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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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*Proceedings of the Madras Government, Financial Department,
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No. 9. Read the following Proceedings of the Board of Revenue, dated 16th March 1874, No. 592 :—

Read the following letters :—

From the President of the Local Fund Boards, Bellary, dated 18th October 1873, No. 359.

ABSTRACT.—Submitting Local Fund Budget Estimates of Bellary and Gooty Circles for 1874-75.

From the same Officer, dated 31st October 1873, No. 382.

ABSTRACT.—Forwarding Local Fund Budget of Pennacondah Circle for 1874-75.

From the same Officer, dated 15th December 1873, No. 429.

ABSTRACT.—Forwarding sketch map, showing the lines of communication in Pennacondah Circle.

From the same Officer, dated 16th February 1874, No. 26.

ABSTRACT.—Requesting that sanction may be accorded for the increase of salary to the Clerk of Pennacondah Local Fund Board.

From the Sanitary Commissioner of Madras, dated 5th November 1873, Nos. 1,778, 1,779, and 1,780.

ABSTRACT.—Submitting observations on the Budget Estimates of the Bellary, Gooty, and Pennacondah Local Fund Circles.

From the Director of Public Instruction, dated 16th December 1873, No. 2,504.

ABSTRACT.—Stating that the provision for Education made in the Local Fund Budget Estimates seems to be sufficient.

From the Surgeon-General, Indian Medical Department, dated 13th December 1873, No. 7,531.

ABSTRACT.—Submitting remarks on the Budget for 1874-75 of Bellary Local Fund Circle.

STATEMENT I.-A., REVENUES AND RECEIPTS.—The Local Fund Budgets of the Bellary, Pennacondah, and Gooty Circles for 1874-75 will be submitted for the orders of Government.

BELLARY.

2. The opening balances are carefully calculated at Rupees 7,300.

3. The Provincial grant for roads is entered as Rupees 16,480. This amount excludes the additional and special grant of Rs. 15,000* given to the Road Fund for the current year.

* Vide paragraph 3 of G. O., F. D., dated 24th May 1873, No. 723-A.

4. The ordinary grant for schools is reduced by Rupees 470, as suggested by the Deputy Inspector of Schools, because some of the Masters for whom grants were drawn have ceased to be employed. Under G. O., Financial Department, dated 13th August 1873, No. 1,137, the Board think the current year's grant should be taken to be a fixed grant whenever a sum equal to the grant is still paid to the school from the Local Fund. This is the case in Hospett where the grant should be Rupees 400 instead of being reduced to Rupees 160. In the case of Narraindevakuru, where the expenditure minus the fees is Rupees 570, the grant should be reduced from Rupees 310 to Rupees 280. The total School grant will thus be Rupees 1,340. The special grant

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of Rupees 300 given last year is not wanted to carry out the limited educational scheme which is in operation, and no credit can be entered on this account.

5. The fees in schools are expected to yield Rupees 530, or Rupees 450 less than is entered in the current year's budget.

6. A sum of Rupees 2,500 is entered under "7, Miscellaneous" for local contributions towards general village improvements.

7. The receipts are—

	Rs.
Road Fund	77,590
General Fund	37,680
Total...	1,15,270

8. GRANT I., PUBLIC WORKS, STATEMENT II.; ROAD FUND RECEIPTS AND CHARGES.—The cost of Public Works supervision at 25 per cent. on the proposed expenditure by that Department is Rupees 12,910.

9. Rupees 3,180 is entered as the cost of the sanctioned Petty Establishment of the circle, the particulars of which are given in paragraph 14 of the Vice-President's letter. No provision is made for the salaries of the Lascars allowed to the two Overseers of the circle. The President will explain the cause of the omission.

10. The Road Fund share of the cost of General management is Rupees 1,020.

11. The Road Fund reserve is Rupees 7,710.

12. The total expenditure under the Road Fund is Rupees 77,070, and the balance is Rupees 520.

13. STATEMENT II.-A., PART I., NEW WORKS.—There are three original Road works in the circle, one of them is entered in the current year's budget, and the others in the budget of 1871-72. The total assignment, Rupees 11,000, is so small that if Government are able to assign a special grant for 1874-75 as they did for 1873-74 the Board think they should do so.

14. The Local Board propose to build a school-house at Kudlighi, and Rupees 510 is assigned for the work.

15. Rupees 2,500 was entered in the current year's budget for constructing a building for the Civil Dispensary at Hospett, but most of this sum has been transferred to the Hurpenhully Dispensary, and the work is accordingly re-entered with an allotment of Rupees 5,000. The President should submit the plans and estimate as soon as possible.

16. Rupees 1,460 are assigned for village roads. This falls more properly under the head of Miscellaneous Sanitary Improvements, and it is unnecessary that the money should be placed at the credit of the Public Works Department, and a provision made for Tools and Plant. The allotments have accordingly been struck out of Part I.

17. PART II., REPAIRS.—The 3rd item of the list, and the 4th, 5th, 12th, 13th, and 14th items of the Appendix are shown without allotments, and the Board gather from the Vice-President's letter that no allotments are considered necessary at present. The Board have struck out the works from the list. The 8th, 9th, and 11th items in the current year's budget are removed to the Appendix in consequence of a reduction in the maintenance grant for those roads.

18. One allotment, viz., that for Item No. 8, has been doubled, but altogether the assignment for Repairs is Rupees 7,000 less than in the current year.

19. Rupees 100 are assigned for repairing school-houses, Rupees 1,200 for avenues, Rupees 400 for public bungalows, Rupees 115 for chuttrams, and Rupees 755 for repairing village roads. The last item is evidently one that should be provided for in Grant III., and it has accordingly been struck out of Grant I. and Statement II.-A., Part II.

20. STATEMENT II.-B.—The first column in Statement II.-B. should show the portion of the Land-cess to be applied to Communications. The entries have been altered in this office..

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21. The following entries under Grant I. have to be altered :—

	Rs.
New Works—Sanitary and Miscellaneous	5,000
Repairs— Do. do.	1,720
Public Works General Establishment	14,260
Tools and Plant	590

22. Grant I. is—

	Rs.
Road Fund	76,050
General Fund	8,760
Total...	84,810

23. GRANT II., EDUCATION.—There are two Inspecting Schoolmasters, one on Rupees 20 and one on Rupees 25 per mensem. The Vice-President proposes to entertain another for 1874-75 on the minimum salary of Rupees 20, as the six taluqs comprising the circle cannot be well supervised by two men. The Board think this should be sanctioned. Provision is made for all three.

24. The charges in the six Local Fund Schools, which all appear in the current year's budget, amount to Rupees 5,000. Provision is made for two additional Teachers for the Hadgally School and one for the Kudlighi School, while a reduction is proposed in the schools at Hospett and Narraindevakuru. The Director of Public Instruction observes that the provision is sufficient.

25. Rupees 100 is assigned as a Salary grant for the Sultanpur Mahomedan School. The grant was sanctioned in the Board's Proceedings, dated 2nd August 1873, Miscellaneous No. 4,856.

26. Rupees 1,000 more than in the current year are assigned for Results grants.

27. In Statement III. the Government grants-in-aid to the Hospett and Narraindeva- Schools must be entered as Rupees 400 and Rupees 200 under circumstances already set forth, and the Sultanpur School not being a Local Fund School must be struck out.

28. GRANT III., SANITATION, ETC.—The particulars of Grant III. are—

	Rs.
1. Hospitals and Dispensaries... ..	3,890
2. Vaccine Establishment	1,300
3. Sanitary do.	6,600
4. Bungalow do.	810
5. Contributions	1,300
Total...	13,900

29. A Dispensary is already established at Hospett, and the Local Board propose to open another at Hurpenhully. A building for the latter is being erected, and it is to be opened at the beginning of 1874-75. The salary of the officer in charge of those Dispensaries is estimated at Rupees 480, but this is only sufficient for a Hospital Assistant. The provision for the lowest Warrant grade, viz., Passed Hospital Apprentices, is Rupees 864, and this must be entered. The Surgeon-General remarks that the sum of Rupees 940 allotted for the purchase of Medical stores and instruments at Hurpenhully will hardly be enough to secure a suitable equipment for a new Dispensary, but the funds are insufficient to provide more.

30. A sum of Rupees 1,300 is entered for the Vaccine Establishment, and the details are given in paragraph 24 of the Vice-President's letter.

31. The allotment for the sanitary purposes of the circle, which must include those provided for under New Works and Repairs in Grant I., has to be reduced to Rupees 5,000, which will be barely sufficient to grant sums equal to the subscription expected for local improvements. The funds are insufficient to provide a larger sum, and the Sanitary Commissioner advises that it will be well to make all grants of this sort conditional on the people concerned contributing a moiety of the cost of the work. Statement IV.-B. must be revised.

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32. The President is requested to furnish particulars of the establishment attached to the Travellers' bungalows of the circle for insertion in Statement IV.-A. of the budget.

33. Rupees 1,300 is entered as contribution for the Bellary Municipality towards the expenses of the Town Civil Dispensary. From the facts reported by the Surgeon-General this would seem to be too large a contribution, but it has been agreed to by both parties and the Board cannot disturb the allotment.

34. Grant III. is Rupees 13,000, payable from the General Fund.

35. GRANT IV., MISCELLANEOUS.—The contribution for the Controlling Establishments at the Presidency is Rupees 520.

36. The Circle share of the Collector's Office Establishment will be Rupees 400.

37. Grant IV. is—

	RS.
Road Fund	1,020
General Fund	500
Total...	1,520

38. The General reserve ought, according to the rules, to be Rupees 3,000, but this must be reduced to Rupees 2,870 to square the budget.

39. An Abstract of the Budget as modified by the Board is as follows:—

Receipts.		Charges.			
	RS.		RS.		RS.
Road Fund...	77,590	Grant I. ... { Road Fund ...	76,050		
General Fund ...	37,680	{ General Fund ...	8,760		84,810
		Grant II... General Fund...	...		12,490
		Grant III... General Fund...	...		13,000
		Grant IV... { Road Fund ...	1,020		
		{ General Fund ...	500		1,520
		General Reserve	...		2,870
		Balances.			
		Road Fund	520		
		General Fund	...		520
Total...	1,15,270	Total...	...		1,15,270

GOOTY.

40. STATEMENT I.-A., REVENUES AND RECEIPTS.—The opening balances are estimated at Rupees 38,890. It is explained that the expenditure of Rupees 21,583 was postponed, and that large arrears were collected in 1872-73, so that the Road Fund balance at the beginning of 1873-74 was Rupees 34,480 more than was expected. It is not satisfactory that this balance has been allowed to be idle. A supplementary budget should have been submitted.

41. According to the Accountant-General's figures the balance at the credit of this circle increased from Rupees 46,276 to Rupees 69,200 in the course of 1872-73, and the Board have no doubt that, at the beginning of 1874-75, it will be much larger than the Local Fund Board expect. Under these circumstances the circle cannot expect Government to repeat the special grant of Rupees 5,000 for roads made by Government in reviewing this year's budget. The Provincial grant for roads will accordingly be reduced from Rupees 12,710 to Rupees 7,410.

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42. There is an increase of Rupees 4,000 in the Land-cess estimate. This has been calculated with reference to the actuals of previous years.

43. A sum of Rupees 410 is entered as a contribution from the Gooty, Adoni, and Anantapore Municipalities for Educational inspection in the current year. The Circle Board dispense with the contributions, because the Local Funds have been relieved from the share they were paying for the salary, etc., of Deputy Inspectors of Schools. It is true that the contributions should be reduced on this account, but the Municipalities must pay something if they use the services of the Inspecting Schoolmasters of the circle. The President will report on this point.

44. Rupees 200 is entered for contributions promised by the inhabitants of Danacul for the repair of a large well in their village.

45. The receipts are—

	RS.
Road Fund	1,09,710
General Fund	38,320
Total...	1,48,030

46. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND CHARGES.—The reduction made in the Provincial grant for roads makes it necessary to reduce the assignment for New Road works by Public Works Department by Rupees 1,300.

47. The assignment for Repairs is reduced to Rupees 50,680 for the reason that will be stated further on.

48. Rupees 2,850 is estimated as the cost of the Local Fund Petty Establishment of the circle. This should be Rupees 3,020, or Rupees 180 more than the current year's provision, as a Clerk is proposed for one of the Local Fund Overseers.

49. The cost of Public Works supervision should be Rupees 18,940.

50. The Road Fund share of the cost of General management is Rupees 1,250.

51. The Road Fund share of the cost of General management should be Rupees 770.

52. Rupees 1,110 is the Local Fund contribution for the Adoni, Gooty, and Anantapore Municipalities for the up-keep of the roads within the Municipal limits. As the Local Fund Board have agreed to pay these sums the Board will not disturb the allotments, but they observe that the Municipalities levy tolls, and that in Anantapore the tolls amount to far more than the whole expenditure on roads.

53. The Reserve calculated at 10 per cent. on the receipts of the year, excluding the balance, will be Rupees 7,520.

54. The Road Fund expenditure is Rupees 1,09,470, and the balance is Rupees 240.

55. STATEMENT II. A., PART I., NEW WORKS.—The 2nd and 3rd items under "Communications" in Part I. are sanctioned works and in progress, but the Local Fund Board decided not to proceed with them because they are unimportant. On the other hand five new roads are proposed. The reasons why this course was adopted should have been given in greater detail, for, as a rule, it is very bad economy to leave a partly made road in order to begin a new one. No allotments being assigned the work must be struck out of the budget. The decrease in the assignment for new works already shown to be necessary is effected by reducing the allotment for the 1st item by Rupees 1,000, and that for the 2nd (or 4th, as the list stands) by Rupees 300. The President will submit estimates for the last five items as soon as possible.

56. It is proposed to construct chuttrums at Garladina, Adoni, and the Toombudra bank, and Rupees 6,000 is assigned for the works. The General Fund cannot afford so much, and the first chuttrum is accordingly struck out. Full reasons for building the other two must be given when the estimates are submitted, and it must be specially explained why the chuttrum outside Adoni is necessary.

57. Rupees 6,000 is allotted in the current year for building a Hospital at Tadputry, but nine months have passed and the estimate for the work is not yet submitted. The work is entered again with a further allotment of Rupees 3,000. It is impossible that any large portion of the

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current year's allotment can be spent before its close, and the General Fund of 1874-75 cannot afford Rupees 3,000. The allotment is accordingly reduced to Rupees 2,000. The delay that has taken place in preparing the estimate should have been explained.

58. PART II., REPAIRS.—The 9th item under "Repairs" is the road from Sirguppa to Adoni. Provision is made for 22 miles, 2 furlongs and 38 yards, the entire length of the road. The President observes that only 14 miles, 2 furlongs and 48 yards of the road lie within this circle. The necessary alteration has been made in this office.

59. The following sanitary and miscellaneous works are entered, and the Vice-President promises to submit estimates for them :—

1. Repairing the well at Danacul	Rs. 1,650
2. Do. the bund road of the Pennar river ...	1,000
3. Rivetting a branch of the Toombudra Irrigation Channel	1,000

The first and third works must be consigned to Grant III. They are village improvements to be executed by "Other agency," and it is evidently unnecessary that the money should be placed at the disposal of the Public Works Department. If they were ordinary works of this kind no estimates need be submitted to the Board, but the Board wish to see why so much as Rupees 1,650 is wanted for repairing a single well, and why the third work is charged to the Local Fund.

60. The entries altered under Grant I. are—

New Works—Communications	Rs. 26,080
Do. Sanitary and Miscellaneous	7,000
Repairs—Communications	50,680
Do. Sanitary and Miscellaneous	3,500
Petty Establishment	3,020
Public Works Supervision	20,210
Tools and Plant	870
Road Fund Reserve	7,520

61. Grant I. is thus—

Road Fund	Rs. 1,08,220
General Fund	11,900

Total... 1,20,120

62. GRANT II., EDUCATION.—Grant II. is made up of—

Payment for Inspection	Rs. 900
Local Fund Schools	2,910
Results Grants	3,000
Purchase of Books... ..	800

Total... 7,610

63. The 1st item provides for the salaries of two Inspecting Schoolmasters on Rupees 25 and 20. The item should be Rupees 940 as shown below :—

1 Inspecting Schoolmaster at Rs. 25=	Rs. 300
1 Do. do. at Rs. 20=	240
Travelling allowance of 2 do. at Rs. 15=	360
Contingencies at 11 Rs. each	30

Total... 936 or 940

64. There are five Local Fund Schools in the current year's budget, but two of them, viz., those at Goondacul and Caroor, have not yet been opened; the question whether they should be established having been left by Government to the discretion of the Local Fund Board, who have since reported that the schools are necessary—*Vide* Board's Proceedings, dated 29th July 1873, No. 1,432. The school at Huvilighi, which the Local Fund Board proposed to abandon because the House-tax was too heavy an impost for the locality, was opened after the levy of House-tax was discontinued. All six schools appear in this budget. Provision is made for additional Teachers in

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the Tadputry, Goondacul, and Oorvaconda Schools, and the salary of Teachers in all of them is raised from Rupees 15 and 10 to Rupees 20 and 15 respectively, in order that a little English may be taught. The Board are of opinion that the teaching of English is a mistake, for the Local Fund will never be able to supply even the cheapest elementary vernacular education for any but a small fraction of the number of boys in the circle. The cost of the schools averages Rupees 484, and this seems to the Board to be far too expensive, but the allotments will be allowed to remain undisturbed pending the orders of Government.

65. Grant II. is Rupees 7,650.

66. GRANT III., SANITATION, ETC.—The particulars of Grant III. are as follow :—

Hospitals and Dispensaries	Rs. 1,300
Vaccine Establishment	1,210
Sanitary do.	7,850
Choultries	140
Contributions	2,540

Total... 13,040

67. The 1st item provides for the charges in the Tadputry Dispensary. Rupees 300 is entered for the salary of the Medical officer in charge of the institution, but this sum will merely cover the pay of a 2nd Class Hospital Assistant, whereas the recent orders of Government direct that officers of Warrant grade should be placed in sole charge of Dispensaries. The Board have entered Rupees 860, which provides for a Passed Hospital Apprentice.

68. There is now one Superintendent of Vaccination in the district, and the Bellary, Gooty, and Pennacondah Circles pay him Rupees 30, 25, and 15 respectively. The Pennacondah Board propose to have a separate Superintendent for that circle from 1874-75, and if this is allowed Rupees 70 must be divided between the Bellary and Gooty Circles. The Board think, however, that a separate Superintendent for Pennacondah is unnecessary.

69. A sum of Rupees 7,850 is assigned for the sanitary purposes of the circle. To this must be added the Rupees 2,650 wrongly entered under Grant I. The details of the former amount are—

Improvement of Water-supply... ..	Rs. 450
For Village-sites	2,000
Scavengering	5,400

70. A sum of Rupees 140 is entered for the cost of establishment in the three choultries at Royalcherovoo, Koodair, and Madhavaram. The particulars of this establishment should have been shown in Statement IV.-A. The omission has been supplied in this office.

71. Rupees 2,540, or Rupees 240 less than in the current year, is estimated for contributions to the Munro's Dispensary at Gooty, and for the Adoni and Anantapore Municipal Dispensaries.

72. GRANT IV., MISCELLANEOUS.—The contribution for Controlling Establishments is raised to Rupees 550.

73. The Circle's share of the Collector's Office Establishment must be Rupees 510.

74. It is proposed to raise the salary of the Local Fund Clerk from Rupees 25 to 30. The Board think this should be allowed.

75. Grant IV. is—

Road Fund	Rs. 1,250
General Fund	450

Total... 1,700

76. The Local Fund Board do not seem to have remembered that the rules require that a General Fund reserve should be left equal to 10 per cent. of the fund's receipts for the year. This would amount to Rupees 3,390, but the Board think that Rupees 2,130 will be sufficient.

77. The sketch map called for in paragraph 23 of the Board's Circular Memorandum, dated 15th August 1873, No. 1,231, should be submitted as soon as possible.

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78. An Abstract of the Budget as modified above is subjoined:—

Receipts.		Charges.			
	RS.		RS.	RS.	
Road Fund	1,09,710	Grant I. ... { Road Fund... ..	1,08,220		
General Fund	38,320	{ General Fund	11,900	1,20,120	
		Grant II... General Fund	...	7,650	
		Grant III.. General Fund	...	16,190	
		Grant IV.. { Road Fund... ..	1,250		
		{ General Fund	450	1,700	
		General Reserve	...	2,130	
		Balances.			
		Road Fund	210		
		General Fund	...	210	
Total...	1,48,030	Total...	...	1,48,030	

PENNACONDAM.

79. STATEMENT II.-A., REVENUES AND RECEIPTS.—The receipts are made up of—

	RS.
Provincial Grant	12,600
Special Funds... ..	25,710
Land-cess	1,450
Fees in Schools	36,800
Miscellaneous	120
	1,200
Total...	77,310

80. The real balance at the end of 1872-73 was Rupees 25,785, and the Vice-President says it has been found impossible to expend it in the current year. The balance at the beginning of 1874-75 is, however, estimated at Rupees 12,000. No doubt it will be larger.

81. The Local Fund Board propose to transfer the whole Provincial grant for roads (including the special grant of Rupees 10,000 made for special reasons in the current year) to the General Fund. In order that they may do this they have to allot but a small sum to New Works, and to reduce their maintenance allowances largely; but they propose to build thirteen Chuttrums, to plant fifty-one miles of Avenues, to build a new Dispensary, and to have a better Educational and Vaccine agency, and greater expenditure on Sanitation than the other circles can afford. The Board think it out of the question that this circle should spend so much on luxuries at the cost of Provincial Funds, whilst many other circles are in the greatest need of help. All that they can recommend Government to do is to allot what the circle can safely save out of the ordinary Road grant to general purposes. This will give Rupees 3,740 to roads, and Rupees 12,000, which is undoubtedly much required, to general purposes.

82. The Land-cess is calculated at Rupees 4,700 less than in the current year's budget with reference to the actuals of previous years.

83. The receipts will thus be—

	RS.
Road Fund	41,720
General Fund... ..	25,590
Total...	67,310

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84. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND CHARGES.—The Vice-President has transferred the repairs of all roads but one from the Public Works Department to Other agency to reduce the cost of Public Works supervision. The President deprecates making any such change and the Board concur with him: Moreover, a sweeping alteration like this ought not to be made in a budget without previous discussion and sanction. The Repair allotments should all be re-transferred to the Public Works Department.

85. The Petty Establishment of the circle consists of one Overseer at Rupees 60, and three Maistries on Rupees 20 each. The Vice-President, acting on the hypothesis that nearly all the repair works will be done by Other agency, proposes to entertain two additional Maistries for 1874-75. If Government agree with the Board, however, this hypothesis will not be realized. There are only three Maistries in the Gooty range, where there is more work to be done by such men than in Pennacondam. The increase is therefore unnecessary and the item is altered to Rupees 1,870, which will suffice for the existing establishment including a Lascar on Rupees 6 a month for the Overseer.

86. The charge for Supervision by the Public Works Department will be Rupees 6,900.

87. The share of the Cost of General management is Rupees 640.

88. The provision for Tools and Plant should be Rupees 280.

89. The Road Fund reserve should be Rupees 2,970.

90. The Road Fund expenditure will thus be Rupees 40,370, leaving a balance of Rs. 1,350.

91. STATEMENT II.-A., PART I., NEW WORKS.—There is only one sanctioned road work in the circle. In the budget of 1872-73, Rupees 3,000 was allotted for the "road from Boodaly to the Cuddapah frontier at Gownswarpully." No estimate was ever submitted for the work, but it appears as Item No. 2 in the Appendix to Part II. of the current year's budget, with a provision of Rupees 570. In this budget Rupees 460 is allotted for maintaining the same work, and in the sketch map submitted with the budget the section of the road from Boodaly to Pandam is marked as completed. The President will be good enough to explain this matter.

92. The Vice-President states that, with the exception of bridges, the communications of the circle are complete. His predecessor, in submitting the budget of 1872-73, remarked that it would take forty years for the circle (unassisted) to complete even the lines of road which had been begun but were still unfinished, and it was on this account that Government sanctioned a toll gate (since abolished) in 1872-73 and gave a special grant of Rupees 10,000 in 1873-74. The sketch map seems to indicate that most of the circle is absolutely roadless. The President will be good enough to ascertain the District Engineer's views and report on the subject.

93. The Local Fund Board propose to construct thirteen Chuttrums, a Cart-stand at Combador, and a Dispensary at Culliandroog, and to plant fifty-one miles of road with avenue trees. Judging from the cost the chuttrums are to be nothing better than halting sheds or muntapums, and the Board doubt whether they will be large enough or permanent enough to do much for the convenience of the public. At all events the circle is not rich enough to build them, and they must all be struck out. The same remarks apply to the Dispensary which it is proposed to build at Culliandroog. The circle already has one such institution, and the other and richer circles of the district cannot afford more. For the same reason the allotments for planting avenues must be reduced to Rupees 900. The cart-stand which it is proposed to make at Combador will be both cheap and convenient, and will be left in the budget.

94. PART II., REPAIRS.—The maintenance allowances are reduced by no less than 21 per cent. One road gets Rupees 150 a mile, and the reason given for reducing this from Rupees 200 to Rs. 150 is satisfactory. The other roads get one Rupees 50, some Rupees 40, and the rest Rupees 30. The Board doubt whether this will be found sufficient, but as the allowances have been fixed with deliberation by the Local Fund Board they will be left undisturbed in order that a somewhat dangerous experiment may have a fair trial. The allotments, as already observed, must be assigned to the Public Works Department instead of Other agency.

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95. The provision for the maintenance of avenues is Rupees 2,500 more than in the current year. The allotment will be left unaltered, but the Board doubt whether so large an expenditure will be found necessary.

96. The following entries under Grant I. have to be altered :—

	By P. W. D.	By Other Agency.
<i>New Works.</i>	RS.	RS.
Sanitary and Miscellaneous	...	1,100
<i>Repairs.</i>		
Communications	21,610	...
Public Works Supervision	6,900	...
Petty Establishment	1,870	...
Tools and Plant	350	...
Road Fund Reserve	2,970	...

97. Grant I. will be—

Road Fund	RS. 39,730
General Fund	7,090
Total...	46,820

98. GRANT II., EDUCATION.—Grant II. is made up of—

Payment for Inspection	RS. 1,700
Local Fund Schools... ..	990
Results Grants	2,500
Purchase of Books	1,200
Total...	6,450

99. Two Inspecting Schoolmasters are employed in the circle on Rupees 20 each. Two additional men are proposed for 1874-75; but the Vice-President observes that if Government allow a separate Deputy Inspector for the circle the new Inspecting Schoolmasters will not be wanted. There are only two Inspecting Schoolmasters in the Gooty Circle, and the Board think that one Deputy Inspector (as at present) will be enough for both the circles. The provision for the 1st item may therefore be safely reduced to Rupees 880.

100. There is one Local Fund School in the current year, and the proposal of the Board to open a Mahomedan Elementary School at Pennacondah was sanctioned in G. O., Financial Department, 29th August 1873, No. 1,227. Rupees 990 is allotted for the two schools.

101. There is an increased allotment for Results grants, but a comparison of the proposed Grant II., with the proposed Grant III., seems to show that the Local Fund Board attach too little importance to education.

102. Grant II. is Rupees 5,570.

103. GRANT III., SANITATION, ETC.—The particulars of Grant III. are—

Hospitals, etc.	RS. 2,900
Vaccination	2,500
Sanitary Establishment	9,000
Total...	14,400

104. There is one Dispensary in the circle, and it is proposed to open another at Cullian-droog in the ensuing year. The resources at the disposal of the Local Board are inadequate to meet even the charges proposed in the budget for two Dispensaries, and the allotment for Medicines and Surgical apparatus in the new Dispensary would have to be largely supplemented before it could be properly equipped. The Board think the establishment of the Cullian-droog Dispensary must be postponed. The allotment for Medical subordinate in the Pennacondah Dispensary will be increased to Rupees 800 to provide for the lowest Warrant grade.

105. The Vaccine Establishment of the circle consists of one 1st Class and three 2nd Class Vaccinators. It is proposed to increase the staff to four 1st Class and five 2nd Class Vaccinators

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and to entertain a separate Superintendent for the circle. The Board observe that there are only one 1st Class and two 2nd Class Vaccinators in the Gooty Circle, and two 1st Class and four 2nd Class Vaccinators in Bellary. The funds do not allow of the proposed increase. The present staff, with the circle's share of Rupees 15 for the District Superintendent, will cost Rupees 960.

106. Rupees 9,000 is allotted for the Sanitary purposes of the circle, but the details are not given in the form required. The sum seems to be far too large, considering the circumstances of the circle. The Board think it should be reduced to Rupees 4,500.

107. Grant III. will then be Rupees 7,540.

108. GRANT IV., MISCELLANEOUS.—The contribution for the Controlling Establishments will be Rupees 310.

109. The circle share of the Collector's Office Establishment is Rupees 230.

110. Government in their order, dated 9th December 1873, No. 1,791, sanctioned the increase of salaries of the Local Fund Clerks of the Bellary and Gooty Circles, but called for the final opinion of the Board with respect to the Pennacondah Local Fund Clerk. The President has reported on the subject in his letter of the 16th February 1874, No. 26. The Board recommend that the Clerk's salary should be increased from Rupees 20 to Rupees 25 a month. The salary of the Clerk in the Bellary Circle is Rupees 35, and that of the Clerk in the Gooty Circle Rupees 25. The Local Fund Board wish the salary to be Rupees 30, but have shown no sufficient ground for making so large an addition.

111. Grant IV. is—

Road Fund	RS. 640
General Fund	300
Total...	1,030

112. This revision leaves a large balance of the General Fund unappropriated, but it will probably be wanted for promoting education.

113. The following is an Abstract of the Budget :—

Receipts.		Charges.		
	RS.		RS.	RS.
Road Fund	41,720	Grant I. ... { Road Fund... ..	39,730	
General Fund	25,590	General Fund	7,090	46,820
		Grant II. ... General Fund	...	5,570
		Grant III. ... General Fund	...	7,540
		Grant IV. ... { Road Fund... ..	640	
		General Fund	300	1,030
		General Reserve	...	60,960
		Balances.		2,560
		Road Fund	1,350	
		General Fund... ..	2,440	3,790
Total...	67,310	Total...	...	67,310

(A true Extract.)

(Signed) J. GROSE,
Secretary.

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No. 13. ORDER THEREON, 1st May 1874, No. 751.
In the annexed abstract the Local Fund Budget Estimates of the Bellary Circle for 1874-75 are compared with those for 1873-74:—

RECEIPTS.		CHARGES.	
1873-74.	1874-75.	1873-74.	1874-75.
RS.	RS.	RS.	RS.
Balance brought forward.	6,710	Grant I.—	
Allotments from General Revenue.		New Works—	
Provincial Funds—		Communications ...	18,710
For Roads ...	31,480	Buildings ...	4,050
For Schools ...	1,670	Repairs—	
Special Funds ...	11,230	Communications ...	47,990
Cess on Land ...	75,000	Miscellaneous ...	2,500
Fees in Schools ...	980	Cost of General Estab-	
Contribution from other		lishment, Public	
Circles and Municipa-		Works Department	18,480
lities ...	200	Road Fund Reserve...	9,720
Miscellaneous ...	810	Other items ...	3,550
		Grant II.—	
		Inspection... ..	2,850
		Local Fund Schools...	4,870
		Grants-in-aid ...	4,000
		Miscellaneous ...	600
		Grant III.—	
		Hospitals	1,340
		Vaccination	1,900
		Sanitary Establish-	
		ment	4,290
		Other items	1,660
		Grant IV.—	
		Establishment	1,470
		General Reserve	...
		Balance... ..	100
Total ...	1,28,080	Total ...	1,28,080
			1,15,270

2. As recommended by the Board of Revenue the special grant for roads given in the current year will be repeated in 1874-75. The allotment for New Works—Communications, may then be raised to Rupees 21,800, the cost of Public Works Supervision to Rupees 16,960, and the Road Fund Reserve to Rupees 9,210. The grant for Schools has been rightly estimated by the Board of Revenue. The Circle share of the Collector's Establishment being raised on account of the additional receipts to Rupees 430, the cost of General Management will be Rupees 1,557, the Road Fund share of which is Rupees 1,100. The provision for Tools and Plant will be Rupees 700. The reduction which it has been found possible to make in the allotment for road repairs is satisfactory.

3. The proposal for the entertainment of an additional Inspecting School-master is approved and sanctioned. The General Reserve in the Budget as modified by Government is set down as Rupees 2,850. In dealing with this during the year it should not be forgotten that, possibly, the allotment for Results Grants—although increased by Rupees 1,000—may not suffice. The establishment of a new Dispensary at Harpenhully is approved. The provision for the medical officer there and

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at the other dispensaries in the three circles must be raised by Rupees 35 each, as, inclusive of bedding and clothing allowances, the annual emoluments of a passed Hospital Apprentice amount to Rupees 899.

4. An abstract of the Budget as modified is as follows:—

RECEIPTS.		CHARGES.	
RS.	RS.	RS.	RS.
Road Fund ...	92,590	Grant I.—	
General Fund ...	37,680	Road Fund ...	91,160
		General Fund ...	8,760
			99,920
		Grant II.—	
		General Fund ...	12,490
		Grant III.—	
		General Fund ...	13,130
		Grant IV.—	
		Road Fund ...	1,100
		General Fund ...	450
			1,550
			1,27,090
		General Reserve ...	2,850
		Balances—	
		Road Fund ...	330
		General Fund ...	...
			330
Total ...	1,30,270	Total ...	1,30,270

5.

GOOTY.

RECEIPTS.		CHARGES.	
1873-74.	1874-75.	1873-74.	1874-75.
RS.	RS.	RS.	RS.
Balance brought forward	25,790	Grant I.—	
Allotments from General Revenue.		New Works—	
Provincial Funds—		Communications...	13,570
For Roads ...	12,410	Buildings ...	6,000
For Schools ...	300	Repairs—	
Special Funds ...	3,470	Communications...	51,280
Cess on Land...	92,000	Buildings ...	1,000
Fees in Schools ...	530	Miscellaneous ...	2,240
Miscellaneous ...	1,640	Cost of General Estab-	
		lishment, Public	
		Works Depart-	
		ment	18,490
		Road Fund Reserve	8,210
		Miscellaneous...	11,740
		Grant II.—	
		Inspection	2,760
		Local Fund Schools	1,880
		Grants-in-aid...	2,500
		Other items	1,000
		Grant III.—	
		Hospitals	800
		Vaccination	1,660
		Sanitary Establish-	
		ment	4,800
		Other items	2,870
		Grant IV.—	
		Supervision and Man-	
		agement	1,530
		General Reserve ...	...
		Balance	4,810
Total ...	1,36,140	Total ...	1,36,140
			1,48,030

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6. The Government must express their strong dissatisfaction at the failure to submit a Supplemental Budget commented on by the Board of Revenue, and which has resulted in a large increase of the opening balance. The explanation given by the Vice-President is so meagre that the Government cannot say whether the Board were in any way justified in adopting the course pursued, but they trust that Mr. Master will be able to satisfy them that it was not without cause that he suffered such apparent want of vigour to pass without any remonstrance on his part. Under the circumstances the special grant of Rupees 5,000 given for roads in the current year will not be repeated. The remarks of the Board of Revenue on the proposal to leave partly-made roads and commence new ones are approved, and the Government desire to have the opinion of the President on this subject. The proposed contributions to Municipalities which realize revenue from tolls cannot be allowed unless it be the case that the maintenance and repair, within municipal limits, of the roads in which the circles are interested—as distinguished from mere streets and town roads—cost more than the Municipalities realize from the tolls on them.

7. Before coming to a decision regarding the proposal to increase the cost of the schools so as to permit of English being taught, the Government desire to be informed of the number of boys of a school-going age in the villages in which the schools are situated, the fees charged, and the education actually given or proposed. In the meantime the Budget may remain as submitted. The Government agree with the Board of Revenue in considering that a separate Superintendent of Vaccination is not required for the Pennacondah Circle. In consequence of the addition made to the receipts of the Bellary Circle, the Gooty Circle's share of the cost of the establishment in the Collector's office will be Rupees 400.

8. An abstract of the Budget as modified by Government is—

RECEIPTS.		CHARGES.	
	RS.		RS.
Road Fund	1,09,710	Grant I.—	
General Fund	38,320	Road Fund	1,07,110
		General Fund	11,900
			1,19,010
		Grant II.—General Fund...	7,650
		Grant III.— Do. do. ...	16,230
		Grant IV.—	
		Road Fund	1,250
		General Fund	430
			1,680
			1,41,570
		General Reserve	2,110
		Balances—	
		Road Fund	1,350
		General Fund	...
			1,350
Total ...	1,48,030	Total ...	1,48,030

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9. PENNACONDALH.			
RECEIPTS.		CHARGES.	
	1873-74. RS.	1874-75. RS.	
Balance brought forward ...	4,600	12,000	Grant I.
Allotments from General Revenue.			New Works—
Provincial Funds—			Communications... ..
For Roads ... }	25,740	3,740	Buildings
General purposes }		12,000	Miscellaneous
Special Funds	1,210	1,450	Repairs—
Cess on Land... ..	41,000	36,800	Communications
Tolls	3,000	...	Miscellaneous
Fees in Schools	120	120	Cost of General Establish- ment, Public Works De- partment
Miscellaneous	640	1,200	Road Fund Reserve
			Miscellaneous
			Grant II.—
			Inspection
			Local Fund Schools
			Grants-in-aid
			Other items
			Grant III.—
			Hospitals
			Vaccination
			Sanitary Establishment ...
			Grant IV.—
			Supervision and Manage- ment
			General Reserve
			Balance... ..
Total ...	76,310	67,310	Total ...

10. The views of the Local Board as at present constituted are in the matter of communications to be so very different from those previously held, that the Government are surprised that the President has neither expressed any opinion on the subject nor consulted the District Engineer.

11. The Budget will now be returned for revision at a meeting at which both the President and the District Engineer shall be present. The Government are far from satisfied with the administration of the Gooty and Pennacondah Circles or of the Gooty Municipality, and they desire to know what amount of personal control has been exercised by Mr. Master, what portions of the Circles he is personally acquainted with, and when he was last in those parts of his charge. The Board of Revenue will also state whether in their opinion any real advantage accrues from the arrangement by which Pennacondah is made a separate Circle.

12. Pending orders on the revised budget now called for, all allotments which are mere repetitions of last year's allotments, or do not exceed them, may be considered as passed, and the order of the Board of Revenue directing the retransfer of road repairs to Public Works Agency is confirmed.

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13. The Budget as now submitted by the Board of Revenue will be adopted in framing the General Local Fund Budget for the Presidency, if the revised budget is not received in time, but the Government desire that there may be no delay in its submission.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue.

- „ President of the Local Fund Boards, Bellary.
- „ Revenue Department.
- „ Public Works Department.
- „ Accountant-General.
- „ Surgeon-General, Indian Medical Department.
- „ Director of Public Instruction.
- „ Sanitary Commissioner for Madras.
- „ President of the Municipal Commission, Bellary.

Ed. J. Wright.

spanchin

291678.
Revenue. *Richardson*
Bdlt. of 1873 *3000000.*

FINANCIAL.

To
THE BOARD OF REVENUE,
Ac, Ec,
Ec.

Dated May, 1st
Recd. *May 26* *Recd.*
G.O., 1st May 1874, No. 751.

LIAZ.
Nos. 9-13.

Ballary, Ghooly, and Penangorath Circles.—
The Budget Estimate of these Local Fund Circles
for 1874-75 reviewed.

28 May 74
Sd/-
28 May 74