

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 Calicut, 9th November 1881, No. 2897.

FROM the Budget Estimates furnished to me by the Chatrapur Local Fund Board I have the honor to remark that a provision of Rs. 5,290, or 15·8 per cent. of available income, has been made for the sanitary wants of the circle for the year 1882-83. This is an improvement over the grant for the current year, but still falls short of the minimum allotment that should be made. It may, however, be accepted.

2. The Vaccination grant, including a pensionary contribution of Rs. 1,643 at 25 per cent. for the Vaccine Establishment, amounts to Rs. 5,840, and I consider it to be adequate.

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

REGULAR ESTIMATE FOR 1881-82.

2. RECEIPTS.—The opening balances given by the President differ slightly from those furnished by the Accountant-General, which being the result of audit will be adopted in the regular estimate. They are as follow:—

	RS.
Road Fund	32,476
General Fund	31,508
Total...	63,984

The increase as compared with the balances estimated in the Budget is due to larger receipts and short expenditure in 1880-81. The variations in the several items of receipt are fully explained in the memorandum submitted by the President. The collection of Land Cess in the past months has been slack, being only Rs. 24,473 to the end of September last. Efforts should be made to realize the amount entered in the regular estimate. The total receipts are—

	RS.
Road Fund	1,16,727
General Fund	68,657
Total...	1,85,384

3. EXPENDITURE.—The provision made in the regular estimate for expenditure on works is clearly explained in the President's memorandum. The assignments for "Reforming the Trunk Road between the Ganjam River and Berhampore" and for special repairs to the Aska and Berhampore Road will be transferred to the Road Fund Reserve, pending submission of the estimate for the former and application for allotment for the latter. Rs. 120 for repairing the steps to the river at Suradā are included in Road Repairs. The amount will be struck out as no allotment for the purpose has been sanctioned by the Board and as the charge is debitable to the General Fund. The additional allotment of Rs. 1,460 required for Tools and Plant and of Rs. 363 for Contingencies is sanctioned and will be distributed as usual between the Road and General Funds. The additional allotments provided under Grants II and III, which have all been fully explained in the President's memorandum, are sanctioned from the General Fund Reserve, excepting the provision for a compounder at the Suradā Dispensary, which is disallowed, pending submission of a separate application explaining the necessity for entertaining an additional servant.

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

Items.	Road Fund.	General Fund.	Total
	RS.	RS.	RS.
New Works—			
Communications	26,085	...	26,085
Repairs—			
Communications	51,510	...	51,510
Civil Buildings	...	500	500
Miscellaneous Public Improvements	...	1,437	1,437
Local Fund Engineering Establishment	10,175	254	10,429
Tolls Establishment	2,037	...	2,037
Tools and Plant	2,888	72	2,960
Road Fund Reserve	6,000	...	6,000
Contributions	525	...	525
Grant I	99,220	2,263	1,01,483
Do. II	...	18,420	18,420
Do. III	...	16,272	16,272
Do. IV	2,481	1,459	3,940
Miscellaneous	...	2	2
General Reserve	...	3,000	3,000
Total ...	1,01,701	41,416	1,43,117
Receipts ...	1,16,727	68,657	1,85,384
Balance ...	15,026	27,241	42,267

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

BUDGET FOR 1882-83.

5. STATEMENT I-A, RECEIPTS.—The estimated receipts of the ensuing year are nearly the same as in the current year, the chief items in which there is any variation being Ferry Rents, Fisheries, and Tolls. The first of these is expected to fall off by Rs. 200, while an increase of Rs. 200 under Fishery Rents and of Rs. 2,000 under Tolls is anticipated. The reasons for the variations are detailed in the President's explanatory memorandum accompanying the Budget. The estimate of Land Cess collections seems fair. The Circle Board propose to transfer Rs. 12,000 from the General to the Road Fund, which is inadequate to meet the requirements of the circle. The General Fund after satisfying all its wants has a large surplus. The Board therefore support the Circle Board's proposal and request the sanction of Government to the transfer. Taking credit for the above amount in the Road Fund Budget, the assets of the two Funds will stand as shown below:—

	RS.
Road Fund	1,11,040
General Fund	49,260
Total	1,60,300

6. STATEMENT I-B, EXPENDITURE—GRANT I, PUBLIC WORKS.—The assignment to Communications aggregates Rs. 80,220, of which Rs. 2,600 are for two new roads and Rs. 77,620 are for repairs. Of the two new works one is within the competency of the Local Fund Board to sanction and the other appears to be part of a sanctioned work. The President will explain why the nomenclature has been altered and whether the estimate for the tunnels is included in that for the road. Under "Communications, Repairs" is included, besides the usual maintenance grants, provision for special repairs to certain roads. Rs. 200 assigned for repairing Toll sheds will be included in the provision for Communications. Owing to the inadequacy of the present Engineering Establishment the Local Board propose to revise it as shown below:—

Establishment.	PRESENT.				PROPOSED.			
	Number.	Pay.	Travelling Allowance.	Total.	Number.	Pay.	Travelling Allowance.	Total.
Supervisor	1	Rs. 200	Rs. 60	Rs. 260	1	Rs. 200	Rs. 60	Rs. 260
Assistant Supervisor	1	100	45	145	1	100	45	145
Overseers at 50 rupees each	3	105	45	150	2	100	30	130
Do. at 35 " each	5	100	37½	137½	6	210	90	300
Sub-Overseers at 20 rupees each	..	..	..	..	..	..	..	..
Total	..	605	187½	692½	..	610	225	835
Supervisor's Establishment—								
Draughtsman	1	25	15	40	1	25	15	40
Accountant	..	..	..	..	1	30	15	45
Clerk	1	20	7½	27½	1	20	7½	27½
Storekeeper	1	15	..	15	1	15	..	15
Watcher	1	5	..	5	1	5	..	5
Lascars at 7 rupees each	2	14	..	14	2	14	..	14
Total	..	79	22½	101½	..	109	37½	146½
Assistant Supervisor's Establishment—								
Clerk	1	20	7½	27½	1	20	7½	27½
Storekeeper	1	15	..	15	1	15	..	15
Lascar	1	7	..	7	1	7	..	7
Watcher	..	..	..	..	1	5	..	5
Total	..	42	7½	49½	..	47	7½	54½
Overseer's Establishment—								
Clerks at 15 + 7½ rupees each	3	45	22½	67½	8	120	60	180
Lascars at 7 rupees each	3	21	..	21	8	56	..	56
Total	..	66	22½	88½	..	176	60	236
Sub-Overseer's Establishment—								
Lascars at 7 rupees each	5	35	..	35	..	..	..	..
Grand Total	..	727	240	967	..	942	330	1,272
Deduct the cost of the present Establishment	..	..	..	..	..	..	..	967
Net Increase	..	..	..	..	..	..	..	305

The main feature of the proposed scheme is that Overseers on 50 and 35 rupees per mensem are to be substituted for Sub-Overseers on 20 rupees. The total cost of the establishment proposed by the Circle Board is 19 per cent. of the outlay, which is much less than the charge for Public Works Department Supervision. The Board recommend the scheme for the sanction of Government. The share chargeable to the Road Fund of the cost of General Management should be Rs. 2,800.

7. GRANT II, EDUCATION.—The provision for Inspection is in excess of the current year's grant, as a sum of Rs. 698 is set apart for pensionary contributions on behalf of the four Inspecting Schoolmasters. This seems unnecessary. It is only when officers borne on the Imperial establishment are lent for service under Local Fund Boards that such contributions need be paid, and when cases of the kind arise the previous sanction of Government should be obtained under Section 7, Chapter III, of the Pension Code. Statement III has not been correctly prepared. The totals of the several columns are not given at the end, and when added the provision for "Fixed Charges" amounts to Rs. 7,999 and that for "Payments under Results Grants" to Rs. 4,920, whereas the amounts entered in Statement I-B for the two items are respectively Rs. 8,470 and Rs. 5,000. The Local Fund School at Mojadada is omitted, and some of the schools are given with names different from those that are entered in the current year's Budget. The salaries of masters of some schools are altered, and no provision is made for the three schools of Bodagadacota, Dharacota, and Durubunda. The column "Average attendance" is left blank and the current year's allotments are incorrectly entered in the case of some schools. The President is requested to submit a revised statement at an early date, clearly explaining the

variations from the current year's printed Budget. The allotment for Result Grants has been greatly increased in consideration of the large number of schools proposed to be examined.

8. GRANT III, MEDICAL SERVICES, &c.—The large increase in the pay of medical subordinates is due to Civil Apothecaries having been substituted for Hospital Assistants. The provision will be reduced by Rs. 1,350, as suggested by the Surgeon-General. The assignment for pensionary contribution will be struck out and the President's attention drawn to G.O., Financial Department, dated 14th September 1881, No. 1719. The assignment for Clerks and servants will remain, pending submission of application for the entertainment of a compounder at Suradá (paragraph 3 *supra*). The provision for Sanitation and Vaccination is considered sufficient by the Sanitary Commissioner. The sum of Rs. 1,643 entered as pensionary contribution for the latter establishment will be struck out. The contribution on account of Vaccine Inspecting Agency will be entered as Rs. 590 as it is possible the establishment might be organized in the ensuing year. The other items under this grant do not call for remark.

9. GRANT IV, MISCELLANEOUS.—The pensionary contributions provided under this grant will also be struck out.

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

Receipts.		Charges.			
	RS.		RS.	RS.	
Road Fund	1,11,040	Grant I .. { Road Fund	1,06,760		
General Fund	49,260	General Fund	2,380		
		Do. II .. General Fund		1,09,140	
		Do. III .. General Fund		18,210	
		Do. IV .. { Road Fund	2,800		
		General Fund	1,240		
		General Reserve		4,040	
		Balances.		3,400	
		Road Fund	1,480		
		General Fund	4,930		
				6,410	
Total	1,60,300	Total		1,60,300	

(True Copies and Extract.)

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

To the Chief Secretary to Government, Financial Department,
with a printed Budget and five enclosures in original.
" President of the Local Fund Boards, Ganjam 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 March 1st.

Received

PROCEEDINGS, 20TH JANUARY 1882, No. 175.

REVIEWING and submitting for the orders of
Government *Local Fund Budget* of the Chatra-
pur Circle, Ganjam District, for 1882-83.

10TH JUNE 1882, No. 449, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following papers:—

Proceedings of the Board of Revenue, dated 20th January 1882, No. 175.

ABSTRACT.—Reviewing and submitting, for the orders of Government, *Local Fund Budget* of the Chatrapur Circle, Ganjam District, for 1882-83.

Proceedings of the Board of Revenue, dated 28th March 1882, No. 921.

ABSTRACT.—Submitting to Government remarks of Director of Public Instruction on *Local Fund Budget Estimates* of Chatrapur Circle, Ganjam District, for 1882-83.

ORDER—dated 10th June 1882, No. 449, Financial.

The estimated receipts and charges of the Chatrapur Circle for 1882-83 are compared below with the Regular Estimates for 1881-82 and the actuals for 1880-81:—

RECEIPTS.			
	Actuals, 1880-81.	Regular Estimate, 1881-82.	Proposed Estimate, 1882-83.
	RS.	RS.	RS.
Balances—			
Road Fund	24,863	32,480	15,020
General Fund	26,317	31,500	27,240
Allotments from General Revenue—			
Special Funds	5,877	4,950	5,350
Cess on Land	1,07,676	1,04,000	1,00,000
Tolls	11,475	10,000	12,000
Contributions from other Circles, &c. ..	100	100	100
Receipts from Endowments, &c. ..	88	70	20
Miscellaneous	5,013	2,280	570
Total ..	1,81,409	1,85,380	1,60,300
CHARGES.			
	Actuals, 1880-81.	Regular Estimate, 1881-82.	Proposed Estimate, 1882-83.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	20,801	26,080	2,600
Repairs—			
Communications	44,392	51,510	77,820
Buildings	1,091	500	800
Miscellaneous Public Improvements.	825	1,440	1,200
Engineering Establishment	9,500	10,070	15,290
Tolls and Ferries	2,464	2,030	2,000
Tools and Plant	900	2,960	500
Road Fund Reserve	..	6,000	8,400
Contributions to other Circles, &c. ..	525	530	530
Miscellaneous	8	360	..

CHARGES—continued.

	Actuals, 1880-81.	Regular, Estimate, 1881-82.	Proposed, Estimate, 1882-83.
GRANT II.	RS.	RS.	RS.
Inspection	1,746	2,200	2,110
Local Fund Schools	11,331	13,610	13,490
Results Grants	857	2,500	2,500
Miscellaneous	16	110	110
GRANT III.			
Hospitals and Dispensaries	4,351	6,020	6,310
Contribution to Medical College	384	580	590
Vaccination	3,855	4,300	4,200
Sanitation	4,572	3,450	5,290
Travellers' Bungalows	557	520	520
Miscellaneous	1,352	1,400	2,190
GRANT IV.			
Establishment	3,707	3,950	4,040
Suspense account	4,243		
General Reserve		3,000	3,400
Balances—			
Road Fund	32,284	15,020	1,480
General Fund	31,716	27,240	4,930
Total ..	1,81,477	1,85,380	1,60,300

2. The actuals for 1880-81 are incorrectly shown in the last column of the budget. The correct totals of the entries under Receipts and Charges are Rs. 1,81,409 and Rs. 1,81,477 respectively including balances, *not* Rs. 1,81,459 and Rs. 1,81,458 shown in the Board's statement.

3. *The Regular Estimate for 1881-82.*—The closing balances of the actuals for 1880-81 do not tally with the opening balances adopted in the regular estimates for 1881-82, as observed in the budgets of other circles. The receipts according to the regular estimate are in excess of the sanctioned budget by Rs. 5,600 owing chiefly to the Land Cess being expected to yield Rs. 4,000 more than the sum originally estimated, and to subscriptions to the extent of Rs. 1,708 being raised for the relief of the townspeople of Chicacole who suffered from the floods of 1876. The information furnished regarding the Land Cess estimate is neither complete nor satisfactory. The current demand for 1881-82 shown in a foot-note to the regular estimate is explained in the President's Memorandum as appertaining to only the last seven months of the year. The demand for the first five months also should have been stated.

Demand.	Collection.	Balance.
Current		
Arrears*		
Total		

* Here enter particulars of years to which the arrears relate.

The particulars should in future be furnished clearly in the form marginally noted and the demand should be calculated for the Official *not* Fasli year. Under Charges there is on the whole an excess over the budget of Rs. 31,937. The greater portion of this amount is under Grant I, Public Works, and is due to subsequent allotments made by the Board of Revenue from the reserve and unallotted balance as explained by the President. The Revenue Board's revision as detailed

in paragraph 3 of their Proceedings is approved.

4. *Budget Estimates for 1882-83.*—The receipts do not call for remark except that the President's observation in paragraph 6 of his memorandum "the demand of Land Cess for Faslis 1290, 1291 and 1292 fixed once for all is Rs. 98,166," requires explanation. The Government sanction the transfer of Rs. 12,000 from the General to the Road Fund as proposed; but desire to know whether the debt due to the General Fund, as pointed out by Government in paragraph 4 of their Order, 22nd April 1881, No. 692, has been paid up.

5. Under Charges the provision for Public Works appears to have been carefully considered. The allotment proposed for two new works seems necessary; and the total of the maintenance grants for roads is greatly in advance of the provision in former years, owing to the heavy outlay* required for carrying out special repairs

* Rs. 29,660.

to five works. The cost of the Local Fund Engineering Establishment is proposed to be raised from Rs. 967 to Rs. 1,272 per mensem or to Rs. 15,290 per annum. The Board of Revenue recommend the increase for the sanction of Government apparently on the ground that the total cost is only 19 per cent. of the outlay. The Government doubt the propriety of permanently increasing the establishment to the extent proposed, seeing that the provision for the current year is unusually large owing to the special repairs above referred to costing nearly Rs. 30,000, and that in future years the percentage will be considerably higher in the absence of the special expenditure. The budget provision will however be passed, pending report on the subject by the Chief Engineer, to whom the proposal will be referred for opinion.

6. The educational provision is fully discussed by the Director of Public Instruction. His suggestions for the employment of an additional Deputy Inspector of Schools and the establishment of a Normal School deserve attention.

7. The other items do not call for remark except the provision of acting allowances to the *locum-tenens* of the Zillah Surgeon under Grant III, *f.* Miscellaneous. It should have been explained how the charge was estimated. G.O., 30th May 1881, No. 964, with reference to which the provision is made, does not lay down any definite rule on the subject.

8. With these remarks the Right Honorable the Governor in Council passes the Budget Estimates of the Chatrapur Circle for 1882-83.

(True Extract.)

Edmund H. P. H.

Acting Asst. Secy. to Govt.

To the Board of Revenue, with enclosures.
 " Revenue Department, } with Board's Proceedings, No. 175,
 " Public Works Department, } dated 20th January 1882.
 " Accountant-General.
 " Sanitary Commissioner.
 " Surgeon-General with the Government of Madras.
 " Director of Public Instruction.
 " President of the Municipal Commissions, Ganjam District.

Exd. J. Wright.