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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	549.	Press Mis.
25-28.		
Dated	7—4—	1874.

19/20

Not to be folded or roughly handled

No. 25. Read the following Proceedings of the Board of Revenue, dated 2nd March 1874, No. 453 :—

Read the following letters :—

From the President of the Local Fund Boards, Vizagapatam District, dated 22nd October 1873, No. 1,575.

ABSTRACT.—Forwarding Local Fund Budget Estimate of the Vizagapatam Circle for 1874-75.

From the same Officer, dated 1st November 1873, No. 1,658.

ABSTRACT.—Forwarding a statement showing the details of allotment of Rupees 2,000, provided in the Budget for the purpose of scavengering towns.

From the same Officer, dated 8th November 1873, No. 1,692.

ABSTRACT.—Forwarding the Local Fund Budget of the Nursipatam Circle for the year 1874-75, together with a letter from the Vice-President.

From the same Officer, dated 1st December 1873, No. 1,843.

ABSTRACT.—Recommending the establishment of eight Vernacular Schools proposed by the Nursipatam Circle Board.

From the Sanitary Commissioner for Madras, dated 5th November 1873, No. 1,776.

ABSTRACT.—Submitting observations on the allotment of Rupees 5,000 for Sanitary purposes in the Vizagapatam Circle for 1874-75.

From the Director of Public Instruction, dated 12th December 1873, No. 2,463.

ABSTRACT.—Stating that the provision for Education in the Budget Estimate of the Nursipatam Circle for 1874-75 appears sufficient.

From the same Officer, dated 12th December 1873, No. 2,470.

ABSTRACT.—Remarking on the Budget Estimate of the Vizagapatam Circle for 1874-75.

From the Secretary to Surgeon-General, Indian Medical Department, dated 13th December 1873, No. 7,549.

ABSTRACT.—Submitting remarks on the Budget Estimate for Medical services of the Vizagapatam Local Fund Circle for 1874-75.

THE Local Fund Budgets of the Vizagapatam and Nursipatam Circles for 1874-75 will be submitted for the approval of Government.

VIZAGAPATAM CIRCLE.

2. STATEMENT I.-A., REVENUE AND RECEIPTS.—The Local Fund assets of the year are estimated at Rupees 1,74,370, made up as follows:—

	RS.
1. Balances	9,000
2. Allotments from General Revenue	20,230
3. Rates and Taxes	1,43,040
4. Fees in Schools	250
5. Contribution	500
6. Miscellaneous	1,350
Total...	1,74,370

3. The President calculates the Road Fund balance at Rupees 5,000 on the ground that the commencing balance of the current year was Rupees 33,134, (nothing having been expected), and that only Rupees 28,016 of this sum has been allotted for expenditure. Under circumstances which have been detailed in the Board's review of the report for 1872-73 the Accountant-General's accounts show that the current year began with a total Local Fund deficit of Rupees 16,853. As there was a General Fund balance of about Rupees 4,000 (though the Accountant-General's statement gives no particulars) it follows that the Road Fund deficit must have been Rupees 20,853. Supposing the other estimates in the budget of the current year to be right the assets will therefore be Rupees 1,26,157. The allotments for road works up to date amount to Rupees 1,36,162. If 80 per cent. of this sum is spent the current year will close with a deficit of Rupees 15,793. Under these circumstances the President must use every endeavour to curtail expenditure which has not been large hitherto according to the October accounts, but the utmost that can be anticipated is that the year 1873-74 will close without a deficit. The Road Fund balance of Rupees 5,000 must therefore be struck out.

4. Interest on Land Cess arrears is expected to amount to Rupees 40. This should be entered under 7, Miscellaneous, not under Special Funds. It is not an item assigned by law to the Road Fund, and must be taken to form part of the General Fund.

5. School fees are expected to yield Rupees 250 on the supposition that the ten schools sanctioned in G. O., dated 21st November 1873, No. 1,702, will be established. Government have recalled their sanction in G. O., dated 22nd December 1873, No. 1,876, and directed that the scheme should be re-considered on the ground that Rupees 192 per school per annum is too expensive. The estimate will, however, be allowed to stand as the Local Fund Board may propose and Government accept a scheme for less expensive schools.

6. The sum of Rupees 500, shown as the contribution from certain Municipalities towards the cost of Educational inspection, is made up of—

	RS.
Vizagapatam...	310
Bimlipatam	31
Vizianagram	93
Palcondah	62
Total...	496

The last mentioned contribution should be struck out, as, under G. O., Financial Department, dated 26th December 1873, No. 1,884, the Palcondah Municipality ceases to exist from 1st April 1874. The President will, with reference to paragraph 3 of the Order, submit at once a supplemental budget showing the receipts and charges of the toll on the high road and of the Hospital at Palcondah, as also the Educational and Sanitary schemes of the town.

7. Statement I.-B., Expenditure.—The proposed expenditure is Rupees 1,72,290, distributed as follows :—

	RS.
Grant I	1,52,610
,, II	6,800
,, III...	10,420
,, IV...	2,460
Total...	1,72,290

8. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Local Fund Board propose to transfer Rupees 30,000 from the Road Fund to the General Fund. It cannot be said that ample provision has been made, or can be made, with the remainder of the General Fund for Education and Sanitation, but under the peculiar circumstances of the

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circle the Board think a large appropriation should be allowed. In 1872-73 the Road Fund, as shown in the review of the report, was saddled with an enormous unexpected charge, and some of the works in progress must be stopped with a great waste of time and money unless the contribution is allowed. The Board think the appropriation should be Rupees 27,200. More cannot be spared, and a smaller contribution to the Road Fund would leave more money for Education and Sanitation than can in all probability be judiciously utilized within the year.

9. The Road Fund assets will thus amount to Rupees 1,42,750.

10. The reduction in the assets makes it necessary to reduce the allotments for new works executed by the Public Works Department to Rupees 39,060.

11. Rupees 3,620 are provided for Petty Establishment. This provision includes a sum of Rupees 108 for travelling allowance to Overseers' Writers, which is not authorized. This part of the provision is therefore disallowed.

12. The cost of Public Works supervision, calculated at 25 per cent. on expenditure, is Rupees 23,630.

13. The Road Fund share of the cost of the general management will be Rupees 1,420.

14. The Local Fund Board propose an allotment of Rupees 450 for Tools and Plant instead of one per cent. on expenditure as usual. The President explains this by stating that no expenditure was found necessary in 1872-73, but the Board find from the Accountant-General's statement that Rupees 609 was spent on Tools and Plant. Altogether it seems desirable to make the allotment Rupees 990.

15. A sum of Rupees 130 was provided for repairs to the south approach of the Chicacole bridge as Item No. 5 in the Appendix to Part II., Statement II.-A. of the current year's budget. But on application the Board in their Proceedings, dated 17th July 1873, No. 1,309, sanctioned the Circle Board's proposal to place the above sum at the disposal of the Chicacole Board, who control the repairs of the road. It is now proposed to pay a similar sum (Rupees 130) as a contribution to the latter Board for the year under review, and the Board of Revenue recommend that this should be sanctioned under Section 27 of the Local Funds' Act.

16. The Reserve should be Rupees 14,280.

17. The total expenditure will thus be Rupees 1,42,740, leaving a balance of Rupees 10.

18. Statement II.-A., Part I., New Works.—Statement II.-A., Part I., contains eleven Road Fund items, with a total allotment of Rupees 46,520, which must be reduced to Rupees 41,060. The first seven items appear in the current year's budget, and the 9th and 10th are unsanctioned. The 9th item will be struck out, and the allotment for the 10th reduced from Rupees 2,500 to Rupees 2,040. The estimate for it should be submitted as soon as possible.

19. Under "Educational" a sum of Rupees 1,000 is entered for the erection of sheds for the ten Local Fund Schools sanctioned in G. O., dated 21st November 1873, No. 1,702, Financial Department, but since disallowed as too expensive in G. O., dated 22nd December 1873, No. 1,876. All that the latter order seems to suggest is that the salary given to the Masters shall be less than Rupees 12 a month, and as the Local Fund Board may see their way to this reduction, and the schools be established after all, this allotment will be left in the budget.

20. A sum of Rupees 1,000 is allotted for planting avenues along the most important roads in the circle.

21. Part II., Repairs.—Rupees 57,530 are allotted for the maintenance of 292 miles of road. Some of the grants are increased, and some roads which do not appear in the current year's budget are provided for, but the revision seems to have been done carefully and the Board do not think it should be interfered with.

22. The alterations in the designation of roads proposed in paragraphs 27 and 28 of the President's letter giving cover to the budget are approved.

23. Under Sanitary and Miscellaneous Rupees 1,000 are allotted for the repair of five Travellers' bungalows without specifying their names, which should be but are not given in Statement IV.-A. The President will furnish particulars of the allotment of Rupees 300 for the establishment, etc., charges of the bungalows for insertion in Statement IV.-A.

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

New Works—Communications—by Public Works	RS.
Department	39,060
Cost of Public Works Supervision...	24,140
Cost of Petty Establishment	3,500
Tools and Plant	1,010
Road Fund Reserve	14,280

25. Grant I. is thus—

	RS.
Road Fund	1,41,320
General Fund	3,530
Total...	1,44,850

26. Grant II., Education.—Against payment for Inspection Rupees 1,240 are entered, which provide for two Inspecting Schoolmasters on Rupees 35 per mensem. There are at present two Inspecting Schoolmasters* each drawing Rupees 30 per mensem. No reason is given why the salaries should be increased, and the work in Vizagapatam is less than in many circles where the salaries of the Inspecting Schoolmasters are Rupees 25 or Rupees 30. Pending explanation the allotment may stand, but the President must remember that the increase of salary cannot be paid until it has been sanctioned by Government.

* Sanctioned in G. O., Financial Department, dated 12th June 1872, No. 777.

27. A sum of Rupees 2,970 is entered to meet the charges on account of the old Parvatipore schools and the ten new ones which the Local Fund Board have proposed to establish, and which Government consider too expensive.

28. Rupees 1,500 are provided for Results grants, and the Inspector of Schools considers this sufficient; but the Director of Public Instruction thinks that it would be well to raise the provision by Rupees 500, and the Board have accordingly increased it to Rupees 2,000.

29. Grant II. is thus—Rupees 7,300 chargeable to the General Fund.

30. Grant III., Sanitation, etc.—*Vaccination.*—There are at present attached to this circle two Vaccinators on Rupees 18, eleven on Rupees 10, and seven on Rupees 7 each. The Circle Board, at the instance of the Superintendent General of Vaccination, propose to raise the pay of certain of the Vaccinators, and the revised scale of the establishment is as follows :—

6 Vaccinators on Rupees 18 each.
14 Do. on ,, 10 ,,

The sanction of Government is requested for the proposed increase.

31. The allotment of Rupees 5,000 for Sanitation is distributed thus—

	RS.
1. Improving Water-supply	2,000
2. Scavengering Towns	2,000
3. Miscellaneous	1,000
Total...	5,000

The Sanitary Commissioner observes that the provision is less than it ought to be in such a circle, but suggests that it should be passed. The Board have caused to be inserted in State-

ment IV.-B. the particulars of Rupees 5,000 allotted for Sanitary improvements as furnished in the President's letter of the 1st November 1873, No. 1,658.

32. The Grant is Rupees 10,420.

33. Grant IV., Miscellaneous.—The contribution to the Controlling Establishment at the Presidency is raised to Rupees 680 on account of the additional establishment sanctioned by Government for this office.

34. The sum of Rupees 1,000 entered for batta to non-official members is disallowed, as the question of allowing batta to them is not yet settled by Government.

35. Rupees 50 entered against Contingencies is raised to Rupees 150, so as to provide for batta to the Local Fund establishment as well as for other expenditure.

36. Grant IV. is—

	RS.
Road Fund	1,420
General Fund	260
Total...	1,680

37. According to Rule XIX. (as the Board understand it) the General Reserve should be Rupees 4,980. Out of this amount the Local Fund Board will be able to supplement their grants for Education and Sanitation.

38. The subjoined is an Abstract of the Budget as revised by the Board :—

Receipts.		RS.	Charges.			RS.	RS.
Road Fund		1,15,550	Grant I. ...	Road Fund... ...		1,41,320	
General Fund		53,760		General Fund ...		3,530	
							1,44,850
Road Fund.			Grant II. ...	General Fund ...		...	7,300
Receipts ...	1,15,550		Grant III. ...	General Fund ...		...	10,420
Appropriation.	27,200						
	1,42,750		Grant IV. ...	Road Fund... ...		1,420	
				General Fund ...		260	
							1,680
							1,64,250
			General Reserve			...	4,980
			Balances.				
			Road Fund		10		
			General Fund		70		
					—	...	80
Total...		1,69,310		Total...		...	1,69,310

NURSIPATAM CIRCLE.

39. Statement I.-A., Revenue and Receipts.—The Road Fund balance for the end of 1873-74 shown in the budget of that year was Rupees 5,600, and the Local Fund Board profess to have been unable, in October 1873, to correct that estimate which was made a year before. The estimate was based on the supposition that the year 1873-74 would begin with a balance of Rupees 790, but the Accountant-General's accounts show that it began with a deficit of Rupees 18,479, so that the assets of the year are Rupees 19,269 less than was expected. The allotments for road works up to date amount to Rupees 69,013. Supposing only 80 per cent. of this to be expended the year will end with a deficit of Rupees 15,329 instead of a balance of Rupees 5,600. The President must use every endeavour to curtail expenditure in the case of

this circle as well as the other, but the utmost that can be expected is that the year will close without a deficit. The Road Fund balance of Rupees 5,600 must therefore be struck out.

40. The Local Fund Board propose to establish eight Local Fund Schools on the same scale, and on the same principles as were first approved in the case of the other circle in G. O., dated 21st November 1873, No. 1,702, and afterwards disapproved in G. O., dated 22nd December 1873, No. 1,876. The scheme will have to be re-considered, but the Board think it best to leave the budget entries connected with the schools as they are. Fees levied in the same rates as in Vizagapatam are expected to amount to Rupees 200.

41. The receipts are—

	Rs.
Road Fund	63,010
General Fund	24,860
	87,870

42. Statement I.-B., Expenditure.—The expenditure proposed for the year amounts to Rupees 81,290, classified as follows :—

	Rs.
Grant I.	68,330
,, II.	5,520
,, III.	5,850
,, IV.	1,590
Total ..	81,290

43. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Road Fund balance being struck out the assets are not sufficient for the proposed expenditure, and unless an appropriation is allowed work on a most important line (that from Nursipatam to the sea coast at Polaram), which the Local Fund Board expect to be able to perform in 1874-75, must be deferred. The way in which the Road Fund was suddenly debited after the close of 1872-73 with an unexpected charge is noticed in the Board's review of the report for that year. The budget now submitted leaves a large portion of the General Fund unalloted. Under these circumstances the Board think an appropriation of Rupees 4,500 from the General Fund to the Road Fund should be permitted. This will make the assets Rupees 67,510.

44. The sum of Rupees 1,800 provided for Petty Establishment includes Rupees 50 for batta to the Overseer's Writer, which must be disallowed as it is not authorized.

45. The cost of Public Works supervision, calculated at 25 per cent. on expenditure, is Rupees 11,540.

46. The cost of General management is not distributed between the Road and General Funds according to Rule XXVIII. The share of the cost chargeable to the Road Fund is Rs. 600.

47. The full allotment allowable for Tools and Plant, viz., Rupees 460, had better be provided.

48. The Reserve must be Rupees 6,750.

49. The Road Fund expenditure will thus be Rupees 67,340, leaving a balance of Rs. 170.

50. Statement II.-A., Part I., New Works.—Statement II.-A., Part I., contains six items, with a total allotment of Rupees 25,350, of which Rupees 24,250 are for communications.

Road from Ankapally to Vizagapatam, 20 miles.

The amount of the estimate for Item No. 2* is given as Rupees 19,370, while that given in the current year's budget is only Rupees 17,500, involving an excess of Rupees 1,870. From the marginal note appended to paragraph 9 of the Vice-President's letter it is observed that the amount of the estimate is given according to the statement furnished by the District Engineer. The circumstances under which the excess is rendered necessary should have been explained. The President will supply the omission at once.

The estimate for the third item should be submitted without delay.

51. Under Educational a sum of Rupees 800 is entered for the erection of eight sheds for eight Local Fund Schools.

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52. Part II., Repairs.—The alterations on road repair allotments are explained in paragraph 12 of the Vice-President's letter.

53. Under Sanitary and Miscellaneous Rupees 300 are provided for the repair of three Travellers' bungalows, which should have been but are not named in Statement IV.-A. The President will furnish details of the allotment of Rupees 200 for the establishment, etc., charges of the bungalows.

54. The following items under Grant I. have to be altered :—

	Rs.
Cost of Public Works Supervision	11,690
Cost of Petty Establishment	1,750
Tools and Plant	470
Road Fund Reserve	6,750

55. Grant I. is thus—

	Rs.
Road Fund	66,740
General Fund	1,560
Total...	68,300

56. Grant II., Education.—It appears from the Vice-President's letter that the President directed the Local Fund Board to enter in their budget Rupees 1,240 on account of payment for Inspection without stating how it was calculated, and that there is only one Inspecting Schoolmaster in the circle whose salary is Rupees 35. From the Circle Board's Proceedings of the 14th June 1873 it appears that they improperly increased the pay of this man from Rupees 30 to Rupees 35 of their own authority. The papers recorded with G. O., dated 23rd March 1872, No. 351, show that the sanctioned establishment consists of one Inspecting Schoolmaster on Rupees 25 and another on Rupees 20, and that Rupees 940 is a sufficient allotment. The President will submit a full explanation on this subject, and in the meantime the provision of Rupees 1,240 will be reduced to Rupees 530, which is sufficient for the existing establishment.

57. The allotment for the eight Local Fund Schools already mentioned is Rupees 2,030. The provision for servants is Rupees 4 a month instead of Rupees 3 as in the other circle.

58. Rupees 2,000, or Rupees 500 less than in 1873-74, are provided for Results grants. The Director states that the provision in the budget for Educational charges is sufficient.

59. The total of Grant II. is Rupees 4,810 chargeable to General Fund. This is certainly less than the circle ought to spend on education, and less than it can afford to spend. The Local Fund Board should endeavour to stimulate education still further, either by increasing their Inspecting agency and their Results grants, or the number of their schools. They have funds at their disposal, and it is to be regretted that they have not been more successful in determining how those funds can best be expended.

60. Grant III., Sanitation, etc.—It is proposed to open a Civil Dispensary at Nursipatam and Rupees 2,350 are provided for charges on this account. The allotment will be allowed to stand, but the President will report on the proposed expenditure, clearing up the doubts as to whether a separate Medical Officer will be wanted, (*vide* paragraph 25 of the Vice-President's letter), and the Surgeon-General will be requested to state if the amount provided is sufficient. The building of this Dispensary was sanctioned when the current year's budget was passed, and the estimate (Rupees 1,200) was sanctioned in Board's Proceedings, dated 12th July 1873, No. 1,268.

61. The sum of Rupees 2,300 entered for Vaccination exceeds the current year's grant by Rupees 550. The Circle Board, at the request of the Superintendent General of Vaccination, have provided for raising the pay of the Vaccinators considerably and the modified scale of salaries is, given in the margin, but they do not intend to give the increased pay until a better class of men than those now employed is provided. The

4 Vaccinators at Rupees 18 each.
9 Do. at ,, 10 ,,

Board do not quite understand this. It is impossible that the present Vaccinators should be disbanded and others suddenly placed in the circle. It will doubtless be found possible to improve the work of the present Vaccinators by more active inspection and so forth, and when this is done the increased pay may be given. The Local Fund Board might give the increase in "Results grants," as is being done with success in some Circles and Municipalities.

62. Rupees 1,000 are allotted for sanitation, to be distributed as follows:—

	Rs.
Improving Water-supply	850
Do. Village-site	100
Miscellaneous	50
Total...	1,000

This allotment is very inadequate and it will be increased to Rupees 2,500, which the Board hope it will be found possible to spend judiciously within the year.

63. Grant III. will thus be Rupees 7,350, debitable to General Fund.

64. Grant IV., Miscellaneous.—The contribution for the Controlling Establishment at the Presidency is raised to Rupees 360.

65. For reasons stated in paragraph 34 *supra* the sum of Rupees 1,000 provided for batta to non-official members is disallowed.

66. Rupees 50 entered against Contingencies is raised to Rupees 100, so as to provide for the batta of the Local Fund establishment.

67. Grant IV. is thus—

	Rs.
Road Fund	600
General Fund	180
Total...	780

68. An Abstract of the Budget as revised by the Board is given below :—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund...	63,010	Grant I. ... {Road Fund		66,740	
General Fund	24,860	{General Fund ...		1,560	
Road Fund.					68,300
Receipts ... 63,010		Grant II.... General Fund ...		...	4,810
Appropriation. 4,500		Grant III... General Fund ...		...	7,350
67,510		Grant IV... {Road Fund		600	
		{General Fund ...		180	
					780
		General Reserve		...	81,240
					2,460
		Balances.			
		Road Fund...	170		
		General Fund	4,000		
				...	4,170
Total...	87,870	Total...		...	87,870

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 26. Minute by the Hon. W. ROBINSON, C.S.I., dated 19th March 1874.

I hesitate—with the Hon. Mr. Sim—about the proposed transfer to Roads from General Funds, and I would pass it only so far as he proposes under the special circumstances. The fact is the income of a wide, thinly peopled, and not fully cultivated district, meets the fair demand for communications with difficulty, and the assignment to Repairs—nearly 200 Rupees a-mile—seems to need revision.

2. I venture to think that a broad principle of appropriation of the Land-cess might be laid down by Government with reference to the law, for the guidance of Local Fund Boards and the Board of Revenue. The two-thirds appropriation (by Act) to Communications must be strictly adhered to—but need not be added to—save under very special circumstances—and the remaining one-third should be assigned in equal shares to Education (Grant II.) and Public health (Grant III.)—Grant IV. being rateably appropriated over all. It seems to me that this would be a useful arrangement and enable careful adjustment between income and expenditure under each head.

(Signed) W. ROBINSON.

No. 27. Minute by the Right Hon. the PRESIDENT, dated 23rd March 1874.

I would not allow any such transfer at all. It would be in direct contradiction, without sufficient reason assigned, to the instructions of the Government comprised in the order abolishing the House-tax. The "General Local Fund" may be taken roughly at £30,000, the one-third Land-cess at £110,000. Of this latter it was directed in G.O. of 28th March 1873 (which is somewhat inconsistently worded) that the $5\frac{3}{4}$ lakhs then given to roads should in future be applied to elementary education. I find that about $2\frac{1}{2}$ lakhs have accordingly been so applied by the Local Boards; and as their schemes mature and are sanctioned, it is to be presumed that the remainder of the $5\frac{3}{4}$ lakhs will also be so applied; and upon this I would insist. I do not think that it would be desirable to adopt the Hon. Mr. Robinson's proposal in paragraph 2 of his minute, first, because only half the Land-cess (*i.e.*, about $5\frac{1}{2}$ lakhs) would thus be applied to elementary education, which would thus be slightly a loser comparing the proposal with the present arrangement; and, secondly, because I am disposed to think that the unalterable assignment of a certain large portion of the Land-cess for "Sanitation" might be inexpedient considered with reference to the varying circumstances of the Local Fund Circles.

(Signed) HOBART.

No. 28. ORDER THEREON, 7th April 1874, No. 549.

VIZAGAPATAM.

RECEIPTS.	1873-74. RS.	1874-75. RS.
Balance brought forward	2,530	4,000
Allotments from General Revenue—		
Provincial Funds ...	19,530	19,530
Special Funds	60	660
Cess on Land	1,43,040	1,43,040
Contribution from Municipalities	1,080	440
Miscellaneous	1,400	1,640
Total ...	1,67,640	1,69,310

CHARGES.	1873-74. RS.	1874-75. RS.
Grant I.		
New Works—		
Communications ...	52,500	41,060
Miscellaneous	300	2,000
Repairs—		
Communications ...	50,230	57,530
Buildings...	...	1,000
Cost of General Public Works Establishment	24,680	24,140
Road Fund Reserve ...	14,020	14,280
Other Items	4,380	4,840
Grant II.—		
Inspection	2,710	1,240
Training Schools ...	410	...
Local Fund Schools ...	550	2,970
Grants-in-aid	4,090	2,090
Miscellaneous	1,000	1,000
Grant III.—		
Vaccination	3,200	3,650
Sanitary Establishment	1,000	5,000
Other Items	1,770	1,770
Grant IV.—		
Supervision and Management	1,610	1,680
General Reserve	1,830	4,980
Balance	3,360	80
Total ...	1,67,640	1,69,310

2. The reasons given by the Board of Revenue for supposing that there will be no Road Fund opening balance appear to be well founded, and, under these circumstances, the estimated income for the year 1874-75 will exceed that for the current year as originally estimated by Rupees 1,670 only. The items call for no remark in detail.

3. Although it is admitted that ample provision has not been made for education and sanitation, the Board of Revenue support the Local Board's proposal to make an appropriation from General Funds to the Road Fund on the ground that without it some of the works in progress must be stopped with a great waste of time and money. They would, however, reduce the amount from Rupees 30,000 to Rupees 27,200, stating that, in their opinion, a smaller appropriation would leave more money for education and sanitation than could in all probability be judiciously utilized within the year. As the allotment for education falls short by Rupees 1,460 of the amount entered in the current year's Budget, the Government do not see how that position can be maintained without assuming a great lack of power on the part of the Local Board, and the Government resolve accordingly to reduce the proposed appropriation to Rupees 15,000, and to warn the Local Board

that they must not reckon on such liberal aid in future years. This will necessitate a reduction of Rupees 8,620 in the allotment for New Works, Rupees 2,150 in the contribution for the cost of Public Works Supervision, Rupees 1,220 in the Road Fund Reserve, and Rupees 120 in the cost of General Management chargeable to the Road Fund, and Rupees 90 in the cost of Tools and Plant. The proposed contribution of Rupees 130 to the Chicacole Board is sanctioned. The entry of Rupees 1,000 for repairs to five travellers' bungalows will be allowed to stand for the present, but a special report on the state of the bungalows and the necessity for their retention must be submitted and order awaited before any steps are taken for the utilization of the amount. As above said the allotment for education must be increased during the year. The question of the establishment of the proposed schools is still under the consideration of Government, but their eventual adoption or rejection will not affect the necessity of providing funds for the extension throughout the circle of that system of educational operations which may be finally adopted as the most suited for the circumstances of the district, and a further sum of at least Rupees 5,000 must be set aside for the purpose. The revised scale of Vaccination Establishment is sanctioned. The provision for sanitation is somewhat meagre, and might be raised with advantage, unless the available funds can be utilized in the establishment of a dispensary which the Government would prefer.

4. The Government observe that the Board of Revenue have included the appropriation from the one-third Land-cess in calculating the Road Fund Reserve. Under these circumstances it should be excluded in calculating the General Fund Reserve.

5. The abstract of the Budget, as revised by Government, will be—

RECEIPTS.	RS.
Road Fund	1,15,550
General Fund	53,760

ROAD FUND.

	RS.	RS.
Receipts	1,15,550	
Appropriation ...	15,000	
	1,30,550	
Total ...		1,69,310

CHARGES.	RS.
Grant I.—	
Road Fund	1,29,240
General Fund	3,530
Grant II.—	
General Fund	12,300
Grant III.—	
General Fund	10,420
Grant IV.—	
Road Fund	1,300
General Fund	380
General Reserve	3,480
Balances—	
Road Fund 10	
General Fund 8,650	
	8,660
Total ...	1,69,310

6. NARSAPATAM.

Receipts.	1873-74. Rs.	1874-75. Rs.
Balance brought forward ...	1,390	310
Allotment from General Revenue—		
Provincial Funds	15,160	15,160
Special Funds	50	180
Cess on Land	71,520	71,520
Fees in Schools	...	200
Miscellaneous	780	500
Total ...	88,900	87,870

Charges.	1873-74. Rs.	1874-75. Rs.
Grant I.		
New Works—		
Communications	27,560	24,250
Buildings	1,750	800
Miscellaneous	300	300
Repairs—		
Communications	21,990	21,890
Buildings	...	300
Cost of General Establishment, Public Works Department	10,770	11,690
Road Fund Reserve ...	7,480	6,750
Miscellaneous	2,090	2,320
Grant II—		
Inspection	2,710	530
Training School	410	...
Local Fund Schools	...	2,030
Grants-in-aid	2,500	2,000
Miscellaneous	500	250
Grant III.—		
Hospitals	...	2,350
Vaccination	1,750	2,300
Sanitary Establishment ...	1,000	2,500
Other Items	220	200
Grant IV.—		
Supervision and Management	690	780
General Reserve	1,270	2,460
Balance	5,910	4,170
Total ...	88,900	87,870

7. The Government decline to permit the proposed transfer of Rupees 4,500 from the General Fund to the Road Fund. The remarks made above with reference to the educational proposals apply equally to the Narsapatam Circle, and a report similar to that called for from the Vizagapatam Circle must be submitted before the repairs to the travellers' bungalows are taken in hand. The proposal to open a Civil Dispensary at Narsapatam has the full approval of Government, and the increased provision for vaccination is sanctioned, though, as remarked by the Board of Revenue, it is not very clear what the Local Board propose to do in either matter. The allotment for sanitation should be increased even more than has been done by the Board of Revenue, and a further sum of at least Rupees 2,500 should be assigned for education. An abstract of the Budget as modified by Government is—

Proceedings of the Madras Government, Financial Department,
7th April 1874.

Receipts.	Rs.
Road Fund...	63,010
General Fund	24,860
Total ...	87,870

Charges.	Rs.	Rs.
Grant I.—		
Road Fund		62,280
General Fund...		1,560
Grant II.—		
General Fund...		7,310
Grant III.—		
General Fund...		7,350
Grant IV.—		
Road Fund...	560	
General Fund	220	
		780
		79,280
General Reserve		2,490
Balances—		
Road Fund	170	
General Fund	5,930	
		6,100
Total ...		87,870

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. J. Wright.

Govt. of {1874} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
LOCAL FUND BOARD,
Vizagapatam,

&c., &c., &

Dated April, 7th.

Recd.

G.O., 7th April 1874, *No.* 549.

APRIL.
Nos. 25—28.

Vizagapatam and Narsapatam Circles.—T
Budget Estimate of these Circles for 1874-
reviewed and passed.

Pr: 21st November 1873 No 145-41
" — 22d December 1873 — " — 192.
" — 26 December 1873 — " — 206-207
" — 12 June 1873 — " — 48-49
" — 22d April 1873 — " — 92-95 Pr.
" — 23d March 1872 — " — 182-89.

Fin 1874. Dept

Board of Revenue,

MADRAS.

PROCEEDINGS, 2ND MARCH 1874, No. 453.

Dup 24 March 74

Encl. 43

7 April 74 Fin

80-519

No 490

Received 5 March

MARCH.

No. 453.

Local Fund Budget Estimates—of Vizagapatam and Nursipatam Circles for 1874-75 reviewed and submitted to Government.

C 16/3
R 26—
C 20—

No 25.

Fin D
Ord of G G Jn 519 8
7 April 74 Instructions
R. No 174 —
1/2/75

No. 26. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 19th March 1874.

Budget Estimates of the Vizagapatam and Narsapatam Circles for 1874-75.

I hesitate—with the Hon. Mr. Sim—about the proposed transfer to Roads from General Funds, and I would pass it only so far as he proposes under the special circumstances. The fact is the income of a wide, thinly peopled, and not fully cultivated district, meets the fair demand for Communications with difficulty, and the assignment to Repairs—nearly 200 Rupees a-mile—seems to need revision.

2. I venture to think that a broad principle of appropriation of the Land-cess might be laid down by Government with reference to the law for the guidance of Local Fund Boards and the Board of Revenue. The two-thirds appropriation (by ~~Act~~) to Communications ~~might~~ be strictly adhered to—and never added to save under very special circumstances—and the remaining one-third might be assigned in equal shares to Education (Grant II.) and Public health (Grant III.), Grant IV. being rateably appropriated over all. It seems to me that this would be a useful arrangement and enable careful adjustment between income and expenditure under each head.

W. ROBINSON.

No. 27. MINUTE by the Right Honourable the PRESIDENT, dated 23rd March 1874.

Budget Estimates of the Vizagapatam and Narsapatam Circles for 1874-75.

I would not allow any such transfer at all. It would be in direct contradiction, without sufficient reason assigned, to the instructions of the Government comprised in the order abolishing the House-tax. Paragraph 9 of that order (28th March 1873), which was contrary to my own wish, somewhat inconsistently worded in that respect, evidently contemplates that the *whole* of the one-third Land-cess should be given in future to elementary education, and on this I would insist, providing for sanitation out of other funds—if necessary, by means of a part of the Provincial grant for roads. But this (I presume) would not be necessary.

HOBART.

19 6

No 36 Minute. 4 June 1874
Answd 19 June 1874

Secretariate – with the Honble. Mr Lin – about the proposed transfer of roads from Govt Funds and Govt would pass it only so far as he proposed under the Special Circumstances. The fact is the income of a wide, thinly-peopled and not fully-cultivated District, meets the fair demand for Communications with difficulty and the assignment by Govt is nearly 200 Rs a mile Seems to need revision.

J

Juncture I think that a broad principle of appropriation of the landcess might be laid down by Government with reference to the Laws for the guidance of Local Fund Boards and the Board of Revenue. The two-thirds appropriation (by Act) & Communications might be strictly adhered to - and never added to save under very special circumstances - and the remaining one-third might be assigned in Equal shares to Education (Grant II) and Public health (Grant III) Grant IV being rateably appropriated over all. It seems to me that this would be a useful arrangement and enable careful adjustment between income & expenditure under each head.

1913 W. Hewett

No 21

No 549 of 7/4/74

To Commissioner of Salt

Financial Department

Copy of Proceedings of the Board of Revenue dated 15th April 1874

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 2nd March 1874 No. 453.

Read Minute by Hon W. Robinson dt. 19 March 74
as ——— by Hon President
Order thereon 7th April 74 No. 549

Vizagapatam.

Receipts	1873-74	1874-75
Balance brought forward	2530	4000
Advances from General Treasury		
Provincial Funds	19530	19530
Special Funds	60	660
Cess on land	143040	143040
Cont.s from Municipalities	1080	440
Miscellaneous	1400	1640
Total	167640	169310

Charges	1873-74	1874-75
Grant I		
New works		
Communications	52500	41060
Miscellaneous	200	2000
Repairs		
Communications	50230	57550
Buildings	"	1000
Cost of Establishment	24680	24180
Roads & reserve	14020	14280
other items	4380	4540
Grant II		
Inspection	2710	1240
Training schools	410	"
Local Fd schools	550	2970
Grants-in-aid	4090	2090
Miscellaneous	1000	1000
Grant III		
Vaccination	3200	3650
Sanitary establt	1000	5000
other items	1770	1770
Grant IV		
Superintendence & Insp.	1610	1680
General reserve	1830	4980
Balance	3360	80
Total	167640	169310

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1913

The reasons given by the Board of Revenue for supposing that there will be no road fund opening balance appear to be well founded and under these circumstances the estimated income for the year 1874-75 will exceed that as originally estimated for the current year by Rs 1670 only. The items call for no remark in detail.

Although it is admitted that ample provision has not been made for education and sanitation the Board of Revenue support the Local Board's proposal to make an appropriation from General Funds to the Road Fund on the ground that without it some of the works in progress must be stopped with a great waste of time and money. They would however reduce the amount from Rs 30,000 to Rs 27,200 stating that in their opinion a smaller appropriation would leave more money for education and sanitation than could in all probability be judiciously utilized within the year. As the allotment for education falls short by Rs 1460 of the amount entered in the current year's budget the Govt do not see how that position can be maintained without assuming a great deal of power on the part of the Local Board and the Govt resolve accordingly to reduce the proposed appropriation

This admission seems to me fatal to the Resolution. If sufficient sum had been obtained for Sanitation & Education, the fact in accordance with the Law might be utilized the surplus on Roads. But till such provision is made, it seems to me wrong to divert this fund from its primary object. Taking in to consideration the weighty arguments used by the Hd of the Board I would recommend that the transfer should not exceed Rs 15000 a sum which will make ample provision for the objects I have named & I would warn the Govt that they must not reckon on the like aid in future years.

J. O'S 10.3.

Mr. Acquand's Opinion of Govt Resolution Circular No. 20 of 1873 — I would call the attention of the Commissioner to the necessity of the Govt's reconsidering their decision

(25)

No. 26. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 19th March 1874.

Budget Estimates of the Vizagapatam and Narsapatam Circles for 1874-75.

I hesitate—with the Hon. Mr. Sim—about the proposed transfer to Roads from General Funds, and I would pass it only so far as he proposes under the special circumstances. The fact is the income of a wide, thinly peopled, and not fully cultivated district, meets the fair demand for Communications with difficulty, and the assignment to Repairs—nearly 200 Rupees a-mile—seems to need revision.

2. I venture to think that a broad principle of appropriation of the Land-cess might be laid down by Government with reference to the law for the guidance of Local Fund Boards and the Board of Revenue. The two-thirds appropriation (by Act) to Communications might be strictly adhered to—and never added to save under very special circumstances—and the remaining one-third might be assigned in equal shares to Education (Grant II.) and Public health (Grant III.), Grant IV. being rateably appropriated over all. It seems to me that this would be a useful arrangement and enable careful adjustment between income and expenditure under each head.

W. ROBINSON.

No. 27. MINUTE by the Right Honourable the PRESIDENT, dated 23rd March 1874.

Budget Estimates of the Vizagapatam and Narsapatam Circles for 1874-75.

I would not allow any such transfer at all. It would be in direct contradiction, without sufficient reason assigned, to the instructions of the Government comprised in the order abolishing the House-tax. Paragraph 9 of that order (28th March 1873), which was contrary to my own wish, somewhat inconsistently worded in that respect, evidently contemplates that the *whole* of the one-third Land-cess should be given in future to elementary education, and on this I would insist, providing for sanitation out of other funds if necessary, by means of a part of the Provincial grant for roads. But this (I presume) would not be necessary.

HOBART.

and that they would assist / do not think that
two. he desirable to adopt the Hon'ble Mr Robinson's
proposal in para 2. of his Minute, first because
only ½ the land-cess (i.e. about 5½ lacs) would thus
be applied to elementary education, which
which would thus be slightly a lower comparing
the proposal with the present arrangement; and
secondly, because I am disposed to think that
the unalterable assignment of a certain portion
of the land-cess for "sanitation" as
might be unexpedient considered
with reference to the varying circumstances
of the Local Fund Circles.

9

the whole of the ½
land-cess should be
given to elementary edu-
cation and the lacs
provides for "sanitation"
out of the fund—
by means
of a reappropriation
and a further sum of
about part of the Provincial
grant for roads. But
this proposal is not
by reappropriation.

(93)

Abstract £ 23/3

I entered the available funds com-
pensation which the Govt would prefer.
The Govt observe that the Rs of Revenue
have included the appropriation from
the land cess in calculating the
Road Fund revenue. Under these
circumstances it should be
excluded in calculating the
General Fund Revenue

4 (29)

of the establishment of
the proposed schools is
still under the consideration
of Govt, but their eventual
adoption or rejection will
not affect the necessity
for the extension through-
out the circle of that
system of educational
operations which may
be finally adopted as
the most suited for the cir-
cumstances of the district
The revised scale of vacana-
tion establishment is
sanctioned. The provision
for sanitation is somewhat
meagre and might be
shared with advantage
be utilized in the establishment of a dis-
The abstract of
the budget as revised by
Govt will be

Receipts

Receipts

Road Fund - 115550
General Fund - 53760

Road Fund
Receipts 115550
Appropriation 15000
~~13510~~
130550

Total 169310

Charges

Grant I
Road Fund - 129240
Genl Fund - 3530
~~132770~~

Grant II
General Fund - 12300

Grant III
Genl Fund - 10420

Grant IV
Road Fund - 1300
~~1170~~ 380
General Fund - ~~2310~~ 3480
General reserve - ~~2100~~
Balance Rd Fund 4150
Genl Fund 8650 8660

Total 169310

Narsapatam

Receipts	1873-74	1874-75
Balance bt forward	1390	310
Allotment from Genl revenue		
Provincial Funds	15160	15160
Special Funds	50	180
Cess on land	71520	71520
Fees in schools	"	200
Miscellaneous	780	500
Total	88900	87870

Charges	1873-74	1874-75
Grant I		
New works		
Communications	27560	24250
Buildings	1750	800
Miscellaneous	300	300
Repairs		
Communications	21990	21890
Buildings	"	300
Cost of genl establishment	10770	11190
Road Fd. reserve	7480	6750
Miscellaneous	2090	2320
Grant II		
Inspection	2710	530
Training school	400	"
Local Fd. schools	"	2030
Grants in aid	2500	2000
Miscellaneous	500	250
Grant III		
Hospitals	"	2350
Vaccination	1750	2300
Sanitary establt	1000	2500
other items	220	200
Grant IV		
Supervision & manag.	690	780
General reserve	1270	2460
Balance	5910	4170
Total	88900	87870

Under the provisions

pointed out by the Board of

Revenue the Govt declines

to permit the proposed

grant to the transfer of

Rs 4500 from the General Fund

to the Road Fund. The remarks

made above with reference

to the educational proposals

apply equally to the Narsa-

patam and Vizianagram circle

Estimates and a similar

estimate called for from the Vizianagram

circle report must be submitted

before the repairs to the

travellers bungalows are

taken in hand. The proposal

to open a Civil Dispensary

at Narsapatam has the

full approval of Govt

and the increased provision

for Vaccination is sanctioned

though as remarked by

the Board of Revenue it

is not very clear what

the Local Board proposes

to do in other matters.

The allotment for

Plantations

I would not
allow this - it
is too much to
have any other
object in
view is an unallotted
balance of Rs 4000
which they can
make use of

Draw.
L. D.S.

Pay
JPR

Pay
JPR
19/3.
Rs 4000 from the balance
2 days from the General Fund

sanitation should be increased even more than it has been done by the Board of Revenue, and a further sum of at least Rs 25-00 should be assigned for Education, &c.

An abstract of the budget as now fixed is as follows:

Receipts		charges		
Road Fd	63010	Grant Road Fd	62240	
Pl Fd	24860	Pl Fd	1560	
		Grant II Pl Fd	7310	
		Grant III Pl Fd	7350	
		Grant IV Rd Fd	560	
		Pl Fd	220	780
				72280
		General Reserve		2490
87870		Balances		
		Rd Fd	170	
		Pl Fd	5730	6100
				87870

To
The President of the L F B Vizagapatam
- Public Works Department
- Revenue Department
- Board of Revenue
- Accountant General with Quetty Revenue
- Sanitary Commissioner
- Surg. General
- Ind. Med. Department
- Director of Pub. Instn
- President Mun. Comm.

Vizagapatam

Govt. of 187- Madras.

Financial

To

The Presdt. & J. B. Vizagapatam

Dated Apl. 7
Recd. } 187-, No. 549

Nos. 25-28

Vizagm & Rumpatam Circles. The Budget Ests. of these Circles for 1874-75, reviewed & passed.