M.R.O. 1—77,000—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

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

109-110

23/24

Not to be folded or roughly handled

No. 109. Read the following Proceedings of the Board of Revenue, dated 13th December 1871, No. 5017 :—

From T. A. N. CHASE, Esq., President of the Local Fund Board, Kurnool, to the Secretary to the Board of Revenue, dated Kurnool, 30th September 1871, No. 41.

ABSTRACT.—Submitting the Local Fund Budget Estimates for the official year 1872-73 as passed by the Local Fund Board.

From the same Officer, dated Kurnool, 11th October 1871, No. 48.

ABSTRACT.—Forwarding a revised statement of Union Funds and an abstract of the Budget Estimate for the official year 1872-73.

From Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Acting Secretary to the Board of Revenue, dated Madras, 5th October 1871, No. 1,454.

ABSTRACT.—Remarks on the Budget Estimate of the Kurnool Circle for 1872-73.

THE Local Fund Budget Estimates of the Kurnool Circle for 1872-73 are submitted for the orders of Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year are estimated at Rupees 2,52,210, made up of the following items:—

	RS.
1. Balances	63,340
2. Allotments from General Revenue	44,600
3. Rates and Taxes	1,42,800
4. Fees in Schools, etc.	420
5. Endowments, etc.	350
6. Miscellaneous	700
Total ...	2,52,210

3. The grant from Provincial Funds for this Circle is taken at Rupees 34,580, which is the same as that allowed for 1871-72. This is in accordance with Government Order, Financial Department, dated 20th September 1871, No. 470.

4. A sum of Rupees 10,000, which is the whole of the available surplus Pound Fund, is credited to Local Funds, instead of only a moiety thereof, as directed in Government Order, Financial Department, dated 10th October 1871, No. 544. This appears to be owing to the non-receipt of the order prior to the despatch of the Budget. The Board have reduced the amount to Rupees 5,000.

5. The cess on land is given as Rupees 1,40,000. The actuals of last year were Rs. 69,752, being smaller than usual because Rupees 20,000 was not brought to account until 1871-72 had commenced. The average actuals for the four years from 1867-68 to 1870-71 were Rupees 78,800. The Collector seems to think the estimated increase over the estimate for 1871-72 large, but the Board incline to the belief that it is unduly low.

6. Nothing is entered on account of Tolls, the Government having in their order of the 5th September 1871, No. 427, deferred consideration of the proposals for the levy of this impost.

7. Rupees 80 must be added on account of ferry rents, the order putting Madras Act I. of 1870 in force having been cancelled.

8. A sum of Rupees 2,800 is entered against House-tax. In addition to the two Unions formed this year, the Local Board propose to take charge of the schools in the Nundial, Veldurti and Patticondah villages and make them Union Schools. These schools, which have hitherto been maintained by private subscriptions supplemented by a Government grant-in-aid, appear from the Returns of the Director of Public Instruction for 1869-70 and 1870-71 to be of the middle class, but the subscriptions for their support have now been withdrawn, and if they are to be continued at all, the Local Board must take charge of them. In doing this, they count on the continuance of the Government grants which amount altogether to Rupees 350. The case is exceptional, and as the schools are not Elementary and no new charge is imposed on Imperial finances, the Board of Revenue hope that Government will consent to this arrangement. The grant is entered in the list. The total Revenues and Receipts thus become Rupees 2,47,290.

9. Statement I.-B., Expenditure.—The proposed expenditure is given as Rupees 2,44,490 made up as follows:—

	Rs.
Grant I.	2,10,960
Do. II.	17,970
Do. III.	13,670
Do. IV.	1,890
Total...	2,44,490

10. Grant I., Public Works, Statement II., Road Fund Receipts and Charges.—The total assets of the Road Fund are, as per Statement II., Rupees 2,13,940. Of the several items making up this amount the following call for notice:

	Rs.
1. Additional appropriation from the Land Cess ...	20,000
2. Surplus Pound Fund	10,000
3. Avenues	20

11. The first item appears necessary and has therefore been admitted. The second item has been reduced to Rupees 5,000, for reasons stated in paragraph 4 *supra*. The third item has been struck out of the statement, as it should be credited to the General Fund. Rupees 80 have been added for Ferry Rents. The assets are reduced by these modifications to Rupees 2,09,000.

12. On the expenditure side the allotment (Rupees 6,500) on account of repairs "by other agency" includes Rupees 2,000, the cost of the maintenance of Avenues, which should be debited to the General and not to the Road Fund. The amount has accordingly been expunged from the statement.

13. The share of the cost of the Public Works Department general establishment chargeable to the Road Fund is Rupees 28,600, or 18 per cent. on the proposed expenditure, and in paragraph 7 of his letter, the President states that the Local Board consider the per-centage, which under the old rules never exceeded 10, rather high. This is true, but it must be remembered that a portion of the grant from Provincial Funds is given expressly for establishment. Under Government Order, 6th November 1871, No. 2,800, (Kistna Local Fund establishment,) the consideration of this class of questions must be deferred for the present.

14. The share of cost of Controlling establishments has been increased to correspond with the increased charge for the Presidency.

15. A slight alteration has been made in the allotment for Tools and Plant and in the Reserve, to make them correspond with the rules.

Proceedings of the Madras Government, Financial Department, 26th January 1872.

16. Of the allotment of Rupees 350 on account of Contingencies, only Rupees 170 should be shown in Statement II. The remainder, Rupees 180, appears from the note to the statement to be included in the sum of Rupees 200 exhibited under Grant IV. for Contingencies and intended for furniture, etc., required for the Local Fund Board's Office. The total cost of the Controlling establishment, *plus* the 200 Rupees, has been distributed between the Road and General Fund, and the heading "3 (D)" in the statement has been altered to "share of cost of general management chargeable to the Road Fund," as directed in paragraph 9 of the Government Order, Financial Department, dated 29th November 1871, No. 725.

17. Statement II.-A, Part I., New Works.—Part I. contains seven items with an aggregate allotment of Rupees 96,720. The 1st, 4th, and 6th are unsanctioned.

18. An estimate for the 6th item, amounting to Rupees 5,720, is now before the Board of Revenue and will be shortly laid before Government.

19. The allotment of Rupees 11,000 for the first item has been reduced by Rupees 3,000, to make up partly for the reduction in Surplus Pound Fund receipts. If, as the Board anticipate, the actual receipts exceed the estimate, this sum can be restored in a Supplemental Budget. The other Rupees 2,000 it may be observed is saved by the exclusion of the expenditure on avenues.

20. Part II, Repairs.—Part II. comprises thirteen items with a total allotment of Rupees 63,360. This provides for 416 miles of road and a few improvements.

21. Item No. 5 has been transferred to the Appendix, because its allotment is exactly Rupees 1,000.

22. Item No. 12 is for the maintenance of Avenues, and has been transferred from the head "Communications" to "Sanitary and Miscellaneous."

23. Appendix to Part II.—None of the items shown in this list call for remark except the 23rd, which is for "village streets improvements with an allotment of Rupees 3,000." This item is exhibited in Part II., and is repeated in the Appendix. The repetition is evidently a mistake and the second entry must therefore be struck out. No difference in the total proposed expenditure is caused.

24. Statement II.-B.—This statement shows that the principle laid down in No. XXIX. of the Local Fund Rules has been observed in the allotment of Land Cess for roads, even after making the reduction proposed by the Revenue Board in Part I. The amended total of Road Fund expenditure thus becomes Rupees 2,07,330 and of Grant I. Rupees 2,07,440.

25. Grant II., Education.—The total of Grant II. (Education) is Rupees 17,970 made up as follows:—

	Rs.
1. Payment for Inspection	5,000
2. Training Schools...	5,000
3. Union Schools.....	2,970
4. Grant-in-aid.....	5,000
Total...	17,970

26. The allotment for the 1st item has not been made with reference to the new scheme of the Inspecting staff approved of in Government Order, Financial Department, dated 18th October 1871, No. 314. In fact, the Budget was submitted long before the issue of the order. In paragraph 8 of his letter, the President states that ample provision has been made for the inspection of Schools, that three Inspecting Masters are provided for in the current year's Budget, and that a fourth Master is now added at the instance of the Inspector of Schools, so as to give each man

of the villages comprised within the union, and their distances from that in which the school is situated, should also invariably be stated.

3. By the reduction of the Provincial grants the receipts in Statement I.-A. will be reduced to Rupees 2,42,860; on the other hand, the probable charge for Public Works General Establishment is increased to Rupees 34,260, allowance being made for the reduction in the grant for works noticed below. The Revenue Board have rightly pointed out to the Local Fund Board that the charge against them for Public Works Establishment was, on the old scale of charges, considerably less than eighteen per cent. Under the revised scale of charges for 1872-73, Local Funds generally pay for Public Works Department supervision 15·3 per cent., whereas Provincial Funds pay not only 27·6 per cent. on the grant for provincial works, but also (through the establishment grants) 12·3 per cent. of the charges which under the orders of the Government of India are debitable to Local Funds. The reduction in the Provincial grant and the increase in the establishment charge will cause a deficit in the Kurnool Budget necessitating a revision of the grant for works. This, it seems to Government, had best be made by striking out the allotment of Rupees 8,000 for Item No. 1, Statement II.-A., which is an unsanctioned work. The Government also strike out the grant for medical practitioners, Rupees 1,000, the scheme being a crude one, and by appropriating the Road Fund balance, which is unnecessarily large, there being a full reserve, deficit is obviated. If the Local Fund Board desire to provide for it in any other way, the Government will be prepared to favourably consider their proposals.

4. The Road Fund assets including the additional appropriation from the land cess will be Rupees 2,04,570 and the charges as shown in the margin. Grant I., Public Works, will be Rupees 2,04,580.

	Rs.
New works	85,720
Repairs	61,360
Establishment	41,120
Tools and Plant	1,470
Reserve	14,860
	2,04,530
Balance	40
Total	2,04,570

5. The allotment of Rupees 5,000 for inspection will be ample, even allowing for two Deputy Inspectors. As the travelling charges of these officers will not be doubled, the ranges being smaller, the Revenue Board's estimate of Rupees 5,338 is excessive. The Local Board have provided for four Inspecting Schoolmasters, whereas Mr. Powell recommended only two. The Government do not object to four being entertained if the Local Board is willing to pay for them. Grant II. is Rupees 12,970.

6. Grant III. will be Rupees 12,670 and Grant IV. Rupees 2,330, the proper proportion of the charge which will be incurred for establishment in the Accountant-General's office being added. The Budget as revised by Government is as follows:—

Receipts.	Rs.
Balances	63,340
Allotments, &c.	35,600
Rates and Taxes	1,42,800
School fees	420
Miscellaneous	700
Total	2,42,860

Expenditure.		Rs.
Grant I.		2,04,580
,, II.		17,970
,, III.		12,670
,, IV.		2,330
		2,37,550
Balances—		
Road Fund	40	
Union ,,	940	
General ,,	4,330	
		5,310
Total...		2,42,860

(True Extract.)

Chief Secretary.

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

Exd. A. S. Rodgers.

not more than two taluqs. The two-thirds of the Deputy-Inspector's salary, etc., and the whole cost of the four Inspecting Masters' salary, etc., amount to Rupees 3,728, as shown in the margin. The cost of the new Deputy-Inspector recommended by Mr. Powell would be Rupees 1,640. He would, however, be satisfied with two Inspecting Schoolmasters, and the reduction thus made in the estimate would be Rupees 1,044. If two Deputy-Inspectors and four Inspecting Schoolmasters are provided for, the allotment for Inspection must be Rupees 5,368.

	Rs.
1 Deputy Inspector	1,200
Office allowance	276
Travelling do.	984
Total...	2,460
Two-thirds of this is	1,640
4 Inspecting School Masters	1,440
Office allowance at Rupees 18 each	72
Batta at 144 Rupees each	576
Total...	3,728

27. The 3rd item is for charges in five Union Schools, as detailed in Statement III. The receipts of the Union Fund are estimated at Rupees 3,910 and the expenditure at Rupees 2,970, leaving a balance of Rupees 940.

28. The 4th item is for Results grants. No particulars are given, but it seems to be sufficiently liberal.

29. Grant III., Sanitation, etc.—The total proposed expenditure under Grant III. (Sanitation, etc.,) is Rupees 13,670 and comprises the following items:—

	Rs.
1. Hospitals and Dispensaries	1,340
2. Payment to Government on account of Vaccine Establishment	2,630
3. Employment of Medical Practitioners	1,000
4. Sanitary Establishment and cleansing of tanks and wells	6,220
5. Choultries	80
6. Contributions to Hospitals in Municipalities	2,400
Total...	13,670

30. The 1st item is for charges at the Nundial Dispensary which has been opened this year.

31. The allotment for the 2nd item agrees with that in the Medical Budget of the current year.

32. The 3rd item is for the training in Kurnool or Madras of twelve young men who are afterwards to be employed as Native Doctors in the Taluqs, their salaries being fixed in communication with the Inspector-General, Medical Department. The allotment does not seem to be commensurate with its object, but the Board believe arrangements for training native doctors are now or will soon be under the consideration of Government. In the meantime the allotment may stand. It will do for a beginning.

33. The details of the 4th item are given in Statement IV.-B. It is observed from this statement that Scavengers are to be employed in fifteen places and that Rupees 300 are to be spent in each taluq in clearing tanks and wells, in removing prickly-pear, and in carrying out other minor sanitary improvements. The Sanitary Commissioner recommends that the allotment should be accepted. The President might perhaps have provided part of the sum from the balance of the Union Fund, but the Board cannot make any alteration in this respect with safety.

34. The 5th item is, as per Statement IV.-A, the cost of establishment attached to two Choultries.

35. The 6th item (Rupees 2,400) is the contribution to the Municipalities at Kurnool and Cumbum for the Dispensaries at those places. The provision is Rupees 400 in excess of that in the current year's Budget.

36. Grant IV., Miscellaneous.—Of the several allotments proposed under Grant IV. the first has been altered with reference to the establishment sanctioned for the Board of Revenue and the Controller of Public Works Accounts.

Proceedings of the Madras Government, Financial Department, 26th January 1872.

37. The following is an abstract of the Budget Estimates as modified by the Board of Revenue :—

Receipts.	Rs.	Charges.		Rs.	Rs.
Road Fund...	2,09,000	Grant I. ...	Road Fund...	2,05,420	
Union Fund	3,910		Union Fund	.....	
Endowment Fund ...	.....		Endowment Fund ...	.....	
General Fund	34,380		General Fund	2,020	2,07,440
		Grant II....	Union Fund	2,970	
			General Fund	15,000	17,970
		Grant III.	Endowment Fund ...	.....	
			General Fund	13,670	13,670
		Grant IV...	Road Fund...	1,910	
			General Fund	310	2,220
					2,41,300
				Rs.	
			Road Fund balance	1,670	
			Union do. do.	940	
			Endowment do. do.	....	
			General Reserve	3,380	5,990
			Total...	.....	2,47,290
Total...	2,47,290				

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 110. Order thereon, 26th January 1872, No. 97.

With the foregoing Proceedings the Revenue Board submit the Local Fund Budget of the Kurnool Circle for 1872-73.

2. Under G. O., 15th January 1872, No. 30, the grant from Provincial Funds for public works in the circle will be reduced to Rupees 30,150. The grants to the three schools which the Local Fund Board propose to take over are entered in the wrong place; they should appear as a further detail under 2-A, Statement I. The amount is said to be the present grant-in-aid; but the returns of 1869-70 and 1870-71 show only Rupees 242 and Rupees 307 as drawn in those years. The case of these schools is somewhat special, and, education generally being backward in Kurnool, the Government consent to the schools being taken over and formed into union schools. On the principle laid down in G. O., No. 392, dated 24th August 1871, grants from Government equal to those in force at the time of the schools being taken over will be continued. The school at Narnur, transferred in the current year, used to receive aid, but none is entered for it in the present Budget. The sum of Rupees 350 will probably cover all the grants. Draft Notifications for the levy of the house-tax for the new schools should be sent up without delay. The Board of Revenue should issue a general instruction that no proposals for the formation of unions are to be sent up unaccompanied by such drafts. The names

Govt. of 1872] Madras.

FINANCIAL.

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

Dated January, 26th.

Read.

G. O., 26th January 1872, No. 97.

JANUARY.
Nos. 109-110.

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

Kurnool

4C

No. 48 Local Fund Board's Office
11th October 1871

From S. A. N Chase Esquire
President Local Fund Board
Kurnool

To The Secretary to the
Board of Revenue
Fort St Georges.

Sir,

With reference to Board's Circular Memorandum No. 1298 dated 29th September, which was received after the estimates had been sent, I have the honor to forward a revised Statement of Union Funds, with the two extra Columns ordered in para 4 of Govt. Order dated 17th August No. 342, and also an abstract of Budget Estimates called for in para 10.

2. I also request that the Sums of Rs. 174 and 1,600. provided for

Contingencies

Contingencies and Tools under Grant I may be apportioned as follows.—

	Public Works Deptt.		Revenue Departt.	Total
Contingencies.-	150	+	24	= 174
Tools & Plant	1535	+	65	= 1600

I have &c.

(Signed) J. Chase

President

(True Copy)

J Grose

Secretary

Mr Rattenbury

Enclosure in Proceedings
of the Board of Revenue
this Chief Secretary
to Government, Revenue
& Agricultural Department, dated
13th December 1871.2

Copy of Letter from
President L.F.B. forwarding
a Revised Estimate
of Income & Charges
and an abstract of the
Budget Estimate for
the Official year 1872-73.

In File 24/1/71

Kurnool 13

Local Fund Board's Office
30th September 1871

No. 41.

From,

T. & N. Chase Esqrs.
President Local Fund Board,
Kurnool.

To,

The Secretary to the
Board of Revenue.

Sir,

I have the honor to submit the
Local Fund Budget for 1872-73.

2. Land Cess. The receipts under
this head have been estimated at Rs 1,40,000
or nearly 30,000 Rupees above the estimate
of the current year. This increase is chiefly
due to the very large arrears effected
on the 1st April 1871. Vide Board's Proceed-
ings dated 24th August 1871, No 3671,
Para 2. Of this Rs 20,000 besides the two
thirds fixed by the Act have been added
to the Road Fund partly to save the ne-
cessity of imposing Tolls and partly be-
cause the Local Board are not able to
utilise within the year the full
amount of the General Fund in conse-
quence of the difficulty of procuring
competent men to carry out Sanitary
and other improvements.

3. House Tax - The increase under this
head

head is due to the proposed extension of the Union system to the Villages of Nemdial, Valdurti and Patticondah. For several years past, Schools, in which English and Telugu are taught, have been maintained in these Villages by private subscriptions supplemented by a Government Grant; but the acting Inspector of Schools, Mr. Boyle, says that the subscriptions have latterly been withdrawn and that the Schools must soon disappear unless the Local Fund Board take them over. The Board have therefore included them in the present Budget.

4. Mr. Boyle further proposes the payment of fixed salaries to Village masters, instead of result Grants. The Board have deferred the consideration of this proposal till the General Scheme of Village Unions ordered by Government in order dated 28th April 1871, No. 563, has been laid before the Board.

5. Contributions. Under this head the present Government Grant-in-aid of the three schools mentioned above is entered. Mr. Boyle, at whose recommendation higher salaries than are at present given, are provided

provided in the Budget, thinks that with increased expenditure the Educational Grant will also increase. But as the Board doubt whether the Government would allow fresh expenditure on Local Fund Schools the estimate has not been raised. If the Revenue Board should think otherwise, I beg the necessary alteration may be made with reference to the charges shown in Statement 3A, the rate of Grant is one third of the total expenditure.

6. VII Miscellaneous. The sum of Rs 500 put down against "Sale of materials", as to the nature of which the Government called for some explanation, in order dated 4th September No. 426, is the expected proceeds of stones of Village Keeps and the like, which may be removed as a sanitary improvement, and as the cost of removal is charged to the General Funds, it is considered right that the proceeds of materials, so removed, should likewise be credited to the same head, and not to Road Fund, as supposed by Government in para 4 of the order quoted.

7. Grat I. Under this head, Rs 28,600. or 18 per cent on the expenditure to be incurred are entered, as cost of General establishment P. W. D with reference to Government

Government Order dated 7th June 1871, No 216. but the Local Board, consider this sum as too large a per centage for cost of supervision, which under the old rules never exceeded 10 per cent.

8. Grant II. ample provision has been made for inspection of schools. In the last budget three inspecting masters were provided for, and at the suggestion of the Inspector of Schools, another master is now added, so as to give each man not more than two Talugs.

9. Medical Practitioners. Rs 1,000 are put down for the training of 12 young men for employment as native doctors in the Talugs. These men may be trained, either at the Civil Dispensary at Kurnool, or in the Medical School in Madras. It is the intention of the Local Board to select these young men, as far as possible, from the families of native Doctors, and when they are fitted to employ them, not only as Doctors, but also for the Sanitary Inspection of Village. The duty of inspecting diseased cattle may also be entrusted to them. The rate of stipend will be fixed after communication with the Inspector General of medicines.—

I have &c
sd T.A.N. Chase
President

True Copy

J Grote
Secretary.

C.R. Govindaswamy

Revenue Department

Proceedings of the Board of Revenue
dated 13th December 1871.

Read letters from the President of the Local Fund Board Kurnool Circle, dated 30th September and 11th October 1871, Nos 41 & 48.-

Do from the Sanitary Commissioner dated 5th October 1871, No 1454.-

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Statement I A
Revenues & Receipts.

The Local Fund budget Estimates of the Kurnool Circle for 1872-73 are submitted for the orders of Government.

2. The total Local Fund assets of the year are estimated at Rs 2,52,210. made up of the following items:

	Rs
1. Balances	63,340
2. Allotments from General Revenue	44,600
3. Rates and Taxes	1,42,800
4. Fees in Schools &c.	420
5. Endowments &c.	350
6. Miscellaneous	700
	2,52,210

3. The grant from Provincial Funds for this Circle is taken at Rs 34,580, which is the same as that allowed for 1871-72. This is in accordance with Government Order, Financial Department, dated 20th September 1871, No 470.

A

Enclosure in Proceedings of the Board of Revenue (Local Fund Circle) dated 13th December 1871.

From the Secretary to Government, Financial Department, dated 23rd December 1871.

G.O. 20th January 1872 No 109

Copy of Letter from President K.F. Fund Circle, submitting C.F. Budget Estimate for official year 1872-73.

Ans. 949/71.

4. A sum of Rupees 10,000, which is the whole of the available surplus Pound Fund, is credited to Local Funds instead of only a moiety thereof, as directed in Government Order, Financial department, dated 10th October 1871, No. 544. This appears to be owing to the non-receipt of the order prior to the despatch of the budget. The Board have reduced the amount to Rupees 5,000.

5. The cess on land is given as Rupees 1,40,000. The actuals of last year were Rupees 69,752, being smaller than usual because Rs 20,000 was not brought to account until 1871-72 had commenced. The average actuals for the four years from 1867-68 to 1870-71 were Rupees 78,800. The Collector seems to think the Estimated increase over the Estimate for 1871-72 large, but the Board incline to the belief that it is unduly low.

6. Nothing is entered on account of Tolls, the Government having in their Order of the 5th September 1871, No. 427, deferred consideration of the proposals for the levy of this impost.

Rs 80

7. Rupees 80 must be added on account of Ferry Rents, the order putting Madras act I of 1870 in force having been cancelled.

8. A sum of Rupees 2,800 is entered against House Tax. In addition to the two unions formed this year, the Local Board propose to take charge of the Schools in the Nundial, Valdurti and Pattiendah villages and make them Union Schools. These schools which have hitherto been maintained by private subscriptions supplemented by a Government Grant-in-aid, appear from the Returns of the Director of Public Instruction for 1869-70 & 1870-71 to be of the middle class, but the subscriptions for their support have now been withdrawn, and if they are to be continued at all the Local Board must take charge of them. In doing these they count on the continuance of the Government Grants which amount altogether to Rs 350. The case is exceptional and as the Schools are not Elementary and no new charge is imposed on Imperial finances the Board of Revenue hope that Government will consent to this arrangement. The Grant is entered in the list.

The

The Total Revenues and Receipts thus become Rupees 2,47,290.

9. The proposed Expenditure is given as Rupees 2,44,490 made up as follows:- Statement I B. Expenditure.

	Rs
Grant I	2,10,960
Do. II	17,970
Do. III	13,670
Do. IV	1,890
Total	2,44,490

10. The Total assets of the Road Fund are, as per Statement II, Rupees 2,13,940. Of the several items making up this amount, the following call for notice. Grant I Public Works Statement II Road Fund Receipts and Charges.

	Rs
1. Additional appropriation from the Land cess	20,000
2. Surplus Pound Fund	11,000
3. Revenues	20

11. The first item appears necessary and has therefore been admitted. The 2nd. item has been reduced to Rupees 5,000, for reasons stated in para 4 supra. The 3rd. item has been struck out of the Statement, as it should be credited to the General Fund. Rupees 80 have been added for Ferry Rents.

The assets are reduced by these modifications to Rupees 2,09,600.

On

Rs 6,500.

12. On the Expenditure side, the allotment on account of Repairs "by Revenue Agency" includes Rupees 2,000, the cost of the maintenance of revenues, which should be debited to the General and not to the Road Fund. The amount has accordingly been expunged from the Statement.

13. The share of the cost of the Public Works department general Establishment chargeable to the Road Fund is Rupees 28,800, or 18 per cent on the proposed Expenditure, and in para 7 of his letter, the President states that the Local Board consider the percentage, which under the rules never exceeded 10, rather high. This is true but it must be remembered that a portion of the Grant from Provincial Funds is given expressly for Establishment. Under Government Order 6th November 1871, No 2,800 (Khatwa Local Fund Establishment) the consideration of this class of questions must be deferred for the present.

14. The share of cost of controlling Establishments has been increased to correspond with the increased charge for the Presidency.

15. A slight alteration has been made in

in the allotment for Tools & Plant and in the Reserve, to make them correspond with the rules.

16. Of the allotment of Rs 350 on account of Contingencies, only Rs 170 should be shown in Statement II. The remainder Rs 180, appears from the note to the Statement to be included in the sum of Rupees 200 exhibited under Grant IV for Contingencies and intended for furniture &c required for the Local Fund Board's Office. The total cost of the controlling establishment, plus the 200 Rs has been distributed between the Road and General Fund, and the heading "3D" in the Statement has been altered to "share of cost of general management chargeable to the Road Fund", as directed in para 9 of the Government Order, Financial Department, dated 29th November 1871, No 725.

17. Part I contains seven items with an aggregate allotment of Rs 96,720. The 1st 4th & 6th are unsanctioned. Statement II A Part I New Works.

18. An Estimate for the 6th item, amounting to Rupees 5,720, is now before the Board of Revenue and will be shortly laid before Government.

The

19. The allotment of Rs 11,000 for the 1st item has been reduced by Rs 3,000, to make up partly for the reduction in surplus Pound Fund Receipts. If as the Board anticipate the actual receipts exceed the estimate this sum can be restored in a supplemental budget. The other Rs 2,000 it may be observed is saved by the exclusion of the expenditure on Avenues.

Part II Repairs.

20. Part II comprises thirteen items with a total allotment of Rs 63,360. This provides for 416 miles of road and a few improvements.

21. Item No 5 has been transferred to the Appendix, because its allotment is exactly Rs 1,000.

22. Item No 12 is for the maintenance of Avenues and has been transferred from the head "Communications" to "Sanitary and Miscellaneous".

Appendix to Part II.

23. None of the items shown in this list call for remark except the 23rd which is for "Village streets improvements with an allotment of Rs 3,000." This item is exhibited in Part II and is repeated in the Appendix. The repetition is evidently a mistake and the second entry must therefore be

struck

struck out. No difference in the total proposed expenditure is caused.

24. This statement shows that the principle laid down in Art. XXIX of the Local Fund Rules has been observed in the allotment of Land cess for roads, even after making the reduction proposed by the Revenue Board in Part I.

The amended total of Road Fund Expenditure thus becomes Rs 2,07,330 and of Grant I Rs 2,07,440.

25. The total of Grant II (Education) is Rupees 17,970 made up as follows:- Grant II Education.

	Rs
1. Payment for Inspection ...	5,000
2. Training Schools	5,000
3. Union Schools	2,970
4. Grant-in-aid	5000
Total	17,970

26. The allotment for the 1st item has not been made with reference to the new scheme of the Inspecting staff approved of in Government Order, Financial Department, dated 18th October 1871, No 314. In fact the Budget was submitted long before the issue of the order. In para 8 of his letter, the President states that ample provision has been made for the inspection

inspection of schools, that three Inspecting masters are provided for in the current years Budget, and that another master is now added at the instance of the Inspector of Schools so as to give each man not more than two Talugs. The two-thirds of the Deputy Inspector's salary &c. and the whole cost of the four Inspecting Masters salary &c. amount to Rupees 3,728 as shown in the margin. The cost of the new deputy Inspector, recommended by Mr. Powell, would be Rupees 1,640. He would however be satisfied with two inspecting school masters and the reduction thus made in the estimate would be Rs 1,044. If two deputy Inspectors and 4 Inspecting School Masters are provided for, the allotment for Inspection must be Rupees 5,368.

	Rs
1 Deputy Inspector	1,200
Office allowance	276
Travelling do ..	984
	2,460
Two-thirds of this is	1,640.
4 Inspecting School Masters	1440
Office allowance at Rs 18 each	72
Batta at 144 Rs each	576
	3,728

27. The 3rd item is for charges in five Union Schools, as detailed in statement III. The Receipts of the Union Fund are estimated at Rupees 3,910 and the Expenditure at Rupees 2,970, leaving a balance of Rupees 940.

28. The 4th item is for Results Grants. No particulars are given but it seems to be sufficiently liberal.

The

Grant IV
Miscellaneous.

36. Of the several allotments proposed under Grant IV, the first has been altered with reference to the Establishment sanctioned for the Board of Revenue and the Controller of Public Works Accounts.

37. The following is an Abstract of the Budget Estimates as modified by the Board of Revenue.

Receipts		Charges			
Road Fund	2,09,000	Grant I. Road Fund	2,05,420		
Union Do.	3,910	Do. Union Do.	"		
Endowment Do.	"	Do. Endowment Do.	"		
General Do.	34,380	Do. General Do.	2,020	2,07,440	
		Do. II Union Do.	2,970		17,970
		Do. General Do.	15,000		
		Do. III Endowment Do.	"		13,670
		Do. General Do.	13,670		
		Do. IV Road Do.	1,910		2,220
		Do. General Do.	310		
				2,41,300	
		Road Fund balance	1,670		
		Union Do. Do.	940		
		Endowment Do. Do.	"		
		General Reserve	3,380		5,990
					2,47,290
2,47,290		Total			

/True Extract/

J Grote
Secretary

For the Chief Secretary to Government
Financial Department
with 12 enclosures.

2d
A.W.
cop'd Extract[illegible]

Grant III
Sanitation &c.

29. The total proposed expenditure under Grant III (Sanitation &c.) is Rupees 13,670 and comprises the following items:-

		Rs
1.	Hospital and Dispensaries	1,340
2.	Payment to Government on account of Vaccine Establishment	2,630
3.	Employment of Medical practitioners	1,000
4.	Sanitary Establishment and cleansing of tanks and wells.	6,220
5.	Choultries	80
6.	Contributions to Hospitals in Municipalities	2,400
	Total	13,670

30. The 1st. item is for charges at the Nundial Dispensary which has been opened this year.

31. The allotment for the 2nd. item agrees with that in the Medical Budget of the current year.

32. The 3rd. item is for the training in Kurnool or Madras of twelve young men, who are afterwards to be employed as native Doctors in the Taluqs, their salaries being fixed in communication with the Inspector General, Medical Department. The allotment does not seem to be commensurate with its object, but

but the Board believe arrangements for training native Doctors are now or will soon be under the consideration of Government. In the meantime the allotment may stand. It will do for a beginning.

33. The details of the 4th. item are given in Statement IV B. It is observed from this statement that scavengers are to be employed in fifteen places and that Rupees 300 are to be spent in each Taluq in clearing tanks and wells, in removing prickly pear and in carrying out other minor Sanitary improvements. The Sanitary Commissioner recommends that the allotment should be accepted. The President might perhaps have provided part of the sum from the balance of the Union Fund, but the Board cannot make any alteration in this respect with safety.

34. The 5th. item is, as per statement IV A, the cost of Establishment attached to two Choultries.

35. The 6th. item (Rs 2,400) is the contribution to the Municipalities at Kurnool and Cumbum for the Dispensaries at those places. The provision is Rs 400 in excess of that in the current year's Budget.

Of

I.—Budget Estimate of the Local Fund of the Kumool Circle, District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73.		Estimate, 1871-72.	Actuals, 1870-71.
	Detail (Minor Heads.)	Total (Major Heads).		
	RS.	RS.	RS.	RS.
—Balances—				
(a) Road Fund	56000			
(b) Union Funds	340			
(c) Endowment Funds				
(d) General	7000	63,340		
—Allotments from General Revenue—				
(a) Provincial Funds ... Road 30,150 Educ. 350	30,500			
(b) Special Funds—	5700	35600		
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
—Rates and Taxes—				
(a) Cess on land	140000			
(b) Tolls	"			
(c) House Tax	2860	142860		
—Fees in Schools and Training Institutions		420		
—Contributions from other Circles and Municipalities				
(a) From for ...				
—Receipts from endowments, contributions and donations—				
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
From for ...				
Etc. etc. ...				
—Miscellaneous—		700		
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ..		242860		

33 V

Revenue 1871/72 & 72/73

Proceedings of the Board of Revenue

Dated 13th December 1871

Received 14th " "

Nov 17.

No 945.

Local Fund Budget

Cuddapah, Kurnool

Circle for official year 1872-73, submitted to Government for their remarks.

Rec'd 26th October 1871. A 77-85

- 16th October 1871. - 47-48
- 30th October 1871. - 12-13.
- 6th November 1871. - 2813 P.M.
- 25th November 1871. - 118-120.
- 18th October 1871. - 33-34. Ed.
- 4th November 1871. - 9-11.
- 16th August 1871. - 53-54. P.W.
- 20th September 1871. - 71-72.
- 28th April 1871. - 117-121. Ed.
- 7th June 1871. - 8
- 15th August 1871. - 52-53.

B.—*Expenditure.*

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	85,720			85,720		
Educational						
Sanitary and Miscellaneous						
(b) Repairs—						
Communications ...	56,860	4500	61,350			
Educational						
Sanitary and Miscellaneous		2000	2000	63360		
Total...	142580	6500				
(c) Establishment—			5900			
Cost of General Establishment, Public Works Department			36,010	40		
Public Works Department, Petty Establishment			4720	40730		
(d) Tools and Plant				1490		
(e) Contingencies				170		
(f) Road Fund Reserve				16,080		
(g) Contributions to other Circles or Municipalities for Public Works						
To for						
Total Grant I...				206,550		
GRANT II.—*Education.*						
(a) Payment for Inspection				5000		
(b) Training Schools—				5000		
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous				2970		
(c) Union schools—						
Salaries						
Servants						
Miscellaneous				5000		
(d) Grants-in-aid—						
Salary grants						
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...				"		
To for						
Total Grant II...				17970		

B.—*Expenditure.*—(Continued.)

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—		1340		
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...		2630		
(b) Vaccination—				
Payment to Government for Vaccine Establishment ...		"		
(c) Employment of Medical Practitioners		6220		
d) Sanitary Establishments and cleansing of Tanks and Wells		"		
e) Markets—				
Establishments				
Contingencies...		80		
f) Choultries—				
Establishments				
Contingencies				
Feeding Travellers				
g) Miscellaneous—				
Contributions to other Circles				
To Berhampore Municipality for the Civil Dispensary Etc. ... ... etc. ...	Rs. 1800 600	2400	2400	
Total Grant III...		12,670		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		940		
(b) Do. do. in Collector's Office.		440		
(c) Establishments of the Local Fund Board. Etc. etc.				
Total Grant IV...		2 380		
Grand Total Expenditure...		289,670		
BALANCES—				
(a) Road Fund	220 220			
(b) Union Funds	940			
(c) Endowment Funds	"			
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	2130	3,290		
Total...		242,880		

II.—Estimate of Receipts and Expenditure of the Road Fund of the Circle, District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		56000		
2. Two-thirds of the collections of Land Cess within the year		73340		
3. Additional appropriation from the Land Cess by the Local Fund Board		22,200		
4. Grants from Government—				
(a) Provincial Funds	30150			
(b) Special Funds	5080	35230		
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls		"		
6. Contributions from funds of other Circles...				
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant				
Total...		206,770		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
			Rs.	Rs.	Rs.	Rs.
1. New Works ...	Rs. 55,720	Rs.		55720		
2. Repairs ...	56,860	4500		61,360		
	142,580	4500				
3. Establishment—						
(a) Petty establishment			4720			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			5300			
(c) Charges in connection with Tolls and Ferries			"			
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			2020	810		
(e) Contingencies			170	42,920		
4. Tools and Plant				1470		
5. Contributions from the Road Fund ...				"		
6. Reserve at 10 per cent. of receipts ...				15,062	✓	
Total...				206,770		
Balance...				33		
Grand Total...				206,770		

50
1507

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue, dated 13th December 1871

Order thereon, 26th January 1872, No. 91.

With the foregoing Proceedings of the Board of Revenue, reducing the Estimate of the Local Fund Cess of the Presidency division for 1872-73.

The Estimate of Rs. 1,50,770 for 1872-73.

Under G.O. 15th January 1872 No. 30 the Grant from Provincial Funds for Public works in the district will be reduced to Rs. 30,150.

The grants to the 3 Schools in the Presidency division will be withdrawn from the Local Fund Estimate for 1872-73.

The Estimate of Rs. 1,50,770 is sanctioned.

The Board of Revenue are requested to take over charge of the Cess Collections in the Presidency division from the 1st April 1872.

A Clerk on a fourth class Clerk's salary of Rs. 20 per mensem will be entertained to assist the Collector of Chingleput in the Cess Collections.

Sanctioned.

grant in aid, but the returns of 1869-70 & 70-71 show only Rupees 212 and Rs 307 as drawn in those years. The case of these Schools is somewhat special, and Education generally being backward in Kurnool, the Government consent to the Schools being taken over, and formed into union Schools. On the principle laid down in G.O. No 392 dated 24th August 1871 grants from Government equal to three in force at the time of the Schools being taken over, will be continued. The Schools at Nannur, transferred in the current year, used to receive aid, but none is entered for it in the present budget. The sum of Rs 360 will probably cover all the grants. Draft notifications for the levy of the

the house tax for the new Schools should be sent up without delay. The Board of Revenue should issue a general instruction that no proposals for the formation of unions are to be sent up unaccompanied by such drafts. The names of the villages comprised within the union and their distances from that in which the School is situated should also invariably be stated.

3. By the reduction of the Provincial grants the receipts in Statement IA will be reduced to Rs 2,42,860. probable On the other hand the charge for Public Works General establishment is increased to Rs ~~41,370~~ 34,260. or by Rs 12,770; The Revenue Board have rightly pointed out to the Local Fund

allowance being made for the reduction in the grant for works noticed below.

fund board that the charge against them for Public Works establishment was, on the old scale of charges, considerably less than 18 per cent. Under the revised scale of charges for 1872-73, local funds generally pay for Public Works Department supervision 15·3 per cent, whereas provincial funds pay not only 27·6 per cent on the grant for provincial works, but also (through the establishment grants) 12·3 per cent of the charges which under the orders of the Government of India are debitable to local funds. The reduction in the Provincial grant and the increase in the establishment charge will cause a deficit in the Kurnool budget necessitating a revision of the grants

~~to works.~~

grant ~~to the extent of~~ ~~Rs 17,000~~. This, it seems to Government had best be ~~made~~ maybe by striking out the allotment of Rs 5000 for item A-1 Statement II A, which is an unsanctioned work; ~~by omitting the allotment of Rs 5000 for taluks, as it appears doubtful whether, prior to the taluks being declared, auction sale of ripe for cultivation should~~ ~~striking out the~~ The Govt. also strike out the grant for medical practitioners Rs 1000, the scheme being a crude one; ~~by reducing the grant for vaccination by Rs 1000 to Rs 5000~~; and by appropriating the road fund balance, which is unnecessarily large there being a full reserve, and ~~the~~ deficit is obviated ~~a portion of the general balance~~

If the local fund board desire to provide for ~~the deficit~~ in

I must omit this. I cannot agree in the remark. If trees are planted they are planted for future use and not for immediate sale. Cultivation is backward.

R/D.

...in any other way, the Govern-
ment will be prepared to
favourably consider
sanction their proposals.

4. ~~To balance the~~
~~Road fund budget, the~~
~~additional appropriation~~
~~for the Landcess must~~
~~be raised to Rs 27,930~~

The Road Fund assets
will ~~then~~ be Rs ~~214,500~~ 204,570
~~and the charges Rs 212,370~~
and the charges
as shown in the margin
~~leaving a balance of Rs 4,200.~~
Grant I Public Works will
be Rupees ~~2,04,580~~ 204,580.

5. The allotment of
Rs 5000 for inspection
will be ample even al-
lowing for two Deputy
Inspectors. As the travelling
charges of these officers
will not be doubled, the
ranges being smaller, the
Revenue Board estimate
of Rs 5338 is excessive.

The

These corrections are caused
by the insertion of increased
charge for the Acct. Genl's
Establishment.

~~The~~ including add.l the appro-
priation from the Land
cess

Receipts.

Balance	56,000
Landcess	93,340
Additional appropriation	27,930
Grants	35,230
	2,12,500

~~Expenditure~~

New works	85,720
Repairs	61,360
Establishment	41,120
Tools and plant	1,470
Reserve	14,860
	204,530
Balance	40
	204,570

The proper proportion of
the charge which will be incur-
red for establishment in the
Accountant General's Office
being added

The Rev. Dept
- Board of Rev. with Collrs.
- Collr of Customs
- Accth General
- P. Ws. Deptt
- Insp. Genl. Med. Dept
- Director of P. Instn
- Sanitary Commr

Estimates

× vide 3/4/12

The local board have pro-
vided for 4 Inspecting School-
masters whereas Mr Powell
recommended only two. The
Government, do not object to
four being entertained if
the local board is willing to pay
for them. Grant II is Rs 12,970.

6. Grant III will be
Rs ~~14,460~~ 12,670 and grant IV Rs 2,330.
The budget as revised by
Government is as follows.

Receipts		
Balances		63,340
Allotments &c		35,600
Rates & taxes		142,800
School fees		1,120
~~Miscellaneous~~		700
		2,42,860
Expenditure		204,580
Grant I		~~2,12,480~~
Grant II		17,970
Grant III		~~12,970~~ 12,670
Grant IV		~~14,460~~
		2,330
		~~239,230~~
		237,550
Balances		
Remitted	40	
Union fund	940	5310
General	~~267~~ 4330	~~2,63,0~~
		~~2,42,860~~
		242,860

Govt. of {1872} Madras.

Financial

To

The Board of Revenue

Dated Jany. 26 }
Recd. } 1872, No. 97.

Nos. 109. 110

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