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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue.....DEPARTMENT

G.O. No. *19*
B.P. No.

Press
Mis.

Dated *2.5.1873* 196 .

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
16th April 1873.*

Read the following papers:—

No. 60. Proceedings of the Board of Revenue, dated 8th November 1872,
No. 7446 (Miscellaneous).

Read the following letter from the President of the Local Fund Board, Kurnool,
to the Secretary to the Board of Revenue, dated Kurnool, 22nd October
1872, No. 411:—

With reference to Board's Proceedings, No. 6520, dated 26th September 1872,
I have the honour to inform you that the Kurnool Municipality have consented to
pay the proposed sum of Rupees 300 on account of Educational Inspection, and to
forward, under paragraph 2 of Rule 48, for the orders of Government, copy of
proceedings passed by the Cumbum Municipality on the subject.

EXTRACT from the Proceedings of the Cumbum Municipal Commissioners, dated 3rd October 1872.

* * *
Read Proceedings, No. 2086, from the Director of Public Instruction, requesting information
“whether (Cumbum) School is maintained by the Municipality, or is kept up by subscriptions from
its supporters. If the school belongs to the Municipality it will be necessary for the Director to
withdraw the grants now issued, as the institution will not be eligible for Government grants.”

The Commissioners cannot give a definite reply to this question until the receipt of answer to
Vice-President's letter, No. 18, dated 9th March 1872. The Commissioners are, however, unable
to understand why the Cumbum School, even if it be maintained by the Municipality, should not be
eligible for grants-in-aid. According to Section 29, paragraph 2, of Act III. of 1871, schools may
be maintained either “wholly or by means of grants-in-aid,” and they believe this privilege has been
granted to other Municipalities (Ghooty for instance). If grants-in-aid are allowed to any school
kept up by municipal funds, the Commissioners certainly think they should be allowed to Cumbum
School. The school is a complete success, as is proved by the report of Mr. Boyle, No. 567, dated
15th July 1872. He says, “That it is a really popular institution there can be no doubt what-
ever. It is proved by the crowd of scholars who would be increased from the neighbourhood if the
future existence of the school were secured. Indeed I have very good authority for saying that it
is almost the only one of the local municipal institutions that is not positively distasteful to the
tax-payers.”

Rather than run any risk of losing the grants-in-aid, the Commissioners (pending receipt of
a reply from Government to their letter above quoted) resolve to inform Mr. Fortey that the school
will be maintained by private subscriptions, and is, therefore, without any question, eligible for
Government grants.

2. Read letter, No. 362, dated 19th September 1872, from the President, Local Fund Board,
to the Secretary, Board of Revenue, “that the sum of Rupees 150 should be paid from Cumbum
Municipal Fund for Educational Inspection.”

The Commissioners unanimously resolve that, pending the settlement of the question of a
grant-in-aid school for Cumbum, they cannot sanction this sum, as they consider the amount
excessive.

(True Extract.)

(Signed)

E. TURNER, *Vice-President,*
Cumbum Municipal Commission.

The contribution of Rupees 300 by the Kurnool Municipality is approved.

2. The Collector should state the case of the Local Fund Board and the

*Proceedings of the Madras Government, Financial Department,
16th April 1873.*

Cumbum Municipality as regards the contribution claimed from the latter, and give his own opinion in order that the difference may be decided by Government.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 61. Proceedings of the Board of Revenue, dated 2nd December 1872, No. 2304.

Read the following letters :—

From the President of the Local Fund Board, Kurnool Circle, dated 14th October 1872, No. 418.

ABSTRACT.—Forwarding Local Fund Budget-Estimates for 1873-74.

From the same Officer, dated 20th November 1872, No. 462.

ABSTRACT.—Expressing opinion relative to the educational contribution claimed from the Cumbum Municipality.

From the Sanitary Commissioner, dated 31st October 1872, No. 1579.

ABSTRACT.—Intimating that Rupees 10,630 have been provided by the Local Fund Board for sanitary purposes.

From the Director of Public Instruction, dated 22nd November 1872, No. 2573.

ABSTRACT.—Remarking on the Local Fund Budget-Estimates.

The Budget-Estimates of the Kurnool Circle, for 1873-74, are submitted for the approval of Government.

2. STATEMENT I.-A, REVENUES AND RECEIPTS.—The entire Local-Fund assets of the year are given as Rupees 2,65,090, made up as follows :—

	RS.
1. Balances	51,310
2. Allotments from General Revenue	35,770
3. Rates and Taxes	1,74,150
4. Fees in Schools	1,620
5. Contributions, &c.	450
6. Endowments, &c.	1,290
7. Miscellaneous	500
Total	2,65,090

3. The grant from Provincial Funds on account of schools has been raised from Rupees 350 to Rupees 520 in consequence of the increased grant sanctioned* by the Director of Public

* Director's Proceedings, dated 9th May 1872, No. 957.

Instruction for the school at Nundial from the 1st April 1872, the date on which the school was made over to the Local Board. The Local Fund Board are doubtful whether the instructions issued by Government allow of the increase, but it seems the increase had been earned before the Local Board assumed the management of the school.

*Proceedings of the Madras Government, Financial Department,
16th April 1873.*

4. The house-tax, Rupees 34,150, is to be levied for the support of 168 unions, the details of which are furnished in Statement III. Of these unions the first five were sanctioned in the G. Os. marginally noted. Proposals for the formation of the remaining 163 unions

Dated 4th September 1872, No. 426.

„ 26th January „ „ 97.

were submitted to Government with the Board's Proceedings, dated 3rd September 1872, No. 754. The Board have not interfered with this entry, but they are strongly of opinion that the unions should be instituted cautiously and gradually, and not all at once.

5. A sum of Rupees 450 is shown as the contribution from two Municipalities towards the cost of Educational inspection as follows :—

	RS.
Kurnool... ..	300
Cumbum... ..	150

The first of these items has been mutually agreed to by the Local Board and Municipal Commissioners. The Cumbum Commission objected to the payment of the second item, and the Collector has reported that it is too high, as there is only a single school to be inspected. It is for Government to decide. The Board think that Rupees 50 would be sufficient at present.

6. STATEMENT I.-B, EXPENDITURE.—The total proposed expenditure is Rupees 2,41,850, made up of—

	RS.
Grant I.	1,83,940
Do. II.	36,490
Do. III.	18,800
Do. IV.	2,620
Total	2,41,850

7. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND CHARGES.—The assets of the Road Fund are estimated at Rupees 1,73,560, inclusive of an additional appropriation of Rupees 10,000 from the one-third land-cess. The Board see no necessity for such a large appropriation, and have accordingly reduced it to Rupees 5,000.

8. The share of the cost of the Public-Works-Department supervision chargeable to the Road Fund is entered at Rupees 37,250, which is made up of Rupees 35,900 shown in the current year's budget, and Rupees 1,350, being $3\frac{3}{4}$ per cent. of the latter amount. This calculation is not in accordance with the G. O., Financial Department, dated 5th September 1872, No. 1183, which directs that, in making provision for the charge, the Local Boards should enter sums bearing the same ratio to the expenditure on works as in the current year's budget, plus $3\frac{3}{4}$ per cent. The ratio of the cost of establishment to expenditure was 25.1816, and the cost of the new Public Works Establishment is 3.5845 in excess of the cost of the old establishment, so that 26.0842 must be taken as the ratio in the present

*Proceedings of the Madras Government, Financial Department,
16th April 1873.*

budgets. The total proposed expenditure by the Public Works Department is Rupees 1,17,150, which at 26·0842 per cent. gives Rupees 30,560, chargeable as follows:—

Road Fund	RS.
General Fund	28,180
	2,380
Total	30,560

9. The allotment on account of the share of the cost of general management should be Rupees 1,490. The reserve at ten per cent. of the receipts (excluding the balance) should be Rupees 13,360.

10. STATEMENT II.-A, PART I., NEW WORKS.—Part I. contains thirteen items, with an aggregate allotment of Rupees 59,690. The only items calling for remark are the fourth and thirteenth.

11. A sum of Rupees 1,240 is shown separately below the amount of the estimate, Rs. 35,430, for the fourth item* as compensation for lands. On referring to the component parts of the estimate given in the Board's Proceedings,† dated 5th September 1871, No. 3806, it is observed that the sum of Rupees 1,240 forms a part of the estimate. This entry is accordingly struck out.

12. The thirteenth item is described thus—"Constructing a Civil Dispensary, including a Dead-house." It is not mentioned where the dispensary is to be built. The Board believe that it is to be erected at Nundial, and have accordingly altered the description of the work.

13. PART II., REPAIRS.—None of the items in Part II. call for remark.

14. GRANT II., EDUCATION.—This grant is made up of—

1. Payment for Inspection	RS.
2. Local Fund Schools	5,000
3. Results' Grants	29,490
	2,000
Total	36,490

15. The amount of the second item is considerably in excess of that provided for in the current year's budget. This is owing to the inclusion of the charges of the 163 additional Union Schools which are referred to in paragraph 4 *supra*. The Board have already stated their objection to the establishment of so many schools at once.

16. No provision is made on account of training-schools, as the Circle Board do not think it necessary to have such schools. They propose to select teachers for the lower-class schools from the indigenous schoolmasters, to improve them by means of Inspecting Schoolmasters, and to obtain, whenever necessary, teachers for schools of the middle class from Madras and other neighbouring

*Proceedings of the Madras Government, Financial Department,
16th April 1873.*

districts. The Director of Public Instruction considers that the provision of Rupees 5,000 in the current year's budget should be restored in this budget. The Board do not understand how Inspecting Schoolmasters can be employed in training up teachers. The process must necessarily take a considerable time in the case of each master, and the Inspecting Schoolmasters have enough legitimate work to attend to. It was never intended to employ them in this way. It is true that even if a training-school is established trained masters will not be turned out for some time to come, but they will be wanted more and more as education progresses. The Board have, therefore, caused the sum of Rupees 5,000 to be entered in the budget as suggested by the Director.

17. GRANT III., SANITATION, &c.—Grant III. consists of the following charges:—

	RS.
1. Hospitals and Dispensaries	1,600
2. Vaccine Establishment	2,630
3. Employment of Medical Practitioners	1,000
4. Sanitary Establishment, &c.	10,630
5. Choultries	80
6. Travellers' Bungalows	460
7. Contributions to Dispensaries in Municipalities	2,400
Total	18,800

18. The third item (Rupees 1,000) is for training an inferior class of Doctors to be chosen from the present class of Hakeems (Native Doctors) trained either at the local dispensaries or in the Medical College at Madras. The Circle Board are of opinion that, in a feverish district like Kurnool, no time should be lost in providing the people with a supply of good medicine. A similar provision was made in

Vide paragraph 3 of G. O., Financial Department, dated 26th January 1872, No. 97.

the current year's budget, but it was struck out by Government on the ground that the scheme was a crude one. In his

letter, dated 25th September 1871, No. 313, the Inspector-General, Indian Medical Department, submitted certain proposals on the subject of the training of Natives at the Medical College at Madras for employment in the Local Fund and Municipal Dispensaries in preference to the institution of Medical Schools in the Provinces. In their Order (Educational Department), dated 6th December 1871, No. 372, the Government called upon Dr. Balfour, in communication with the Director of Public Instruction and the Principal of the Medical College, to make a further report regarding the cost of training pupils, &c., and postponed placing the proposals before the Local and Municipal Boards. Nothing further appears to have taken place in the matter beyond the entertainment of fifty-four pupils at the Medical College.

G. O., Educational Department, dated 14th May 1872, No. 122.

The Board take this opportunity to solicit the attention of Government to this important subject, in order that

some definite orders may be passed for communication to the Local and Municipal bodies.

19. The particulars of the fourth item (Rupees 10,630) are provided in Statement IV.-B. Of this amount Rupees 4,000 are to be spent on scavenging in

*Proceedings of the Madras Government, Financial Department,
16th April 1873.*

sixteen towns, and Rupees 630 for conservancy at fairs and festivals to be celebrated at ten places, and Rupees 6,000, at Rupees 750, for each of the eight talu comprised in the circle, for tank and well clearances, &c. The Sanitary Commissioner suggests that these provisions may be accepted:

20. The sixth item (Rupees 460) is for the establishment and contingent charges of the four travellers' bungalows which were recommended to be transferred to the Local Board.
Vide Board's Proceedings, dated 7th November 1872, No. 7406 (Miscellaneous).

21. GRANT IV., MISCELLANEOUS.—The allotment (Rupees 420) for the Clerks in the Collector's Office should be only Rupees 280, the remainder, Rupees 140, being chargeable to the Village Service Fund.
Board's Proceedings, dated 4th December 1869, No. 8929.

22. The provision of Rupees 1,160 on account of the establishment of the Local Fund Board has been reduced to Rupees 960, the cost of the sanctioned establishment, as in the current year's budget. The budget-statements, it is observed, should have been written on sheets of paper of a uniform size stitched together.
** Vide G. O., Financial Department, dated 4th September 1871, No. 426.*
Vide Board's Circular Memorandum, dated 14th October 1871, No. 1362.

23. An abstract of the budget, as revised by the Board of Revenue, is as follows:

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund...	1,63,560	Grant I. ... { Road Fund ...	1,62,160		
Union Fund ...	46,600	General Fund ...	14,600		
General Fund ...	54,930				1,76,76
		Grant II. ... { Union Fund ...	27,490		
		General Fund ...	14,000		
					41,49
		Grant III. ... General Fund ...			18,80
		Grant IV. { Road Fund ...	1,490		
		General Fund ...	790		
					2,28
					2,39,33
		<i>Balances.</i>			
		Road Fund ...	4,910		
		Union Fund ...	19,110		
		General Fund ...	1,740		
					25,7
Total...	2,65,090	Total...			2,65,0

(A true Extract.)

(Signed) J. GROSE,
Secretary.

*Proceedings of the Madras Government, Financial Department,
16th April 1873.*

No. 62. ORDER THEREON, 16th April 1873, No. 489.

With their Proceedings of the 2nd December last, above recorded, the Board of Revenue submit the Kurnool Local-Fund Budget for 1873-74.

2. The estimated opening balance amounts to Rupees 51,310, or nearly ten times the sum anticipated in the order reviewing the current year's budget. Some explanation should have been given of the mode in which the figures have been arrived at.

3. The Provincial Grant for roads is estimated at the same amount as last year, and is passed. The Provincial Grant for schools has been increased by Rupees 170, in consequence of an additional grant for the Nundial School having been sanctioned by the Director of Public Instruction. The Local Fund Board are doubtful as to how far they are entitled to this sum under the orders of Government on the subject; but, as it appears that the grant was earned before the transfer of the school, the Government have no objection to its continuance. The cess on land is expected to realize the same amount as in last year. The house-tax must be struck out with reference to G. O., dated 28th March 1873, No. 426. The Government agree with the Board of Revenue in considering that Rupees 50 is, under the circumstances, a fair contribution from the Cumbum Municipality for inspection. The expenditure on New Works is estimated at Rupees 59,690, against Rupees 1,19,948 in the current year's budget. No explanation is given of the decrease, but the Government presume that it is owing, in part at any rate, to the Road Fund balance having been reduced to a very small sum in the budget framed by the Local Fund Board. The proposed expenditure on Repairs is Rupees 3,600 in excess of the current year's estimate. The provision for the Public Works Establishment is correctly entered. The budget contains provision for 163 new schools; but, pending reconsideration of the educational measures to be adopted by the Board under the recent resolution regarding the house-tax, the new schools will be struck out, and only such amounts provided from General Funds as are required to cover the charges of the five schools already sanctioned. The estimated receipts from fees must consequently be reduced to Rupees 320. The provision for the training-school entered by the Board of Revenue, at the suggestion of the Director of Public Instruction, will also be disallowed for the present. The number of proposed Local-Fund schools having been so much reduced, the allotment for Results' Grants will be raised to Rupees 4,000. The provision of Rupees 1,000 for medical practitioners may stand, but no expenditure under this head will be incurred pending the further orders of Government on the subject.

*Proceedings of the Madras Government, Financial Department,
16th April 1873.*

4. The budget, as modified by Government, is as follows:—

RECEIPTS.		EXPENDITURE.	
	RS.		RS.
Road Fund	1,63,560	Grant I.—	
General Fund	56,610	Road Fund	1,62,160
		General Fund	14,600
		Grant II.—	
		General Fund	15,010
		Grant III.—	
		General Fund	18,800
		Grant IV.—	
		Road Fund	1,745
		General Fund	535
			2,12,850
		Balances—	
		Road Fund	4,655
		General „	2,665
			7,320
Total	2,20,170	Total	2,20,170

Note.
Road Fund 1,63,560
Appropriation 5,000
Total 1,68,560

(True Extract.)

M. Munnell
Acting Under Secretary,
for Chief Secretary.

To the Board of Revenue.
„ Revenue Department. ✓
„ Accountant-General.
„ Public Works Department.
„ Inspector-General, Indian Medical Department.
„ Director of Public Instruction.
„ Sanitary Commissioner.
„ President of the Local Fund Board, Kurnool.
„ Municipal Commissions in Kurnool.

Exd. J. Wright.

Spencer
Sent to the Board of Revenue

Revenue 1873 deficit
Cost. of 1873 expenses
10 11 95
FINANCIAL.

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

Dated April, 16th.
Recd. .. - 30 } Paid.

G. O., 16th April 1873, No. 489.

APRIL.
Nos. 60-62.

Reviewing the Local-Fund Budget of the Kur-
ool Circle for 1873-74.

1019.
Recorded,
2 May 73/10