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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 751 Press Mis.

9-13

Dated 1-5- 1876.

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Not to be folded or roughly handled

No. 9. Read the following Proceedings of the Board of Revenue, dated 16th March 1874, No. 592 :—

Read the following letters :—

From the President of the Local Fund Boards, Bellary, dated 18th October 1873, No. 359.

ABSTRACT.—Submitting Local Fund Budget Estimates of Bellary and Gooty Circles for 1874-75.

From the same Officer, dated 31st October 1873, No. 382.

ABSTRACT.—Forwarding Local Fund Budget of Pennacondah Circle for 1874-75.

From the same Officer, dated 15th December 1873, No. 429.

ABSTRACT.—Forwarding sketch map, showing the lines of communication in Pennacondah Circle.

From the same Officer, dated 16th February 1874, No. 26.

ABSTRACT.—Requesting that sanction may be accorded for the increase of salary to the Clerk of Pennacondah Local Fund Board.

From the Sanitary Commissioner of Madras, dated 5th November 1873, Nos. 1,778, 1,779, and 1,780.

ABSTRACT.—Submitting observations on the Budget Estimates of the Bellary, Gooty, and Pennacondah Local Fund Circles.

From the Director of Public Instruction, dated 16th December 1873, No. 2,504.

ABSTRACT.—Stating that the provision for Education made in the Local Fund Budget Estimates seems to be sufficient.

From the Surgeon-General, Indian Medical Department, dated 13th December 1873, No. 7,531.

ABSTRACT.—Submitting remarks on the Budget for 1874-75 of Bellary Local Fund Circle.

STATEMENT I.-A., REVENUES AND RECEIPTS.—The Local Fund Budgets of the Bellary, Pennacondah, and Gooty Circles for 1874-75 will be submitted for the orders of Government.

BELLARY.

2. The opening balances are carefully calculated at Rupees 7,300.

3. The Provincial grant for roads is entered as Rupees 16,480. This amount excludes the additional and special grant of Rs. 15,000* given to the Road Fund for the current year.

* *Vide* paragraph 3 of G. O., F. D., dated 24th May 1873, No. 728-A.

4. The ordinary grant for schools is reduced by Rupees 470, as suggested by the Deputy Inspector of Schools, because some of the Masters for whom grants were drawn have ceased to be employed. Under G. O., Financial Department, dated 13th August 1873, No. 1,137, the Board think the current year's grant should be taken to be a fixed grant whenever a sum equal to the grant is still paid to the school from the Local Fund. This is the case in Hospett where the grant should be Rupees 400 instead of being reduced to Rupees 160. In the case of Narraindevakaru, where the expenditure *minus* the fees is Rupees 570, the grant should be reduced from Rupees 310 to Rupees 280. The total School grant will thus be Rupees 1,340. The special grant

of Rupees 300 given last year is not wanted to carry out the limited educational scheme which is in operation, and no credit can be entered on this account.

5. The fees in schools are expected to yield Rupees 530, or Rupees 450 less than is entered in the current year's budget.

6. A sum of Rupees 2,500 is entered under "7, Miscellaneous" for local contributions towards general village improvements.

7. The receipts are—

	Rs.
Road Fund	77,590
General Fund	37,680
Total...	1,15,270

8. Grant I., Public Works, Statement II., Road Fund Receipts and Charges.—The cost of Public Works supervision at 25 per cent. on the proposed expenditure by that Department is Rupees 12,910.

9. Rupees 3,180 is entered as the cost of the sanctioned Petty Establishment of the circle, the particulars of which are given in paragraph 14 of the Vice-President's letter. No provision is made for the salaries of the Lascars allowed to the two Overseers of the circle. The President will explain the cause of the omission.

10. The Road Fund share of the cost of General management is Rupees 1,020.

11. The Road Fund reserve is Rupees 7,710.

12. The total expenditure under the Road Fund is Rupees 77,070, and the balance is Rupees 520.

13. Statement II.-A., Part I., New Works.—There are three original Road works in the circle, one of them is entered in the current year's budget, and the others in the budget of 1871-72. The total assignment, Rupees 11,000, is so small that if Government are able to assign a special grant for 1874-75 as they did for 1873-74 the Board think they should do so.

14. The Local Board propose to build a school-house at Kudlighi, and Rupees 510 is assigned for the work.

15. Rupees 2,500 was entered in the current year's budget for constructing a building for the Civil Dispensary at Hospett, but most of this sum has been transferred to the Hurpenhully Dispensary, and the work is accordingly re-entered with an allotment of Rupees 5,000. The President should submit the plans and estimate as soon as possible.

16. Rupees 1,460 are assigned for village roads. This falls more properly under the head of Miscellaneous Sanitary Improvements, and it is unnecessary that the money should be placed at the credit of the Public Works Department, and a provision made for Tools and Plant. The allotments have accordingly been struck out of Part I.

17. Part II., Repairs.—The 3rd item of the list, and the 4th, 5th, 12th, 13th, and 14th items of the Appendix are shown without allotments, and the Board gather from the Vice-President's letter that no allotments are considered necessary at present. The Board have struck out the works from the list. The 8th, 9th, and 11th items in the current year's budget are removed to the Appendix in consequence of a reduction in the maintenance grant for those roads.

18. One allotment, viz., that for Item No. 8, has been doubled, but altogether the assignment for Repairs is Rupees 7,000 less than in the current year.

19. Rupees 100 are assigned for repairing school-houses, Rupees 1,200 for avenues, Rupees 400 for public bungalows, Rupees 115 for chuttrums, and Rupees 755 for repairing village roads. The last item is evidently one that should be provided for in Grant III., and it has accordingly been struck out of Grant I. and Statement II.-A., Part II.

20. Statement II.-B.—The first column in Statement II.-B. should show the portion of the Land-cess to be applied to Communications. The entries have been altered in this office.

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1st May 1874.

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

	Rs.
New Works—Sanitary and Miscellaneous	5,000
Repairs— Do. do.	1,720
Public Works General Establishment	14,260
Tools and Plant	590

22. Grant I. is—

	Rs.
Road Fund	76,050
General Fund	8,760
Total...	84,810

23. Grant II., Education.—There are two Inspecting Schoolmasters, one on Rupees 30 and one on Rupees 25 per mensem. The Vice-President proposes to entertain another for 1874-75 on the minimum salary of Rupees 20, as the six taluqs comprising the circle cannot be well supervised by two men. The Board think this should be sanctioned. Provision is made for all three.

24. The charges in the six Local Fund Schools, which all appear in the current year's budget, amount to Rupees 5,000. Provision is made for two additional Teachers for the Hadgally School and one for the Kudlighi School, while a reduction is proposed in the schools at Hospett and Narraindevakaru. The Director of Public Instruction observes that the provision is sufficient.

25. Rupees 100 is assigned as a Salary grant for the Sultanpur Mahomedan School. The grant was sanctioned in the Board's Proceedings, dated 2nd August 1873, Miscellaneous No. 4,856.

26. Rupees 1,000 more than in the current year are assigned for Results grants.

27. In Statement III. the Government grants-in-aid to the Hospett and Narraindevakaru Schools must be entered as Rupees 400 and Rupees 280 under circumstances already set forth, and the Sultanpur School not being a Local Fund School must be struck out.

28. Grant III., Sanitation, etc.—The particulars of Grant III. are—

	Rs.
1. Hospitals and Dispensaries...	3,890
2. Vaccine Establishment	1,300
3. Sanitary do.	6,600
4. Bungalow do.	810
5. Contributions	1,300
Total...	13,900

29. A Dispensary is already established at Hospett, and the Local Board propose to open another at Hurpenhully. A building for the latter is being erected, and it is to be opened at the beginning of 1874-75. The salary of the officer in charge of those Dispensaries is estimated at Rupees 480, but this is only sufficient for a Hospital Assistant. The provision for the lowest Warrant grade, viz., Passed Hospital Apprentices, is Rupees 864, and this must be entered. The Surgeon-General remarks that the sum of Rupees 940 allotted for the purchase of Medical stores and instruments at Hurpenhully will hardly be enough to secure a suitable equipment for a new Dispensary, but the funds are insufficient to provide more.

30. A sum of Rupees 1,300 is entered for the Vaccine Establishment, and the details are given in paragraph 24 of the Vice-President's letter.

31. The allotment for the sanitary purposes of the circle, which must include those provided for under New Works and Repairs in Grant I., has to be reduced to Rupees 5,000, which will be barely sufficient to grant sums equal to the subscription expected for local improvements. The funds are insufficient to provide a larger sum, and the Sanitary Commissioner advises that it will be well to make all grants of this sort conditional on the people concerned contributing a moiety of the cost of the work. Statement IV.-B. must be revised.

32. The President is requested to furnish particulars of the establishment attached to the Travellers' bungalows of the circle for insertion in Statement IV.-A. of the budget.

33. Rupees 1,300 is entered as contribution for the Bellary Municipality towards the expenses of the Town Civil Dispensary. From the facts reported by the Surgeon-General this would seem to be too large a contribution, but it has been agreed to by both parties and the Board cannot disturb the allotment.

34. Grant III. is Rupees 13,060, payable from the General Fund.

35. GRANT IV., MISCELLANEOUS.—The contribution for the Controlling Establishments at the Presidency is Rupees 520.

36. The Circle share of the Collector's Office Establishment will be Rupees 400.

37. Grant IV. is—

	RS.
Road Fund	1,020
General Fund	500
Total...	1,520

38. The General reserve ought, according to the rules, to be Rupees 3,090, but this must be reduced to Rupees 2,870 to square the budget.

39. An Abstract of the Budget as modified by the Board is as follows :—

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund...	77,590	Grant I. ...	Road Fund	76,050	
General Fund	37,680		General Fund ...	8,760	
					84,810
		Grant II ..	General Fund	...	12,490
		Grant III...	General Fund... ...	...	13,060
		Grant IV...	Road Fund	1,020	
			General Fund ...	500	
					1,520
		General Reserve		...	2,870
		Balances.			
		Road Fund	520		
		General Fund			
				...	520
Total...	1,15,270	Total...		...	1,15,270

GOOTY.

40. STATEMENT I.-A., REVENUES AND RECEIPTS.—The opening balances are estimated at Rupees 38,890. It is explained that the expenditure of Rupees 21,583 was postponed, and that large arrears were collected in 1872-73, so that the Road Fund balance at the beginning of 1873-74 was Rupees 34,480 more than was expected. It is not satisfactory that this balance has been allowed to be idle. A supplementary budget should have been submitted.

41. According to the Accountant-General's figures the balance at the credit of this circle increased from Rupees 46,276 to Rupees 69,200 in the course of 1872-73, and the Board have no doubt that, at the beginning of 1874-75, it will be much larger than the Local Fund Board expect. Under these circumstances the circle cannot expect Government to repeat the special grant of Rupees 5,000 for roads made by Government in reviewing this year's budget. The Provincial grant for roads will accordingly be reduced from Rupees 12,710 to Rupees 7,410.

42. There is an increase of Rupees 4,000 in the Land-cess estimate. This has been calculated with reference to the actuals of previous years.

43. A sum of Rupees 410 is entered as a contribution from the Gooty, Adoni, and Anantapore Municipalities for Educational inspection in the current year. The Circle Board dispense with the contributions, because the Local Funds have been relieved from the share they were paying for the salary, etc., of Deputy Inspectors of Schools. It is true that the contributions should be reduced on this account, but the Muncipalities must pay something if they use the services of the Inspecting Schoolmasters of the circle. The President will report on this point.

44. Rupees 260 is entered for contributions promised by the inhabitants of Danacul for the repair of a large well in their village.

45. The receipts are—

	RS.
Road Fund	1,09,710
General Fund	38,320
Total...	1,48,030

46. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND CHARGES.—The reduction made in the Provincial grant for roads makes it necessary to reduce the assignment for New Road works by Public Works Department by Rupees 1,300.

47. The assignment for Repairs is reduced to Rupees 50,680 for the reason that will be stated further on.

48. Rupees 2,850 is estimated as the cost of the Local Fund Petty Establishment of the circle. This should be Rupees 3,020, or Rupees 180 more than the current year's provision, as a Clerk is proposed for one of the Local Fund Overseers.

49. The cost of Public Works supervision should be Rupees 18,940.

50. The Road Fund share of the cost of General management is Rupees 1,250.

51. The allotment for Tools and Plant at one per cent. on expenditure should be Rupees 770.

52. Rupees 1,110 is the Local Fund contribution for the Adoni, Gooty, and Anantapore Municipalities for the up-keep of the roads within the Municipal limits. As the Local Fund Board have agreed to pay these sums the Board will not disturb the allotments, but they observe that the Municipalities levy tolls, and that in Anantapore the tolls amount to far more than the whole expenditure on roads.

53. The Reserve calculated at 10 per cent. on the receipts of the year, excluding the balance, will be Rupees 7,520.

54. The Road Fund expenditure is Rupees 1,09,470, and the balance is Rupees 240.

55. STATEMENT II. A., PART I., NEW WORKS.—The 2nd and 3rd items under "Communications" in Part I. are sanctioned works and in progress, but the Local Fund Board decided not to proceed with them because they are unimportant. On the other hand five new roads are proposed. The reasons why this course was adopted should have been given in greater detail, for, as a rule, it is very bad economy to leave a partly made road in order to begin a new one. No allotments being assigned the work must be struck out of the budget. The decrease in the assignment for new works already shown to be necessary is effected by reducing the allotment for the 1st item by Rupees 1,000, and that for the 2nd (or 4th, as the list stands) by Rupees 300. The President will submit estimates for the last five items as soon as possible.

56. It is proposed to construct chuttrums at Garladina, Adoni, and the Toombudra bank, and Rupees 6,300 is assigned for the works. The General Fund cannot afford so much, and the first chuttrum is accordingly struck out. Full reasons for building the other two must be given when the estimates are submitted, and it must be specially explained why the chuttrum outside Adoni is necessary.

57. Rupees 6,000 is allotted in the current year for building a Hospital at Tadputry, but nine months have passed and the estimate for the work is not yet submitted. The work is entered again with a further allotment of Rupees 3,000. It is impossible that any large portion of the

current year's allotment can be spent before its close, and the General Fund of 1874-75 cannot afford Rupees 3,000. The allotment is accordingly reduced to Rupees 2,000. The delay that has taken place in preparing the estimate should have been explained.

58. PART II., REPAIRS.—The 9th item under "Repairs" is the road from Sirguppa to Adoni. Provision is made for 22 miles, 2 furlongs and 38 yards, the entire length of the road. The President observes that only 14 miles, 2 furlongs and 48 yards of the road lie within this circle. The necessary alteration has been made in this office.

59. The following sanitary and miscellaneous works are entered, and the Vice-President promises to submit estimates for them :—

	RS.
1. Repairing the well at Danacul	1,650
2. Do. the bund road of the Pennar river ...	1,000
3. Rivetting a branch of the Toombudra Irrigation Channel	1,000

The first and third works must be consigned to Grant III. They are village improvements to be executed by "Other agency," and it is evidently unnecessary that the money should be placed at the disposal of the Public Works Department. If they were ordinary works of this kind no estimates need be submitted to the Board, but the Board wish to see why so much as Rupees 1,650 is wanted for repairing a single well, and why the third work is charged to the Local Fund.

60. The entries altered under Grant I. are—

	RS.
New Works—Communications	26,080
Do. Sanitary and Miscellaneous	7,000
Repairs—Communications	50,680
Do. Sanitary and Miscellaneous	3,500
Petty Establishment	3,020
Public Works Supervision	20,240
Tools and Plant	870
Road Fund Reserve...	7,520

61. Grant I. is thus—

	RS.
Road Fund	1,08,220
General Fund	11,900
Total...	1,20,120

62. GRANT II., EDUCATION.—Grant II. is made up of—

	RS.
Payment for Inspection	900
Local Fund Schools	2,910
Results Grants	3,000
Purchase of Books...	800
Total...	7,610

63. The 1st item provides for the salaries of two Inspecting Schoolmasters on Rupees 25 and 20. The item should be Rupees 940 as shown below: —

	RS.
1 Inspecting Schoolmaster at Rs. 25=	300
1 Do. do. at Rs. 20=	240
Travelling allowance of 2 do. at Rs. 15=	360
Contingencies at 1½ Rs. each	36
Total...	936 or 940

64. There are five Local Fund Schools in the current year's budget, but two of them, viz., those at Goondacul and Caroor, have not yet been opened ; the question whether they should be established having been left by Government to the discretion of the Local Fund Board, who have since reported that the schools are necessary— *Vide* Board's Proceedings, dated 29th July 1873, No. 1,432. The school at Huvilighi, which the Local Fund Board proposed to abandon because the House-tax was too heavy an impost for the locality, was opened after the levy of House-tax was discontinued. All six schools appear in this budget. Provision is made for additional Teachers in

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the Tadputry, Goondacul, and Oorvaconda Schools, and the salary of Teachers in all of them is raised from Rupees 15 and 10 to Rupees 20 and 15 respectively, in order that a little English may be taught. The Board are of opinion that the teaching of English is a mistake, for the Local Fund will never be able to supply even the cheapest elementary vernacular education for any but a small fraction of the number of boys in the circle. The cost of the schools averages Rupees 484, and this seems to the Board to be far too expensive, but the allotments will be allowed to remain undisturbed pending the orders of Government.

65. Grant II. is Rupees 7,650.

66. GRANT III., SANITATION, ETC.—The particulars of Grant III. are as follow :—

	RS.
Hospitals and Dispensaries	1,300
Vaccine Establishment	1,210
Sanitary do.	7,850
Choultries	140
Contributions	2,540
Total...	13,040

67. The 1st item provides for the charges in the Tadputry Dispensary. Rupees 360 is entered for the salary of the Medical officer in charge of the institution, but this sum will merely cover the pay of a 2nd Class Hospital Assistant, whereas the recent orders of Government direct that officers of Warrant grade should be placed in sole charge of Dispensaries. The Board have entered Rupees 860, which provides for a Passed Hospital Apprentice.

68. There is now one Superintendent of Vaccination in the district, and the Bellary, Gooty, and Pennacondah Circles pay him Rupees 30, 25, and 15 respectively. The Pennacondah Board propose to have a separate Superintendent for that circle from 1874-75, and if this is allowed Rupees 70 must be divided between the Bellary and Gooty Circles. The Board think, however, that a separate Superintendent for Pennacondah is unnecessary.

69. A sum of Rupees 7,850 is assigned for the sanitary purposes of the circle. To this must be added the Rupees 2,650 wrongly entered under Grant I. The details of the former amount are—

	RS.
Improvement of Water-supply...	450
For Village-sites	2,000
Scavengering	5,400

70. A sum of Rupees 140 is entered for the cost of establishment in the three choultries at Royalcheroovoo, Koodair, and Madhavaram. The particulars of this establishment should have been shown in Statement IV.-A. The omission has been supplied in this office.

71. Rupees 2,540, or Rupees 240 less than in the current year, is estimated for contributions to the Munro's Dispensary at Gooty, and for the Adoni and Anantapore Municipal Dispensaries.

72. GRANT IV., MISCELLANEOUS.—The contribution for Controlling Establishments is raised to Rupees 550.

73. The Circle's share of the Collector's Office Establishment must be Rupees 510.

74. It is proposed to raise the salary of the Local Fund Clerk from Rupees 25 to 30. The Board think this should be allowed.

75. Grant IV. is—

	RS.
Road Fund	1,250
General Fund	450
Total...	1,700

76. The Local Fund Board do not seem to have remembered that the rules require that a General Fund reserve should be left equal to 10 per cent. of the fund's receipts for the year. This would amount to Rupees 3,390, but the Board think that Rupees 2,130 will be sufficient.

77. The sketch map called for in paragraph 23 of the Board's Circular Memorandum, dated 15th August 1873, No. 1,231, should be submitted as soon as possible.

78. An Abstract of the Budget as modified above is subjoined :—

Receipts.			Charges.			
		Rs.			Rs.	Rs.
Road Fund		1,09,710	Grant I. ...	Road Fund... ...	1,08,220	
General Fund		38,320		General Fund ...	11,900	
						1,20,120
			Grant II...	General Fund ...	...	7,650
			Grant III..	General Fund ...	...	16,190
			Grant IV..	Road Fund... ...	1,250	
				General Fund ...	450	
						1,700
			General Reserve		...	2,130
			Balances.			
			Road Fund 240			
			General Fund			
					...	240
Total...		1,48,030		Total...	...	1,48,030

PENNACONDAH.

79. Statement II.-A., Revenues and Receipts.—The receipts are made up of—

	Rs.
Balances	12,000
Provincial Grant	25,740
Special Funds...	1,450
Land-cess	36,800
Fees in Schools	120
Miscellaneous	1,200
Total...	77,310

80. The real balance at the end of 1872-73 was Rupees 25,785, and the Vice-President says it has been found impossible to expend it in the current year. The balance at the beginning of 1874-75 is, however, estimated at Rupees 12,000. No doubt it will be larger.

81. The Local Fund Board propose to transfer the whole Provincial grant for roads (including the special grant of Rupees 10,000 made for special reasons in the current year) to the General Fund. In order that they may do this they have to allot but a small sum to New Works, and to reduce their maintenance allowances largely ; but they propose to build thirteen Chuttrums, to plant fifty-one miles of Avenues, to build a new Dispensary, and to have a better Educational and Vaccine agency, and greater expenditure on Sanitation than the other circles can afford. The Board think it out of the question that this circle should spend so much on luxuries at the cost of Provincial Funds, whilst many other circles are in the greatest need of help. All that they can recommend Government to do is to allot what the circle can safely save out of the ordinary Road grant to general purposes. This will give Rupees 3,740 to roads, and Rupees 12,000, which is undoubtedly much required, to general purposes.

82. The Land-cess is calculated at Rupees 4,700 less than in the current year's budget with reference to the actuals of previous years.

83. The receipts will thus be—

	Rs.
Road Fund	41,720
General Fund...	25,590
Total...	67,310

84. Grant I., Public Works, Statement II., Road Fund Receipts and Charges.—The Vice-President has transferred the repairs of all roads but one from the Public Works Department to Other agency to reduce the cost of Public Works supervision. The President deprecates making any such change and the Board concur with him. Moreover, a sweeping alteration like this ought not to be made in a budget without previous discussion and sanction. The Repair allotments should all be re-transferred to the Public Works Department.

85. The Petty Establishment of the circle consists of one Overseer at Rupees 60, and three Maistries on Rupees 20 each. The Vice-President, acting on the hypothesis that nearly all the repair works will be done by Other agency, proposes to entertain two additional Maistries for 1874-75. If Government agree with the Board, however, this hypothesis will not be realized. There are only three Maistries in the Gooty range, where there is more work to be done by such men than in Pennacondah. The increase is therefore unnecessary and the item is altered to Rupees 1,870, which will suffice for the existing establishment including a Lascar on Rupees 6 a month for the Overseer.

86. The charge for Supervision by the Public Works Department will be Rupees 6,900.

87. The share of the Cost of General management is Rupees 640.

88. The provision for Tools and Plant should be Rupees 280.

89. The Road Fund reserve should be Rupees 2,970.

90. The Road Fund expenditure will thus be Rupees 40,370, leaving a balance of Rs. 1,350.

91. Statement II.-A., Part I., New Works.—There is only one sanctioned road work in the circle. In the budget of 1872-73, Rupees 3,000 was allotted for the "road from Boodaly to the Cuddapah frontier at Gownswarpully." No estimate was ever submitted for the work, but it appears as Item No. 2 in the Appendix to Part II. of the current year's budget, with a provision of Rupees 570. In this budget Rupees 460 is allotted for maintaining the same work, and in the sketch map submitted with the budget the section of the road from Boodaly to Poolam is marked as completed. The President will be good enough to explain this matter.

92. The Vice-President states that, with the exception of bridges, the communications of the circle are complete. His predecessor, in submitting the budget of 1872-73, remarked that it would take forty years for the circle (unassisted) to complete even the lines of road which had been begun but were still unfinished, and it was on this account that Government sanctioned a toll gate (since abolished) in 1872-73 and gave a special grant of Rupees 10,000 in 1873-74. The sketch map seems to indicate that most of the circle is absolutely roadless. The President will be good enough to ascertain the District Engineer's views and report on the subject.

93. The Local Fund Board propose to construct thirteen Chuttrums, a Cart-stand at Combadoor, and a Dispensary at Culliandroog, and to plant fifty-one miles of road with avenue trees. Judging from the cost the chuttrums are to be nothing better than halting sheds or muntapums, and the Board doubt whether they will be large enough or permanent enough to do much for the convenience of the public. At all events the circle is not rich enough to build them, and they must all be struck out. The same remarks apply to the Dispensary which it is proposed to build at Culliandroog. The circle already has one such institution, and the other and richer circles of the district cannot afford more. For the same reason the allotments for planting avenues must be reduced to Rupees 900. The cart-stand which it is proposed to make at Combadoor will be both cheap and convenient, and will be left in the budget.

94. Part II., Repairs.—The maintenance allowances are reduced by no less than 21 per cent. One road gets Rupees 150 a mile, and the reason given for reducing this from Rupees 200 to Rs. 150 is satisfactory. The other roads get one Rupees 50, some Rupees 40, and the rest Rupees 30. The Board doubt whether this will be found sufficient, but as the allowances have been fixed with deliberation by the Local Fund Board they will be left undisturbed in order that a somewhat dangerous experiment may have a fair trial. The allotments, as already observed, must be assigned to the Public Works Department instead of Other agency.

95. The provision for the maintenance of avenues is Rupees 2,500 more than in the current year. The allotment will be left unaltered, but the Board doubt whether so large an expenditure will be found necessary.

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

	By P. W. D.	By Other Agency.
	RS.	RS.
New Works.		
Sanitary and Miscellaneous		1,100
Repairs.		
Communications	21,610	...
Public Works Supervision	6,900	...
Petty Establishment	1,870	...
Tools and Plant	350	...
Road Fund Reserve	2,970	...

97. Grant I. will be—

	RS.
Road Fund	39,730
General Fund	7,090
Total...	46,820

98. Grant II., Education.—Grant II. is made up of—

	RS.
Payment for Inspection	1,760
Local Fund Schools...	990
Results Grants	2,500
Purchase of Books	1,200
Total...	6,450

99. Two Inspecting Schoolmasters are employed in the circle on Rupees 20 each. Two additional men are proposed for 1874-75 ; but the Vice-President observes that if Government allow a separate Deputy Inspector for the circle the new Inspecting Schoolmasters will not be wanted. There are only two Inspecting Schoolmasters in the Gooty Circle, and the Board think that one Deputy Inspector (as at present) will be enough for both the circles. The provision for the 1st item may therefore be safely reduced to Rupees 880.

100. There is one Local Fund School in the current year, and the proposal of the Board to open a Mahomedan Elementary School at Pennacondah was sanctioned in G. O., Financial Department, 29th August 1873, No. 1,227. Rupees 990 is allotted for the two schools.

101. There is an increased allotment for Results grants, but a comparison of the proposed Grant II., with the proposed Grant III., seems to show that the Local Fund Board attach too little importance to education.

102. Grant II. is Rupees 5,570.

103. Grant III., Sanitation, etc.—The particulars of Grant III. are—

	RS.
Hospitals, etc.	2,900
Vaccination	2,500
Sanitary Establishment	9,000
Total...	14,400

104. There is one Dispensary in the circle, and it is proposed to open another at Cullian-droog in the ensuing year. The resources at the disposal of the Local Board are inadequate to meet even the charges proposed in the budget for two Dispensaries, and the allotment for Medicines and Surgical apparatus in the new Dispensary would have to be largely supplemented before it could be properly equipped. The Board think the establishment of the Culliandroog Dispensary must be postponed. The allotment for Medical subordinate in the Pennacondah Dispensary will be increased to Rupees 860 to provide for the lowest Warrant grade.

105. The Vaccine Establishment of the circle consists of one 1st Class and three 2nd Class Vaccinators. It is proposed to increase the staff to four 1st Class and five 2nd Class Vaccinators

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1st May 1874.

and to entertain a separate Superintendent for the circle. The Board observe that there are only one 1st Class and two 2nd Class Vaccinators in the Gooty Circle, and two 1st Class and four 2nd Class Vaccinators in Bellary. The funds do not allow of the proposed increase. The present staff, with the circle's share of Rupees 15 for the District Superintendent, will cost Rupees 960.

106. Rupees 9,000 is allotted for the Sanitary purposes of the circle, but the details are not given in the form required. The sum seems to be far too large, considering the circumstances of the circle. The Board think it should be reduced to Rupees 4,500.

107. Grant III. will then be Rupees 7,540.

108. Grant IV., Miscellaneous.—The contribution for the Controlling Establishments will be Rupees 310.

109. The circle share of the Collector's Office Establishment is Rupees 230.

110. Government in their order, dated 9th December 1873, No. 1,791, sanctioned the increase of salaries of the Local Fund Clerks of the Bellary and Gooty Circles, but called for the final opinion of the Board with respect to the Pennacondah Local Fund Clerk. The President has reported on the subject in his letter of the 16th February 1874, No. 26. The Board recommend that the Clerk's salary should be increased from Rupees 20 to Rupees 25 a month. The salary of the Clerk in the Bellary Circle is Rupees 35, and that of the Clerk in the Gooty Circle Rupees 25. The Local Fund Board wish the salary to be Rupees 30, but have shown no sufficient ground for making so large an addition.

111. Grant IV. is—

	RS.
Road Fund	640
General Fund	390
Total...	1,030

112. This revision leaves a large balance of the General Fund unappropriated, but it will probably be wanted for promoting education.

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

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund	41,720	Grant I. ...	Road Fund... ...	39,730	
General Fund	25,590		General Fund ...	7,090	
					46,820
		Grant II. ...	General Fund ...	...	5,570
		Grant III. ...	General Fund ...	...	7,540
		Grant IV. ...	Road Fund... ...	640	
			General Fund ...	390	
					1,030
					60,960
		General Reserve		...	2,560
		Balances.			
		Road Fund	1,350		
		General Fund...	2,440		
				...	3,790
Total...	67,310	Total...		...	67,310

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 10. MINUTE by the Right Hon. the PRESIDENT, dated 14th April 1874.

Last year we issued a circular to all the Local Fund Boards the effect of which was that if they took no steps to diminish their large opening balances we should require them to reduce taxation. This is a flagrant instance in which no such steps have been taken, but the contrary; and, as the Board of Revenue observes, the probability is that the opening balance will be much larger than is estimated. I would, therefore, require them to reduce their Land-cess by one-fourth, continuing the grant for roads. This will diminish their income for 1874-75 by about 23,000 Rupees. We have no right to sanction this persistently unnecessary taxation of the people, or to permit our order to remain a dead letter.

(Signed) HOBART.

No. 11. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 18th April 1874.

Gooty.—With reference to the large opening balance shown in the Gooty Budget, I think that a rebuke for neglect of duty on the part of the Local Fund Board in respect to the execution of projects for which abundant means were in hand were well deserved, and the loss of the special grant is a serious punishment. I would further pass a personal censure on the President, Mr. Master, for his neglect to insist on greater interest and energy on the part of the Vice-President and the Local Fund Board throughout the year.

2. But I would not inflict on the community the misfortune which a reduction of the already inadequate ways and means for the many beneficial objects awaiting execution would entail, by reducing the Land-cess as proposed by His Excellency. I submit that the whole taxation provided by law and more is needed everywhere; and that the true remedy for the state of things on which His Lordship justly animadverts lies in insisting on better and more vigorous and efficient local administration of the funds, and on closer supervision by the President—and not in directing their reduction with the consequent check to the well-being and progress of the country. That vast agricultural district of Bellary requires a widespread expenditure under all heads, but it is, I fear, suffering from want of administrative power, vigour and judgment.

3. Further, as a general consideration, I submit that very serious consequences will arise if the Local Fund Boards and Municipalities are led to hope that by neglecting their duty in expending the funds provided by law, they can secure a remission of taxation, and perhaps extinction as a Municipality with entire abolition of town taxation.

Pennacondah.—I think that the call on Mr. Master proposed by Mr. Sim must be made. It is not only in regard to his Local Fund Board duties that I observe this perfunctory spirit. I agree likewise about Pennacondah. The Vice-President's report and the budget sufficiently indicate that the circle is in unsafe hands. I would not inflict the fine of the whole Provincial grant to roads without further report and inquiry in the face of paragraph 92 of the Board's Proceedings.

(Signed) W. ROBINSON.

No. 12. MINUTE by the Hon. J. D. SIM, C.S.I., dated 27th April 1874.

The Gooty Circle has certainly a large opening balance. The year 1873-74, just ended, had a balance at its commencement of Rupees 25,790. This has increased in the year 1874-75 now current to Rupees 38,890, and may, as the Board of Revenue have observed, reach to a higher amount, as the accounts have not yet been closed. If this balance indicated a regularly-increasing surplus of receipts beyond normal requirements, I should concur with His Lordship in advocating reduction of taxation. But I cannot regard the balance in this light. The Vice-President explains that Rupees 21,583 of it is owing to the Local Fund Board having disallowed that amount which had been applied for by the Superintending Engineer pending the receipt of some explanation that they required. The present budget of expenditure provides for the utilization of the whole balance as well as the current revenue with the exception of Rupees 240, and looking over the items I do not see any which I should feel justified in reducing or disallowing.

2. It will be seen that the cost of annual repairs to roads amounts to Rupees 50,680. The Land-cess available for roads is now Rupees 64,000, if it be reduced by one-fourth, as His Lordship proposes, the sum available will be only Rupees 48,000, or insufficient for repairs *alone*. But the circle has also to contribute Rupees 20,000 for Public Works Establishment, and new roads are also needed, so that the proposed reduction would entail insolvency. It would, I submit, be a fatal mistake if, guided solely by the accident of a large opening balance, we reduced taxation without taking into consideration the circumstances which led to the accumulation of that balance, or the real and annually-recurring wants of the circle in which it existed. In this instance the balance is owing to work not having been executed which should have been executed, and the existing taxation is insufficient for the two items of repairs and establishment, and leaves nothing over for new works, or for contingencies of season causing reduction of revenue. Bellary is subject to droughts, and has suffered severely from them. Should such occur the Land-cess would be materially diminished, while its expenditure would be increased in order to afford relief to the labouring poor, and the want of communications enabling supplies to be distributed would be severely felt as it has been in Orissa and Bengal.

3. The reduction of the Land-cess would also reduce the fund for education and sanitation from Rupees 32,000 to 24,000. But the expenditure under these very important heads is already Rupees 23,840, and both in their nature are expenses that will increase, not diminish.

4. Again there is no reason that I can imagine why the Land-cess should be reduced in this circle alone of the whole district. Its wants are certainly not less, the assessment and imperial taxation are the same, and its people are quite as well off as those of the rest of the district and of the adjacent districts of Kurnool and Cuddapah. In one respect indeed, viz., Railway communication, they are better off. I need hardly point out the jealousy and dissatisfaction which the relief of this small section of the district from taxation to which the rest of it is subject is sure to engender, nor the injurious effects pointed out by my honour-

able colleague Mr. Robinson of allowing Local Fund Boards to imagine that neglect of duty may lead to remission of taxation without forfeiting State assistance, or, on the other hand, of inducing profuse expenditure, lest balances should accrue, and lead to censure and reduction of means.

(Signed) J. D. SIM.

No. 12-A. MINUTE by the Right Hon. the PRESIDENT, dated 25th May 1874.

I understand my honourable colleagues to contend that the Land-cess ought not in this case to be reduced because, if it is reduced, the "wants" of the circle will not be provided for. The "wants" of the circle is a very indefinite term;—and moreover what we are here concerned with, is not what the circle wants, but what it can and will spend. Not in one year alone, or "accidentally" (as my honourable colleague (Mr. Sim) appears to suppose) but in each successive year of its existence the circle has been in receipt of an income which it cannot or will not spend. The Government decided that they had no right to allow any circle habitually to take more money from the people than (whatever might be the cause of the disability) it was able to employ. This is a decision of simple justice to the taxpayer; and I must protest emphatically against the proposal of my honourable colleagues to reverse it a few months after it was taken. My honourable colleague (Mr. Sim) urges as an argument against my proposal that the Budget Estimate provides for the expenditure of the balance. I reply that this has been the case every year, and that the Budget Estimate has in this respect been every year signally falsified, and the balance annually increased. My honourable colleague further considers that instead of diminishing taxation we should inform the Local Fund Boards which have large balances that they ought to spend them. We have done so repeatedly, without effect; and if we acquiesce in this state of things, and allow Local Boards year after year to impose taxation upon the people the proceeds of which they are unable to expend—in other words, if we permit unnecessary taxation—I submit that we shall be neglecting our duty as a Government as well as contradicting our own recently-issued orders.

(Signed) HOBART.

No. 12-B. MINUTE by the Hon. J. D. SIM, C.S.I., dated 3rd June 1874.

I do not think I can usefully add anything to what I have said in my Minute of the 27th April last on the Budget of the Gooty Circle.

2. The large opening balance is due in part to the postponement of expenditure amounting to Rupees 21,000, in part to the realization of arrears of previous years, and mainly to lack of energy and absence of good administration. The Local Fund Board have provided for the utilization of the whole in the current year, and I see no reason to assume that they will fail in profitably expending *all* that can be considered in excess of a safe and proper balance. If they should fail to do so, it will

be matter for consideration at the end of the year whether the rate of the road-cess should be reduced, in spite of the consideration that at its present rate it just suffices to cover the maintenance of existing lines with their share of the Public Works Establishments. The balance in fact is the only source, even now, from whence New Works can be executed, and it will soon melt away.

	RS.
Repairs	50,680
Share of establishment at twenty-five per cent.	12,670
Total ...	63,350

Road-cess—
Two-thirds of Rupees 96,000 = 64,000.—
Vide Budget, 1874-75.

3. We cannot, I conceive, give effect to the circular to which His Lordship alludes until Local Fund Boards have had reasonable time for fulfilling its conditions. The circular bears date 18th June 1873, and the Gooty Budget was submitted by the Collector on the 18th October following.

(Signed) J. D. SIM.

No. 12-C. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 6th June 1874.

It has appeared to me throughout this discussion that the temporary shortcomings of the Local Fund Board have been sufficiently—though perhaps not altogether satisfactorily—accounted for. They are, I am satisfied, administrative and do not affect the main points to be considered, viz., the requirements of the country and the efficiency and improvement of administration—both of which, I submit, must be very unfavourably affected by reduction of the reasonable legal rate which has been paid hitherto with ease for roads, education and sanitation, by a population whom the cotton trade and other circumstances have much enriched and endowed with increased wants. A reduction would affect all these important objects.

2. It seems to me that the observations of the Government of India in respect to the occurrence of such excess of receipts over expenditure are peculiarly pertinent to this case:—"The Governor-General in Council believes that this may be mainly due to uncertainty attending the introduction of a new system, and that the funds at the disposal of these Governments may not be found to be in excess of these normal requirements."—(Resolution, dated 21st March 1873.)

3. We must expect some temporary exceptions in respect to efficiency of administration amongst the many Boards and agencies who manage the local affairs of this large Presidency, and I submit that it would be embarrassing at this early stage to hold out to any, what would assuredly prove a temptation to some to neglect their legal duty with a view to obtain relief from taxation. I am satisfied that the funds are urgently needed and can and no doubt will be effectively utilized in future.

(Signed) W. ROBINSON.

No. 13. ORDER THEREON, 1st May 1874, No. 751.

In the annexed abstract the Local Fund Budget Estimates of the Bellary Circle for 1874-75 are compared with those for 1873-74 :—

RECEIPTS.	1873-74. RS.	1874-75. RS.
Balance brought forward.	6,710	7,300
Allotments from General Revenue.		
Provincial Funds—		
For Roads	31,480	16,480
For Schools	1,670	1,340
Special Funds	11,230	10,620
Cess on Land	75,000	75,000
Fees in Schools	980	530
Contribution from other Circles and Municipalities	200	200
Miscellaneous	810	3,800
Total ...	1,28,080	1,15,270

CHARGES.	1873-74. RS.	1874-75. RS.
Grant I.		
New Works—		
Communications ...	18,710	11,000
Buildings	4,050	5,510
Repairs—		
Communications ...	47,990	40,640
Miscellaneous ...	2,500	1,820
Cost of General Establishment, Public Works Department	18,480	14,260
Road Fund Reserve...	9,720	7,710
Other items	3,550	3,870
Grant II.—		
Inspection...	2,850	1,420
Local Fund Schools...	4,870	5,000
Grants-in-aid	4,000	5,100
Miscellaneous	600	970
Grant III.—		
Hospitals	1,340	4,650
Vaccination	1,900	1,300
Sanitary Establishment	4,290	5,000
Other items	1,660	2,110
Grant IV.—		
Establishment	1,470	1,520
General Reserve	...	2,870
Balance...	100	520
Total ...	1,28,080	1,15,270

2. As recommended by the Board of Revenue the special grant for roads given in the current year will be repeated in 1874-75. The allotment for New Works—Communications, may then be raised to Rupees 21,800, the cost of Public Works Supervision to Rupees 16,960, and the Road Fund Reserve to Rupees 9,210. The grant for Schools has been rightly estimated by the Board of Revenue. The Circle share of the Collector's Establishment being raised on account of the additional receipts to Rupees 430, the cost of General Management will be Rupees 1,550, the Road Fund share of which is Rupees 1,100. The provision for Tools and Plant will be Rupees 700. The reduction which it has been found possible to make in the allotment for road repairs is satisfactory.

3. The proposal for the entertainment of an additional Inspecting Schoolmaster is approved and sanctioned. The General Reserve in the Budget as modified by Government is set down as Rupees 2,850. In dealing with this during the year it should not be forgotten that, possibly, the allotment for Results Grants—although increased by Rupees 1,000—may not suffice. The establishment of a new Dispensary at Hurpenhully is approved. The provision for the medical officer there and

at the other dispensaries in the three circles must be raised by Rupees 35 each, as, inclusive of bedding and clothing allowances, the annual emoluments of a passed Hospital Apprentice amount to Rupees 899.

4. An abstract of the Budget as modified is as follows:—

RECEIPTS.	RS.
Road Fund	92,590
General Fund	37,680
Total ...	1,30,270

CHARGES.	RS.	RS.
Grant I.—		
Road Fund	91,160	
General Fund ...	8,760	
		99,920
Grant II.—		
General Fund		12,490
Grant III.—		
General Fund		13,130
Grant IV.—		
Road Fund	1,100	
General Fund ...	450	
		1,550
		1,27,090
General Reserve		2,850
Balances—		
Road Fund	330	
General Fund ...	...	
		330
Total ...		1,30,270

5. GOOTY.

RECEIPTS.	1873-74. RS.	1874-75. RS.
Balance brought forward	25,790	38,890
Allotments from General Revenue.		
Provincial Funds—		
For Roads	12,410	7,410
For Schools	300	300
Special Funds	3,470	3,870
Cess on Land...	92,000	96,000
Fees in Schools	530	500
Miscellaneous	1,640	1,060
Total ...	1,36,140	1,48,030

CHARGES.	1873-74. RS.	1874-75. RS.
Grant I.		
New Works—		
Communications...	13,570	26,080
Buildings	6,000	7,000
Repairs—		
Communications...	51,280	50,680
Buildings	...	1,000
Miscellaneous ...	2,240	2,500
Cost of General Establishment, Public Works Department	18,490	20,240
Road Fund Reserve	8,210	7,520
Miscellaneous... ...	11,740	5,100
Grant II.—		
Inspection	2,760	940
Local Fund Schools	1,880	2,910
Grants-in-aid... ...	2,500	3,000
Other items	1,000	800
Grant III.—		
Hospitals	800	1,800
Vaccination	1,660	1,210
Sanitary Establishment	4,800	10,500
Other items	2,870	2,680
Grant IV.—		
Supervision and Management	1,530	1,700
General Reserve ...	...	2,130
Balance	4,810	240
Total ...	1,36,140	1,48,030

6. The Government must express their strong dissatisfaction at the failure to submit a Supplemental Budget commented on by the Board of Revenue, and which has resulted in a large increase of the opening balance. The explanation given by the Vice-President is so meagre that the Government cannot say whether the Board were in any way justified in adopting the course pursued, but they trust that Mr. Master will be able to satisfy them that it was not without cause that he suffered such apparent want of vigour to pass without any remonstrance on his part. Under the circumstances the special grant of Rupees 5,000 given for roads in the current year will not be repeated. The remarks of the Board of Revenue on the proposal to leave partly-made roads and commence new ones are approved, and the Government desire to have the opinion of the President on this subject. The proposed contributions to Municipalities which realize revenue from tolls cannot be allowed unless it be the case that the maintenance and repair, within municipal limits, of the roads in which the circles are interested—as distinguished from mere streets and town roads—cost more than the Municipalities realize from the tolls on them.

7. Before coming to a decision regarding the proposal to increase the cost of the schools so as to permit of English being taught, the Government desire to be informed of the number of boys of a school-going age in the villages in which the schools are situated, the fees charged, and the education actually given or proposed. In the meantime the Budget may remain as submitted. The Government agree with the Board of Revenue in considering that a separate Superintendent of Vaccination is not required for the Pennacondah Circle. In consequence of the addition made to the receipts of the Bellary Circle, the Gooty Circle's share of the cost of the establishment in the Collector's office will be Rupees 490.

8. An abstract of the Budget as modified by Government is—

Receipts.	Rs.	Charges.	Rs.	Rs.
Road Fund	1,09,710	Grant I.—		
General Fund	38,320	Road Fund	1,07,110	
		General Fund	11,900	
				1,19,010
		Grant II.—General Fund...		7,650
		Grant III.— Do. do.		16,230
		Grant IV.—		
		Road Fund	1,250	
		General Fund	430	
				1,680
				1,44,570
		General Reserve		2,110
		Balances—		
		Road Fund	1,350	
		General Fund	...	
				1,350
Total ...	1,48,030	Total ...		1,48,030

9. PENNACONDAH.

Receipts.	1873-74. Rs.	1874-75. Rs.	Charges.	1873-74. Rs.	1874-75. Rs.
Balance brought forward ...	4,600	12,000	Grant I.		
Allotments from General Revenue.			New Works—		
Provincial Funds—			Communications... ...	12,740	6,000
For Roads ... } General purposes }	25,740	3,740 / 12,000	Buildings	...	425
Special Funds	1,210	1,450	Miscellaneous	...	675
Cess on Land...	41,000	36,800	Repairs—		
Tolls	3,000	...	Communications	28,060	21,610
Fees in Schools	120	120	Miscellaneous	3,420	5,920
Miscellaneous	640	1,200	Cost of General Establishment, Public Works Department	10,640	6,900
			Road Fund Reserve	5,730	2,970
			Miscellaneous	2,700	2,320
			Grant II.—		
			Inspection	1,000	880
			Local Fund Schools	800	990
			Grants-in-aid	1,500	2,500
			Other items	500	1,200
			Grant III.—		
			Hospitals	1,590	2,080
			Vaccination	1,000	960
			Sanitary Establishment ...	2,150	4,500
			Grant IV.—		
			Supervision and Management	1,140	1,030
			General Reserve	...	2,560
			Balance...	3,340	3,790
Total ...	76,310	67,310	Total ...	76,310	67,310

10. The views of the Local Board as at present constituted are in the matter of communications to be so very different from those previously held, that the Government are surprised that the President has neither expressed any opinion on the subject nor consulted the District Engineer.

11. The Budget will now be returned for revision at a meeting at which both the President and the District Engineer shall be present. The Government are far from satisfied with the administration of the Gooty and Pennacondah Circles or of the Gooty Municipality, and they desire to know what amount of personal control has been exercised by Mr. Master, what portions of the Circles he is personally acquainted with, and when he was last in those parts of his charge. The Board of Revenue will also state whether in their opinion any real advantage accrues from the arrangement by which Pennacondah is made a separate Circle.

12. Pending orders on the revised budget now called for, all allotments which are mere repetitions of last year's allotments, or do not exceed them, may be considered as passed, and the order of the Board of Revenue directing the retransfer of road repairs to Public Works Agency is confirmed.

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1st May 1874.

13. The Budget as now submitted by the Board of Revenue will be adopted in framing the General Local Fund Budget for the Presidency, if the revised budget is not received in time, but the Government desire that there may be no delay in its submission.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Govt. of {1874} Madras.

FINANCIAL.

To

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

Dated May, 1st.

Recd. Insi,

G.O., 1st May 1874, *No.* 751.

MAY.
Nos. 9—13.

Bellary, Ghooty, and Pennacondah Circles.—The Budget Estimate of these Local Fund Circles for 1874-75 reviewed.



Rec'd. May 23 1874.

Fin. Dept.

Board of Revenue,

MADRAS.

PROCEEDINGS, 16TH MARCH 1874, No. 592.

Dept. 18 March/74
Encl. 20

Received 19 March 20661

MARCH.

No. 592.

Local Fund Budgets—of Bellary, Pennacondah, and Gooty Circles for 1874-75 reviewed and submitted to Government.

Rd. J. Tulloch.

22/3.

12 Accounts.

The Godly Circle has certain as they
during Balance. The year
1873/4 - first ended - had a
Balance at its commence.
- ment of Rs 25.790- This has
increased in the year 1874/5
two current to Rs 38.890- and
may, as the 4th of Kart. has
observed, reach to a higher
amount, as the accounts has
not yet been closed. If this

balance in District a
regularly increasing surplus
of receipts beyond expendi-
tures, & should Congress omit
this Independent increase of
reduction of taxation. But
I cannot regard the Balance
in this light. The Vice Presi-
dent declares that 21,503
of it is owing to the L. F. Bill
being disallowed that amount
which had been applied for

by the Secretary of War in
pending the receipt of these Ex-
planations that they be furnish-
The President transmits for
tures for the ratification.
-ture of the whole Balance as
hole as the current revenue
ve to the Reduction of Rx 240.
and looking over the items of
Still
I do not see any which I feel
pir to limit in reducing or Di-
allowing.

It will be seen that

the cost of annual repairs to roads ~~[illegible]~~ R
~~appropriation~~ amounts to Rs 50.000 -
The land cess - available for roads
is now Rs 64.000 - if it be borne in mind
by you as this Govt should be borrowing
the sum available will be only
Rs 40.000 - or insufficient for
repairs alone - But the circle
how also to contribute Rs 20.000
for Public Works besides Establish
ment - and new roads are also
needed - I trust the foregoing
reduction would not lead to in-

efficiency. It would be, I
submit, be a fatal mistake
if; guided solely by the ac-
cident of a large closing
balance, we reduced taxa-
tion - without taking into
Consideration the circumstances
which led to the accumu-
lation of that balance -
or the real wants, annually recurring
~~to you~~, of the circle in which
it exists - In this instance

the balance is owing to
works not having been Executed
which should have Executed -
and the Existing taxation
is insufficient for the two items
of Repairs & establishment - I
leave the thing over for new works -
or for contingencies of taxation only
reduction of revenue - Bellary is
subject to Droughts and has suf-
fered severely from them - should
such occur the Land Cases would

by materially diminished - While
the Expenditure would be increased
in order to afford relief to the
labouring poor - and - ~~this Object~~
~~would require~~ - the want of communi-
cations enabling Supplies to be
distributed would be severely
felt as it has been in Orissa
& Bengal.

The reduction of the Land
Cess would also reduce the funds for
Education & Sanitation from
Rs 32 000 to 24 000 - But the Expenditure
under these heads is important

heads is already Rs 23,840
and [illegible] bitt - in this nature -
are [illegible] that will be increas-
ed hereafter.

Again there is no reason
that I can imagine why
the land cess should be confined
in this circle alone, of the whole
District - Its wants are certainly
not less - the assessment & the
Local taxation are the same -
and its benefits are quite as wide
& as those - of the rest of the

15
33

3/ District - and of the adjacent
Districts of Khurwah & Candeish
dispute - In one respect indeed -
Railway communication - they
are better off. I need hardly
point out the policy of this distinc-
tion which the relief of
this would be taken off the District
from taxation to which the
rest of it is subject, is there
to any end - Now the principles
of the tax - point out by any tenth

Fin. & Ry. S.O. No. 757. 1st May/44.

12.

Justin Steinhart

Railways &c &c Local Budget

1/37

No 120

I understand my hon. colleagues to contend that the land-cess ought not in this case to be reduced, because if it is reduced the "crude" & the cesse will not be provided for. The "crude" of the cesse is a very indefinite term: - and moreover, that we are here concerned with, is not what the cesse wants, but what it can & will spend. Now for two years past Bihar in one year alone, & in "accidentals" (as you Collegiate

Dup. S.O No 757. 1st May/14.

No 12.

Sutton Steinde

Railway Rates
Local Budget

No 120

137

I understand my hon colleagues to contend that ~~the~~ the land-cess ought ~~to~~ not in this case to be reduced, because if it is reduced the "arrears" of the cess will not be provided for. The "arrears" of the Cess is a very indefinite term :- and moreover, that we are here concerned with, is not what the Cess really, but what it can & will yield. ~~No~~ Not has there been any ~~refusal~~ Not in one year alone, or in "accidentally" (as you call it) large

must

taxation

(the Sum) appears to respect but in each respective year of its existence. The Civil has been in receipt of an income which it cannot or will not spend.

We first decided that they had no right to allow a Civil List to take more money from the people than, whatever the cause, the liabilities of the country allow to employ. This is a direction of simple justice to the taxpayer: and I must protest emphatically against the

My hon. Colleague (Mr Sinclair) urged as an argument against my proposal that the Budget Estimate provides for the expenditure of the balance. I reply, that they have been the case every year, and that the Budget Estimate has in this respect been every year serially falsified, and the balance annually diverted

pursued of late by hon. Colleagues to increase it a few months after it was

taken. My hon. Colleague (Mr Sinclair) suggests that instead of diminishing taxation we should expend the local Funds Boards which have large balances that they "ought" to spend them. But have been done so repeatedly, without effect: and in experience in this district Kings, and allowing the local Boards year after year to impose taxation upon the people the proceeds of which

if we permit

Steps are made to effected, - as the case may
require Senates — I submit better
that the explanations or duty as a portion of the
contradictions over our recently
issued orders.

Ashburel

May 23 1776

Read Board of Naval Affairs
May 29

Fort Pitt May 14 1776 No 12 B

No 12 B

41

Private.

I do not think I can close
- fully & add any thing to
what I have said in my
Private of the 27th April last
on the Worst Set of the Potts
circle -

The large drawing Volume
is sent in part to the Lord
Lieutenant of Ireland Expenditure

Captains

amounting to Rs 21 000. in
lieu of the realisation
of arrears of previous years. I
humbly to look of encroachment
attempt of good administration.
The L. F. Wks have provided last
for the retrenchment of the whole
in the current year - and I
see no reason to assume that
they will be fail in the literally
expending also that at can be
considered in the cost of a

date & further balance. If they 4
should fail to do so, it will 03
be in order for consideration
at the end of the year whether
the rate of the Road cess
should be reduced, in part
of the consideration that at the
present date
it pays to the Govt
to cover the mainte-
nance of existing
lines in the Main Share
of the N. W. Establish
ments.

	Rs
Repairs —	50. 680
Share of Establishm. C 257. —	12,670
	63,350

Road Cess —
2/3 of Rs 96000 = 64.000.
v. Budget 1874/5.

must
lapse now

Fmd 2 May 1845 No 126

It has appeared
to me throughout this
discussion that the
temporary shortcomings
of the Local Fund Board
have been sufficiently
- though perhaps not -
altogether satisfactorily
accounted for. They
are I am satisfied
administrative and
do not affect the
main points to be
considered viz - the
requirements of the
Country and the efficiency
and improvement of
administration - both
of which I submit
must

tagetion

ments. The balance in part is
the only source, even now, from whence
new works can be executed - &
it will soon melt away.

We cannot I conceive,
give effect to the circular
on which this Fund & this allowance
until Local Fund Boards
have had reasonable time for
fulfilling its conditions.

L. D. Smith

3/6

SO No 751

1210

must be very unfavourably affected by reduction of the reasonable legal rate which has been paid hitherto with Ease for roads, Education and sanitation by a population whom the Cotton trade and flush circumstances have much enriched and Endowed with increased wants. A reduction would affect all these important objects.

It seems to me that the observations of the Government of India in respect to the occurrence of such Excess of Receipts over Expenditure are peculiarly pertinent to this case:- "The "Governor General in Council "believes that this may be mainly due to uncertain[ty] attending "the introduction of a "new System and that "the funds at the disposal "of these Governments may "not be found to be in "Excess of these normal "requirements". (Resolution dated 21st March 1873)

We must expect some temporary Exception in respect to Efficiency of administration amongst the many Boards and agencies who manage the local affairs of this large Presidency and I submit that it would be Embarrassing at this early stage to hold out any, what would assuredly prove a temptation to some to neglect their legal duty with a view to obtain relief from taxation

taxation. I am satisfied that the funds are urgently needed and can be and no doubt will be effectively applied in future

6/6 W Johnston

6/12 6

Minute

Cooly. With reference to the large opening balance shown in the Cooly Budget I think that a severe rebuke for neglect of duty on the part of the Local Fund Boards in respect to the Execution of objects for which abundant means were in hand is well deserved and the loss of the special grant is a very serious punishment. I would further pass a personal censure on the President Mr Masters for his neglect to insist on greater interest and energy on the part of the Vice Presidents and the Local

Local Fund Boards throughout the Year.

But I would not reflect on the Community the misfortune which a ~~loss of~~ reduction of the already inadequate ways & means for the many beneficial objects awaiting Execution, would entail, by reducing the Land Cess as proposed by His Excellency. I submit that the whole taxation provided by Law and more is needed Everywhere, and that the true remedy for the State of things on which His Lordship puts a mind at rest lies in insisting on better and more vigorous and efficient local administration of the Funds by supervision - and not in directing their

51 19

their reduction with consequent check to the well being & progress of the Country. That vast Agricultural District of Bellary requires a wide-spread expenditure under all heads, but suffers for want of administrative power, vigour & judgment.

Further, as a General Consideration, I submit that a very serious consequences will arise if the Local Fund Boards are led to hope that by neglecting their duty in expending the Funds provided by Law, they can secure a remission of taxation.

Pennaconda. I think that the Call proposed by Mr Sim must be made on Mr Master. It is not only

Financial Department. 1

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Proceedings of the Board of Revenue dated 16th March 1874. &c

Read also Minute by His Excellency the President 14 April 1874
Minute by the Hon'ble W Robinson 18 April 1874
to — Hon'ble Sir D Cunliffe — 27-80

592.

13 Order thereon & dated 1st May 1874 No 751.

In the annexed abstract the Local Fund Budget estimates of the Bellary Circle for 1874-75 are compared with those for the current year.

Receipts

S.O. No 757 1st May 1874

No 11

agin regard to his Local Fund Board duties that I observe this perfumery spirit. I agree likewise about Punnaeeda. Vide the Vice Presidents Report and the Budget sufficiently indicate that the Circle is in unsafe hands. I would not inflict the fine of the whole Provincial grant to Rounds without further report and urging in the face of Para 92 of the Board Proceedings

1874 W Robinson

Receipts	1873-74 Rs	1874-75 Rs
Balance brought forward	6,710	7,300
Allotments from General Revenue		
Provincial Funds.		
For roads	31,480	16,480
" schools	1,670	1,340
Special Funds	11,230	10,620
Cess on land	75,000	75,000
Fees on schools	980	530
Contributions from other Circles & Municipalities	200	200
Miscellaneous	810	3,800
Total	1,28,080	1,15,270

Charges	1873-74 Rs	1874-75 Rs
Grant I.		
New Works		
Communications	18,710	11,000
Buildings	4,050	5,210
Repairs		
Communications	17,990	20,650
Miscellaneous	2,500	1,820
Cost of general Establt, P.W.D.	18,480	14,260
Road fund reserve	9,720	7,710
Other items	3,550	3,870
Grant II		
Inspection	2,850	1,420
L.F. Schools	4,870	5,000
Grants in aid	4,000	5,100
Miscellaneous	600	970
Grant III		
Hospitals	1,340	4,650
Vaccination	1,900	1,300
Sanitary Establt	4,290	5,000
Other items	1,660	2,110
Grant IV		
Establishment	1,470	1,520
Grant reserve	"	2,870
Balance	100	520
Total	1,28,080	1,15,270

As recommended by the Board of Revenue the special grant for roads given in the current year will be repeated in 1874-75. The allotment

allotment for New Works, Communications, may then be raised to Rs 21,800, the cost of Public Works supervision to Rs 16,960 and the Road fund reserve to Rs 9,210. The grant for Schools has been rightly estimated by the Board of Revenue. The Circle share of the Collector's establishment being raised on account of the additional receipts to Rs 430. The cost of general management will be Rs 1,550, the Road fund share of which is Rs 1,100. The provision for tools and plant will be Rs 700. The reduction which it has been found possible to make in the allotment for road repairs is satisfactory.

The proposal for the entertainment of an additional

Additional Sweeping Schoolmaster is approved and sanctioned. The general reserve in the budget as modified by Govt is set down as Rs 2850. In dealing with this during the year it should not be forgotten that, possibly, the allotment for results grants although increased by Rs 1000 – may not suffice.

The establishment of a new Dispensary at Serpenthilly is approved. The provision for the medical officer there and at the other Dispensaries in the three Circles must be raised by Rs 35 each, as inclusive of bedding and clothing allowances, the annual emoluments of a paid Hospital Apprentice amount to Rs 899.

An abstract of the budget as modified is as follows:—

Receipts

Receipts		Charges	
Road fund — 92,590		Grant I { Road fund - 91,160 / Govt fund - 8760 }	99,920
Govt fund — 37,680		Grant II Govt. fund —	12,490
		Grant III Govt. fund —	13,130
		Grant IV { Road fund - 1100 / Govt fund - 450 }	1,550
			1,27,090
		Govt reserve —	2,850
		Balances	
		Road fund 330 —	
		Govt fund — —	330
Total	1,30,270	Total	1,30,270

Cooty

Receipts	1873-74 Rs	1874-75 Rs	Charges	1873-74 Rs	1874-75 Rs
Balance brought forward	25,790	38,890	Grant I.		
Allotments from Govt revenue —			New Works		
For roads	12,410	7,410	Communs	13,570	26,080
" Schools	300	300	Buildings	6,000	7,000
Special Funds	3,470	3,870	Repairs		
Cess on Land	92,000	96,000	Communs	51,280	50,680
Fees in schools	530	500	Buildings	"	1,000
Miscellaneous	1,640	1,060	Miscellaneous	2,260	2,500
			Costly Govt establ. P.W.D.	18,490	20,260
			Road fund reserve	8,210	7,520
			Miscellaneous	11,740	5,100
				1,11,530	120,120

Receipts	1873-74	1874-75	Charges	1873-74	1874-75
				1,11,530	1,20,120
			Grant II		
			Inspection	2,760	940
			L. & Schools	1,880	2,910
			Grants in aid	2,500	3,000
			Other items	1,000	800
			Grant III		
			Hospitals	800	1,800
			Vaccination	1,660	1,210
			Sany: establt	4,800	10,500
			Other items	2,870	2,680
			Grant IV		
			Supervision & Management	1,530	1,700
			Fmt. reserve	"	2,130
			Balance	4,810	240
Total	1,36,140	1,48,030	Total	1,36,140	1,48,030

The Govt cannot express their strong dissatisfaction at the failure to submit a supplemental budget commented on by the Board of Revenue, and which has resulted in a large increase of the opening balance. The explanation given by the Vice President is so meagre that

59 4

that the Govt cannot say whether the Board were in any way justified in adopting the course pursued, but they trust that his Excellency will be able to satisfy them that it was not without cause that he suffered such apparent want of vigour to pass without any remonstrance on his part. Under the circumstances the special grant of Rs 5000 given for roads in the current year will not be repeated. The remarks of the Board of Revenue on the proposal to leave partly made roads and commence new ones are approved, and the Govt desire to have the opinion of the President on the subject. The proposed contributions to Municipalities which realize revenue from tolls cannot be allowed unless it be the case that

Note

The order has been drafted in this way as the action of the Board may be capable of explanation. They apparently are not satisfied with the way the P.W.D. were dealing with the funds entrusted to them and refused to give him any more pending explanation. If the funds were being wasted in the Board's opinion they would not unnaturally think it better to allow a balance to accrue, than to allow money to be wasted to prevent its accumulation.

H

The grant disallowed in this draft is not a portion of the ordinary grant but a special additional grant given last year as the amount available for new works (Communications) was only Rs 10,000. This year Rs 26,080 can be allotted without the special grant, and in fact it should never have been entered in the budget.

H

that the maintenance and repairs, within Municipal limits, of the roads in which the Circles are interested — as distinguished from mere streets and town roads — cost more than the Municipalities realize from the tolls on them.

Before coming to a decision regarding the proposal to increase the cost of the schools so as to permit of English being taught, the Govt desire to be informed of the number of boys of a school going ages in the villages in which the schools are situated, the fees charged, and the education actually given or proposed. In the meantime the budget may remain as submitted. The Govt agree with the Board of Revenue in considering that a separate Supt of Vaccination is not required for the Pennacondah Circle. In consequence of the addition

addition made to the receipts of the Bellary Circle, the Govt bears share of the cost of the establishment in the Collector's office will be Rs 490.

An abstract of the budget as modified by Govt is:

Receipts.		Charges.		
Road Fund.	109710	Grant I. Road Fund	107110	
Genl. Fund.	38,320	Genl. Fund.	11900	
				119010
		Grant II. Genl. Fund.		7650
		Grant III Genl. Fund		16,230
		Grant IV Road Fund	1250	
		Genl Fund	430	
				1680
				144570
		General Reserve		2110
		Balances.		
		Road Fund	1350	
		Genl Fund	"	
				1350
	148030			148030

Pennacondah

Pennacondah.

Receipts	1873-74	1874-75
Balance brought forward	4000	12000
Allotments from genl revenue		
Provincial funds		
for roads	25,740	3740
Genl purposes		12000
Special funds.	1210	1450
Cess on land	41,000	36,800
Tolls	3000	"
Fees in Schools.	120	120
Miscellaneous	640	1200
Total	76,310	67,310

Charges.	1873-74	1874-75
Grant I.		
New Works.		
Communications.	12740	6000
Building — "		425
Miscellaneous. "		675
Repairs		
Communications	28,060	21,610
Miscellaneous	3420	5920
Cost of Genl Estabt. P.W. dept	10,640	6900
Road Fd Reserve	5,735	2970
Miscellaneous	2700	2320
Grant II.		
Inspection.	1000	880
Local Fd Schools.	800	990
Grants-in-aid	1500	2500
Other items.	500	1200
Grant III.		
Hospitals	1590	2080
Vaccination	1000	960
Sanitary Estabt	2150	4500
Grant IV		
Superintendence Management	1140	1030
General reserve	"	2580
Balance	3340	5790
Total	76,310	67,310

The budget as submitted, the Rx of revenue is framed on the supposition that Rs 12 000 will be transferred from the grants for roads & the grant for General purposes. This transfer must either be allowed or the allotments for general purposes cut down. As neither course is approved pending report it is proposed in the draft that the budget be returned for revision. JL

The views of the Local Board as at present constituted are in the matter of communications to be so very different from those previously held, that the Govt are surprised that the President has neither expressed any opinion on the subject nor consulted the District Engineer.

The budget will now be returned for revision at a meeting at which both the President and

and the District Engi-
=neer shall be present.
The Govt are far from
satisfied with the
Administration of the
Gorby and Pinnacondah
Circles or of the Gorby
Municipality, and
they desire to know
what amount of
personal control has
been exercised by
the Master, what
portions of the Circles
he is personally acquaint-
=ed with, and when
he was last in those
parts of his charge.
The Board of Revenue
will also state whether
in their opinion any
real advantage accrues
from

Mr Hunter in view
a letter of 6th

V

from the arrangement
by which Pinnacondah
is made a separate
circle.

Pending orders
on the revised budget
now called for, all
allotments which
are mere repetitions
of last years allotments
or do not exceed
them, may be considered
as passed, and the
order of the Board of
Revenue directing
the re-transfer of
Road-repairs to Public
Works Agency is confirmed.

The budget as
now submitted by the
Board of Revenue will
be

be adopted in framing the general Local Fund Budget for the Presidency if the revised budget is not received in time, but the Govt desire that there may be no delay in its submission.

Jl

To.

The Board of Revenue with the proper papers
" President of the Local Fund Boards Bellary
" Revenue Department
" Public Works Departt
" Accountant General
" Surgeon General Indian Medical Departt
" Director of Public Instruction
" Sanitary Commissioner
" President of the Municipal Commission Bellary

Read 27/3/74

67

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue, dated 18th March 1874, No 592.

Ordered thereon.

In the annexed abstract, the Local Fund Budget estimates of the Bellary Circle for 1874-75 are compared with those for the current year.

Jl

L. D. S. 2/3

See note

Read 17/3

Fr Asst Secretary

Receipts

Receipts	1873-74	1874-75	Charges	1873-74	1874-75
Balance brought forward	6710	7300	Grant I New Works.		
Allotments from Genl revenues			Communications	18710	11000
Provincial Fds.			Buildings	4050	5510
For roads	31480	16480	Repairs communications	47990	40640
" schools	1670	1340	Miscellaneous	2500	1870
Special Fds	11230	10620	Cost of Genl establt P.W. Dept	8480	14260
Cess on land	75000	75000	Road Fund reserve	9720	7710
Fees in schools	980	530	other items	3550	3870
Contrs from other Circles & municipalities	200	200	Grant II Inspection	2850	1420
Miscellaneous	810	3800	Local Fd schools	4870	5000
			Grants-in-aid	4000	5100
			Miscellaneous	600	970
			Grant III		
			Hospitals	1340	4650
			Vaccination	1900	1300
			Sanitary Establt	4290	5000
			other items	1660	2110
			Grant IV Establishment	1470	1520
			General reserve	"	2870
			Balance	100	520
Total	128080	115270	Total	128080	115270

As recommended by the Board of Revenue, the Special grant for roads given in the current year will be repeated in 1874-75. The allotment for New Works, Communications may then be raised to Rs 21800, the cost of Public Works Supervision to Rs 11960, and the Road Fund reserve to Rs 9210. The grant for schools has been rightly estimated by the Board of Revenue. The circle share of the collectors establishment being raised on account of the additional receipts to Rs 430, the cost of general management will be Rs 1550 the Road fund share of which is Rs 1100. The provision for tools & plant will be Rs 700. The reduction which it has been found possible to make in the allotment for road repairs is satisfactory.

Re large sum for repairs to Public Bungalows also remarked upon

satisfactory.

The proposal for the entertainment of an additional Inspecting School master is approved, and sanctioned ~~With this addition to the staff it seems doubtful whether an increase of Rs 1000 to the allotment for Results' Grants will suffice, and as recent reports show that discredit has been cast on the result grant system by failures in some localities to meet claims legitimately earned, the Govt. resolve to allot for this purpose a further sum of Rs 1500 from the General reserves. This with other alterations, brings the reserve down to the low figure of Rs 1,304, but should any necessity~~

I would say
"The General
in the budget as now drafted stands
reserve is to
draw as R 2870.
In dealing with
this During the
year, it should
not be forgotten
that besides the
allotment for Results grants - although increased by Rs 1000 - many
cost publics."

It is no use altering the Budgets as presented in the draft or making contingencies. The balance in the Budget

for such alterations -

J. D.S.

Probably I agree.

Why in "General Reserve" and "Balance" different? It seems to me a distinction without a difference ?

Sept 1881

	Receipts
Road Fund.	925·90
Cent. Fund.	37680
	130270

necessity arise during the year, it can be increased by a transfer of a portion of the Provincial grant made to the road fund.

The establishment of a new Dispensary at Thirpenhally was approved. The provision for the medical officer in charge of the Dispensary in the three circles, and at ~~two~~ four must be raised by Rs 35 each, as inclusive of bedding and clothing allowances, the annual emoluments of a passed Hospital Apprentice amount to Rs 899.

An abstract of the budget as modified is as follows.

		Charges.	
Grant I	Road Fund.	91160	
	Cent Fund.	8760	99920
Grant II	Cent Fund.		12490
Grant III.	Cent Fund		13130
Grant IV	Road Fund.	1100	
	Cent Fund.	450	1550
			127090
			~~2850~~
General Reserve.			2850
Balances.			
Road Fund.	320		
Cent Fd.	"		320
			130270

Goby.

Receipts	1873-74	1874-75
Balance brought forward	25790	38870
Allotments from Gen[l] revenue		
For roads —	12410	7410
" schools —	300	300
Special Funds	3470	3870
Crown Land	92000	96000
Fees in schools	530	500
Miscellaneous	1640	1060

Charges	1873-74	1874-75
Grant I		
New Works		
Communications	13570	26080
Buildings	6000	7000
Repairs		
Communications	51280	50680
Buildings	—	1000
Miscellaneous	2240	2500
Cost of gen[l] establ[t] C. W. &c	18490	20240
Road F[d] reserve	8210	7520
Miscellaneous	11740	5100
Grant II		
Inspection	2760	940
Local F[d] schools	1880	2910
Grants in aid	2500	3000
other items	1000	800
Grant III		
Hospitals —	800	1800
Vaccination	1660	1210
Sanitary establ[t]	4800	10500
other items	2870	2680
Grant IV		
Supervision & management	1530	1700
General reserve	"	2130
Balance —	4870	240
Total	136140	148030

Total	136140	148030

The

~~The Govt. would appear~~ 73

aid which has resulted in a large increase of the ~~local~~ spring balance — The explanation given by the Vice Minister is so meagre that the Govt. cannot say whether the Board ~~had any guarantee~~ error in any way justified in ~~adopting~~ the ~~course~~ ~~pursued~~ ~~in~~ ~~departing~~ ~~from~~ ~~the~~ ~~course pursued~~, by the trust that the Vice Minister will be able to satisfy them that they will not be called upon ~~to~~ ~~pay~~ ~~the~~ ~~Board~~ ~~Trustees~~ ~~for~~ ~~did~~ ~~it~~ ~~not~~ ~~pay~~ ~~the~~ ~~error~~ such a charge want of vigour & foresight any remonstrance in this part.

(See minute at end.)

The Government express their strong dissatisfaction at the failure to submit a supplemental budget commented on by the Board of Revenue, (copy forwarded) under the Circumstances, the special grant given for roads in the current year will of course not be repeated. The remarks of the Board of Revenue on the proposal to have partly made roads, and commence new ones are approved, and the Govt desire to have the opinion of the President on the subject. The proposed contributions to Municipalities which realize revenue from tolls must be disallowed. The Govt do not consider that

* Inserted in all cases where the Govt Municipalities say they cannot finish without the grant. A separate memo is submitted.

Note

(copy pmr slip)

~~that the desire to have English taught is a legitimate ground for raising the cost of the up-keep of an elementary school, and the increased provision for that purpose must be struck off the saving thereby made being added to the retirement for Brevetti grande, otherwise not subject for educational grant~~ The Govt agree with the Board of Works in considering that a separate Superintendent of Vaccination is not required for the Penang Condah circle, ~~and~~ ~~the Government grant should not be~~ ~~increased~~ and the Govt [illegible] In consequence of the addition

I am desirous to avoid making any such sweeping declaration as this, and have dwelt very fully on the subject in a former minute. which I am just handing in. I therefore refrain to call for information as to the number of boys of school age in Native villages, the fees charged, the education actually given or how far the Board before either sanctioning or disallowing the charge. They will while remain in Station

Yours &c
J.D.F.

The Director of Public Instruction

7777 ✓

additions made to the receipts of the Bellary Circle, the Govt Circle's share of the cost of the establishment in the Collector's office will be Rs 490.

An abstract of the budget as modified by Govt is.

			Charges.		
Road Fund.	109710	Grant I.	Road Fund 107110		
			Gl Fund. 11900	119010	
Genl. Fund.	38320	Grant II.	Genl Fund.	7650	
		Grant III.	Genl Fund.	16230	
		Grant IV	Road Fund. 1250		
			Genl Fund 430	1680	
				144570	
		General Recum.		2110	
		Balances.			
		Road Fund. 1350			
		Genl Fund. —		1350	
	148030			148030	

Instruction has suggested a strong opinion that it is not desirable to add to the expense of elementary schools by teaching English: and I agree with

Receipts

Native. I do not therefore let this passage stand

JD

148030

† Agree with Mr Lein that the Govt should not withdraw from the Madras Presidency the earnest desire of those Govts to see the subject more liberally - but modify the passage as proposed by Mr Lein - unless the Govt of Penang & Rate distinctly disagree with the Board. as I do ✓ Penang Condah 15/4

‡ The schools are two different & reports must be called for

Penmacoudah

Receipts	1873-74	1874-75
Balance brought forward	4.600	12.000
Allotments from Genl revenue		
Provincial Sts		
For roads	25.740	3740
Genl purposes		17.000
Special Funds	1210	1450
Crown land	41.000	36.800
Tolls	3.000	"
Fees in schools	120	120
Miscellaneous	640	1.200
Total	76.310	67.310

Charges	1873-74	1874-75
Grant I		
New Works		
Communications	12.740	6.000
Building	"	425
Miscellaneous	"	675
Repairs		
Communications	28.060	21.610
Miscellaneous	3.420	5.920
Cost of Genl establt B.W. Dept	3.310.640	6.900
Road Fd. revenue	5.730	2.970
Miscellaneous	2.700	2.320
Grant II		
Inspection	1.000	880
Local Fd schools	800	990
Grant in aid	1500	2.500
other items	500	1.200
Grant III		
Hospitals	1.590	2.080
Vaccination	1.000	960
Sanitary establt	2.150	4.500
Grant IV		
Superintendence & management	1140	1.030
General reserve	.	2.560
Balance	3.340	3.790
Total	76.310	67.310

Lieutenant-Governor

with the Board of Police

in

2

79

Report for the year ending 31st December 1874

Before proceeding to report on the several heads of service under the control of the Board of Police, it is necessary to explain that the Estimates for the year ending 31st December 1874 were framed on the supposition that the Police Force would be reduced to the number of 100 men, and that the Police Stations in the Province would be reduced to the number of 12, and that the Police Force and the Police Stations would be reduced to that number on the 1st January 1874. But the Police Force was not reduced to that number until the 1st April 1874, and the Police Stations were not reduced to that number until the 1st July 1874. The Police Force and the Police Stations were reduced to that number on the 1st January 1875. The Police Force and the Police Stations were reduced to that number on the 1st January 1875. The Police Force and the Police Stations were reduced to that number on the 1st January 1875.

~~in thinking it necessary to report the special grounds for considering the Local Board as at present constituted~~ are in the matter of communications to be so very different from those previously held, that the Gov^t ~~regret that they cannot give their support to the will~~ ~~cannot be prevailed to do so.~~ [*] ~~but it is obviously unnecessary to make any report for the information of the Local Board~~ ~~when the Local Board~~ say it is not required, ~~the communication~~ of the Board of Health will be accepted (Copy from this)

The Local Board's balance sheet seems correct & our order of last year referred to.

JR

Signed Ray.

+ are surprised that the President has neither expressed any decision on the subject - nor consulted the District Engineer.

+: I wd Rep. at do so add - "and pending this report the grant of Funds of last year will stand". It is most undesirable to give a circle of which the Pr remark as in Para 4 at the instance of a gray mare like Davies. WR

I would like here for the present.

JDL

JDL. Bart 15

Rs 12000 of the ordinary provincial grant assigned to General purposes, to the funds of the circle are evidently insufficient to admit of the construction of the proposed chattrums, and at the same time provide adequately for education the Govt approve of their disallowance by the Board of Revenue and the same remark applies to the proposal to establish a second dispensary, and to plant 51 miles of avenue within the year. The observations of the Board of Revenue regarding the transfer of works to "other agency" are fully concurred in by Govt. The provision for education is but small

the Rs 12000 is not given to General funds the appropriated appropriation must be cut down accordingly.

If we omit the sentence, as proposed I understand our "Provincial grants" to Local Funds to be given exclusively for road: and this a remission would practically mean that no part of the amount could be applied to any other purpose.

If we omit the I call for the Resident's opinion. There Dickens are blessings to the table

Lt Col

2 President
The Engineer's proposals
the maintenance allowance proposed. Before the Rs Wheeler recommendation is accepted
Pendy Mss I

5/ The budget estimate will not be returned for revision at a meeting at which both the President and the District Engineer shall be present the Govt are perfectly satisfied with the administration of the Local and Provincial Funds in the circles or of the Municipalities and the above statement of the Executive Engineer has been forwarded for transfer, with the opinion of the Circle he is personally acquainted with and with he was last in those parts of the charge. The Board of Revenue will also state whether in their opinion any real advantage accrues from the arrangement which Provincial Funds is made a separate circle.

Forwarded to the Board of Revenue

6/ 85

Indent now called for all
allotments which are new
allotments of last years
allotments ~~by I considered~~
~~as passed~~ or do not need
them may be considered as
passed and the order of the
Board of Revenue dispensing
the necessity of hand stamps
& Public Lands approved & passed.

The Indent as submitted by the
Board of Revenue will be adopted
in drawing up financial and
Budget for the ensuing
year the revised Indent is now
desired by the Land Office
desire that there may be
no delay in its submission

× Is there any increase over 1873-4 in any one of these 3 Local Boards as regards Education- that has been the result of the 1/3 Local-cess, now they are applied to extend Education? visited the roads?

This Pt. must be laid down on general principles the 1/3 Rd. to be added to Education - 1/2 of the Annuitants -

But is there any thing to indicate that Inspection is keeping pace with the increase of Schools and the Pupils under the Inspectors - I to start the latter before the former is keeping the former under check by Circs.

Sagar - Sirs
Can a report on what is done

2 Omaibain
Mr. Sattar
Ino
Ondwary

The Special duty

× small. The Govt. agree with the Board of Education in considering that one Deputy Inspector will do for the two circles of Gooty and Anantapur, but under these circumstances, and the absence of local school fund to allow the entertainment of two additional Assistant School masters as proposed by the Local Board, and as this step will probably give a great stimulus to the working of the result grant system, the allotment for that purpose should be raised to Rs 4000. The proposed increase to the Vaccination staff must be disallowed, as the

the establishment for collecting the revenue as recommended by the Board of Revenue.

The circle share of the establishment in the Collector's office will be Rs 22000 the budget as modified by Govt, an abstract of which is appended.

		Receipts		Charges		
Road Fund	L.	41720	Grant I	Road Fund. 39730		
Pcl. Fund		25590		Pl. Fund. 7090	46820	
			Grant II	Genl Fund.	7550	
			Grant III	Genl Fund.	7560	
			Grant IV	Road Fund 630		
				Pl. Fund 390	1020	
					62970	
			General Charges.		2560	
			Balance.			
			Road Fund. 1360			
			Pl. Fund 420		1780	
		67310			67310	

The Board of Revenue 14
" Revenue Depart[t] 6
" Accountant General 6
" Public Works Dep[t] 21
" Surg. Genl
Ind. Med. Dep[t] 6
" Director of Pub. Instr[n] 7
" Sanitary Commissioner 6
" President Mun[l] Comm[r]
Bellary

dent of inspecting Schoolmasters is to visit such indigenous schools, and instruct the masters to introduce improved methods of instruction.

I am to request that the Collector may be instructed in the administration of the Forty & Venison Conduct Circles - to

Bellary, Cuddy and Pennacondah Local Fund Circles

Govt. of {1874} Madras.

Financial

To
The Board of Revenue
pa

Dated May. 1 }
Recd. } 1874, No. 757.

Nos. 9-13.

Bellary, Cuddy & Pennacondah Circles - The Budget Estt. of the Local Fund Circles for 1874-75 reviewed.

No 10 11?

Answered & draft
to Board ltd for approval
30/4 SL