that it is impossible to fill it up, as the figures cannot be had for each taluq. The Board of Revenue observe that the explanation is far from being satisfactory, and desire the President to prepare one in communication with the Public Works Range Officers and submit it at an early date. It is no doubt troublesome but it cannot be impossible. The total of Grant I. will be Rupees 3,26,740.

21. GRANT II., EDUCATION.—Grant II. (Education) is made up of—

	RS.
1. Payment for Inspection	5,000
2. Union Schools	10,000
3. Grant-in-aid...	3,000
Total...	18,000

22. The allotment for the first item is Rs. 1,500 in excess of that of the current year. The increase is owing to the proposed entertainment of an additional Deputy-Inspector of Schools. The particulars are shown in the margin.

	RS.
Present Deputy-Inspector's salary	1,500
Office allowance	280
Travelling allowance	880
Proposed Deputy-Inspector's salary	1,200
Office and Travelling allowances..	1,160
Total...	5,020
Two-thirds of this is	3,350
Salaries of three Inspecting Masters...	840
Office allowance	60
Batta...	430
Total...	4,680

23. The particulars of the second item are given in Statements III. and III.-A. In Statement III. the grant-in-aid of Rupees 1,700 for the first nine schools, sanctioned in paragraph 2 of the Government Order, Financial Department, dated 6th October 1871, No. 530, has not been credited. This, it is believed, is because the Budget had been despatched prior to the receipt of the order. The Board of Revenue have now inserted the sum in question under the column headed "Grant from Government" and added it to the grant from Provincial Funds in Statement I.-A.

24. The third item (Rupees 3,000) is for Results grants. This estimate is Rupees 1,000 less than that of the current year. No explanation is given for the decrease, but it is probably consequent on the conversion of 38 of the Results Grant Schools into Union Schools. Grant II. thus becomes Rupees 18,000.

25. GRANT III., SANITATION, ETC.—The total proposed expenditure under Grant III. (Sanitation, etc.,) is Rupees 11,490, and consists of the following items:—

	RS.
1. Hospitals and Dispensaries...	870
2. Payment to Government for Vaccine establishment ...	2,520
3. Employment of Medical Practitioners...	500
4. Sanitary establishment and cleansing of tanks and wells	5,000
5. Special assignment for Sanitation at festivals	500
6. Miscellaneous	2,100
Total...	11,490

26. The first item is for the Civil Dispensary at Ongole. The President states that the provision is based on the requirements of the year as ascertained from the medical officer in charge of the Institution. The transactions of the Dispensary ought not to have been shown in Statement IV., as it is not an Endowed Institution, and the entries have therefore been struck out.

Vide paragraph 5, Government Order, Financial Department, 6th October 1871, No. 530

27. The assignment for the second item is Rupees 160 less than that shown in a statement furnished by the Inspector-General. The Board of Revenue have now added Rupees 180 which raises the allotment to Rupees 2,700.

of 38 new Unions on which House-tax will be levied. No complete scheme for mapping out the district into Unions has yet been prepared, but this proposal is at once admissible under Rule XI. The total estimated receipts will be Rupees 2,75,560.

10. STATEMENT I.-B., EXPENDITURE.—The total proposed expenditure is Rupees 3,55,650 classified as follows:—

	RS.
Grant I...	3,23,550
Do. II...	18,000
Do. III...	11,490
Do. IV...	2,610
Total...	3,55,650

11. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The assets of the Road Fund are given as Rupees 3,25,750, inclusive of an additional appropriation of Rupees 50,000 proposed by the Local Fund Board from the one-third Land Cess. This grant from the General Fund may be allowed as the best means of utilizing it. From the total assets, Rupees 4,000, being the moiety of the Surplus Pound Fund noticed in paragraph 4 *ante*, must be deducted. The assets will then be Rupees 3,21,860.

12. On the expenditure side, the allotment of Rupees 6,800 on account of Repairs under "Other Agency" is for the maintenance of Avenues. The amount has been expunged from the Statement as chargeable to the General Fund.

13. The allotment for the share of the cost of the Public Works Supervision, Rupees 29,650, has consequently been reduced by Rupees 60, which is chargeable to the General Fund.

14. There is a provision of Rupees 550 on account of Contingencies as per margin. The second item is shown also under Grant IV., and is intended for furniture, etc., required for the Local Fund Board's Office. Only a portion of this is chargeable to the Road Fund, and the Board have entered it in the allotment for General management, etc.

	RS.
Public Works Department	250
Revenue do.	300
	550

15. The Reserve, Rupees 21,000, is incorrectly calculated. The correct sum is Rs. 24,190, which is reduced by Rupees 300 to balance the Road Fund transactions.

16. STATEMENT II.-A., PART I., NEW WORKS.—Part I. (New Works) contains twenty items with a total allotment of Rupees 1,70,740.

17. Items Nos. 11 to 20 are unsanctioned, but an estimate for the eighteenth item, amounting to Rupees 13,900, is now before the Board of Revenue and will be shortly laid before Government.

18. Of the works entered in Part I. of the current year's revised Road Fund Budget, those noted in the margin, which are sanctioned, have been omitted from the present Budget without any explanation, though a sum of Rupees 85,400 is required to complete them, whilst ten fresh unsanctioned works of unknown cost with an aggregate allotment of Rupees 54,900 are entered. This is not consistent with the recognized principle that old works should be finished before new works are begun, and the President is requested to explain at an early date why the unfinished works have been excluded from the Budget.

Item No.	Description of work.	Amount of Estimate.	Computed Expenditure up to 31st March 1872.	Amount required to complete the Estimate.
		RS.	RS.	RS.
8	Road from Nellore to Mypad	44,400	15,800	28,600
9	Do. do. to Kodur.	49,200	14,200	35,000
20	Salt road from Koppala Vinayagam Nattu near Berampunta	29,800	8,000	21,800
	Total...	.....	.....	85,400

19. PART II., REPAIRS.—Part II. (Repairs) comprises seventeen items with an aggregate assignment of Rupees 93,620. The seventeenth item (Rupees 500) is for the repairs of Rate School-houses. The maintenance grants of some of the roads have been raised by the Local Board as will be seen from the remarks opposite to them. The length of the roads and the cost per mile must be given in future.

20. STATEMENT II.-B.—This Taluq Statement is sent blank, and the President states that it is impossible to fill it up, as the figures cannot be had for each taluq. The Board of Revenue observe that the explanation is far from being satisfactory, and desire the President to prepare one in communication with the Public Works Range Officers and submit it at an early date. It is no doubt troublesome but it cannot be impossible. The total of Grant I. will be Rupees 3,26,740.

21. GRANT II., EDUCATION.—Grant II. (Education) is made up of—

	RS.
1. Payment for Inspection	5,000
2. Union Schools	10,000
3. Grant-in-aid...	3,000
Total...	18,000

22. The allotment for the first item is Rs. 1,500 in excess of that of the current year. The increase is owing to the proposed entertainment of an additional Deputy-Inspector of Schools. The particulars are shown in the margin.

	RS.
Present Deputy-Inspector's salary	1,500
Office allowance	280
Travelling allowance	880
Proposed Deputy-Inspector's salary	1,200
Office and Travelling allowances...	1,160
Total...	5,020
Two-thirds of this is	3,350
Salaries of three Inspecting Masters...	840
Office allowance	60
Batta...	430
Total...	4,680

23. The particulars of the second item are given in Statements III. and III.-A. In Statement III. the grant-in-aid of Rupees 1,700 for the first nine schools, sanctioned in paragraph 2 of the Government Order, Financial Department, dated 6th October 1871, No. 530, has not been credited. This, it is believed, is because the Budget had been despatched prior to the receipt of the order. The Board of Revenue have now inserted the sum in question under the column headed "Grant from Government" and added it to the grant from Provincial Funds in Statement I.-A.

24. The third item (Rupees 3,000) is for Results grants. This estimate is Rupees 1,000 less than that of the current year. No explanation is given for the decrease, but it is probably consequent on the conversion of 38 of the Results Grant Schools into Union Schools. Grant II. thus becomes Rupees 18,000.

25. GRANT III., SANITATION, ETC.—The total proposed expenditure under Grant III. (Sanitation, etc.,) is Rupees 11,490, and consists of the following items:—

	RS.
1. Hospitals and Dispensaries...	870
2. Payment to Government for Vaccine establishment ...	2,520
3. Employment of Medical Practitioners...	500
4. Sanitary establishment and cleansing of tanks and wells	5,000
5. Special assignment for Sanitation at festivals	500
6. Miscellaneous	2,100
Total...	11,490

26. The first item is for the Civil Dispensary at Ongole. The President states that the provision is based on the requirements of the year as ascertained from the medical officer in charge of the Institution. The transactions of the Dispensary ought not to have been shown in Statement IV., as it is not an Endowed Institution, and the entries have therefore been struck out.

Vide paragraph 5, Government Order, Financial Department, 6th October 1871, No. 530

27. The assignment for the second item is Rupees 160 less than that shown in a statement furnished by the Inspector-General. The Board of Revenue have now added Rupees 180 which raises the allotment to Rupees 2,700.

28. The fourth and fifth items should have been shown as one. The particulars are given in Statement IV.-B.

29. The sixth item (Rupees 2,100) is the contribution to the Municipality of Nellore for the undermentioned Institutions:—

	Rs.
1. Civil Dispensary	
2. Its branch	510
3. The Lungherkhana	1,200
	390
Total...	2,100

Grant III. is modified to Rupees 11,670.

30. Grant IV., Miscellaneous.—Of the several items exhibited under Grant IV. (Miscellaneous) the last* has been struck out and transferred to Grant I. The allotments proposed for the first three items have been altered in this office.

* Pennair Anicut Toll establishment, Rupees 300.

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

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund...	3,21,860	Grant I.....	Road Fund... ...	3,19,300	
Union Fund..	13,650		Union Fund.. ...	500	
Endowment Fund. ...	50		General Fund ...	6,940	
General Fund	40,000				3,26,740
		Grant II.....	Union Fund.. ...	10,000	
			General Fund ...	8,000	
					18,000
		Grant III.....	Endowment Fund.	50	
			General Fund ...	11,620	
					11,670
		Grant IV.....	Road Fund... ...	2,520	
			General Fund ...	290	
					2,810
					3,59,220
		Balances.			
		Road Fund	40		
		Union do.	3,150		
		Endowment do.	...		
		General do.	11,150		
		Do. Reserve	2,000		
				.....	16,340
Total...	3,75,560	Total...		.....	3,75,560

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 106. Order thereon, 24th January 1872, No. 90.

The Budget of the Nellore Local Funds, as submitted by the Board of Revenue with the Proceedings above recorded, must be modified by the insertion of the reduced Provincial grant for roads, and increased charge for Public Works Department Supervision, which computed with reference to the expenditure by that Department will be Rupees 54,910.

2. These modifications cause a considerable deficit which may be in part obviated by utilizing the general balance unallotted in the Budget. The remainder is clearly to be got rid of by striking out of the Statement of New Works some of those unsanctioned projects on the inclusion of which the Revenue Board have properly animadverted. The allotments for these works amount to Rupees 54,900, and to balance the Road Fund Budget they will be reduced in the lump to Rupees 26,140. This sum will be entered in Statement II. A, and should, the Government are of opinion, be appropriated by the Local Fund Board to the completion of the unfinished projects.

3. The total receipts of the Local Fund will be reduced to Rupees 3,63,730. The additional appropriation from the land cess must be raised to Rupees 59,000, and the receipts and charges of the Road Fund will be as shown in the margin. The Government observe that both the general and road fund allotments for tools and plant were below the proper standard with reference to the expenditure on works. They have been raised by Government. The cost of Controlling Establishment at the Presidency will be raised under a forthcoming order by Rupees 4,800 for all Local Funds for establishment in the Accountant-General's Office, and Grant IV. in this Budget has been raised by Rupees 270 on this account involving a corresponding increase in the Road Fund share. Grant I., Public Works, will be Rupees 3,23,610. The Government sanction the publication of the Notification regarding the tolls, except that they will be declared leviable from date of the notice. A retrospective sanction is questionable. The President states that the tolls will be leased out from the beginning of the current year, and the Government, therefore, do not understand why an establishment is necessary.

	Rs.
Balance	80,000
Two-thirds of land cess	1,40,000
Additional appropriation	59,000
Allotments, &c.	37,480
Tolls	2,500
Miscellaneous	50
Total ...	3,19,030

	Rs.
New works	1,41,930
Repairs	86,320
Establishment	64,330
Tools and plant	2,280
Reserve	23,900
	3,18,810
Balance	220
Total ...	3,19,030

4. The allotment for Inspection is, as shown by the Revenue Board, more than sufficient to admit of the entertainment of the additional agency recommended by the Director. The salaries of the new Inspecting Schoolmasters are taken by the Revenue Board at Rupees 40 instead of Rupees 35 (paragraph 6 of G. O., 18th October 1871, Educational), and it is assumed that the charges for travelling allowance will be doubled. This, however, will not be so, the Deputy Inspectors' Ranges being smaller, and the Government think the allotment may be reduced to Rupees 4,000. In addition to the nine Unions sanctioned for existing Rate Schools, the Local Board propose thirty-eight more for the support of schools hitherto on the result system. It does not clearly appear that the schools are qualified under Rule XI., but, on the understanding that this is so, the Government sanction the proposals of the Local Board, and request that draft notifications for the imposition of the House-tax may be submitted. The charges in all the Union Schools amount to Rupees 10,000, and the proceeds of the House-tax are estimated at Rupees 11,600. The salaries of the masters in the new schools appear low. The present masters should

be retained wherever possible. The allotment for results' grants, Rupees 3,000, certainly appears low. There were 229 schools under inspection in 1870-71, of which 124 received grants amounting to Rupees 3,399. Some of the schools drawing large grants were, however, within municipal limits, and allowing for the withdrawal of the thirty-eight schools now to be permanently established, the allotment made may suffice. Grant II. will be Rupees 17,000.

5. Grant III. is passed at Rupees 11,670.

6. Grant IV. must be raised as above stated by Rupees 270, and will be Rupees 3,080.

7. The Budget as revised by Government is as follows:—

Receipts.

	Rs.
Balances	1,00,250
Allotments, &c.	39,180
Rates and taxes	2,24,100
Fees	100
Endowments, &c.	50
Miscellaneous	50
Total ...	3,63,730

Expenditure.

Grant I.	3,23,610
,, II.	17,000
,, III.	11,670
,, IV.	3,080
	3,55,360

Balances.

Road Fund		
Union Funds	220	
General	3,150	
	5,000	
		8,370
Total ...		3,63,730

(True Extract.)

Chief Secretary.

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

Exd. J. Wright.

Govt. of {1872} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,
&c., &c., &c.

Dated January, 24th.

Rec'd.

Encl.

G. O., 24th January 1872, No. 90.

F. 1991/1872

JANUARY.
Nos. 105-106.

Revising the Local Fund Budget of the Nellore Circle for 1872-73.

9-1

Financial Department.

PROCEEDINGS** of the **MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 14th December 1871 Order thereon 24th Janv: 1872 No. 90.

The budget of the Nellore local funds as submitted by the Board of Revenue in the Proceedings above recorded must be modified by the insertion of the reduced Provincial grant for roads and increased charge for Public Works Department supervision, ~~as per G.O. dated 9th Jany 72~~

A.

which computed with reference to the Expenditure by that Dept. will be Rs 54,910

2. These modifications cause a considerable deficit which may be in part obviated by utilizing the general balance unallotted in the budget Rupees

2. The aggregate deficit caused by this modification amounts to Rs ~~10,080~~ The unappropriated balances amount to Rs 13,190; and allowing an adequate general reserve

~~Rs 4500 of this sum can be utilized to reduce the deficit~~ ~~The balance is clearly to be made up~~ by striking out of the statement of new works, some of those unsanctioned projects on the inclusion of which the Revenue Board have properly animadverted The allotments for these works amount to Rs 54,900 and to balance the road fund budget, they will be reduced in the lump to Rs 26,140. This sum will be entered in Statement II A, and should the Government are of opinion, be appropriated by the local fund board to the completion of the unfinished projects.

The remainder is clearly to be got rid of

3. The total receipts of the local fund will be reduced to Rs 3,63,730. The additional appropriation from the land cess must be raised to Rs 59,000, and the receipts and charges of the Road fund will be as shown in the margin. The Government observe that both the general and road fund allotments for tools and plant were below the proper standard with reference to the expenditure on works. They have been raised by Government. The cost of controlling establishment at the Presidency will be raised under a forthcoming order by Rs 4,800 for all local funds for establishment in the Accountant General's Office and grant IV in this budget, as well as the road fund share, has been raised by Rs 270 on this account. Grant I Public Works will be Rs 3,26,980. The Government sanction

Balance	80,000	
⅔ of land cess	140,000	
Additional appropriation	94,000	
Allotments &c.	37,480	
Tolls	2,500	
Miscellaneous	50	
	3,24,030	
	19	
New works	141,980	
Repairs	86,320	
Establishment	~~65,830~~ 69330	
Tools & plant	2,280	
Reserve	24,400	
	320510	
	31,810	
Balance	2520	
	3,21,030	
	19	

involving a corresponding increase in the road fund share.

sanction the publication of the notification regarding the tolls, except that they will be declared leviable from date of the notice. A retrospective sanction is questionable. The President states that the tolls will be leased out from the beginning of the current year, and the Government therefore do not understand why an establishment is necessary.

4. The allotment for Inspection is, as shown by the Revenue Board, more than sufficient to admit of the entertainment of the additional agency recommended by the Director. The salaries of the new Inspecting Schoolmasters are taken by the Revenue Board at Rs 40 instead of Rs 35 (para 6 of G. O. 18th October 1871 Educational) and it is

is assumed that the charges for travelling allowance will be doubled. This however will not be so, the Deputy Inspectors ranges being smaller, and the Government think the allotment may be reduced to Rs 4000. In addition to the nine unions sanctioned for existing rate schools the local board propose 38 more for the support of schools hitherto on the result system. It does not clearly appear that the schools are qualified under rule XI but, on the understanding that this is so ~~and that the Master concurs~~ the Government sanction the proposals of the local board and request that draft notifications for the imposition of the house tax may be submitted. The charges in all the union schools

Amount

amount to Rupees 10,000,
and the proceeds of the
house tax are estimated
at Rupees 11,600. The
salaries of the masters in
the new schools appear
low. The present masters
should be retained wherever
possible. The allotment
for results grants Rs 3,000
certainly appears low. There
were 229 schools under
inspection in 1870-71
of which 124 received
grants amounting to
Rupees 3,399. Some of
the schools drawing
large grants were
however within Munici-
pal limits and allow-
ing for the withdrawal
of the 38 schools now
to be permanently es-
tablished, the allotment
made may suffice Grant III
will

will be Rupees 17,000

5. Grant III is passed at
Rs 11,670.

6. Grant IV must be raised
as above stated by Rs 270 and
will be Rs 3080.

7. The budget as revised
by Government is as follows.

Receipts.

Balances		100,250
Allotments &c		39,180
Rates & taxes		224,100
Fees		100
Endowments &c		50
Miscellaneous		50
		3,63,730

Expenditure

		23,610
Grant I		326,980
Grant II		17,000
Grant III		11,670
Grant IV		3,080
		358,730
		55,360

Balances

Road fund	220	
Union funds	3151	8,370
General	5000	6,000
	8371	3,63,730

The Rev. Dept"
- Board of Rev" with 22 Sundries
- Coll of Bellary"
- Accl Genl 6
- P.W. Dept" 21
- I. Genl Med. Dept
- Director of P. Instn
- Surv Commr 6

disp 30/ H.C.

Govt. of {1872} Madras.

Financial

To

The Board of Revenue.

Dated Jany 24 1872

Rec'd. " 29 "

1872, No. 90

Nos. 105-106

Revising the Local Fund Budget of the Nellore Circle for 1872-73.

No 105 wanting