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# MADRAS RECORD OFFICE.

## Government of Madras.

Financial DEPARTMENT.

G.O. No. 513 Press
~~Mis.~~

92-95.

Dated 22-4- 1873.

35/36

***Not to be folded or roughly handled***

Read the following papers:—

No. 92. Proceedings of the Board of Revenue, dated 23rd January 1873, No. 95.

From the President of the Local Fund Boards, Vizagapatam District, to the Secretary to the Board of Revenue, dated 23rd October and 14th November 1872, Nos. 1,297 and 1,408.

ABSTRACT.—Submitting Local Fund Budget Estimates of the Vizagapatam and Nursipatam Circles for 1873-74.

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From the same Officer, dated 31st December 1872, No. 1,611.

ABSTRACT.—Requesting certain provision to be made for books in the Local Fund Budget of the Vizagapatam Circle for 1873-74.

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From the same Officer, dated 31st December 1872, No. 1,613.

ABSTRACT.—Reporting in which way the provision for sanitation is to be spent.

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From the Sanitary Commissioner, to the Secretary to the Board of Revenue, dated 4th November and 16th December 1872, Nos. 1,588 and 1,899.

ABSTRACT.—Remarking on the provision made in the Local Fund Budget Estimate of the Vizagapatam and Nursipatam Circles for sanitary purposes.

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From the Director of Public Instruction, to the Secretary to the Board of Revenue, dated 25th November and 20th December 1872, Nos. 2,603 and 2,783.

ABSTRACT.—Reviewing the Budget Estimate of the Nursipatam and Vizagapatam Circles for 1873-74.

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THE Local Fund Budget Estimates of the two Circles of the Vizagapatam District are submitted for the approval of Government.

## VIZAGAPATAM CIRCLE.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The entire Local Fund assets are made up of—

| | RS. | A. | P. |
|---|---|---|---|
| 1. Balances ... ... ... ... ... ... | 3,560 | 0 | 0 |
| 2. Allotments from General Revenue... | 19,590 | 0 | 0 |
| 3. Rates and Taxes ... ... ... ... | 1,43,040 | 0 | 0 |
| 4. Fees in Schools, etc... ... ... ... | 50 | 0 | 0 |
| 5. Contributions, etc. ... ... ... ... | 1,080 | 0 | 0 |
| 6. Endowments, etc. ... ... ... ... | 350 | 0 | 0 |
| Total... | 1,67,670 | 0 | 0 |

3. The Endowment Fund balance, Rupees 1,030, has been struck out. From Statement IV. it appears to belong to the Parvatipore Dispensary. No such fund or Dispensary is mentioned in the budget of the current year.

4. The fifth item (*Rupees 1,080*) is the total of the contributions towards the cost of Educational Inspecting Agency expected from the Municipalities of—

| | Rs. | A. | P. |
|---|---|---|---|
| 1. Vizagapatam ... ... ... ... ... ... | 677 | 8 | 0 |
| 2. Bimlipatam ... ... ... ... ... ... | 67 | 12 | 0 |
| 3. Vizianagram ... ... ... ... ... ... | 203 | 4 | 0 |
| 4. Palcondah ... ... ... ... ... ... | 135 | 8 | 0 |
| Total... | 1,084 | 0 | 0 |

The President will state if the Municipal Commissioners concerned have consented to pay these amounts.

5. In the third letter the President requests that a sum of Rupees 400 may be inserted as the sale proceeds of school books, and Rupees 500 for the purchase of books. The Director of Public Instruction suggests that Rupees 1,000 should be provided for the latter purpose. The Board have adopted the Director's suggestion, and have accordingly made the necessary provisions under Receipts and Charges.

6. The receipts from Travellers' bungalows (Rupees 350) have been transferred from 6, Endowments to 7, Miscellaneous.

7. The Revenues and Receipts will then be Rupees 1,67,640.

8. Grant I., Statement II., Road Fund Receipts and Expenditure.—The assets of the Road Fund are, as per Statement II., Rupees 1,47,220, inclusive of an additional appropriation of Rupees 31,790, from the one-third Land Cess.

9. Statement II.-A., Part I., New Works.—Part I. contains nine items with an aggregate allotment of Rupees 52,800, of which Rupees 52,500 are for communications and Rupees 300 for avenues along certain salt roads.

10. Part II., Repairs.—Part II. contains eight items with a total assignment of Rupees 47,920. The maintenance grants for some of the roads have been raised as explained in the column of Remarks.

11. The maintenance grants referred to in Board's Proceedings, dated 2nd July 1872, No. 1,173, which are omitted have been inserted, raising the total to—

| | Rs. | A. | P. |
|---|---|---|---|
| By Public Works Department ... ... | 48,730 | 0 | 0 |
| Other Agency ... ... ... ... ... ... | 1,500 | 0 | 0 |
| Total... | 50,230 | 0 | 0 |

12. The total expenditure by the Public Works Department is Rupees 94,630, and the cost of Public Works Supervision at 26·0842 per cent. will be Rupees 24,680.

13. The cost of General management chargeable to the Road Fund should be Rupees 1,020.

14. The allotment for Tools and Plant should be Rupees 1,030.

15. The Reserve should be Rupees 14,670, but Rupees 14,370 will be sufficient and more cannot be provided without altering the allotments.

16. A contribution of Rupees 2,310 to the Chicacole Circle Board on account of the maintenance of the portions of three* roads lying in the Vizagapatam Circle and under the superintendence of the former Board is provided. According to paragraph 3 of the Board's Proceedings, dated 2nd July 1872, No. 1,173, the grants for the roads should have been entered in the budget of the latter Circle. The Board have, therefore, struck out the contribution.

| | Rs. |
|---|---|
| * Portion of road from Jugganathpoor to Jarjungy, 6 miles, 102 yds. ... ... ... ... ... ... ... | 740 |
| Portion of road from Chicacole to Palcondah, 11 miles, 775 yds. ... ... .. ... ... ... ... | 1,440 |
| South approach of Chicacole bridge, 1 mile ... | 130 |
| Total... | 2,310 |

17. Grant II., Education.—The charges (Rupees 550) of the Parvatipore School are to be met from the funds of the institution. In Statement III. the balance expected to remain at the beginning of 1873-74 is Rupees 920, which added to Rupees 50, school fees, makes a total of



Rupees 970. Deducting Rupees 550 from this sum there remains Rupees 420. The President will in the course of next year submit proposals for the levy of House-tax for the support of the school. The Director suggests that the provision for Union Schools, Rupees 550, should be raised to Rupees 2,000 to meet the expenditure on new Union Schools which may be established in the course of the year, and that Rupees 2,000 should also be provided for the construction and repair of school buildings. If Union Schools are established a supplemental budget must be submitted.

18. As mentioned above a sum of Rupees 1,000 has been entered for the purchase of school books.

19. As desired by the President in his letter of the 31st December 1872, No. 1,606, which has been disposed of separately, the Board have caused Rupees 84 to be entered, being the salary grant payable to the Head Master of the Grant-in-aid School at Meringhy, besides exhibiting it in Statement III.-B.

20. The contribution of Rupees 420 towards the cost of the Educational Inspecting Agency of the Nursipatam Circle is disallowed with reference to the G. O., Financial Department, dated 3rd December 1872, No. 1,616.

21. Grant III., Sanitation, etc.—In Statement IV. the Dispensary at Palcondah is exhibited with a balance of Rupees 1,030 and no expenditure, as already remarked, appeared in any of the previous budgets, nor does it seem to have been transferred to the Local Fund Board. In the absence of any information regarding it the Board have struck out the entry in the statement.

22. In addition to the sum of Rupees 1,850 provided in the current year's budget on account of Vaccine establishment there is another sum of Rupees 1,350* entered for Zemindary Vaccinators agreeably to the G. O., Public Department, dated 1st July 1872, No. 750.

| | Rs. |
|---|---|
| * 5 Vaccinators at 10 Rupees each 50×12 | =600 |
| 7 Do. at 7 ,, 49×12 | =588 |
| Contingencies ... ... ... | 162 |
| Total... | 1,350 |

23. In his fourth letter the President furnishes particulars of the expenditure of the 1,000 Rupees allotted for sanitation. These details have now been embodied in Statement IV.-B. The Sanitary Commissioner is of opinion that the provision is inadequate.

24. An abstract of the budget as revised by the Board of Revenue is as follows :—

| Receipts. | | | Charges. | | | |
|---|---|---|---|---|---|---|
| | | Rs. | | | Rs. | Rs. |
| Road Fund... ... .. ... | | 1,15,430 | Grant I.... | Road Fund ... | 1,46,160 | |
| Union Fund ... ... ... | | 970 | | General Fund... | 300 | |
| General Fund ... ... ... | | 51,240 | | | | 1,46,460 |
| | | | Grant II... | Union Fund ... | 550 | |
| *Road Fund.* | | | | General Fund... | 8,210 | |
| | Rs. | | | | | 8,760 |
| Receipts ... ... | 1,15,430 | | Grant III.... | General Fund ... | ... | 5,970 |
| Appropriation ... | 31,790 | | Grant IV. | Road Fund ... | 1,020 | |
| | | | | General Fund... | 140 | |
| | 1,47,220 | | | | | 1,160 |
| | | | | | | 1,62,350 |
| | | | General Reserve ... ... ... | | ... | 1,830 |
| | | | *Balances.* | | | |
| | | | | | Rs. | |
| Road Fund... ... ... | | | | | 40 | |
| Union Fund .. ... | | | | | 420 | |
| General Fund ... ... | | | | | 3,000 | |
| | | | | | ... | 3,460 |
| Total... | | 1,67,640 | Total... | | ... | 1,67,640 |

4. The fifth item (Rupees 1,080) is the total of the contributions towards the cost of Educational Inspecting Agency expected from the Municipalities of —

| | Rs. | A. | P. |
|---|---|---|---|
| 1. Vizagapatam ... ... ... ... ... ... | 677 | 8 | 0 |
| 2. Bimlipatam ... ... ... ... ... ... | 67 | 12 | 0 |
| 3. Vizianagram ... ... ... ... ... ... | 203 | 4 | 0 |
| 4. Palcondah ... ... ... ... ... ... | 135 | 8 | 0 |
| Total... | 1,084 | 0 | 0 |

The President will state if the Municipal Commissioners concerned have consented to pay these amounts.

5. In the third letter the President requests that a sum of Rupees 400 may be inserted as the sale proceeds of school books, and Rupees 500 for the purchase of books. The Director of Public Instruction suggests that Rupees 1,000 should be provided for the latter purpose. The Board have adopted the Director's suggestion, and have accordingly made the necessary provisions under Receipts and Charges.

6. The receipts from Travellers' bungalows (Rupees 350) have been transferred from 6, Endowments to 7, Miscellaneous.

7. The Revenues and Receipts will then be Rupees 1,67,640.

8. Grant I., Statement II., Road Fund Receipts and Expenditure.—The assets of the Road Fund are, as per Statement II., Rupees 1,47,220, inclusive of an additional appropriation of Rupees 31,790, from the one-third Land Cess.

9. Statement II.-A., Part I., New Works.—Part I. contains nine items with an aggregate allotment of Rupees 52,800, of which Rupees 52,500 are for communications and Rupees 300 for avenues along certain salt roads.

10. Part II., Repairs.—Part II. contains eight items with a total assignment of Rupees 47,920. The maintenance grants for some of the roads have been raised as explained in the column of Remarks.

11. The maintenance grants referred to in Board's Proceedings, dated 2nd July 1872, No. 1,173, which are omitted have been inserted, raising the total to—

| | Rs. | A. | P. |
|---|---|---|---|
| By Public Works Department ... ... | 48,730 | 0 | 0 |
| Other Agency ... ... ... ... ... ... | 1,500 | 0 | 0 |
| Total... | 50,230 | 0 | 0 |

12. The total expenditure by the Public Works Department is Rupees 94,630, and the cost of Public Works Supervision at 26·0842 per cent. will be Rupees 24,680.

13. The cost of General management chargeable to the Road Fund should be Rupees 1,020.

14. The allotment for Tools and Plant should be Rupees 1,030.

15. The Reserve should be Rupees 14,670, but Rupees 14,370 will be sufficient and more cannot be provided without altering the allotments.

16. A contribution of Rupees 2,310 to the Chicacole Circle Board on account of the maintenance of the portions of three* roads lying in the Vizagapatam Circle and under the superintendence of the former Board is provided. According to paragraph 3 of the Board's Proceedings, dated 2nd July 1872, No. 1,173, the grants for the roads should have been entered in the budget of the latter Circle. The Board have, therefore, struck out the contribution.

| | Rs. |
|---|---|
| * Portion of road from Jugganathpoor to Jarjungy, 6 miles, 102 yds. ... ... ... ... ... ... ... | 740 |
| Portion of road from Chicacole to Palcondah, 11 miles, 775 yds. ... ... ... ... ... ... ... | 1,440 |
| South approach of Chicacole bridge, 1 mile ... | 130 |
| Total... | 2,310 |

17. Grant II., Education.—The charges (Rupees 550) of the Parvatipore School are to be met from the funds of the institution. In Statement III. the balance expected to remain at the beginning of 1873-74 is Rupees 920, which added to Rupees 50, school fees, makes a total of



Rupees 970. Deducting Rupees 550 from this sum there remains Rupees 420. The President will in the course of next year submit proposals for the levy of House-tax for the support of the school. The Director suggests that the provision for Union Schools, Rupees 550, should be raised to Rupees 2,000 to meet the expenditure on new Union Schools which may be established in the course of the year, and that Rupees 2,000 should also be provided for the construction and repair of school buildings. If Union Schools are established a supplemental budget must be submitted.

18. As mentioned above a sum of Rupees 1,000 has been entered for the purchase of school books.

19. As desired by the President in his letter of the 31st December 1872, No. 1,606, which has been disposed of separately, the Board have caused Rupees 84 to be entered, being the salary grant payable to the Head Master of the Grant-in-aid School at Meringhy, besides exhibiting it in Statement III.-B.

20. The contribution of Rupees 420 towards the cost of the Educational Inspecting Agency of the Nursipatam Circle is disallowed with reference to the G. O., Financial Department, dated 3rd December 1872, No. 1,616.

21. Grant III., Sanitation, etc.—In Statement IV. the Dispensary at Palcondah is exhibited with a balance of Rupees 1,030 and no expenditure, as already remarked, appeared in any of the previous budgets, nor does it seem to have been transferred to the Local Fund Board. In the absence of any information regarding it the Board have struck out the entry in the statement.

22. In addition to the sum of Rupees 1,850 provided in the current year's budget on account of Vaccine establishment there is another sum of Rupees 1,350* entered for Zemindary Vaccinators agreeably to the G. O., Public Department, dated 1st July 1872, No. 750.

| | Rs. |
|---|---|
| * 5 Vaccinators at 10 Rupees each 50×12 | =600 |
| 7 Do. at 7 ,, 49×12 | =588 |
| Contingencies ... ... ... | 162 |
| Total... | 1,350 |

23. In his fourth letter the President furnishes particulars of the expenditure of the 1,000 Rupees allotted for sanitation. These details have now been embodied in Statement IV.-B. The Sanitary Commissioner is of opinion that the provision is inadequate.

24. An abstract of the budget as revised by the Board of Revenue is as follows :—

| Receipts. | | | Charges. | | | |
|---|---|---|---|---|---|---|
| | Rs. | | | Rs. | Rs. | |
| Road Fund... ... ... ... | 1,15,430 | | Grant I.... Road Fund ... | 1,46,160 | | |
| Union Fund ... ... ... | 970 | | Grant I.... General Fund ... | 300 | | |
| General Fund ... ... ... | 51,240 | | | | 1,46,460 | |
| | | | Grant II... Union Fund ... | 550 | | |
| *Road Fund.* | | | Grant II... General Fund... | 8,210 | | |
| | Rs. | | | | 8,760 | |
| Receipts ... ... | 1,15,430 | | Grant III....General Fund ... | ... | 5,970 | |
| Appropriation ... | 31,790 | | Grant IV. Road Fund ... | 1,020 | | |
| | | | Grant IV. General Fund ... | 140 | | |
| | 1,47,220 | | | | 1,160 | |
| | | | | | 1,62,350 | |
| | | | General Reserve ... ... ... | ... | 1,830 | |
| | | | *Balances.* | Rs. | | |
| | | | Road Fund... ... ... | 40 | | |
| | | | Union Fund ... ... | 420 | | |
| | | | General Fund ... ... | 3,000 | | |
| | | | | | ... | 3,460 |
| Total... | 1,67,640 | | Total... | ... | 1,67,640 | |

NURSIPATAM CIRCLE.

25. Statement I.-A., Revenues and Receipts.—The Local Fund receipts are estimated as follows :—

| | Rs. | A. | P. |
|---|---|---|---|
| 1. Balances... ... ... ... ... ... ... | 1,390 | 0 | 0 |
| 2. Allotments from General Revenue... | 15,210 | 0 | 0 |
| 3. Rates and Taxes... ... ... ... ... | 71,520 | 0 | 0 |
| 4. Endowments, etc ... ... ... ... | 280 | 0 | 0 |
| Total... | 88,400 | 0 | 0 |

26. The cess on land is given as Rupees 71,520 against Rupees 40,570, the estimate of the current year. The President will state how such a large excess as Rupees 30,950 is expected in 1873-74.

27. The receipts of Travellers' bungalows have been transferred from 6 to 7.

28. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The assets of the Road Fund are estimated at Rupees 75,600, including an additional appropriation of Rupees 11,920 from the one-third Land Cess.

29. On the Expenditure side there is an allotment of Rupees 10,000 in favour of "Other Agency" against New Works, and no details thereof are given in Part I. of the budget. In the Vice-President's letter, giving cover to the budget, no mention is made of the amount. In the absence of all information the Board have struck it out.

30. The total proposed expenditure by the Public Works Department is Rupees 41,300, and the cost of Public Works Supervision at 26·0849 per cent. is Rupees 10,770, of which Rupees 10,320 are chargeable to the Road Fund and Rupees 450 to the General Fund.

31. The share of the cost of General management should be Rupees 430.

32. The allotment for Tools and Plant should be Rupees 390.

33. The Reserve should be Rupees 7,480.

34. Statement II.-A., Parts I. and II., New Works and Repairs.—None of the items in Parts I. and II. seem to call for remark, except the grant for the maintenance of the Great Northern road, which has been raised from Rupees 7,050 to Rupees 14,850, as the road is reported to be in very bad order and to have been almost impassable during the late rains.

35. Grant II., Education.—Grant II. is made up of—

| | Rs. | A. | P. |
|---|---|---|---|
| 1. Payment for Inspection... ... ... ... | 2,710 | 0 | 0 |
| 2. Training Schools... ... ... ... ... | 410 | 0 | 0 |
| 3. Results grants..... ... ... ... ... | 2,500 | 0 | 0 |
| Total.... | 5,620 | 0 | 0 |

36. The Director of Public Instruction makes the following suggestions:—

1st.—To provide Rupees 5,000 for establishing Union Schools in ten localities.

2nd.—To enter Rupees 500 for school books.

3rd.—To provide Rupees 2,000 for school buildings.

4th.—To issue orders for Deputy Inspectors of Schools in both Circles to have seats as members of Local Boards.

37. The first and third suggestions may be embodied in a supplemental budget if Unions are established.



38. A provision of Rupees 500 is made under Grant II. for the purchase of school books, and a similar sum is entered against (a) Educational in Statement I.-A. as the sale proceeds of books.

39. Regarding the fourth point the Board observe that the Deputy Inspectors of Schools of the two Circles were not originally appointed as members of their Board, but in paragraph 4 of the Notification appended to the G. O., Financial Department, dated 28th May 1872, No. 684, it seems to be assumed that the Deputy Inspectors were nominated. The President will communicate with the Local Boards, and if they approve apply for the Deputy Inspectors to be made members.

Communicated with Board's Proceedings, dated 6th June 1872, Miscellaneous No. 4,035.

40. Grant III., Sanitation, etc.—A sum of Rupees 1,750 is entered opposite to (a) Hospitals and Dispensaries, which appears from paragraph 6 of the Vice-President's letter to be intended for the construction of a Dispensary at Nursipatam. This item should appear under Grant I. and in Part I. of the budget. The necessary entries have accordingly been made.

41. The provision for Sanitary expenditure is Rupees 250 against Rupees 1,000 in the current year's budget. The Sanitary Commissioner points out that the allotment is altogether inadequate to effect any real sanitary improvement, and suggests that more funds should be assigned. The Board have raised the provision to Rupees 1,000 as in this year's budget. The President will submit detailed proposals for the utilization of the amount.

42. Grant IV., Miscellaneous.—The Board have struck out an allotment of Rupees 240 for the establishment of the Local Board, as it does not appear to have been sanctioned by Government.

43. An abstract of the revised budget is given below:—

| Receipts. | | | Charges. | | | |
|---|---|---|---|---|---|---|
| | | Rs. | | | Rs. | Rs. |
| Road Fund... ... ... | | 63,680 | Grant I. ... Road Fund ... | | 59,410 | |
| General Fund ... ... | | 25,220 | General Fund ... | | 2,530 | |
| | | | | | | 61,940 |
| | | | Grant II. ... General Fund ... | | ... | 6,120 |
| | | | Grant III. ... General Fund ... | | ... | 2,970 |
| *Road Fund.* | | | Grant IV. ... Road Fund... ... | | 430 | |
| | Rs. | | General Fund ... | | 80 | |
| Receipts... .. | 63,680 | | | | | 510 |
| Appropriation. | 11,920 | | | | | |
| | | | | | | 71,540 |
| | 75,600 | | General Reserve ... ... ... ... | | ... | 1,270 |
| | | | *Baances.* | | | |
| | | | | Rs. | | |
| | | | Road Fund ... ... ... | 15,760 | | |
| | | | General Fund ... ... | 330 | | |
| | | | | | ... | 16,090 |
| Total... | | 88,900 | Total... | | ... | 88,900 |

(A true Extract.)

(Signed) J. GROSE,
*Secretary.*

8

No. 93. Proceedings of the Board of Revenue, dated 18th March 1873, No. 1617 (Miscellaneous).

From R. J. MELVILLE, Esq., Acting President of the Local-Fund Board, Vizagapatam Circle, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Vizagapatam, 19th February 1873, No. 186.

I have the honour to acknowledge the receipt of the Proceedings of the Board of Revenue, dated 23rd January 1873, No. 95, reviewing the Budgets of the Vizagapatam and Nursapatam Circles for the next official year 1873-74.

2. In reply to paragraph 3, I have the honour to refer you to the Local-Fund Report of the Vizagapatam Circle for 1871-72, paragraph 15, where the cause of the omission of the Endowment Fund in the Local-Fund Budget for 1871-72 was explained. The amount was transferred from deposit to the credit of the Local Funds in December 1871, and was, therefore, not entered in the current-year's budget which was submitted to the Board previous to that date.

3. Referring to paragraph 4, I have to state that the Municipalities concerned have consented to contribute their quota towards the Inspecting Agency.—*Vide* my letter, dated 2nd July 1872, No. 692, recorded in Board's Proceedings, dated 19th July 1872, No. 4988 (Miscellaneous).

4. Paragraph 6.—The expected receipts from bungalows have been entered under the head of "Receipts of Endowed Foundations, Choultries, Markets," &c., as per Accountant-General's letter, dated 4th October 1872, No. 4945, paragraph 1.

5. With reference to paragraphs 11 and 16, I beg to submit the following explanation:—

In applying to the Board* of Revenue for sanction for a contribution of Rupees 2,310, it was the intention of the Vizagapatam Local-Fund Board that the repairs of the roads therein referred to should, as usual, be undertaken by the Range Officer of the Chicacole Circle, the Vizagapatam Circle only contributing the funds. The President to the Local-Fund Boards, Ganjam, has also been informed of the same, and a provision of Rupees 2,310 was, therefore, made under contribution in the Road Fund Statement. The amount was not entered as maintenance grant in paragraph 2, Repairs, Statement I., because the Board in their Circular Memorandum, dated 16th July 1872, No. 937, have directed that "in no case should the contribution on account of Public Works be included in the allotments for them in Parts I. and II. of the Budgets."

* *Vide* my letter, dated 29th May 1872, No. 545, recorded in Proceedings of Board of Revenue, dated 2nd July 1872, No. 1173.

6. In paragraph 17, I am directed to submit proposals, during the course of the next official year, for the levy of house-tax for the support of the Parvatipore School. With reference to this direction, I beg to point out that the Government have recently been pleased to sanction the grant of Rupees 426-4-0 due to the late Rate School for 1870-71. Of this a sum of Rupees 168† has been paid to the late teachers on account of the salaries due to them. A balance of Rupees 258 is

† *Vide* G. O., dated 4th April 1872, No. 405.



thus left in favour of the institution. This together with Rupees 50 the estimated amount of school-fees in 1874-75, if added to the expected balance at the commencement of the year 1874-75, will amount to Rupees 728 which will be sufficient to maintain the school for more than a year, and hence there will be no necessity to impose a house-tax.

7. Referring to paragraph 20, I have the honour to state that the sum of Rupees 420 therein mentioned was provided by me, as the question of adjustment of the work of the two Deputy-Inspectors of Schools of the two circles was then still pending for final orders.

8. In paragraph 21 the Dispensary at Palcondah is mentioned while that at Parvatipore is meant. I beg to refer to my explanation in paragraph 2 above, from which the Board will observe that they have been kept duly informed of the balance of Rupees 1,030 both from the Local-Fund Report for 1871-72, and the Local-Fund accounts monthly submitted to them.

9. Referring to paragraph 26, I beg to state that the cess on land for 1872-73 was roughly estimated with reference to the road cess accounts of the previous years. At the beginning of the current official year, with the view of imposing land-cess for nine* months on estates that have compounded for the road-cess, and for the whole† year on the ryotwary lands as well as on estates that had not compounded, I called on the several Zemindars, Proprietors, &c., to furnish me with a statement of their lands together with their annual rent value. From these accounts I proceeded to ascertain the probable amount that would be realized in 1873-74. Hence the increase in the estimate.

* *Vide* G. O., No. 960, dated 31st May 1871.

† *Vide* my letter, No. 609, dated 24th June 1871, recorded in Board's Proceedings, No. 2929, dated 14th July 1871.

10. Paragraph 27.—*Vide* my explanation, paragraph 4 *supra*.

11. In reply to paragraph 29, I have the honour to state that, on receipt of the budget of the Nursapatam Circle, I called on the Vice-President to give the necessary information regarding the entry of Rupees 10,000 and Rupees 240 entered in the budget opposite to New Works and Establishment of the Board, respectively, and his reply thereto has been submitted to the Board of Revenue with my letter, dated 17th January 1873, No. 64.

12. With reference to paragraph 39, the question of appointing Deputy-Inspector of Schools members of the Local-Fund Board will be considered at the next meeting.

13. I am in communication with the Vice-President to the Nursapatam Board, and a separate report, as called for in paragraph 41, will be submitted to the Board regarding the particulars of the expenditure of the Rupees 1,000 allotted for sanitation.

14. Paragraph 42.—The Nursapatam Board have provided in the budget for a Local-Fund Clerk for their circle in anticipation of the sanction of Government

6. The only important variation in the receipts is under "Cess on land" as above. Under "New Works" the Board of Revenue rightly struck out an unexplained item of Rupees 10,000, but under the explanation given in the President's letter submitted with the Board's Proceedings of the 14th February 1873, No. 64, the amount may be restored. The President's letter, however, should have contained more detailed information. The increase under the head of Repairs is chiefly owing to an addition of Rupees 7,800 to the maintenance allowance for the Great Northern Trunk Road. The information given in the Vice-President's covering letter is very meagre, but the Government gather from it that the allotment is required for metalling for the first time in which case the item should be transferred to "New Works." The additional allotment for Education is chiefly owing to an anticipated increase in the sum to be paid as Results' Grants. The resolution of Government to relieve the Zemindars from the duty of providing Vaccinators within the Zemindary tracts necessitates an additional expenditure of Rupees 850 from Local Funds. A sum of Rupees 240 provided for a Local-Fund-Board Establishment was struck out by the Board of Revenue. The President now explains that it was on account of a separate clerk for the circle, and, as some such establishment is doubtless necessary, the proposed provision is approved.

(True Extract.)

W. HUDLESTON,
*Chief Secretary.*

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

Exd J. Wright.

Govt. of Madras.

# FINANCIAL.

To

The BOARD of REVENUE,

&c., &c., &c.

*Dated April, 22nd.*

*Read.*

Encl.:

*G. O., 22nd April 1873, No. 513.*

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**APRIL.**
**Nos. 92—95.**

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* Reviewing the Budget-Estimates of the Visagapatam and Nursapatam Local-Fund Circles for 1873-74.

MISCELLANEOUS No. 936

REVENUE DEPARTMENT.

13 5

94

## PROCEEDINGS OF THE BOARD OF REVENUE

*Dated 14th February* —— 1873.

Read the following

№ 64

From

R. J. Melville Esqre,
Actg Collector & President

To

J. Grose Esqre,
Secretary to the Board of Revenue

Sir,

I have the honor to enclose herein copy of a letter received from the Vice Presidents to the Local Fund Board, Narsipatam Circle, giving information regarding certain items as per margin entered in the Budget of the Narsipatam Circle for 1873-74.

1. Rs 10000 under the head of "By other Agency"
2. Rs 240 — ment & Miscellaneous.

Vizagapatam Camp, Salimi 17th January 1873

I have &ca

(Signed) R. J. Melville

Acting Collector &
President.

---

From

№ 81

From,

A. Cruickshank Esqre,
Vice President of the Local Fund Board
Narsipatam Circle.

To,

R.J. Melville Esqre,
President of the Local Fund Board
Vizagapatam Circle.

Sir,

With reference to your letter № 1570 dated 23rd Ultimo, I have the honor to state that the sum of Rs 10000 under the head of "By other agency" was for the payment of compensation on account of land taken up for roads in this circle.

2. The sum of Rs 240 in the Budget opposite to the item "Establishment of the Local Fund Board" was for a separate Local Fund clerk for this circle.

Vice Presidents Office
Narsipatam -
7th January 1873 -

(signed) A. Cruickshank
Vice President

(True Copy)
(signed) R.J. Melville
Ag President

Submitted

I have &c.a

15

Submitted to Government in continuation of the Board's Proceedings dated 23d January 1873 № 95.

(True Copies & Extract)

H. Stokes
for Secretary

To,

The Chief Secretary to Government

Financial Department

V.D.W. Locker
C.P. Ramasamy Setty

C.13/4
R 1/2
R 1/3

S. R. 573

Received 5th March 1873

PROCEEDINGS OF THE BOARD OF REVENUE.

Read 7th March 1873

No. 2286 of 1873

Dated 4th February 1873

Despatched 14th " "

SUBJECT.

Submitting for the orders of Government the Proceedings of the Board of Revenue dated 22nd January 1873 No. 95 reviewing the Budgets of the Vizagapatam and Nursipatam Circles for the year 1873-74.

Miscellaneous No. 1617

Revenue Department

Proceedings of the Board of Revenue

Dated 18th March 1873

Read the following

No. 186

From

R. J. Melville Esquire

Asst Collector

To

J. Grose Esquire

Secretary to the Board of Revenue

Sir,

I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue dated 22nd January 1873 No. 95 reviewing the Budgets of the Vizagapatam and Nursipatam Circles for the next Official year 1873/74.

2 In reply to para 3 I have the honor to refer you to the Local Fund Report of the Vizagapatam Circle for

for 1871/72 para 15 where the cause of the omission of the Endowment Fund in the Local Fund Budget for 1871-72 was explained. The amount was transferred from deposit to the Credit of the Local Funds in December 1871 and was therefore not entered in the Current years Budget which was submitted to the Board previous to that date.

3. Referring to para 4. I have to State that the Municipalities concerned have consented to contribute their quota towards the Inspecting Agency (Vide my letter dated 2d July 1872 No. 692 recorded in Boards Proceedings dated 19th July 1872 Miscellaneous No. 4988.

4. Para 6. The expected receipts from Bungalows have been entered under the head of Receipts of Endowed Foundations, Choultries, Markets &c. as per Accountant Generals letter dated 1st October 1872 No. 4945, para

19/2

para 1.

5. With reference to paras 11 and 16 I beg to submit the following explanation

Vide my letter dated 29th May 1872 No. 545 recorded in Proceedings of Board of Revenue dated 2nd July 1872 No. 1173.

In applying to the Board of Revenue for Sanction for a Contribution of Rupees 2310 it was the intention of the Vizagapatam Local Fund Board that the Repairs of the Roads therein referred to should as usual be undertaken by the Range Officer of the Chicacole Circle, the Vizagapatam Circle only Contributing the funds. The President to the Local Fund Boards Ganjam has also been informed of the same and a provision of Rupees 2310 was therefore made under Contributions in the Road fund Statement. The Amount was not entered as Maintenance grant in para 11. Repairs Statement I. because the Board in their Circular Memorandum dated

dated 16th July 1872 No. 937 have directed that "In no case should the "Contribution on account of Public "Works be included in the allotments "for them in Parts I and II of the Budgets"

6. In para 17, I am directed to submit proposals during the Course of the next Official year for the levy of House tax for the Support of the Parvatipore School. With reference to this direction I beg to point out that the Government have recently been pleased to sanction the grant of Rupees 426-4 due to the late Rate School for 1870/71. Of this a Sum of Rupees 168 has been paid to the late teachers on account of the Salaries due to them. A balance of Rupees 258 is thus left in favor of the institution. This together with Rupees 50 the estimated amount of School fees in 1874/75, if added to the expected balance at the Commencement of the year 1874/75 will amount to Rupees

× Vide G.O. dated 4th April 1872 No. 405.

Rupees 728 which will be sufficient to maintain the School for more than a year and hence there will be no necessity to impose a house tax.

7 Referring to para 20 I have the honor to state that the Sum of Rs. 420 therein mentioned was provided by me as the question of adjustment of the work of the 2 Deputy Inspectors of Schools of the 2 Circles was then still pending for final orders.

8. In para 21 the Dispensary at Palcondah is mentioned while that at Parvatipore is meant. I beg to refer to my explanation in para 2 above from which the Board will observe that they have been kept duly informed of the balance of Rs. 1030 both from the Local Fund Report for 1871-72 and the Local Fund Accounts monthly submitted to them.

9 Referring to para 26. I beg to state that

that the cess on land for 1872-73 was roughly estimated with reference to the Road Cess Accounts of the previous years. At the beginning of the Current Official year with the View of imposing Land cess for 9 Months on Estates that have Compounded for the Road cess and for the whole year on the Ryotwary Lands as well as on Estates that had not Compounded. I called on the several Zemindars, Proprietors &c. to furnish me with a Statement of their Lands together with their Annual Rent Value. From these accounts I proceeded to ascertain the probable amount that would be Realized in 1873-74. Hence the increase in the Estimate

* Vide G.O. No. 960 dated 31st May 1871.

@ Vide my letter No. 609 dated 26th June 1871 Recorded in Boards Proc: No. 2929 dated 11th July 1871.

10 Para 27. Vide my explanation para 4 Supra

11 In reply to para 29. I have the honor to state that on receipt of the Budget of the Narsipatam Circle,

Circle, I called on the Vice President to give the necessary information regarding the outlay of Rupees 10,000 and Rs. 240 entered in the Budget opposite to New works and establishment of the Board respectively, and his reply thereto has been submitted to the Board of Revenue with my letter dated 17th January 1873 No. 64.

12 With reference to para 39, the question of appointing Deputy Inspector of Schools members of the Local Fund Board will be considered at the next meeting.

13. I am in Communication with the Vice President to the Narsipatam Board and a separate Report as called for in para 41 will be submitted to the Board regarding the particulars of the Expenditure of the Rupees 1000 allotted for Sanitation

14 Para 42. The Narsipatam Board have provided in the Budget for a Local Fund Clerk for their Circle in anticipation of the Sanction of Government being obtained thereto and they purpose making an application for the same to Government in the course of the next official year.

Vizagapatam
19th February 1873

I have the honor to be &c
/ Signd / R. J. Melville
Actg Collector.

Submitted to Government with reference to Board's Proceedings
23rd January 1873 No. 95.
/ True Copy & Extract /

J Gale
Secretary.

To
The Chief Secretary to Government
Financial Depth

Compared by B Ramachandraiah

Revenue Department.

Proceedings of the Board of Revenue.

dated 23rd January 1873.

Read the following letters:—

From The President L.F. Board, Vizagapatam Distt. dated 23rd October 1872, No. 1297

" " D° " D° " 14th November " " 1408

" " D° " D° " 31st December " " 1611

" " D° " D° " " " " " 1613

" Sanitary Commissioner " " 4th November " " 1588

" " D° " D° " 16th December " " 1899.

" Director of Public Instruction " " 25th November " " 2003

" " D° " D° " 20th December " " 2783.

re Local Fund Budget estimates of the two circles of the Vizagapatam District are submitted for the approval of Government.

Vizagapatam Circle.

Statement I. A. Revenue & Receipts.

2. The entire Local Fund assets are made up of,

| | | Rs. |
|---|---|---|
| 1. | Balances | 3510. |
| 2. | Allotments from general Revenue | 19.590. |
| 3. | Rates and Taxes | 13.040. |
| 4. | Fees in Schools &c. | 50 |
| 5. | Contributions &c. | 1080 |
| 6. | Endowments &c. | 350 |
| | | 1.67.570. |

3

Read 151 Letter noted in the Margin

Rs. 4 Annas 1572. No. 27-28

" 31st January 1873. " 110-111.

Read 1578 Letter noted in the Margin

Proceedings of the Board of Revenue

dated 18th January 1873

S.O. 513

Dated 18th Idem

Despatched 18th Idem

Examined by

Examined.

4 to 33 Nos Bds 93 Bds 720

Submitting Estimate of Local Fund Cess of Vizagapatam Collectorate for 1873-74 and requesting sanction to certain points noticed in Annual Review of Budgets of Municipalities & Local Funds.

Estimate for 1873-74 Circle Vizagapatam

Circle for 1873-74.

3. The Endowment Fund balance Rupees 1030 has been struck out. From Statement II it appears to belong to the Parvatipore Dispensary. No such fund or dispensary is mentioned in the budget of the current year.

4. The 5th item (Rupees 1080) is the total of the contributions towards the cost of Educational Inspecting agency expected from the Municipalities of

| | | | |
|---|---|---|---|
| | | Rs. | a. p. |
| 1 | Vizagapatam | 677 | 8 — |
| 2 | Bimlipatam | 67 | 12 — |
| 3 | Vizianagaram | 203 | 4 — |
| 4 | Calcondah | 135 | 8 — |
| | | 1084 | — — |

The President will state if the Municipal Commissioners concerned have consented to pay these amounts.

5. In the third letter, the President requests that a sum of Rupees 400 may be inserted as the sale-proceeds of school books, and

Rs



Rupees 500 for the purchase of books. The Director of Public Instruction suggests that Rupees 1000 should be provided for the latter purpose. The Board have adopted the Director's suggestion and have accordingly made the necessary provisions under Receipts and charges.

6. The receipts from Travellers' bungalows (Rupees 350) have been transferred from 6 Endowments to 7 Miscellaneous.

7. The Revenues and Receipts will thus be Rupees 167.640.

8. The assets of the Road Fund are as per Statement II Rs 147.220, inclusive of an additional appropriation of Rupees 31.790 from the one-third Land cess.

Grant I
Statement II.
Road Fund receipts and expenditure.

Statement II a.
Part I.
New Works.

9. Part I contains 9 items, with an aggregate allotment of Rupees 52.800, of which Rupees 52.500

are

are for communications and Rupees 300 for avenues along certain salt roads.

10. Part II contains 8 items with a total assignment of ₱ 47920. The maintenance grants for some of the roads have been raised as explained in the columns of remarks.

Part II Repairs.

11. The maintenance grants referred to in Boards Proceedings dated 2nd July 1872 No 1173 which are omitted have been inserted, raising the total to

By Public Works Department ₱ 48,730
Other agency ——— 1500
50.230.

12. The total expenditure by the Public Works Department is ₱ 94.630 and the cost of Public Works supervision at 26·0842 per cent will be ₱ 24.680.

13. The cost of general management chargeable to the Road Funds should be Rupees 1020.

14. The allotment for Tools and Plant should be Rupees 1030.

15. The Reserve should be ₱ 14.670 but ₱ 14.370 will be sufficient, and more cannot be provided without altering the allotments.

16. A contribution of ₱ 2310 to the Chicacole Circle Board on account of the maintenance of the portions of three roads lying in the Vizagapatam Circle and under the superintendence of the former Board, is provided. According to para 3 of the Boards Proceedings dated 2nd July 1873 No 1173, the grants for the roads should have been entered in the budget of the latter circle. The Board have, therefore, struck out the contribution.

* Portion of road from Jeypore to Jayangy. 5 miles 1129 ft = 740
Portion of road from Chicacole to Palconda 10 miles 775 yds ——— 1440
South approach of Chicacole bridge. 1 mile ——— 130
2310.

Grant II. Education.

17. The charges (₱ 550) of the Parvatipore school are to be met from the funds of the institution. In Statement III the balance expected to remain at the beginning of 1873-74

is

is ₱920. which added to ₱ 50. school-fees makes a total of ₱ 970. Deducting ₱ 550 from this sum, there remains ₱ 420. The President will, in the course of next year, submit proposals for the levy of house-tax for the support of the school. The Director suggests that the provision for Union schools, ₱ 550, should be raised to ₱ 2000 to meet the expenditure on new Union schools which may be established in the course of the year, and that ₱ 2,000 should also be provided for the construction and repair of school buildings. If Union schools are established, a supplemental budget must be submitted.

18. As mentioned above, a sum of ₱ 1,000 has been entered for the purchase of school books.

19. As desired by the President in his letter of the 31st December 1872 No. 1666, which has been disposed of



of separately, the Board have caused ₱ 84 to be entered, being the salary grant payable to the Head-master of the grant-in-aid school at Mernghy, besides exhibiting it in Statement III B.

20. The contribution of ₱ 420 towards the cost of the Educational Inspecting agency of the Municipal Circle is disallowed with reference to the Government Order Financial Department dated 3rd December 1872 No. 1616.

21. In Statement IV the Dispensary at Palcondah is exhibited with a balance of ₱ 1030. and no expenditure, as already remarked, appeared in any of the previous budgets, nor does it seem to have been transferred to the Local Fund Board. In the absence of any information regarding it, the Board have struck out the entry in the Statement.

22. In addition to the sum of ₱ 1,850 provided in the Current year's budget on account of Vaccine establishment

there

there is another sum of Rs 1350 entered for Zemindary Vaccinators agreeably to the Government Order, Public Department dated 1 July 1872 No 750.

* 5 Vaccinators @ 10 Rs each. 50×12 = 600.
7 do @ 7 = 49×12 = 588
Contingencies = 162
1350

23. In his fourth letter, the President furnishes particulars of the expenditure of the 1000 Rs allotted for Sanitation. These details have now been embodied in Statement II B. The Sanitary Commissioner is of opinion that the provision is inadequate.

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

| | Rs | | | Rs | Rs |
|---|---|---|---|---|---|
| Road Fund | 1.15.430 | Grant I | Road Fund | 146.160 | |
| | | | General do | 300 | 146.460 |
| Union do | 970 | 2o II | Union do | 550 | |
| | | | General do | 8.210 | 8760 |
| General do | 51.240 | 2o III | General do | | 5970 |
| | | 2o IV | Road do | 1020 | |
| | | | General do | 140 | 1160 |
| | | | | | 142.350 |
| Road Fund | | | General reserve | | 1830 |
| | | | Balances | | |
| Receipts | 1.15.430 | | Road Fund | 40 | |
| Appropriation | 31.790 | | Union do | 420 | |
| | 1.47.220 | | General do | 3.000 | 3460 |
| Total | 1.67.640 | | Total | | 1.67.640. |

Statement I A.
Revenues & Receipts.

Nursipatam Circle

25. The Local Fund receipts are estimated as follows.

| | Rs |
|---|---|
| 1 Balances | 1390 |
| 2 Allotments from general revenue | 15.210 |
| 3. Rates & Taxes | 71.520 |
| 4 Endowments &c. | 280 |
| | 88.400 |

The



26. The cess on land is given as Rs 71,520 against Rs 4,0570 the estimate of the Current Year. The President will state how such a large excess as Rs 30,950 is expected in 1873-74.

27. The Receipts for Travellers Bungalows have been transferred from 6 to 7.

Grant I
Public Works
Statement II
Road Fund Receipts and expenditure.

28. The assets of the Road Fund are estimated at Rs 75,600 including an additional appropriation of Rs 11,920 from the one-third Land Cess.

29. On the expenditure side, there is an allotment of Rs 10,000 in favor of "Other Agency" against New Works and no details thereof are given in Part I of the Budget. In the Vice President's letter giving cover to the budget no mention is made of the amount. In the absence of all information the Board have struck it out.

30. The total proposed expenditure by the Public Works Department is Rs 41,300 and the cost of Public Works Supervision at 26·0842 per cent is Rs 10770, of which Rs 10,320 are chargeable to the Road Fund and Rs 450

to

to the General Fund.

31. The share of the cost of general manage-
-ment should be Rs 430.

32. The allotment for Tools and Plant
should be Rs 390.

33. The Reserve should be Rs 7,480.

34. None of the items in Parts I and II
seem to call for remark, except the grant for
the maintenance of the Great northern road
which has been raised from Rs 7,050 to Rs 14,850,
as the road is reported to be in very bad order
and to have been almost impassable during
the late rains.

Statement II A
Parts I and II
New Works &
Repairs.

35. Grant II is made up of

Grant II
Education

| | Rs |
|---|---|
| 1 Payments for inspection, | 2710 |
| 2. Training Schools. —— | 410 |
| 3. Results grants —— | 2500 |
| | 5620 |

36. The Director of Public Instruction
makes the following suggestions.

1st To provide Rs 5,000 for establishing
Union Schools in ten localities.

2d To enter Rupees 500 for School
books



books.

3d To provide Rs 2,000 for School buildings

4th To issue orders for Deputy Inspectors
of Schools in both Circles to have seats as
Members of Local Boards.

37. The 1st & 3rd suggestions may be embodied
in a Supplemental budget of Unions are established

38. A provision of Rs 500 is made under
Grant II for the purchase of School books
and a similar sum is entered against (a)
Educational, in Statement I A as the sale
proceeds of books

39. Regarding the fourth point, the Board
observe that the Deputy Inspectors of Schools
of the two Circles were not originally appointed
as Members of their Board but in para 4 of
the Notification appended to the Government
Order, Financial Department, dated 28th May
1872, No 684 it seems to be assumed that
the Deputy Inspectors were nominated. The
President will communicate with the Local
Boards and if they approve, apply for the
Deputy Inspectors to be made Members.

Communicated with
Board's Proceedings
dated 6th June 1872
No. 4035.

A

40. A sum of Rupees 1,750 is entered opposite to (a) Hospitals and Dispensaries, which appears from para 6 of the Vice Presidents letter to be intended for the construction of a Dispensary at Nursipatam. This item should appear under Grant I and in Part I of the budget. The necessary entries have accordingly been made. Grant III Sanitation Rs

41. The provision for Sanitary expenditure is Rs 250 against Rs 1,000 in the current years budget. The Sanitary Commissioner points out that the allotment is altogether inadequate to effect any real sanitary improvement and suggests that more funds should be assigned - The Board have raised the provision to Rupees 1,000 as in this years budget. The President will submit detailed proposals for the utilization of the amount.

42 The Board have struck out an allotment of Rupees 240 for the Establishment of the Local Board, as it does not appear to have been sanctioned by Government. Grant IV Miscellaneous

43. An abstract of the revised budget is given below.

| Receipts | | | Charges | | | |
|---|---|---|---|---|---|---|
| | | Rs | | | Rs | Rs |
| Road Fund | | 63,680 | Grant I | Road Fund | 59,410 | |
| General Do | | 25,220 | | General Do | 2,520 | 61,940 |
| | | | Grant II | General Do | | 6,120 |
| | | | Grant III | General Do | | 2,970 |
| Road Fund | | | Grant IV | Road Do | 430 | |
| Receipts | | 63,680 | | General Do | 80 | 510 |
| Appropriation | | 11,920 | General Reserve | | | 71,540 |
| | | 75,600 | | | | 1,270 |
| | | | Balances | | | |
| | | | Road Fund | | 15,760 | |
| | | | General Do | | 330 | |
| | | | | | | 16,090 |
| Total | | 88,900 | Total | | | 88,900 |

H Grose
Secretary

To,
The Chief Secretary to Government
Financial Department
with copies of letters & Enclosures.

C Vaughan
Offg Dy M Commissary Secy

GOVERNMENT OF MADRAS

43

Memo with reference to H.E the Governor's remarks on the Vizagapatam and Nursapatam Local Fund Budgets for 1873-74.

Vizagapatam. The proposed expenditure for 1873-74 exceeds that entered in the budget for 1872-73 by Rupees 20,050 the means having been supplied by an increase of Rupees 22,130 in the receipts- the result of a more accurate estimate and not of increased taxation. The items of the increased expenditure are as follows—

| | | |
|---|---|---|
| (1) New Works | Rs. | 9,640 |
| (2) Repairs | " | 2,910 |
| (3) Establishment | " | 1,710 |
| (4) Road Fund Reserve | " | 1,220 |
| (5) Tools and Plant | " | 130 |
| | | 15,610 |
| (6) Purchase of School books | " | 1,000 |
| (7) Results Grants | " | 1090 |
| (8) Vaccination | " | 1,350 |
| (9) Minor increases | " | 1,000 |
| | | 20,050 |

With

Fwd 1873 4 Feb.

Proceedings of the Board of Revenue

S. O. 513.

Dated 23d January 1873
Dept 23 — " —
Rec'd 24 Ke —
— 114-

Fy (2) 23 Jan 73 No 92
Submitting for sanction
Annual the Local Fund Budgets for the Circles of the Vizagapatam District for 1873-74.

WP Stewart

Rec'd 31 December 1872. No 44-45
— 1 July 1872. — 3-4-21
— 28 June 1872 — 97-98-71
— 23 March 1872. — 184-89.

2-13/2
12/5 to
8/4/73

With reference to item No (1) ~~&~~ Statement II A Part I shows five incompleted ~~&~~ works, to finish which Rupees 80,650 were required, but ~~only~~ an allotment of only Rupees 30,400 has been made.

The remarks made in Statement II A part II show that the increase for Repairs is necessitated by the state of the roads.

Items (3) & (5) increase under the Local Fund Rules proportionately with items (1) & (2) and item No (4) increases with the receipts of the Road Fund.

Item (6) is for the purchase of School books and will be

45

be recouped by their sale.

Item 7 necessarily increases with the development of education unless Local Fund Schools be established - which would inevitably necessitate a still greater expenditure.

Item (8) is entered in accordance with G O. dated 1st July 1872 No 750.

Narsapatam. The increase in the estimated expenditure as shown in the draft G O is Rupees 27,080 a more accurate Estimate having raised the receipts by Rupees 33,050.

The items of increased expenditure are as follows.

follows.

| | | |
|---|---|---|
| (1) New Works | Rs. | 10,000 |
| (2) Repairs | " | 8,850 |
| (3) Establishment | " | 2,860 |
| (4) Road Fund Reserve | " | 2,650 |
| (5) Purchase of School books | " | 500 |
| (6) Results grants | " | 1,000 |
| (7) Vaccination | " | 850 |
| (8) Travellers Bungalows | " | 220 |
| (9) Minor increases | " | 150 |
| | | 27080 |

Item (1) is compensation for land already taken up for roads and appears to be a portion of that referred to in G.O dated 22nd October 1872 No. 1438.

Of items (2) Rupees 7800 is required for metalling a portion of the Great Northern Road, apparently for the first time, and in the draft G.O it is pointed out

Manufactory of Records

Portion of a New work or a completion work. No Estimate can be drawn until Estimates



out that this should have been entered as a new work. The remaining Rupees 1000 is for the Chodavaram to Anakapilly road which only appeared under the head of "New works" in 1872-73.

Item (3) increases proportionately with the allotments for works to be executed by the Public Works Department and item (4) with the Road Fund receipts.

Items (5) (6) & (7) can be explained as in Vizagapatam.

Item (8) is a new charge on Local Funds consequent on the transfer of the Bungalows

The

The following Extract from G. O dated 26th March 1872 is appended with reference to the general question of the sufficiency of the provision made in the budgets for 1872-73.

" According to the most recent returns the extent of trunk roads is 3982 miles of which 2950 miles are bridged and metalled. The mileage of District roads is 10,589 of which 4,186 miles are metalled and 6403 miles are made but not metalled. The extent of roads traced is 1,284 miles 822 miles have been surveyed. The extent of the lines projected is 2869 miles."

With a few insignificant exceptions, the whole Charges for roads have

now



now to be met from Local Funds so that before incomplete works are finished 1032 miles of Trunk road and 6403 miles of District road have to be metalled and bridged, and 1284 miles of traced road, completed. When this is all done there will only be 15,855 miles of roads to supply means of communication for a population of over thirty millions spread over an area of 143372 square miles.

In addition to the roads, there is the Sanitary and Educational work of the Local Fund Boards. This is but in its infancy and appears capable of indefinite development.

The

The allotments for 1872-73 seem therefore to have been limited, not by the wants of the Circles but by the funds available to supply them.

J.L.

Memo with reference to H.E. the Governor remarks on the Vizagapatam and Nursapatam Local Fund Budgets for 1873-74

51

Financial Department.

**PROCEEDINGS of the MADRAS GOVERNMENT.**

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 23rd January 1873, 4th 7th 18th 25th & 28th March 1873

Order thereon

The budgets of the Vizagapatam and Nursapatam Local Fund grades for 1873-74 are submitted with the above proceedings of the Board of Revenue.

The grants from Provincial Funds and the cost of Public Works or reservoirs have been estimated in accordance with G.O. dated 5th September 1872 No 1183 and are passed subject to modification hereafter if necessary.

Vizagapatam:—

The following is an abstract of the budget

budget submitted as
compared with that for
1872-73.

Receipts

| | 1872-73 | 1873-74 |
|---|---|---|
| Balances | 1490 | 2530 |
| Allotment | 19,590 | 19,590 |
| Cess on land | 124,380 | 143,040 |
| other items | 50 | 2,480 |
| | 145,510 | 167,640 |

Expenditure

| | 1872-73 | 1873-74 |
|---|---|---|
| New works | 43,160 | 57800 |
| Repairs | 47,320 | 50230 |
| Establishment (P.W) | 26,120 | 27,830 |
| Road Fund Reserve | 13,150 | 14,370 |
| other P.W items | 1070 | 1230 |
| Education | 6740 | 8,760 |
| Vaccination | 1850 | 3,200 |
| Sanitation | 1000 | 1000 |
| Bungalows | " | 300 |
| Contribution for Dispensary | 3,110 | 1470 |
| Establishments &c | 780 | 1160 |
| | 142300 | 162350 |
| Balances | 3210 | 5290 |
| | 145510 | 167640 |

The only important
variation in the receipts is
an estimated increase of
Rupees 18,660 under the
head of land Cess. Some
explanation
and more accurate
estimate

explained in letter
recently received

explanation should have
been given of the grounds
on which so large an
increase is anticipated. The
allotment for new works is
raised by Rupees 6640 and
that for repairs by Rs 2910.
Statement IIB shows that
only 17.7 per cent of the
portion of the land Cess
applicable to communica-
tions raised in the Salur
Taluq has been allotted to
roads in that Taluq. The
provisions of Rule XXIX should
not have been again set
aside without full explana-
tion of the necessity for
so doing and the Govern-
ment desire that it may
now be submitted. The reduc-
tion in the Road Fund
Reserve below the prescribed
amount is so slight, ~~[illegible]~~
~~[illegible]~~ that the

the allotments need not be disturbed on that account.

It is proposed to continue to defray the expenses of the Parvatipore Uriya school from the balance of the funds raised when it was a rate school under Act VI of 1863. The Government cannot approve of this plan. The people were accustomed to taxation for educational purposes under Act VI of 1863 and a few years cessation will not make it the less irksome when re-imposed, while in the meantime funds will have been spent which might fairly have gone towards the improvement of the school building or other work of permanent utility. The fact that under Act VI of 1863 the school would ere now have ceased to exist owing to the unwillingness of the people to continue it may be an argument as far as it goes, for its permanent abolition, but cannot justify the present arrangement, if as appears to be the case, the imposition of the House-tax is merely deferred. If it is imposed at all it should be imposed at once. The President will report on the point at an early date. The Postmaster at Palconda having been transferred to the Municipality its inclusion in Statement IV has been rightly disallowed by the Board of Revenue. A contribution of Rupees 600 to the Palconda Municipality apparently on account of the

this institution appears under Grant III (b).

## Karsapatam.

The comparative abstract of the budget as submitted is as follows:

| Receipts | 1872-73 | 1873-74 |
|---|---|---|
| Balances | 80 | 1390 |
| Allotments | 15200 | 15210 |
| Cess on land | 40570 | 71520 |
| other items | " | 780 |
| | 55850 | 88900 |

| Allotments | 1872-73 | 1873-74 |
|---|---|---|
| Grant I | | |
| New works | 19800 | 19610 |
| Repairs | 13140 | 21990 |
| Establishment | 9480 | 12340 |
| other items | 5220 | 8000 (+1940) |
| Grant II. | | |
| Education &c | 4620 | 6120 |
| Grant III. | | |
| Vaccination | 900 | 1750 |
| Sanitation | 1000 | 1000 |
| Bungalows | " | 220 |
| Grant IV. | | |
| Establishment &c | 300 | 570 |
| | 54460 | 71540 |
| Balances | 1390 | 17360 |
| | 55850 | 88900 |

The only important variation

a letter
I. F. proposes to make
the general, and to
invite adoption a Circular
in that sense of the
Local Fund Boards
throughout the Presidency.
Mr. I believe admitted
that the allotment to
provide for elementary
education by means
of a house-tax ought
not be proceeded with;
and there is no reason
why the tax should be imposed
in one circle rather
than in another.
As regards schools which
have been added to establish-

or rupees 1
education which has been
actually borne out of
means of the house-tax
I would propose that

explanation given in the
Govt. letter submitted with
the Bds. proceedings of the
14th Feb. 1873 No 64 the
amount may be retained
restored. - The Govt. Bds. letter
however should have con-
tained more detailed in-
formation J.

the Govt. should fix
dispose the expense for
Provincial grants.
I presume that the
total sum required
for this purpose would
not as yet be large,



variation in the receipts is
under "Cess on Land" regard-
-ing which the Board of
Revenue have already
called for explanation.
Under "New Works" the Board
of Revenue have rightly
struck out an unexplained
item of Rs 1000, but under the
under the head of repairs
is chiefly owing to an addi-
-tion of Rs 7800 to the
maintenance allowance
of the Great Northern Trunk
Road. The information
given in the Vice-President's
covering letter is altogether
too meagre, but the Govt
gather from it that the
allotment is required for
metalling, in which case
the item should be trans-
-ferred to "New Works". The
additional allotment for
education is chiefly owing
to

an anticipated increase in the sum to be paid as Results Grants. The resolution of Government to relieve the Zemindars from the duty of providing Vaccinators within the Zemindary tracts necessitates an additional expenditure of Rs 850 from Local funds. A sum of Rs 240 provided for a local fund board establishment ~~has been~~ was struck out by the Board of Revenue for want of sanction. ~~Long~~ establishment is doubtless necessary and the President should lose no time in submitting definite proposals.

J.H.

J.H.

and in pursuance of the policy which I think effect was to be effected, I ~~should~~ prepare to provide at all the expense of the higher education.

In the foregoing circular I think we might also call attention to the improvements required.

Mr Bruce now explains that it was on account of a separate clerk for the circle, and as some such establishment is doubtless necessary the proposed provision is approved.

J.H.

To
The Board of Revenue
" Revenue Department
" Collector of Vizagapatam
" Accountant General
" Public Works Department
" Inspector General
Indian Medical Department
" Director of Public Instruction
" Sanitary Commissioner

Public
a new work, & respect
a letter that were
works reconnected
estimates, in the usual
with for the future
be instituted.

Govt. of 187 } Judy. Judges.

To

Dated
Recd. } 187 , No.

Nos.

Receipt as altered

Financial Department.

61

PROCEEDINGS of the MADRAS GOVERNMENT.

I think that under the next following Budgets the Draft orders, with the under letter should be submitted for Govt. upon them.

Order thereon 22. April 1873 No 813.

Read the following letter Proceedings of the Board of Revenue, dated 23rd January, 1st February and 18th March 1873.

The budgets of the Vizagapatam and Nursapore Taluk Local Fund Circles for 1873-74, are submitted with the draft of the above proceedings.

The grants from Provincial Funds and the cost of Public Works supervision have been estimated by the Board of Revenue in accordance with G. O. dated 5th Septr 1872 No 1103 and are passed as entered.

Vizagapatam. The following is an abstract of the budget submitted

In both these Taluks there is a large increase of estimated expenditure over corresponding 1872-3.

In the first Taluk 141 in the second 60

pas

as compared with that for 1872-73.

Receipts

| | 1872-73 | 1873-74 |
|---|---|---|
| Balances | 1490 | 2530 |
| Allotment | 19590 | 19590 |
| Cess on land | 124380 | 143040 |
| other items | 50 | 2480 |
| | 145510 | 167640 |

Expenditure

| | 1872-73 | 1873-74 |
|---|---|---|
| New Works | 43160 | 52800 |
| Repairs | 47820 | 50230 |
| Establishment (P.W.) | 26120 | 27830 |
| Road Fund Reserve | 13150 | 14370 |
| other P.W. items | 1070 | 1230 |
| Education | 6760 | 8760 |
| Vaccination | 1850 | 3200 |
| Sanitation | 1000 | 1000 |
| Bungalows | — | 300 |
| Contribution for Dispensary | 1110 | 1470 |
| Establishments &c | 780 | 1160 |
| | 142300 | 162350 |
| Balances | 3210 | 5290 |
| | 145510 | 167640 |

The only important variation in the receipts is an increase of Rs 18660 under the head of land Cess on revised and more accurate estimate. The allotment for new works is raised by Rupees 9640 and that for repairs by Rs 2910. Statement B shows that only 17.7 per cent of the portion of the land cess applicable to communications raised in the Salur Taluq has been allotted to roads in that Taluq. The provisions of Rule XXIX should not have been again set aside without full explanation of the necessity for so doing and the Government desire that this may now be submitted. The reduction in the Road Fund Reserve below the prescribed amount is so slight that the allotment on that account. Statement III may be dispensed with with reference to G.O. dated March 1873 No and the

Hundred

the Union Funds merged with the General Fund.

Nursapatam.

The comparative abstract of the budget as submitted is as follows.

Receipts

| | 1872-73 | 1873-74 |
|---|---|---|
| Balances | 80 | 1390 |
| Allotments | 15200 | 15210 |
| Cess on land | 40570 | 71520 |
| other items | — | 780 |
| | 55850 | 88900 |

Allotments

| | 1872-73 | 1873-74 |
|---|---|---|
| Grant I | | |
| Civil Works | 19800 | 19610 |
| Repairs | 13140 | 21990 |
| Establishment | 9480 | 12340 |
| other items | 5220 | 8000 |
| Grant II | | |
| Educative | 4620 | 6130 |
| Grant III | | |
| Vaccination | 900 | 1750 |
| Sanitation | 1000 | 1000 |
| Bungalows | — | 220 |
| Grant IV | | |
| Establishmentve | 300 | 510 |
| | 54460 | 71540 |
| Balances | 1390 | 17360 |
| | 55850 | 88900 |

The

that in Hindi
to keep written the
expenditure pr 1873-4,
in Urdu Receipts for
1874-5.

certain charges in
specified in the
Mem.: as capable of
'indefinite development'
but of the remainder it does
not seem also as
'indefinite development'
of taxation: under the
direction that there is a

for it beyond that for
abandonment of proposed
~~for it beyond about~~
~~it undertaken~~
new roads, repairs of
roads, and sanitation
and education, is a
special item to
minimise taxation
I am certain that
if Govt. does not now
interfere to arrest
expenditure in local
funds circles, very
considerable outgoings
will ensue

The only important variation in the receipts is under "Cess on land" as above. Under "New Works" the Board of Revenue rightly struck out an entry planned item of Rupees 10000 but under the explanations given in the President's letter submitted with the Board's Proceedings of the 11th February 1873 No 62a the amount may be restored. The President's letter however should have contained more detailed information. The increase under the head of repairs is chiefly owing to an addition of Rs 7800 to the maintenance allowance of the Great Northern Trunk Road. The information given in the Vice President's covering letter is very meagre but the Govt gather from it that the

allotment

allotment is required for
metalling for the first
time in which case the
item should be transferred
to "New Works" The addi-
-tional allotment for education
is chiefly owing to an anti-
-cipated increase in the sum
to be paid as Results Grants.
The resolution of Government
to relieve the Zemindars from
the duty of providing
Vaccinators within the Zemin
-dary tracts necessitates
an additional expenditure
of Rs 850 from Local Funds.
A sum of Rs 240 provided
for a local fund board
establishment was struck
out by the Board of Revenue
The President now explains
that it was on account
of a separate clerk for
the circle, and as some
such establishment is
doubtless

doubtless necessary the proposed
provision is approved.

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To The Board of Revenue with Guntur note 22/1/12
" Revenue Department
" President L.F.B. Vizagapatam
" Accountant General
" Public Works Department
" Inspector Genl. S. M. Dept.
" Director of Public Instruction
" Sanitary Commissioner
" President Trunk Company Vizagapatam

1180

Govt. of {1873} Madras.

Financial

To

The Board of Revenue.
&c.

Dated April 22 } 1873, No. 573.
Recd. }

Nos. 92. 95.

Reviewing the Budget-Ests of the Vizagapatam & Nursapatam Local Fund Circles for 1873-74.

Mr Stevens