M.R.O. 1—77,006—8-6-37.

(1) Number of pages 42

(2) Date of repair 19-8-40

(3) Initials of the Referencer G

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 191

Press
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Dated 1 — 2 — 1875

22/23

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
1st February 1875.

Local Funds—Budget.

No. 7. Read the following Proceedings of the Board of Revenue, dated 29th December 1874, No. 3715 :—

Read the following letters :—

From the President of the Local Fund Boards, Kistna District, dated 26th November 1874, No. 232.

Abstract.—Submitting Local Fund Budget of Guntoor Circle for 1875-76.

Memorandum from the same Officer, dated 5th December 1874, No. 247.

Abstract.—Submitting a Memo. of additions to be made to the Budget of Guntoor Circle.

The Local Fund Budget of the Guntoor Circle for 1875-76 is submitted for the orders of Government.

2. There are two Budgets sent, one prepared by the Vice-President and passed by the Local Fund Board and the other by the President, as he found it necessary to make some alterations. The President's Budget being more carefully prepared and consequently more complete, the Board will review it, noticing as they proceed the main points in which it differs from the Circle Board's Budget.

3. Statement I.-A, Revenues and Receipts.—The assets of the Circle are estimated at Rupees 2,12,250 as hereunder particularized :—

	RS.
1. Balances	48,000
2. Allotment from General Revenue...	32,250
3. Rates and Taxes	1,30,000
4. School fees...	300
5. Contributions	40
6. Endowments, etc.	60
7. Miscellaneous	1,600
	2,12,250

4. The President estimates the opening balance at Rupees 48,000 as per margin and he explains in paragraphs 6 and 7 of his letter how these amounts have been arrived at. The Vice-President has estimated the opening balance at Rupees 42,000, but has not explained how he calculated it. The Board have adopted the President's figures.

	RS.
Road Fund	13,000
General Fund	35,000
Total ...	48,000

	RS.
Road Fund	10,000
General Fund	32,000
Total ...	42,000

5. The cess on land is expected to yield Rupees 1,30,000 against Rupees 1,10,000, the estimate for the current year. The present estimate is framed with reference to the expected collections during the current year.

6. The school fees to be levied in all the twenty-four schools detailed in Statement III. are expected to amount to Rupees 300. It appears from the concluding part of paragraph 4 of the Vice-President's letter, that the Circle Board propose to collect fees at 4 Annas per head in second class schools and 2 Annas in other schools.

7. The receipts are :—

	RS.
Road Fund	1,32,920
Endowment do.	60
General do.	79,270
	2,12,250

8. STATEMENT I.-B, EXPENDITURE.—The total proposed expenditure for the year amounts to Rupees 1,80,590 made up of :—

	RS.
Grant I.	1,45,590
Do. II.	14,520
Do. III.	17,830
Do. IV.	2,650
	1,80,590

9. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The Road Fund assets are estimated to amount to Rupees 1,32,920 and the expenditure to Rupees 1,29,610, leaving a balance of Rupees 3,310. In Statement II. of the Vice-President's Budget, an additional appropriation of Rupees 20,000 is entered from the General Fund to provide for the allotments for works recommended by the District Engineer. The President has omitted the item from his budget, remarking that such an appropriation is forbidden by G. O., Financial Department, dated 28th March 1873, No. 426, except under very exceptional circumstances and that an appropriation of Rupees 42,000 has been found necessary during the current year.

10. To make up for the disallowance of the additional appropriation, the President has reduced the allotments for the Amaravaty and Pidugurala roads from Rupees 7,000 and 8,000 to Rupees 6,000 each, and struck out the two roads as per margin. The President adds that should the Board see fit to recommend the appropriation, it cannot be better spent than on the roads noticed above. The Board observe that, after making ample provision for all the legitimate charges of the General Fund, there is a surplus of Rupees 28,350 (including the Reserve) left unappropriated, and as no good will be gained by allowing the money to remain idle, the Board resolve to recommend Government to sanction an appropriation of Rupees 18,210, which with the 3,000 Rupees added to the Road Fund balance by the President, will admit of the retention of the works as proposed by the Circle Board in consultation with the District Engineer.

Trunk Road No. 7, from Brahmanapally to Pondugal.
Road from Parala to Chilakaloorpett.

11. A sum of Rupees 5,400 is entered for the Petty Establishment against Rupees 5,260 in the current year's budget. The increase provides for the batta of the three Local Fund Overseers' clerks.

12. The cost of supervision by the Public Works Department should be Rupees 25,200.

13. The share of the cost of General Management chargeable to the Road Fund should be Rupees 1,310.

14. A contribution of Rupees 3,530 to the Nellore Local Fund Board is provided for remaking the portion of the Inkole and Chinna Ganjam road which lies within the Nellore Circle

with reference to G. O., Financial Department, dated 25th June 1873, No. 886. Rupees 3,530 is the amount of an estimate prepared by the District Engineer of Nellore for the work. In the current year's budget, a contribution of Rupees 800 is entered for the maintenance of the road, but from a letter, dated 7th December 1874, No. 1,408, from the President, Local Fund Board, Nellore Circle, disposed of separately, it is observed that the latter sum is to be paid in the current year towards the cost of remaking the road, and so, the sum now to be provided should be Rupees 2,730, which is accordingly inserted.

15. The Road Fund Reserve at 10 per cent. of the receipts including the additional appropriation, should be Rupees 13,810.

16. A sum of Rupees 700 is included in the allotment for Contingencies under Grant IV. on account of Road Fund refunds. The provision should be shown as a separate item under Grant I. and in Statement II. also. The necessary alterations have been made in this office.

17. The Road Fund expenditure amounts to Rupees 1,51,130 leaving no balance.

18. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains six Road Fund items with a total assignment of Rupees 53,000. The amount allotted by the Circle Board for new works is Rupees 68,000. For reasons stated in paragraph 10 *supra*, the Board have restored the allotments for two roads which were reduced and inserted the two roads which were omitted by the President.

19. Under Sanitary and Miscellaneous a sum of Rupees 9,000, as in the current year's budget, is entered for building three Dispensaries in the Circle. The President should obtain and submit estimates for all unsanctioned works.

20. PART II., REPAIRS.—Rupees 31,780 are provided for road repairs against Rupees 28,650 in the current year's budget.

21. The maintenance grants for Items Nos. 1 and 10 have been raised. That for the road from Guntoor to Iyaloor has been reduced from Rupees 1,200 to Rupees 1,000 and the item is therefore shown in the Appendix. Items Nos. 7, 8 and 9 in the Appendix are fresh entries.

22. Grant I. is :—

	RS.
Road Fund	1,49,820
General do.	17,600
Total...	1,67,420

23. GRANT II., EDUCATION.—Grant II. comprises the following charges :—

	RS.
1. Payment for Inspection	1,860
2. Local Fund Schools	7,910
3. Results Grants	4,150
4. Purchase of Books	600
Total ..	14,520

24. The first item provides for three Inspecting Schoolmasters on Rupees 35 each. There are at present two Inspecting Schoolmasters on Rupees 35 each, and it is proposed to employ a third to cope with the progress made by education in the circle. The sanction of Government is requested for the addition.

25. The second item provides for the charges of the twenty-four schools as detailed in the revised form of Statement III. which the Board of Revenue have recently circulated for adoption by all Presidents of Local Fund Boards. The revised form is intended to supersede Statements III., and III.-A., and so Statement III.-B., which is intended solely to show the particulars of the salary grants paid to private schools, should in future be styled III.-A.

26. There are two schools in existence—one at Chinna Ganjam and the other at Nandoor. It is proposed to open twenty-two schools. All the twenty-four schools appear in the current year's budget. The Government in reviewing the budget remarked that the schools were on too expensive a scale and desired the Circle Board to revise their educational scheme with reference to G. O., dated 30th April 1874, No. 746, and submit the revised scheme through the Director. The schools are repeated in the present budget with their cost reduced and it is proposed to pay the masters partly by fixed salaries and partly by results grants.

27. Of the twenty-two schools proposed, five are styled 2nd Class with two Teachers on Rupees 10 and the other on Rupees 5 a month for each, and the remaining seventeen 3rd Class Schools with one Teacher on a monthly salary of Rupees 7½. The Vice-President states that, in addition to these salaries, the Masters are to be left at liberty to obtain Results grants if they can. The President mentions that half the salaries fixed for the masters will be paid to the Teachers monthly and that they will be left to earn the other half according to the Results Grant examination. The Director of Public Instruction has not yet favored the Board with his views on the scheme, and they are not quite sure what is proposed.

28. A sum of Rupees 4,150 is provided for Results grants against Rupees 5,000 in the current year.

29. Grant II. is Rupees 14,520 chargeable to the General Fund.

30. GRANT III., SANITATION, ETC.—Grant III. is made up of—

	RS.
1. Hospitals and Dispensaries	7,610
2. Vaccine Establishment	1,450
3. Sanitary Establishment, etc.	6,500
4. Choultries	60
5. Public Bungalows	410
6. Miscellaneous	1,800
Total...	17,830

31. Rupees 6,500 are entered for Sanitation and are distributed thus:—

	RS.
1. Improvement of water-supply	2,000
2. Do. of Village-site	800
3. Scavengering of large Villages and small Towns.	3,700
Total...	6,500

32. A sum of Rupees 1,800 is provided as contribution to the Guntoor Municipality for the Civil Dispensary at that place against Rupees 1,500 for the current year. The Vice-President explains that the excess provision of Rupees 300 is made to meet a balance which may become due at the end of the current year and a contribution towards the cost of a Hospital Assistant's quarters. The Board observe that this small provision need not be made in the Budget, as the amount can be paid from the available General Fund Reserve or balance in the course of the year and have accordingly retained only the usual annual contribution of Rupees 1,500 for the Dispensary.

33. Grant III. is—

	RS.
Endowment Fund	60
General Fund	17,470
Total...	17,530

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34. The contribution for the Controlling Establishments at the Presidency should be Rupees 570.

35. The cost of the Collector's Establishment is Rupees 1,200 of which Rupees 620 are chargeable to this Circle and Rupees 580 to the Masulipatam Circle. As the budget of the latter Circle is now before Government, the Board request that the necessary alteration may be made in it.

36. The allotment for Contingencies includes Rupees 700 on account of Road Fund refunds. As remarked above, the latter charge has been transferred to Grant I.

37. Grant IV. is—

	RS.
Road Fund	1,310
General Fund	550
Total...	1,860

38. The General Fund Reserve should be Rupees 2,610.

39. The following is an abstract of the budget as revised by the Board:—

Receipts.		Expenditure.		
	RS.		RS.	RS.
Road Fund	1,32,920	Grant I. ... Road Fund ...	1,49,820	
Endowment Fund ...	60	General Fund ...	17,600	1,67,420
General Fund	79,270	Grant II... General Fund ...	...	14,520
Road Fund.		Grant III... Endowment Fund...	60	
Receipts ... 1,32,920		General Fund ...	17,470	17,530
Appropriation. 18,210		Grant IV .. Road Fund ...	1,310	
Total... 1,51,130		General Fund ...	550	1,860
				2,01,330
		General Reserve	...	2,610
		Balances. RS.		
		Road Fund		
		General Fund 8,310	...	8,310
Total...	2,21,250	Total...	...	2,12,250

(True Extract.)

(Signed) J. GROSE,
Secretary.

No. 8. ORDER THEREON, 1st February 1875, No. 191.

The estimates of the Guntoor Local Fund Circle for 1875-76 as revised by the Board of Revenue are compared below with those for the current year :—

RECEIPTS.	1874-75. RS.	1875-76. RS.
Balance brought forward :—		
Road Fund	25,000	13,000
General Fund	25,000	35,000
Allotments from General Revenue :—		
Provincial Fund ...	26,250	26,250
Special Fund	6,050	6,000
Cess on Land...	1,10,000	1,30,000
Contributions from other Circles, &c.	40	40
Endowments, &c.	60	60
Miscellaneous	1,050	1,900
Total ...	1,93,450	2,12,250

CHARGES.	1874-75. RS.	1875-76. RS.
Grant I.—		
New Works—		
Communications ...	60,000	69,000
Sanitary and Miscellaneous	9,000	9,000
Repairs—		
Communications ...	28,650	31,780
Sanitary and Miscellaneous	3,700	5,000
Cost of General Establishment, Public Works Department.	25,290	28,650
Petty Establishment ...	5,260	5,400
Road Fund Reserve ...	10,590	13,810
Other Items	2,010	4,780
Grant II.—		
Inspection	1,240	1,860
Local Fund Schools ...	9,230	7,910
Grants-in-aid	6,000	4,150
Miscellaneous	1,600	600
Grant III.—		
Hospitals	7,610	7,610
Vaccination	1,450	1,450
Sanitary Establishment	5,000	6,500
Other Items	1,970	1,970
Grant IV.—		
Establishment and Supervision	1,950	1,860
General Reserve	3,750	2,610
Balance—		
Road Fund	1,020	...
General Fund	8,130	8,310
Total ...	1,93,450	2,12,250

2. The General Fund opens with a balance of Rupees 35,000, and the Board of Revenue recommend a transfer of Rupees 18,210 from the General Fund to the Road Fund on the ground that after making ample provision for all the legitimate charges of the former there is a surplus of Rupees 28,350, and no good will be gained by allowing the money to remain idle, while the transfer will admit of the retention in the Budget of the works proposed by the Circle Board in consultation with the District Engineer.

3. The Government are not prepared to sanction a deviation in this case from the general order prohibiting such transfer, or to admit that the legitimate charges of the General Fund have been amply provided for, as any balance of the kind can easily be utilized in the construction of School-houses or Dispensaries or other works of a permanent character involving no additional annually recurring expenditure.

4. The subjoined Statement is an abstract of the Road Fund Budget as passed by Government with the appropriation disallowed and the charges for Supervision modified in accordance with G.O., dated 21st January 1875, No. 98 :—

RECEIPTS.	RS.
Balance	13,000
Land-cess	86,670
Assignment—	
Provincial	26,250
Special	6,000
Miscellaneous	1,000
Total ...	1,32,920

CHARGES.		RS.
New works		60,400
Repairs		31,780
		92,180
Establishment—		
Contribution ...	17,650	23,050
Petty Establishment	5,400	
Tools and Plant		910
General Management ...		1,160
Reserve		11,990
Miscellaneous		3,630
Total ...		1,32,920

5. The revised form of Statement III. prescribed by the Board of Revenue is approved, and sanction is granted for the entertainment of a third Inspecting Schoolmaster. The entries in connection with the proposed new Schools may remain in the Budget, pending consideration of the final recommendation of the Board of Revenue after receipt of the opinion of the Director of Public Instruction. There seems to be some difference in the nature of the proposed arrangement as stated by the President and Vice-President, and the Government, like the Board of Revenue, are not quite sure what is proposed. The necessary alteration will be made to the entry of the Masulipatam Budget on account of the share of the cost of the Establishment in the Collector's Office.

Proceedings of the Madras Government, Financial Department,
1st February 1875.

6. An abstract of the Budget as modified by Government will be,

RECEIPTS.	RS.	CHARGES.		RS.
Road Fund	1,32,920	Grant I.—		
Endowment Fund	60	Road Fund		1,31,760
General Fund	79,270	General Fund		17,600
		Grant II.—		
		General Fund		14,520
		Grant III.—		
		Endowment Fund...		60
		General Fund		17,470
		Grant IV.—		
		Road Fund		1,160
		General Fund		700
		General Reserve		4,430
		Balances—		
		Road Fund		24,550
		General Fund	24,550	
Total ...	2,12,250	Total ...		2,12,250

(True Extract.)

Acting Chief Secretary.

To the Board of Revenue, with enclosures.
" Revenue Department.
" Public Works Department.
" Accountant-General.
" Sanitary Commissioner.
" Director of Public Instruction.
" Surgeon-General, Indian Medical Department.
" President of the Local Fund Boards, Guntoor.

Exd. T. O'Connor.

Govt. of [1875] Madras.

FINANCIAL.

To
The Board of Revenue,
&c., &c., &c.

Dated February, 1st.
Recd.
Encl.

G.O., 1st February 1875, No. 191.

FEBRUARY.
Nos. 7-8.

Guntoor Circle.—The Budget Estimate of this Circle for 1875-76, reviewed.

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in the usual table.

whole No. in Type

Revenue Department

Proceedings of the Board of Revenue
dated 29th December 1874.
No 3715:—

Read letter from the President Local Fund Board Kistna District dated 26th November 1874 No. 232 submitting the Local Fund Budget of the Guntoor Circle for 1875/76.

Read Memorandum from the President Local Fund Board, Kistna District, dated 5th December 1874 No. 247 submitting a memo: of additions to be made to the Budget of the Guntoor Circle for 1875/76 as prepared and submitted by the President.

The Local Fund Budget of the Guntoor Circle for 1875/76 is submitted for the orders of Government.

2. There are two budgets sent, one prepared by the Vice President and passed by the Local Fund Board and the other by the President, as he found

it neceſsary to make some alterations. The President's budget being more carefully prepared and consequently more complete, the Board will review it, noticing as they proceed the main points in which it differs from the Circle Board's budget.

3. The aſsets of the Circle are estimated at Rs. 212,250 as hereunder particularized.

Statement I.A. Revenues and Receipts.

	Rs.
1. Balances	48,000
2. Allotment from General Revenues	32,250
3. Rates and Taxes	130,000
4. School Fees	300
5. Contributions	40
6. Endowments &c.	60
7. Miscellaneous	1,600
	212,250

4. The President estimates the opening balance at Rs. 48,000 as per margin, and he explains in paras 6 and 7 of his letter how these amounts have been arrived at. The Vice President has estimated the opening balance at Rs. 42,000, but has not explained how he calculated it. The Board have adopted the President's figures.

Road Fund	13,000
General Do.	35,000
	48,000

Road fund	10,000
General Do.	32,000
	42,000

The

5. The Ceſs on land is expected to yield Rs. 130,000 against Rs. 110,000, the estimate for the current years. The present estimate is framed with reference to the expected collections during the current year.

6. The school fees to be levied in all the 24 Schools detailed in Statement III are expected to amount to Rs. 300. It appears from the concluding part of para 4 of the Vice President's letter that the Circle Board propose to collect fees at 4 Annas per head in Second Claſs Schools and 2 Annas in other Schools.

7. The receipts are.

Road Fund	132,920
Endowment Do.	60
General Do.	79,270
	212,250

Statement I.B. Expenditure

8 The total proposed expenditure for the year amounts to Rs. 180,590 –

made up of.

	Rs
Grant I	145,590
Do. II	14,520
Do. III	17,830
Do. IV	2,650
	180,590

Grant I
Public Works
Statement II
Road fund
Receipts and
Expenditure

9. The Road fund assets are estimated to amount to Rs. 132,920 and the expenditure to Rs. 129,610 leaving a balance of Rs. 3310. In statement II of the Vice President's Budget an additional appropriation of Rs. 20,000 is entered from the General Fund to provide for the allotments for works recommended by the District Engineer. The President has omitted the item from his budget, remarking that such an appropriation is forbidden by Government Order, Financial Department, dated 28th March

March 1873 No. 426, except under very exceptional circumstances and that an appropriation of Rs. 42,000 has been found necessary during the current year.

From Road No. 7 from Brahmana-pally to Pondu-gal.
Road from Parala to Chilakaloorpett.

10. To make up for the disallowance of the additional appropriation, the President has reduced the allotments for the Amaravaty and Pidugulara roads from Rs. 7000 and 8000 to Rs. 6000 each, and struck out the two roads as per margin. The President adds that should the Board see fit to recommend the appropriation, it cannot be better spent than on the roads noticed above. The Board observe that, after making ample provision for all the legitimate charges of the General fund, there is a surplus

of Rs. 28,350 (including the Reserve) left unappropriated and as no good will be gained by allowing the money to remain idle, the Board resolve to recommend Government to sanction an appropriation of Rs. 18,210, which with the 3,000 Rs. added to the Road fund balance by the President will admit of the retention of the works as proposed by the Circle Board, in consultation with the District Engineer.

11. A sum of Rs. 5,400 is entered for the Petty Establishment against Rs. 5,260 in the current year's budget. The increase provides for the batta of the three Local Fund Overseer's Clerks.

12. The cost of supervision by the Public Works Department should be Rs. 25,200

13. The share of the cost of general management chargeable to the Road fund should be Rs. 1,310.

14. A contribution of Rs. 3,530 to the Nellore Local Fund Board is provided for remaking the portion of the Inkole and Chinna Ganjam road which lies within the Nellore Circle with reference to Government Order Financial Department dated 25th June 1873 No. 886. Rs. 3530 is the amount of an Estimate prepared by the District Engineer of Nellore for the works. In the current year's budget a contribution of Rs. 800 is entered for the maintenance of the road, but from a letter dated 7th December 1874

No. 1408 from the President Local Fund Board Nellore Circle disposed of separately, it is observed that the latter sum is to be paid in the current year towards the cost of remaking the road, and so, the sum now to be provided should be Rs. 2730, which is accordingly inserted.

15. The Road fund Reserve at 10 per cent of the receipts including the additional appropriation should be Rs. 13,810.

16. A sum of Rs. 700 is included in the allotment for contingencies under grant IV on account of Road fund refunds. The provision should be shewn as a separate item under grant I and in Statement II also. The necessary alterations have been made in this Office.

17. The Road fund expenditure amounts to

Rupees 1,51,130 leaving no balance.

Statement II A
Part I
New Works

18 Part I contains 6 Road Fund items with a total assignment of Rupees 53,000. The amount allotted by the Circle Board for new works is Rupees 68,000. For reasons stated in para 10 supra, the Board have restored the allotments for two roads which were reduced and inserted the two roads which were omitted by the President.

19 Under Sanitary and Miscellaneous, a sum of Rupees 9,000 as in the current year's Budget, is entered for building three Dispensaries in the Circle. The President should obtain and submit estimates for all unsanctioned works.

Part II
Repairs

20 Rupees 31,780 are provided for road repairs against

Rupees 28,650 in the Current year's Budget.

21. The maintenance grants for Items Nos 1 & 10 have been raised. That for the road from Guntoor to Tyaloor has been reduced from Rupees 1,200 to Rs 1,000 and the item is therefore shewn in the Appendix. Items Nos 7. 8 & 9 in the Appendix are fresh entries.

22 Grant I is

	Rs
Road Fund	1,49,820
General — do —	17,600
	1,67,420

Grant II Education

23. Grant II comprises the following charges.

		Rs
1	Payment for inspection	1860
2.	Local Fund Schools	7910
3	Results grants	4160
4	Purchase of books	600
		14,520

24 The first item provides for three Inspecting school masters on Rupees 35 each. There are at present two Inspecting School masters on Rs 35 each, and it is proposed to employ a third to cope with the progress made by education in the Circle. The sanction of Government is requested for the addition.

25. The 2nd item provides for the charges of the 24 schools as detailed in the revised form of Statement III which the Board of Revenue have recently circulated for adoption by all Presidents of Local Fund Boards. The revised form is intended to supersede Statements III and III A, and so, Statement III B, which is intended solely to show the particulars of the salary grants paid to private schools should in future be styled III A.

26. There are 2 Schools in existence - One at Chinna Ganjam

and the other at Nandoor. It is proposed to open 22 Schools. All the 24 Schools appear in the current years Budget. The Government in reviewing the Budget remarked that the Schools were on too expensive a scale, and desired the Circle Board to revise their educational Scheme with reference to G. O. of 30th April 1874, No 746, and submit the revised scheme through the Director. The schools are repeated in the present Budget with their cost reduced and it is proposed to pay the masters partly by fixed salaries and partly by Results grants.

27 Of the 22 Schools proposed, 5 are styled 2nd Class with two teachers on Rs. 10, and the other on Rs. 5 a month for each, and the remaining 17, 3rd class

Schools with one teacher on a monthly salary of Rs. 7½. The Vice President states that, in addition to these salaries, the masters are to be left at liberty to obtain Results grants if they can. The President mentions that half the salaries fixed for the masters will be paid to the teachers monthly and that they will be left to earn the other half according to the Results grants examination. The Director of Public Instruction has not yet favored the Board with his reviews on the Scheme and they are not quite sure what is proposed.

28 A sum of Rs. 4150 is provided for Results grants

against Rs 5000 in the Current Year.

29. Grant II is Rupees 14,520 chargeable to the General Fund.

30 Grant III is made up of

		Rs
1	Hospitals & Dispensaries	7,610
2	Vaccine Establishment	1,450
3	Sanitary Establishment &c	6,500
4	Chaultries	60
5	Public bungalows	410
6	Miscellaneous	1,800
		17,830

Grant III.
Sanitation &c

31 Rupees 6,500 are entered for Sanitation and are distributed thus:

		Rs
1	Improvement of Water supply	2,000
2	do of Village site	800
3	Scavengering of large Villages and Small Towns	3700
		6,500

32 A Sum of Rupees 1800 is provided as contribution to the Guntur Municipality for the Civil Dispensary at that place, against Rupees 1500 for the Current year. The Vice President explains that the excess provision of Rupees 300 is made to meet a balance which may become due at the end of the Current year and a contribution towards the cost of a Hospital Assistant's quarters. The Board observe that this small provision need not be made in the Budget as the amount can be paid from the available General Fund Reserve or balance in the course of the year and have accordingly retained only the usual

annual contribution of Rupees 1500 for the Dispensary.

33 Grant III is

	Rs
Endowment Fund	60
General Fund	17,470
	17,530

34 The contribution for the Controlling Establishments at the Presidency should be Rupees 570.

35 The cost of the Collector's Establishment is Rupees 1200, of which Rs. 620 are chargeable to this Circle, and Rs. 580 to the Masulipatam Circle. As the Budget of the latter Circle is now before Government, the Board request that the necessary alteration may be made in it.

36. The allotment for Contingencies includes Rs. 700 on account of Road Fund refunds. As remarked above, the latter charge has been transferred to Grant I.

37 Grant IV is

	Rs
Road Fund	1310
General Fund	550
	1860

The

27

38 The General Fund Reserve should be Rs. 2610.

39 The following is an abstract of the Budget as revised by the Board.

Receipts		Expenditure		
	Rs		Rs	Rs
Road Fund	1,32,920	Grant I { Road Fund	1,49,820	
Endowment Fund	60	Grant I { General Fund	17,600	1,67,420
General Fund	79,270	do II General Fund		14,520
		do III { Endowment Fund	60	
		do III { General Fund	17,470	17,530
Road Fund		do IV { Road Fund	1,310	
Receipts Rs 1,32,920		do IV { General Fund	550	1,860
Appropriation 18,210				2,01,330
Total 1,51,130		General Reserve		2,610
		Balances		
		Road Fund Rs ..		
		General Fund 8310		8,310
Total	2,12,250	Total		2,12,250

(True Extract)

J Grose
Secretary

To The Ag. Chief Secretary to Government F. D.
with 2 original letters & its enclosures.

Cmpd J.W.S.

No. 7

Finl (9) 16 Feb/75 Nos 146-147
— " 469 Aug/74 — " 155-156.
— " 301 April/74 — 353-360.
— " 25 Jan/73 — 170-171.

Financial Department
(General Fund)

No. 2755

Proceedings of the
Board of Revenue

Dated 29th December 1874
Despd 29 " "
Recd 30 " "
enc. 6.

Submitting with remarks Local Fund Budget of the Guntoor Circle for 1875-76.

31

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings from the Board of Revenue dated 29th December 1874.

Order thereon

The estimates of the Guntoor Local Fund Circle for 1875-76 as revised by the Board of Revenue are compared below with those for the current year.

Receipts

	1874-75	1875-76.
Balance brought forward		
Road Fund	25000	13000
General Fund	25000	35000
Allotments from General Revenue		
Provincial Fund	26250.	26250.
Special Fund	6050.	6000
Cess on Land	110000	130000
Contributions from other Circles &ca.	40	40.
Endowments &ca.	60	60.
Miscellaneous	1050	1900.
	193450.	212250

WL
16/1

Charges.

Grant I.

New Works

Communications	60000	69000
Sanitary & Miscellaneous	9000	9000.

JRS

Repairs		
Communications	28650.	31780.
Sanitary and Miscellaneous	3700	5000.
Cost of General Establishment P.W.D.	25290	28650.
Petty Establishment	5260.	5400.
Road Fund Reserve	10590.	13810.
Other Items	2010.	4780.
Grant II.		
Inspection	1240	1860.
Local Fund Schools.	9230.	4910.
Grants in aid	6000	4150.
Miscellaneous	1600.	600.
Grant III.		
Hospitals	7610	7610.
Vaccination	1450	1460.
Sanitary Establishment	5000	6500.
Other items	1970	1970
Grant IV		
Establishment Supervision	1950.	1860.
General Reserve	3750.	2610.
Balance		
Road Fund	1020	
General Fund.	8130	8310.
	193450	212250.

The General Fund opens with a balance of Rs 35000 and the Board of Revenue recommend a transfer of Rs 18210 from the Genl. Fund to the Road Fund on the ground that after making ample provision for all the legitimate charges of the former there is a surplus of Rs 28350. and no good will be gained by allowing the money

to

to remain idle, while the transfer will admit of the retention in the Budget of the works proposed by the Circle Board in Consultation with the District Engineer.

The Government are not prepared to sanction a deviation in this case from the General order prohibiting such transfer, or to admit that the legitimate charges of the General Fund have been amply provide for, as any balance of the kind can easily be utilised in the Construction of School houses or Dispensaries ~~and~~ or other works of a permanent Character involving no additional annually recurring Expenditure

The subjoined Statement is an abstract of the Road Fund budget as passed by Govt. with the appropriation disallowed and the charges for Supervision modified in accordance with G.O. dated 21st January 1875 No 48. –

Receipts

Receipts.

Balance	13000
Land Cess.	86670.
Assignment	
Provincial	26250.
Special	6000.
Miscellaneous	1000
	132920

New Works	60400.	
Repairs	31780	
	92180	
Establishment		
Contribution	17650	23050.
Petty Establishment	5400	
Tools & Plant	910.	
General management	1160	
Reserve	11990.	
Miscellaneous	3630	
	132920	

The revised form of Statement III prescribed by the Board of Revenue is approved, and Sanction is granted for the Entertainment of a third Inspecting School master. The Entries in connection with the proposed New Schools may remain in the budget pending consideration of the final recommendation of the Board of Revenue after receipt of the opinion of the Director of Public Instruction. There seems to be some difference in the nature of the proposed arrangement as stated by the President and Vice President and the Govt., like the Board of Revenue, are not quite sure what is proposed.

The

The necessary alteration will be made to the Entry of the Masulipatam Budget on account of the share of the Cost of the Establishment in the Collector's Office

An abstract of the Budget as modified by Govt. will be.

Receipts	
Road Fund.	132920.
Endt. Fund.	60
Genl. Fund.	79290
	212250

Charges		
Grant I. Road Fund.	131760	
Genl. Fund.	17600	
Grant II. Genl. Fund.	14520	
Grant III. Endt. Fund.	60	
Genl. Fund.	17470	
Grant IV. Road Fd.	1160	
Genl. Fund.	700	
General Reserve	4430	
Balances		
Road Fund.		24550
Genl. Fund.	24550	
	212250	

JL
28/1

Board of Revenue. with Enclos.	(6) 14
Revenue Dept.	6
Public Works Deptt.	16
Accountt. Genl.	6
Sanitary Commr.	6
Director of Public Instn.	7
Surgeon Genl. I. M. Deptt.	6
Presdt. Local Fund Boards. Guntoor.	6
	67

Desp'd
18/2

100/- L40

I am in favor of allowg this transfer for this year - Roads are sorely needed & the concession wd enable the completion of much. In the mean time I wd ask the Offr & communicate with all L.F. Br. and ask them to consider the proposal that I gather H.E. the Govr wishes generally adopted viz the transfer of casual saving to Educational purposes. This wd then become a part of the plan wh: the Secy of State has directed us to consider in his recent despatch.

16/7

I would not allow this. We have required (in effect) that all unappropriated balances of the Local Fund shall be given to elementary education: and to this we adhere.

to remain idle, while the transfer will admit of the retention in the Budget of the works proposed by the Circle Board in Consultation with the District Engineer. ~~Under the Circumstances reported a transfer will not be prohibited but as~~ a sum equal to the ~~the provision of Rs. 5400 for Petty Establishments~~ now ~~may be struck out~~ ~~allotments for P.W. supervision in the~~ ~~of the Road Fund Budget an appropriation of Rs 12,210 will suffice.~~

The revised form of ~~a~~ Statement III prescribed by the Board of Revenue is approved & sanction is granted for the entertainment of a third Inspecting School Master. The entries in connection with the proposed New Schools may remain in the budget pending consideration of the final recommendation of the Board of Revenue after the receipt of the opinion of the Director of Public Instruction. There seems to be some difference in the nature of the proposed arrangement as stated by the President and the Vice President and the Government, like the Board of Revenue, are not quite sure what is proposed the necessary alteration will be made to the entry of the Masuli=patam Budget on account of the share of the cost of the Es=tablishment in the Collector's Office.

An abstract of the Budget as modified by Govt. will be

(This will be filled when orders have been received on the suggestion in the draft to allow an appropriation of Rs 12,210)

JL
14/1

~~[illegible]~~

I would ask the Board (as we have done in other cases) why they cannot apply the balance of the General Fund, either directly or ~~indirectly~~ by way of investment to elementary education - seeing that such an application of any surplus of the General Fund was the object of para. 9 of No. -

(the ~~order~~ para directs that nothing additional shd. be spent on the Land-cess to roads until all the purposes of the Genl. Fund had been provided for - or words to that effect). W 23/1

As the Law requires that not less than 2/3 of the Land Cess - i.e. ~~the~~ net proceeds of which shall be applied exclusively to Roads - and on the second decision of the Sec'y of State reserve the Provincial Road assignment for that purpose also, I have no objection to the reservation of the remaining 1/3 of the Land Cess to the general purposes of the Act viz Education & Sanitation - But care must be taken that annually recurring Expenditure - which cannot be curtailed suddenly - be not incurred on the strength of balances - on the continuance of which we cannot reckon.

L. O L. 28/1

Govt. of {187 } Madras.

To Finl

F. N. 423

Dated 1 Feby 1875; No. 191

Recd. 5

Nos. 7 & 8

Guntoor Circle - the Budget Est of this Circle for 75-6, received

[illegible] with notes

3 Despatches

~~[illegible]~~

[illegible]

Copies

c 14/1.
21/1.