

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from H. G. TURNER, Esq., President, Local Fund Board, Vizagapatam, to the Secretary to the Board of Revenue, dated 9th December 1882, No. 763 :—

I have the honor to forward, herewith, the regular estimate for 1882-83 and the budget estimate for 1883-84, accompanied by the extra statements called for by the Board in their Proceedings, No. 2095, dated 21st August 1882.

BUDGET ESTIMATE FOR 1883-84.

RECEIPTS—*Balances*.—These are adopted from the regular estimate; the distribution of the amounts entered therein is shown in Statements Nos. 3 and 4 :—

	RS.
Road Fund	64,230
Endowment Fund	500
General Fund	30,390
Total	95,120

2. *Special Funds*—Rs. 1,400.—The amount regularly estimated to be realised during the current year is taken as the probable amount of income under this head during the year 1883-84.

3. *Land-cess*—Rs. 2,20,000.—As explained in the regular estimate (receipts), the balance that remains uncollected at the end of the current official year would be about Rs. 43,514; adding to this the demand for 1883-84, Rs. 2,04,000,* the total demand for 1883-84 would be Rs. 2,47,514. Of this

* The last year's figure is adopted.
amount not less than Rs. 2,20,000 may be fairly expected to be collected within the end of the year; hence the provision in the budget.

4. *Tolls*—Rs. 12,180.—The demand for the current year excluding the arrears is taken to be the probable amount that could be realised during the year 1883-84.

5. *Fees in Schools and Training Institutions*.—As shown in Statement No. III, there are at present working—

One Middle Class School,
One Training School,
Seventy-five Local Fund Combined System Schools.

They are expected to receive fees as shown below.

	RS.
Training School	50
Middle Class School at Párvatipur	74
Seventy-five Combined System Schools, at Rs. 24 each	1,800

Rs. 1,920 in round numbers.

Total ... 1,924 or

6. *Contributions from other Circles and Municipalities*—Rs. 260.—Last year, Rupees 570 were estimated under this head as shown below :—

	Vaccine Inspecting Agency. RS.	Educational Inspecting Agency. RS.
Vizagapatam	30	310
Bimlipatam	...	31
Vizianagrum	21	93
Anakápalle	13	69

Rs. 570 in round numbers.

Total ... 64 503 or

But the Municipality at Vizagapatam has withdrawn its contribution, viz., Rs. 310, on account of Educational Inspecting Agency hitherto provided for by the Local Fund Board and placed their schools under the inspection of the Headmaster of the Government Normal School at Vizagapatam, with reference to G.O., No. 620, dated 3rd

July 1882, Financial Department. This amount will have therefore to be omitted in estimating the income of the next year. The budget under this head will therefore be Rs. 570 — 310 = 260.

7. *Receipts from Endowments, Contributions and Donations—(a) Hospitals and Dispensaries—Rs. 600.*—The usual contribution paid by the Zemindar of Bobbili towards the cost of the dispensary at Bobbili is shown under this head.

8. *Miscellaneous—Rs. 1,200.*—The amount promised by the Zemindar of Sálúr towards the cost of the Sanitary establishment sanctioned in Board's Proceedings, No. 6396, dated 21st August 1882, for the conservancy of the town of Sálúr as also a sum of Rs. 600 expected to be contributed by private individuals towards the construction and repairs of tanks and wells are shown under this head.

9. *Miscellaneous—Market Rents—Rs. 510.*—The market fees at Pálkonda are leased out during the current year for Rs. 505 against Rs. 420 in the previous year. This increase in the rent proceeds affords ground for believing that the market is growing into importance and that a steady revenue will be derived; hence Rs. 510 are put down for the ensuing year.

10. *Fines and Penalties—Rs. 300.*—The receipts under this head during 1881-82 amounted to Rs. 468, the regular estimate for the current year is Rs. 300. This figure is repeated for the next year also.

11. *Sale of Materials and other Property—Rs. 50.*—The sale of packages in which medicines, &c., are supplied to several dispensaries in the circle will fetch Rs. 50.

12. *Travellers' Bungalows—Rs. 300.*—The current year's figure is repeated.

13. *Sale Proceeds of Books—Rs. 2,000.*—As the Government Book Depôts will be abolished from 31st March 1883, the Local Fund Board are to arrange for the sale of all books required by their Elementary Schools, many of which have hitherto been getting their supply direct from Government Book Depôts, Rs. 2,000 are provided in the regular estimate of the current year.

	RS.	
1878	3,250	The average sales of elementary books in
1879	1,710	the Government Book Depôt during the
1880	1,601	last five years amounted to Rs. 2,276 as
1881	2,482	shown in the margin. Taking out of this
1882	2,338	Rs. 276 on account of Municipal Schools,
	5) 11,381	the consumption of Local Fund Schools
	2,276	come up to about Rs. 2,000 every year;
		hence the entry under this head.

14. *Avenues—Rs. 100.*—The regular estimate figure is repeated and calls for no special remark.

The total receipts for 1883-84 amounted to Rs. 3,35,940, which is distributed to the several minor funds as shown below:—

	RS.
Road Fund	2,24,480
Endowment Fund	1,010
General Fund	1,10,450
Total	3,35,940

15. *EXPENDITURE—Grant I, Public Works—New Works, Communications—Rs. 26,260.*—Rs. 26,260 are provided under this head for the extension of six works as shown below.

	RS.
1. Constructing a road from Chódavaram to Mádugula ...	5,000
2. Completing the road from Pálkonda towards Chicacole ...	2,980
3. Do. do. from Jagannadhapur to Jarjangi ...	3,280
4. Do. do. from Sálúr to the foot of the ghât near Thadevalsa ...	5,000
5. Completing the road from Narsapatnam to Golgonda ...	5,000
6. Do. do. Narsapatnam to Kondasanta ...	5,000
Total	26,260

Road from Chódavaram to Mádugula.—During the current year Rs. 10,000 were provided for the construction of this road, but the amount is surrendered in consequence of the necessary plans and estimates not having been completed. There is already a good made road from Anakápalle to Chódavaram, an important inland commercial town in the district, and its extension to Mádugula is repeatedly urged by the Divisional Officers. There is a great traffic in the hill produce from Mádugula to Anakápalle, and the proposed extension of the road from Mádugula is of immense advantage to the traders and to the cultivators of the land lying in the valley of Shárada River; hence the provision in the current year's budget.

Completing the Road from Pálkonda towards Chicacole.—The sanctioned estimate for this work is Rs. 23,070; Rs. 13,586 are expected to be spent up to the end of the 31st March 1882. The Local Fund Engineer expects to have a saving of Rs. 6,500 out of the estimated amount. The amount that requires to be allotted for outlay during 1883-84 is Rs. 2,984, or Rs. 2,980 in round numbers, which is provided in the budget.

Road from Jagannadhapur to Jarjangi.—Rs. 3,177 is expected to be spent up to the end of 31st March 1882, and the Local Fund Engineer expects to complete the work with a further outlay of Rs. 3,380.

Road from Sálúr to the foot of the Ghât near Thadevalsa.—This is a very important road connecting the hills with the plains and with a good traffic thereon. The Local Fund Board sanctioned this year Rs. 3,000 for making it a fairly good country cross road; but, considering the importance of the road, the Local Fund Engineer applies for Rs. 5,000 for making such improvements as are necessary to make it stand a heavy traffic; hence the provision.

Road from Narsapatnam to Golgonda.—The road is $9\frac{3}{4}$ miles in length with an annual maintenance grant of Rs. 100 a-mile. There are only 5 miles of this road completed, and the rest is only a bandy-track and without any masonry works. The maintenance grant hitherto allowed on account of the unmade portion of this road is mostly spent in improving the road already made and in preserving the other portion from being overgrown with jungle. The road is an important one and its completion is desirable; Rs. 5,000 are therefore provided in the current year's budget. Estimate for this work is under preparation and will be shortly sent for the sanction of the Board of Revenue.

Road from Narsapatnam to Kondasanta.—This is 8 miles in length, whereof $4\frac{1}{2}$ miles only is a made road. The rest is only a bandy-track without masonry works. Kondasanta is a place where a weekly fair is held. All the hill produce on that part of the district is brought down to this place for exchange with the traders of the plains. The completion of this road is therefore very desirable and a provision of Rs. 5,000 is made in the current year's budget.

16. *Civil Buildings—Rs. 2,610—Constructing the Dispensary at Sálúr.*—The plans and estimates for this work are sent for the sanction of Government with this office letter, No. 713, dated 8th November 1882. The estimated amount is Rs. 5,610; but only Rs. 2,610 are provided in the budget, and the balance can be granted when actual closing balances are known.

17. *Miscellaneous Public Improvements—Planting Avenues along the Roads in the Circle.*—The usual grant is repeated.

18. *Repairs, Communications—Rs. 86,620.*—Rs. 86,620 are provided under this head against Rs. 73,300 of the current year. The increase is chiefly due to the provision for the maintenance of six roads which were omitted in the current year's budget, and which are now included with reference to the remarks of Government in paragraph 4 of their Order, No. 605, dated 30th June 1882, and for the provision for the maintenance of the roads connecting Sálúr with Thadevalsa and Itikavalsa. The variations in the grants for other roads are trifling and are due to the difference in the actual lengths given in the present budget and those given in that of the current year.

19. *Civil Buildings*.—The usual repair grant for dispensary buildings, school-houses and travellers' bungalows is repeated and calls for no remark.

20. *Cost of Local Fund Engineering Establishment*—Rs. 19,150.—As shown below, a sum of Rs. 19,152 is provided under this head. During the current year, the Local Fund Engineer has only entertained three Overseers on Rs. 50, five on Rs. 40 in place of two Overseers on Rs. 60, two on Rs. 50 and four on Rs. 40, sanctioned in the current year's budget. The establishment on the scale now employed is provided for in the next year's budget; but it is necessary to reorganize it, and the proposals connected with it will be sent in a separate letter after a mature consideration of the question:—

Particulars.	Salary per Annum.	Travelling Allowance per Annum.	Total.
One Local Fund Engineer, at Rs. 400; travelling allowance at Rs. 4 per diem ...	Rs. 4,800	Rs. 1,440	Rs.
One Assistant Engineer's Salary, Rs. 150; travelling allowance at Rs. 30 per mensem ...	1,800	360	
Three Overseers on Rs. 50; travelling allowance at Rs. 15 per mensem ...	1,800	540	
Five Overseers on Rs. 40; travelling allowance at Rs. 15 per mensem ...	2,400	900	
One Overseer on Rs. 30; travelling allowance at Rs. 7½ per mensem ...	360	90	
	11,160	3,330	14,490
<i>Office Establishment.</i>			
One Head Accountant on Rs. 50 per mensem ...	600	...	
One Second " on Rs. 25 per mensem ...	300	...	
One Draughtsman on Rs. 30 per mensem ...	360	...	
One Clerk on Rs. 25; travelling allowance at Rs. 7½ per mensem ...	300	90	
One Assistant Engineer's Clerk on Rs. 20; travelling allowance at Rs. 6 per mensem ...	240	72	
Eight Overseers' Clerks on Rs. 15 each; travelling allowance at Rs. 4½ per mensem ...	1,440	432	
Three Lascars on Rs. 7 each ...	252	...	
Eight Lascars on Rs. 6 each ...	576	...	
	4,068	594	4,662
Grand Total, ...	...	...	19,152

21. *Tools and Plant*—Rs. 2,990.—As usual this is provided at 2½ per cent. on the Public Works expenditure provided in the budget.

22. *Contingencies*—Rs. 2,000.—As in current year's budget Rs. 2,000 are provided as shown below:—

For postal charges	Rs. 500
Printing charges	500
Stationery charges	500
Miscellaneous charges	500
Total ...	2,000

23. *Contributions to other Circles*—Rs. 15,800:—

To the Vizagapatam Municipality on account of an iron bridge or a road across the Backwater ...	Rs. 15,000
To the Vizagapatam Municipality for the upkeep of Local Fund roads in Vizagapatam ...	600
To the Vizagapatam Municipality for the upkeep of Local Fund roads in Anakápallo Municipality ...	200
Total ...	15,800

For the first of the three items noted above, a provision of Rs. 50,000 has been made in the current year's budget on the understanding that the Municipality would construct an iron swing bridge across the backwater at Vizagapatam; but the Municipality have proposed to construct a road across the backwater, evading the deepest part of it and the swamp, at a cost of Rs. 75,000. As Rs. 25,000 are retained in the regular estimate for the current year, Rs. 15,000 are provided for the next year, and the balance can be allotted after the work is commenced and when the actual balances of the current year are known.

The second item is a repetition of the current year's figure. The decrease in the third is due to the remission of Rs. 50 sanctioned in G.O., No. 884, dated 7th August 1882.

24. The total Grant I including Road Fund Reserve will be Rs. 1,82,150, which is distributed as shown below:—

Road Fund ...	Rs. 1,73,890
General Fund ...	8,260
Total ...	1,82,150

25. *Grant II, Education—Payment for Inspection*—Rs. 4,450.—As shown below, Rs. 4,450 are required under this head to meet the salaries and other allowances of the Local Fund Deputy Inspector of Schools and of the six Inspecting Schoolmasters now entertained in the circle:—

No.	Particulars.	Salary per Annum.	Batta per Annum.	Contingencies per Annum.
1	Deputy Inspector at Rs. 80 per mensem with travelling allowance at Re. 1 per diem for the days actually travelled, or about Rs. 25 per mensem, and contingencies at Rs. 5 per mensem ...	Rs. 960	Rs. 300	Rs. 60
1	Peon on Rs. 5 per mensem, and Batta to Peon at 1½ anna per diem or Rs. 2 per mensem ...	60	24	...
2	Inspecting Schoolmasters on Rs. 35 each per mensem, and travelling allowance at 8 annas per diem each or Rs. 12 each per mensem, and contingencies at Rs. 2 each per mensem ...	840	288	48
1	Inspecting Schoolmaster on Rs. 30 with a travelling allowance and contingencies at do. ...	360	144	24
2	Inspecting Schoolmasters on Rs. 25 each with travelling allowance and contingencies at do. ...	600	288	24
1	Inspecting Schoolmaster on Rs. 20 with do. ...	600	288	24
	Total ...	240	144	24
		3,060	1,188	204=
		4,452, or 4,450 in round numbers.		

The appointment of a Local Fund Deputy Inspector of Schools with a peon under him was sanctioned in G.O., No. 1229, dated 19th September 1882. The increase to the salary of the Inspecting Schoolmaster of the Palkonda range, recommended by the Director of Public Instruction, cannot be provided for, as the appointment of an additional Deputy Inspector would by some degree lessen the work of this officer.

26. *Training School at Palkonda.*—The Circle Board has only one school of this class at Palkonda which was sanctioned in G.O., No. 1577, dated 27th August 1881. In the current year's budget twenty stipends at Rs. 3 each were provided for, but at the instance of the Inspector of Schools, 1st Division, the Local Fund Board proposed to pay half grants to all untrained teachers now employed in Local Fund Combined System Schools from the beginning of the next official year, and to provide the funds saved by this arrangement for training them in Normal School, allowing each a monthly stipend of Rs. 5. Mr. Monro reports that there are at present employed fifty-one of such teachers in this circle, of whom he proposes to train twenty-five at a time, so that the whole lot of untrained teachers may be trained in two years. Copy of Mr. Monro's letter and of the Resolution of the Local Fund Board on the subject is enclosed.

The result grant is therefore reduced from Rs. 70 to Rs. 50 for each of the seventy-five Local Fund schools. The saving—viz., Rs. 1,500—is provided to meet the stipends of twenty-five untrained teachers at Rs. 5 each.

The total cost of the institution is estimated at Rs. 2,778 as shown below, or Rs. 2,780 in round numbers:—

Pay of Local Fund Schoolmasters	Rs.
Stipends	450
Servants	2,220
House-rent	48
Contingencies	36
	24
Total	2,778

27. *Local Fund Schools — Fixed Salaries.*—Rs. 10,400.—As shown below, Rs. 10,404, or Rs. 10,400 in round numbers, will be required for outlay under this head during 1883-84. This is Rs. 450 in excess of the current year's grant, and the excess is chiefly due to the conversion of the grant-in-aid school at Kondakirla into a combined system school as reported in this office letter, No. 519, dated 16th August 1882.—

One Head Master, Middle-class School, at Párvatipur	Rs.	Rs.
Second Master in do. do. do.	25	
Third Master do. do. do.	15	
	10	
One Head Master, Local Fund Combined-system School, Baljipeta		50
Second Master in do. do. do.	12	
Third Master in do. do. do.	8	
	5	
Seventy-four Head Masters in Local Fund Schools, at Rs. 8 each.	25	
Forty Second Masters on Rs. 5 each, to be entertained in such schools where the attendance exceeds thirty	592	
	200	
Total	867	
867 × 12 = 10,404, or 10,400 in round numbers.		

28. *Results Grants.*—Rs. 3,750.—This is provided at Rs. 50 for each of the seventy-five Combined-system Schools. The grant is reduced for reasons given in paragraph 26 *supra*.

29. *Servants.*—As reported in this office letter, No. 471, dated 11th July 1882, printed in Board's Proceedings, No. 2070, dated 18th August 1882, the peons in all Local Fund Combined-system Schools were abolished, and a sweeper on As. 8 each per mensem was entertained from August last. The peon in the Middle-class School at Párvatipur is retained.

One servant in the Middle-class School at Párvatipur	Rs.
75 at half a-rupee each— $37\frac{1}{2} \times 12 =$	36
	450
Total	486

30. *Miscellaneous.*—Rs. 2,050.—Rs. 2,050 are provided under this head to meet the cost of contingencies and house-rent of all Local Fund Schools in the circle, as detailed in Statement No. III.

31. *Grant-in-aid Schools—Salary Grants.*—Rs. 270.—At the beginning of the current year, there were working three schools of this class; but as the managers of the school at Kondakirla failed to pay regularly the salaries of the masters, and as the school is reported to have been working very badly, the Local Fund Board withdrew their aid and converted the school into a Local Fund Combined-system one, as suggested by the Inspector of Schools. The grant payable to the other two schools, viz., one at Srungayarapucota and the other at Merangi, amounts to Rs. 272, as detailed in Statement No. III-A, or Rs. 270 in round numbers.

32. *Result Grant.*—Rs. 8,000.—Last year, Rs. 11,314 were spent under this head, but some portion of this amount was found to have not been judiciously spent in consequence of the Deputy Inspector of the Vizianagram range having neglected his duty. He is now reduced and a Local Fund Deputy Inspector sanctioned in G.O., No. 1229, dated 19th September 1882, and there is every reason to believe that the current year's grant—viz., Rs. 8,000—would be enough to meet the requirements under this head under a judicious management, and it is repeated for next year.

33. *Purchase of Books.*—Rs. 500.—In consequence of the notification of the Director of Public Instruction, dated 15th August 1882, published at page 923 of the *Fort St. George Gazette*, the Local Fund Board provided Rs. 2,000 in the current year's regular estimate to purchase a sufficient stock of elementary books required to meet the demands of their schools for the year 1883-84. A sum of Rs. 500 may, however, be required during the next year.

34. *Commission.*—Rs. 300.—Rs. 2,000 are estimated as the sale-proceeds of books during 1883-84. 15 per cent. of this amount would be Rs. 300.

35. *Grant III—Hospitals and Dispensaries—Salaries of Medical Subordinates.*—Rs. 5,670.—As shown in the regular estimate, the net salaries of the medical subordinates payable from Local Funds come up to Rs. 472-8-0 a-month. At this rate the amount required for the year would be Rs. 5,670. This is provided in the budget.

36. *Clerks and Servants.*—Rs. 2,430.—Rs. 2,430 are provided under this head. In the case of all dispensaries excepting Gajapatinagar, where a dispensary has been newly established this year under G.O., No. 376, Routine, dated 25th March 1882, the number of servants and their salaries is the same as that provided in the current year's budget. For the dispensary at Gajapatinagar, a sweeper on Rs. 4 and a compounder on Rs. 9 are provided as in the case of other dispensaries.

37. *Diet of Patients.*—Rs. 580.—The current year's provision is repeated.

38. *Medicines and Surgical Apparatus.*—Rs. 2,000.—As in last year, Rs. 200 are provided for each dispensary.

39. *Miscellaneous Rent, Furniture.*—Rs. 1,650.—As detailed in Statement No. IV-A, Rs. 1,650 are provided under this head. The increase over the current year's budget—viz., Rs. 825—is due to the reasons given in paragraph No. 41 of the regular estimate.

40. *Payment for Vaccination.*—Rs. 7,240.—Rs. 7,240 are provided as shown below:—

One 1st-class Deputy Inspector on Rs. 70 a-month, or Rs. 840 a-year.	Rs.	840
Batta to 1st-class Deputy Inspector at Rs. 20, sanctioned in Board's Proceedings, No. 5741, dated 4th October 1882	...	240
One 2nd-class Deputy Inspector on Rs. 60, sanctioned in Board's Proceedings, No. 5741, dated 4th October 1882	...	720
Fourteen 1st-class Vaccinators at Rs. 15 each	...	2,520
Thirteen 2nd-class Vaccinators at Rs. 10 each	...	1,560
Six Probationers on Rs. 5 each	...	360
Extra pay to Vaccinators	...	400
Stationery Charges	...	100
Postal Charges	...	200
Contingencies	...	100
Miscellaneous, including batta to mothers for taking lymph from the arms of their vaccinated children	...	100
Total	...	7,240

41. *Sanitary Establishment for Cleansing Tanks and Wells*—Rs. 18,800.—Rs. 18,800 are provided under this head, as detailed in Statement No. IV-B.

42. *Cholera Charges*—Rs. 1,000.—The current year's provision is repeated.

43. *Markets*—Rs. 170.—Rs. 170 are entered, as shown below:—

For erecting two thatched sheds	Rs.	66
Salary of two sweepers on Rs. 3 each	...	72
For opening a watershed during the months of April, May and June 1883	...	10
Fencing the market	...	7
Tools and contingencies	...	15
Total	...	170

44. *Travellers' Bungalows*—Rs. 470.—The details are given in the Statement No. IV-A.

45. *Contributions to Dispensaries*—Rs. 2,270.—The current year's provision is repeated, as shown below:—

For the Civil Dispensary at Vizagapatam	Rs.	1,200
For the Dispensary at Anakapalle	...	750
For the Dispensary at Bimlipatam	...	300
For Dead-house at Vizianagrum	...	18
Total	...	2,268 or 2,270 in round numbers.

46. *Contributions to Medical College*—Rs. 1,200.—This is calculated at 5 per cent. on the receipts of the year, excluding balances.

47. *Diet of Lunatics*—Rs. 1,000.—The current year's provision is repeated.

48. *Grant IV, Contribution at the Controlling Establishment at the Presidency*—Rs. 2,160.—This is provided with reference to Board's Proceedings, No. 1565, dated 17th June 1882.

49. *Contribution at the Controlling Establishment in Collector's Office*—Rs. 540.—There are at present employed two Accountants—one on Rs. 30, the other on Rs. 15—under the authorities quoted in the Statement No.

50. *Local Fund Board's Establishment*.—At present there are employed—

One Head Clerk on	Rs.	60
One Second Clerk on	...	35
One Third Clerk on	...	25
One Fourth Clerk on	...	15
One Attender on	...	7½
One Peon on	...	7
Total	...	149½

51. The work is found to be getting very heavy in the Local Fund Office. From 31st March next, all Government Book Depôts will be abolished and the sale and distribution of books in the provinces left wholly to the Local and Municipal Agencies.

Hitherto, the requirements of schools wholly supported or aided from Local Funds are supplied by the following arrangement.

The Local Fund Board purchase, from time to time, such numbers of books as are required for the use of their schools from the Government Book Depôt at Vizagapatam, and supply them to the Inspecting Schoolmasters through the Deputy Tahsildars in such numbers as they may indent for sale.

From 31st March next, a regular book depôt and a regular system of stock, sale and distribution accounts of books should be maintained at the head-quarters in consequence of the abolition of book depôt, and this will of course throw additional work and responsibilities upon the already overworked clerks of this office.

The work of this office has already been repeatedly declared to be very heavy, intricate and responsible, and it is needless to say that it has been increasing day by day. In the year 1877, Mr. Goodrich observed that the work of this department was very heavy, in 1880 Mr. Irvine was of the same opinion, in 1881 Mr. Garstin supported the statement and considered * the appointment of a Record-keeper necessary.

Since then many additional and responsible duties have been thrown on this department in consequence of this office having been called upon to translate all papers going to the Press, which have hitherto been translated by the Translator in the Collector's Office, and to supply all the requirements† of the hospitals, schools, bungalows, and other institutions and offices. For instance, this year twenty new schools and a dispensary have been added to the number already existing. This would require attention to twenty-one indents for each of the following items:—

Postage Stamps,
Stationery,
Furniture,
book,

and several other sundry things, besides a great deal of additional correspondence. The Curator of the Government Book Depôt is now allowed 10 per cent. commission on sale-proceeds, besides a monthly allowance of Rs. 10 on account of clerical assistance.

Under these circumstances, the Local Fund Board consider that it is absolutely necessary to strengthen their establishment by the addition of at least one clerk on Rs. 15 a-month to cope with the work; they accordingly made a provision in the budget and strongly recommend that it may be sanctioned.

The other items call for no remark.

ENCLOSURE No. 1.

MEMORANDUM of Component parts showing the several Items entered in the Regular Estimate of the Vizagapatam Circle for the year 1882-83.

RECEIPTS—Balances, (a) *Road Fund*, Rs. 1,24,617; (b) *Endowment Fund*, Rs. 166; (c) *General Fund*, Rs. 42,295.—These balances are adopted from the Accountant-General's result statement on the supplemental accounts of this circle for March 1882. But as a sum of Rs. 166, appertaining to Endowment Fund Balance, has been erroneously included by the Accountant-General in the General Fund Balance, it is now shown under Endowment Fund; hence the decrease under General Fund Balance.

2. (a) *Special Funds*—*Surplus Pound Fund*, Rs. 1,400.—Rs. 500 were estimated in the budget; but the actuals of the first five months amounted to Rs. 638. The subsequent collections under this head during the months of September and October amounted to Rs. 193, making the

total amount credited under this head up to the end of October, Rs. 831. Taking the actuals of the year 1881-82, and those of the past seven months of the current year into consideration Rs. 762 may be expected to be probably realised during the next seven months, or Rs. 1,400 in all during the year.

3. *Cess on Land*, Rs. 2,17,303.—The demand of Land-cess for the last official year was Rs. 2,04,026, as will be seen from the Land-cess Statement attached to the annual report. This figure will be adopted as the approximate demand for the current year; adding to this the arrears of Rs. 56,861 shown in the revised statement of Demand, Collection, and Balance of Land-cess for 1881-82, sent on the 22nd August 1882, the total demand for the current year would be current Rs. 2,04,026 + arrears Rs. 56,861, which minus Rs. 70, the amount recommended in last year's report to be written off the account = Rs. 2,60,817. Of this amount, Rs. 56,661 was already collected up to the end of October last, leaving a balance of Rs. 2,04,156 still to be realised. Of this balance about Rs. 1,60,642 can be collected within the end of March, making the total collections in the year about Rs. 2,17,303. This would leave a balance of Rs. 43,514 to be collected during 1883-84.

4. *Tolls*, Rs. 13,439.—Of the demand of Rs. 9,505 for the year 1881-82, Rs. 1,257 were left uncollected at the end of 31st March 1882. The current demand amounted to Rs. 12,182 as shown below, making the total demand of both arrears and current Rs. 13,439. Of this amount, Rs. 4,131 were already collected during the first five months of the year and the remainder will be collected before its close.

	Total Amount for which the Tolls are sold.	Amount pay- able to Local Funds.
	RS.	RS.
Vizianagrum	8,250	2,062
Bimlipatam	5,525	1,381
Vizagapatam	20,244	4,049
Palkonda	4,690	4,690
Current ...	12,182	
Arrears Demand ...	1,257	
Total ...	13,439	

5. *Fees in Schools and Training Institutions*, Rs. 1,900.—Last year, Rs. 1,666 were collected as school fees from the fifty-seven Local Fund Schools that were then working. The school fees amounted to Rs. 754 during the past five months; but as the twenty new schools sanctioned in the current year's budget were recently started, the sum budgeted, viz., Rs. 1,900, would probably be realised before the end of the year.

6. *Contributions from other Circles and Municipalities*, Rs. 631.—Rs. 570 were estimated as shown in the margin; but of this amount Rs. 310, being the contributions payable by the Vizagapatam Municipality on account of Educational Inspecting Agency having been withdrawn, Rs. 260 only can be collected on account of the current demand, but adding the arrears of Rs. 371 paid up by the Vizagapatam and Bimlipatam Municipalities on account of Educational and Vaccine Inspecting Agency, the total amount that can be realised during the year would be Rs. 631.

7. *Receipts from Endowments, Contributions, and Donations*—(b) *Hospitals and Dispensaries*, Rs. 600.—The usual contribution of the Zemindar of Bobbili towards the cost of the Local Fund Dispensary at Bobbili has already been paid up.

8. (d) *Miscellaneous*, Rs. 1,200.—A sum of Rs. 600 will be collected from the Zemindar of Sálur, being the contribution promised by him towards the cost of Conservancy Establishment at Sálur. The sum of Rs. 218 shown in the column 2 of the regular estimate is the amount of contributions made by the inhabitants of the different villages towards the cost of repairing tanks and wells, and a sum of Rs. 150 were contributed in September last by the inhabitants of Vemarte Agraharam towards the cost of repairing a tank in their village. Further contribution to the extent of Rs. 232 are expected towards the repairs of tanks and wells, making the total contributions to be realised within the year Rs. 1,200.

9. 7. *Miscellaneous*; (a) *Market Rents*, Rs. 505.—At the time of framing the budget, Rs. 880 were estimated as the receipts from the markets at Palkonda and Párvatipur that were then working. But the one at Párvatipur was abolished in consequence of its having been built too far from

the town. The Zemindar proposes to build another in the centre of the town, but has not as yet commenced the work. The right of collecting the fees in the Palkonda market is leased out in the current year for Rs. 505. Of this, Rs. 137 have already been collected and the remainder will be collected within the end of the year.

10. *Fines and Penalties*, Rs. 300; *Fees from Travellers' Bungalows*, Rs. 300; *Sale-proceeds of Books*, Rs. 800.—These items call for no special remarks. The budget figures are expected to be realised and are therefore retained.

11. *Avenues*, Rs. 100.—Rs. 30 were estimated, but the actual collections during the last five months amounted to Rs. 53, and as many jack, mango and other fruit trees which were planted along the Local Fund roads commenced to bear, they may be expected to yield a further revenue of Rs. 47 during the year; hence the provision of Rs. 100.

12. *Ferry Rents*, Rs. 3.—The ferry at Wátháda fetched Rs. 3 during the last year, and the same amount is expected to be realised during the current year.

13. The other items under Receipts call for no remarks.

14. The total receipts during the year amounted to Rs. 4,06,122, which is distributed among the several minor funds as shown below:—

	RS.
Road Fund	2,84,398
Endowment Fund	671
General Fund	1,21,053
Total ...	4,06,122

A statement showing how the above distribution is made is enclosed.

15. *EXPENDITURE*—*New Works, Communications*, Rs. 78,385.—Rs. 38,310 were allotted in the current year's budget. Allotments, amounting to Rs. 53,635, were subsequently applied for, making the total grants proposed to be spent Rs. 91,945. Of this amount, the Local Fund Engineer proposes to surrender Rs. 13,560 as shown below; and he expects to utilize the balance, viz., Rs. 78,385, fully within the end of the year. Of this amount he has already spent Rs. 48,945 up to the end of October last. The figure shown in the second column of the regular estimate, viz., Rs. 22,145, only includes the figures appertaining to the expenditure incurred up to the end of June last:—

	Allotment.	Amount given up.
	RS.	RS.
Constructing road from Chódavaram to Mádugula ...	10,000	9,580
Completing road from Palkonda to Chicacole ...	6,983	2,980
Do. from Jagannadhapur to Jarjangi. ...	2,000	1,000
Total ...	...	13,560

16. *Civil Buildings*, Rs. 4,640.—The printed budget provides Rs. 1,840 for outlay under this head. The subsequent allotments applied for amounted to Rs. 4,800, making the total grant of Rs. 6,640. Of this amount, Rs. 783 were spent during the first five months of the year, and a further outlay of Rs. 303 was incurred subsequently in September and October. Of the balance of Rs. 5,554, Rs. 2,000 applied for constructing a dispensary at Sálur cannot be utilised within the year, but the rest will be spent.

17. *Miscellaneous Public Improvements*, Rs. 2,000.—The budget allotment will be fully utilised.

18. *Repairs, Communications*, Rs. 83,262.—Rs. 73,300 were provided in the budget. Rs. 9,962 were subsequently applied for as shown in the statement of subsequent allotments, making the total grant Rs. 83,262. Of this amount, Rs. 34,368 were already spent up to the end of October, and the remainder, viz., Rs. 48,894, will be required for outlay during the remaining portion of the year.

19. *Civil Buildings*, Rs. 2,370.—Of this amount, Rs. 777 were already spent up to the end of October, and the balance will be required for outlay during the remaining portion of the year.

20. *Local Fund Engineering Establishment*, Rs. 18,052.—The sanctioned budget provides Rs. 20,340 for outlay under this head including the travelling allowance of the officers. A sum of Rs. 300 was subsequently applied for as shown in the statement of subsequent allotments, making the total amount of Rs. 20,640. Of this amount, Rs. 18,052 are required as shown in the following statement:—

Name of Persons.	Salary.			Travelling Allowance.		
	RS.	A.	P.	RS.	A.	P.
Expenditure up to the end of October ...	8,101	0	0	1,925	0	0
One Local Fund Engineer on Rs. 400 a month and with travelling allowance of Rs. 120 per mensem ...	2,000	0	0	600	0	0
One Assistant Engineer, salary Rs. 150; travelling allowance, Rs. 30 ...	750	0	0	150	0	0
Three Overseers on Rs. 50 each; travelling allowance, Rs. 15 each ...	750	0	0	225	0	0
Five Overseers on Rs. 40 each; travelling allowance, Rs. 15 each ...	1,000	0	0	375	0	0
One Overseer on Rs. 30; travelling allowance, Rs. 7-8-0 ...	150	0	0	37	8	0
Total ...	4,650	0	0	1,387	8	0
<i>Office Establishment.</i>						
One Head Accountant on Rs. 50 ...	250	0	0			
One Accountant on Rs. 25 ...	125	0	0			
One Draughtsman on Rs. 30 ...	150	0	0			
One Clerk on Rs. 25 + 7-8-0 travelling allowance ...	125	0	0	37	8	0
One Assistant Engineer's Clerk on Rs. 20 + 6 travelling allowance ...	100	0	0	30	0	0
Eight Overseers' Clerks on Rs. 15 + 4-8-0 each ...	600	0	0	180	0	0
Three Lascars on Rs. 7 each ...	105	0	0			
Eight do. on " 6 " ...	240	0	0			
Total ...	1,695	0	0	247	8	0
Grand Total ...	14,446	0	0	3,560	0	0
Extra Office Establishment of two Clerks already sanctioned but not entertained ...	46	0	0			
	14,492	0	0	3,560	0	0
	= 18,052 0 0					

The saving is chiefly due to the non-entertainment of Overseers on Rs. 60 as provided for in the budget and to the non-payment of salary to the Assistant Engineer and an Overseer and two Clerks while under suspension.

21. *Tools and Plant*, Rs. 2,950.—The budget provision will be retained.
 22. *Contingencies*, Rs. 2,000.—Rs. 945 were already spent up to the end of October last, and the balance will be required.
 23. *Contributions*, Rs. 25,800.—Rs. 50,850 were provided in the budget as shown below:—

	RS.
On account of iron swing bridge across the backwater at Vizagapatam ...	50,000
For the upkeep of roads in Vizagapatam ...	600
Do. do. at Anakápalle ...	250
Total ...	50,850

There is no likelihood of the first of these three items being spent in full within the end of current year, as the plans and estimates are not as yet ready for the commencement of the work. The provision is therefore reduced to Rs. 25,000. Of the third item, viz., Rs. 250, only Rs. 200 will be required, as Rs. 50 are remitted to Local Fund Board under G.O., No. 884, dated 7th August 1882.

24. *Traffic Establishment*, Rs. 20.—This is the amount of the salary of the Traffic Gumastah for March 1882, but paid in April.

25. The total under Grant I will be Rs. 2,24,795, including Rs. 5,316 the unallotted portion of the Road Fund Reserve.

26. *Grant II—Payment for Inspection*, Rs. 3,890.—The budget provides Rs. 3,050 to meet the charges under this head. The expenditure up to the end of August amounted to Rs. 1,712; a further sum of Rs. 220 was spent during the months of September and October, making the total expenditure Rs. 1,932. A further sum of Rs. 1,955 is required as shown below. The regular estimate will therefore be Rs. 1,932 + 1,955 = 3,887, or Rs. 3,890 in round numbers:—

	RS.
Two Inspecting Schoolmasters on Rs. 35 each ...	70
One Do. on " 30 ...	30
Two Do. on " 25 each ...	50
One Do. on " 20 ...	20
	170
Batta of six Inspecting Schoolmasters, at Rs. 12 each on the average ...	72
Contingent charges of six Inspecting Schoolmasters, at Rs. 2 each ...	12
Salary of the Local Fund Deputy Inspector of Schools sanctioned in G.O., No. 1229, dated 19th September 1882.	80
Travelling allowance at Re. 1 per diem for the actual number of days travelled about ...	25
Pay of a Peon ...	5
Travelling allowance of do. at one and-a-half anna per diem about ...	2
Contingencies ...	5
	371 × 5 = 1,855
Furniture to the Local Fund Deputy Inspector of Schools about ...	100
Total ..	1,955

27. *Training Schools*, Rs. 1,310.—The budget provision is retained.

28. *Local Fund Schools—Fixed Salaries*, Rs. 8,550.—Up to the end of October Rs. 4,420 were spent under this head. Rs. 4,125 will be required for expenditure during the remaining portion of the year as shown below:—

	RS.
Seventy-five L.F.C. Schoolmasters, at Rs. 8 each ...	600
Thirty Second Masters on Rs. 5 each in schools where the attendance exceeds thirty boys ...	150
One Head Master at the L.F.C. School at Baljipeta ...	12
Second Do. do. ...	8
Third Do. do. ...	5
One Head Master, M.C.S. at Párvatipur ...	25
Second Do. do. ...	15
Third Do. do. ...	10
	825 × 5 = 4,125
The regular estimate will be Rs. 4,420 + 4,125 = 8,545, or Rs. 8,550 in round numbers.	

29. *Result Grants*, Rs. 5,180.—The budget allotment will be required.

30. *Servants*, Rs. 820.—Up to the end of October last, Rs. 617 were spent under this head. The Local Fund Board dispensed with the services of the peons in all Local Fund Schools from 15th August, allowing only 8 annas per mensem for the pay of a sweeper. The amount required will be Rs. 203 as shown below:—

	RS.
One Peon at the Middle-class School at Párvatipur ...	3
Seventy-five Sweepers at $\frac{1}{2}$ rupee each ...	37 $\frac{1}{2}$
Total ...	40 $\frac{1}{2}$ × 5 = 202 $\frac{1}{2}$ or Rs. 203.

The regular estimate will be Rs. 617 + 203 = 820.

31. *Miscellaneous*, Rs. 1,500.—The budget provides Rs. 2,010 to meet the demands under this head. But the actuals of the first five months of the current year amounted to Rs. 738; Rs. 139 were spent in September and October, making the total outlay up to date Rs. 877. Rupees 625 will be enough to meet further demands under this head during the remaining portion of the year. The regular estimate will be Rs. 877 + 625 = Rs. 1,502, or Rs. 1,500 in round numbers.

32. *Grants-in-Aid—Salary Grants, Rs. 280.*—The budget allotment is Rs. 490. Of this Rs. 210 will not be required, being the amount provided for the Grant-in-aid School at Kondakirka, which was ordered in June last to be converted into a Local Fund Combined System School as reported in paragraph 23 of this office letter, No. 519, dated 16th August 1882, printed in Board's Proceedings, No. 2453, dated 7th October 1882, and the balance will be fully utilized.

33. *Results Grants, Rs. 8,000.*—Though the actuals of the first five months of the year amounted to only Rs. 1,426, yet considering the outlay incurred during the year 1881-82, the provision made in the current year's budget is retained.

34. *Purchase of Books, Rs. 2,000.*—Only Rs. 97 were spent under this head. Under the Notification of the Director of Public Instruction, dated 17th August 1882, published at page 923 of the *Fort St. George Gazette*, dated 15th August 1882, the Local Fund Boards are informed that all the Government Book Depôts will be abolished from the 31st March next and the sale and distribution of books left wholly to local agencies.

The supply for the ensuing year will have therefore to be obtained from Madras before the year begins. Hence the increased provision.

35. *Commission on Sale of Books, Rs. 120.*—The budget provision will be retained.

36. The total under Grant II will be Rs. 31,650.

37. *Grant III—Salaries of Medical Subordinates, Rs. 5,989.*—The budget grant is Rs. 5,260. Of this Rs. 2,566 were spent up to the end of August last; a further outlay of Rs. 1,061 was incurred during the months of September and October, making the total expenditure up to date Rs. 3,627. A sum of Rs. 2,362 is required for expenditure during the remaining portion of the year as shown below, making the total expenditure during the year Rs. 5,989. The increase over the budget is due to the establishment of the dispensary at Gajapatnagar and to the temporary entertainment of a First-class Assistant Apothecary to the dispensary at Yellamanchili for which a Second-class Hospital Assistant is provided in the sanctioned budget—

						Salary and Allowance.	Net Amount payable from Local Funds.
						RS.	RS.
Palkonda	...	...	...	...	...	50	37½
Párvatipur	...	...	...	...	...	60 + 15 = 75	75
Srungavarapukota	...	...	...	...	...	60 + 15 = 75	56½
Narsapatnam	...	...	...	...	...	50	37½
Bobbili	...	...	...	...	...	60 + 15 = 75	56½
Yellamanchili	...	...	...	...	...	35 + 10 = 45	33½
Sálúr	...	...	...	...	...	60 + 15 = 75	56½
Chódavaram	...	...	...	...	...	60 + 15 = 75	56½
Chípurupalle	...	...	...	...	...	25 + 10 = 35	26½
Gajapatinagar	...	...	...	...	...	50	37½

$$\begin{array}{r} \text{Total ... } 472\frac{1}{2} \times 5 \\ = 2,362\frac{1}{2} \end{array}$$

38. *Clerks and Servants, Rs. 2,335.*—Rupees 2,270 were provided in the budget. The amount spent up to the end of October amounted to Rs. 1,284, leaving a balance of Rs. 986. From September last a sweeper on Rs. 4 was entertained at the Local Fund Dispensary at Gajapati-
 nagar and a compounder on Rs. 9 will have to be entertained ere long. The balance of the budget estimate (Rs. 986) *plus* Rs. 65 on account of the salary of the sweeper and of a com-
 pounder at the dispensary at Gajapati-nagar will be required. The regular estimate will there-
 fore be Rs. 1,284 + 986 + 65 = Rs. 2,335.

39. *Diet of Patients*, Rs. 580.—The budget allotment will be required.

40. *Medicines and Surgical Apparatus, Rs. 1,800.*—The budget allotment will be required.

41. *Supplies, Contingencies and Miscellaneous.*—The budget allotment will be required.

41. *Supplies, Contingencies and Miscellaneous—Rent, Furniture, Rs. 2,330.*—The budget provides only Rs. 750, but the actual expenditure up to the end of October amounted to Rs. 1,630. The increase over the budget grant is chiefly due to the payment of the inspection fee and travelling charges of the District Surgeon not provided for by mistake in the budget, and to the supply of country medicines, furniture and other sundry articles to the dispensary at Gajapatinagar for which no specific provision was made. Considering the actuals of the past year, the provision under this head is, I consider, itself inadequate. A further sum of Rs. 700 will be required to meet the demands under this head during the remaining portion of the year. The regular estimate will therefore be Rs. 1,630 + 700 = 2330

	Actuals. RS.	Budget Grant. RS.
1881-82	2,017	820

BOARD OF REVENUE, 31ST MARCH 1883, No. 907.

42. *Vaccine Establishment*, Rs. 6,820.—The budget grant is Rs. 6,700; the subsequent allotment is Rs. 120. Of the total allotment of Rs. 6,820, a sum of Rs. 3,079 were spent up to the end of August; the subsequent charges up to the end of October amounted to Rs. 977, making the total expenditure Rs. 4,056, and the balance, viz., Rs. 2,764, will be required.

43. *Sanitary Establishments and Cleansing Tanks and Wells*, Rs. 18,573.—The budget grant is Rs. 16,750; the subsequent allotments amounted to Rs. 1,823 as shown in the list of subsequent allotments, making the total grant Rs. 18,573. Of this amount, Rs. 6,503 were spent during the first five months of the year, while the expenditure up to the end of October amounted to Rs. 8,460. As applications for aid for sinking and for repairing tanks and wells and for sanitary works are daily coming in, the balance will be required for allotment.

44. *Cholera Charges, Rs. 1,000.*—The budget provision is retained.

45. *Markets, Rs. 150.*—Rs. 340 were provided for two markets, viz., one at Párvatipur and the other at Pálkonda, but the one at Párvatipur was abolished for reasons given in paragraph 9 *supra*. For the upkeep of the market at Pálkonda, Rs. 24 have already been spent up to the end of August, and a further sum of Rs. 126 will be required.

46. *Travellers' Bungalows, Rs. 470.*—The budget provision will be retained.

Contributions to Dispensaries, Rs. 2,270.—The budget provision will be retained.

47. *Vaccine Inoculating Agency, Rs. 1,140.*—The budget provision will be retained.

47. *Vaccine Inspecting Agency, Rs. 1,140.*—The budget provision is not required—*vide* Board's Proceedings, No. 2,245, dated 8th September 1882.

48. *Diet of Lunatics*, Rs. 1,000.—The allotment made in the printed budget will be required.

49. The total under Grant III is Rs. 44,457.

50. *Grant IV—Contribution to the Controlling Establishment at the Presidency, Rs. 2,160.*—The budget provision will be reduced to Rs. 2,160, with reference to Board's Proceedings, No. 1565, dated 17th June 1882.

51. *Contribution to the Controlling Establishment in the Collector's Office, Rs. 540.*—The budget provision will be retained.

Establishment of the Local Fund Board including Audit Establishment, Rs. 2,930.—The budget provision will be retained.

52. *Contingencies, Rs. 2,500.*—Rs. 2,500 were provided in the budget; of this Rs. 618 were spent up to the end of August 1882, leaving a balance of Rs. 1,882. This will be required to meet the cost of forms supplied by the Accountant-General which has not as yet been adjusted, and the contingent charges of the Local Fund Board's Office.

53. *Batta to Non-Official Members, Rs. 200.*—Out of Rs. 300 provided in the budget, Rs. 101 were spent up to the end of August, leaving a balance of Rs. 199; of this, only Rs. 99 + 36 will be required.

54. The total Grant IV will be Rs. 8,368 which is distributed among the minor funds as shown below :—

Road Fund	...	...	...	...	...	...	RS.
Endowment Fund	...	...	...	...	...	...	5,592
General Fund	...	...	...	...	...	...	18
							2,758
Total	...						<hr/> 8,368

* Road Fund	RS.
Endowment Fund.. .. .	2,20,166
General Fund	168
	<hr/> 88,936
Total	<hr/> 3,09,270

55. The total expenditure under all grants amounts to Rs. 3,09,270,* leaving a balance of Rs. 95,127 as shown below, excluding General Reserve :—

Road Fund	...	...	...	...	...	...	RS.
Endowment Fund	...	...	...	...	...	...	64,232
General Fund	...	...	...	...	...	...	503
							30,392
Total	...	...	...	...	...	...	95,127

READ—the following letter 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 Yeldurti, 6th February 1883, No. 123:—

I have the honor to report, for the information of the Board of Revenue, that the provision made by the Local Fund Board, Vizagapatam Circle, for sanitation for the year 1883-84 appears to be ample for the purposes for which it is intended. Rs. 21,000 have been set apart which gives a percentage of 28.6 on available income. This includes also Rs. 1,000 entered as "Cholera Charges," a promised grant (the exact amount is not stated) by the Zemindar of Sálúr for the conservancy of the town, and Rs. 600 an expected contribution by private individuals for the construction and repairs of tanks and wells.

2. The vaccination grant amounts to Rs. 7,240 against Rs. 6,700. The allotment appears to be ample and well distributed.

READ—the following letter from H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 5th March 1883, No. 1284:—

I have the honor to submit the following remarks on the budget estimate of the Vizagapatam Circle for 1883-84.

2. *Receipts.*—Statement 1-A showing the estimated receipts of the circle not having been furnished to me in full, I am unable to say what the Educational receipts of the circle during the year are.

3. *Charges.*—The expenditure proposed during the year is estimated at Rs. 32,990 against Rs. 32,920, the sanctioned estimate for the current year, and Rs. 30,177, the actuals of 1881-82:—

	Budget Estimate, 1882-83.				Budget Estimate, 1883-84.			
	RS.				RS.			
Inspection ...	...	...	...	...	3,050	...	...	4,450
Training Schools ...	...	...	...	...	1,310	...	...	2,780
Local Fund Schools ...	...	...	...	...	18,950	...	...	16,690
Salary Grants ...	...	...	...	...	490	...	...	270
Results do. ...	...	...	...	...	8,000	...	...	8,000
Miscellaneous ...	...	...	...	...	1,120	...	...	800
Total ...	...	...	...	...	32,920	...	...	32,990

4. *Inspection.*—The increase under this item is due to provision having been made for the additional Deputy Inspector of Schools, sanctioned in G.O., Financial, No. 1229, dated 19th September 1882. I beg to point out that in paragraph 3 of my letter, No. 2210, of the 19th April 1882, embodied in Board's Proceedings, No. 1218, of the 3rd May last, I supported the recommendation of the Inspector of Schools that the salary of the Inspecting Schoolmaster of the Pálkonda Range be raised from Rs. 30 to Rs. 35. The Circle Board, however, decline to accede to my recommendation as they consider that the appointment of an additional Deputy would in some degree lessen the work of the Inspecting Schoolmaster. The employment of the additional Deputy will lighten the work of the Provincial Deputy, not that of the Inspecting Schoolmaster; I therefore beg that the allotment made may be raised by Rs. 60.

5. *Training Schools.*—The allotment for the Normal School at Pálkonda has been raised to Rs. 2,780. This is due to the proposal of the Circle Board to pay half grants to all untrained teachers now employed in the Local Fund Combined Schools and to utilize the savings thus effected in training the teachers in the Normal School, allowing each a stipend of Rs. 5 per mensem. As by this proposal it is thought the untrained teachers now employed will all be trained in the course of two years, I approve of the measure and beg to recommend it for sanction. Mr. Monro points out that an additional Normal School in the southern part of the district is a great desideratum, and states that one may be established at Yellamanchili. I trust that before long the Local Fund Board may see their way to giving effect to the above suggestion.

6. *Local Fund Schools.*—Provision has been made for the Grant-in-aid School, Kondakirla, which has been converted into a Local Fund Combined School owing to ill-management and insufficiency of funds. The decrease in the total allotment under this head is owing to the reduction of results grants as well as to the services of the peons in the Local Fund Schools having been dispensed with, and a sweeper on As. 8 having been employed in accordance with the suggestions of Mr. Monro. The allotment made for Local Fund Schools is, I think, sufficient. The Board not having hitherto done anything towards female education, Mr. Monro suggests that provision be made for two girls, schools to be located at Kasimkót and Yellamanchili. Mr. Monro considers that for the present the establishment of each of the schools may be fixed as follows:—

	RS.
1 Master ...	10
1 Tailor ...	4
1 Conductress...	3
House-rent ...	2
Contingencies ...	1
Total...	20

A sum of Rs. 480 will thus be required for the above two schools. I beg to support the suggestion, and trust that the amount may be included in the budget. A portion of the cost may be recouped from Provincial Funds by grant under either the salary or results system.

7. *Salary Grants.*—As stated above the school at Kondakirla having been put on the combined system, provision has been made for only two schools.

8. *Results Grants.*—The assignment made under this head is Rs. 8,000. Mr. Monro considers this sum insufficient, and thinks that it should be raised to Rs. 10,000. The estimate of the Board is based upon the fact that in 1881-82 more than the amount which ought to have been expended was spent owing to neglect of duty on the part of the Deputy Inspector of Schools, Vizianagrum Range. But Mr. Monro is of opinion that most of the schools were reported to have earned no grant, and that owing to the neglect of the Deputy, less than the sanctioned amount was spent. This is borne out by the fact that about two-thirds of the amount spent in 1881-82 appertained to the preceding year. Considering the fact that better provision has been made for the inspection of the elementary schools by the employment of an additional Deputy, a considerable increase in the number of schools is expected. Provision has also to be made for results grants to night schools, a few of which are reported to have been established. The amount estimated on this account by Mr. Monro is Rs. 300. The establishment of night schools was sanctioned in G.O., Educational, No. 329, dated 16th October 1882, copy of which is enclosed for information. I therefore beg to recommend that a provision of Rs. 10,000 be made for results grants.

9. *Miscellaneous.*—The provision made under this head being for purchase of books and commission on sales calls for no remarks.

ENCLOSURE No. 1.

Read—the following G.O., dated 16th October 1882, No. 329, Educational.

Read—the following letter from H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Chief Secretary to Government, dated Ootacamund, 9th October 1882, No. N-600.

Mr. Monro has been promoting the establishment of night schools in the First Division. Already four such schools have been started, three in Rajahmundry and one in Cocanada, and he reports that they have been singularly successful. These schools and evening classes in day schools are necessary to meet the needs of classes who cannot afford to spare the labor of their children by day, and of young men, but partially educated, who must work for their living. Among the former may be mentioned poor agricultural laborers, weavers, potters, and basket-makers; and among the latter, poor European and Eurasian youths in large towns. The necessity that parents are under of employing their children in their industrial pursuits is frequently alleged as the cause of the slow progress of elementary schools, more especially in rural village communities, whilst the absence of night schools or classes in towns deprives young men whose means will not

admit of their remaining at school and of continuing their studies, as is the case in the United Kingdom. But although the expediency—I may say necessity—of establishing such schools or classes seems evident, yet in this country there is some danger lest night schools should become rivals to day schools, instead of supplementary to them. This is clearly undesirable, because, among other reasons, physical and moral, such schools are not capable of any high organization. They must ever be rather classes for instruction than schools in the highest sense.

2. There is no provision in the Grant-in-aid Code requiring that a school shall be held in the daytime, but the Code manifestly contemplates only day schools, for the hours of attendance of pupils under the Results Articles, and of teaching on the part of masters in the Salary Articles, are inconsistent with nocturnal teaching. I do not contemplate recommending any general change at present so far as salary grants are concerned, but I think that, subject to certain restrictions, schools or classes for giving instruction by night should be aided under the results system when it is clear that a night school or class is necessary in the interests of the people of a town or village, or of a considerable section of the inhabitants. The modification of Article 68 of the Code, reducing the minimum attendance to two hours,* will suffice to enable night schools to secure aid on the results system. This modification I now propose, but to check the abuse of this privilege, I have inserted provisions that such a school or class shall only be recognised or aided when it is clear to the Director that it is, in the peculiar circumstances of the case, necessary. Should these views be accepted by Government, I beg that they will be pleased to sanction the following addition to Article 68 of the Code :—

* In England, one hour is the time.

“In the case of night schools, the minimum attendance shall be reduced to two hours, and the minimum salary of the master shall be Rs. 10 per month.”

* In England, one hour is the time.

secure aid on the results system. This modification I now propose, but to check the abuse of this privilege, I have inserted provisions that such a school or class shall only be recognised or aided when it is clear to the Director that it is, in the peculiar circumstances of the case, necessary. Should these views be accepted by Government, I beg that they will be pleased to sanction the following addition to Article 68 of the Code :—

“In the case of night schools or classes, an attendance of two hours will be accepted, but no school or class shall be treated as a night school or class which has not been especially recognised as such by the Director of Public Instruction after duly considering the needs of the locality or community concerned.”

3. I am inclined to think that the minimum attendance to two hours,* will suffice to enable night schools to

3. I am inclined to think that these schools should not receive aid for standards above the fourth, except when established for the benefit of young men engaged in some employment which occupies their days, and that in the case of schools for the latter, grants for primary standards should not be given but only for V—VII, and that a fresh schedule of subjects in which such students may be examined for grant should be framed, as the object is not only to enable young men to improve their general education, but also to obtain special knowledge in subjects which may concern their calling.

But it may be well to await the extension of night schools before adopting any such provisions.

Order—dated 16th October 1882, No. 329, Educational.
The proposal made in the foregoing

The proposal made in the foregoing letter for the establishment of night schools under the results grant system is approved, and with this view the Government are pleased to sanction the addition to Article 68 of the Grant-in-aid Code suggested by the Director at the close of paragraph 2.

(True Extract.)

(Signed) C. G. MASTER,
Chief Secretary.

To the Director of Public Instruction.
 „ Accountant-General.

RESOLUTION—dated 31st March 1883, No. 907.

The Local Fund Budget of the Vizagapatam Circle for 1883-84 is herewith submitted for the orders of Government.

REGULAR ESTIMATE FOR 1882-83.

2. *Statement I-A—Revenue and Receipts.*—The total opening balance as advised by the Accountant-General agrees with that adopted by the President, but they differ in details. The difference is due to the exhibition by the President of Rs. 166, the receipts from markets, as the opening balance of the Endowment Fund, while the Accountant-General has included it under the General Fund. The President's distribution being correct, as noted hereunder, it will be adopted:—

Road Fund	..	..	..	..	..	..	..	RS.
Endowment Fund	..	..	..	..	..	..	..	1,24,617
General Fund	..	..	..	..	..	..	..	166
								42,295
Total ..								1,67,078

The increase compared with the balance anticipated in the budget is due to savings under all heads, especially "New Works—Communications" and "Sanitation" in 1881-82. The collections from Cess on land are estimated at Rs. 2,17,303, against Rs. 2,10,000 entered in the budget, and are 83 per cent. of the total demand. Rs. 13,439 are expected from *Tolls* against Rs. 11,400, the increase being due to arrears collection and apparently also to higher rentals obtained by the Local Fund Board and by the Municipalities which contribute a share of their collections to Local Funds. The variations in the other items of receipt are explained by the President and do not call for special notice. The total assets are :—

Road Fund	...	...	...	...	...	...	RS.
Endowment Fund	...	...	...	...	...	...	2,84,406
General Fund	...	...	...	...	...	...	671
							1,21,045
Total	...						4,06,122

3. *Statement I-B—Expenditure.*—Under “New Works—Communications,” out of a total allotment of Rs. 97,730, only Rs. 78,385 are expected to be spent. The additional allotments over the budget were sanctioned principally for the collection of metal on the road from Vizianagram to Párvatipur; for improving a portion of the road from Pálkonda to Chicacole; for payment of compensation for lands taken up for the Vizianagram-Nathavalsa Road; and for the Incomplete Works of 1881-82. Under “Civil Buildings,” Rs. 4,640 are provided, against Rs. 1,840 in the budget. In the former amount are included Rs. 1,745 sanctioned for constructing a market at Pálkonda. The assignment for road repairs is Rs. 83,262, or Rs. 9,962 more than the amount provided in the budget,—the increase having been sanctioned by the Board. The whole of the Road Fund Reserve having been already allotted, the amount entered under that head will be struck out. There will be a large saving of Rs. 25,000 out of Rs. 50,000 allotted under Contributions on account of the bridge across the back-water at Vizagapatam—a subject noticed further on. The total estimated expenditure under Grant II is less than the budget provision by Rs. 1,270,—large savings being expected in the allotment for Local Fund Schools. The increase under “Hospitals and Dispensaries” is mainly due to the opening of a new dispensary at Gajapatinagaram sanctioned in G.O., Financial Department, dated 25th March 1882, No. 376 (Routine Series). The other items of expenditure do not call for remark.

4. The following is an abstract of the charges in the regular estimate :—

	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
New Works { Communications	78,385	..	..	78,385
{ Civil Buildings	..	..	..	4,640
{ Mis. Public Improvements	..	..	4,640	2,000
Repairs { Communications	83,262	..	2,000	83,262
{ Civil Buildings	..	..	..	2,370
{ Mis. Public Improvements	..	..	2,370	..
Engineering Establishment	17,099	..	..	18,052
Tools and Plant	2,795	..	953	2,950
Contingencies	1,895	..	155	2,000
Contributions	25,800	..	105	25,800
Traffic Establishment	20	..	..	20
Grant I ..	2,09,256	..	10,223	2,19,479
" II ..	..	..	31,650	31,650
" III ..	..	150	44,307	44,457
" IV ..	5,857	..	2,511	8,368
General Fund Reserve ..	..	..	1,725	1,725
Total Expenditure ..	2,15,113	150	90,416	3,05,679
Total Receipts ..	2,84,406	671	1,21,045	4,06,122
Balance ..	69,293	521	30,629	1,00,443

These balances will be taken to the budget for 1883-84.

BUDGET ESTIMATE FOR 1883-84.

5. *Statement I-A, Revenue and Receipts.*—The contribution from the Pound Fund will be reduced to Rs. 360, to correspond with the Special Local Fund Budget for the ensuing year. The income from *Land-cess* is estimated at Rs. 2,20,000, against Rs. 2,10,000 in the current year's budget and Rs. 2,17,303 in the regular estimate. The anticipated collections are 88 per cent. of the total demand of Rs. 2,47,514 including current and arrears. *Tolls* are expected to yield Rs. 12,180, against Rs. 11,400 in this year's budget and Rs. 13,439 in the regular estimate. As the sum of Rs. 1,800 shown under "6, Receipts from Endowments, &c.," does not relate to Endowed Institutions, it will be transferred to the head "7, Miscellaneous." The other items of receipt do not call for remark. The total assets, aggregating Rs. 3,40,220, are made up of—

Road Fund ...	Rs.
Endowment Fund ...	2,28,500
General Fund ...	1,030
	1,10,690
Total ...	3,40,220

6. *Statement B, Expenditure—Grant I, Public Works.*—For "New Works—Communications," Rs. 26,260 are assigned, against Rs. 38,310 in the current year's budget. Of the six works among which the amount is distributed, the second and third are sanctioned works and the rest unsanctioned. The President is requested to submit estimates for the latter as soon as possible. Under "Civil Buildings," Rs. 2,610 are provided for constructing a dispensary at Sálúr, the estimate of Rs. 5,610 for which was sanctioned by Government in their Order, dated 22nd December 1882, No. 3407 W. For planting avenues, Rs. 2,000 are entered under "Miscellaneous Public Improvements." A sum of Rs. 86,620 is provided for road repairs, against Rs. 73,300 in the current year's budget. The increase is chiefly due to provision being made for the up-keep of six roads which were omitted to be provided for in the current year, and of the roads connecting Sálúr with Thadivalsu and Ittikavalsu. For repairing dispensary buildings, school-houses and travellers' bungalows, Rs. 2,270 are assigned. Rs. 19,150 are provided for the Local Fund Engineering Establishment, and it is stated that the present sanctioned scale requires revision. Proposals connected with it are promised to be submitted after mature consideration. The cost of Tools should not on an average exceed $1\frac{1}{2}$ per cent. of the outlay on works. The provision under this head will accordingly be reduced to Rs. 1,800. Rs. 15,000, in addition to Rs. 25,000 in the regular estimate, are set apart for payment to the Vizagapatam Municipality on account of a road proposed to be constructed across the back-water at that place. It was originally intended to build an iron swing bridge at a cost of Rs. 1,50,000 for crossing the back-water. Half of this amount, or Rs. 75,000, the Local Fund Board promised to pay. Subsequently, a boat bridge was considered more suitable for the purpose, and in G.O., dated 17th March 1882, No. 333, Miscellaneous, Government called for a plan and estimate of the work. It is now stated that it is in contemplation to make a road across the back-water, evading the deepest part of it, at an estimated cost of Rs. 75,000. The Local Fund Board will have to contribute Rs. 37,500, being half the cost of the road. Pending submission of the plan and estimate for the work, the allotment will stand. The Road Fund Reserve, at 10 per cent. of the bare receipts, should be Rs. 15,920. The cost of General Management chargeable to the Road Fund is Rs. 5,500 and the total Road Fund expenditure amounts to Rs. 1,71,740, leaving a balance of Rs. 56,760. The President has not submitted the Talukwar Statement, No. II-B. He is requested to transmit it at an early date.

7. *Grant II, Education.*—The total estimated expenditure on Education amounts to Rs. 32,990, against Rs. 32,920 in the sanctioned budget. The small net

increase has resulted from the enhanced provision under Inspection on account of the additional Deputy Inspector sanctioned in G.O., Financial Department, dated 19th September 1882, No. 1229, Miscellaneous, and under Training Schools on account of the stipends proposed to be given to untrained teachers who are to be trained in the Normal School. The enhanced charges are partly made good by reduced result grants to unpassed teachers in Combined-system Schools and by dispensing with the employment of peons in all such schools. In his remarks on the provision for education, the Director recommends an increase of Rs. 5 to the present salary of the Inspecting Schoolmaster of the Pálkonda Range, the opening of another Normal School for the southern part of the district and of two Girls' Schools to be located at Kasimkót and Yellamanchili, at a monthly cost of Rs. 20 each, and the enhancement of the provision for results grants from Rs. 8,000 to Rs. 10,000. As funds are available under the General Fund, the allotment for results grants will be raised to Rs. 10,000. The President is requested to lay the other recommendations before the Circle Board, and obtain their views thereon. It is observed that the first proposal has already been under consideration.

8. *Grant III, Medical and Sanitary.*—Rs. 12,330 are provided for the up-keep of the dispensaries in the circle, against Rs. 10,660 in the current year's budget. The increase is due, as in the regular estimate, to the new dispensary at Gajapati-nagar. It is observed that the compounder and sweeper said to be newly provided for this dispensary have already been sanctioned in G.O., Financial Department, dated 23rd March 1882, No. 376 (Routine Series). The Surgeon-General's remarks on the adequacy or otherwise of the provision for hospitals and dispensaries have not yet been received. Rs. 825, included under this head on account of the Zillah Surgeon's clerk and travelling allowance, will be struck out, as the charge is to be met out of the provision under Vaccine Inspecting Agency—(G.O., dated 22nd February 1883, No. 391). Rs. 7,240 and Rs. 19,800 are provided for "Vaccination" and "Sanitation," respectively, against Rs. 6,700 and Rs. 17,750 in the current year's budget. The Sanitary Commissioner considers the provision ample. Under "Contributions to Dispensaries," a sum of Rs. 18 is included on account of the dead-house at Vizianagaram. The President is requested to explain the object of this payment. The President has failed to provide for Vaccine Inspecting Agency. Rs. 1,200 will be entered under that head.

9. *Grant IV, Establishment and Miscellaneous.*—In paragraph 51 of the President's letter, it is proposed to entertain an additional clerk on Rs. 15 in the Local Fund Board's office. The President will submit a separate application, transmitting at the same time a copy of the Local Fund Board's Resolution sanctioning the proposal. The General Fund Reserve, at 10 per cent. of the receipts, amounts to Rs. 8,000. The President has failed to forward the Road Map of the circle and copy of the Local Fund Board's Resolution passing the budget. He is requested to supply the omission without delay.

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

Receipts.		Expenditure.			
	RS.		RS.		RS.
Road Fund ...	2,28,500	Grant I. { Road Fund ...	1,66,240		
Endowment Fund...	1,030	General Fund ...	8,190		
General Fund ...	1,10,690			1,74,430	
		Grant II.—General Fund ..		34,990	
		Grant III. { Endowment Fund ...	170		
		General Fund ..	44,690		
				44,860	
		Grant IV. { Road Fund ...	5,500		
		General Fund ...	2,690		
				8,190	
		General Reserve ...		8,000	
		Balance.			
		Road Fund ...	56,760		
		Endowment Fund ...	860		
		General Fund ...	12,130		
				69,750	
Total ...	3,40,220	Total ...		3,40,220	

APPENDIX.

I.—Budget Estimate of the Local Fund Vizagapatam Circle, for the Official Year 1883-84.

A.—Revenue and Receipts

	ESTIMATE, FOR 1883-84.		Estimate, for 1882-83.	Actuals, 1881-82.
	Detail (Minor Heads.)	Total (Major Heads.)		
	RS.	RS.	RS.	RS.
1. Balances—				
(a) Road Fund ...	69,290		1,15,720	1,54,762
(b) Endowment Fund ...	520		250	...
(c) General Fund ...	30,630		29,810	46,306
		1,00,440		
2. Allotments from General Revenue—				
(a) Provincial Funds ...	...			
(b) Special Funds ...	360	360		
	RS.			
Surplus Pound Fund ...	360		500	1,008
Ferry Rents ...				
Avenues ...				
Fishery and Grass-rents...				
Miscellaneous ...				
3. Rates and Taxes—				
(a) Cess on Land ...	2,20,000		2,10,000	1,86,578
(b) Tolls ...	12,180		11,400	8,248
		2,32,180		
4. Fees in Schools and Training Institutions...		1,920	1,900	1,658
5. Contributions from other Circles and Muni- cipalities ...		260	570	162
6. Receipts from Endowments, Contributions, and Donations—				
(a) Educational ...			...	...
(b) Hospitals and Dispensaries ...			600	1,638
(c) Choultries, &c. ...			...	...
(d) Market-rents... ..	510		880	396
		510		460
7. Miscellaneous —				
(a) Fines and Penalties ...	300		300	24
(b) Sale of Materials, &c. ...	50		...	413
(c) Sale of other Property ...			...	863
(d) Travellers' Bungalows ..	300		300	34
(e) Sale-proceeds of Books ...	2,000		800	
(f) Interest on arrears of Land-cess ...	...		...	
(g) Contributions by private individuals—				
i By the Zemindar of Bob- bili for Dispensary ...	600			
ii By the Zemindar of Sálár for Sanitation ...	600			
iii By other individuals for Tanks and Wells, &c....	600			
	1,800			
(h) Ferry Rents ...	...		...	3
(i) Avenues ...	100		30	108
(j) Public Works Receipts and Refunds of Expenditure—	...		...	2,484
(k) Miscellaneous ...	...		...	463
(l) Local Fund Engineer's Cheques ...	...		...	7,618
8. Miscellaneous Debt Account...	...	4,550	...	4,194
Total ...		3,40,220	3,73,060	4,17,420

B.—Expenditure.

		ESTIMATE, 1883-84.		Estimate of 1882-83.	Actuals, 1881-82.
		Detail (Minor Heads).	Total (Major Heads).		
	By P.W.D.	By Other Agency.	RS.	RS.	RS.
GRANT I.—Public Works.					
(a) New Works—	RS.	RS.			
Communications ...	...	26,260	26,260	38,310	59,362
Civil Buildings ...	...	2,610	2,610	1,840	1,515
Miscellaneous Public Improvements ...	...	2,000	2,000	2,000	1,957
(b) Repairs—				30,870	
Communications ...	...	86,620	86,620	73,300	84,086
Civil Buildings ...	...	2,270	2,270	2,370	2,394
Miscellaneous Public Improvements ...	...	...	...	...	1,376
Total ...	...	1,19,760		88,890	
(c) Establishment—					
Cost of Establishment, Local Fund Engineering Establishment ...	...	...	19,150	20,340	17,195
(d) Tools and Plant ...	...	...	1,800	2,950	5,188
(e) Contingencies ...	...	...	2,000	2,000	...
(f) Road Fund Reserve ...	...	...	15,920	15,190	...
(g) Contributions to other Circles or Municipalities for Public Works ...	...	...	15,800	50,850	...
Total, Grant I ...			1,74,430	2,09,150	1,73,923
GRANT II.—Education.					
(a) Payment for Inspection ...	...	...	4,450	3,050	2,527
(b) Training Schools ...	...	...	2,780	1,310	99
(c) Local Fund Schools—					
Fixed Salaries ...	...	...	10,400	9,950	7,083
Results Grants ...	...	...	3,750	5,180	5,048
Servants ...	...	...	490	1,810	1,311
Miscellaneous ...	...	...	2,050	2,010	1,140
(d) Grants-in-aid—					
Salary Grants ...	...	...	270	490	593
Results do. ...	...	...	10,000	8,000	11,314
(e) Contributions to other Circles, &c. ...	...	...	...	...	...
(f) Miscellaneous—					
Purchase of Books ...	...	...	500	1,000	599
Commissions ...	...	...	300	120	130
(g) Lump allotment for twenty New Combined System Schools ...	...	...	...	...	333
Total Grant II ...			34,990	32,920	30,177
GRANT III.—Sanitation, Medical Services, and Public and Charitable Institutions.					
(a) Hospitals and Dispensaries—					
Salaries of Medical Subordinates ...	...	...	5,670	5,260	5,998
Clerks and Servants ...	...	...	2,430	2,270	2,528

B.—Expenditure.

		ESTIMATE, 1883-84.		Estimate, 1882-83.	Actuals, 1881-82.
		Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.	RS.
GRANT III.—Sanitation, Medical Services, and Public and Charitable Institutions—(Continued).					
Diet of Patients ...	580			580	428
Medicines and Surgical Apparatus ...	2,000			1,800	2,564
Supplies ...	...			...	...
Contingencies ...	...			...	...
Miscellaneous, Rent, Furniture, &c. }	830	11,510	750	2,130	
(b) Vaccination—					
Payments to Government for Vaccine Establishment ...		7,240	6,700	6,758	
(c) Employment of Medical Practitioners ...					
(d) Sanitary Establishment and Cleansing Tanks and Wells ...		18,800	16,750	6,787	
Cholera charges ...		1,000	1,000	395	
(e) Markets—					
Establishments ...					
Contingencies ...		170	340	230	
(f) Choultries—					
Establishments ...					
Contingencies ...					
Feeding Travellers ...					
(g) Travellers' Bungalows ...		470	470	412	
(h) Miscellaneous ...					
Contributions to Dispensaries ...		2,270	2,270	2,250	
Do. to Medical College ...		1,200	1,140	1,044	
Vaccine Inspecting Agency ...		1,200	1,140	...	
Diet of Lunatics ...		1,000	1,000	765	
Training a Midwife ...				...	
Total, Grant III ...		44,860	41,470	32,295	
GRANT IV.—Miscellaneous					
(a) Contribution for Controlling Establishments at the Presidency ...		2,160	2,190	1,979	
(b) Do. do. in Collector's Office ...		540	540	536	
(c) Establishment of the L. F. Board ...		1,970	1,790	3,945	
(d) Contingencies ...		2,500	2,500	1,179	
Pensionary allowance ...				30	
Batta to non-official Members ...		300	300	...	
Audit Establishment ...		720	1,140	...	
Refund of Cess ...				2,141	
Total Grant IV ...		8,190	8,460	9,810	
Miscellaneous Debt Account ...					
Advances recoverable ...				4,134	
Permanent advances ...				...	
Suspense Account ...				3	
Total ...				4,137	
Grand Total Expenditure ...		2,62,470	2,92,000	2,50,342	
General Fund Reserve ...		8,000	7,450	...	
Balances—					
(a.) Road Fund ...	56,760		59,740	1,24,617	
(b.) Endowment Fund ...	860		790	...	
(c.) General Fund ...	12,130		13,080	42,461	
Total ...		69,750			
Total ...		3,40,220	3,73,060	4,17,420	

II.—Estimate of Receipts and Expenditure of the Road Fund of the Vizagapatam Circle, Vizagapatam District, for the Official Year 1883-84.

Receipts.	ESTIMATE FOR 1883-84.		Actuals, 1881-82.	ESTIMATE FOR 1883-84.		Actuals, 1881-82.	ESTIMATE FOR 1883-84.		Actuals, 1881-82.
	Detail.	Total.		Detail.	Total.		Detail.	Total.	
1. Balance	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
2. Two-thirds of the collections of Land-cess within the year	69,290	1,15,720	1,54,762						
3. Additional appropriation from the Land-cess by the Local Fund Board	1,46,670	1,40,000	1,24,386						
4. Grants from Government— (a) Provincial Funds	..	..	..						
(b) Special Funds— Surplus Pound Funds	360	500	1,008						
Ferry Rents	..	..	..						
Fishery and Grass-rents	..	..	..						
Miscellaneous	..	..	..						
5. Tolls	360	..	..						
6. Contributions from the Funds of other Circles and Municipalities for Roads, (a) From	12,180	11,400	8,248						
(b) Share of cost of Local Fund Engineering Establishment chargeable to the Road Fund	..	..	..						
(c) Charges in connection with Tolls and Ferries	..	..	..						
(d) Share of cost of Controlling Establishment at the Presidency, and of those in the Collector's and Local Fund Board Offices, chargeable to the Road Fund	..	..	..						
(e) Contingencies	..	..	..						
7. Miscellaneous— (a) Sales of old Materials and Tools and Plant	..	..	..						
Ferry Rents	..	..	..						
Interest on arrears of Land-cess	..	..	..						
Public Works Receipts and Refund of Expenditure	..	..	..						
Sundry Receipts	..	..	..						
Cheques Payable	..	..	..						
Miscellaneous Debt Account	..	..	..						
Total	2,28,500	2,67,620	3,02,706						

Expenditure.

	ESTIMATE FOR 1883-84.		Actuals, 1881-82.	ESTIMATE FOR 1883-84.		Actuals, 1881-82.	ESTIMATE FOR 1883-84.		Actuals, 1881-82.
	Detail.	Total.		Detail.	Total.		Detail.	Total.	
1. New Works	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
2. Repairs	..	..	..						
Total	..	..	..						
3. Establishment— (b) Share of cost of Local Fund Engineering Establishment chargeable to the Road Fund	..	..	..						
(c) Charges in connection with Tolls and Ferries	..	..	..						
(d) Share of cost of Controlling Establishment at the Presidency, and of those in the Collector's and Local Fund Board Offices, chargeable to the Road Fund	..	..	..						
(e) Contingencies	..	..	..						
4. Tools and Plant	..	..	..						
5. Contributions from the Road Fund to the Funds of other Circles and Municipalities for roads	..	..	..						
6. Reserve at 10 per cent. of Receipts	..	..	..						
Traffic Establishment	..	..	..						
Miscellaneous Debt Account	..	..	..						
Suspense Account	..	..	..						
Refund of Cess	..	..	..						
Total	..	..	..						

II.A.—DETAIL of Allotment for Public Works in the Vizagapatam Circle, Vizagapatam District, for the Official Year 1883-84.
PART I.—NEW WORKS.

No.	Locality.	Description.	Amount of Estimates.	EXPENDITURE (1883-84.)		Remarks and References.
				By other Agency.	Total.	
1	Viravilli Taluk...	I.—COMMUNICATIONS.	RS.	RS.	RS.	Item No. 4, Part I of the Budget for 1882-83.
2	Palkonda ..	Constructing a road from Chódavaram to Madgole.	..	5,000	5,000	Do. No. 3, do. of do.
3	Do. ..	Completing the road from Palkonda towards Chicacole.	23,070	2,980	2,980	Do. No. 5, do. of do.
4	Sálúr ..	Completing the road from Jaganadapur to Jarjhang.	6,570	3,280	3,280	Do. No. 5, do. of do.
5	Golgonda ..	Completing the road from Sálúr to the foot of the Ghát near Thadivalsa.	..	5,000	5,000	
6	Do. ..	Completing the road from Narsapatnam to Golgonda.	..	5,000	5,000	
		Completing the road from Narsapatnam to Kondasanta.	..	5,000	5,000	
		Total Communications ..		26,260	26,260	
7	Sálúr ..	II. CIVIL BUILDINGS.	5,610	2,610	2,610	G.O., P. D., dated 22nd Dec. 1882, No. 3407, W.
		Constructing a dispensary at Sálúr ..		2,610	2,610	
		Total, Civil Buildings ..				
		II. MISCELLANEOUS PUBLIC IMPROVEMENTS.				
		Planting Avenues along the roads in the Circle	4,105	2,000	2,000	
		Total, Miscellaneous Public Improvements ..		2,000	2,000	
		Grand Total, New Works ..		30,870	30,870	

PART II.—Repairs.

No.	Locality.	Description of Work.	AMOUNT PROPOSED FOR EXPENDITURE.		Remarks and References.
			By Other Agency.	Total.	
1	Golconda and Sarvasiddhi.	Road from Narsapatnam to Polaram, 19½ miles at Rs. 75 per mile.	Rs. 1,450	Rs. 1,450	Item No. 1 of Part II of the Budget for 1882-83.
2	Golconda and Anakápalle..	Road from Narsapatnam to Thallapalem, 19½ miles at Rs. 100 per mile.	1,950	1,950	Item No. 2 of do.
3	Sarvasiddhi, Anakápalle, Vizagapatam, Bimlipatam and Chipurupalle.	Great Northern Trunk Road from Madras to Bengal frontier from Tunni to Chicacole, 115½ miles at Rs. 200 per mile.	23,170	23,170	Do. No. 3 of do.
4	Anakápalle and Viravilli...	Road from Subbavaram to Venkannapalem, 11 miles at Rs. 100 per mile.	1,100	1,100	Do. No. 4 of do.
5	Do.	Road from Chódavaram to Anakápalle, 11 miles at Rs. 100 per mile.	1,100	1,100	Do. No. 5 of do.
6	Anakápalle and Sarvasiddhi.	Road from Anakápalle to Pudimadaka, 14½ miles at Rs. 100 per mile.	1,410	1,410	Do. No. 6 of do.
7	Vizagapatam and Anakápalle.	Road from Vizagapatam to Anakápalle, 17½ miles at Rs. 200 per mile.	3,520	3,520	Do. No. 7 of do.
8	Vizagapatam and Srungavarkóta.	Road from Vizagapatam to Bondara, 34½ miles, 30 miles at Rs. 125 and 4½ at Rs. 200 per mile.	4,600	4,600	Do. No. 8 of do.
9	Vizagapatam and Bimlipatam.	Road from Vizianagram to the junction of trunk at Modavalsa near Chittivalsa, 10½ miles at Rs. 200 per mile.	2,170	2,170	Do. No. 9 of do.
10	Do.	Road from Vizagapatam to Vamulavalsa, 14 miles at Rs. 150 per mile.	2,100	2,100	Do. No. 10 of do.
11	Vizianagram, Gajapatnagram, Sálúr, Bobbili and Párvatipur.	Road from Vizianagram to Párvatipur, 51½ miles at Rs. 200 per mile.	10,220	10,220	Do. No. 11 of do.
12	Pálkonda and Párvatipur..	Road from Pálkonda to Párvatipur, 27 miles at Rs. 200 per mile.	5,000	5,000	Do. No. 12 of do.
13	Pálkonda ...	Road from Pálkonda towards Chicacole, 10½ miles at Rs. 100 per mile.	1,150	1,150	Do. No. 13 of do.

PART II.—Repairs—(Continued).

No.	Locality.	Description of Work.	AMOUNT PROPOSED FOR EXPENDITURE.		Remarks and References.
			By Other Agency.	Total.	
14	Vizianagram, Chipurupalle and Pálkonda.	Road from Vizianagram to Pálkonda by Chipurupalle, 41½ miles at Rs. 200 per mile.	Rs. 8,300	Rs. 8,300	Item No. 14 of Part II of the Budget 1882-83.
15	Vizianagram and Srungavarkóta.	Road from Vizianagram to Bondara, 19½ miles at Rs. 100 per mile.	1,950	1,950	Do. No. 15 of do.
16	Vizianagram	Road from Vizianagram to Nathavalsa, 7½ miles at Rs. 150 per mile.	1,180	1,180	Do. No. 16 of do.
17	Vizagapatam, Anakápalle and Sarvasiddhi.	Road from Gazumaka to Panchadarla, 20 miles at Rs. 80 per mile.	1,600	1,600	Item No. 8 of Part II of the Budget 1881-82.
18	Vizianagram, Srungavarkóta and Anakápalle.	Road from Vizianagram to Kottavalsa viâ Bhimasingi, 17½ miles at Rs. 80 per mile.	1,410	1,410	Portion of Item No. 17 of the Budget 1881-82.
19	Vizianagram, Chipurupalle.	Road from Ramathala to Ranastalam, 17½ miles at Rs. 80 per mile.	1,380	1,380	Item No. 18 of do.
20	Sálúr	Road from Ramabhadrapuram to Itikavalsa viâ Sálúr, 11½ miles at Rs. 100 per mile.	1,120	1,120	Item No. 5 in Appendix to Part II of the Budget for 1882-83, and G.O., No. 2306 W., 17th September 1881.
21	Do.	Road from Sálúr to the foot of the Ghât at Thadivalsa, 14 miles at Rs. 100 per mile.	1,400	1,400	
		Petty Repairs	9,340	9,340	
		Total, Communications, Repairs ...	86,620	86,620	
		II.—CIVIL BUILDINGS.			
		Petty Repairs	2,270	2,270	
		Total, Civil Buildings ...	2,270	2,270	
		III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.—N7.	...	...	
		Grand Total ...	88,890	88,890	

APPENDIX TO PART II.—Repairs.

No.	Locality.	Description of Work.	AMOUNT PROPOSED FOR EXPENDITURE.		Remarks and References.
			By Other Agency.	Total.	
		I—COMMUNICATIONS.	RS.	RS.	
1	Golgonda	Road from Narsapatnam to Golgonda ...	500	500	Item No. 1 in Appendix to Part II of the Budget for 1882-83.
2	Bimlipatam	Road from Gambhiram to Bimlipatam, 5½ miles, at Rs. 150 per mile.	770	770	Do. No. 2 in do. do.
3	Do.	Road from Bimlipatam to Chittivalsa, 3¼ miles, at Rs. 250 per mile.	1,000	1,000	Do. No. 3 in do. do.
4	Palkonda	Road from Jagannadapuram to Jarjhang, 5 miles, at Rs. 100 per mile.	500	500	Do. No. 4 in do. do.
5	Vizianagram	Chintalavalsa Cross Road 4½ miles, at Rs. 150 per mile.	670	670	Do. No. 6 in do. do.
6	Parvatipur	Road from Parvatipur to Kurpam, 8¼ miles ...	500	500	Do. No. 7 in do. do.
7	Do.	Road from Parvatipur to Chollapadam, 15 miles ..	750	750	Do. No. 8 in do. do.
8	Golgonda	Road from Narsapatnam to Kondasanta... ..	450	450	Do. No. 9 in do. do.
9	Bimlipatam and Vizianagram.	Road from Sontiyam to Sinhachallam, 6 miles...	400	400	Do. No. 19 in do. do.
10	Vizagapatam	Road from Gopalapatam to Sinhachallam, 3½ miles.	400	400	Do. No. 11 in do. do.
11	Srungavarapukóta	Gopalapalli Road, 6 miles...	300	300	Do. No. 12 in do. do.
12	Vizagapatam	Road from Vepagunta to Pedogadi, 5¼ miles ...	250	250	Do. No. 13 in do. do.
13	Vizianagram	Western Branch Road, ¾ miles at Rs. 200 ...	150	150	Do. No. 18 in do. do. for 1881-82.
14		Other Country Cross Roads, 90¾ miles, at Rs. 30 per mile.	2,700	2,700	Do. No. 14 in Appendix to Part II of the Budget for 1882-83.
		Total, Communications ...	9,340	9,340	
		II—CIVIL BUILDINGS.			
		1. Hospitals and Dispensaries.			
15		Repairs to nine dispensary buildings ...	900	900	Do. No. 15 in do. do.

APPENDIX TO PART II.—Repairs—(Continued).

No.	Locality.	Description of Work.	AMOUNT PROPOSED FOR EXPENDITURE.		Remarks and References.
			By Other Agency.	Total.	
		2. School-houses.	RS.	RS.	
16		Repairs to two School-houses ...	200	200	Item No. 16 in Appendix to Part II of the Budget of 1882-83.
		3. Chattrams and Travellers' Bungalows.			
17		Repairs to seven Travellers' Bungalows...	700	700	Do. No. 17 in do. do.
18		Repairs to nineteen Inspectors' Bungalows at Rs. 25 each.	470	470	Do. No. 18 in do. do.
		Total, Civil Buildings ...	2,270	2,270	
		III—MISCELLANEOUS PUBLIC IMPROVEMENTS.			

CHARGES.

[illegible]

Statement showing the Receipts and Charges of the Local Fund Schools, in the Vizagapatam Circle, Vizagapatam District, &c.—(Continued).

CHARGES—(Continued).																						
Names of Schools.	Clerks.				Servants.				Rents.		Furniture.		Maps, Books, &c.		Sundries.		Building, &c., of School Premises.		Total.		Average Cost of Educating each Pupil.	Remarks.
	1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.			
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.		
	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46
Training Schools.																						
1. Palkonda ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	G.O., No. 1577, 7th Aug. 1882.
1. Parvatipur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Middle-class School.
2. Vepada ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	G.O., No. 1286, 30th July 1874.
3. Pusapatirega ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
4. Logsa ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
6. Balipeta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	G.O., No. 1222, 11th Dec. 1876.
6. Salar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
7. Badangi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
8. Sripuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	G.O., No. 2142, 22nd Dec. 1874.
9. Pondur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
10. Sigadam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
11. Kuppili ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	G.O., No. 1243, 9th Jan. 1878.
12. Kottam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
13. Kondakirila ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
14. Dimila ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	G.O., No. 285, 26th Jan. 1877.
15. Tummapata ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
16. Kodur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
17. Madugole ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	" " 1041, 9th " 1876.
18. Lavaru ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
19. Pedanamali ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
20. Ramathirthalu ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	" " 1243, 9th " 1876.
21. Tatturu ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
22. Pandrangi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
23. Tchellapeeta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	G.O., No. 1822, 10th Sept. 1875.
24. Kintali ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
25. Etikoppaka ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
26. Seetharampuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	G.O., No. 81, 14th Jan. 1876.
27. Vragghottam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

CHARGES.

CHARGES—(Continued).

CHARGES—(Continued).																																																											
Names of Schools.				Clerks.		Servants.		Rents.		Furniture.		Maps, Books, &c.		Sundries.		Building, &c., of School Premises.		Total.		Average Cost of Educating each Pupil.		Remarks.																																					
1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.																																					
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.																																		
28. Nandalga	..	..	..	1	24	1	6	36	30	..	..	..	..	12	12	..	..	232	194	..	..	..	..	..	..																																		
29. Mruvaipayanagram	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	292	254	..	..	..	..	..	..																																		
30. Kota Uratla	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	262	254	..	..	..	..	..	..																																		
31. Ganavarur	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	262	254	..	..	..	..	..	..																																		
32. Kotiakota	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	262	254	..	..	..	..	..	..																																		
33. Medivada	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	262	254	..	..	..	..	..	..																																		
34. Alameda	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	262	254	..	..	..	..	..	..																																		
35. Pengole Dharmavaram	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	292	254	..	..	..	..	..	..																																		
36. Lakavaram	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	262	254	..	..	..	..	..	..																																		
37. Adapaka	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	292	254	..	..	..	..	..	..																																		
38. Kaniti	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	232	254	..	..	..	..	..	..																																		
39. Jami	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	262	224	..	..	..	..	..	..																																		
40. Razun	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	262	224	..	..	..	..	..	..																																		
41. Desuru	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	232	254	..	..	..	..	..	..																																		
42. Narana	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	262	254	..	..	..	..	..	..																																		
43. Paravada	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	262	254	..	..	..	..	..	..																																		
44. Mangavaram	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	232	254	..	..	..	..	..	..																																		
45. Pulaparti Pendur	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	292	254	..	..	..	..	..	..																																		
46. Chidavaram Choudemada.	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	202	224	..	..	..	..	..	..																																		
47. Makarapeepalem	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	262	224	..	..	..	..	..	..																																		
48. Pedagumhur	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	262	224	..	..	..	..	..	..																																		
49. Munagapaka	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	202	224	..	..	..	..	..	..																																		
50. Kattapalli	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	202	224	..	..	..	..	..	..																																		
51. Rayavaram	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	262	224	..	..	..	..	..	..																																		
52. Gaviripatam	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	202	224	..	..	..	..	..	..																																		
53. Subbaravaram	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	202	224	..	..	..	..	..	..																																		
54. Thattapalem	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	202	224	..	..	..	..	..	..																																		
55. Narasipatnam	..	..	..	1	24	1	6	..	..	..	..	..	..	12	12	..	..	232	224	..	..	..	..	..	..																																		
56. Krishnarayapuram	..	..	..	1	24	1	6	30	30	..	..	..	..	12	12	..	..	262	254	..	..	..	..	..	..																																		
																						46		45		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		G.O., No. 81, 14th Jan. 1876.		G.O., No. 2061, 7th Aug. 1877.		" " 1156, 2nd July 1878.		" " 1292, 7th " 1877.		G.O., No. 1597, 6th Sept. 1878.		G.O., No. 207, 7th Feb. 1877.		G.O., No. 2146, 10th Nov. 1879.		G.O., No. 1319, 7th July 1880.		" " 372, 20th Feb. "	

Statement showing the Receipts and Charges of the Local Fund Schools, in the Vizagapatam District, &c.—(Continued).

Names of Schools.	RECEIPTS.										CHARGES.									
	Grants from Government.					School Fees.					Salaries of Masters.					Stipends of Students.				
	Total.					Total.					Total.					Total.				
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.
1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
57. Potnuru ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
58. Gantiada ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
59. Manapuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
60. Pachipenta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
61. Makkuna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
62. Piridi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
63. Pedduru ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
64. Koppara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
65. Fazalbegpeta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
66. Bontalakoduru ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
67. Tagarampudi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
68. Dinada ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
69. Mamidipalli ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
70. Rambilli ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
71. Godicharla ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
72. Kokkirapalli ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
73. Viravilli Potanapudi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
74. Pektirushibpeta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
75. Gedituru ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
76. Vemulapudi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Statement showing the Receipts and Charges of the Local Fund Schools, in the Vizagapatam District, &c.—(Continued).

Names of Schools.	CHARGES—(Continued).										REMARKS.									
	Clerks.					Servants.					Rents.					Furniture.				
	Total.					Total.					Total.					Total.				
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.
57. Potnuru ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
58. Gantiada ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
59. Manapuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
60. Pachipenta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
61. Makkuna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
62. Piridi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
63. Pedduru ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
64. Koppara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
65. Fazalbegpeta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
66. Bontalakoduru ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
67. Tagarampudi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
68. Dinada ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
69. Mamidipalli ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
70. Rambilli ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
71. Godicharla ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
72. Kokkirapalli ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
73. Viravilli Potanapudi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
74. Pektirushibpeta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
75. Gedituru ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
76. Vemulapudi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

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

III-A.—List of Salary Grants provided for in the Budget Assignment of the Vizagapatam Circle, Vizagapatam District, for the year 1883-84.

Name of School.	By whom managed.	Masters on whose account sanctioned.	Their qualifi- cations.	Gross salary.	Grant-in-aid sanctioned.
Merangi.	K. V. Kristamrow Puntulu.	B. Suryanarayana-swamy, Head Master, on probation.	Matriculation.	RS. 240	RS. 80
		A. Venkatasa, Acting Assistant Master.	General Test Examination; Middle School Test, 2nd Class.	132	44
Srungavarapukota.	V. Subbarow Puntulu.	V. Subbarow, Head Master.	Matriculation.	240	80
		A. Narain Row.	Fifth Grade Teachers' Certificate Examination.	144	48
		C. H. Subbarayadu.	...	60	20
			Total ...	816	272

IV.—Budget Estimate of Receipts and Expenditure of Endowment Funds in the Vizagapatam Circle, Vizagapatam District, for the Official Year 1883-84.

Designation of Endowment.	RECEIPTS.						EXPENDITURE.						Remarks.	
	Balance.	Interest.	Rents and Produce of Land.	Allotments from Capital.	Contributions, Sale of Medicines, &c.	Total.	Fixed Charges (Statement IV-A.)	Contingent Charges (Statement IV-A.)	Allotted for Public Works (Statement II-A.)	Allotted for Education (Statement III-A.)	Allotted for other purposes (Statement IV-B.)	Total.		Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Markets—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Palkonda ...	520	...	510	...	...	1,030	* 70	† 100	...	...	...	170	860	* Salary of two sweepers on Rs. 3 each per mensem. † For erecting two thatched sheds.
Total ...	520	...	510	...	...	1,030	70	100	...	...	...	170	860	

IV-A.—Detail of Charges in Public and Charitable Institutions in the Vizagapatam Circle, Vizagapatam District, for the Official Year 1883-84.

FIXED CHARGES.																	
Institutions.	Medical Subordinates.				Superintendents.				Clerks.				Servants.				
	1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Hospitals and Dispensaries—	1. Palakonda ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	2. Parvatipur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	3. Srungavarapukota ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	4. Narsapatnam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	5. Bobbili ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	6. Yellamanchili ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	7. Sâlar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	8. Chodavaram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	9. Chipurupalle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	10. Gajapatnagar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Total ..	9	5,265	10	5,670	..	..	..	..	..	..	..	..	26	2,028	28	2,184
	Travellers' Bungalows—	1. Konada ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizianagaram ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
3. Chittivajsa ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
4. Waltair ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
5. Kasimkô ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
6. Yellamanchili ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
7. Nakkapilli ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
8. Subbavaram ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	15	382	15	382	

Detail of Charges in Public and Charitable Institutions in the Vizagapatam Circle, Vizagapatam District, for the Official Year 1883-84.—(Continued).

CONTINGENT CHARGES.														
Institutions.	Medicine and Apparatus.		Supplies.		Diet of Patients and Travellers.		Rents.		Furniture and Sundries.		Total.		Remarks	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
Hospitals and Dispensaries—	1. Palakonda ..	200	200	..	..	144	144	..	..	75	100	1,181	1,206	G.O., F.D., 26th December 1873, No. 1884.
	2. Parvatipur ..	200	200	..	..	..	..	..	..	75	100	1,331	1,356	G.O., 22nd January 1875, No. 105.
	3. Srungavarupukota ..	200	200	..	..	..	..	..	..	75	100	1,106	1,131	G.O., 25th January 1875, No. 129.
	4. Narsapatnam ..	200	200	..	..	144	144	..	..	75	100	1,181	1,206	G.O., 7th April 1874, No. 549.
	5. Bobbili ..	200	200	..	..	144	144	..	..	75	100	1,406	1,431	G.O., F.D., 23rd July 1875, No. 1527.
	6. Yellamanchili ..	200	200	..	..	144	144	..	..	75	100	1,181	1,161	G.O., 14th January 1876, No. 81.
	7. Sâlar ..	200	200	..	..	..	..	..	..	75	100	1,106	1,131	G.O., 25th March 1882, No. 376 R.
	8. Chôdâvaram ..	200	200	..	..	..	..	..	..	75	100	1,106	1,131	
	9. Chipurupalle ..	200	200	..	..	..	..	..	72	75	100	746	771	
	10. Gajapatnagar ..	..	200	..	..	..	..	..	..	..	100	..	978	
Total ..	1,800	2,000	..	..	576	576	72	72	675	1,000	10,344	11,502		
Travellers' Bungalows—	1. Konada ..	..	..	..	..	..	..	..	..	10	10	62	62	G.O., F.D., No. 1201, dated 12th September 1872.
	2. Vizianagrum ..	..	..	..	..	..	..	..	..	10	10	62	62	
	3. Chittivajsa ..	..	..	..	..	..	..	..	..	10	10	62	62	
	4. Waltair ..	..	..	..	..	..	..	..	..	10	10	62	62	
	5. Kasimkôt ..	..	..	..	..	..	..	..	..	10	10	62	62	G.O., F.D., No. 1711, dated 3rd September 1872.
	6. Yellamanchili ..	..	..	..	..	..	..	..	..	10	10	62	62	
	7. Nakkapilli ..	..	..	..	..	..	..	..	..	10	10	28	28	G.O., F.D., No. 2395, dated 5th Dec. 1875.
	8. Subbavaram ..	..	..	..	..	..	..	..	..	10	10	28	28	
Total ..	..	..	..	..	..	..	..	..	80	80	462	462		

No. 9.—Statement of Receipts and Expenditure of the General Fund of the Vizagapatam Circle, Vizagapatam District, for 1883-84.

RECEIPTS.			CHARGES.		
No.	Items.	Actuals, 1881-82.	No.	Items.	Actuals, 1881-82.
1	Balance ..	46,305	1	Appropriation to Road Fund ..	..
2	Provincial Funds ..	..	2	Public Works—	..
3	Avenues ..	..	3	Civil Buildings ..	3,909
4	One-third Land-cess ..	62,193	4	New Works and Repairs. } By P. W. D.	..
5	..	1,557	5	Miscellaneous Public Im. } By P. W. D.	3,334
6	Fees in Schools ..	162	6	.. } By Other Agency	3,841
7	Contribution on account of Educational Inspection ..	..	7	.. } By Other Agency	249
8	Educational Receipts ..	..	8	Public Works Department Supervision ..	..
9	Contributions from private individuals in aid of works ..	..	9	Tools and Plant ..	110
10	..	..	10	Miscellaneous ..	..
11	..	..	11	Total, Grant I ..	8,333
12	..	..	12	..	..
13	..	..	13	..	..
14	..	..	14	..	..
15	..	..	15	..	..
16	..	..	16	..	..
17	..	..	17	..	..
18	..	..	18	..	..
19	..	..	19	..	..
20	..	..	20	..	..
21	..	..	21	..	..
22	..	..	22	..	..
23	..	..	23	..	..
24	..	..	24	..	..
25	..	..	25	..	..
26	..	..	26	..	..
27	..	..	27	..	..
28	..	..	28	..	..
29	..	..	29	..	..
30	..	..	30	..	..
31	..	..	31	..	..
32	..	..	32	..	..
33	..	..	33	..	..
34	..	..	34	..	..
35	..	..	35	..	..
36	..	..	36	..	..
37	..	..	37	..	..
38	..	..	38	..	..
39	..	..	39	..	..
40	..	..	40	..	..
41	..	..	41	..	..
42	..	..	42	..	..
43	..	..	43	..	..
44	..	..	44	..	..
45	..	..	45	..	..
46	..	..	46	..	..
47	..	..	47	..	..
48	..	..	48	..	..
49	..	..	49	..	..
50	..	..	50	..	..
51	..	..	51	..	..
52	..	..	52	..	..
53	..	..	53	..	..
54	..	..	54	..	..
55	..	..	55	..	..
56	..	..	56	..	..
57	..	..	57	..	..
58	..	..	58	..	..
59	..	..	59	..	..
60	..	..	60	..	..
61	..	..	61	..	..
62	..	..	62	..	..
63	..	..	63	..	..
64	..	..	64	..	..
65	..	..	65	..	..
66	..	..	66	..	..
67	..	..	67	..	..
68	..	..	68	..	..
69	..	..	69	..	..
70	..	..	70	..	..
71	..	..	71	..	..
72	..	..	72	..	..
73	..	..	73	..	..
74	..	..	74	..	..
75	..	..	75	..	..
76	..	..	76	..	..
77	..	..	77	..	..
78	..	..	78	..	..
79	..	..	79	..	..
80	..	..	80	..	..
81	..	..	81	..	..
82	..	..	82	..	..
83	..	..	83	..	..
84	..	..	84	..	..
85	..	..	85	..	..
86	..	..	86	..	..
87	..	..	87	..	..
88	..	..	88	..	..
89	..	..	89	..	..
90	..	..	90	..	..
91	..	..	91	..	..
92	..	..	92	..	..
93	..	..	93	..	..
94	..	..	94	..	..
95	..	..	95	..	..
96	..	..	96	..	..
97	..	..	97	..	..
98	..	..	98	..	..
99	..	..	99	..	..
100	..	..	100	..	..
101	..	..	101	..	..
102	..	..	102	..	..
103	..	..	103	..	..
104	..	..	104	..	..
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106	..	..	106	..	..
107	..	..	107	..	..
108	..	..	108	..	..
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110	..	..	110	..	..
111	..	..	111	..	..
112	..	..	112	..	..
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114	..	..	114	..	..
115	..	..	115	..	..
116	..	..	116	..	..
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118	..	..	118	..	..
119	..	..	119	..	..
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121	..	..	121	..	..
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124	..	..	124	..	..
125	..	..	125	..	..
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127	..	..	127	..	..
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134	..	..	134	..	..
135	..	..	135	..	..
136	..	..	136	..	..
137	..	..	137	..	..
138	..	..	138	..	..
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146	..	..	146	..	..
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251	..	..	251	..	..
252	..	..	252	..	..
253	..	..	253	..	..
254	..	..	254	..	..
255	..	..	255	..	..
256	..	..	256	..	..
257	..	..	257	..	..
258	..	..	258	..	..
259	..	..	259	..	..
260	..	..	260	..	..
261	..	..	261	..	..
262	..	..	262	..	..
263	..	..	263	..	..
264	..	..	264	..	..
265					

ABSTRACT of the Budget.

Receipts.		Charges.		Total.
	RS.		RS.	RS.
(a) Road Fund ...	2,28,500	Grant I. { Road Fund ...	1,66,240	
(b) Endowment Fund.	1,030	{ General Fund ...	8,190	1,74,430
(c) General Fund ...	1,10,690			34,990
		Do. II.—General Fund ...		
		Do. III. { Endowment Fund ...	170	
		{ General Fund ...	44,690	44,860
		Do. IV. { Road Fund ...	5,500	
		{ General Fund ...	2,690	8,190
		General Reserve ...		8,000
		<i>Balances.</i>		
		(a) Road Fund ...	56,760	
		(b) Endowment Fund ...	860	
		(c) General Fund ...	12,130	69,750
Total ...	3,40,220	Total ...		3,40,220

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department,
with seven enclosures.

„ President, Local Fund Board, Vizagapatam District.
„ Director of Public Instruction.
„ Sanitary Commissioner for Madras.
„ Surgeon-General with the Government of Madras.
„ Accountant-General.

1883.
Board of Revenue,
MADRAS.

Printed May 8th.

Proceedings, 31st March 1883, No. 907.

Reviewing and submitting to Government the
Local Fund Budget of the Vizagapatam Circle
for 1883-84.

Current no 1470

10TH AUGUST 1883, No. 1722, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue, dated 31st March 1883, No. 907.

ABSTRACT.—Reviewing and submitting to Government the Local Fund Budget of the
Vizagapatam Circle for 1883-84.

ORDER—dated 10th August 1883, No. 1722, Financial.

The estimated receipts and charges of the Vizagapatam Local Fund Circle for
1883-84 are compared below with the regular estimate for 1882-83 and the actuals for
1881-82 :—

RECEIPTS.			
	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
Balances—	RS.	RS.	RS.
Road Fund	1,54,762	1,24,620	94,290
Endowment Fund	..	170	520
General Fund	46,306	42,290	32,360
Allotments from General Revenue—			
Special Funds	1,008	1,400	360
Cess on Land	1,86,578	2,17,300	2,20,000
Tolls	8,248	13,440	12,180
Fees in Schools	1,658	1,900	1,920
Contributions from other Circles, &c. ..	162	630	260
Receipts from Endowments, &c. ..	2,034	500	510
Miscellaneous	4,852	3,870	4,550
Local Fund Engineer's Cheques and Miscel- laneous Debt Account	11,812	..	..
Total ..	4,17,420	4,06,120	3,66,950

CHARGES.			
	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
GRANT I.	RS.	RS.	RS.
New Works—			
Communications	59,362	78,390	26,260
Buildings	1,515	4,640	2,610
Miscellaneous Public Improvements.	1,957	2,000	2,000
Repairs—			
Communications	84,086	83,260	86,620
Buildings	2,394	2,370	2,270
Miscellaneous Public Improvements.	1,376	..	..
Engineering Establishment	17,195	18,050	19,150
Tools and Plant	5,188	2,950	1,800
Road Fund Reserve	..	..	15,920
Contributions to other Circles, &c. ..	850	800	38,300
Miscellaneous	..	2,020	2,000

CHARGES—continued.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
GRANT II.			
Inspection	2,527	3,890	4,450
Training Schools	99	1,310	2,780
Local Fund Schools	14,915	16,050	16,690
Salary Grants	593	280	270
Results Grants	11,314	8,000	10,000
Miscellaneous	729	2,120	800
GRANT III.			
Hospitals and Dispensaries	13,654	13,030	11,510
Contribution to Medical College	1,044	1,140	1,200
Sanitary Inspection	..	..	1,200
Vaccination	6,758	6,820	7,240
Sanitation	7,182	19,570	19,800
Markets	230	150	170
Travellers' Bungalows	412	470	470
Miscellaneous	3,015	3,270	3,270
GRANT IV.			
Establishment	9,810	8,370	8,190
Advances Recoverable, &c.	4,137	..	..
General Reserve	..	..	8,000
Balances—			
Road Fund	1,24,617	94,290	59,260
Endowment Fund	..	520	860
General Fund	42,461	32,360	13,860
Total	4,17,420	4,06,120	3,66,950

2. *Regular Estimate for 1882-83.*—The Regular Estimate of Land-cess collections exceeds the budget figure by Rs. 7,303, but is still only 83 per cent. of the aggregate demand. Every endeavour should be made to bring the arrears under this head, extending over six years, to speedy adjustment. As no plans or estimates have as yet been submitted for the construction of a road or bridge across the Vizagapatam backwater, the sum of Rs. 25,000 provided as a contribution to the Vizagapatam Municipality for this purpose will be struck out. The General Reserve, amounting to Rs. 1,725, will also be struck out and added to the balance. In paragraph 15 of his explanatory memorandum on the regular estimate, the President states that the figure shown under New Works—Communications, in Column 2 of that estimate only includes expenditure incurred up to June 1882. The column is intended to show the actual expenditure for the first five months of the year, and the omission to show it accordingly should have been explained. In other respects the Board's revision of the regular estimate is approved.

3. *Budget Estimate for 1883-84.*—The Land-cess collections for 1883-84 are estimated at Rs. 2,20,200, exceeding the regular estimate by Rs. 2,700 and forming 88 per cent. of the total demand. The Demand, Collection, and Balance Statement should have been printed as usual as a foot-note to Statement I-A. Under Tolls the contributions expected from the several Municipalities should have been separately shown.

4. A sum of Rs. 26,260 is provided for the construction of six new roads, two of which are sanctioned works and are in progress; estimates for the remaining four should be submitted and sanction obtained before they are put in hand. For the repair of Communications, ample provision is made. In connection with the proposed bridge or road across the Vizagapatam backwater, a sum of Rs. 15,000 is provided as a contribution to the Vizagapatam Municipality in addition to the Rs. 25,000 allotted in the regular estimate. As the latter sum has been struck out of the regular estimate, and as the total cost of the scheme is now estimated at Rs. 75,000, of which the Local Fund Board is to pay half, the budget provision will be raised to Rs. 37,500.

No credit has been taken for any contribution in the Municipal budget, a fact which the President of the Municipality will be desired to explain. Under Grant III the allotment for Hospitals and Dispensaries falls short of the regular estimate by upwards of Rs. 1,500. The provision will, however, be allowed to stand subject to future alteration on the receipt of the Surgeon-General's remarks on this portion of the budget. With reference to paragraph 45 of the President's letter, the Government observe that the sum of Rs. 1,200 provided as a contribution to the Vizagapatam Municipal Dispensary has not been taken credit for in the Municipal budget. The President will report the date and number of the Order of Government in which the payment of this contribution was sanctioned. The remaining items of expenditure call for no remark.

5. With these remarks the Right Honorable the Governor in Council passes the Budget Estimates of the Vizagapatam Local Fund Circle for 1883-84.

(True Extract.)

Acting Under Secy. to Govt.

To the Board of Revenue, with enclosures.
 " Revenue Department, with copy of Board's Proceedings No. 907 of 1883.
 " Public Works Department, with do.
 " Accountant-General.
 " Sanitary Commissioner for Madras.
 " Surgeon-General with the Government of Madras.
 " Director of Public Instruction.
 " President, Municipal Commissions, Vizagapatam District.

Exd. T. O'Connor.

No 2498 Wd 15th Sept 1883

AWC No. 7488
Govt. of 1883 Madras.

FINANCIAL.

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G.O., 10th August 1883, No. 1722.

SJC

AUGUST.

No 2498 Wd 15-9-83

Local Funds—Budgets.

Reviewing the Budget Estimates of the Vizagapatam Local Fund Circle for 1883-84.

1 Copy sent to only

with order

with order

Subd in Receipt Register

S. E. Irish Circle,
S. S. Simbela
Exand. P. W. Accd.
S. W. A

10/9

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