M.R.O. 1—77,005—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 105 Press Mis.

150-151

Dated 22-1- 18 75

18/19

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 22nd January 1875.

Local Funds—Budget.

No. 150. Read the following Proceedings of the Board of Revenue, dated 17th November 1874, No. 3307 :—

Read the following letters :—

From the President of the Local Fund Board, Vizagapatam District, dated 12th October 1874, No. 1,499.

ABSTRACT.—Submitting Local Fund Budget Estimate of the Vizagapatam Circle for 1875-76.

From Surgeon-General E. G. BALFOUR, Surgeon-General, Indian Medical Department, dated 30th October 1874, No. 7,122.

ABSTRACT.—Submitting remarks regarding Budget Estimate for Medical Services of the Vizagapatam Local Fund Circle.

THE Local Fund Budget of the amalgamated Vizagapatam Circle for 1875-76 will be submitted for the orders of Government. The amalgamation of the two Circles has been sanctioned in G.O., Financial Department, dated the 5th October 1874, No. 1,678.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total assets of the Circle are estimated at Rupees 2,42,640, as hereunder particularized :—

	RS.
1. Balances	— 5,000
2. Allotment from General Revenues	35,540
3. Rates and Taxes	2,09,000
4. Fees in Schools, *etc.*	450
5. Contributions	440
6. Receipts from Endowments	360
7. Miscellaneous	1,850
Total...	2,42,640

3. The balances are made up of a deficit of Rupees 40,000 in the Road Fund and a surplus of Rupees 35,000 in the General Fund and hence the difference, a deficit of Rupees 5,000, is shown. In reviewing the current year's Budgets of the Vizagapatam and Nursipatam Circles the Board calculated upon a total Road Fund deficit of Rupees 31,022 on the 1st April 1874 in the two Circles, but, according to the Accountant-General's accounts for 1873-74, there was only a total Local Fund deficit of Rupees 19,338, which is arrived at thus :—

Balance on the 1st April 1874.

	Road Fund. RS.		General Fund. RS.
Vizagapatam Circle	— 20,004	+	11,250
Nursipatam do.	— 23,490	+	12,906
	— 43,494	+	24,156
	= — 19,338		

The President expects that the Road Fund deficit will be reduced to Rupees 40,000 by a sum of Rupees 3,550 left unutilized in the current year's Supplemental Budget sanctioned in G.O., Financial Department, dated 1st September 1874, No. 1,466. The Circle Board propose to allot to the Road Fund an appropriation of Rupees 48,[illegible]0 from the General Fund, which not only clears away the deficit but also provides funds for the execution of new works.

4. Rupees 34,690 are entered as the grant from Provincial Funds for roads. This is the total of the grants sanctioned for the two Circles during the current year.

5. Land-cess is estimated at Rupees 2,05,000, which is stated to be the actual demand for the current year.

6. A sum of Rupees 4,000 is entered as the expected receipts from tolls made over to the Local Fund Board of the Vizagapatam Circle on the abolition of the Palcondah Municipality. A similar sum is entered in the current year's Supplemental Budget of that Circle.

7. Rupees 360 entered against Hospitals and Dispensaries represent the amount of private subscriptions to the Palcondah Civil Dispensary as follows :—

	RS.
Messrs. Arbuthnot and Co.	300
Mr. Mackie	60
Total...	360

A similar amount appears in the current year's Supplemental Budget referred to in paragraph 6 *supra*.

8. The receipts are—

	RS.
Road Fund	1,36,200
General ,, ...	1,06,440
Total...	2,42,640

9. STATEMENT I.-B., EXPENDITURE.—The total proposed Local Fund expenditure amounts to Rupees 2,35,440 and is made up of—

	RS.
Grant I.	1,90,180
,, II.	16,670
,, III.	25,620
,, IV.	2,970
Total ..	2,35,440

10. GRANT I., PUBLIC WORKS—STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The assets of the Road Fund are estimated at Rupees 1,84,200 including an appropriation of Rupees 48,000 from the General Fund. For the reasons stated above the Board think the appropriation is indispensably necessary, for it is completely contrary to the financial system that a deficit shall remain in the books year after year, whilst it is possible to wipe it away ; moreover, the President giving full details shows that the proper objects of the General Fund are provided for.

11. Rupees 5,390 are provided for Petty Establishment against Rupees 5,250 in the current year's Budget. The excess is owing to the provision made for travelling batta to the Clerks of the three Local Fund Overseers attached to the Circle.

12. The share of cost of General Management chargeable to the Road Fund should be Rupees 2,000.

13. The allotment for Tools and Plant is raised to Rupees 1,270.

14. The Road Fund Reserve should be Rupees 22,420, but only Rupees 17,260 are available.

15. The total expenditure from the Road Fund amounts to Rupees 1,84,200 and leaves no balance.

16. STATEMENT II.-A., PART I., NEW WORKS.—Part I contains thirteen items with a total allotment of Rupees 51,300. Under "Communications" ten items are entered with an assignment of Rupees 46,800. The first six items appear in the current year's Budget of the Vizagapatam Circle and the seventh and eighth in that of the Nursipatam Circle. The ninth item is a fresh entry. An estimate for this work and a revised estimate for the seventh item should be submitted at an early date.

17. Against Petty New Works under "Educational" a sum of Rupees 1,000 is provided for constructing a masonry school-house at Parvatipore, which is unsanctioned. An estimate for the work is promised.

18. Under Sanitary and Miscellaneous a sum of Rupees 2,000 is entered for planting avenues in the district. Another sum of Rupees 1,500 is provided for the construction of tanks

Proceedings of the Madras Government, Financial Department, 22nd January 1875.

and wells by Other Agency. The latter allotment should be shown under Grant III. and not under Grant I. The necessary alterations have accordingly been made in this office.

19. PART II., REPAIRS.—Part II contains eighteen items with an aggregate assignment of Rupees 82,150. All the repair works that appear in the current year's Budgets of the two Circles are provided for. The rate of maintenance allowance per mile has been increased in the case of Item No. 3 while it has been reduced in the case of Item No. 8.

20. Under Sanitary and Miscellaneous a sum of Rupees 1,000 is entered for repairing the eight travellers' bungalows in the district. Another sum of Rupees 1,000 is provided for repairing tanks and wells. The latter provision should, as remarked above, be transferred to Grant III.

21. Grant I. is—

	RS.
Road Fund	1,82,200
General ,, ...	5,140
Total ..	1,87,340

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

	RS.
1. Payment for Inspection	2,480
2. Local Fund Schools	2,350
3. Grants-in-aid	4,090
4. Purchase of books	1,250
5. For new schools to be established	6,500
Total...	16,670

23. The allotment for the first item provides for the following staff :—

	RS.
Four Inspecting Schoolmasters on Rupees 35 each ...	1,680
Batta at Rupees 15 a-month for each	720
Office allowance	72
Total...	2,472

It appears from the President's letter that there are at present three Inspecting Schoolmasters for the whole district, *i. e.*, two on Rupees 30 each attached to the Vizagapatam Circle and one on Rupees 35 in the Nursipatam Circle. The Circle Board provide also for a fourth Inspecting Schoolmaster at the maximum rate of Rupees 35 per mensem. The estimate seems to be framed on the supposition that the pay of the existing officers on Rupees 30 will be raised to Rupees 35, but no express proposal is made to that effect and no reasons for the change are given. The estimate will, therefore, be reduced.

24. As regards the raising of the salary of the Inspecting Schoolmaster employed in the Nursipatam Circle from Rupees 30 to Rupees 35 a-month, noticed in paragraph 56 of the Board's Proceedings reviewing the current year's Budget, the Board have received a reply from the President, which will be disposed of separately.

25. The sanction of Government is solicited for the entertainment of the fourth Inspecting Schoolmaster as proposed by the Circle Board.

26. The second item is for the charges of eleven Local Fund schools, as follows :—

	RS.
Salaries of Masters	1,080
Servants	280
Miscellaneous	990
Total...	2,350

The sum of Rupees 990 shown against "Miscellaneous" includes Rupees 750, being the portion of the teachers' salaries to be paid by results grants to the last ten schools shown in Statements III. and III.-A. This provision should be shown against "Salaries of Masters." The establishment of ten schools is sanctioned in G.O., dated the 30th July 1874, No. 1,266.

27. It appears from paragraph 24 of the President's letter that no schools have as yet been opened in the Nursipatam Circle, and a lump sum of Rupees 4,000 is entered for this purpose. Another sum of Rupees 2,500 is provided for new schools to be established in the course of the year in the Vizagapatam part of the Circle.

28. Grant II. is Rupees 16,540 chargeable to the General Fund.

29. GRANT III., SANITATION, ETC.—This grant comprises the following charges :—

		RS.
1.	Hospitals and Dispensaries	10,010
2.	Vaccination	8,000
3.	Sanitary Establishment, *etc.*	6,040
4.	Travellers' Bungalows	500
5.	Miscellaneous	1,070
	Total ..	25,620

The first item is for the five dispensaries marginally noted; the first and fifth are in existence. The Circle Board propose to open three new dispensaries at Parvatipore, Bobbily, and Anakapally, and the Board think this should be allowed. A provision of Rupees 1,650 is made for the construction of the dispensary at Parvatipore in the current year's Supplemental Budget, but since then an estimate, amounting to Rupees 1,693, has been submitted to, and sanctioned by, the Board. No proposal is made for building dispensaries at Bobbily and Anakapally, which are the headquarters of two important proprietary estates, as it is believed that the necessary accommodation will be furnished by the proprietors of the estates. The Surgeon-General, Indian Medical Department, thinks that the provision made in the Budget for all the Local Fund dispensaries will be sufficient, but doubts the sufficiency of the contribution to the Bimlipatam Dispensary. It is, however, the same as in the current year's Budget.

1. Palcondah.
2. Parvatipore.
3. Bobbily.
4. Anakapally.
5. Nursipatam.

30. A sum of Rupees 8,000 is provided for Vaccination. This amount is Rupees 2,050 more than that provided in the current year's Budgets of the two Circles. There is at present one Superintendent of Vaccination on Rupees 70 for the whole district, but the Local Fund Board propose to employ two more—one on Rupees 60 and the other on Rupees 50 a-month. The Board provide for three Superintendents : so many are probably unnecessary for a single Circle, but the Local Fund Board are evidently in earnest in their desire to improve vaccination and have applied for information to Trichinopoly, where Inspecting Vaccinators have been dispensed with after trial. Pending orders of Government on the subject, therefore, the provision will be allowed to stand.

31. It must be remarked, however, that whilst the Vizagapatam and Nursipatam Circles were amongst the few noticed in Board's Proceedings, dated 15th September 1874, No. 2,615, which were unwilling to take immediate charge of the Vaccination Establishment, they have now *resolved* to do so. Of course, the orders of Government must be awaited before any change in the existing arrangements is made.

32. A sum of Rupees 6,040 is entered against Sanitary Establishments, *etc.*, which is now raised to Rupees 8,540 with reference to the remarks made in paragraphs 18 and 20 of these Proceedings.

33. STATEMENT IV.-B.—The provision of Rupees 2,000 for planting avenues along the roads in the district, and which is exhibited in Part I. of the Budget, is also shown in Statement IV.-B. The latter entry is struck out.

34. Grant III. will thus be Rupees 28,120.

35. GRANT IV., MISCELLANEOUS.—The contribution for the Controlling Establishments at the Presidency is reduced to Rupees 760.

36. Rupees 990 are provided for the Circle Board's establishments, as follows :—

	Per month. RS.	A.	P.
One Head Clerk on	75	0	0
,, Attender on	7	8	0
Total .	82	8	0 × 12 = 990

There is at present one Clerk on Rupees 50 per month for the Vizagapatam Circle. It is proposed to raise his salary to Rupees 75. The Board cannot support the Circle Board's proposal as none of the Local Fund Clerks in the other Circles get more than Rupees 50 per mensem. No mention is made of the Clerk on Rupees 20 sanctioned for the Nursipatam Circle. This Clerk may, if necessary, be retained to strengthen the establishment. The Board have accordingly reduced the allotment to the current year's amount, *viz.*, Rupees 930.

37. Grant IV. is—

	RS.
Road Fund	2,000
General ,, ...	630
Total...	2,630

38. The General Reserve, calculated at ten per cent. on the bare receipts *minus* the opening balance and the appropriation to the Road Fund, is Rupees 2,340 and not Rupees 7,140 as entered by the President.

39. The following is an abstract of the Budget as modified by the Board of Revenue :—

Receipts.			Charges.			
	RS.				RS.	RS.
Road Fund	1,36,200		Grant I. ... Road Fund ...		1,82,200	
General ,, ...	1,06,440		,, General ,, ...		5,140	
						1,87,340
			,, II. ... General Fund ...		...	16,540
Road Fund.						
	RS.		,, III. ... ,, ,, ...		...	28,120
Receipts ...	1,36,200					
Appropriation. ...	48,000		,, IV. ... Road Fund ...		2,000	
			,, General ,, ...		630	
	1,84,200					2,630
						2,34,630
			General Reserve		...	2,340
			Balances.			
				RS.		
			Road Fund	...		
			General ,, ...	5,670		
					...	5,670
Total...	2,42,640		Total...		...	2,42,640

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 151.

ORDER THEREON, 22nd January 1875, No. 105.

The estimated receipts and expenditure of the Vizagapatam Circle for 1875-76 are compared below with those for the current year:—

RECEIPTS.

	1874-75.	1875-76.
	RS.	RS.
Balance brought forward—		
Road Fund	4,310	40,000
General Fund... ...		35,000
Allotments from General Revenue—		
Provincial Fund ...	34,690	34,690
Special Fund	840	850
Cess on Land...	2,14,560	2,05,000
Tolls	...	4,000
Contributions from Municipalities	440	440
Receipts from Endowments, &c.	...	360
Miscellaneous	2,340	2,300
Total ...	2,57,180	2,42,640

CHARGES.

	1874-75.	1875-76.
	RS.	RS.
Grant I.		
New Works—		
Communications ...	53,510	46,800
Educational	3,100	1,000
Sanitary and Miscellaneous		2,000
Repairs—		
Communications ...	79,420	80,050
Educational	1,300	100
Sanitary and Miscellaneous		1,000
Public Works Establishment	32,870	32,200
Petty Establishment...	5,250	5,390
Road Fund Reserve ...	19,360	17,260
Other Items	1,800	1,540
Grant II.—		
Inspection	1,770	2,350
Local Fund Schools ...	12,500	8,850
Grants-in aid	4,090	4,090
Miscellaneous	1,250	1,250
Grant III.—		
Hospitals	2,350	10,010
Vaccination	5,950	8,000
Sanitary Establishment	7,500	8,540
Other Items	1,570	1,570
Grant IV.—		
Establishment and Supervision	2,460	2,630
General Reserve	5,940	2,340
Balance—		
Road Fund	15,190	...
General Fund		5,670
Total ...	2,57,180	2,42,640

2. The Road Fund of the Vizagapatam and Nursapatam Circles closed the year 1873-74 with a deficit of Rupees 43,494, and the opening deficit for the amalgamated Circles for the year 1875-76 is estimated at Rupees 40,000, credit being taken for a sum of Rupees 3,550 which remained unallotted in the Supplemental Budget submitted in connexion with the abolition of the Palcondah Municipality. The estimate thus appears to be based on the supposition that the whole of the Reserve will be appropriated, and that no savings of any kind will occur in the current year's Road Fund Expenditure. The Government have not sufficient detailed information before them to enable them definitely to decide whether the

circumstances of the Circle are such that presumption of the kind may fairly be made, but they are inclined to think that the opening deficit has been too highly estimated. The Board of Revenue support a proposal to transfer Rupees 48,000 from the General Fund to the Road Fund, remarking that "it is completely contrary to the financial system that a deficit shall remain in the books year after year, whilst it is possible to wipe it away." The Government admit the force of this remark, but they are not prepared to sanction a transfer of more than Rupees 35,000, the amount of the savings from previous years which the General Fund is expected to have in hand at the commencement of 1875-76. The effect of G.O., dated 21st January 1875, No. 98, will be to set free a sum of Rupees 5,390, and as above remarked the Government are inclined to believe that a further sum will be available from the actual deficit being less than has been anticipated. To balance the Budget however the allotment for New Works will be reduced by Rupees 5,820, the distribution of the saving (if this reduction is not eventually found to be unnecessary) being left to the Local Board. The details of the Road Fund Budget as modified will be—

	RS.
Receipts	1,36,200
Appropriation	35,000
Total ...	1,71,200

	RS.
New Works	40,980
Repairs	80,050
Public Works Establishment	29,750
General Management	1,860
Contingencies	100
Tools and Plant	1,210
Contributions	130
Reserve	17,120
Total ...	1,71,200

3. The entertainment of a fourth Inspecting Schoolmaster is sanctioned as recommended, and the allotment of Rupees 6,500 for new Elementary Schools to be established may remain in the Budget pending receipt of detailed proposals.

4. The resolution to open three new Dispensaries at Parvatipoor, Bobbily, and Anakapilly is approved.

5. As directed in G.O., dated 26th November 1874, No. 1971, the Vaccination Establishment may be made over to the Local Board now that they are willing to undertake the work of supervision, and the proposed increased establishment may be entertained in the event of the Board still considering it necessary to have so many Superintendents after receiving the information which they have applied for from Trichinopoly.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue.
,, Revenue Department.
,, Public Works Department.
,, Accountant-General.
,, Sanitary Commissioner.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Municipal Commissions, Vizagapatam District.

Exd. J. Wright.

Govt. of {1875} Madras.

FINANCIAL.

To

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

Dated January, 22nd.
Recd.

Read.

G.O., 22nd January 1875, No. 105.

JANUARY.
Nos. 150-151.

Vizagapatam Circle.—The Budget Estimate of this Circle for 1875-76 reviewed and passed.

Revenue Department.

Miscellaneous No. 8715

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 14th December 1874.

No. 1424 Read the following

From,

The Sanitary Commissioner
for Madras

To,

The Secretary to the
Board of Revenue

Sir,

I have the honor to report for the information of the Board of Revenue that the Vizagapatam Local Fund Board have in Grant 3(d) provided Rupees 6040 for Sanitary expenditure in the Circle during 1875/76.

2. This amount includes provision for scavengering 12 towns, Rupees 2000 are allotted for improving water

supply and Rupees 400 for fairs and festivals.

3. The amount, in proportion to income, seems small, but must I suppose be accepted for the ensuing year.

Office of Sanitary Commr.
Madras
3d December 1874

I have &c
(Sd) W. R. Cornish F.R.C.S.
Sanitary Commissioner
for Madras

Submitted to Government
in continuation of Board's Proceedings
dated 17th November 1874, No. 3503.

/True copy & Extract/

J Grose
Secretary

To,

The Acting Chief Secretary to Government
Financial Department

C M Mayhew
Sd M Narasimacharry

MISCELLANEOUS No. 8457 REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 4th December 1874.

Read the following

№ 2185

From *The Director of Public Instruction*

To *The Secretary to the Board of Revenue*

SIR,

Adverting to the Budget Estimates for the year 1875-76 for the Vizagapatam and Narsapatam Circles, I have the honor to state that the provision made therein for Education seems to be sufficient

Office of the Director of Public Instruction Madras 25th November 1874

I have &c

(Signed) Ed. B. Powell

Director of Public Instruction

Submitted to Government, in continuation of Board's Proceedings

17th November 1874.-

(True Copy of Contract)

J Gode
Secretary

To,

The Actg Chief Secretary to Government
Financial Department

No. 3,307.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th November 1874.

Read the following letters :—

From the President of the Local Fund Board, Vizagapatam District, dated 12th October 1874, No. 1,499.

ABSTRACT.—Submitting Local Fund Budget Estimate of the Vizagapatam Circle for 1875-76.

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8851

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Office allowance	72
Total...	2,472

It appears from the President's letter that there are at present three Inspecting Schoolmasters for the whole district, *i. e.*, two on Rupees 30 each attached to the Vizagapatam Circle and one on Rupees 35 in the Nursipatam Circle. The Circle Board provide also for a fourth Inspecting Schoolmaster at the maximum rate of Rupees 35 per mensem. The estimate seems to be framed on the supposition that the pay of the existing officers on Rupees 30 will be raised to Rupees 35, but no express proposal is made to that effect and no reasons for the change are given. The estimate will, therefore, be reduced.

24. As regards the raising of the salary of the Inspecting Schoolmaster employed in the Nursipatam Circle from Rupees 30 to Rupees 35 amonth, noticed in paragraph 56 of the Board's Proceedings reviewing the current year's Budget, the Board have received a reply from the President, which will be disposed of separately.

25. The sanction of Government is solicited for the entertainment of the fourth Inspecting Schoolmaster as proposed by the Circle Board.

26. The second item is for the charges of eleven Local Fund schools, as follows :—

	Rs.
Salaries of Masters	1,080
Servants	280
Miscellaneous	990
Total...	2,350

The sum of Rupees 990 shown against "Miscellaneous" includes Rupees 750, being the portion of the teachers' salaries to be paid by results grants to the last ten schools shown in

Statements III. and III.-A. This provision should be shown against "Salaries of Masters." The establishment of ten schools is sanctioned in G.O., dated the 30th July 1874, No. 1,266.

27. It appears from paragraph 24 of the President's letter that no schools have as yet been opened in the Nursipatam Circle, and a lump sum of Rupees 4,000 is entered for this purpose. Another sum of Rupees 2,500 is provided for new schools to be established in the course of the year in the Vizagapatam part of the Circle.

28. Grant II. is Rupees 16,540 chargeable to the General Fund.

29. Grant III., Sanitation, etc.—This grant comprises the following charges :—

	Rs.
1. Hospitals and Dispensaries	10,010
2. Vaccination	8,000
3. Sanitary Establishment, *etc.*	6,040
4. Travellers' Bungalows	500
5. Miscellaneous	1,070
Total...	25,620

The first item is for the five dispensaries marginally noted ; the first and fifth are in existence. The Circle Board propose to open three new dispensaries at Parvatipore, Bobbily, and Anakapally, and the Board think this should be allowed. A provision of Rupees 1,650 is made for the construction of the dispensary at Parvatipore in the current year's Supplemental Budget, but since then an estimate, amounting to Rupees 1,693, has been submitted to, and sanctioned by, the Board. No proposal is made for building dispensaries at Bobbily and Anakapally, which are the headquarters of two important proprietary estates, as it is believed that the necessary accommodation will be furnished by the proprietors of the estates. The Surgeon-General, Indian Medical Department, thinks that the provision made in the Budget for all the Local Fund dispensaries will be sufficient, but doubts the sufficiency of the contribution to the Bimlipatam Dispensary. It is, however, the same as in the current year's Budget.

1. Palcondah.
2. Parvatipore.
3. Bobbily.
4. Anakapally.
5. Nursipatam.

30. A sum of Rupees 8,000 is provided for Vaccination. This amount is Rupees 2,050 more than that provided in the current year's Budgets of the two Circles. There is at present one Superintendent of Vaccination on Rupees 70 for the whole district, but the Local Fund Board propose to employ two more—one on Rupees 60 and the other on Rupees 50 amonth. The Board provide for three Superintendents : so many are probably unnecessary for a single Circle, but the Local Fund Board are evidently in earnest in their desire to improve vaccination and have applied for information to Trichinopoly, where Inspecting Vaccinators have been dispensed with after trial. Pending orders of Government on the subject, therefore, the provision will be allowed to stand.

31. It must be remarked, however, that whilst the Vizagapatam and Nursipatam Circles were amongst the few noticed in Board's Proceedings, dated 15th September 1874, No. 2,615, which were unwilling to take immediate charge of the Vaccination Establishment, they have now *resolved* to do so. Of course, the orders of Government must be awaited before any change in the existing arrangements is made.

32. A sum of Rupees 6,040 is entered against Sanitary Establishments, *etc.*, which is now raised to Rupees 8,540 with reference to the remarks made in paragraphs 18 and 20 of these Proceedings.

33. Statement IV.-B.—The provision of Rupees 2,000 for planting avenues along the roads in the district, and which is exhibited in Part I. of the Budget, is also shown in Statement IV.-B. The latter entry is struck out.

34. Grant III. will thus be Rupees 28,120.

35. Grant IV., Miscellaneous.—The contribution for the Controlling Establishments at the Presidency is reduced to Rupees 760.

36. Rupees 990 are provided for the Circle Board's establishments, as follows :—

	Per month. Rs.	A.	P.
One Head Clerk on	75	0	0
,, Attender on	7	8	0
Total..	82	8	0 × 12 = 990

There is at present one Clerk on Rupees 50 per month for the Vizagapatam Circle. It is proposed to raise his salary to Rupees 75. The Board cannot support the Circle Board's proposal as none of the Local Fund Clerks in the other Circles get more than Rupees 50 per mensem. No mention is made of the Clerk on Rupees 20 sanctioned for the Nursipatam Circle. This Clerk may, if necessary, be retained to strengthen the establishment. The Board have accordingly reduced the allotment to the current year's amount, *viz.*, Rupees 930.

37. Grant IV. is—

	Rs.
Road Fund	2,000
General ,, ...	630
Total...	2,630

38. The General Reserve, calculated at ten per cent. on the bare receipts *minus* the opening balance and the appropriation to the Road Fund, is Rupees 2,340 and not Rupees 7,140 as entered by the President.

39. The following is an abstract of the Budget as modified by the Board of Revenue :—

Receipts.			Charges.			
		Rs.			Rs.	Rs.
Road Fund		1,36,200	Grant I. ...	Road Fund ...	1,82,200	
General ,, ...		1,06,440		General ,, ...	5,140	1,87,340
			,, II. ...	General Fund ...	...	16,540
Road Fund.			,, III. ...	,, ,, ...	...	28,120
	Rs.					
Receipts ...	1,36,200		,, IV. ...	Road Fund ...	2,000	
Appropriation. ...	48,000			General ,, ...	630	2,630
	1,84,200					2,34,630
			General Reserve		...	2,340
			Balances.		Rs.	
			Road Fund		...	
			General ,, ...		5,670	5,670
Total...		2,42,640		Total...	...	2,42,640

(A true Extract.)

(Signed) J. GROSE,
Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with two original letters and two enclosures.

,, the President of the Local Fund Board, Vizagapatam Circle.
,, the Sanitary Commissioner.
,, the Surgeon-General, Indian Medical Department.
,, the Director of Public Instruction.

Exd. A. S. Rodgers.

32 A sum of Rs. 6040 is entered against Sanitary Establishments &c which is now raised to Rs. 8540 with reference to the remarks made in paras 18 & 20 of these proceedings.

Statement IV B

33 The provision of Rs. 2000 for planting avenues along the roads in the District and which is exhibited in Part I of the budget is also shewn in Statement IV B. The latter entry is struck out.

Grant III will thus be Rs. 28,120

Grant IV Miscellaneous

35 The Contribution for the Controlling Establishments at the Presidency is reduced to Rs. 760.

36 Rs. 990 are provided for the Circle Boards Establishments as follows:

		Rs.
1	Head clerk on	75 per month
1	Attendar —	7 1/2 — do.
		82 1/2 x 12 = 990

There is at present one clerk on Rs. 50 per month for the Vizagapatam Circle

1874.
Board of Revenue,
MADRAS.

PROCEEDINGS, 17TH NOVEMBER 1874, No. 3,307.

Encl.

Received

NOVEMBER.
No. 3,307.

Local Fund Budget—of the amalgamated Vizagapatam Circle for 1875-76, reviewed and submitted for the orders of Government.

circle. It is proposed to raise his salary to Rs. 75. The Board cannot support the Circle Board's proposal as none of the Local Fund Clerks in the other Circles get more than Rs. 50 per mensem. No mention is made of the Clerk on Rs. 20 sanctioned for the Nursapatam Circle. This clerk may, if necessary, be retained to strengthen the establishment. The Board have accordingly reduced the allotment to the current years' amount, viz. Rs. 930.

37) Grant IV is

	Rs
Road Fund	2,000
General Do	630
	2,630

38 The General Reserve calculated at 10 per cent on the bare receipts minus the opening balance and the appropriation to the Road Fund is Rs. 2340 and not Rs. 7140 as entered by the President.

The

25

39 The following is an abstract of the budget as modified by the Board of Revenue.

Receipts	Rs	Charges		Rs	Rs
Road Fund	136,200	Grant I { Road Fund		182200	
General - Do	106,440		General - Do "	5140	187,340
		- Do - II - Do - Do -		"	16,540
		- Do - III - Do - Do -		"	28,120
		Grant II { Road - Do -		2,000	
			General - Do -	630	2630
					234,630
Road Fund Receipts Rs 136,200		General Reserve -		"	2340
Appropriation 48,000					
	184,200				
		Balances Rs			
		Road Fund -		"	
		General - Do -	5670	"	5670
		Total -			242,640
Total	242,640				

(True extract)

J Grose
Secretary

To The Ag Chief Secretary to
Government F.D.
with 2 original letters and
2 enclosures.

C Murgesan

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Local Funds - Budget.

Read the following Proceedings of the Board of Revenue dated 19th November 1874 No. 3307.

Order thereon 22 January 75 No 105-

The estimated receipts and expenditure of the Vizagapatam Circle for 1875-76 are compared below with those for the current year.

Receipts			
Balance brought forward	1874-75.		1875-76
Road Fund	4310		40,000
General Fund			35,000.
Allotments from Genl. Revenue			
Provincial Fund	34690		34690
Special Fund	840		850.
Cess on Land	214560.		205000.
Tolls	"		4000.
Contributions from Municipalities	440		440.
Receipts from Endowments &c.	"		360.
Miscellaneous	2340		2300.
	254,180.		242,640.

15/1 20/1

68333
34166

Charges.

Read by Mr. Hall 15th Jan 75
Ordered 20th Jan 75
Sent to Board of Revenue
Proceedings 22nd Jan 75
Board's Proceedings 19th Feb 75
Local Funds Budget for Vizagapatam Circle for 1875-76 sanctioned
Sanctioned by Mr. Hall 15th Jan 75
30 Jan 75 - 1210.
1 Feb 75 - 1445.
15 Feb 75 - 1678.

Charges.	1874-75	1875-76.
Grant I.		
New works	53570	
Communications	53510	46800
Educational		1000.
Sanitary & Miscellaneous	3100	2000.
Repairs		
Communications	79420.	80050
Educational		100.
Sanitary & Miscellaneous	1300	1000.
P. W. Establishment	32870.	32200
Petty Establishment	5250.	5390.
Road Fund Reserve	19360	17260.
Other items	1800	1540.
Grant II.		
Inspection	1770.	2350.
Local Fund Schools	12500.	8860.
Grants in aid	4090.	4090.
Miscellaneous	1250.	1250.
Grant III.		
Hospitals	2350	10010
Vaccination	5950	8000.
Sanitary Establishment	7500	8540.
Other Items	1540.	1540.
Grant IV		
Establishment & Supervision	2460.	2630.
General Reserve	5940	2340.
Balances		
Road Fund		
General Fund	15190.	5670.
	251180	242640.

The Road Fund of the Vizagapatam and Narsapatam Circles closed the year 1873-74 with a deficit of Rs 43,494. and the opening deficit balance for the amalgamated Circles for the year 1875-76 is estimated at Rs 40000 credit being taken for a sum of Rs 3530 which remained unallotted in the Supplemental budget submitted in connection with the abolition of the Palconda Municipality. The estimate thus appears to be based on the supposition that the whole of the Reserve will be appropriated and that no savings of any kind will occur in the current year's Road Fund Expenditure. The Government have not sufficient detailed information before them to enable them definitely to decide whether the circumstances of the circle are such that presumption of the kind may fairly be made, but they are inclined

inclined to think that the opening deficit has been too highly estimated. The Board of Revenue support a proposal to transfer Rs. 48000 from the General Fund to the Road Fund remarking that "it is completely contrary to" the financial system that a " deficit shall remain in the books" year after year, whilst it is possible" to wipe it away; ~~moreover, the~~ " ~~President giving full details shows~~ " that the proper objects of the General Fund are provided for. The Government admit the force of this remark but they are not prepared to sanction a transfer of more than Rs 35000 the amount of the savings from previous years which the General Fund is expected to have in hand at the commencement of 1845-46. The ~~Accounts of the Local Fund Pub. Establishment with the General P.W. Establishment~~

2/21 Jan 1845 - Lw 4 8

I would do away with all these reductions

as a bad undivided Fund

31

will not free a sum of Rs 5390. ~~from which will be available for works~~ and as above remarked the Government are inclined to believe that a further sum will be available from the actual deficit being less than has been anticipated. To balance the budget however the allotment for new works will be reduced by Rs 5820. the distribution of the saving (if ~~it is~~ eventually found necessary) being left to the Local Board. The details of the Road Fund Budget as modified will be.

Receipts	136200	New Works	40980.
Appropriations	35000.	Repairs	80050.
		P.W. Establishment	29450.
		General Management	1860.
		Contingencies	100.
		Toobkund Plant	1210
		Contributions	130.
		Reserve	17120.
	171200		171200.

The entertainment of a fourth Inspecting School Master

is sanctioned as recommended and the allotment of Rs 6500 for new Elementary Schools to be established may remain in the budget pending receipt of detailed proposals.

The resolution to open three new Dispensaries at Parvatipoor, Bobbily, and Anakapilly is approved.

As directed in G.O. dated 26 November 1874 No 1971 the Vaccination establishment may be made over to the local Board now that they are willing to undertake the work of supervision and the proposed increased establishment may be entertained in the event of the Board still considering it necessary to have so many Superintendents after receiving the information which they have applied for from Inchinbolg.

J.L.
13/1

[illegible]

To The Board of Revenue
" Revenue Department with duplicate 11
" Public Works Department 6
" Accountant General 6
" Sanitary Commissioner 6
" Surgeon General Superintendent Medical Department 6
" Director of Public Instruction 7
" President of the Municipal Commrs. Vizagapatam &c 6

with 1 Encl.

Desp 5/2/75

Original

Govt. of {1875} Madras.

Fmk

To Statement returned by T-C-93

Dated 22 June 1875, No. 105-

Recd.

Nos. 150-1

Voyage Cuelie. The Amount of the Cuelie Rs 750, Entered Above

Original Ans. 27