

M.C. No 2749

Gobt. of (1881) Madras.

FINANCIAL.

Prof May
5.10

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

N^o 1187 W. 10/5/81

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Recorded
C. N. S. S. S.

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Dated April, 20th.

Issued

Recd. 5 May

Encl.

G.O., 20th April 1881, No. 654.

APRIL

Local Funds—Budgets.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Budget of the Vizagapatam Circle for 1881-82.

S.S. Circle ✓ Des no
S.S. W. ✓ 10-5-81

N 1187 W
W. T. S. S.

Our W. W. V. 10/5/81

N-1188 W

No. 119.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th January 1881.

Read the following letters:—

From the President of the Local Fund Board, Vizagapatam Circle, dated 12th November 1880, No. 1,005.

From the President of the Local Fund Board, Vizagapatam Circle, dated 18th November 1880.

ABSTRACT.—Forwarding Statement II-B of the Budget.

From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 2nd December 1880, No. 1,302.

I HAVE the honor to report that from the Budget statements furnished to me by the Vizagapatam Local Fund Board I find that a sum of Rs. 13,000 has been set apart for the Sanitary requirements of the circle for the year 1881-82. This stands in proportion to income at 18·5 per cent. and may be accepted. The allotment is the same as that for the current year.

2. The Vaccination grant amounts to Rs. 6,700. This is less than the grant for the current year by Rs. 2,500. No details of establishment are given to show how this amount will be distributed. The decrease in the allotment is owing chiefly to a reduction in the establishment sanctioned in G.O., No. 1,290, dated 2nd July 1880.

3. I observe that the Local Board have resolved to discontinue giving batta to persons vaccinated; I do not consider this to be a wise proceeding, for the grant of a small sum of money as batta will induce persons to come forward to get vaccinated and thus encourage vaccination.

THE Local Fund Budget of the Vizagapatam Circle for 1881-82 will be submitted for the orders of Government.

REGULAR ESTIMATE FOR 1880-81.

2. RECEIPTS.—According to the Local Fund report for 1879-80 as revised in this office the total balance in favor of the circle on the 1st April 1880 was Rs. 1,83,763.* This amount closely approximates with that (Rs. 1,83,753) recently furnished by the Accountant-General with but a trifling excess (Rs. 10), which will be left unnoticed. The balance, however, exceeds that anticipated when the sanctioned estimate was framed, owing chiefly, as elsewhere, to short expenditure on Public Works. Apart from the balance the receipts now estimated (Rs. 2,26,628) show an increase of Rs. 10,208 over the budgetted figure.

3. Land Cess is expected to yield Rs. 2,10,000, or Rs. 10,000 more than what was anticipated in the Budget, the increase being due to the improvement in the season. The amount is in excess of one year's current demand, but the President anticipates its collection.

4. The revision of Land Cess referred to in the Government Order* on the Budget of this circle for the current year was reported on in the Circle Report for 1879-80 forwarded to Government with Board's Proceedings, dated 24th September 1880, No. 1,399. It has been partially carried out and has resulted in an increase of Rs. 3,494, and when complete will probably make up that amount to Rs. 10,000.

5. The total receipts available for expenditure amount to Rs. 4,10,391, distributed as follows :—

	Rs.
Road Fund	2,88,831
Endowment Fund	200
General Fund	1,21,360
Total ..	4,10,391

6. EXPENDITURE.—The total expenditure under all the grants as now calculated comes to Rs. 2,98,547, or Rs. 3,207 in excess of that originally estimated. The excess appears chiefly under Grants I and IV.

7. For New Works, Communications, Rs. 20,500 were allotted in favor of the Public Works Department. The expenditure returned by that department amounts to Rs. 23,623, made up of Rs. 65 for work and the remainder for compensation for lands taken up, for which no allotment appears to have been sanctioned.

The total allotments sanctioned up to date for New Works and Repairs, Communications, according to registers kept in this office are Rs. 1,01,910 and Rs. 1,00,016, respectively, of which Rs. 89,138 under the former and Rs. 91,826 under the latter are expected to be utilized during the current year.

8. The amounts sanctioned for Civil Buildings and Miscellaneous Public Improvements are to be spent in full.

9. The cost of the Engineering Establishment is calculated with reference to G.O., Financial Department, dated 15th July 1880, No. 1,362. The transfer of charge of the Public Works of the district to the Local Fund Board's own engineering establishment has necessitated an unusually large outlay on the purchase of tools, &c., and the Budget provision, Rs. 4,510, has accordingly been raised to Rs. 11,000.

10. Provision for payment† to the Vizagapatam Municipality for the upkeep of the portion of the roads lying within its limits accounts for the increase of Rs. 600 in the item of "Contributions."

11. The charges under Grants II and III are estimated with reference to actual requirements and differ but slightly from the Budget entries. The contribution to the Medical College and Vaccine Agency has been unnecessarily raised to Rs. 2,057, but the instructions conveyed in Board's Proceedings, dated 24th August last, No. 1,322, do not apply to the current year, and the original Budget provision, Rs. 1,580, will be restored.

12. The sum of Rs. 2,690 provided for the Circle Board's establishment includes a charge for a temporary‡ establishment as well as for the Audit establishments sanctioned in the Government Order marginally noted.§ These items should have been separately exhibited with their respective allotments, but the necessity for the retention of the temporary establishment is not apparent.

13. The following is the Regular Estimate of charges as revised by the Board of Revenue :—

Items.	Road Fund.	Endowment Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.	Rs.
<i>New Works.</i>	23,623	...	...	23,623
Communications ... { P.W.D. ...	65,515	...	...	65,515
Civil Buildings ... { Other Agency ...	...	...	3,000	3,000
Miscellaneous Public Improvements ...	...	...	2,000	2,000
<i>Repairs.</i>	1,296	...	...	1,296
Communications... { P.W.D. ...	90,530	...	...	90,530
Civil Buildings ... { Other Agency ...	...	...	3	3
Cost of Public Works Department Supervision.	6,231	...	4,087	4,087
Local Fund Engineering Establishment	14,650	...	850	6,231
Tools and Plant... { P.W.D. ...	620	...	...	15,500
Reserve ... { Other Agency ...	9,810	...	570	620
Contribution ...	7,261	...	...	10,380
	850	...	...	7,261
Grant I	2,20,386	...	10,510	2,30,896
" II	...	...	22,120	22,120
" III	...	200	39,510	39,710
" IV	4,101	...	1,720	5,821
Reserve ...	2,24,487	200	73,860	2,98,547
Total ...	2,88,831	200	6,306	6,306
Receipts ...	64,344	...	80,166	3,04,853
			1,21,360	4,10,391
			41,194	1,05,538

These balances will be taken to the Budget of 1881-82.

BUDGET OF 1881-82.

14. STATEMENT I-A,—REVENUE AND RECEIPTS. LAND CESS.—From the total demand of Rs. 2,21,119 (Rs. 17,119 arrear and Rs. 2,04,000 current) it is expected to collect Rs. 2,10,000 as in the current year. The receipts from Tolls are estimated at Rs. 10,000 with reference to the entry in the Regular Estimate. The Circle Board propose to introduce the market-fee system in two villages, Párvatipur and Pálkonda, and Rs. 520 are entered as the probable revenue from this source.

15. The assets of the year amount to Rs. 3,31,220 and are classified below :—

	Rs.
Road Fund	2,16,040
Endowment Fund	520
General Fund	1,14,660
Total ..	3,31,220

16. EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—The share of the Cost of General Management chargeable to the Road Fund should be Rs. 5,460 in lieu of Rs. 6,240 as entered by the Local Fund Board and the charge for stationery and postage Rs. 970 instead of Rs. 990. The total Road Fund expenditure amounts to Rs. 1,87,560, leaving a balance of Rs. 28,480.

17. STATEMENT II-A, PART I, NEW WORKS.—Part I contains twelve Road Fund works with an aggregate allotment of Rs. 62,040. The works marginally noted* are unsanctioned, but estimates are promised. Some† of the works appeared in the current year's Budget with the same remark, and the preparation of the estimates should be expedited.

* Items 4, 6, 8 to 12.

	Budget, 1880-81.	Budget, 1881-82.
† Item 8	4	4
" 10	6	6
" 13	8	8

18. The Budget provision of the present year, Rs. 2,000, is again entered for Avenues. Nothing is to be spent on new buildings.

19. PART II, REPAIRS.—Rs. 82,470 are allotted for Road repairs against Rs. 94,770 in the current year. The maintenance grants of several of the roads have been revised with reference to their present condition. Item No. 12 in the Appendix with an allotment in excess of Rs. 1,000 should appear in Part II, to which it will now be transferred agreeably to Clause I, No. 23, of the revised Local Fund Rules.

20. Rs. 2,370 are provided for Civil Buildings, which include repairs to dispensaries, school-houses, chattrams, and travellers' bungalows.

The charges under Grant I are—

	RS.
Road Fund	1,82,100
General Fund	5,020
Total	1,87,120

21. In paragraph 13 of his letter read above the President states that the Circle Board have transferred the bungalow at Soobbavaram to the Police Department. The terms under which the transfer was effected and other particulars concerning it should be reported.

22. GRANT II, EDUCATION.—The total expenditure under Grant II will be much the same as in the current year, but from Statement III the Board observe that considerable changes are to be effected in the number and pay of the teaching staff attached to several of the schools. The necessity for the measure should be explained.

23. Grant II is Rs. 23,410, chargeable to the General Fund.

24. GRANT III, MEDICAL RELIEF.—The cost of Hospitals and Dispensaries is given as Rs. 13,460 against Rs. 14,120 in the current year. The decrease is chiefly in the items of Salaries of the Medical Subordinates and Diet of Patients. The Surgeon-General has communicated no remarks on this portion of the Budget; the estimate of the Local Fund Board will accordingly stand unaltered.

25. VACCINATION.—Rs. 6,700 are provided for Vaccination, which is Rs. 2,500 less than the amount provided for the current year. The Sanitary Commissioner states that he is not in possession of details as to the distribution of the amount, and the attention of the President is called to paragraph 11 of the Board's Circular Proceedings, dated 20th August 1879, No. 1,366, which should be complied with.

G.O., Financial Department, dated 2nd July 1880, No. 1,290. The reduction in the number of Second-class Vaccinators sanctioned in the Order marginally noted and the proposed dis-
continuation of batta to persons vaccinated mainly account for the decreased expenditure. The Sanitary Commissioner is opposed to the latter step, and the President will again bring the matter before the Circle Board. There is no entry under "Batta to Probationary Vaccinators" as these men are apparently not required to itinerate.

26. SANITATION.—Under the head of Sanitary Establishment a lump sum of Rs. 12,000 against Rs. 5,657, the actuals of 1879-80, is entered. In future the proposed distribution of expenditure under this head should be shown under the usual heads, viz. :—

Improvement of Water-supply.
Improvement of Village-sites.
Scavenging Establishment, &c.

27. The charges proposed in connection with markets are Rs. 120 in excess of the available income (Rs. 520) from this source. In Statement IV, which relates to the transactions of this Fund, the cost of the fixed establishment should be distinguished from that of contingencies, &c. The necessary alterations have now been made,

28. The payments to be made towards the Medical College and on account of Vaccine Inspecting Agency will be Rs. 1,130.

29. Grant III is Rs. 39,920, of which Rs. 39,400 are chargeable to the General Fund and the remainder to the Endowment Fund.

30. GRANT IV, MISCELLANEOUS.—The contribution for the Controlling Establishment at the Presidency (Rs. 1,180) is repeated as in the current year's Budget, but it should be Rs. 2,540, which will now be inserted.

31. In paragraph 26 of the President's letter it is stated that Rs. 5,302 are provided in the Budget for the establishment of the Local Fund Board, the details of which are given below :—

	RS.
1. Controlling Establishment at the Presidency and the District Audit Establishment	2,728
2. Cost of the Correspondence and Account Branches of the Circle Board...	2,322
3. Increase of pay to the Circle Board's Head Clerk	240
4. Increase of pay to the Circle Board's Office Peon	12

32. The President explains that the first item is intended to meet the cost of the Audit establishment in the offices of the Local Fund Board, the Accountant-General, and of the establishment entertained in the Deputy Chief Engineer's office for the scrutiny of plans and estimates. The item is disallowed as the provision of Rs. 2,540 noticed above represents the circle's share of the cost of all the establishments in the Presidency, but the cost of the District Audit Establishment calculated at Rs. 95 a month, or Rs. 1,140 per annum, will be shown as a distinct item.

	RS.
* One Head Clerk	60
" Temporary Clerk	35
" Clerk	25
" Temporary Clerk	15
" Attender	7½
" Peon	6
	148½ × 12 = Rs. 1,782
† One Accountant	30
" do.	15
Total	45 × 12 = 540

33. The second item is made up of Rs. 1,782,* the cost of the Circle Board's office establishment, and Rs. 540,† that of the Account establishment employed in the Collector's office. It is observed that the former amount includes the cost of the temporary establishment at Rs. 50 a month sanctioned in G.O., Financial Department, dated 17th February 1880, No. 333. This establishment was intended to cope with the temporary increase of business in the President's offices until the new arrangements consequent on the transfer of the Local Fund works from the Public Works Department to Other Agency were matured and the necessary establishment sanctioned. Now that an office establishment for the Local Fund Engineer and another for the audit of accounts in the President's office have been permanently entertained, the Board are of opinion that the establishment in question should no longer be required and have accordingly disallowed the provision of Rs. 600.

34. The allotment of Rs. 540 for the Account establishment in the Collector's office being separately shown in the Budget may be left undisturbed.

35. As regards the increase of Rs. 20 proposed to be given to the Circle Board's Head Clerk, the Board observe that he is already paid Rs. 60 a month, a salary which is not allowed to any of the Clerks in other circles which are of equal or greater importance, and as additional establishments have been sanctioned to take up the additional work caused by the recent changes the Board think that the increase proposed should be disallowed but that the increased rate of salary for the peon may be sanctioned.

Fourth item, Rs. 12.

36. Grant IV is—

Road Fund ...	...	...	...	...	...	RS.
General Fund ...	...	...	...	...	...	5,350
						2,860
Total ...						8,210

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

Receipts.		Charges.			
Road Fund ...	RS.	Grant I { Road Fund ...	RS.		RS.
Endowment Fund ...	2,16,040	General Fund ...	1,82,100		
General Fund ...	520		5,020		
	1,14,660	" II General Fund ...		1,87,120	
				23,410	
		" III { Endowment Fund ...	520		
		General Fund ...	39,400		
				39,920	
		" IV { Road Fund ...	5,350		
		General Fund ...	2,860		
				8,210	
		General Reserve ...		7,400	
		Balances.			
		Road Fund ...	28,590		
		Endowment Fund ...			
		General Fund ...	36,570		
				65,160	
Total ...	3,31,220	Total ...		3,31,220	

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with six enclosures to be returned.
" President of the Local Fund Board, Vizagapatam Circle.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.
" Accountant-General.

Exd. A. S. Rodgers.

Local Fund Budget—of Vizagapatam Circle for 1881-82.—Reviewing and submitting to Government —

JANUARY.
No. 119.

PROCEEDINGS, 26TH JANUARY 1881, No. 119.

Dated January 26th.
Printed 27th.
Received

THE CHIEF SECY. TO GOVT.,
FINANCIAL DEPARTMENT,
&c., &c., &c.

1881.
Board of Revenue,
MADRAS.

GOVERNMENT OF MADRAS. FINANCIAL DEPARTMENT.

20th April 1881, No. 654.

Local Funds—Budgets.

Read the following papers:—

Proceedings of the Board of Revenue, dated 26th January 1881, No. 119 [Current No. 260].

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget of Vizagapatam Circle for 1881-82.

Proceedings of the Board of Revenue, dated 17th February 1881, Miscellaneous No. 1701 [Current No. 410].

Read the following letter from H. B. GRIGG, Esq., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 11th December 1880, No. 5762:—

In enclosing copy of a letter from the Inspector of Schools, 1st Division, submitting his remarks on the Budget Estimate of the Vizagapatam Local Fund Circle, I have the honor to state that, as the General Fund is made to close with an unappropriated balance of Rs. 35,732 besides a general reserve of Rs. 7,400, the provision for results grants may be raised to Rs. 8,000, and that an assignment of Rs. 5,140 may be made for opening twenty schools on the combined system agreeably to the Inspector's suggestion.

2. The grants to which the three teachers of the Salary Grant School at Srungavarapucota are eligible appear to be Rs. 92, Rs. 44, and Rs. 20, respectively, instead of Rs. 96, Rs. 60, and Rs. 60.

3. No provision is made for the opening of Elementary Normal Schools, although, considering the large number of Primary Schools in the district, which must be in charge of masters who are not only uncertificated, but who are too ignorant to teach even very elementary classes efficiently, the establishment of such schools in addition to the Government Elementary Normal School at Vizagapatam is very desirable. I am now calling on the Inspector to report on the subject prior to bringing the question before the Local Fund Board for consideration.

ENCLOSURE No. 2.

From A. MONRO, Esq., Inspector of Schools, 1st Division, to the Director of Public Instruction, dated Waltair, 29th November 1880, No. 1204.

In forwarding the enclosed Budget Estimate of the Local Fund Board, Vizagapatam Circle, for 1881-82, I have the honor to state that the provision made for results grants, viz., Rs. 5,000, is insufficient to meet the requirements of the district.

2. In the year 1877-78, when the present rate of grants was in force, the actual expenditure under results grants was Rs. 8,424. The grants actually paid in 1879-80 were Rs. 4,866 at the reduced rates, and this was less than the amount due for that year. The rates are now raised to the former scale, and there is every probability of there being as great a number of schools on the results system in 1881-82 as in 1877-78. Under these circumstances, I would suggest that the Local Fund Board be moved to raise the provision Rs. 5,000 to Rs. 8,000.

2. In the regular estimate land-cess is expected to yield Rs. 10,000 more than was anticipated in the budget, viz., Rs. 2,00,000; but the amount is still less than the actuals of 1879-80 by nearly Rs. 17,000. The President should complete without delay the revision of land-cess in respect of the remaining estates alluded to in paragraph 4 of the Board's Proceedings, dated 26th January 1881, No. 119. The provision for tools and plant under Grant I seems high. The regular estimate as revised by the Board of Revenue does not call for further remark.

3. The estimated receipts for 1881-82 do not vary greatly from the regular estimate for 1880-81, and are accepted. Under the authority of G.O., Financial Department, dated 11th December 1880, No. 2312, the Board of Revenue may sanction the introduction of the market-fee system into the villages of Párvatipur and Pálkonda.

4. The reduced provision under Grant I, Public Works, is sufficiently explained. With reference to the remarks of the Director of Public Instruction recorded in Board's Proceedings, dated 17th February 1881, Miscellaneous No. 1701, the provision for results grants should be raised from Rs. 5,000 to Rs. 8,000, and a fresh assignment of Rs. 5,140 made for opening twenty new schools on the combined system. Statement No. III of the budget should be adopted in reporting the names of places selected for these schools, with other particulars concerning them. The amount of salary grant provided for the teachers of the school at Srungavarapucota should also be revised and the correct amount entered. The pay of the medical subordinates attached to the dispensaries at Narsapatnam, Yellamanchili, and Chípupalle should be calculated with reference to the observations of the Surgeon-General, and the allotment for furniture and sundries reduced by one-half. The Board's remarks regarding vaccination and sanitation are noted. Particulars of the "market charges" should be given in Statement IV-A of the budget. As regards the charges under Grant IV, the Board are correct in disallowing the provision for temporary establishment, which should be dispensed with at once now that an audit establishment has been permanently attached to each district. For reasons stated in paragraph 35 of the Board's review the Government decline to raise the pay of the Circle Board's Head Clerk from Rs. 60 to 80 a-month. The increased rate of pay to the peon is sanctioned.

5. With these remarks the Right Honorable the Governor in Council passes the budget of the Vizagapatam Circle for 1881-82.

(True Extract.)

C. S. Lawrence
Engle Lee
 for Chief Secretary.

To the Board of Revenue, with papers.

- " Revenue Department,
- " Public Works Department, } with copy of Board's Proceedings.
- " Surgeon-General with the Government of Madras.
- " Sanitary Commissioner.
- " Director of Public Instruction.
- " Accountant-General, with copy of Board's Proceedings.
- " President of the Municipal Commission, Vizagapatam District, with do.

Exd. A. F. Goodall.

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