M.R.O. 1—77,005—8-6-37.

(1) Number of pages_____

(2) Date of repair 4-11-[illegible]

(3) Initials of the Referencer_____

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MADRAS RECORD OFFICE.

Government of Madras,

Financial DEPARTMENT.

G.O. No.	2508	Press Mis.-
142-143		142-143
Dated	27-12-	1875

21/22

Not to be folded or roughly handled

Local Funds—Budget.

No. 142. Read the following Proceedings of the Board of Revenue, dated 26th November 1875, No. 2768:—

Read letter from the President of the Local Fund Boards, Godavery District, dated 23rd October 1875, No. 88, forwarding Local Fund Budget Estimate of Ellore Circle for 1876-77.

With the foregoing letter the President of the Local Fund Boards, Godavery District, submits the budget of the Ellore Circle for 1876-77.

2. Balances—Regular Estimate, 1875-76.—The causes which affected the Cocanada estimate, as explained in the Board's review of the budget of that circle, have to be taken into account in connexion with the present one. The following are the receipts and disbursements of the Ellore Circle from 1871-72 to 1874-75 according to the revised statements prepared by the Board:—

——	1871-72.	1872-73.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.
Balance	14,123	18,337	91,211	62,490
Receipts	1,62,840	1,76,636	1,83,349	1,59,856
Total...	1,76,963	1,94,973	2,74,560	2,22,346
Disbursements	1,58,626	1,03,762	2,12,070	1,42,510
Balance...	18,337	91,211	62,490	79,836

The closing balance of 1874-75 is composed as follows:—

	Rs.
Road Fund	13,032
General Fund...	66,804
Total ...	79,836

3. The President's estimate of income for the regular estimate of 1875-76 is Rupees 1,53,450, and is accepted. The receipts will be in the Road Fund Rupees 1,23,702, and in the General Fund Rupees 1,09,584; total Rupees 2,33,286.

4. On the expenditure side the estimate under Grants II., III., and IV. seems fair. Under Grant I. an estimated adjustment of the charge for Public Works Department Supervision for three years past is included, but this has already been allowed for in the Board's statements. For public works in the

current year, the Local Fund Board have entered almost exactly the full amount of the grants as made in the budget and subsequently, except a sum of Rupees 3,915, subsequent sanctions from the General Fund which they have overlooked, and the grant, Rs. 6,300, allotted for the Chettipeta Chuttrum, a work which cannot be undertaken at present. The expected outlay is Rupees 96,900, but this appears to the Board to be too great. The grants to date are as noted in the margin, that for the Chuttrum being omitted. The outlay in 1873-74, when the grant was Rupees 1,36,278, was ninety-two per cent., and in 1874-75 out of a grant of Rupees 95,529 the outlay was eighty-three per cent. It will be a liberal estimate to take ninety per cent. of the grant as the outlay in the current year, or Rupees 91,100. In the first five months the expenditure has been Rupees 22,035 against Rupees 29,604 in 1874-75, and at the same proportion for the year, the amount will be only Rupees 59,180. At the same monthly rate as for the first five months it will be only Rupees 71,051.

		Rs.
Road Fund.	Public Works Department...	92,665
	Other Agency	59
General Fund.	Public Works Department...	7,215
	Other Agency	1,200
	Total ...	1,01,139

Board's Procs., 15th May 1875, Mis. No. 4,315.
,, 28th ,, ,, ,, ,, 4,706.
,, 28th ,, ,, ,, ,, 4,712.
,, 28th ,, ,, ,, ,, 4,719.
,, 29th June ,, ,, ,, 5,864.
,, 14th July ,, No. 1,953.
,, 24th ,, ,, Mis. No. 6,703.
,, 30th ,, ,, ,, ,, 6,892.

5. The regular estimate of expenditure will be taken as follows :—

—	Road Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.
Grant I.—			
Works and Repair. Public Works Department	83,450	6,760	90,210
Works and Repair. Other Agency	50	840	890
Establishment	20,860	1,690	22,550
Tools and Plant	2,930	70	3,000
Other	470	3,000	3,470
	1,07,760	12,360	1,20,120
Grant II.	...	25,960	25,960
Do. III.	...	11,610	11,610
Do. IV.	1,070	950	2,020
	1,08,830	50,880	1,59,710
Balance...	14,872	58,704	73,576
Total...	1,23,702	1,09,854	2,33,286

	Rs.
* Road Fund	14,290
General Fund	60,860
Total...	75,150

The balances here shown will be substituted for those entered in the budget submitted.*

6. Budget of 1876-77—Allotments, &c.—The President points out that, under G.O., dated 21st April 1875, No. 897, the grant of Rupees 480 for schools was withdrawn, and that the amount should not have been included in Board's Proceedings, dated 16th September 1875, No. 2,590. The Circle Board

Proceedings of the Madras Government, Financial Department,
27th December 1875.

have properly omitted it in the budget. School-fees are estimated at Rupees 200 instead of Rupees 320, it having been determined, on the suggestion of the Board of Revenue, to try the experiment of leaving the fees to the masters of the schools established from 1875-76 on the combined system. The estimated amount of the fees in these schools should have been shown in Statement III. in the remark column.

7. The receipts are—

	Rs.
Road Fund	1,18,370
General Fund	1,00,540
Total ...	2,18,910

8. Grant I., Public Works,—Statement II., Road Fund.—The grant for New Works under Communications may be fixed at Rupees 66,640. The share of cost of General Management will be Rupees 1,340. The charge of Rupees 470 was originally admitted as against grass-rents which have since been transferred to Imperial Revenue. The amount is, therefore, no longer chargeable to Local Funds, and will be struck out. The receipts and charges of the Road Fund will then be as shown in the margin, and the fund will close with a balance of Rupees 630. From the details given in paragraph 4 of the President's letter, it appears that the Superintending Engineer proposes to increase the petty establishment by two Sub-Overseers of the first and third grades with a clerk and lascar, and the provision is increased from Rupees 7,310 to Rupees 9,190. The proposal should be made the subject of a separate application for the sanction of Government, and the old grant will be entered in the budget.

	Rs.	Rs.
New Works	66,640	
Repairs	17,500	
Establishment...	22,380	
Tools and Plant	840	
Reserve	10,350	
Refunds	30	
		1,17,740
Balance...		630
Total...		1,18,370

9. Statement II.-A., Part I.—Under Communications there are thirteen items, all sanctioned works, and some of them very heavy. It seems to the Board that there are too many works in hand, and that better results would be obtained if the Local Board made larger grants for some selected works and pushed them on to completion. Item No. 13, on which no expenditure has yet been incurred, will be struck out, and Rupees 1,470 added to item No. 7 to make the total grant Rupees 66,640. Rupees 5,000 are allotted under Sanitary and Miscellaneous for the Chettipeta Chuttrum deferred this year, and Rupees 14,000 for the other Chuttrums, for which estimates are promised. The sum of Rupees 5,000 intended for the construction of a building for a dispensary at Narsapur, and included by the President under Hospitals and Dispensaries under Grant III., will be transferred to Grant I., New Works, Sanitary and Miscellaneous. The work, however, cannot be undertaken until the standard plan is issued by Government. The Board trust that this may soon be done.

10. Part II., Repairs.—The statement calls for no remark except that the grant of Rupees 1,500 for repairing streets in the Narsapur Town, if a General

fund work at all, ought to appear under Grant III. It will be so transferred. There is a lump allotment of Rupees 1,000 for repairs of school-houses to be distributed as required hereafter. It ought to have been shown at foot of Statement III. in the proper column. Rupees 5,000 are provided for the maintenance of avenues.

11. Grant I. is Rupees 1,53,920 distributed thus :—

	Rs.
Road Fund	1,16,370
General Fund	37,505
Total ...	1,53,920

12. Grant II.—There are now three Inspecting Schoolmasters on Rupees 30, 25, and 20, and it is proposed to add a fourth on Rs. 20 from 1876-77. The grant is raised on this account to Rupees 1,840, but it ought to be Rupees 1,930 as shown in the margin. Sanction is requested for the entertainment of the additional Inspecting Schoolmaster, for which good grounds are given in paragraph 5 of the President's letter. The allotment proposed for Local Fund Schools is Rupees 25,960 against Rupees 25,330 in the budget of 1875-76. That budget provided for the establishment of sixty new schools on the combined system and for increase in the salaries of thirteen masters in Local Fund Schools strictly so called. Under the first Government Order the allotments were retained in the budget, but in the second, Government stated that they had no objection to the proposed measures if funds were available, but that no steps be taken to give effect to the sanction pending special report as to the confusion regarding the balances, without which it would be uncertain whether the General Fund could bear the charge. As to the balances, the Board observe that the final adjustments are not yet exactly worked out, but the result of the investigations on which the figures for past years given at the outset of these Proceedings are based and the regular estimate of the year satisfy the Board that the proposals may now be finally sanctioned without any danger. The schools at Atsanta, Palukole, and Undi are converted into lower-class schools (Nos. 1, 2, and 35) under G.O., dated 21st April 1875, No. 897. Four schools are to be abolished and one, No. 81, to be transferred to Pennakonda, No. 95. The abolition of three of the schools was sanctioned in G.O., dated 21st October 1875, No. 2,077, and that of the fourth was recommended in Board's Proceedings, dated 1st March 1875, No. 81. The transfer of No. 81 has also been sanctioned (G.O., dated 10th August 1875, No. 1,641.) This, however, was already proposed as a mixed school, and the proposal is to make it a school on the salary system. In reality, therefore, five schools are abolished, and the result of the changes is that Statement III. contains 155 schools for 1876-77 against 160 schools entered for 1875-76. The further increase in the present budget is due to the resolution of the Local Fund Board to increase the pay

	Rs.
One on Rupees 30	= 30
One on ,, 25	= 25
Two on ,, 20 each ...	= 40
	95
Batta and Contingencies, four on Rupees 16½ each ...	= 66
	161×12=1,932

G.O., dated 1st February 1875, No. 189.
G.O., ,, 19th ,, ,, ,, 372.

of all masters on fixed salaries only who have no assistants and draw less than Rs. 10 to that amount. The Board think that these proposals may be sanctioned. The Local Board of the Ellore Circle have from the outset taken a commendable and intelligent interest in education. The other items in the grant do not call for remark. The total is Rupees 31,100 chargeable to the General Fund.

13. Grant III.—The sum of Rupees 5,000 under Hospitals and Dispensaries will be transferred to Grant I. Details of the lump allotment of Rupees 2,000 for the dispensary at Narsapur ought to be given in Statement IV.-A. The President will supply them. Rupees 2,020 are allotted for Vaccination with reference to G.O., dated 26th August 1875, No. 1,723. The provision, however, ought to be Rupees 2,100.

14. The Local Board propose to entertain two medicine distributors on Rupees 100 with travelling batta to itinerate in the taluqs, in lieu of the itinerating Hospital Assistant sanctioned in G.O., No. 613, dated 19th March 1875. It is not stated of what class or qualifications these men are to be. The scheme seems to be a doubtful one, and, pending further special report through the Surgeon-General, the item will be struck out; as will also the sum of Rupees 1,000 allotted to provide them with medicines. The sanitary grant, as proposed by the Circle Board, is raised from Rupees 5,720 in the current year's budget to Rupees 10,120; of which Rupees 9,220 is for cleansing tanks and wells and maintaining lunatics. Rupees 300 for the latter purpose will be entered in the proper place, *viz.*, under "Miscellaneous," and, including Rupees 1,500 transferred from Grant I., the allotment will be distributed as shown in the margin. The other items under Grant III. do not call for remark, and the total will be Rupees 17,500 chargeable to General Fund.

	Rs.
Improvement of Water-supply ...	8,900
Do. of Village Site... ...	1,500
Scavenging	900
Total ...	11,300

15. Grant IV.—The charge for Presidency Establishment is Rupees 500 and for Establishment in the Collector's Office Rupees 390. Provision is made for increasing the pay of the Local Fund Board's Clerk from Rupees 35 to Rupees 45. The Board think this may be sanctioned.

The grant is as follows :—

	Rs.
Road Fund...	1,370
General Fund	1,140
Total...	2,510

16. The General Reserve is Rupees 4,180.

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

Receipts.			Expenditure.			
		Rs.			Rs.	Rs.
Road Fund		1,18,370	Grant I. ...	Road Fund... ...	1,16,370	
General Fund		1,00,540		General Fund ...	37,550	
						1,53,920
			Grant II....	General Fund ...	...	31,100
			Grant III....	General Fund ...	...	17,500
			Grant IV....	Road Fund... ...	1,370	
				General Fund ...	1,140	
						2,510
			General Fund Reserve...		...	4,180
			Balances—			
			Road Fund		630	
			General Fund		9,070	
						9,700
Total ...		2,18,910		Total ...	...	2,18,910

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 143. ORDER THEREON, 27th December 1875, No. 2508.

In the subjoined abstract the estimated receipts and charges of the Ellore Local Fund Circle for 1876-77 are compared with those for the current year—

RECEIPTS.		1875-76.	1876-77.
		Rs.	Rs.
Balance brought forward—			
Road Fund...		...	14,870
General Fund		20,000	58,710
Allotments from General Revenue—			
Provincial Fund	For Roads.	27,570	20,400
	,, Schools.	480	...
Special Fund		3,350	3,350
Cess on land		1,20,000	1,20,000
Fees in Schools, &c. ...		320	200
Receipts from Endowments		...	...
Miscellaneous		2,060	1,380
Total ...		1,73,780	2,18,910

CHARGES.	1875-76.	1876-77
	Rs.	Rs.
GRANT I.—*Works*—		
New Works—		
Communications ...	54,500	66,640
Educational ...	...	...
Sanitary and Miscellaneous	6,300	24,000
Repairs—		
Communications ...	17,400	17,500
Educational	200	1,000
Sanitary and Miscellaneous	4,300	5,000
Cost of General Establishment, Public Works Department...	13,070	20,980
Petty Establishment ...	7,780	7,310
Road Fund Reserve ...	11,070	10,350
Other Items	3,000	1,140
GRANT II.—		
Education—		
Inspection	1,500	1,930
Local Fund Schools.	25,330	25,960
Grants-in-aid ...	1,560	2,060
Other Items	2,000	1,150
GRANT III.—		
Sanitation—		
Hospitals...	2,000	2,000
Vaccination	1,280	2,100
Sanitary Establishment	5,720	11,300
Other Items	2,200	2,100
GRANT IV.—		
General—		
Supervision and Management	2,020	2,510
General Reserve... ...	4,310	4,180
Balances—		
Road Fund	5,080	630
General Fund... ...	3,160	9,070
Total ...	1,73,780	2,18,910

2. The estimated opening balance, as entered by the Board of Revenue, does not differ materially from that adopted by the Local Fund Board, and will be accepted as correct, but explanation should have been furnished as to why Rupees 50,000

were omitted in carrying forward the closing balance of 1873-74. If the omission is due to the adjustment of the arrears of charge for Public Works Department supervision referred to by the Board, it is irregular, for the charge should be clearly shown in the accounts, and not simply omitted. The reduction in the school-fee receipts appears to be due to the decision of the Revenue Board to the effect that the school fees in the newly-sanctioned schools should be left to the masters who in their turn should defray the contingent charges of the schools. The decision appears to have been based on the ground that it would give the masters a stronger interest in the attendance.

3. The other items of receipts do not call for remark.

4. The provision for New Works amounts to Rs. 90,640 against Rs. 60,800 in the current year.

5. The increase is owing to the provision made for the construction of three new chuttrums, one rest-house, and a dispensary at Narsapur. It is observed that the entire allotment for Public Works, save a small sum of Rs. 1,000 for repair of school buildings, is proposed to be spent by the Public Works Department. The remarks of the Board of Revenue regarding the disallowance of the provision for the establishment for the Polaveram embankment will be referred to the Public Works Department for consideration. The Government approve the action of the Revenue Board regarding the increase to the Local Fund Petty establishment proposed by the President and the Superintending Engineer.

6. The educational charges appear to be satisfactorily provided for. The Government sanction the entertainment of an additional Inspecting Schoolmaster as proposed, and the increase to the salaries of some of the teachers in the elementary schools as provided for in the budget.

7. The allotment for sanitation is considerably in excess of that for the current year, being Rupees 11,300 against Rupees 5,720. The bulk of it is proposed to be devoted to the cleansing of tanks and wells. The Government await further report on the proposal to entertain two medicine distributors on Rupees 100 in lieu of the itinerating Hospital Assistant sanctioned in G.O., dated 19th March 1875, No. 613. The charge if sanctioned can be met from the General Fund reserve and balance.

8. The proposed increase to the pay of the Circle Board's Clerk from Rupees 35 to 45 is sanctioned.

9. Subject to the above remarks, these Budget Estimates are passed.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Godavery District.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Board, Ellore Circle.

Govt. of Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Godavery District.

&c., &c., &c.

Dated December, 27th.

Issued

Read.

Encl.

G O., 27th December 1875, No. 2508.

DECEMBER.
Nos. 142-143.

Local Funds.—Budget,—The Budget Estimate of the Ellore Local Fund Circle for 1876-77, reviewed and passed.

Revenue Department

Proceedings of the Board of Revenue

Dated 26th November 1875

No.

Read letter from the President, Local Fund Board—Godavery District, dated 23rd October 1875, No 88, forwarding Local Fund Budget Estimate of Ellore Circle for 1876-77.

With the foregoing letter, the President Local Fund Board—Godavery District, submits the budget of the Ellore Circle for 1876-7.

Balances. Regular Estimate 1875—6.

2. The course which affects the Cocanada Estimate, as explained in the Board's review of the Budget of that Circle have to be taken into account in connexion with the present one.

The following are the receipts and disbursements of the Ellore Circle from 1871-2 to 1874-5, according to the revised Statements prepared by the Board.

	1871-2.	1872-3	1873-4	1874-5
Balances:	14123	18337.	91211	12490.
Receipts:	162840.	176,636.	183,349	159,856
Total	176963	194973	274560.	222346
Disbursements	158626	103762.	212070.	142510.
Balance	18337.	91211	62490.	79836

The closing balance of 1874-5 is composed as follows:—

Road Fund	13032.
General Fund	66804.
	79836

3. The President's Estimate of income for the regular Estimate of 1875-6 is Rupees 153450. and is accepted. The receipts will be in the

the Road Fund Rupees 123702. and in the General Fund Rupees 109584 — total Rupees 233286.

4. On the Expenditure side, the Estimate under Grant II, III and IV seems fair. Under Grant I an estimated adjustment of the charge for Public Works Department subsequent to 3 years past is included, but this has already been allowed for in Board's Statements. For public works in the current year, the Local Fund Boards have entered almost exactly the full amount of the grants as made in the budget and subsequently; except a sum of Rupees 3915, subsequent

sanctions from the general fund

which they have

overlooked and the

grant Rupees 6300.

allotted for the

Chettipeta Chetrams

a work which can-

not be undertaken

at present. The

Expected outlay is

Rupees 96900, but

this appears to the Board to be

too great. The grants to date

are as noted in

the margin, that

for the Chatrams being

omitted. The outlay in 1873-4,

when the grant was Rs 136,298.

was 92 per cent, and in 1874-5.

Board's Proceedings, dated 15th May 1875
Miscellaneous No. 4315 ×
Do ——— dated 28th May 1875
——— " ——— 4706. ×
Do ——— dated 28th May 1875
——— " ——— 4712. ×
Do ——— dated 28th May 1875
——— " ——— 4757. ×
Do ——— dated 29th June 1875
——— " ——— 5864. ×
Do ——— 6th July 1875
No: 1953. ×
Do ——— 24th July 1875
Miscellaneous No. 6903. ×
Do ——— 30th July 1875
——— " ——— 6892. ×

× Not given in the Extract.

	Public Works Department.	Other Agency.
Road Fund.	92665.	59.
General Fund.	7215.	1200.
	99880	1259
	1259	
	101,139.	

out of grant of Rupees 95,529,
the outlay was 83 per cent.
It will be a liberal estimate
to take 90 per cent of the grant
as the outlay in the current
or Rupees 91100. In the first
5 months, the Expenditure
has been Rupees 22035, against
Rupees 29604. in 1874-5 and as
the same proportion for the
year, the amount will be only
Rupees 59180. At the same
monthly rate as for the first 5
months, it will be only Rs
71051.

5. The regular Estimate of
the Expenditure will be taken
as

as follows:—

Grant I.	Road Fund.	General Fund	Total.
Works and repairs Public Works Dept.	83450.	6760.	90210.
Other Agency	50.	840.	890.
Establishment	20860.	1690	22550.
Tools and Plant	2930	70	3000.
Other	470	3000.	3470.
	107760.	12360.	120120
Grant II	"	25960.	25960.
Grant III.	"	11610.	11610.
Grant IV	1070.	950.	2020.
	108830.	50880.	159710.
Balance:	14872.	58704.	73576.
	123702.	109854	233286.

The balances here shewn will be substituted for those entered in the budget submitted

Road Fund	14290
General Fund	60860
	75150.

6. Allotments &c: The President points out, that under Government Order, 21st April 1875, No: 897, the

Budget of 1876-7.

grant of Rupees 480 for schools was withdrawn and that the amount should not have been included in Board's Proceedings 16th September 1875, No: 2090. The Circle Board have properly omitted it in the budget. School fees are estimated at Rupees 200, instead of Rupees 320, it having been determined, on the suggestion of the Board of Revenue, to try the experiment of leaving the fees to the masters of the schools established from 1875-6, on the combined system. The estimated amount of the fees in these schools should have been shewn in statement III, in the remark column.

This point has not been submitted for want of first—Proceedings commenced to be taken up

y. The

7. The receipts are:

	Rs.
Road Fund	118370
General Fund	100540
	218910.

8. The grant for new works under communications may be fixed at Rupees 66,640. The share of cost of general management will be Rupees 1340. The charge of Rupees 470 was originally admitted as against grass rents which have since been transferred to Imperial revenue. The amount is therefore no longer chargeable to local funds and will be struck out. The receipts and charges of the road fund will be three as shown

Grant I
Public Works.
St: II: Road Fund.

+ Entry established for the Honorary Secretaries

Entered S.C. to renumber 1874 No 7171

shown in the margin and the fund will close with a balance of Rs 630. From the details given in para 4 of the President's letter it appears that the Superintending Engineer proposes to increase the petty Establishment by two Sub overseers of the 1st and 3rd grades, with a clerk and Lascar; and the provision is increased from Rupees 7310 to Rupees 9190. The proposal should be made the subject of a separate application for the sanction of Government, and the old grant will be extended in the

New Works	66640.	
Repairs	17500.	
Establishment	22380.	
Tools and Plant	840.	
Reserve	10350.	
Refunds	30.	
	117740.	
Balance	630	
	118370.	

budget.

9. Statement II. A. Part I. Under Communications there are 13 items all sanctioned works and some of them very heavy. It seems to the Board that there are too many works in hand and that better results would be obtained, if the local board made larger grants for some selected works and pushed them on to completion.

Item No: 13, on which no expenditure has yet been incurred will be struck out and Rupees 11,470 added to item No. 7, to make the total grant, Rs 66640. Rs 5000. are allotted under Sanitary and Miscellaneous for the Chettepet chattrams deferred this year, and

Rs 14000 for three other chattrams, for which estimates are promised. The sum of Rs 6000 intended for the construction of a building for a dispensary at Sirvapur, and included by the President under Hospitals and dispensaries under Grant III will be transferred to Grant I. New Works: Sanitary and Miscellaneous. The work however cannot be undertaken until the Standard plans is issued by Government. The Board trust that this may soon be done.

10. Part II. Repairs. The statement calls for no remark except the grant of Rs 1500 for repairing streets in the Sirvapuri town, if a general fund work at all, ought to appear under Grant III. It will be so transferred. There is a lump allotment of Rs 1000 for repairs of school houses

to be distributed as required hereafter. It ought to have been shewn at foot of St. III in the proper columns. Rs 5000 are provided for the maintenance of avenues.

11. Grant I is Rs 153920 distributed thus:

Road fund	116340.
General fund	37580.
	153920

12. Grant II. There are now three Inspecting Schoolmasters on Rs 30, 25 & 20 and it is proposed to add a fourth on Rs 20 from 1876-7. The grant is passed on this account to Rs 1840 but it ought to be Rs 1932, as shewn in the margin. Sanction is requested for the entertainment of the additional Inspecting Schoolmaster, for which good grounds are given in para 5 of the President's letter. The allotment proposed for local fund schools is Rs 25960 against Rs 25330, in the budget of 1875-6. That budget provided for the establishment of 60 new Schools on the combined system and for increase in the salaries of 13 masters

1 on 30	= 30.
1 on 25	= 25
2 on 20	= 40.
	95
Ballia and Singapore 4 on 16½	66
	161 × 12
	= 1932

G.O. 1st February 1875, No: 189.

G.O. 19th February 1875, No: 372.

in local fund schools strictly so called. Under the first Government Order the allotments were retained in the budget, but in the second Government stated that they had no objection to the proposed measure if funds were available but that no steps be taken to give effect to the sanction pending special report as to the confusion regarding the balances, without which it would be uncertain whether the General fund could bear the charge. As to the balances, the Board observe that the final adjustments are not yet exactly worked out, but the result of the investigations on which the figures for past 5 years given at the outset of their Proceedings are based, and the regular

estimate

estimate of the year, satisfies the Board that the proposals may now be finally sanctioned without any danger. The schools at Attanta, Palakole, and Undi are converted into lower class schools (Nos 1, 2, & 35) under G. O. 21st April 1875, No. 897. Four schools are to be abolished, and one, No 81 to be transferred to Penmakonda No 95. The abolition of three of the schools was sanctioned in G. O. 21st October 1875, No 2077 and that of the fourth was recommended in Board's Proceedings, 1st March 1875, No 81. The transfer of No 81 has also been sanctioned, G. O, 10th August 1875, No 1641. This however was already proposed as a mixed school, and the proposal is to make it a school on the salary system.

In

In reality therefore 5 schools are abolished, and the results of the changes is that Statement III contains 155 schools for 1876-77 against 160 schools entered for 1875-76. The further increase in the present budget is due to the resolution of the Local Fund Board to increase the pay of all masters on fixed salaries only who have no assistants, and draw less than Rs 10, to that amount. The Board think that these proposals may be sanctioned. The Local Board of the Ellore Circle have from the outset taken a commendable and intelligent interest in education. The other items in the grant do not call for remark. The total is Rupees 3,100 chargeable to the General Fund.

Grant

13. Grant III — The sum of Rupees 5,000 under Hospitals and Dispensaries will be transferred to Grant I. Details of the lump allotment of Rs 2000 for the dispensary at Nursapore ought to be given in Statement III A. The President will supply them - Rupees 2020 are allotted for vaccination with reference to G.O. 26 dated August 1875 - No 1723. The provision however ought to be Rupees 2,100.

14. The local board proposes to entertain two medicine distributors on Rs 100 with travelling batta to itinerate in the talugs; in lieu of the itinerating Hospital Assistant sanctioned in G.O. No 613, dated 19th March 1875. It is not stated of what class or qualifications these men are to be. The scheme seems to be a doubtful one, and pending further special report, through the Surgeon General, the item will be struck out; as will also the sum of Rs 1000 allotted to provide them with medicines. The sanitary grant as proposed by the Circle board is raised from Rs 5720 in the current year to Rs 11,300, of which Rs 9,220 is for cleansing tanks and wells and maintaining lunatics. Rs 300 for the latter purpose will be entered in the proper place, viz, under "Miscellaneous." and including Rs 1500 transferred from Grant II. The allotment will be distributed as shown in the margin. The other items under Grant III do not call for remark, and the total will

Improvement of water supply — 8900
Do — village site — 1500
Scavengering — 900
11,300

will be Rs 17,500 chargeable to General Fund

15. Grant II. The charge for Presidency Establishment is Rupees 500 and for Establishment in the Collector's office Rs 390. Provision is made for increasing the pay of the Local Fund Board's Clerk from Rs 35 to Rs 45. The Board think this may be sanctioned. The grant is as follows:—

	Rs
Road Fund	1370
General Fund	1140
	2510

16. The General reserve is Rupees 4180.

17. The following is an abstract of the budget as revised by the Board of Revenue.

Receipts		Expenditure			
Road Fund	118370	Grant I	Road Fund	116370	
General Fund	100540		General Fund	37550	153920
		Grant II	do		31100
		Grant III	do		17500
		Grant IV	Road Fund	1370	
			General Fund	1140	2510
		General Fund Reserve			4180
		Balances.	Road Fund	630	
			General Fund	9070	9700
	218910				218910

/True Extract/

H Stokes
Ag Secretary

To the Chief Secretary to Government Financial Deptt
with original letter and its 2 enclosures to be returned.

17 Feb/75 — Rec 3-4 ol
19 — " — 237 — 239 "
21 April/75 — 222 — 223.
19 Jan/75 — 181 — 182.
10 Aug/75 — 71 — 72.
26 — " — 186 — 187.
18 Oct/75 — 181 — 182.
21 — " — 193 — 194.

Financial (1875) Dept
Trade Finds - Budget
Proceedings of the
Board of Revenue
Dated 26th November 1875:
Desp 25 — " —
Rec'd 27. — " —
No 2768

Reviewing and submitting
to Government L. F. Budget
Estimates of Ellore Circle,
Godavery Distt for 1876-77.

Financial Dept.

Order. No 2508 of 27 Dec. 1875

Read Receipts of this A.D. of Revd.
of 26 November 1875 No 2768.

In the subjoined abstract the estimated receipts & charges of this Ellore circle for 1876/77 are compared with those for the current year

Receipts	1875-76	1876-77
Balance brought forward		
Road Fund	"	14.870
General Fund	20.000	58.710
Allotments from General Revenue		
Provincial Fund { For Roads	27570	20.400
" Schools	480	"
Special Fund	3.350	3.350
Cess on Land	120.000	120.000
Fees in schools &c	320	200
Receipts from Endowments	"	"
Miscellaneous	2.060	1.380
Total.	173.780	218.910

charges.

Charges.	1875-76	1876-77
Grant I — Works.		
New Works — Communications	54500	66640
New Works — Educational	"	"
New Works — Sanitary & Insc:	6300	24000
Repairs — Communications	17400	17500
Repairs — Educational	200	1000
Repairs — Sanitary & Insc:	4300	5000
Cost of General Estabt P.W.D.	13070	20980
Petty Establishment	7780	7310
Road Fund Reserve	11070	10350
Other Items	3000	1140
Grant II - Education	117620	153920
Inspection	1500	1930
Local Fund Schools	25330	25960
Grants-in-aid	1560	2060
Other Items	2000	1150
Grant III Sanitation	30390	22100
Hospitals	2000	2000
Vaccination	1280	2100
Sanitary Establishment	5720	11300
Other Items	2200	2100
Grant IV - General		
Supervision & Management	2020	2570
General Reserve	4310	4180
Balances.		
Road Fund	5080	630
General Fund	3160	9070
Total	1,73,780	2,18,910

The estimated opening balance as entered by the Board of Revenue does not differ materially from that adopted by the Local Fund Board & will be accepted as correct; but explanation should have been furnished as to why Rs 50000 were omitted in carrying forward the closing balance of 1873/74. If the omission was due to the adjustment of the arrears of charge for P. W. Department supervision reported by the Board, this is irregular; for the charge should be clearly shown in the accounts & not simply omitted. The reduction in the School fee receipts appears to be due to the decision of the Revenue Bd to the effect that the school fees in the newly sanctioned schools should be left to the masters who in turn should defray the contingent charges of the schools. The decision appears to have been based on the found that it would give the masters a stronger interest in the attendance.

The other items of receipts do not call for remark.

The provision for new works amounts to Rs 90640 against Rs 60000 in the current year. The increase is owing to the

Note +
The Proceedings of the Bd of Revenue regard to have not been communicated to Govt. - The increase contrary to the existing practice of crediting Local Fd with School fees when the schools are under the exclusive management of the Local Board. SR
The new schools are to be conducted by Natives whose scheme is intended to ensure some interest on the part of the masters.

Verified. 2-12-75

provision made for the construction of three new chatrams, one Rest-house, & a dispensary at Narasapur. It is observed that the entire allotment for P. works save a small sum of Rs 1000 for repairs of school buildings, is proposed to be spent by the P.W. Depart.t. The remarks of the Bd of Revt regarding the disallowance of the provision for the establishment for the Bhimavaram embankment will be referred to the P.W Department for consideration. The Govt approve the action of the Revn Board regarding the increase in the Taluk & Petty establishment proposed by the Resident & the Superintending Engineer.

The educational charges appear to be satisfactorily provided for. The Government sanction the entertainment of an additional Inspecting School master as proposed. & the increase in the salaries of some of the teachers in the elementary schools as provided for in the Budget.

437

The allotment for sanitation is considerably in excess of that for the current year. being Rs 11300 against 5720. The bulk of it is proposed to be devoted to the cleansing of Tanks & wells. The Govt await further report on the proposal to entertain two medical practitioners on Rs 100 in lieu of the itinerating hospital at Kottapalli sanctioned in G.O. 619 dated 18th March 1875 No. 613. The charge of sanction can be met from the General Fd. Reserve & balance.

The proposed increase to the pay of the circle Board's clerks from Rs 15 to Rs 25 is sanctioned.

Subject to the above remarks the Budget Estimates are passed.

Dept 6/1/76

6 To the Board of the Mls. Comr. Copy bet
11 " Public Works Dept
6 " Revenue Dept
14 " Board of Revenue
6 " Accts general
6 " Sanitary Comr
6 " Surgeon Genl I.M. Dept
7 " Director of Public Instr.
6 " Secy of the L.F. Board Ellore Circle

Excl.

(100 Rs

dR 2-12-75

Finl (1875) Dept.

To the President & the
Council Commr
Godavery Dt.

Jgl Dy 27th Decr 1875
No 2508

Fy 1876-77

Local Funds - Budget

The Budget Estimate
of the above Local
Fund which for
1876-77 reviewed
and passed.