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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 530 Press / Mis.

Dated 6-10 1871.

33-34 26/27

Not to be folded or roughly handled

No. 33. Read the following Proceedings of the Board of Revenue, dated 19th September 1871 :—

Read the following papers :—

From G. VANSAGNEW, Esq., President of the Local Fund Board, Nellore, to the Secretary to the Board of Revenue, dated Nellore, 21st August 1871, No. 7.

With reference to paragraph 20 of the Local Fund Rules, I have the honour to submit the Local Funds' Budget for the year 1871-72, comprising twelve statements.

2. Copies of the Proceedings, held on the 2nd and 5th instant, are herewith forwarded.

3. ROAD FUND.—Among the receipts exhibited under this item, the largest is the road-cess. Statement I.—A. shows the entire collections under this item, distinguishing the collections expected under the Old and those under the New Act. The former were calculated on the actual outstanding balances on the 1st July and the actual collections from April to June. Rupees 1,20,000 is the estimate of receipts under the new Act at one Anna in the Rupee, of which Rupees 80,000 go to the credit of the Road and 40,000 to the General Fund.. The entire receipts under this Fund, inclusive of the grant by the Government, amount to Rupees 2,46,660.

4. EXPENDITURE.—The Local Fund Board have, generally, accepted the items in the budget circulated with the Government Order, dated 7th June 1871, with a few modifications, which consist chiefly in the exclusion of all purely salt roads which can be of no use to the general public. The roads so excluded are two, one being the branch from Dugarazpatam to thesalt platform, and the other the completion of the road from Singaroyakonda to the salt station at Ullapalem. The ordinary maintenance allowance of the completed portion of the latter road has also been excluded. As Collector, I had addressed a letter to the Board of Revenue on this question that was disposed of in their Proceedings, dated 31st May 1871, No. 2208. At the meeting a member introduced the subject without any previous communication with me, and the resolution arrived at, after discussion, was the unanimous expression of the opinion of the meeting. Now I have just received Government Order, dated 7th August 1871, No. 313, but I do not feel myself at liberty to act further in the matter without authority from the Local Fund Board.

The allotment for the road to Babu Row's Chuttrum, referred to in Board of Revenue's Proceedings, dated 1st June 1871, No. 2226, has also been reduced from Rupees 15,500 to Rupees 6,160, as the Local Fund Board were satisfied that the metalling was not at present required in consideration of the comparative unimportance of the line leading nowhere as it does, and the insignificance of the traffic to be provided for.

5. WORKS.—All the works, incomplete and new, passed by the Board of Revenue since the date of the original budget, have been included. The total amount proposed for new works in the Local Fund Budget for roads, and their repairs, inclusive of avenues, is Rupees 2,07,945. The cost of the establishment for the Local Fund Board's Office has been fixed on a scale approved of at a

meeting, and it comes to Rupees 1,774, to which a sum of Rupees 446 has been added for contingencies and office furniture. Government Order, dated 10th August 1871, No. 1220, has just been received on this subject, and will form the subject of a separate communication. For the Board of Revenue's Office the usual amount of Rupees 230 has been provided for in the budget. The balance under this head is estimated to be Rupees 77,692, a portion of which will be utilized, if possible, by supplemental budgets.

6. Two works have been selected by the Local Fund Board for execution this year from general funds, on account of their local importance—1st, the Oodiagherry aqueduct. This is a work the importance of which has been acknowledged by Government in their Order, dated 28th April 1869, No. 1152, but the promise of a State contribution has not hitherto been fulfilled owing to want of funds. The Local Fund Board are, however, willing to provide the funds and undertake the work.

The other work of this kind is the Nanal plantation in the Pennair river at the anicut referred to in my letter to the Board of Revenue, dated 8th August 1871, No. 4341.

7. Nomenclature.—In all former budgets the roads have, in my opinion, been generally incorrectly and unintelligibly named. I have accordingly, myself, carefully revised their nomenclature, and I beg to submit an excellent trace road map, on the scale of the trigonometrical sheets, which Colonel Moberly has been kind enough to get up for me, and of which I retain duplicate. It should be returned half-yearly, in October and April, for progress to be denoted on it.

Union Fund.—Nine union schools have been proposed to be established this year. The estimated cost is Rupees 4,500, which is to be met from the house-tax as soon as sanction for its introduction is received. The incidence of the house-tax must vary in each village in proportion to the required expenditure and to the number of assessable houses in the village. It has been found on a rough calculation that the house-tax in these nine villages will reach respectively from 8 Annas as a minimum to 2¼ Rupees as a maximum average.

8. Charges.—The charges of education in each union are separately shown, and they amount to Rupees 4,500 for union purpose; allotments have been made for repairs of schools and for sanitation within the limits of each union. There are no salary-grant schools at present. Ample provision has been made for results' grants and for the Educational Inspectorate.

9. The Local Fund Board have also provided a sum of Rupees 800 from general funds for the payment of certain arrears of grants due before the introduction of the new Act. In several old rate schools the collections were very backward, and the masters have not been paid in one instance for more than a year, in consequence of the educational-cess not having been realized.

10. Charitable Institutions and Sanitation.—The only institution which falls under the management of the Local Fund Board is the Ongole Dispensary. For the Nellore Dispensary and its branch, and for the Lungerkhana under municipal management, ample contributions have been provided, as agreed upon between the two Boards.

11. The cost of the vaccination establishment has been fully provided for.

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12. A lump grant of 5,000 Rupees is allotted for general sanitation, but the Local Fund Board, after long discussion at a meeting, failed to arrive at any definite decision regarding the principle under which expenditure of this nature should proceed. The subject must be re-discussed and disposed of at future meetings.

13. General Fund.—No special statement is provided for this Fund. I beg to enclose an abstract showing the receipts and expenditure under each of the items, and a detailed statement of the proposed charges from the general funds. The balance under this head is Rupees 19,600. The disposal of funds under this head requires further consideration than the Local Fund Board have yet had the opportunity of giving to the subject; but, if they see their way to further satisfactory appropriations within the current year, supplemental proposals will be submitted.

From the Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Madras, 28th August 1871, No. 1208.

I have the honour to report, with reference to the Budget Estimate of the Nellore Local Funds' Board, that the special assignment of Rupees 5,000, for clearing of wells and other sanitary purposes, may be accepted provisionally, pending a more accurate knowledge of the sanitary requirements of the district.

From E. B. POWELL, Esq., M.A., C.S.I., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 8th September 1871, No. 1538.

The Budget Estimates (Statements I., III., III. A., and III. B.) of the Local Funds Circle, Nellore, having been forwarded to me, I have the honour to submit, for the information of the Board of Revenue, the following remarks with reference thereto.

2. The sum (Rupees 3,000) provided for results' grants appears to me to be too small. Nearly Rupees 4,500 were disbursed last year in the district on the above account, and I consider that fully that amount will be required in 1871-72 for the same purpose. I would suggest, therefore, that Rupees 4,000 be entered in the budget of the circle for aid to village (results') schools, the difference of Rupees 500 being paid by the Municipality.

3. Looking to the amount (Rupees 4,500) estimated for the old rate schools in the circle, it seems probable that the whole expenditure of the institutions has been provided for. If such is the case, I have to remark that the schools being of the middle class are still entitled to grants from the State under the prescribed rules, and that a reduction in the estimates to the extent of, say, Rupees 1,700 should be made accordingly.

4. The provision of Rupees 800 for grants to rate schools in arrears for former years is not necessary. Such grants will be paid from provincial funds on sums equal in amount being shown to have been contributed from local sources.

5. A provision of Rupees 9 and 24 should be made for house-rent for the Varigonda and Rapur (Rate) Schools, respectively. Grants similar in amount have already been sanctioned for the purpose on behalf of those institutions.

6. No provision seems to have been made for a contribution from the circle on account of the portion of the cost of Normal Schools to be borne by local funds. I regret that it is not in my power to suggest an amount at present. The subject is one of much difficulty, but definite instructions on the point will shortly be issued by Government.

7. The amount provided for inspection (Rupees 3,500) is sufficient to cover expenditure as authorized on that account if the agency is worked at present rates (one Deputy Inspector of Schools at Rupees 125 per mensem, and three Inspecting Schoolmasters at 25, 25, and 15 Rupees per mensem, respectively, with batta and travelling allowance for all); but the sum would not be enough if the full sanctioned,* or an increased scale of Inspecting Agency were brought into force. In the current year, however, additions may not be expected to be made.

* One Deputy Inspector on Rupees 150 per mensem, and three Inspecting Schoolmasters on Rupees 35 per mensem each, with batta and travelling allowance for all.

8. I observe that there are no lower class salary-grant schools in the Nellore District.

From the Collector and President of the Local Fund Board, Nellore, to the Acting Secretary to the Board of Revenue, dated Nellore, 8th September 1871 No. 1752.

I have the honour to state that, prior to the receipt of P[illegible]edings of the Government, Public Department, [illegible]th August 1871, No. 1220, as provided in their budget for 1871-72 recently submitted, the Local Fund Board had sanctioned and employed from the 4th August the marginal establishment after due consideration of the nature and extent of the work likely to devolve on their office.

		Rs.		
Manager	... ...	80	per mensem.	
1st Clerk	... ...	25	,,	
2nd ,,	... ...	20	,,	
Attender	... ...	10	,,	
Peon	... ...	7	,,	
Total	...	142	or	1,704 a year.

2. The establishment was at once entertained in view to the urgent despatch of the heavy business which the practical enforcement of the Act and the assumption of their duties thereunder by the Board had at once devolved upon them. The Local Fund Board were satisfied that the establishment was not only not excessive, but was fixed as low as was compatible with a proper degree of efficiency.

3. The Government are under the impression that, provided provision is made for the keeping of the minutes of the proceedings of the Local Fund Board, the introduction of the new law and system will entail no work other than what has hitherto been performed by the Collectorate Establishment; but it must be taken into consideration that the local fund work has of late so much increased that the office of the Collector has not been able, even under the old system, satisfactorily to bear the additional burden, especially in view of the fact that the general business of the office has also materially increased since the establishment was fixed, and is likely still further to increase.

4. Under the new system, the work of local funds will be immensely increased. The keeping of the minutes of meetings will be but a very insignificant portion of that increase. Hitherto, under the head of local funds, the roads formed the only item of correspondence. Now, with greatly increased funds, not only will the business in connexion with roads be materially extended, but much

work has to be undertaken in connexion with educational, sanitary, and general objects.

5. This district forms a single circle. The Collector's executive responsibility as President of the Board will be very great. An enormous number of works and objects must, individually, be kept constantly in view if justice is to be done to each, and if the resolutions of the Local Fund Board with reference to each are to be carried into effect otherwise than perfunctorily.

6. It is too much to expect that either the Collector or any of his chief subordinates, continually occupied, as they are, with their multifarious ordinary duties, could keep each of these works and objects in sufficiently prominent view to ensure the punctual transaction of all executive business connected therewith. It seems to me quite essential to the efficient and punctual discharge of the President's executive duties that he should have at his right hand a thoroughly efficient, well-educated subordinate, whose attention, not being distracted by any other duties, should be wholly devoted to the correspondence and other business connected with the local fund.

7. The Local Fund Board took this view of the matter, and fixed upon Rupees 80 as the pay of the Manager of their Office as the minimum requisite to procure the services of the sort of person, whose services are absolutely necessary. They contemplated the salary being gradually raised to Rupees 100. I myself would have preferred the latter sum being assigned in the first instance, because I feel satisfied that the services of a really able hand to assis[illegible] President are of real importance to the welfare of the fund. None of the Collector's chief subordinate has sufficient leisure from his ordinary duties so to assist the President as that the latter could feel certain that no item of local fund work was slipping out of sight. The President must have some one special assistant, whom he can trust to keep every item of the business punctually before him.

8. The establishment remains in full employ, pending the sanction which, it is hoped, the Government will, on the Board's recommendation, not refuse to accord under the above explanation.

9. My Treasury Deputy Collector has, moreover, represented that an Accountant on 35 Rupees should be added to the Account Department to keep the separate books and registers of the Local Fund Department, and has urged that the work will occupy one hand exclusively, and that the Collectorate Establishment, as constituted on Mr. Pelly's scale, could but ill-afford to spare a hand for this purpose from the general work. But the proposal was not laid before the Local Fund Board owing to the remarks of Government in paragraph 2 of their Order, dated 30th June 1871, on Rule VII.

10. When the Account Department was organized, there was comparatively very little of local fund work. It gradually expanded, and an Accountant has been detached to keep Registers of Road Funds, Pound Fund, Jungle Conservancy and Bungalow, and Endowment Funds, and detailed accounts of expenditure under those items, as well as for avenues and topes and their establishments.

11. The recently-introduced scheme of preparing the whole accounts for expenditure in the Collector's Office, instead of in the taluqs, has, moreover, added largely to the work, and the new work, which is now thrown on the Account

Department, of keeping registers of the receipts and expenditure of each school, and each charitable institution, and of submitting the returns and reports prescribed in Rules LXVIII. to LXXI. to the Local Fund Board, is really very heavy. I recommend, under these circumstances, that an Accountant on Rupees 35 may be sanctioned to aid the Collector's Account Department.

The Local Fund Budget Estimates of the Nellore Circle for the current year will be submitted for the orders of Government with the following observations.

2. STATEMENT I. A., REVENUE AND RECEIPTS.—The total local fund assets of the year are given as Rupees 3,96,100. Of the several items of income which make up this amount, the largest is the cess on land, viz., Rupees 2,30,000, of which Rupees 1,10,000 are the expected collections under the old Act, and Rupees 1,20,000 under the new Act, as clearly explained by the President.

3. A sum of Rupees 3,000 is entered as the collections expected to be realized from the toll-bar on the Pennair Anicut at Nellore. In paragraph 3 of his letter, dated 19th April* 1871, No. 722, the Collector reported he would publish a fresh notice containing the rates of tolls specified in Schedule B. annexed to the Local Fund Act, and limit the period of lease to the end of the current official year.

* Recorded in Board's Proceedings, dated 23rd June 1871, No. 2524.

4. As, under Section 37 of the Act, the conversion of the toll into one leviable under the Act should receive the approval of Government, the President is requested to make the necessary application, submitting a draft notification as required by th[illegible]ion quoted above.

5. The Local Fund Board have resolved upon the summary formation of unions in nine villages this year where rate schools already exist, and the house-tax, levied in them, is expected to yield Rupees 5,100. The Board of Revenue support the proposal.

6. STATEMENT I. B., EXPENDITURE; GRANT I., STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—From Statement II. it appears that the assets of the road fund are Rupees 3,50,860, made up of an opening balance of Rupees 1,04,200, and an income of Rupees 2,46,660.

7. There is an allotment of Rupees 300 for charges in connexion with tolls and ferries which is made up of Rupees 180, the salary of a Goomastah, and Rupees 120 as contingencies, as detailed in Statement II. C. The necessity for this charge is not apparent, as the Collector has intimated† to the Board of Revenue that the toll-bar was to be leased out to the end of the current official year. The charge is, therefore, disallowed.

† In letter, dated 19th April 1871, No. 722, recorded in Board's Proceedings, dated 23rd June 1871, No. 2524.

8. The allotment for "Tools and Plant" has been altered from Rupees 1,886 to Rupees 2,600.

9. STATEMENT II. A., PART I., NEW WORKS.—Part I. includes all the works mentioned in the budget of the Government Order, dated 7th June 1871, No. 216, with one exception, viz., the road from Dugarazapatam to the salt store-yard, which appears as item No. 55 in it. In fact the Local Fund Board have studiously excluded from the budget all purely salt roads in opposition to the instructions conveyed in Government Order, Financial Department, dated 7th August 1871, No. 313, the receipt of which is acknowledged by the President, who states that he

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does not feel himself at liberty to act further in the matter without authority from the Local Fund Board.

10. The Board of Revenue have accordingly inserted in Part I. the Dugarazapatam road with an allotment of Rupees 2,300 required to complete it. They have also added to the budget* the road from Singaroyacondah to Ullapolium with an allotment of Rupees 250. On the representation of Mr. VansAgnew, as Collector, the last-mentioned sum was sanctioned in the Proceedings of the Board of Revenue, dated 31st May 1871, No. 2208, from the unappropriated balance of the District Road Fund.

* *Vide* Appendix.

11. Items Nos. 11, 12, 13, 15, 17, 18, and 19 have been added to the budget by the Local Fund Board, and are sanctioned works with the exception of the 12th item, for which an estimate, amounting to Rupees 8,300, which is now before the Board, will be shortly submitted for the sanction of Government.

12. The Board of Revenue have added to the budget two other works† which appear in the list of works circulated with the Government Order, Financial Department, dated 21st July 1871, No. 301. No reason whatever is given for the omission of the first important item.

† 1. Great Northern Road No. 1 from Madras to the Bengal frontier.
2. Salt road from Koppala Venayacum Nutter near Beeraguntah.

13. APPENDIX TO PART I.—None of the works entered in the appendix appear to call for remark, except the 2nd, 7th, and 8th items. The estimates for these works are in excess of Rupees 3,000 each, and should, therefore, be shown in Part I. The necessary transfer entries have accordingly been made.

14. An allotment of Rupees 1,500 is provided by the Local Fund Board for the completion of the Oodiagherry aqueduct, but the payment of the amount from provincial funds has been sanctioned in Goverment Order, Financial Department, dated 16th August 1871, No. 334. The provision has, therefore, been struck out by the Board of Revenue.

15. There is a provision of Rupees 600 for the "Planting of Nanal in the bed of the Pennair river." As the allotment is only Rupees 600, it should be shown as "Petty new works," the full description of the work, &c., being given in the appendix. The necessary entries have accordingly been made.

16. PART II., REPAIRS.—The Road Fund Repair works include all those enumerated in the budget of the Government Order, dated 7th June 1871, No. 216.

17. The allotment for the 5th work being Rupees 1,000, and that for the maintenance of avenues being below Rupees 1,000, should be added to the amount of petty repairs, particulars of the works being given in the appendix. The necessary alterations have been made by the Board of Revenue.

18. The share of the cost of the controlling establishment, which should be paid with regard to the proportion between the road fund and the remainder of the local funds, should be Rupees 1,260 instead of Rupees 2,380.

19. Under the head "Educational," an allotment of Rupees 200 is provided for the repairs of school-houses for the rate schools. This work appears, also, in the appendix, but the description of the work in the budget should be omitted, and it should be simply styled "Petty repairs."

20. STATEMENT II. B.—This statement shows the particulars of receipts and allotments by ranges, and not taluqs as required by Rule XXIX. It is observed from the statement that the condition of the rule has been complied with.

21. GRANT II., EDUCATION.—The total of Grant II. is Rupees 11,800 made up of the following items :—

	Rs.
1. Payments for inspection	3,500
2. Union School charges	4,500
3. Salary grants	800
4. Results' grants	3,000
Total	11,800

22. The Director of Public Instruction, in his letter recorded at the head of these Proceedings, states that the sum provided for the first* of the above items is sufficient to cover the expenditure as authorized on that account if the agency is worked at present rates.

* Rupees 3,500.

23. As regards the Union School charges,† the Director remarks that the schools being of the middle class are still entitled to grants from the State under the rules, and that a reduction in the estimate to the extent of Rupees 1,700 should be made.

† 2nd item, Rupees 4,500.

24. The Director states that this provision for grants to rate schools in arrears for former years is not necessary.

3rd item, Salary Grants, Rupees 800.

25. With respect to the allotment of Rupees 3,000 for results' grants, the Director suggests that it should be raised to Rupees 4,500, Rupees 4,000 being entered in the Circle Budget, and the remainder Rupees 500 being paid by the Municipality.

26. Mr. Powell suggests that a provision of Rupees 9 and 24 should be made for house-rent for the Varigonda and Rapur (Rate) Schools, respectively.

27. The Board of Revenue have made in the Budget Statements the modifications suggested by Mr. Powell.

28. STATEMENT III., UNION FUNDS' RECEIPTS AND EXPENDITURE.—The receipts of the Union Fund are given as Rupees 5,200. The charges of the unions amount to Rupees 4,500, which has been reduced by Rupees 1,700 as suggested by Mr. Powell. Rupees 200 have been allotted for repairs of schools, and Rupees 250 for sanitation within the limits of each union.

29. GRANT III., SANITATION, &c.—The allotments under this head are as follow:—

	Rs.
1. Ongole Civil Dispensary	920
2. Vaccination	2,520
3. Sanitary Establishment and clearing of tanks and wells	5,000
4. Clearing of prickly-pear in the unions	250
5. Special assignment for sanitation at festivals	500
6. Contribution to the Nellore Municipality on account of the Civil Dispensary, Branch Dispensary, and Lungherkana at Nellore	2,100
Total	11,290

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30. There are four charitable institutions in the Nellore District, as particularized in the margin. The first three are to be under the Municipality, and a sum of Rupees 2,100 (6th item) is to be contributed by the Local Fund Board.

1. Civil Dispensary at Nellore.
2. Its Branch.
3. The Lungherkana.
4. Ongole Civil Dispensary.

31. The fourth institution is to be under the management of the Local Fund Board, who have undertaken the entire cost of the establishment and other charges.

32. In paragraph 12 of his letter, the President states that a lump grant of Rupees 5,000 is allotted for general sanitation, but that "the Local Fund Board, "after long discussion at a meeting, failed to arrive at any definite decision "regarding the principle under which expenditure of this nature should proceed." The Board of Revenue suggest that the lump grant might well be expended in cleaning and fencing tanks and wells providing means of escape for persons accidentally falling into wells, removing prickly-pear, and improving the streets of towns and villages including their drainage.

33. The Sanitary Commissioner reports that the assignment of Rupees 5,000 for cleaning wells and other sanitary purposes may be accepted provisionally.

34. GRANT IV., MISCELLANEOUS.—According to the Government Order, Public Department, dated 16th August 1871, No. 1242, the cost of the Controlling Establishment at the Presidency will be about Rupees 600.

35. The cost of the Local Fund Board Establishment is given as Rupees 1,704, as follows :—

	Rs.
One Manager	80
One English Clerk	25
One Vernacular Clerk	20
One Attender	10
One Peon	7
Total per mensem	142
Total per annum	1,704

36. The President acknowledges the receipt of the Government Order, Public Department, dated 10th August 1871, No. 1220, and states that it will form the subject of a separate communication. He has since written to the Board of Revenue urging the sanction for the entertainment of the establishment above detailed, as well as for an Accountant on a salary of Rupees 35 a month for the Treasury Deputy Collector's Department.

37. The Board of Revenue support the application for an Accountant for the Deputy Collector's Office, but are of opinion that the proposed establishment for

the Local Fund Board's Office is larger than will be found absolutely necessary, and that it should be reduced to—

	Per mensem. Rs.
One Clerk	50
One do.	20
One Attender	7
	77
For seven months ...	540
Add—	
For one Accountant	35
For six months ...	210
Total ...	750

38. The following is an abstract of the Local Fund Budget in accordance with the modifications made by the Board of Revenue:—

Receipts.	Rs.	*Expenditure.*	Rs.
Road Fund	3,50,860	Grant I.	3,23,090
Union Fund	5,200	,, II.	10,320
Endowment Fund	20	,, III.	11,290
General Fund	40,020	,, IV.	1,800
		General Reserve	4,000
		,, Balance	18,190
		Road Fund do.	27,410
Total ...	3,96,100	Total ...	3,96,100

(True Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 34. ORDER THEREON, 6th October 1871, No. 530.

With the foregoing Proceedings the Board of Revenue submit the Local Fund Budget of the Nellore Circle for the current year.

2. The balance of the road-cess amounts to the large sum of Rupees 1,04,200. The cesses are expected to yield Rupees 2,30,000; tolls, Rupees 3,000; and house-tax, Rupees 5,100. The Government gather from the remarks of the Director of Public Instruction that the existing rate schools of the middle class will receive during the year Rupees 1,700 as grants-in-aid. The Board of Revenue in accordance with his suggestion have accordingly made a deduction from the charges in union schools. The proper course was, however, to leave these intact, to open an additional column in Statement III., to exhibit the grants-in-aid, and to add the amount to the provincial grants in Statement I. These corrections have been made by Government. The total receipts are Rupees 3,97,800.

3. The avenue receipts and expenditure do not appertain to the road fund. Avenues are miscellaneous public improvements. The road fund receipts are, therefore, Rupees 3,50,810, and the charges are as shown in the margin. The Government approve the orders of the Revenue Board inserting in the budget certain works which had been omitted by the Local Fund Board without adequate reason. Accepting the Revenue Board's provision for controlling and other establishments, the amount charged to the road fund seems incorrectly calculated. It should be Rupees 1,630. The whole expenditure from the road fund is, therefore, Rupees 3,17,340, and the balance, Rupees 33,070. The Government hope that the Local Fund Board will be able to make supplemental proposals for the utilization of this large balance. The district is notoriously in need of roads, and there ought to be no difficulty in expending usefully the money which is available. Including the allotments for avenues, &c., the whole grant for public works is Rupees 3,23,090.

	Rs.
New Works	1,84,380
Repairs	68,060
Establishment	35,850
Contingencies	250
Tools and plant	2,5[illegible]
Share of controlling and other Establishments ...	1,630
Reserve	24,670
	3,[illegible],340
Balance ...	33,070
Total ...	3,50,410

4. The Local Fund Board propose to establish unions at once for the support of the nine rate schools formerly under Act VI. of 1863. This course is in accordance with the orders of Government, and notifications specifying the areas within which the house-tax is to be levied should be submitted without delay for issue by Government. His Excellency in Council would have thought that it would have been possible, with reference to Rule XI., to make proposals for the permanent establishment of many more educational unions for elementary schools. The operation of the results' grant system has been more extended in the district than in most others, and many of the indigenous schools must have been improved up to the required standard. It is extraordinary that the rate schools have no balances in hand nor demands for arrears of cesses. The house-tax is expected to yield Rupees 5,100, considerably more than the rate cesses, which, according to the most recent returns, produced Rupees 2,763-13-2. The amount to be obtained from school fees is insignificant, Rupees 100. The schools were entered as free schools in the Report on Public Instruction for 1869-70. The Government request the President to report as to the scales of fees which are to be enforced. The Director of Public Instruction estimates that Rupees 4,500 will be required in the district for results' grants, of which Rupees 500 will be payable by the Municipality whose budget, it is observed, provides Rupees 616 for education. The Revenue Board have accordingly altered the allotment to Rupees 4,000. Grant II. amounts to Rupees 12,020.

5. The whole estimated charges of the Ongole Civil Dispensary are provided from the local funds. As there is no endowment, Statement IV. should have been blank. The Government authorize the Collector to notify in the District Gazette that it is the intention of Government to declare the institution to be vested in the Local Fund Board, and will report the date of his notification. The sum provided in the Medical Budget for vaccination is Rupees 2,700, and the Local Fund Budget is corrected accordingly. The Dispensaries and Lungerkhana at Nellore are to be transferred to the Municipal Commissioners.

The President will report, without delay, as to their receipts and charges in view to their formal transfer, and will state whether any additional burthen will be thrown on the municipal fund in connexion with them beyond those specified in G. O., 17th April 1871. The Civil Dispensary has hitherto been supported by subscription from the Rajah of Venkatagherry, and if this is to continue the contributions provided in the Local Fund Budget will suffice. If, however, the general charges are to be borne by the Municipality, the local contributions should be increased. The Government are sure that the grant of Rupees 5,000 for general sanitation can be usefully spent in the way pointed out by the Board, and sanction the allotment. Grant III. amounts to Rupees 11,470.

6. The Revenue Board's allotment of Rupees 1,800 under Grant IV. is passed.

7. The budget, as revised, is as follows:—

Receipts.	Rs.	*Expenditure.*	Rs.	Rs.
Balances	1,04,200	Grant I.		3,23,090
Allotments from general revenues ...	55,310	,, II.		12,020
Rates and taxes	2,38,100	,, III.		11,470
Fees in schools, &c.	100	,, IV.		1,800
Endowments, contributions, &c. ...	40			3,48,380
Miscellaneous	50	Balances—		
		Road Fund	33,070	
		Union do.	1,930	
		General	14,420	
				49,420
Total ...	3,97,800	Total ...		3,97,800

(True Extract.)

Captain, R. E.,
Acting Joint Secretary, P. W. D.,
for *Chief Secretary*

To the Board of Revenue.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.
,, Revenue Department.

Exd. J. Wright.

Govt. of {1871} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated October, 6th.

Read.

Ditto.

G. O., 6th October 1871, No. 530.

OCTOBER.
Nos. 33-34.

Passing orders on the Local Fund Budget Estimates of the Nellore Circle for 1871-72.

Office of Sanitary Commissioner
Madras 28th August 1871

No. 1208.

13

From.

The Sanitary Commissioner for Madras

To,

The Secretary to the Board of Revenue
Madras

Sir,

I have the honor to report, with reference to the Budget Estimate of the Nellore Local Fund's Board, that the special assignment of Rs. 5,000 for clearing of wells and other sanitary purposes may be accepted provisionally, pending a more accurate knowledge of the Sanitary requirements of the District.

I have &c.

(Signed) W. Mc Cornish F.R.C.S.

Sanitary Commissioner for
Madras.

True copy

J. B. Pennington
Acting Secretary

Copy

Nellore
Collectors Office
9th September 1871.

9
17

No 1,752

From,

G. Vans Agnew Esqre
Collector and President of the
Local Fund Board
Nellore.

To,

J. B. Pennington Esqre
Acting Secretary to the Board of
Revenue, Madras.

Sir,

I have the honor to state that prior to the receipt of Proceedings of the Government, Public Department, dated 10th August 1871, No 1220, as provided in their Budget for 1871-72 recently submitted, the Local Fund Board had sanctioned and employed from the 1st the 4th August the marginal Establishment, after due consideration of the nature and extent of the work likely to

Manager Rs 50 per mensem
1st Clerk 25 do
2nd do 20 "
Attenders 10 — "
Peons — 7 — 0
142 Rs or
1704 a year

Encl 17 to No 550

Enclosure in Proceedings
of the Board of Revenue
Chief Secretary to Government
Public Department, dated
19th September 1871.

to devolve on their Office.

2 The establishment was at once entertained in view to the urgent despatch of the heavy business, which the practical enforcement of the Act, and the assumption of their duties thereunder by the Board had at once devolved upon them. The Local Fund Board were satisfied that the establishment was not only not excessive but was fixed as low as was compatible with a proper degree of efficiency.

3 The Government are under the impression that provided provision is made for the keeping of the minutes of the proceedings of the Local Fund Board, the introduction of the new law and system will entail no work other than what has hitherto been performed by the Collectorate establishments; but it must be taken into consideration that the Local Fund work has of late so much increased that the Office of the Collector has not been able, even under the old system, satisfactorily to bear the additional burden, especially in

19/10

in view of the fact that the general business of the Office has also materially increased since the establishment was fixed, and is likely still further to increase.

4 Under the new system, the work of Local Funds will be immensely increased. The keeping of the Minutes of Meetings will be but a very insignificant portion of that increase. Hitherto, under the head of Local Funds, the roads formed the system of correspondence. Now, with greatly increased funds, not only will the business in connection with roads be materially extended, but much work has to be undertaken in connection with Educational, Sanitary and general objects.

5 This District forms a single circle. The Collector's executive responsibility as President of the Board will be very great. An enormous number of works and objects must, individually, be kept

kept constantly in view, if justice is to be done to each, and if the resolutions of the Local Fund Board with reference to each, are to be carried into effect otherwise than perfunctorily.

6 It is too much to expect that either the Collector or any of his chief subordinates, continually occupied, as they are, with their multifarious ordinary duties, could keep each of these works and objects in sufficiently prominent view to ensure the punctual transaction of all executive business connected therewith. It seems to me quite essential to the efficient and punctual discharge of the President's executive duties, that he should have at his right hand a thoroughly efficient well-educated subordinate, whose attention, not being distracted by any other duties, should be wholly devoted to the correspondence and other business connected with the Local Fund.

7 The Local Fund Board took this view

view of the matter, and fixed upon Rs. as the pay of the Manager of their Office as the minimum requisite to procure the services of the sort of person, whose services are absolutely necessary. They contemplated the salary being gradually raised to Rs. 100. I myself would have preferred the latter sum being assigned in the first instance, because I feel satisfied that the services of a really able hand to assist the President are of real importance to the welfare of the Fund. None of the Collector's chief subordinates has sufficient leisure from his ordinary duties so to assist the President, as that the latter could feel certain that no item of Local Fund work was slipping out of sight. The President must have some one special assistant, whom he can trust to keep every item of the business punctually before him.

8 The Establishment remains in full employ, pending the sanction which, it is hoped, the Government will, on the Board's recommendation, not refuse to

accord

accord under the above explanation.

9 My Treasury Deputy Collector has, moreover, represented that an Accountant on Rs 35 Rs should be added to the Account Department to keep the separate books and Registers of the Local Fund Department, and has urged that the work will occupy one hand exclusively, and that the Collectorate establishment, as constituted on Mr Pollys scale, could but ill afford to spare a hand for this purpose from the general work. But the proposal was not to the remarks of Government in Paragraph 2 of their order dated 30th June 1871 on Rule VII.

10 When the Account Department was organized, there was comparatively very little of Local Fund work. It gradually expanded, and an Accountant has been detached to keep Registers of Road Funds, Pound Fund, Jungle Conservancy and Bungalow and Endowment Funds, and detailed accounts of expenditure under those items, as well as for Avenues and Topes

Topes and their establishments. 2312

11. The recently introduced scheme of preparing the whole accounts for expenditure in the Collectors office, instead of the Subjgs has, moreover, added largely to the work, and the new work, which is now thrown on the Account Department, of keeping Registers of the Receipts and expenditure of each School, and each charitable Institution, and of submitting the Returns and Reports prescribed in Rule LXVIII to LXXI to the Local Fund Board is really very heavy. I recommend under these circumstances that an Account and on Rs 35 may be sanctioned to aid the Collectors Account Department.

I have &c

/Signed/ G. Vans Agnew
Collector & President.

/True copy/

J. B. Cunningham
Acting Secretary.

Proceedings of the Board of Revenue.
dated 19th September 1871.

Read letter from the President of the Local Fund Board, Nellore Circle, dated 21st August 1871 №7.

Read also, letter from the Sanitary Commissioner, dated 28th August 1871 №1208.

Read further letter from the Director of Public Instruction dated 8th September 1871 №1538

Read also letter from the Collector of Nellore dated 8th September 1871 №1752.

—

The Local Fund Budget Estimates of the Nellore Circle for the Current year, be submitted for the orders of Government with the following observations-

Statement I A
Revenue and Receipts

2. The total Local Fund assets of the year are given as Rs 3,96,100. Of the several items of income which make up this amount, the largest is the cess on land, Viz, Rs 2,30,000, of which Rs 1,10,000 are the expected collections under the old Act, and Rs 1,20,000 under the new Act as clearly explained by the President.

3. A sum of Rs 3000 is entered as the collections expected to be realized from the Toll bar on

on the Pennair Anicut at Nellore - In para 3 of his letter dated 19th April 1871 No 722, the Collector reported he would publish a fresh Notice containing the rates of tolls specified in Schedule B annexed to the Local Fund Act, and limit the period of lease to the end of the current Official Year -

× Recorded in Board's Proceedings dated 23d June 1871 No 2524

4. As under Section 37 of the Act, the conversion of the Toll into one leviable under the Act should receive the approval of Government, the President is requested to make the necessary application, submitting a draft Notification as required by the Section quoted above -

5. The Local Fund Board have resolved upon the summary formation of Unions in nine villages this year where Rate Schools already exist, and the House-tax, levied in them, is expected to yield Rs 5100. The Board of Revenue support the proposal -

6. From Statement II, it appears that the assets of the Road Fund are Rs 350,860, made up of an opening balance of Rs 104,200, and an income of Rs 246,660 -

Statement I B Expenditure Grant I Statement II Road Fund Receipts and Expenditure -

7. There is an allotment of Rs 300 for charges in connection with Tolls and ferries which is made up of Rs 180, the salary of a Gumastah and Rs 120 as contingencies, as detailed in Statement II C. The necessity for this charge is not apparent, as the Collector has intimated to the Board of Revenue that the Toll-bar was to be leased out to the end of the Current Official year. The charge is therefore disallowed -

In letter dated 19th April 1871 No 722 Recorded in Board's Proceedings dated 23d June 1871 No 2524.

8. The allotment for Tools and Plant has been altered from Rs 1886 to Rs 2600 -

Statement II A Part I New works.

9. Part I includes all the works mentioned in the Budget of the Government Order dated 7th June 1871 No 216 with one exception, Viz, the road from Dugarazapatam to the Salt Store-Yard, which appears as Item No 55 in it. In fact the Local Fund Board have studiously excluded from the Budget all purely salt roads in opposition to the instructions conveyed in Government Order, Financial Department dated 7th August 1871 No 313, the receipt of which is acknowledged by the President, who states that he does not feel himself at liberty to act further in the matter without authority from the Local Fund Board -

10. The Board of Revenue have accordingly inserted, in Part I the Dugarazapatam road with an allotment of Rs 2,300, required to

to complete it. They have, also, added to the Budget, the road from Singaroyacondah to Ullapolium with an allotment of Rs 250. On the representation of Mr Vans Agnew, as Collector, the last mentioned sum was sanctioned in the Proceedings of the Board of Revenue dated 31st May 1871 No 2208 from the Unappropriated balance of the District Road Fund.

* Vide Appendix

11. Items Nos 11, 12, 13, 15, 17, 18 and 19, have been added to the Budget by the Local Fund Board, and are sanctioned works with the exception of the 12th item, for which an Estimate amounting to Rs 8300, which is now before the Board, will be shortly submitted for the sanction of Government.

12. The Board of Revenue have added to the Budget two other works which appear in the list of works circulated with the Government Order, Financial Department, dated 21st July 1871 No 301. No reason whatever is given for the omission of the first important item.

× 1. Great Northern road No 1 from Madras to the Bengal frontier
2. Saltroad from Hoppala Venayacum Nutter near Beerguntah.

13. None of the works entered in the Appendix appear to call for remark except the 2d, 7th and 8th items. The Estimates for these works are in excess of Rs 1,000 each

Appendix to Part I

each, and should therefore be shown in Part I. The necessary transfer entries have accordingly been made.

14. An allotment of Rs 1500 is provided by the Local Fund Board for the completion of the Udayagiri aqueduct, but the payment of the amount from Provincial funds has been sanctioned in Government Order, Financial Department dated 16th August 1871 No 334. The provision has therefore been struck out by the Board of Revenue.

15. There is a provision of Rs 600 for the "Planting of Nanal in the bed of the Pennair river". As the allotment is only Rs 600, it should be shown as "Petty New works," the full description of the work &ca being given in the Appendix. The necessary entries have accordingly been made.

Part II
Repairs

16. The Road Fund Repair works include all those enumerated in the Budget of the Govt Order dated 7th June 1871 No 216.

17. The allotment for the 5th work being Rs 1,000, and that for the maintenance of avenues being below Rs 1,000, should be added to the amounts of Petty repairs, particulars of the works being given in the Appendix. The necessary alterations have been made by the Board

Board of Revenue-

18. The share of the cost of the Controlling Establishment which should be paid with regard to the proportion between the Road Fund, and the remainder of the Local Funds should be Rs 1260 instead of Rs 2380.

19. Under the head "Educational" an allotment of Rs 200 is provided for the repairs of School Houses for the Rate Schools. This work appears, also, in the Appendix, but the description of the work in the Budget should be omitted and it should be simply styled "Petty Repairs".

20. This Statement shows the particulars of receipts and allotments by Ranges, and not Taluqs as required by rule ~~XXIX~~. It is observed from the statement that the condition of the rule has been complied with.

Statement II B

21. The total of Grant II is Rs 11,800 made up of the following items:—

Grant II Education.

	Rs
1 Payments for inspection	3,500
2 Union School charges	4,500
3 Salary grants	800
4 Results grants	3,000
	11,800

22. The Director of Public Instruction, in his letter recorded at the head of these Proceedings states that

× Rs 3500

that the sum provided for the first of the above items is sufficient to cover the expenditure as authorized on that account, if the Agency is worked at present rates.

2nd item Rs 4500

23. As regards the Union School charges, the Director remarks that the Schools being of the middle class are still entitled to grants from the State under the rules, and that a reduction in the estimate to the extent of Rs 1,700 should be made-

3rd item Salary grants Rs 800

24. The Director states that this provision for grants to Rate Schools, in arrears for former years is not necessary-

25. With respect to the allotment of Rs 3,000 for Results grants, the Director suggests that it should be raised to Rs 4,500, Rs 4,000 being entered in the Circle budget, and the remainder Rs 500 being paid by the Municipality--

26. Mr Powell suggests that a provision of Rs 9 and 24 should be made for House rent for the Parigonda and Rapur (Rate) Schools respectively-

27. The Board of Revenue have made in the Budget statements the modifications suggested by Mr Powell-

Statement III Union funds Receipts and Expenditure

28. The receipts of the Union Fund are given as

as Rs 5200. The charges of the Unions amount to Rs 4500 which has been reduced by Rs 1700 as suggested by Mr Lowell. Rs 200 have been allotted for repairs of Schools and Rs 250 for sanitation within the limits of each Union-

29. The allotments under this head are as follow:-

Grant III
Sanitation &c.

		Rs
1.	Engole Civil Dispensary—	920
2.	Vaccination ———	2,520
3.	Sanitary Establishments and cleaning of Tanks & Wells -	5,000
4.	Clearing of prickly pears in the Unions ———	250
5.	Special assignments for sanitation at festivals -	500
6.	Contribution to the Nellore Municipality on account of the Civil Dispensary, Branch Dispensary and Lunghercanah at Nellore -	2,100
		11,290

30. There are four Charitable Institutions[x] in the Nellore District, as particularized in the margin. The first three are to be under the Municipality, and a sum of Rs 2,100 (6th item) is to be contributed by the Local Fund Board-

[x] 1. Civil Dispensary at Nellore
2. Its branch -
3. The Lunghercan
4. Engole Civil Dispensary-

The

31. The 4th Institution is to be under the management of the Local Fund Board, who have undertaken the entire cost of the Establishments and other charges.

32. In para 12 of his letter, the President states that a lump grant of Rs 5,000 is allotted for general sanitation, but that "the Local Fund Board after long discussion at a meeting failed "to arrive at any definite decision regarding "the principle under which expenditure of this "nature should proceed" The Board of Revenue suggests that the lump grant might well be expended in clearing and fencing tanks and wells providing means of escape for persons accidentally falling into wells, removing prickly pears, and improving the streets of towns and villages, including their drainage-

33. The Sanitary Commissioner reports that the assignments of Rs 5000 for cleaning wells and other Sanitary purposes may be accepted provisionally-

Grant IV
Miscellaneous

34 - According to the Government Order Public Department dated 16th August 1871 No 1242, the cost of the controlling Establishment at the Presidency will be about Rs 600-

The

35. The cost of the Local Fund Board Establishment is given as Rs 1,704 as follows:

1 Manager on Rupees 80
1 English Clerk —"— 25
1 Vernacular —Do— —"— 20
1 Attender —"— 10
1 Peon —"— 7

per Mensem 142 Rs

per Annum 142 X 12 = 1,704 Rs

36. The President acknowledges the receipt of the Govt Order, Public Department dated 10th August 1871 No 1220, and states that it will form the subject of a separate communication. He has since written to the Board of Revenue urging the sanction for the entertainment of the Establishment above detailed, as well as, for an Accountant on a Salary of Rs 35 a month for the Treasury Deputy Collectors' Department.

37. The Board of Revenue support the application for an Accountant for the Deputy Collector's Office, but are of opinion that the proposed Establishment for the Local Fund Board's Office is larger than will

35 18

will be found absolutely necessary and that it should be reduced to -

1 Clerk on 50 Rupees
1 Do —"— 20 —"—
1 Attender —"— 7 —"—

77 Rs per mensem

Rs
For 7 months - - - - - - - - - - = 540

Add
For 1 Accountant 35 Rs
For 6 months - - - - - - - - - - 210

750

38. The following is an Abstract of the Local Fund budget, in accordance with the modifications made by the Board of Revenue -

Receipts		Expenditure —		
	Rs			Rs
Road Fund	3,50,860	Grants	I	3,23,090
Union Fund	5,200	Do	II	10,320
Endowment Fund	40	Do	III	11,290
General Fund	40,000	Do	IV	1,800
		General Reserve		4,000
		Do Balance		18,190
		Road Fund Do - - -		27,410
Total —	396,100		Total	396,100

(True Extract)

J. S. Cunningham
Ag Secretary

To, The Chief Secretary to Government, Public Department with Copies of letters and 20 Enclosures —

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proc: of the Board of Revenue dated 19th September 1871.

Order thereon. Communicated 6 Octr 1871. No 530.

With the foregoing Proceedings the Board of Revenue submit the local fund budget of the Nellore Circle for the current year.

2. The balance of the road cess amounts to the large sum of Rs 1,04,200. The cess is expected to yield Rs 2,30,000; tolls Rs 3,000 and house tax Rs 5,100. The Government gather from the remarks of the Director of Public Instruction

Fin: 1871 Dept.
Proceedings of the Board of Revenue.
Dated 19th September 1871
Read
Desp. No. —
Ord. No. 214.

No 530

Local Fund Budget Estimates — Nellore Circle, for 1871-72, submitted for orders of Govt.

Forwarded Octr. 71 No 530

Instruction that the existing rate schools of the middle class will receive during the year Rs 1,700 as grants in aid. The Board of Revenue in accordance with his suggestion have accordingly made a deduction from the charges in Union schools. The proper course was however to leave these intact, to open an additional column in statement III to exhibit the grants in aid, and to add the amount to the provincial grants in statement I. These corrections have been made by Government. The total receipts are Rs 3,97,800.

3. The avenue receipts and

New Works	—	Rs 1,84,380
Repairs	——	68,060
Establishment	—	35,850
Contingencies	—	250
Tools & plant	—	2,500
Share of controlling & other Establishments	} —	1,630
Reserve	——	24,670
		3,17,340
Balance		33,070
Rs		3,50,410

and expenditure do not appertain to the road fund. Avenues are miscellaneous public improvements. The road fund receipts are therefore Rs 3,50,810 and the charges are as shown in the margin. The Govt approve the orders of the Revenue Board inserting in the Budget certain works which had been omitted by the local fund board, without adequate reason. Accepting the Revenue Board's provision for controlling and other establishments, the amount charged to the road fund seems incorrectly calculated. It should be Rs 1,630. The whole expenditure from the road fund is

is therefore Rs 3,17,340 and the balance, Rs 33,070. The Govt. hope that the local fund board will be able to make supplemental proposals for the utilization of this large balance. The district is notoriously in need of roads and there ought to be no difficulty in expending usefully the money which is available. Including the allotments for avenues &c. the whole grant for Public Works is Rs 3,23,090.

4. The local fund board propose to establish unions at once for the support of the nine rate schools formerly under Act II of 1863.

This

This course is in accordance with the orders of Govt, and notifications specifying the areas within which the house tax is to be levied should be submitted without delay for issue by Govt. His Excellency in Council would have thought that it would have been possible, with reference to Rule XL, to make proposals for the permanent establishment of many more educational unions for elementary schools. The operation of the grant system has been more extended in the district than in most others

and

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up to the required standard.
It is extraordinary that
the rate schools have no
balances in hand nor demanded, proceeds of cesses.
house tax is expected
to yield Rs 5,100, con-
-siderably more than
the late cesses which,
according to the most
recent returns, produced
Rs 2,763-13-2. The
amount to be obtained
from school fees is
insignificant, Rs
100. The schools were
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in the report on Pub-
-lic Instruction for
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to report as to the
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Director of Public In-
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Rs 4,500 will be required
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results grants, of which
Rs 500 will be payable
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for education. The Revd
Board have accordingly
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to Rs 4,000. Grant II
amounts to Rs 12,020.

5. The whole estima-
-ted charges of the
Ongole Civil Dispen-
-sary are provided
from the local funds.

Statement

As there is no Endowment Statement II should have been blank. The Government authorize the Collector to notify in the District Gazette that it is the intention of Govt to declare the institution to be vested in the local fund board, and will report the date of his notification. The sum provided in the medical budget for vaccination is Rs 2,700, and the local fund budget is corrected accordingly. The dis-pensaries and langar-khānā at Nellore are to be transferred to the municipal Commissioners. The President will

report

48 [illegible]

report without delay as to their receipts and charges in view to their formal transfer, and will state whether any additional burthen will be thrown on the mu-nicipal fund in con-nection with them, beyond those specified in G.O. 17th April 1871. The Civil Dispensary has hitherto been sup-ported by subscriptions from the Rajah of Ven-katagiri and if this is to continue the con-tributions provided in the local fund budget will suffice. If how-ever the general charges are to be borne by the

municipality

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of Rs 5,000 for general
sanitation can be use
-fully spent in the
way pointed out by
the Board, and sanc
-tion the allotment.
Grant III amounts
to Rs 11,470.

6. The Revenue Board's
allotment of Rs 1800
under Grant II is
passed.

7. The budget, as
revised is as follows—

Receipts

97 39

Receipts

Balances — Rs		1,04,200
Allotments from general revenues		55,310
Rates		
Fees in schools &c —		100
Endowments, contributions &c —		40
Miscellaneous — —		50
Rs.		3,97,800

Expenditure

Grant I — — —	3,23,090
Grant II — — —	12,020
Grant III — — —	11,470
Grant IV — — —	1,800
	3,48,380

Balances

Road fund	33,070
Union fund	1,930
General	14,420
	49,420
Rs.	3,97,800

I.C.S

To.
~~The Presd Local Fund Board~~
3. P.W. Depart. Nellore.
4 Ry & Mer Dep
5 Director of Public Instn.
2 Accountant General.
1 Board of Revenue with 18 Collr. &c
6 Sanitary Comrs
Revenue Department dup 9/11/11
Collector of Nellore dup 12/12
x note 17/10

Govt. of {187} Madras.

To Financial

The Board of Revenue
&c.

Dated 9 Aug 1871

Recd. 1871, No. 530.

08. 33. 34

Passing Orders on the Local Fund Budget Estimates of the Nellore Circles for 1871-72.