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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev DEPARTMENT

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No. 245. Read the following Proceedings of the Board of Revenue, dated 28th February 1873, No. 291 :—

From the Acting Collector of Bellary, dated 15th November 1872, No. 371.

ABSTRACT.—Submitting Budgets of the three Circles of Bellary District for 1873-74.

From the same Officer, dated 6th December 1872, No. 387.

ABSTRACT.—Requesting that Rupees 600 may be allotted in the Gooty Budget for the up-keep of the road between Gooty and Railway station.

From the Sanitary Commissioner, dated 25th October 1872, 1st November 1872, and 6th January 1873, Nos. 1,560, 1,580 and 49.

ABSTRACT.—Remarking on the provision made for Sanitary purposes in the Budget estimates of the three Circles in the Bellary District.

From the Director of Public Instruction dated 21st November 1872, No. 2,556.

ABSTRACT.—Remarking on the Local Fund Budget of the Pennaconda Circle, Bellary, for 1873-74.

From the same Officer, dated 26th November 1872, No. 2,611.

ABSTRACT.—Reviewing Budget estimate of the Local Fund Board, Bellary Circle, for 1873-74.

From the Secretary to the Inspector-General, Indian Medical Department, dated 1st November 1872, No. 7,112.

ABSTRACT.—Reporting that the provision made for the maintenance of the Pennaconda Dispensary by the Local Fund Board seems sufficient.

THE Budgets for 1873-74 of the three Circles of the Bellary District will be submitted for the orders of Government.

BELLARY.

2. RECEIPTS.—The Public Works Grant has been estimated at Rupees 16,600. It has been reduced to the grant of the current year, viz., Rupees 16,480.

3. The Receipts are—

	RS.
Road Fund	77,970
Union Fund	7,170
General Fund	32,240
Total...	1,17,380

4. EXPENDITURE, GRANT I., STATEMENT II.-ROAD FUND.—To allow of any expenditure on New Works, an appropriation of Rupees 5,530 must be made to the Road Fund from the General Fund. With this addition the assets will be Rupees 83,500.

5. Only Rupees 4,210 can be afforded for New Works, and this circumstance affords a pressing reason for asking Government to give a larger grant-in-aid to the Circle.

6. The cost of Department Public Works supervision at 26·0842 per cent. on Rupees 55,990 is Rupees 14,600.

7. The Road Fund share of the cost of general management will be Rupees 1,040.

8. The allotment for Tools and Plant is small but the Circle Board think that the actuals of past years show that it is sufficient.

9. The Circle Board provide no Reserve but under the Rules this is inadmissible. The Reserve must be Rupees 8,320.

10. The Road Fund expenditure will thus be Rupees 83,500 leaving no balance.

11. STATEMENT II.-A., PART I.—Only one road is shown in this part, and the allotment for it must be reduced as already remarked by Rupees 2,010.

12. The President suggests that the Repair Allotments for item 3 in Part II. and items 8, 9 and 10 in the Appendix to Part II. should be transferred to the unfinished road (four miles long) from Chetwadgi to the Kossoor Ghaut. If the Circle Board concur, Government will no doubt receive an application for the transfer favourably, but the Revenue Board do not feel themselves at liberty to alter the budget in this respect.

13. It is proposed to erect dispensary buildings at Hurpenhully for a new Dispensary and at Hospett for an existing Dispensary. The Board approve of the proposal but the state of the funds makes it impossible to allot more than half the total cost, viz., Rupees 1,250 for Hurpenhully, and Rupees 2,500 for Hospett in 1873-74.

14. PART II.—The Ramandroog roads are provided with maintenance allowances. The propriety of relieving the Local Fund from this charge is under the consideration of Government—*Vide* G. O., 23rd March 1872, No. 352, paragraph 3.

15. In Grant I. the total charge for Public Works supervision will be Rupees 15,600.

16. Rupees 300 is to be spent on a School house in the Hadgulli Union, and only Rupees 120 of the amount can be supplied from the funds of the Union. The President seems to think that the remainder can be taken from the funds of other Unions, but in this he is mistaken.

17. In this connection the Board submit for the consideration of Government that it serves no useful purpose and confuses the accounts to show *minus* balances in Statement III. Some Unions will always spend in excess of their receipts, and it would be inconvenient to let a recorded *minus* balance grow from year to year. When there is a *minus* balance it is paid from the General Fund and may be dismissed from the accounts.

18. The Grant will be—

	RS.
Road Fund	82,460
Union Fund	220
General Fund	7,420
Total...	90,100

19. GRANT II.—The provision for inspection is Rupees 3,000. Rupees 2,740 would be enough as the establishment stands, but more is said to be required for probable increases of salary. The funds do not admit of a larger grant than Rupees 2,850.

20. The Director of Public Instruction thinks a training school wanted for the Bellary District, but the proposals for such schools are not sufficiently advanced to necessitate notice in this over-burdened budget.

21. The two sums provided for the purchase of books must be shown together.

22. The Circle Board propose to establish Elementary Schools at Hospett and Kampli where the Union balances admit of the expenditure. This seems to be a good idea, and if the Educational Department approve should be carried out at once.

23. The grant is—

	RS.
Union Fund	4,870
General Fund	7,450
Total...	12,320

24. GRANT III.—The President has rightly added Rupees 100 for contingencies to the allotments for the Hospett Dispensary.

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25. The assignment for Vaccination is left at the amount fixed by the President, viz., Rupees 1,900 which is Rupees 370 more than the assignment of the current year.

26. The sanitary allotment is fixed at Rupees 8,290 of which Rupees 288 are to be spent in paying sweepers at three large towns and Rupees 8,000 on village improvements. The state of the funds compels the Board to reduce the latter assignment by one half.

27. The cost of maintaining the six travellers bungalows is estimated at Rupees 810, and the cost of repairs in Grant I. at Rupees 400. The receipts are only Rupees 240. The Circle Board think that the charge should be reduced either by raising the fees or closing the bungalows that are least used. They are competent to carry out their views in both respects.

28. The grant is Rupees 9,190 payable from the General Fund.

29. GRANT IV.—The Collector who now has one Local Fund Clerk on Rupees 30 and one on Rupees 25, asks for two more, one on Rupees 40 and the other on Rupees 20. Comparing his office with that of other Collectors the Board think that one new clerk on Rupees 40 will be sufficient; this will make the total cost of the Collector's establishment Rupees 1,140, and the share of the Bellary Circle is Rupees 420.

30. The Circle Board who have a Clerk on Rupees 20 and a Peon on Rupees 7 ask that the pay of their Clerk may be raised to Rupees 35. This the Revenue Board think may be allowed.

31. Grant IV. will thus be—

	RS.
Road Fund...	1,040
General Fund	420
Total...	1,460

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

Receipts.			Expenditure.			
		RS.			RS.	RS.
Road Fund...		77,970	Grant I...	Road Fund ...	82,460	
Union Fund		7,170		Union Fund ...	220	
General Fund		32,240		General Fund...	7,420	
						90,100
Road Fund.			Grant II...	Union Fund ...	4,870	
	RS.			General Fund...	7,450	
						12,320
Receipts	77,970		Grant III...	General Fund...	...	9,190
Appropriation ...	5,530					
	83,500		Grant IV...	Road Fund ...	1,040	
				General Fund...	420	
						1,460
						1,13,070
			General Reserve		...	2,230
			Balances.			
				RS.		
			Road Fund	...		
			Union Fund	2,080		
			General Fund ...	...		
					...	2,080
Total...	1,17,380			Total ..	...	1,17,380

GOOTY.

33. RECEIPTS.—The President has rightly reduced the Road Fund balance from Rupees 30,000 to Rupees 9,000.

34. He has altered the provincial grant-in-aid for the Tadpatry and Alur Schools from Rupees 300 to Rupees 240 on the ground that the latter sum is sufficient. The current year's grant must be retained.

35. House-tax is estimated to yield Rupees 6,700 (or including Tadpatry Rupees 7,515). It is proposed to establish 20 Unions and one of those already sanctioned viz. Haviligi is abandoned on the ground that it is too poor. Further explanation should be submitted on this point, and a *detailed report* conveying all the necessary particulars about the locality and extent of the Unions, the classification of houses etc., must be submitted before the Board can ask Government to sanction. It appears, however, that the requirements of Rule XI. are satisfied in the case of Goondacul and Carur and the Board resolve to request Government to allow Unions to be established there. The requisite notification regarding the levy of house-tax should be submitted without delay. Supposing these two Unions to be sanctioned the budget must provide for five viz., Tadpatry, Alur, Goondacul, Carur and Oorvacondah. The estimate of house-tax will then be Rupees 2,060 and that of school fees Rupees 530.

36. A contribution from the Tadpatry Municipality towards educational inspection is entered under five. In some parts of the Budget it is assumed that Tadpatry will be a Municipality, and in others that it will not. The budget must be consistent in this respect and must not assume anywhere that a non-existent Municipality will be created. Thus the contributions will be reduced to Rupees 410.

37. The Receipts are thus—

	RS.
Road Fund	81,200
Union Fund	4,890
General Fund	47,110
Total...	1,33,200

38. GRANT I., STATEMENT II., ROAD FUND.—This statement was carelessly prepared by the Vice-President and the President's alterations are in the right direction.

39. An appropriation of Rupees 9,000 from the General Fund to the Road Fund seems necessary. The Circle Board recommend Rupees 25,000, but they erroneously debit hospital and avenues to the Road Fund.

40. With this addition the Road Fund Receipts will be Rupees 90,200.

41. The Circle Board allot for New Works Rupees 24,520 but it appears from Part I., that Rupees 3,800 of this is for sanitary works. The President strikes out the Rupees 15,800 allotted for unsanctioned works to be done by other Agency and the Board approve of this, but the allotment for sanctioned works to be done by the Department of Public Works may be increased from Rupees 8,720 to Rupees 10,000.

42. The repair allotment is given as Rupees 54,730 in consequence of a mistake in addition. It should be Rupees 51,280 as the President suggests.

43. Neither the cost of avenues nor that of the dispensaries is chargeable to the Road Fund.

44. According to the President's letter of the 7th* November 1872, No. 363, the allotment for petty establishment must be Rupees 2,849.

45. The cost of Department of Public Works supervision at 26 0842 per cent. on expenditure will be Rupees 15,980.

46. The Road Fund share of the cost of general management will be Rupees 1,050.

47. Tools and Plant at 1 per cent. on expenditure should have Rupees 610.

48. The Reserve must, as the President remarks, be Rupees 8,120.

49. The Road Fund expenditure will thus be Rupees 89,980 leaving a balance of Rupees 220.

* Board's Proceedings, dated 27th November 1872, Miscellaneous No. 7,878.

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50. STATEMENT II.-A., PART I.—The observations of the Local Board on Parts I. and II. which appear to have been prepared, so far as regards the Road Fund by the Public Works Department, should receive attention.

51. The "Amount of Estimate" of the first item should not be altered without full explanation. The sum entered in the current year's budget has been restored.

52. In deference to the President's remarks on the importance of the road from Halvy to Kosgi the allotment has been raised by the available amount or from Rupees 2,000 to Rs. 3,280. The Revenue Board do not feel at liberty to alter the budget with reference to his other remarks, but they all merit consideration and should be laid before the Circle Board. With their approval alterations can be made hereafter.

53. Under "Sanitary and Miscellaneous" the Rupees 6,000 allotted for building a dispensary at Tadpatry must be entered. The necessity for the building will of course be explained when the estimate is submitted.

54. PART II.—The President is right in entering the avenue allotment in this Part and in reducing it from Rupees 5,000 to Rupees 2,200, but it should appear in the body of the list and not in the appendix.

55. STATEMENT II-B.—This statement must be submitted at once for incorporation in the printed budget.

56. In Grant I. the Rupees 6,000 for the Tadpatry Hospital must be entered under new works.

57. The cost of Public Work supervision for all expenditure, including this will be Rupees 17,560.

58. The allotment for Tools and Plant must be Rupees 700.

59. The contribution to the Tadpatry Municipality must be struck out as no such Municipality exists.

60. Grant I. will thus be—

	RS.
Road Fund	88,930
General Fund	18,010
Total...	1,06,940

61. GRANT II.—The expenses in the five Local Fund Schools already mentioned will be Rupees 1,880.

62. The President is right in pointing out that the cost of books to be sold in Elementary schools is not chargeable to Union Funds, but small amounts have been assigned to each school for the maps and books which will be needed for teaching purposes.

63. An allotment of Rupees 1,000 is entered for the purchase of books.

64. STATEMENT III.—All the Unions except Alur, Goondacul, Carur and Oorvacondah must be struck out and Tadpatry must be inserted.

65. The Balances amounting to Rupees 2,000 as per Statement I. A. should be shown. The Government grant of Rupees 60 must be entered opposite to Alur as in the current year's budget.

66. STATEMENT II.-A.—Certain Unions should be struck out and one entered in Statement III. A. as in Statement III.

67. STATEMENT III.-B.—Salary Grants in this list are meant to be grants to schools which are not Union Schools. The statement should be blank.

68. Grant II. will be—

	RS.
Union Fund	1,880
General Fund	6,260
Total...	8,140

60. GRANT III.—Tadpatry not being a Municipality the Dispensary allotments must be entered in full. The amounts in the current years's budget have been entered.

70. The state of the funds requires that the Sanitary allotment should be reduced to Rupees 4,800. In the five Unions further expenditure may of course be incurred out of the Union Balances.

71. The contribution to the Tadpatry dispensary is struck out, the full sum having been provided as noticed above.

72. STATEMENT IV.-A.—This statement has been made out in the Board's office for the Tadpatry dispensary.

73. STATEMENT IV.-B.—A revised statement should be submitted accounting for the reduced allotment of Rupees 4,800.

74. Grant III. is Rupees 10,130 payable from the General Fund.

75. GRANT IV.—The Circle share of the cost of the increased Collector's office establishment which the Board have recommended will be Rupees 480.

76. The Board support the Circle Board's proposal to raise the pay of their Clerk from Rupees 20 to Rupees 25 but they cannot admit the necessity of Taluq Clerks costing Rs. 720. In the first place the new Unions for which they are said to be wanted are not yet established, and in the second place, no such Clerks are allowed in other Circles.

77. Grant IV. will be—

	RS.
Road Fund	1,050
General Fund	500
Total...	1,550

78. The following is an abstract of the revised Budget :—

Receipts.	RS.	Expenditure.		RS.	RS.
Road Fund	81,200	Grant I. ...	Road Fund... ...	88,930	
Union Fund	4,890		General Fund ...	18,010	1,06,940
General Fund	47,110	Grant II. ...	Union Fund ...	1,880	
			General Fund ...	6,260	8,140
Road Fund.	RS.				10,130
Receipts ...	81,200	Grant III. ...	General Fund ...	...	
Appropriation.	9,000	Grant IV. ...	Road Fund... ...	1,050	
Total...	90,200		General Fund ...	500	1,550
					1,26,760
		General Reserve		...	3,210
		Balances.		RS.	
		Road Fund		220	
		Union Fund		3,010	
		General Fund...		...	3,230
		Total...		...	1,33,200
Total...	1,33,200				

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PENNACONDA.

79. RECEIPTS.—The allotment from Provincial Funds according to the orders of Government should be estimated at Rupees 15,740.

80. The Receipts are—

	RS.
Road Fund...	51,280
Union Fund	1,370
General Fund	14,310
Total...	66,960

81. EXPENDITURE, GRANT I., STATEMENT II., ROAD FUND.—The President has entered an additional appropriation to the Road Fund from the General Fund of Rs. 1,000. The Circle Board propose Rupees 500. Nothing is required as the budget stands and the entry has been struck out.

82. The state of the funds allows the small allotment for new works to be raised from Rupees 3,000 to Rupees 5,600.

83. The President has altered the allotment for Petty Establishment from Rupees 1,960 to Rupees 2,360 according to the letter before referred to, it should be Rupees 1,870.

84. The cost of Public Works supervision at 26 0,842 per cent. on expenditure will be Rupees 8,780.

85. The Road Fund share of the cost of general management will be Rupees 870.

86. The Circle Board's allotment of Rupees 100 for contingencies, struck out by the President, is restored. Such charges seem to be generally incurred in administering the Road Fund.

87. The allotment for Tools and Plant should be Rupees 340.

88. The Reserve should be Rupees 4,730.

89. The Road Fund expenditure will thus be Rupees 50,710 leaving a balance of Rupees 570.

90. STATEMENT II.-A., PART I.—The allotment for the single work mentioned in this list is raised from Rupees 3,000 to Rupees 5,600.

91. The President's suggestion for transferring certain repair allotments to this work, and his remark that the continuation of the road in the Bellary Circle is not contemplated at present should be considered by the Circle Board.

92. PART II.—The Road items in this list are repetitions of those in the current year's budget.

93. Rupees 3,420 is provided for avenues.

94. In Grant I. the allotment for Tools and Plant should be Rupees 370.

95. With the other alteration noticed above the Grant will be—

	RS.
Road Fund	49,840
General Fund	3,450
Total...	53,290

96. GRANT II.—The Circle Board provide for a Deputy-Inspector but urge that none will be wanted unless the Unions specified in the report submitted to Government with Board Proceedings, dated 9th December 1872, No. 2,352, are established. The instructions of Government are to the general effect that there should be at least one Deputy-Inspector in each Circle. In G. O., dated 28th November 1871, No. 714, Government allowed the appointment of a Deputy-Inspector for this Circle to be deferred until 1873-74. The Board think that the Director of Public Instruction should be consulted as to whether one is wanted or not. In the meantime the full allotment is retained.

97. The President has introduced amongst the Union charges Rupees 100 for purchasing books. From Statement III.-A. it appears that the Circle Board have provided Rupees 40 for this purpose, and as there is but one school this seems to be sufficient. The Circle Board's estimate of Union charges as Rupees 800 is, therefore, retained.

98. The Rupees 400 which, as the President suggests must be provided for the purchase of books in Elementary Schools should be entered under "Miscellaneous." The sale proceeds being estimated at Rupees 440 the Board have raised this allotment to Rupees 500.

99. Grant II. will thus be—

	RS.
Union Fund	800
General Fund	4,760
Total...	5,560

100. GRANT III.—The President has rightly increased the allotment for hospital contingencies from Rupees 10 to Rupees 50.

101. From Statement IV.-A., it appears that the Circle Board propose to allot Rupees 550 out of the charges of the Pennaconda Dispensary, viz., Rupees 1,590 from the funds of the Pennaconda Union. This is evidently too much, comparing the area and population of the Union with the total area and population benefited by the Dispensary. Rupees 100 will be an ample contribution.

102. The allotment for sanitary purposes will be raised to Rupees 2,150 out of which the Rupees 250 spent on scavengers, etc., in Pennaconda will be paid from the Union Fund.

103. STATEMENT IV.-B.—The small miscellaneous allotments now entered in Statement IV.-B., may be usefully expended as grants-in-aid of the objects which have been enumerated by the Sanitary Commissioner as proper objects to be aimed at by Local Fund Boards.

104. Grant III. will thus be—

	RS.
Union Fund	350
General Fund	4,390
Total...	4,740

105. GRANT IV.—The Circle share of the increased allotment for the Collector's establishment will be Rupees 210.

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106. The Circle Board have raised the allotment for their establishment from Rupees 320 to Rupees 500. The allotment will be allowed to stand but further explanation must be given of the necessity for increased salaries. There is nothing in the budget or in general considerations to show that the Circle Board's clerk should be able to prepare estimates.

107. The entry by the President of Rupees 100 for contingencies is approved.

108. The grant will be—

	RS.
Road Fund	870
General Fund	260
Total...	1,130

109. The General Reserve should be Rupees 1,430.

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

Receipts.			Expenditure.			
	RS.				RS.	RS.
Road Fund	51,280	Grant I...	Road Fund		49,840	
Union Fund	1,370		General Fund ...		3,450	53,290
General Fund	14,310	Grant II...	Union Fund		800	
			General Fund ...		4,760	5,560
		Grant III.	Union Fund... ...		350	
			General Fund ...		4,390	4,740
		Grant IV.	Road Fund		870	
			General Fund ...		260	1,130
						64,720
		General Reserve			...	1,430
		Balances.		RS.		
		Road Fund...		570		
		Union Fund		220		
		General Fund		20	...	108
			Total...		...	66,960
Total...	66,960					

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 246. ORDER THEREON, 24th May 1873, No. 728-A.

With their Proceedings above recorded, the Board of Revenue submit the Local-Fund Budgets of the Bellary, Pennacondah, and Gooty Circles, for the year 1873-74.

2. *Bellary.*—Annexed is an abstract of the budget as submitted, and of that for 1872-73 :—

Receipts.	1872-73. Rs.	1873-74. Rs.
Balances	4,310	6,710
Allotments—		
Provincial	17,260	17,850
Special	12,190	11,230
Cess on land	75,000	75,000
House-tax	4,600	4,600
Fees in school	980	980
Miscellaneous	210	1,010
Total ...	1,14,550	1,17,380

Expenditure.	1872-73. Rs.	1873-74. Rs.
Public Works—		
New Works...	2,440	8,260
Repairs	54,360	54,280
Establishment	16,320	18,840
Road Fund Reserve...	8,010	8,320
Other items	670	400
	81,800	90,100
Education—		
Inspection	2,740	2,850
Local-Fund Schools ...	6,170	5,470
Grants-in-aid	4,000	4,000
Sanitation, &c.—		
Dispensary	1,240	1,340
Vaccination	1,530	1,900
Sanitary establishment and cleansing tanks and wells...	8,290	4,290
Choultries	...	810
Miscellaneous	850	850
Controlling Establishment, &c.	1,220	1,460
	1,07,840	1,13,070
Balances ...	6,710	4,310
Total ...	1,14,550	1,17,380

3. In consideration of the small amount available for New Works, Communications, the Government resolve to make an additional grant to the Road Fund of Rupees 15,000 from Provincial Revenues. The allotment for New Works will thus be raised to Rupees 18,970, the cost of Public Works Establishment to Rupees 21,630, and the Road Fund Reserve to Rupees 9,820, which must, however, be reduced to Rupees 9,720 to balance the budget. The Government having also determined to undertake the maintenance of a portion of the Ramandroog roads from Provincial Funds, the sum of Rupees 3,790 will be transferable from Repairs to New Works, bringing up the amount available under that head to Rupees 22,760, which will enable more than one-third of the estimate for the Sirgupa road to be worked out within the year. Under G. O., dated 28th March 1873, No. 426, the house-tax must disappear from the budget, and an additional grant of Rupees 300 will be made for the ensuing year to enable the funds to meet the expenses of the schools already sanctioned by Government. The decrease which appears in the amount entered for Sanitary establishment and cleansing of tanks and wells is to be regretted, and the Government will not object to the re-transfer of any portion of the appropriation from the one-third land-cess to the Road Fund which the Local Fund Board may deem it advisable to devote to that purpose instead of to New Works. The proposed increase to the Collector's establishment is sanctioned.

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The share debitable to the Bellary, Gooty, and Pennacondah Funds, as modified by Government, will be Rupees 430, 460, and 250, respectively.

4. The following is an abstract of the Bellary Budget, as modified by Government :—

Receipts.	Rs.	Rs.
Road Fund	92,970	
General Fund	35,110	
Road Fund—		
Receipt	92,970	
Appropriation	5,530	
Total ...	98,500	
Total ...		1,28,080

Expenditure.	Rs.
Grant I.—	97,370
Road Fund	7,630
General Fund	
Grant II.—	12,320
General Fund	
Grant III.—	9,190
General Fund	
Grant IV.—	1,130
Road Fund	340
General Fund	
Balance—	100
General Fund	
Total ...	1,28,080

5. *Gooty.*—A statement is appended giving an abstract of the budget submitted compared with that for 1872-73 :—

Receipts.	1872-73. Rs.	1873-74. Rs.
Balances	18,120	25,790
Allotment—		
Provincial	7,710	7,710
Special	4,280	3,470
Cess on land	92,000	92,000
House-tax	3,560	2,060
School-fees	...	530
Miscellaneous	...	1,640
Total ...	1,25,670	1,33,200

Expenditure.	1872-73 Rs.	1873-74. Rs.
Public Works—		
New Works	20,680	16,000
Repairs	49,060	53,520
Establishment	20,640	20,400
Road Fund Reserve ...	10,050	8,120
Other items	800	8,900
	1,01,230	1,06,940
Education—		
Inspection...	2,760	2,760
Local-Fund Schools ...	2,730	2,880
Result Grants	2,000	2,500
Sanitation, &c.—		
Dispensary	800	800
Vaccination	1,660	1,660
Sanitary establishment and cleansing of tanks and wells	4,580	4,800
Choultries	...	90
Contribution to Municipalities	3,590	2,780
Controlling Establishment, &c.	1,280	1,550
	1,20,630	1,26,760
Balances ...	5,040	6,440
Total ...	1,25,670	1,33,200

6. As the amount available for New Works, Communications, is only Rupees 10,000, the Government will increase the grant for roads by Rupees 5,000. This will raise the amount available for New Works to Rupees 19,570, the cost of establishment to Rupees 21,330, and the Road Fund Reserve to Rupees 8,620. The increased funds will nearly suffice for the completion of the road from Halvi to Koogi, but the Government will not object to the Local Fund Board applying them to any other sanctioned work they may prefer. The house-tax must be expunged from the budget; but, as the General-Fund assets are sufficient to cover all the expenses connected with the Local-Fund Schools already sanctioned, it is unnecessary to make any special grant in lieu of the house-tax. With reference to the proposal to permanently establish two new schools, as they have qualified under Rule XI., it will be for the Local Board to decide whether the schools are of sufficient importance to justify their forming a permanent charge on the General Fund. Under the altered arrangement for the support of elementary schools a rigid adherence to Rule XI. will not be insisted upon. In the meantime the schools may remain on the budget.

7. The contribution of Rupees 600 to the Municipality for the up-keep of the road between the town and the railway should be charged to the Road Fund. To do this it will be necessary to reduce the reserve by Rupees 410, which course seems preferable to making a further appropriation from the General Fund.

8. With reference to the Local Fund Board's remarks on Parts I. and II., Statement II.-A, care must be taken that full explanations are submitted of any estimate with which the Local Fund Board are dissatisfied.

9. The abstract of the budget, as modified by Government, is as follows:—

Receipts.	Rs.	Expenditure.	Rs.
Road Fund	86,200	Grant I.—	
General Fund	49,940	Road Fund	94,120
		General Fund	17,410
Road Fund	86,200	Grant II.—	
Appropriation	9,000	General Fund	8,140
		Grant III.—	
		General Fund	10,130
		Grant IV.—	
		Road Fund	1,080
		General Fund	460
			1,31,340
		Balances—	
		General Fund	4,800
Total	1,36,140	Total	1,36,140

Proceedings of the Madras Government, Financial Department,
24th May 1873.

10. *Pennacondah.*—The budget submitted, compared with that for 1872-73, is as follows:—

Receipts.	1872-73. Rs.	1873-74. Rs.
Balances	7,800	4,000
Allotments—		
Provincial	15,740	15,740
Special	1,700	1,210
Rates and Taxes—		
Cess on land	41,000	41,000
Tolls	5,000	3,000
House-tax	1,810	630
Miscellaneous	640	760
Total	73,690	66,960

Expenditure.	1872-73. Rs.	1873-74. Rs.
Grant I.—Public Works—		
New Works, Communications	10,000	5,000
Repairs	31,320	31,480
Establishment	11,740	11,010
Road Fund Reserve	5,080	4,730
Other items	520	470
	59,320	53,290
Education—		
Inspection	1,000	2,700
Local-Fund Schools	1,440	800
Grants-in-aid	1,500	1,500
Purchase of books	...	500
Sanitation, &c.—		
Hospitals, &c.	1,500	1,590
Vaccination	950	1,000
Sanitary establishment, &c., cleansing of tanks and wells	4,050	2,150
Controlling Establishment, &c.	750	1,130
	70,510	64,720
General reserve and balances.	3,180	2,240
Total	73,690	66,960

11. From the above it appears that the estimated assets of the ensuing year fall short of those of the current year by Rupees 6,730 owing partly to smaller opening balances, and partly to a reduction necessitated by experience, in the estimated receipts from tolls and special funds. As a consequence the allotment for New Works is very small, but an additional allotment of Rupees 10,000 from Provincial Funds will enable it to be raised to Rupees 12,710, the cost of establishment being at the same time raised to Rupees 12,870, and the Road Fund Reserve to Rupees 5,730. The whole amount may either be spent on the item entered in Statement II.-A, or on any other sanctioned work the Board may prefer after considering the President's statement that it is not for the present proposed to complete the portion of the line within the Bellary Circle. The house-tax must disappear from the budget with reference to G. O., dated 28th March 1873, No. 426. The General Fund Reserve and balance are more than sufficient to meet all the budgeted educational charges; and, as it will probably not be possible to do much during the year towards the development of the scheme for elementary education, the appointment of a Deputy-Inspector may be deferred, as proposed by the Circle Board, and the item removed from the budget.

12. With reference to the concluding paragraph of the Vice-President's letter, the Government remark that the President should not make any alteration in the

budget involving questions of principle in the application of the funds to the various objects of the Act, except with the concurrence of the Local Fund Board, but they do not consider that any objection can lie to such mere adjustments of matters of account as may seem necessary to the President with the superior advantages in the way of access to records, &c., which exist in his office.

13. The abstract of the budget, as modified by Government, is as follows:—

Receipts.	Rs.	Expenditure.	Rs.
Road Fund	61,280	Grant I.—	
General Fund	15,030	Road Fund	59,840
		General Fund	3,450
		Grant II.—	
		General Fund	3,800
		Grant III.—	
		General Fund	4,740
		Grant IV.—	
		Road Fund	920
		General Fund	220
		Balances—	
		Road Fund	520
		General Fund	2,800
Total ...	76,310	Total ...	76,310

... (True Extract.)

Acting Under Secretary,
for *Chief Secretary.*

To the Board of Revenue.
,, Revenue Department.
,, President of the Local Fund Boards, Bellary.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.
,, President of the Municipal Commission, Bellary.

Ed. J. Wright.

002—12-8-65.

Revd 1873 Sept
No 1575

Govt. of {1873} Madras.

FINANCIAL.

To

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

Dated May 24th.
Recd. May 29 1873

G. O., 24th May 1873, No. 728-A.

MAY.
Nos. 245-246.

Reviewing the Local-Fund Budgets of the Bellary, Pennacondah, and Gooty Circles for 1873-74.

No 196.

30 May 73