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MADRAS RECORD OFFICE

Government of Madras

Rev. DEPARTMENT

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Dated	3. 4. 1872	195

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*Proceedings of the Madras Government, Financial Department,
23rd March 1872.*

No. 234. Read the following Proceedings of the Board of Revenue, dated 26th January 1872,
No. 191 :—

Read the following letters :—

From the President of the Local Fund Boards, Kistna District, dated 20th September 1871,
No. 3,000.

ABSTRACT.—Submitting Local Fund Budget for 1872-73 of the Masulipatam Circle.

—

From the same officer, dated 27th October 1871, No. 50.

ABSTRACT.—Requesting to enter in the Budget for 1872-73 the sum of Rupees 8,000, being one-half of the Surplus Pound Funds transferred, and to attach to the same the enclosed abstract statement.

—

From the same officer, dated 20th December 1871, No. 3,592.

ABSTRACT.—Submitting Guntur Circle Local Fund Budget for 1872-73, with observations.

—

The Budgets for 1872-73 of the Masulipatam and Guntur Circles will be submitted for the orders of Government.

MASULIPATAM.

2. RECEIPTS.—Taking the closing Road Fund balance of the Budget of 1871-72 to be Rupees 4,750 the Circle Board estimate that Rupees 10,000 will remain unspent at the end of the year. By expunging the allotments for towing paths and by other alterations on revision, the balance of 1871-72 has been raised to Rupees 48,800, and Rupees 50,000 may safely be entered in this budget.

3. The grant from Provincial Funds for roads has been fixed at Rupees 37,610. The Circle Board ask for Rupees 75,000 on account of salt works, etc., and a further special grant for the road from Bezwada to the Hyderabad frontier.

4. According to a letter received from the President since the budget was submitted, Rupees 8,000 must be entered as an acquisition from the Surplus Pound Fund.

5. The land cess for the two Circles is estimated at Rupees 2,26,000. This is fourteen or fifteen thousand Rupees less than might have been expected from the Collector's letter to the Board, dated the 4th January 1871, No. 1. In the letter submitting the Guntur Budget, the President answers a remark of the Vice-President on the smallness of the estimate by saying that the season is uncertain and a moderate estimate safe. The Board admit this, but the estimate should be a reasonable one. The President will report how it was calculated.

6. The receipts from house-tax are estimated at Rupees 12,700. The Local Board propose to establish 36 new Unions, but the scheme has not been submitted yet and the computation of house-tax is a mere guess. Under these circumstances, the new Unions and their transactions must be struck out to re-appear in a supplemental budget when the whole scheme has been matured, submitted, and sanctioned. The tax on the two Unions already sanctioned at Avengadda and Nizampatam is expected to yield Rupees 550.

7. The school fees are estimated for these two schools only. In the new ones it is proposed not to levy fees.

8. The Masulipatam Municipality contribute Rupees 3,000 for the road from the fort to Colonel Anderson's bridge which was struck out of the last budget, but will be retained in this because the estimate is nearly ready. The Municipality also contributed Rupees 100 towards the charges of educational inspection. This proportion seems to be small. The sum which will be payable by the Bezwada Municipality for the same purpose should be determined. It is proposed to establish a training school at a cost of about Rupees 2,000, but as it is not yet decided where it shall be situated, the institution is shown in both budgets. It may fairly be assumed that the

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school will be at Masulipatam, and a contribution from Guntoor Rupees 1,000 has been entered in Statement I.-A, and the total charge Rupees 2,000 in Grant II.

9. Educational receipts are estimated at Rupees 280. Rupees 110 of this consists of contribution to the rate-schools. The remainder, Rupees 170, is the Government grant-in-aid for the Nizampatam rate-school and it has been transferred to 2 (a).

10. The receipts from hospitals and dispensaries, Rupees 1,670, appertain to the Masulipatam Dispensary which has been given to the Municipality, and the sum must therefore be struck out, as well as the Municipal contribution of Rupees 1,000 which is shown under 5 (a).

11. The receipts will be—

Road Fund	...	...	RS.
Union Fund	...	...	1,93,610
Endowment Fund	...	...	970
General Fund	...	...	1,010
			59,100
Total...			2,54,690

12. EXPENDITURE—Road Fund.—The Circle Board propose to appropriate Rupees 45,000 of the General Fund for the Road Fund, but so large an amount cannot be spared. It has been reduced to Rupees 35,930.

13. The receipts of the Road Fund are thus Rupees 2,29,560.

14. Statement II.-A., Part I., shows an assignment of Rupees 1,23,000 for new roads. Of these eleven are now proposed for the first time. There is again no allotment for the Great Northern Trunk Road. In submitting the estimates for the items entered in the Budget the President will point out why they are considered more important. The assignment must be reduced by Rupees 2,000 and the sum is deducted from the ninth item.

15. Part II. shows an assignment of Rupees 48,380 for maintaining roads, towing paths, and avenues. The allotments for towing paths and avenues have been struck out. Rupees 1,440 has been inserted for the road from Argole to Buntumilly (a salt road). The assignment thus becomes Rupees 41,980. Items 1 and 4 belong to the Appendix.

16. Out of the whole sum appropriated for works Rupees 1,58,480 is to be spent by the Public Works Department and the corresponding charge for supervision is Rupees 38,170.

17. The charge for control is Rupees 1,880.

18. The allotment for contingencies, Rupees 500, is unnecessarily high and has been reduced to Rupees 200.

19. Tools and plant will require Rupees 1,630 and the reserve will be Rupees 18,000.

20. The total expenditure is thus Rupees 2,28,360, leaving a balance of Rupees 1,200.

21. GRANT I.—Rupees 400 out of Endowment Funds is to be spent in repairing the Pedapatnam Choultry and Rupees 4,000 out of General Funds on avenues. An allotment of Rupees 2,500 for sanitary purposes is entered in this Grant, but it must be relegated to Grant III., and shown in Statement IV.-B. which has not been submitted, but will be prepared in this office.

22. The charge for Public Works supervision will be Rupees 39,130 and the allotment for tools and plant Rupees 1,670.

The Grant will thus be—

Road Fund...	...	...	RS.
Endowment Fund	...	...	2,26,480
General Fund	...	...	400
			5,000
Total...			2,31,880

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23. GRANT II.—To provide for a Deputy-Inspector and two Inspecting Schoolmasters the allotment of Rupees 1,070 must be raised to Rupees 2,760.

24. For reasons given above the cost of the Training Schools has been raised from Rupees 1,000 to Rupees 2,000 and the charges in Union Schools have been reduced from Rupees 12,610 to Rupees 930.

25. Out of the Rupees 4,500 provided for results grants it appears that a sum of Rupees 1,000 is for girls' schools at Masulipatam and Bezvala Municipalities. It has been struck out.

26. The President is right in his opinion that Government intend to continue their grants to middle class schools.

27. The Circle Board's strong representation that more taluq schools are needed will doubtless be duly considered by Government.

The Grant is—

Union Fund	...	...	...	RS.
				930
General Fund	...	...	...	8,260
Total...				9,190

28. GRANT III.—The charges connected with the Masulipatam Dispensary must be struck out and the Circle contribution of Rupees 890 entered under (g). This is the sum fixed by the Circle Board. It does not seem to have been discussed by the Municipal Commissioners, and the Revenue Board have no means of determining whether it is a fair contribution or not. The amount fixed by Government for the current year is Rupees 1,000.

29. The allotments entered on account of vaccination in the two Circles are—

			RS.
Masulipatam	...	...	1,635
Guntoor	...	...	1,300
Total...			2,935

30. The Masulipatam allotment is increased by Rupees 150 and due particulars are given in the President's letter. The attention of Government is called to the wish expressed by the Circle Board that 3rd-Class Hospital Assistants should be employed instead of the ordinary Vaccinators.

31. The Rupees 2,500 for sanitary purposes expunged from Grant I. has been entered under (d.)

32. There is an allotment of Rupees 1,000 for training Medical Practitioners. The Circle Board proposed to utilize the allotment of Rupees 300 in the last budget by getting three men to study at the Masulipatam Dispensary on stipends of Rupees 7 a-month. As some students may have been engaged on these terms the allotment of Rupees 300 will be repeated, but it will be best not to raise it until the views of Government on the general question have been expressed.

The Grant will be—

Endowment Fund	...	...	...	RS.
				100
General Fund	...	...	...	5,340
Total...				5,440

33. GRANT IV.—Item (a) will be Rupees 930.

34. The Circle share of the cost of the Collector's Local Fund Clerk will be Rupees 400.

35. The cost of the sanctioned office establishment of the Local Board is Rupees 560.

36. Rupees 200 have been entered for contingencies.

The Grant is—

Road Fund	...	...	...	RS.
				1,880
General Fund	...	...	...	210
Total...				2,090

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37. The following is an abstract of the revised budget:—

Receipts.		Expenditure.			
	RS.		RS.	RS.	
Road Fund	1,93,610	Grant I. ... { Road Fund	2,26,480		
Union Fund	970	{ Endowment Fund.	400		
Endowment Fund	1,010	{ General Fund	5,000		
General Fund	59,100				
		Grant II. ... { Union Fund	830	2,31,880	
		{ General Fund	8,260		
		Grant III. ... { Endowment Fund.	100	9,100	
		{ General Fund	5,340		
		Grant IV. ... { Road Fund	1,880	5,440	
		{ General Fund	210		
		General Reserve		2,000	
				4,310	
		Balances.			
		Road Fund	1,200		
		Union Fund	40		
		Endowment Fund	510		
		General Fund	30		
				1,780	
		Total		2,54,600	
Road Fund.					
Receipts	1,93,610				
Appropriation.	35,950				
	2,29,560				
Total	2,04,690				

GUNTOOR.

38. RECEIPTS.—Taking into account the reduction in the current year's expenditure on towing paths the opening balance of the Road Fund may be estimated at Rupees 3,000.

39. The General Fund balance is given as Rupees 3,230 the full amount of the Balance and reserve of 1871-72. It will be safer to estimate it at Rupees 2,500.

40. The grant from Provincial Funds is Rupees 16,250.

41. The full amount of the estimated surplus of the Pound Fund has evidently been entered. It has been halved.

42. It is clear from an entry in Statement II.-C. that part of the Ferry Rents (estimated at Rupees 2,500) belongs to the Pondugola Ferry which has been placed under Madras Act I. of 1870 so that the proceeds must be credited to a separate Fund. The exact figure by which the estimate must be reduced is not known but it cannot be more than Rupees 1,000.

43. For the reasons given above the Union entries will be restricted for budget purposes to Nandoor and Chinna Ganjam. The receipts from house-tax in these two Unions are estimated at Rupees 660.

44. No contribution from the Gunttoor Municipality for educational expenditure appears in the budget. Rupees 100 has been entered but the proper amount should be determined at once.

45. The receipts from Choultries are given as Rupees 120, but half of this sum appertains to Whish's Choultry which is within the limits of the Municipality of Gunttoor, and should not appear in this budget.

The total receipts are—

	RS.
Road Fund	90,950
Union Fund	830
Endowment Fund	60
General Fund	36,200

Total...1,28,040

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46. EXPENDITURE—Road Fund.—The Local Board propose an appropriation of Rupees 15,000 from the General Fund for the Road Fund and the proposal is recommended for the sanction of Government. With this addition the assets of the Road Fund will be Rupees 1,05,950.

47. Statement II.-A., Part I., provides Rupees 64,600 for new roads, of which Rs. 25,000 is for the Great Northern Road. Rupees 1,600 is assigned for unspecified minor new works and is too large an allotment for so vague a purpose. It has been reduced to Rupees 1,000. Rs. 7,000 are provided for three roads newly proposed. They have been struck out. It is necessary further to reduce the budget assignments, and this has been done by striking out item 5 (an unsanctioned work) and curtailing the following allotments:—

	RS.
Item 1 to	19,140
„ 3 to	5,000
„ 4 to	4,000

The road from Chinnapalakur to Narasarowpett which formed item 1 of the last budget has been omitted, and the President suggests in paragraph 6 of his letter that the sum required to complete it should be deducted from the provision made for unsanctioned works. This has been done.

48. Part II. provides Rupees 23,600 for maintaining about 300 miles of road. The salt road from Inkole to Cadavacuduru is included in the appendix. The road from Ponnur to Intur must be added.

49. The total allotment for works will thus be Rupees 70,900 and the corresponding charge for supervision by the Department Public Works is Rupees 17,000.

50. The charges in connection with tolls and ferries, which it appears from Statement II.-C. appertain to the Pondugala Ferry, must be struck out.

51. The charge for control will be Rupees 1,100.

52. The allotment for contingencies is unnecessarily large and may be reduced from Rupees 325 to Rupees 200.

53. Tools and plant at 1 per cent. on expenditure will require Rupees 710. The reserve will be Rupees 10,300.

54. The total expenditure will thus be Rupees 1,05,710 leaving a balance of Rupees 240.

55. GRANT I.—To the Road Fund allotment for works must be added Rupees 3,000 for avenues. The Department Public Works charge for all works will be Rupees 17,720 and tools and plant Rupees 740.

The Grant will be—

	RS.
Road Fund	1,04,610
General Fund	3,750
Total... ..	1,08,360

56. GRANT II.—According to the data in this office the allotment for educational inspection should be Rupees 2,760.

57. The allotment for the training school should for reasons given before be entered under contributions.

58. The charges in connection with the Union Schools at Nandoor and Chinna Ganjam are Rupees 660.

The Grant will be—

	RS.
Union Fund	660
General Fund	7,260
Total... ..	7,920

59. GRANT III.—For reasons given above the allotment for employment of medical students has been reduced from Rupees 720 to Rupees 360.

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60. Fuller particulars should have been given of the manner and localities in which the Rupees 3,000 provided for sanitary purposes is to be expended.

61. Of the Rupees 120 assigned to Chuttrums, Rupees 60 is for a Chuttrum in Guntoor and has been struck out.

62. It seems clear from paragraph 12 of the Order of Government reviewing the budget for 1871-72 that the contributions to the Guntoor Dispensary may be taken to be Rupees 1,000. The Grant is—

Endowment Fund	Rs. 60
General Fund	5,660
Total	5,720

63. GRANT IV.—Item (a) will be Rupees 470 and item (b) Rupees 200.

64. Sanction is requested for raising the pay of the Clerk to Rupees 40 a month and that of the Peon from Rupees 6 to Rupees 7. The cost of the Local Board's establishment will then be Rupees 560.

65. Rupees 100 has been added for contingencies. The Grant is—

Road Fund	Rs. 1,100
General Fund	230
Total	1,330

66. The following is an abstract of the revised budget:—

Receipts.		Expenditure.			
	RS.		RS.	RS.	
Road Fund	90,950	Grant I. { Road Fund	1,04,610		
Union Fund	830	General Fund	3,750		
Endowment Fund	60			1,08,360	
General Fund	36,200	Grant II. { Union Fund	600		
		General Fund	7,260		
				7,920	
		Grant III. { Endowment Fund	60		
		General Fund	5,660		
				5,720	
		Grant IV. { Road Fund	1,100		
		General Fund	230		
				1,330	
		General Reserve		3,370	
		Balances.			
		Road Fund	240		
		Union Fund	170		
		General Fund	930		
				1,340	
		Total		1,28,040	
Road Fund.					
Receipts	90,950				
Appropriation	15,000				
	1,05,950				
Total	1,28,040				

(A true Extract.)

(Signed) J. GROSE,
Secretary.

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No. 235. ORDER THEREON, 23rd March 1872, No. 361.

With the foregoing Proceedings the Revenue Board submit the Local Fund Budgets of the Masulipatam and Guntoor Circles in the Kistna District for 1872-73.

2. MASULIPATAM.—The assets of this Circle, as revised by the Board of Revenue, are Rupees 2,54,690. The Local Fund Board took credit for a provincial grant of Rupees 75,000. They, however, omitted to provide for the salt roads for which provision was required in 1871-72, but which were omitted in the Local Fund Budget of that year. The works in question will now be inserted by Government with allotments equivalent to those proposed for 1871-72. The lump grant assigned to the Circle for 1872-73 in Government Order 15th January was made with special reference to these so-called salt roads which must now be prosecuted to completion from Local Funds. The estimates aggregate Rupees 50,000, and probably a contribution of one-half fully represents the special interest which the Government have in their execution. But for these roads, the Government would have been unable to assign to the Circle any lump grant for 1872-73. The funds for such grants at the disposal of Government are very limited and must be distributed from year to year with reference to the present necessities of the several Circles, and the extent to which funds are available in each towards doing what can be done within the year. Masulipatam, which had in 1871-72 large balances unallotted, and where the expenditure has invariably fallen far short of the funds available, would have, from this point of view, no claim to a grant in 1872-73, but for the special salt works which are now referred to. The Board of Revenue notice that no provision has been made for the trunk road, and have called for report as to the reason of the omission. When it is received they will consider whether the prosecution of the numerous small unsanctioned projects entered in this budget should be allowed. The Government would prefer to see more of the funds assigned for the completion of the sanctioned works in progress. To admit of the inclusion of the salt road allotments, and to provide for the necessities of the Budget with reference to the distribution of the charge for Public Works Department establishment, the Government, guided chiefly by the Taluqwar Statement, have modified items 8, 9, 15, 16, and 17 in

Statement II.-A. (the last is for petty works not detailed), and struck out items 13 and 14, the whole grant being reduced by Rupees 2,000. The petty establishment charges have been equally divided between the Circles. The share of Masulipatam proportional to its allotment for works is Rupees 7,350 and that of Guntoor Rupees 3,650. The establishment should be divided as soon as possible. The Road Fund charges as corrected by Government are shown in the margin. Grant I., Public Works, is Rupees 2,32,950.

3. The receipts and charges of the Union Schools proposed by the Local Board have been properly struck out by the Board of Revenue, as the scheme is evidently not matured. The only Unions to be retained in the Budget are those sanctioned for 1871-72. The scheme for the new Unions should be made the subject of special report at an early date. The Government do not approve the resolution of the Local Board that no fees whatever should be levied in the Schools; as the levy of a fee however small ensures steadiness of attendance. The salary, Rupees 15 per mensem, proposed for the teachers is certainly high; as the existing agency should be used in the case of Prial Schools and lower remuneration would suffice. A servant is scarcely required in an Elementary Vernacular School. When the report called for is submitted, it should be explained on what grounds the localities have been selected. With reference to the Local Board's request that a Taluq School should be opened at each Kusba, they will be informed that the policy of Government is not to add to the number of Government Schools of the middle class, but to confine expenditure on secondary education to assisting, under the Grant-in-aid Rules, private effort. The Director of Public Instruction is, however, requested to state whether anything more can or ought to be done for the Kistna District by transfer of any existing Government institutions. The Training School proposed will probably be located within Municipal limits, and therefore Rule XIV.

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will apply. The Local Fund payments will then be made in the shape of contributions to the Municipal outlay, but as nothing is settled as to the institution, the Government do not disturb the Revenue Board's allotments. Grant II is Rupees 9,190.

4. Grant III. is passed at Rupees 5,440 and Grant IV. at Rupees 2,150.

5. The budget as revised by Government is as follows:—

Receipts.	
Balances	Rs. 66,840
Allotments	55,780
Rates and Taxes	1,26,550
Fees	100
Contributions	4,100
Endowments	320
Miscellaneous	1,000
	<u>2,54,690</u>

Expenditure.	
Grant I.	2,32,950
„ II.	9,190
„ III.	5,440
„ IV.	2,150
	<u>2,49,730</u>

Balances.	
Road Fund	120
Union Fund	40
Endowment Fund	510
General	4,290
	<u>4,960</u>
	<u>2,54,690</u>

6. GUNTUR.—An additional grant of Rupees 10,000 has been made to this Circle, and the receipts are thereby raised to Rupees 1,38,040. The Local Board proposed to spend Rs. 64,600 on new works, which allotment was reduced by the Revenue Board to Rupees 47,000. Items 3 and 4, Statement II. A, Part I., are raised respectively to Rupees 9,000 and Rupees 8,000. The Circle charge for Public Works establishment due by this Circle is Rupees 20,620, of which Rupees 19,870 are to be debited to the Road Fund. This charge with the corrected debits for petty establishment and general management leaves Rupees 530 as a Road Fund balance. The Government presume that the road from "Inkole to Cadurucudur," which is specially mentioned by the Revenue Board, is that designated "Road from Inkole to Chinna Gaujam" in paragraph 15 of the Board's Proceedings, 14th October 1871, No. 4,401. Grant I. is Rupees 1,18,530.

7. The new Union receipts and charges have been struck out of the Budget by the Revenue Board and the remarks above made for Masulipatam apply. The Government have nothing to add to the Board's review of Grants II. and III. which are passed. Grant IV. must be raised to Rupees 1,390, with reference to the increased assets. The establishment recommended in paragraph 64 is sanctioned.

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8. The budget as revised is as follows:—

Receipts.	
Balances	Rs. 5,670
Allotments, etc.	31,050
Rates and Taxes	1,00,660
Contributions, etc.	100
Endowments, etc.	60
Miscellaneous	500
	<u>1,38,040</u>

Expenditure.	
Grant I.	1,18,530
„ II.	7,920
„ III.	5,720
„ IV.	1,390
	<u>1,33,560</u>

Balances.	
Road Fund	530
Union Fund	170
General	3,780
	<u>4,480</u>
	<u>1,38,040</u>

9. No steps seem to have yet been taken for transferring the endowed institutions to the Local Boards in the Kistna District. The Collector should expedite the matter.

10. The distribution of the balances made in Government Order, 30th October 1871, was provisional only, and subject to re-adjustment should such be necessary and practicable. The Revenue Board is requested to cause the actual balance to be ascertained.

(True Extract.)

[Signature]

Officiating Chief Secretary.

To the Revenue Department.

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

Exd. T. Cartledge.

[Signature]

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FINANCIAL.

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

Debit March, 23rd.

Recd April 1st.

G.O., 23rd March 1872, No. 231.

MARCH.

Nos. 234-235.

Reviewing the Local (Tomb) Budgets of the M
substitution and Canteen Circles for 1872-73.

RECORDED.

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