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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Local Funds—Budget.

No. 7. Read the following Proceedings of the Board of Revenue, dated 29th December 1874, No. 3715 :—

Read the following letters :—

From the President of the Local Fund Boards, Kistna District, dated 26th November 1874, No. 232.

ABSTRACT.—Submitting Local Fund Budget of Guntoor Circle for 1875-76.

Memorandum from the same Officer, dated 5th December 1874, No. 247.

ABSTRACT.—Submitting a Memo. of additions to be made to the Budget of Guntoor Circle.

THE Local Fund Budget of the Guntoor Circle for 1875-76 is submitted for the orders of Government.

2. There are two Budgets sent, one prepared by the Vice-President and passed by the Local Fund Board and the other by the President, as he found it necessary to make some alterations. The President's Budget being more carefully prepared and consequently more complete, the Board will review it, noticing as they proceed the main points in which it differs from the Circle Board's Budget.

3. STATEMENT I.-A, REVENUES AND RECEIPTS.—The assets of the Circle are estimated at Rupees 2,12,250 as hereunder particularized :—

	RS.
1. Balances	48,000
2. Allotment from General Revenue... ..	32,250
3. Rates and Taxes	1,30,000
4. School fees... ..	300
5. Contributions	40
6. Endowments, etc.	60
7. Miscellaneous	1,600
	2,12,250

4. The President estimates the opening balance at Rupees 48,000 as per margin and he explains in paragraphs 6 and 7 of his letter how these amounts have been arrived at. The Vice-President has estimated the opening balance at Rupees 42,000, but has not explained how he calculated it. The Board have adopted the President's figures.

	RS.
Road Fund	13,000
General Fund	35,000
Total ...	48,000

	RS.
Road Fund	10,000
General Fund	32,000
Total ...	42,000

5. The cess on land is expected to yield Rupees 1,30,000 against Rupees 1,10,000, the estimate for the current year. The present

estimate is framed with reference to the expected collections during the current year.

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6. The school fees to be levied in all the twenty-four schools detailed in Statement III. are expected to amount to Rupees 300. It appears from the concluding part of paragraph 4 of the Vice-President's letter, that the Circle Board propose to collect fees at 4 Annas per head in second class schools and 2 Annas in other schools.

7. The receipts are :—

Road Fund	rs.
Endowment do.	1,32,920
General do.	60
	79,270
	<u>2,12,250</u>

8. STATEMENT I.-B, EXPENDITURE.—The total proposed expenditure for the year amounts to Rupees 1,80,590 made up of :—

Grant I.	rs.
Do. II.	1,45,590
Do. III.	14,520
Do. IV.	17,830
	2,650
	<u>1,80,590</u>

9. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The Road Fund assets are estimated to amount to Rupees 1,32,920 and the expenditure to Rupees 1,29,610, leaving a balance of Rupees 3,310. In Statement II. of the Vice-President's Budget, an additional appropriation of Rupees 20,000 is entered from the General Fund to provide for the allotments for works recommended by the District Engineer. The President has omitted the item from his budget, remarking that such an appropriation is forbidden by G. O., Financial Department, dated 28th March 1873, No. 426, except under very exceptional circumstances and that an appropriation of Rupees 42,000 has been found necessary during the current year.

10. To make up for the disallowance of the additional appropriation, the President has reduced the allotments for the Amaravaty and Pidugurala roads from Rupees 7,000 and 8,000 to Rupees 6,000 each, and struck out the two roads as per margin. The President adds that should the Board see fit to recommend the appropriation, it cannot be better spent than on the roads noticed above. The Board observe that, after making ample provision for all the legitimate charges of the General Fund, there is a surplus of Rupees 28,350 (including the Reserve) left unappropriated, and as no good will be gained by allowing the money to remain idle, the Board resolve to recommend Government to sanction an appropriation of Rupees 18,210, which with the 3,000 Rupees added to the Road Fund balance by the President, will admit of the retention of the works as proposed by the Circle Board in consultation with the District Engineer.

11. A sum of Rupees 5,400 is entered for the Petty Establishment against Rupees 5,260 in the current year's budget. The increase provides for the batta of the three Local Fund Overseers' clerks.

12. The cost of supervision by the Public Works Department should be Rupees 25,200.

13. The share of the cost of General Management chargeable to the Road Fund should be Rupees 1,310.

14. A contribution of Rupees 3,530 to the Nellore Local Fund Board is provided for remaking the portion of the Inkole and Chinna Ganjam road which lies within the Nellore Circle

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with reference to G. O., Financial Department, dated 25th June 1873, No. 886. Rupees 3,530 is the amount of an estimate prepared by the District Engineer of Nellore for the work. In the current year's budget, a contribution of Rupees 800 is entered for the maintenance of the road, but from a letter, dated 7th December 1874, No. 1,408, from the President, Local Fund Board, Nellore Circle, disposed of separately, it is observed that the latter sum is to be paid in the current year towards the cost of remaking the road, and so, the sum now to be provided should be Rupees 2,730, which is accordingly inserted.

15. The Road Fund Reserve at 10 per cent. of the receipts including the additional appropriation, should be Rupees 13,810.

16. A sum of Rupees 700 is included in the allotment for Contingencies under Grant IV. on account of Road Fund refunds. The provision should be shown as a separate item under Grant I. and in Statement II. also. The necessary alterations have been made in this office.

17. The Road Fund expenditure amounts to Rupees 1,51,130 leaving no balance.

18. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains six Road Fund items with a total assignment of Rupees 53,000. The amount allotted by the Circle Board for new works is Rupees 68,000. For reasons stated in paragraph 10 *supra*, the Board have restored the allotments for two roads which were reduced and inserted the two roads which were omitted by the President.

19. Under Sanitary and Miscellaneous a sum of Rupees 9,000, as in the current year's budget, is entered for building three Dispensaries in the Circle. The President should obtain and submit estimates for all unsanctioned works.

20. PART II., REPAIRS.—Rupees 31,780 are provided for road repairs against Rupees 28,650 in the current year's budget.

21. The maintenance grants for Items Nos. 1 and 10 have been raised. That for the road from Guntoor to Iyaloor has been reduced from Rupees 1,200 to Rupees 1,000 and the item is therefore shown in the Appendix. Items Nos. 7, 8 and 9 in the Appendix are fresh entries.

22. Grant I. is :—

	rs.
Road Fund	1,49,820
General do.	17,600
Total...	<u>1,67,420</u>

23. GRANT II., EDUCATION.—Grant II. comprises the following charges :—

	rs.
1. Payment for Inspection	1,860
2. Local Fund Schools	7,910
3. Results Grants	4,150
4. Purchase of Books	600
Total ..	<u>14,520</u>

24. The first item provides for three Inspecting Schoolmasters on Rupees 35 each. There are at present two Inspecting Schoolmasters on Rupees 35 each, and it is proposed to employ a third to cope with the progress made by education in the circle. The sanction of Government is requested for the addition.

25. The second item provides for the charges of the twenty-four schools as detailed in the revised form of Statement III. which the Board of Revenue have recently circulated for adoption by all Presidents of Local Fund Boards. The revised form is intended to supersede Statements III., and III.-A., and so Statement III.-B., which is intended solely to show the particulars of the salary grants paid to private schools, should in future be styled III.-A.

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26. There are two schools in existence—one at Chinna Ganjam and the other at Nandoor. It is proposed to open twenty-two schools. All the twenty-four schools appear in the current year's budget. The Government in reviewing the budget remarked that the schools were on too expensive a scale and desired the Circle Board to revise their educational scheme with reference to G. O., dated 30th April 1874, No. 746, and submit the revised scheme through the Director. The schools are repeated in the present budget with their cost reduced and it is proposed to pay the masters partly by fixed salaries and partly by results grants.

27. Of the twenty-two schools proposed, five are styled 2nd Class with two Teachers on Rupee 10 and the other on Rupees 5 a month for each, and the remaining seventeen 3rd Class Schools with one Teacher on a monthly salary of Rupees $7\frac{1}{2}$. The Vice-President states that, in addition to these salaries, the Masters are to be left at liberty to obtain Results grants if they can. The President mentions that half the salaries fixed for the masters will be paid to the Teachers monthly and that they will be left to earn the other half according to the Results Grant examination. The Director of Public Instruction has not yet favored the Board with his views on the scheme, and they are not quite sure what is proposed.

* 28. A sum of Rupees 4,150 is provided for Results grants against Rupees 5,000 in the current year.

29. Grant II. is Rupees 14,520 chargeable to the General Fund.

30. GRANT III., SANITATION, ETC.—Grant III. is made up of—

	Rs.
1. Hospitals and Dispensaries	7,610
2. Vaccine Establishment	1,450
3. Sanitary Establishment, etc.	6,500
4. Choultries	60
5. Public Bungalows	410
6. Miscellaneous	1,800
Total...	17,830

31. Rupees 6,500 are entered for Sanitation and are distributed thus:—

	RS.
1. Improvement of water-supply	2,000
2. Do. of Village-site	800
3. Scavengering of large Villages and small Towns.	3,700
Total...	6,500

32. A sum of Rupees 1,800 is provided as contribution to the Guntoor Municipality for the Civil Dispensary at that place against Rupees 1,500 for the current year. The Vice-President explains that the excess provision of Rupees 300 is made to meet a balance which may become due at the end of the current year and a contribution towards the cost of a Hospital Assistant's quarters. The Board observe that this small provision need not be made in the Budget, as the amount can be paid from the available General Fund Reserve or balance in the course of the year and have accordingly retained only the usual annual contribution of Rupees 1,500 for the Dispensary.

33. Grant III. is—

	RS.
Endowment Fund	60
General Fund	17,470
Total	<u>17,530</u>

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34. The contribution for the Controlling Establishments at the Presidency should be Rupees 570.

35. The cost of the Collector's Establishment is Rupees 1,200 of which Rupees 620 are chargeable to this Circle and Rupees 580 to the Masulipatam Circle. As the budget of the latter Circle is now before Government, the Board request that the necessary alteration may be made in it.

36. The allotment for Contingencies includes Rupees 700 on account of Road Fund refunds. As remarked above, the latter charge has been transferred to Grant I.

37. Grant IV. is—

									RS.
Road Fund	...	...	...	...	...	...	...	...	1,310
General Fund	...	...	...	...	...	...	...	...	550
								Total...	<u>1,860</u>

38. The General Fund Reserve should be Rupees 2,610.

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

Receipts.		Expenditure.		
	RS.		RS.	RS.
Road Fund	1,32,920	Grant I. ... { Road Fund ...	1,49,820	
Endowment Fund ...	60	{ General Fund ...	17,600	
General Fund	79,270			1,67,420
<i>Road Fund.</i>		Grant II... General Fund ...	...	14,520
Receipts ... 1,32,920		Grant III... { Endowment Fund...	60	
Appropriation. 18,210		{ General Fund ...	17,470	
				17,530
Total... 1,51,130		Grant IV .. { Road Fund ...	1,310	
		{ General Fund ...	550	
				1,860
				2,01,330
		General Reserve	...	2,610
		<i>Balances.</i>		
			RS.	
		Road Fund	...	
		General Fund	8,310	
			...	8,310
Total... 2,21,250		Total... ..	...	2,12,250

(True Extract.)

(Signed) J. GROSE,
Secretary.

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No. 8. ORDER THEREON, 1st February 1875, No. 191.

The estimates of the Guntur Local Fund Circle for 1875-76 as revised by the Board of Revenue are compared below with those for the current year:—

RECEIPTS.		CHARGES.	
1874-75.	1875-76.	1874-75.	1875-76.
RS.	RS.	RS.	RS.
Balance brought forward :—		Grant I.—	
Road Fund	25,000	New Works—	
General Fund	25,000	Communications ...	60,000
Allotments from General		Sanitary and Mis-	
Revenue :—		cellaneous	9,000
Provincial Fund	26,250	Repairs—	
Special Fund	6,050	Communications ...	28,650
Cess on Land... ..	1,10,000	Sanitary and Mis-	
Contributions from other		cellaneous	3,700
Circles, &c.	40	Cost of General Estab-	
Endowments, &c.	60	lishment, Public	
Miscellaneous	1,050	Works Department.	25,290
		Petty Establishment ...	5,260
		Road Fund Reserve ...	10,590
		Other Items	2,010
		Grant II.—	
		Inspection	1,240
		Local Fund Schools ...	9,230
		Grants-in-aid	6,000
		Miscellaneous	1,600
		Grant III.—	
		Hospitals	7,610
		Vaccination	1,450
		Sanitary Establish-	
		ment	5,000
		Other Items	1,970
		Grant IV.—	
		Establishment and Su-	
		pervision	1,950
		General Reserve	3,750
		Balance—	
		Road Fund	1,020
		General Fund	8,130
Total	1,93,450	Total	1,93,450
	2,12,250		2,12,250

2. The General Fund opens with a balance of Rupees 35,000, and the Board of Revenue recommend a transfer of Rupees 18,210 from the General Fund to the Road Fund on the ground that after making ample provision for all the legitimate

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charges of the former there is a surplus of Rupees 28,350, and no good will be gained by allowing the money to remain idle, while the transfer will admit of the retention in the Budget of the works proposed by the Circle Board in consultation with the District Engineer.

3. The Government are not prepared to sanction a deviation in this case from the general order prohibiting such transfer, or to admit that the legitimate charges of the General Fund have been amply provided for, as any balance of the kind can easily be utilized in the construction of School-houses or Dispensaries or other works of a permanent character involving no additional annually recurring expenditure.

4. The subjoined Statement is an abstract of the Road Fund Budget as passed by Government with the appropriation disallowed and the charges for Supervision modified in accordance with G.O., dated 21st January 1875, No. 98:—

RECEIPTS.		CHARGES.	
	RS.		RS.
Balance	13,000	New works	60,400
Land-cess	86,670	Repairs	31,780
Assignment—			92,180
Provincial	26,250	Establishment—	
Special	6,000	Contribution	17,650
Miscellaneous	1,000	Petty Establishment ...	5,400
		Tools and Plant	910
		General Management ...	1,160
		Reserve	11,990
		Miscellaneous	3,630
Total	1,32,920	Total	1,32,920

5. The revised form of Statement III. prescribed by the Board of Revenue is approved, and sanction is granted for the entertainment of a third Inspecting Schoolmaster. The entries in connection with the proposed new Schools may remain in the Budget, pending consideration of the final recommendation of the Board of Revenue after receipt of the opinion of the Director of Public Instruction. There seems to be some difference in the nature of the proposed arrangement as stated by the President and Vice-President, and the Government, like the Board of Revenue, are not quite sure what is proposed. The necessary alteration will be made to the entry of the Masulipatam Budget on account of the share of the cost of the Establishment in the Collector's Office.

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6. An abstract of the Budget as modified by Government will be,

RECEIPTS.		CHARGES.	
	RS.		RS.
Road Fund	1,32,920	Grant I.—	
Endowment Fund	60	Road Fund	1,31,760
General Fund	79,270	General Fund	17,600
		Grant II.—	
		General Fund	14,520
		Grant III.—	
		Endowment Fund... ..	60
		General Fund	17,470
		Grant IV.—	
		Road Fund	1,160
		General Fund	700
		General Reserve	4,430
		Balances—	
		Road Fund	24,550
		General Fund	
			24,550
Total	2,12,250	Total	2,12,250

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

- To the Board of Revenue, with enclosures.
- „ Revenue Department.
 - „ Public Works Department.
 - „ Accountant-General.
 - „ Sanitary Commissioner.
 - „ Director of Public Instruction.
 - „ Surgeon-General, Indian Medical Department.
 - „ President of the Local Fund Boards, Guntoor.

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Revenue Department
Govt. of Madras

FINANCIAL.

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

Dated February, 1st.

Recd. —a—19: Encl.

G.O., 1st February 1875, No. 191.

Des. No.

FEBRUARY.

Nos. 7-8.

Junior Circle.—The Budget Estimate of this
Circle for 1875-76, reviewed.

N^o 346
DODGED

22^d Feb/75