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Govt. of 1882 India.
FINANCIAL.

No 1625 w d / 27th June / 82

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Communicated
to the S. S. First Circle.

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Order, dated 27th May 1882, No. 390.

Trans. Reports to Govt

No 1625 w d / 27th June / 82

Sent to the R. Register

S. S. First Circle ✓

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Worth order

Local Fund Budget - Reviewing the Local
Fund Budget of the Illorin Circle, Godavari
District, for 1882-83.

27TH MAY 1882, No. 390, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 11th January 1882, No. 63 :—

ABSTRACT.—Reviewing and submitting for the orders of Government Local Fund Budget of the Ellore Circle in Godáviri District for 1882-83.

READ—the following Proceedings of the Board of Revenue, dated 23rd February 1882, No. 572 :—

ABSTRACT.—Submitting to Government letter from the Director of Public Instruction remarking on the provision made for Education in the Local Fund Budget of the Ellore Circle, Godáviri District, for 1882-83, and requesting the President to obtain the views of the Circle Board on the Director's suggestions in paragraph 3 of his letter.

ORDER—dated 27th May 1882, No. 390, Financial.

The estimated receipts and charges of the Ellore Circle for 1882-83 are compared below with the regular estimates for 1881-82 and the actuals for 1880-81 :—

RECEIPTS.

	Actuals, 1880-81. RS.	Regular Estimate, 1881-82. RS.	Proposed Estimate, 1882-83. RS.
Balances—			
Road Fund	1,05,161	80,940	32,580
Endowment Fund		2,380	2,520
General Fund	72,807	59,640	34,500
Allotments from General Revenue—			
Special Funds	2,335	4,340	3,940
Cess on Land	1,19,826	1,33,000	1,13,000
Tolls	4,517	2,960	3,000
Fees in Schools	254	300	300
Contributions from other Circles, &c.	20	20	20
Receipts from Endowments, &c.	2,702	750	780
Miscellaneous	1,063	1,890	1,080
Total	3,08,685	2,86,220	1,91,720

CHARGES.

	Actuals, 1880-81. RS.	Regular Estimate, 1881-82. RS.	Proposed Estimate, 1882-83. RS.
GRANT I.			
New Works—			
Communications	68,817	96,610	53,000
Buildings	1,996	6,000	7,000
Miscellaneous Public Improve- ments	297	1,810	5,000

CHARGES.—(continued).

	Actuals, 1880-81. RS.	Regular Estimate, 1881-82. RS.	Proposed Estimate, 1882-83. RS.
Repairs—			
Communications	24,390	28,300	25,090
Buildings	383	2,200	1,100
Miscellaneous Public Improve- ments	9,985	11,140	10,500
Engineering Establishment	11,136	15,500	17,270
Tools and Plant	..	1,250	1,000
Road Fund Reserve	..	..	7,850
Contributions to other Circles, &c. ..	1,500	..	..
Miscellaneous	..	2,400	5,000
GRANT II.			
Inspection	1,904	2,170	2,170
Local Fund Schools	21,809	24,480	24,180
Results Grants	1,672	1,200	2,000
Miscellaneous	27	450	530
GRANT III.			
Hospitals and Dispensaries	2,214	3,269	3,910
Contribution to Medical College	1,344	740	610
Vaccination	3,149	4,000	4,260
Medical Practitioners	698	640	..
Sanitation	2,884	6,500	2,100
Travellers' Bungalows	187	200	200
Miscellaneous	3,070	2,860	3,650
GRANT IV.			
Establishment	4,079	4,880	4,400
General Reserve	..	..	4,300
Balances—			
Road Fund	82,538	82,580	8,570
Endowment Fund	2,386	2,520	2,680
General Fund	60,387	34,500	440
Total	3,06,762	2,86,220	1,91,720

2. The actuals for 1880-81 shown in the printed budget are inaccurate. The correct total of the entries under the different heads of receipts is Rs. 3,08,685, not Rs. 3,09,336. The total of Grant I under Charges according to particulars given is Rs. 1,18,414, not Rs. 1,20,988; and the total expenditure including closing balances is shown as Rs. 3,09,336 instead of the sum total of the entries, Rs. 3,06,762. Again the closing balances of the actuals differ from those adopted in the regular estimate. It is unsatisfactory that the actuals of 1880-81 should be furnished in this imperfect condition after a lapse of time more than sufficient for the ascertainment of the correct figures. If any difficulty exists in ascertaining the actuals of the penultimate year, prompt steps should be taken to remove it.

3. *Regular Estimate, 1881-82.*—The opening balance shows an excess of Rs. 57,750 over the figure in the sanctioned budget. The increase is attributed to delay which occurred in securing the services of the Local Fund Engineer, the result of which was short expenditure in the previous year. The regular estimate shows variations as compared with the budget chiefly in the following items:—

- (a) Receipts, Land Cess—decrease Rs. 3,000.
- (b) Charges, Public Works—increase Rs. 3,390.
- (c) Education—decrease Rs. 1,110.
- (d) Hospitals and Sanitation—decrease Rs. 1,750.

(a), (c), and (d) are satisfactorily explained, the last by the abolition of the itinerant Hospital Assistant and by the fact that no Hospital Assistant was on the other hand posted to Tanuku, where a new dispensary was sanctioned by G.O., 6th February 1881, No. 206. The particulars of the excess in (b) should be given in the report for 1881-82.

4. *Budget Estimate for 1882-83.*—The Land Cess is estimated to yield Rs. 20,000 less than the amount of the regular estimate owing to the fact that the outstanding arrears at the close of last year were less by that amount than the arrears of 1880-81. The revenue from Tolls shows a falling off which should be explained. The sale of the tolls farm referred to in paragraph 10 of the Vice-President's report appears to relate to the current year 1882-83, but it is not clear how the sale came to be effected at so early a date, viz., October 1881. The Municipal Budget anticipates the collection of 9,000 rupees. The Government consider that Rs. 5,000 should be entered in the budget in the absence of any explanation as to the existing figure, the Local Fund share being one-third of the Municipal collections. The transfer of the Pound Fund receipts from the Road Fund to the General Fund is approved. The income from bungalows is exceedingly small.

5. Under Charges the assignment for Public Works is fully explained, and the Government have nothing to add to the remarks of the Board of Revenue in paragraph 6, in which they entirely concur. A sum of Rs. 5,000 is provided for constructing new boats for carrying materials in place of the old boats, which have been sold. By what is probably a typographical error the charge is shown as for one boat in the printed budget.

6. Regarding the provision for two new boys' schools, the Government agree with the Director of Public Instruction that the establishment of these schools should be postponed till trained men are available for them. The provision made for these two schools, Rs. 788, should be added to the provision already made for results grants, on the inadequacy of which the Director remarks. It is observed, with reference to the last sentence of his letter printed in Board's Proceedings, dated 23rd February 1882, No. 572, that a sum of Rs. 1,000 is provided in the budget for school-buildings. As regards the other items of expenditure, the observations of the Board in paragraphs 8 and 9 of their Proceedings are approved.

7. With these remarks the Right Honorable the Governor in Council passes the budget estimate of the Ellore Circle for 1882-83.

(True Extract.)

J. D. REES,
Acting Asst. Secy. to Govt.

To the Board of Revenue, with enclosures.

- „ Revenue Department, } with Board's Proceedings No. 63 of 1882.
- „ Public Works Department, }
- „ Accountant-General.
- „ Surgeon-General with the Government of Madras.
- „ Sanitary Commissioner for Madras.
- „ Director of Public Instruction.
- „ President of the Municipal Commissions, Godavari District.

Exd. C. Howarth.

Govt. of 1882 Madras.
FINANCIAL.

Order thereon No. 1625
d/27th June/82
Communicated
to the Supg. Engr.
First Circle

(True Extract)
Sd/ A. S. Russell
Under Secy. to Govt.
P.W. D.

Order, dated 27th May 1882, No. 390.

No. 1625 w d/27th June/82

Supg. Engr. First Circle
Examiner P.W. Accts.

Local Fund Budget.—Reviewing the Local
Fund Budget of the Ellore Circle, Godavari
District, for 1882-83.

27TH MAY 1882, No. 390, FINANCIAL.

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(True Extract.)

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Acting Asst. Secy. to Govt.

To the Board of Revenue, with enclosures.

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 " Accountant-General.
 " Surgeon-General with the Government of Madras.
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 " Director of Public Instruction.
 " President of the Municipal Commissions, Godavari District.

Exd. C. Howarth.

Gobi. of 1882
FINANCIAL.

Order Memo No. 1625 W
d/27th June 1882
Communicated
to the Supg. Engineer
First Circle

Order, dated 27th May 1882, No. 390.

(True Extract)
Sd/- A. G. Russell
of the Secy. to Govt.
P.W.D.

No. 1625 W d/27th June 1882

J. E. First Circle
Examinee P.W.D.

Local Fund Budget—Reviewing the Local
Fund Budget of the Ellore Circle, Godavari
District, for 1882-83.

7

No. 63.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th January 1882.

Read the following letters:—

From W. S. FOSTER, Esq., President of the Local Fund Boards, Godavari District,
to the Secretary to the Board of Revenue, dated Cocanada, 27th October
1881, No. 106.

ABSTRACT.—Forwarding the Budget Estimate of the Ellore Circle for 1882-83.

From Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Govern-
ment of Madras, to the Secretary to the Board of Revenue, dated Fort St.
George, 4th November 1881, No. 6422.

With reference to the 1882-83 Local Fund Budget Estimate of the Ellore Circle,
Grant III, I have the honor, by desire of the Surgeon-General, to state, for the infor-
mation of your Board, that the sum set apart for the maintenance of the four dispensa-
ries including the institution proposed to be established at Tanuku is sufficient and
calls for no remarks save in the item of "Medical Subordinate."

2. In the marginally-noted Government Order sanction was accorded for an
No. 613, of 1st April 1876, Financial Depart- additional sum of Rs. 15 per mensem to
ment. the Police Hospital Assistant at Narsapur
(paid from Provincial Funds) for render-
ing medical aid to the out-door patients in the dispensary opened at that station. The
President of the circle proposes to give to the subordinate referred to an additional
allowance of Rs. 15 per mensem on the ground of increase of work, which is
contrary to the Resolution of the Government of India (*vide* Proceedings of Govern-
ment, No. 1208, of 8th July 1876). The current year's grant must therefore be
repeated.

3. The Medical Department will not probably be in a position to depute a subor-
dinate for the proposed dispensary at Tanuku until July 1882.

4. A sum of Rs. 610 is entered as the contribution towards the expenses of
the Medical College.

From Deputy Surgeon-General M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Palghat, 5th November 1881, No. 2888.

I HAVE the honor to report, for the information of the Revenue Board, that a provision of Rs. 6,600 has been made by the Ellore Local Fund Board for Sanitary purposes for the year 1882-83. This yields a percentage of 17.5 to available income, and is an improvement over the grant for the current year by 3.4 per cent. Though somewhat below the minimum grant that should be made, it may be accepted. The allotment appears to be tolerably well distributed as far as it goes. I would suggest, however, that something be set apart for improvement of Village-sites. Water-supply has its due share.

2. The Vaccination grant amounts to Rs. 4,260 against Rs. 4,000 for the current year and is adequate; the increase is due to the full complement of five First-Class Vaccinators, one to each taluk, being entertained as recommended by me.

THE Local Fund Budget Estimate of the Ellore Circle for 1882-83 will be submitted for the orders of Government.

REGULAR ESTIMATE FOR 1881-82.

2. RECEIPTS.—The Vice-President states that the closing balances of 1880-81, as shown in the Local Fund Account Current, have been taken in the regular estimate as the opening balances of 1881-82. The Accountant-General having since furnished the Board with a statement of audited results, the figures therein given will be adopted, as noted below:—

	RS.
Road Fund ..	80,940
Endowment Fund ..	2,380
General Fund ..	59,640
Total ...	1,42,960

The large unexpended balance as compared with the Budget is due to short expenditure in 1880-81. The Cess on Land is estimated at Rs. 1,33,000 against Rs. 1,36,000 in the current year's Budget. This decrease is attributed to the reduction in the water-tax owing to the extensive cultivation of dry crops. The variations in the other items of receipt are accounted for in the Remark column of the regular estimate. The total receipts are—

	RS.
Road Fund ..	1,77,400
Endowment Fund ..	3,090
General Fund ..	1,05,730
Total ...	2,86,220

3. EXPENDITURE.—The estimated expenditure on Communications is put down at Rs. 1,18,310, Rs. 94,240 being for New Works and Rs. 24,070 for Repairs, against allotments aggregating up to date to Rs. 96,613 for New Works and Rs. 28,301 for Repairs. From the remark against "Road Fund Reserve" it would appear that the amounts sanctioned therefrom have not been apportioned among the different items to which they have been allotted. Under the circumstances, the figures, as ascertained from the allotment registers maintained in this office, will be entered as the estimated expenditure on roads. For the same reason the General Fund Reserve, the

whole of which according to the printed Budget is entered in the regular estimate, will be divided between Civil Buildings and Miscellaneous Public Improvements. Increased provision is made under Local Fund Schools on account of certain new proposals which the Local Fund Board are about to make. Pending their submission through the proper channel the entries will be allowed to stand. At the suggestion of the Surgeon-General the Circle Board wished to abolish the Itinerant Hospital Assistant and to utilize the savings in opening a dispensary at Tanuku. The proposition has been submitted to Government in Board's Proceedings, dated 7th January 1882, No. 31. The excess of Rs. 120 under Taylor Petta Fund is said to be due to additional sanitary improvement and to the entertainment of a Gumastah on 8 rupees a month. The President should have obtained the sanction of the Board before entertaining the Gumastah. The contribution to the Medical College will be raised to the Budget figure and that for Vaccine Inspecting Agency struck out as it is not likely that the establishment will be organized within the current year. The additional allotment of Rs. 150 required to meet the dieting charges of the second lunatic sent to the Asylum at Waltair is sanctioned from the General Fund balance. The cost of the Controlling Establishment at the Presidency will be altered to Rs. 1,660.

4. The following is the regular estimate of expenditure as revised by the Board:—

Items.	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
New Works—				
Communications ...	96,610	...	...	96,610
Civil Buildings ...	...	...	6,000	6,000
Miscellaneous Public Improvements...	...	...	1,810	1,810
Repairs—				
Communications ...	28,300	...	...	28,300
Civil Buildings ...	...	...	2,200	2,200
Miscellaneous Public Improvements...	...	...	11,140	11,140
Engineering Establishment ...	13,250	...	2,250	15,500
Contingency ...	880	...	120	1,000
Tools and Plant ...	1,060	...	190	1,250
Cost of Engineer's Boat...	1,400	...	...	1,400
Grant I ...	1,41,500	...	23,710	1,65,210
" II ...	...	...	28,330	28,330
" III ...	...	570	17,630	18,200
" IV ...	3,320	...	1,560	4,880
General Reserve ...	...	...	...	...
Total ...	1,44,820	570	71,230	2,16,620
Receipts ...	1,77,400	3,090	1,05,730	2,86,220
Balance ...	32,580	2,520	34,500	69,600

These balances will be taken to the Budget for 1882-83.

BUDGET FOR 1882-83.

5. STATEMENT I-A, RECEIPTS.—The decrease under Land Cess is mainly due to the outstanding arrears at the beginning of 1882-83 being less than in the current year. As sanctioned by Government in their Proceedings, dated 13th May 1881, No. 841, the Pound Fund receipts are credited to the General Fund. The other items of receipt are explained in the Vice-President's letter. The total receipts are—

Road Fund	...	...	...	...	...	Rs.
Endowment Fund	...	...	...	...	...	1,10,250
General Fund	...	...	...	...	...	3,300
						77,470
Total	...					1,91,020

6. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS.—A provision of Rs. 53,000 is made under New Works, Communications, against Rs. 84,000 in the current year's Budget. The works are the same, but reduced allotments have been assigned to them. There are fifteen items, and it is a matter for the consideration of the Local Fund Board whether it would not be more beneficial to concentrate expenditure on particular works so as to bring them to completion within a limited number of years and then to take up other works instead of giving minute allotments to several and prolonging their completion to an indefinite period. In the Remark column of Part I it is stated that the road from Ellore to Gundagolam has been abandoned. The President will report the circumstances under which it was considered desirable to give up the work after expending on it Rs. 7,583. Compensation for land taken up for two new roads is entered at Rs. 500 for each. The same items occur in the current year's Budget also. The President will state why the compensation should not be settled and paid at once. The early settlement of such claims is always desirable. The estimate for the bridge over the Venkayya Canal, promised last year also, should be expedited. The President is requested to specify the schools and chattrams proposed to be built in the ensuing year, for which a provision of Rs. 7,000 is made in the Budget. The assignment for Engineering Establishment includes provision for an additional Clerk on 15 rupees to the Engineer and six lascars on 6 rupees each to the Overseers. The entertainment of the lascars is sanctioned. The President will report the necessity for increasing the Local Fund Engineer's Establishment, which now consists of two Accountants and a Circuit Clerk besides an Attender and other menial servants. The other items under this grant are explained in the Vice-President's letter and do not call for remark. The cost of General Management chargeable to Road Fund will be raised to Rs. 2,690. The total Road Fund expenditure amounts to Rs. 1,07,300, leaving a balance of Rs. 2,950.

7. GRANT II, EDUCATION.—The total allotment under this grant is slightly less than that in the current year's Budget. The variations in the details are clearly explained in paragraph 16 of the Vice-President's letter.

8. GRANT III, MEDICAL SERVICES, &c.—The increased provision under Hospitals and Dispensaries is chiefly due to the new dispensary proposed to be opened at Tanuku, but as the Surgeon-General states that he will not be in a position to detail a medical subordinate till July next the allotment will be reduced by a fourth. As pointed out by the Surgeon-General, the proposal of the Circle Board to raise the allowance paid to the Hospital Assistant at Narsapur is untenable. The increase will be struck out. As in the Cocanada Circle Budget, the minor heads under "Hospitals and Dispensaries" in Statement I-B have been omitted. The necessary entries will be made. The Sanitary Commissioner accepts the allotments for Sanitation and Vaccination, which are in advance of the current year's grant. The Circle Board's attention will be drawn to the suggestion of the Sanitary Commissioner to set apart funds for improving village-sites.

9. GRANT IV, MISCELLANEOUS.—The cost of the Controlling Establishment at the Presidency and that of the District Audit Establishment will be altered to Rs. 1,530 and Rs. 420, respectively. The increase in the Collector's office establishment is due to the provision for the additional Clerk noticed in the review of the Cocanada Budget. A massalchee to the Local Fund Board's office has been sanctioned in Board's Proceedings, dated 12th December 1881, Miscellaneous No. 10543. Rs. 50 under "Refund of Cesses" will be debited to the Road Fund and Rs. 100 under "Superannuation Pensions" to the General Fund with reference to Board's Proceedings, dated 6th October 1881, No. 2177.

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

Receipts.		Charges.			
	RS.		RS.		RS.
Road Fund ...	1,10,250	Grant I ... { Road Fund ...	1,04,800		
Endowment Fund ...	3,300	General Fund ...	27,840		1,32,640
General Fund ...	77,470	Do. II ... { General Fund ...	...		28,870
		Do. III ... { Endowment Fund ...	620		
		General Fund ...	14,110		14,730
		Do. IV ... { Road Fund ...	2,500		
		General Fund ...	1,900		4,400
		General Reserve ...	...		4,300
		<i>Balances.</i>			
		Road Fund ...	2,950		
		Endowment Fund ...	2,680		
		General Fund ...	450		6,080
Total ...	1,91,020	Total ...	...		1,91,020

(True Copies and Extract.)

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

To the Chief Secretary to Government, Financial Department,
with a printed Budget and enclosures in original to be returned.
,, President of the Local Fund Boards, Godavari District.
,, Director of Public Instruction.
,, Surgeon-General with the Government of Madras.
,, Sanitary Commissioner.
,, Accountant-General.

Exd. A. S. Rodgers.

1882.
Board of Revenue,
MADRAS.

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

Printed January 14th.

Received

PROCEEDINGS, 11TH JANUARY 1882, No. 63.

REVIEWING and submitting for the orders
of Government *Local Fund Budget* of the Ellore
Circle, in Godavari District, for 1882-83.

27TH MAY 1882, No. 390, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 11th January 1882,
No. 63 :—

ABSTRACT.—Reviewing and submitting for the orders of Government *Local Fund Budget*
of the Ellore Circle in Godavari District for 1882-83.

READ—the following Proceedings of the Board of Revenue, dated 23rd February 1882,
No. 572 :—

ABSTRACT.—Submitting to Government letter from the Director of Public Instruction
remarking on the provision made for Education in the *Local Fund Budget* of the Ellore Circle,
Godavari District, for 1882-83, and requesting the President to obtain the views of the Circle
Board on the Director's suggestions in paragraph 3 of his letter.

ORDER—dated 27th May 1882, No. 390, Financial.

The estimated receipts and charges of the Ellore Circle for 1882-83 are compared
below with the regular estimates for 1881-82 and the actuals for 1880-81 :—

RECEIPTS.			
	Actuals, 1880-81. RS.	Regular Estimate, 1881-82. RS.	Proposed Estimate, 1882-83. RS.
Balances—			
Road Fund	1,05,161	80,940	32,580
Endowment Fund		2,380	2,520
General Fund	72,807	59,640	34,500
Allotments from General Revenue—			
Special Funds	2,335	4,340	3,940
Cess on Land	1,19,826	1,33,000	1,13,000
Tolls	4,517	2,960	3,000
Fees in Schools	254	300	300
Contributions from other Circles, &c.	20	20	20
Receipts from Endowments, &c.	2,702	750	780
Miscellaneous	1,063	1,890	1,080
Total	3,08,685	2,86,220	1,91,720

CHARGES.			
	Actuals, 1880-81. RS.	Regular Estimate, 1881-82. RS.	Proposed Estimate, 1882-83. RS.
GRANT I.			
New Works—			
Communications	68,817	96,610	53,000
Buildings	1,996	6,000	7,000
Miscellaneous Public Improve- ments	297	1,810	5,000

CHARGES.—(continued).

	Actuals, 1880-81. RS.	Regular Estimate, 1881-82. RS.	Proposed Estimate, 1882-83. RS.
Repairs—			
Communications	24,390	28,300	25,000
Buildings	383	2,200	1,100
Miscellaneous Public Improve- ments	9,985	11,140	10,500
Engineering Establishment	11,136	15,500	17,270
Tools and Plant	..	1,250	1,000
Road Fund Reserve	..	..	7,850
Contributions to other Circles, &c. ..	1,500	..	..
Miscellaneous	..	2,400	5,000
GRANT II.			
Inspection	1,904	2,170	2,170
Local Fund Schools	21,809	24,480	24,180
Results Grants	1,672	1,200	2,000
Miscellaneous	27	480	530
GRANT III.			
Hospitals and Dispensaries	2,214	3,260	3,910
Contribution to Medical College	1,344	740	610
Vaccination	3,149	4,000	4,260
Medical Practitioners	698	640	..
Sanitation	2,884	6,500	2,100
Travellers' Bungalows	187	200	200
Miscellaneous	3,070	2,860	3,650
GRANT IV.			
Establishment	4,079	4,880	4,400
General Reserve	..	..	4,300
Balances—			
Road Fund	82,538	32,580	3,570
Endowment Fund	2,386	2,520	2,680
General Fund	60,387	34,500	440
Total	3,06,762	2,86,220	1,91,720

2. The actuals for 1880-81 shown in the printed budget are inaccurate. The correct total of the entries under the different heads of receipts is Rs. 3,08,685, not Rs. 3,09,336. The total of Grant I under Charges according to particulars given is Rs. 1,18,414, not Rs. 1,20,988; and the total expenditure including closing balances is shown as Rs. 3,09,336 instead of the sum total of the entries, Rs. 3,06,762. Again the closing balances of the actuals differ from those adopted in the regular estimate. It is unsatisfactory that the actuals of 1880-81 should be furnished in this imperfect condition after a lapse of time more than sufficient for the ascertainment of the correct figures. If any difficulty exists in ascertaining the actuals of the penultimate year, prompt steps should be taken to remove it.

3. *Regular Estimate, 1881-82.*—The opening balance shows an excess of Rs. 57,750 over the figure in the sanctioned budget. The increase is attributed to delay which occurred in securing the services of the Local Fund Engineer, the result of which was short expenditure in the previous year. The regular estimate shows variations as compared with the budget chiefly in the following items:—

- (a) Receipts, Land Cess—decrease Rs. 3,000.
 (b) Charges, Public Works—increase Rs. 3,390.
 (c) Education—decrease Rs. 1,110.
 (d) Hospitals and Sanitation—decrease Rs. 1,750.

(a), (c), and (d) are satisfactorily explained, the last by the abolition of the itinerant Hospital Assistant and by the fact that no Hospital Assistant was on the other hand posted to Tanuku, where a new dispensary was sanctioned by G.O., 6th February 1881, No. 206. The particulars of the excess in (b) should be given in the report for 1881-82.

4. *Budget Estimate for 1882-83.*—The Land Cess is estimated to yield Rs. 20,000 less than the amount of the regular estimate owing to the fact that the outstanding arrears at the close of last year were less by that amount than the arrears of 1880-81. The revenue from Tolls shows a falling off which should be explained. The sale of the tolls farm referred to in paragraph 10 of the Vice-President's report appears to relate to the current year 1882-83, but it is not clear how the sale came to be effected at so early a date, viz., October 1881. The Municipal Budget anticipates the collection of 9,000 rupees. The Government consider that Rs. 3,000 should be entered in the budget in the absence of any explanation as to the existing figure, the Local Fund share being one-third of the Municipal collections. The transfer of the Pound Fund receipts from the Road Fund to the General Fund is approved. The income from bungalows is exceedingly small.

5. Under Charges the assignment for Public Works is fully explained, and the Government have nothing to add to the remarks of the Board of Revenue in paragraph 6, in which they entirely concur. A sum of Rs. 5,000 is provided for constructing new boats for carrying materials in place of the old boats, which have been sold. By what is probably a typographical error the charge is shown as for one boat in the printed budget.

6. Regarding the provision for two new boys' schools, the Government agree with the Director of Public Instruction that the establishment of these schools should be postponed till trained men are available for them. The provision made for these two schools, Rs. 788, should be added to the provision already made for results grants, on the inadequacy of which the Director remarks. It is observed, with reference to the last sentence of his letter printed in Board's Proceedings, dated 23rd February 1882, No. 572, that a sum of Rs. 1,000 is provided in the budget for school-buildings. As regards the other items of expenditure, the observations of the Board in paragraphs 8 and 9 of their Proceedings are approved.

7. With these remarks the Right Honorable the Governor in Council passes the budget estimate of the Ellore Circle for 1882-83.

(True Extract.)

Edmund Peffer

Acting Asst. Secy. to Govt.

To the Board of Revenue, with enclosures.

- „ Revenue Department, with Board's Proceedings No. 63 of 1882.
 „ Public Works Department,
 „ Accountant-General.
 „ Surgeon-General with the Government of Madras.
 „ Sanitary Commissioner for Madras.
 „ Director of Public Instruction.
 „ President of the Municipal Commissions, Godavari District.

Exd. C. Howarth.