Charges.	Actuals, 1882-83.	Revised estimate, 1883-84.	Estimate, 1884-85.
	Rs.	Rs.	Rs.
Grant I.			
New Works—			
Communications	1,29,042	1,14,630	63,570
Buildings	3,828	11,070	..
Miscellaneous Public Improvements	1,495	1,720	..
Repairs—			
Communications	1,43,524	1,49,770	1,17,370
Buildings	5,351	970	1,100
Miscellaneous Public Improvements	7,610	11,900	8,000
Tolls and ferries	..	500	500
Engineering establishment ..	47,479	46,270	46,950
Tools and plant	6,709	10,640	3,640
Road fund reserve	..	..	27,900
Miscellaneous	1,021	2,230	..
Grant II.			
Inspection	6,138	4,650	5,170
Training schools	4,861	5,520	5,700
Local fund schools	20,161	21,660	25,010
Results grants	14,369	14,100	13,000
Miscellaneous	297	3,780	3,790
Grant III.			
Hospitals and dispensaries	21,688	23,020	24,130
Contribution to Medical College ..	3,353	1,700	1,870
Sanitary inspection	..	1,700	1,870
Vaccination	6,951	8,310	9,180
Medical practitioners	1,040	300	300
Sanitation	38,877	23,570	25,570
Choultries	380	410	580
Travellers' bungalows	1,031	1,110	1,190
Miscellaneous	5,854	6,490	6,680
Grant IV.			
Establishment	13,415	15,930	14,180
General reserve	..	..	12,430
Miscellaneous debt account	7,487	..	..
Balances—			
Road fund	55,145	— 14,180	..
Endowment fund	1,113	600	1,040
General fund	73,641	43,420	23,180
Total ..	6,21,860	5,11,790	4,43,900

2. *Revised estimates for* 1883-84 *of the late Masulipatam and Guntúr circles.*—The falling off of Rs. 41,210 in the total road fund opening balances of the two circles, as compared with the budgets, is chiefly due to a decrease in the receipts under land-cess and tolls in 1882-83. The increase of Rs. 18,800 in the total general fund balances is not explained. These variations occur chiefly in the accounts of the late Masulipatam circle. The land-cess collections, though expected to be in excess of the estimate by Rs. 20,000, form still only 79·3 per cent. of the demand. Efforts should be made to speedily adjust the old arrears. It is stated in the remarks column of the revised estimate statement of the late Guntúr circle that the rents of the endowed choultry do not pass through the accounts. This is irregular.

3. *Budget estimate for* 1884-85 *of the Kistna Local Fund circle.*—Credit is taken with the Director's approval for a provincial grant for schools of Rs. 5,010 against Rs. 3,660 in 1883-84. The receipts from surplus pound fund, canal and ferry fund and fishery rents are expected to amount to Rs. 10,250, the whole of which will be credited to the road fund, which is insolvent. The land-cess is estimated

at Rs. 3,23,000 against Rs. 3,10,000 in 1883-84, owing chiefly to the proposal of the late Guntúr circle to raise the rate from 9 pies to 1 anna. For this proposal solid reasons, in which the Government concur, are given by the Vice-President. It does not appear, however, that in the late Masulipatam circle any increase is called for, but as it will be inconvenient for two rates to co-exist in one circle, the receipts for the whole district have been calculated at the 1 anna rate. This must not be taken to indicate that the Government desire to raise taxation to the maximum in the late Masulipatam circle, and a special report will be furnished as to whether the 9-pie rate should be maintained for the new Kistna circle, or the 1 anna rate introduced therein, or whether the latter rate should be introduced for the late Guntúr circle, and the former maintained for the late Masulipatam circle. Meanwhile, the estimate will be raised to Rs. 3,63,000, or 82 per cent. of the demand. Compared with the receipts of 1883-84, the tolls revenue appears to be under-estimated.

4. Under charges, owing to want of funds, it has not been feasible to provide more than Rs. 1,67,570 for the construction and maintenance of roads against Rs. 2,64,400 in 1883-84. The cost of the Local Fund engineering establishment is over 26 per cent. of the proposed outlay on works, and proposals should at once be submitted to reduce it to the maximum lately approved by Government. The share of the cost of the establishment on its present basis, and of the cost of general management and tools and plant debitable to the road fund is Rs. 44,530, Rs. 8,280, and Rs. 3,450, respectively. The road fund reserve will be shown as Rs. 27,900, or 10 per cent. of the receipts. There will then be a balance under this fund of Rs. 13,370, which will be allotted for the Wuyyúr-Pamarru road. Under grant II the proposals in paragraph 7 of Board's Proceedings, No. 1005, dated 20th March 1884, and in paragraphs 19—21 of the President's letter printed in Board's Proceedings, No. 1027, dated 21st March 1884, are sanctioned. The Board's revision of grants III and IV are approved. The general fund reserve is Rs. 12,430 and the balance Rs. 23,180. Subsequent allotments may be sanctioned for sanitation. The Sanitary Commissioner, it is observed, complains of the insufficiency of the present grant.

G.O., 24th April 1884, No. 878.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Board of Revenue, with enclosures.
" Revenue department,
with copy of Board's Proceedings, Nos. 1005 and 1027 of 1884.
" Public Works department,
with copy of Board's Proceedings, No. 1005 of 1884.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President of the Municipal Commissions, Kistna district.

Exd. T. O'Connor.

P. W. D.

Govt. of {1884} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 3rd June 1884, No. 1222.

JUNE.

Local Fund Budgets.

Reviewing and passing the budget estimate of the Kistna Local Fund circle for 1884-85.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

Proceedings of the Board of Revenue, dated 20th March 1884, No. 1005.

ABSTRACT.—Submitting to Government the Local Fund budget of the Guntúr circle, Kistna district, for 1884-85.

Proceedings of the Board of Revenue, dated 21st March 1884, No. 1027.

ABSTRACT.—Submitting to Government the Local Fund budget estimate of the Masulipatam circle, Kistna district, for 1884-85.

ORDER—dated 3rd June 1884, No. 1222, Financial.

The estimated receipts and charges of the Kistna Local Fund circle for 1884-85, as passed by Government, are compared below with the revised estimates for 1883-84 and the actuals for 1882-83 of the late Masulipatam and Guntúr circles:—

RECEIPTS.

	Actuals, 1882-83.	Revised estimate, 1883-84.	Estimate, 1884-85.
Balances—	RS.	RS.	RS.
Road fund	1,94,434	55,150	— 14,180
Endowment fund	2,000	1,120	600
General fund	1,43,083	73,640	43,420
Allotments from General revenue—			
Provincial funds—			
For schools	663	3,660	5,010
Special funds	7,862	10,850	10,250
Cess on land	2,41,150	3,10,000	3,63,000
Tolls	24,199	47,330	25,000
Fees in schools	3,373	3,530	4,370
Contributions from other circles, &c.	30	..	100
Receipts from endowments, &c.	748	660	760
Miscellaneous	4,318	5,850	5,570
Total	6,21,860	5,11,790	4,43,900

Charges.

	Actuals, 1882-83.	Revised estimate, 1883-84.	Estimate, 1884-85.
	Rs.	Rs.	Rs.
Grant I.			
New Works—			
Communications	1,29,042	1,14,630	63,570
Buildings	3,828	11,070	..
Miscellaneous Public Improvements	1,495	1,720	..
Repairs—			
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Grant IV.			
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General reserve	..	..	12,430
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Balances—			
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Total ..	6,21,860	5,11,790	4,43,900

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3. *Budget estimate for* 1884-85 *of the Kistna Local Fund circle.*—Credit is taken with the Director's approval for a provincial grant for schools of Rs. 5,010 against Rs. 3,660 in 1883-84. The receipts from surplus pound fund, canal and ferry fund and fishery rents are expected to amount to Rs. 10,250, the whole of which will be credited to the road fund, which is insolvent. The land-cess is estimated

at Rs. 3,23,000 against Rs. 3,10,000 in 1883-84, owing chiefly to the proposal of the late Guntúr circle to raise the rate from 9 pies to 1 anna. For this proposal solid reasons, in which the Government concur, are given by the Vice-President. It does not appear, however, that in the late Masulipatam circle any increase is called for, but as it will be inconvenient for two rates to co-exist in one circle, the receipts for the whole district have been calculated at the 1 anna rate. This must not be taken to indicate that the Government desire to raise taxation to the maximum in the late Masulipatam circle, and a special report will be furnished as to whether the 9-pie rate should be maintained for the new Kistna circle, or the 1 anna rate introduced therein, or whether the latter rate should be introduced for the late Guntúr circle, and the former maintained for the late Masulipatam circle. Meanwhile, the estimate will be raised to Rs. 3,63,000, or 82 per cent. of the demand. Compared with the receipts of 1883-84, the tolls revenue appears to be under-estimated.

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G.O., 24th April 1884, No. 878.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Board of Revenue, with enclosures.
„ Revenue department,
with copy of Board's Proceedings, Nos. 1005 and 1027 of 1884.
„ Public Works department,
with copy of Board's Proceedings, No. 1005 of 1884.
„ Accountant-General.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner for Madras.
„ Director of Public Instruction.
„ President of the Municipal Commissions, Kistna district.

Exd. T. O'Connor.

Recorded

(Sgd.)

Govt. of {1884} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 3rd June 1884, No. 1222.

JUNE.

Local Fund Budgets.

Reviewing and passing the budget estimate of the Kistna Local Fund circle for 1884-85.

With disposal

Board of Revenue, 20th March 1884, No. 1005.

PROCEEDINGS OF THE BOARD OF REVENUE.

Read—the following letter from W. P. AUSTIN, Esq., President of the Local Fund Boards, Kistna District, to the Secretary to the Board of Revenue, dated Masulipatam, 29th November 1883, No. 1169 :—

I have the honor to submit herewith the budget estimate of Guntúr Circle for 1884-85, together with its enclosures.

2. *Vice-President's paragraph* 4.—The reason assigned by the Circle Board for the levy of full rate of land-cess does not seem to be satisfactory.

They should have submitted their proposal to increase the rate to the Collector, giving reasons for the proposed change, and should have applied for the sanction of the higher authorities for permission to levy the full rate throughout the district, after making due inquiry into the subject.

The insertion of the proposed increased rate in the accounts under receipts, without obtaining sanction through the proper channel, seems manifestly premature.

The Vice-President is called upon to report fully on the subject. I will submit his explanation when received.

As the question of raising the rate has not hitherto been under discussion, I cannot at present give a decided opinion in the matter.

3. *Vice President's paragraph* 6.—The revised estimate for No. 4 (metalling the road from Guntúr to Chebrole) has been returned to the Vice-President for revision, with reference to the remarks made by the Superintending Engineer, II Circle.

4. At the request of the District Medical and Sanitary Officer, with reference to G.O., No. 391, Public, dated 2nd February 1883, embodied in Board's Proceedings, No. 698, dated 10th March 1883, a peon was newly appointed to do duty under him.

A provision of Rs. 42, being moiety of the salary of the peon at Rs. 7 per month, was made in the Masulipatam Circle budget for 1884-85, but no provision is made for the other moiety in this circle budget. It should, therefore, be entered under Grant III (*h*) Miscellaneous.

5. In the statement of budget grants, the subsequent additions and deductions are shown according to Local Fund Board's resolutions, as the sanction of the Revenue Board had not come to hand at the time of preparing the statement, and the reference of Vice-President's letters is entered.

Sanction of the Revenue Board for some of those items having subsequently been received, the dates and numbers, &c., of their proceedings are now entered in red ink against such items.

Enclosure No. 1.

From J. THOMSON, Esq., Vice-President, Local Fund Board, Guntúr Circle, to the President, Local Fund Boards, Kistna District, dated Guntúr, 25th October 1883, No. 155.

I have the honor to submit the regular estimates of the current and the budget estimates of next year, accompanied by the marginally noted statements. They were passed by the Local Fund Board on 5th October.

1 Abstract of Regular Estimates.
1 List of Establishments.
1 Statement of subsequent alterations in the Budget for 1883-84.
1 Circle Map.

Regular Estimate of 1883-84.

2. Receipts —The excess of actual over budgeted balances, about Rs. 20,000 in Road and Rs. 4,000 in General Fund, arises mainly from difficulty in procuring labor or in procuring it at sanctioned estimate rates. Under Schools it is understood that the Director will contribute towards the scholarships of Normal School students. The variations in the other items are sufficiently explained in the statement.

EXPENDITURE.—Under Grant I it is expected that about Rs. 6,000 under New Works and Rs. 19,000 under Repairs in excess of budget allotments will be spent. A large incomplete works list is being worked off as rapidly as possible. The reserve has gone in this, and the total expenditure will exceed the original estimate by about Rs. 20,000. For Education the variation of Rs. 1,800 in favor of expenditure arises chiefly by an increase of Rs. 3,600 under Results Grants and decrease of Rs. 1,700 under Salaries in Local Fund Schools, the new figures being based on actuals of the past year. The totals under Sanitation differ only by Rs. 491 and those under Grant IV are practically the same. The general reserve has been allotted.

Full details are entered in the remarks column.

3. The following balances are accordingly arrived at :—

	RS.
Road Fund	9,274
Endowment Fund	376
General Fund	9

which are carried forward.

ESTIMATES FOR 1884-85.

4. RECEIPTS.—*Allotment from Provincial Funds.*—The current year's original estimate was for the two middle schools at Bápatla and Vinukonda. The Board intend applying for grants for their training school at Guntúr and the three Salary Schools at Dáchepalle, Narsaraopet and Krósúr.

Special Funds.—The estimate for Canal and Ferry Fund is reduced to Rs. 500 on the Treasury Deputy Collector's recommendation.

Land-cess.—The past year's balances having been almost fully spent, the Board have now to work on the year's receipts. There are 1,43,260 in the current year, while Rs. 1,76,000 (excluding reserve) will be required to meet current demands. Road-making and repairing are receiving every attention now; but the general condition of the circle as regards communications can never be excellent, construction being costly and the circle extensive. Education is always making fresh demands and sanitation is most inadequately served at present. The Board do not possess a single decent dispensary or school building. The rate of land-cess in the circle is 9 pies in the rupee, while almost throughout the presidency the full rate is levied; and the rates of assessment cannot be said to oppress the agricultural community in comparison with other districts. The Local Fund Board therefore propose to raise the cess here to 1 anna, and, in anticipation of the sanction of the Government to this increase from the next fasli year, have framed their budget for 1884-85 accordingly. The Treasury Deputy Collector's estimate is Rs. 1,30,000 at 9 pies in the rupee, and is raised to Rs. 1,73,000 in view of the above proposal.

Tolls.—The current year's bid for the Guntúr Municipal tolls is Rs. 15,000, of which one-third, Rs. 5,000, is entered in the regular estimate of the current, and is adopted for next, year.

School Fees.—The actuals of 1882-83 were Rs. 967. Two primary schools have been raised to middle class during the current year, and another, Dáchepalle, will be in the next year. The fees in these three schools will be levied according to Class C (aided) in the educational ttanding orders. At present there are too many free scholars in the other schools, and the Deputy Inspectors have been instructed to reduce the number to the proper rate. A large increase is therefore expected under the head.

Endowments.—The Kantepudi Tank Endowment, with an annual income of Rs. 8, was transferred to this Board by G.O., Mis. No. 1644, Financial Department, dated 9th November 1882.

Miscellaneous.—The income from "Sale-proceeds of Books" is estimated at Rs. 200 and that from "Fines and Penalties" at Rs. 120, with reference to the actuals of the past official year, and the estimate under "Sale of materials" is also reduced for the same reason.

5. The assets for the year are compared below with those for the one preceding :—

—	Balances.	Receipts.	Total, 1884-85.	Estimate, 1883-84.	Difference.
	RS.	RS.	RS.	RS.	RS.
Road Fund	9,270	1,23,810	1,33,080	1,62,810	— 29,730
Endowment Fund	380	540	920	1,340	— 420
General Fund	10	62,320	62,330	59,440	+ 2,890
{Total ..	9,660	1,86,670	1,96,330	2,23,590	— 27,260

Rs. 260 have been transferred from General to Endowment Fund to meet the cost of the endowed school at Ponnur.

6. EXPENDITURE.—*Grant I, New Works.*—Statement II-A, Part I, furnishes the details. The first six items are repeated from the current year's budget. The revised estimate for No. 4 (metalling the road from Guntúr to Chebrole) has been submitted separately with my letter, No. 149, of 21st October 1883. The seventh and the only item in the appendix are taken from

the incomplete works list. No money can be spared for hospitals or school buildings, but something may be done when the year opens.

Repairs—Communications.—Considering the small amount available for new works and the large repairs that are going on on many roads on account of floods, cyclones, &c., the Board have reduced temporarily the maintenance grants of the following roads :—

Order in the Current Budget.			1883-84.	1884-85.
No. 3—	Road from Guntúr to Sattenapalle...		3,900	3,200
„ 5—	Do.	Chilakalurpet to Nekarikal	2,000	1,250
„ 6—	Do.	Chinapalakalur to Narsaraopet ...	4,200	2,630
„ 9—	Do.	Guntúr to Peda Ganjam lock	5,000	3,050
„ 11—	Do.	Inkote to Chinna Ganjam	1,200	800
„ 14—	Do.	Sattenapalle to Piduguraka	1,720	1,270

These can bear temporary reduction and a little more money can thus be given towards new works. Item No. 11 accordingly appears in the appendix. The maintenance allowance of the Guntúr to Amarávati road for the last four miles has been raised to Rs. 100 a mile, the rate allowed to the rest of the line, as these miles will be completed during the current year, and the Retur road which is nearing completion is shown in the appendix with an allotment of Rs. 140. Under "special repairs," items Nos. 16, 17, 18, 20, 21, 22, 23 and 24 of the current year's budget are repeated as Nos. 14 to 21. Items Nos. 22 to 29 are reproduced from the incomplete works list, being such as would run into next year. The next year's list of incomplete works will be very sensibly diminished.

Chattrams and Bungalows.—The current year's provision for repairs of these is divided between them and dispensaries.

Maintenance of Avenues.—The amount entered is the same as in the current year. It is large, but the Engineer does not think it should be reduced.

Engineering Establishment.—The provision is for the following, being the same as for the current year :—

	Pay. RS.	Batta. RS.
One Engineer on	400	150
One Overseer on	80	15
One do. on	70	15
Four Overseers on Rs. 50 each	200	60
Six Sub-Overseers—		
One on Rs. 30 / One on „ 25 / One on „ 20 / Three on „ 15 each.	120	45
One Accountant on	50	
One do. on	30	*10
One do. on	25	
One do. on	15	
One Draughtsman on	40	...
Six Overseers' Writers on Rs. 15 each	90	45
Four Lascars on Rs. 7 each	28	...
Twelve Lascars on Rs. 6 each	72	24
	1,220	364
	12	12
	14,640	4,368
	= 19,008	
Contingencies ...	262	
	19,270	

* For one only.

The establishment charges bear now a proportion of 19 per cent. to the outlay on works, the result of the reduced income.

Tools and Plant is estimated at 1½ per cent. on expenditure.

Road Fund Reserve is entered at 10 per cent. of receipts.

7. *Grant* I is therefore—

	Rs.
Road Fund	1,26,690
General Fund	5,450
Total ...	1,32,140

8. *Grant II, Education—Inspection.*—There are at present four Inspecting Schoolmasters, three on Rs. 35 and one on Rs. 25. The number of taluks in this circle is six, four are under the supervision of the Inspecting Schoolmasters and two under the two Deputy Inspectors. In the report for 1882-83, the Board observed that the schools in the two taluks under the Deputy Inspectors were not sufficiently inspected, and they now, on the recommendation of the Deputy Inspector of Schools, solicit sanction for entertaining an additional Inspecting Schoolmaster on Rs. 25 to assist the Deputies in the two taluks. The provision will thus be—

	Rs.
Three Inspecting Schoolmasters on Rs. 35 each	1,260
Two do. do. on „ 25 „	600
Batta of 3 at As. 6 each per diem Do. of 2 at As. 4 „ „ }	585
Contingencies	60
	2,505
	or 2,510

Training Schools.—In framing the current year's budget Rs. 300 were erroneously included in excess of the requirements under "Stipends." Hence the decrease.

Local Fund Schools—Middle Schools.—The school at Dáchepalle will be raised to middle class with provision for an additional teacher on Rs. 7 (Proceedings of the Director of Public Instruction, No. 5466, of 9th August 1883). Provision is made for furniture for the three. House-rent of Vinukonda school has been raised to Rs. 48 for a better house if available.

Salary Schools.—The number has been reduced to two. The school at Dáchepalle has been raised to middle class. The one at Mangalagiri is in a very unsatisfactory condition. The attendance is small. None passed at the last inspection. It will therefore be altered into one on the combined system with two teachers on Rs. 7½ and Rs. 5. Provision has been made for furniture for the school at Krósúr.

Combined Schools.—Mangalagiri is an addition. The Rayapudi School is a failure. There is not sufficient material there for a Local Fund School, and it will therefore be closed. Karempudi has already been recommended for an additional teacher on Rs. 5 and provision is made accordingly. The entertainment of an additional teacher in the school at Vetapálam, the strength of which is such as cannot be managed by the existing staff, is recommended. Provision is made for furniture for Karempudi and Tumrucota Schools. It is considered expedient to reduce the house-rent of Mangalagiri, Todikonda, Prattipad and Achemmapet Schools to one half and the contingency of all the combined schools to Rs. 6 each per annum. The estimate under "payment by results" has hitherto been equal to the fixed salary, but only a half of it is being spent. The provision is therefore revised with reference to the requirements of each school, thus effecting a saving of Rs. 900 under the head. The sanction of Government is solicited for these changes.

Results Grants.—Last year's actuals were Rs. 9,586, and this year they will be as much; but the Deputy Inspector believes that next year not more than Rs. 8,000 will be required and his estimate is adopted. It is expected that the number of schools for results grants will be reduced next year by more careful scrutiny and attention to rules.

The other items do not call for any remark.

9. *Grant II* is—

	Rs.
Endowment Fund	360
General Fund	24,130
Total ...	24,490

The Inspector's proposals were not received till after the meeting, but his Deputy attended throughout, and the Board has allotted as much as they were able, having consideration to other demands.

10. *Grant III (a), Hospitals and Dispensaries—Salaries of Medical Subordinates*—Charge allowances of the Civil Apothecary at Dáchepalle and the increased pay of First-class Hospital Assistant in charge of the dispensary at Vinukonda are entered for the full year against for nine months this year. These raise the current year's figure to Rs. 5,100. The provisions for "Diet of Patients" and "Medicines" have been reduced with reference to previous year's actuals.

Vaccination.—The provision is for the following:—

	Rs.
1 Deputy Inspector on Rs. 70	840
1 First-class Vaccinator on Rs. 18	216
5 First-class Vaccinators on „ 15 each	900
8 Second-class Vaccinators on Rs. 10 each	960
3 Probationers on Rs. 5 each	180
1 Peon on Rs. 6	72
Travelling batta of the Deputy Inspector at 1 rupee per diem ...	360
Do. do. to Probationers at 1 anna per diem	65
Do. do. to three Vaccinators in hilly tracts at 2 annas per diem	135
Do. do. to the Peon at 1 anna per diem	22½
	3,750½
Contingencies, including batta to mothers of children vaccinated and the cost of animal vaccination	300
Total ...	4,050½

Special recommendation was made for increasing the batta of the Deputy Inspector of this circle to one rupee per diem, but since the meeting, G.O., No. 1969, Financial Department, dated 5th September 1883, has been received and the allotment will have to be altered.

No provision could be made for *Improvement of water-supply and village-sites* for want of funds, but the Board hope to allot money from the reserve after the year opens.

Scavengering Establishments.—The list will be the same as in the current year, but the Board by a majority consider it unnecessary to have "maistries" at places where there is a Resident officer of the grade of Tahsildar, Deputy Tahsildar, Apothecary or Hospital Assistant, and accordingly strike out the provision for eleven such maistries. The work of the scavengers in these villages ought to be supervised by the Resident officers. There is thus a saving of Rs. 900.

Contributions to the Medical College and to the Sanitary Inspecting Agency have been raised in proportion to the increased receipts.

Miscellaneous.—The allotments under "Maintenance of lunatics" and "Stipends of midwives" are reduced to Rs. 100 each as being likely to be sufficient.

The other items are all the same as in the current year.

Grant III is—

	Rs.
Endowment Fund	100
General Fund	25,110
Total ...	25,210

12. *Grant IV, Establishment of Local Fund Board Office.*—The provision is for the following:—

	Rs.
1 Head Clerk on	50
1 Temporary Clerk on	25
1 Clerk on	15
1 Peon on	8
	98
	× 12
Total ...	1,176

Under (*f*) *Contingencies*, a sub-head, "Miscellaneous," is opened with Rs. 50 to meet charges otherwise not enumerated. The provision for "Travelling batta to Non-official Members" is reduced to Rs. 1,000, as the Board have, in view of their finances, reduced the rate from eight annas to four annas a mile from next year. The other items are the same as in the current budget.

13. *Grant IV* is—

	Rs.
Road Fund	4,430
General Fund	2,100
Total ...	6,530

14. *General Reserve* ought to be Rs. 6,230, but only Rs. 5,280 are available. The total expenditure is Rs. 1,93,650, leaving a balance of Rs. 2,680—Rs. 1,960 under Road Fund and Rs. 720 under Endowment Fund.

READ—the following letter from J. THOMSON, Esq., Vice-President, Local Fund Board, Guntúr Circle, to the President, Local Fund Boards, Kistna District, dated Guntúr, 7th December 1883, No. 183 :—

I have the honor to acknowledge receipt of your foot-note, No. 1170, of 29th November 1883, to your letter to the Secretary, Board of Revenue, covering the budget of this circle for 1884-85, wherein I am required to report fully on the subject of the increase in the land-cess rate from nine pies to one anna per rupee proposed by the Circle Board.

2. I am unable to put the matter any more clearly than appears in the budget and the covering letter. It is simply one of assets *versus* requirements or wants of the circle, and is now forced on the Board by the balances having been used up. If the income had as it ought been spent promptly, the rate would probably have been increased long ago.

3. I gather from your letter that you consider the matter to belong to the district as much as to this Board. It would be desirable that the same rate should be in force throughout the district, but, unless the Masulipatam Board are prepared to help us, we must provide for ourselves, and I gather from Board's Proceedings, No. 944, dated 5th April 1883, that there have been contemporaneously different rates within the same district.

4. There do not seem to be any rules as to proposals of the sort being submitted to the Collector of the district. And as regards including the proposal in the estimates of the year and framing them accordingly, I have to say that perhaps the Board and certainly myself were not fully aware of the financial condition of the circle till the budget came under consideration, and then, finding things as they are, the most sensible procedure seemed to be what was adopted. It seems to be contrary to the Board's instructions that extraneous matter requiring special orders should not be brought forward in the budget; but the budget is at the same time required to be a proper representation of the programme for the coming year, and it could be made so only according as we drew it up. I note also that by Revenue Board's Proceedings, No. 2876, dated 23rd November 1882, and No. 352, dated 9th February 1883, the Kurnool Board appear to have followed a similar course, and, moreover, to have regarded the question simply as one of receipts *versus* expenditure.

5. As to the necessity of the case, I beg to offer the following remarks.

6. Kistna District had in 1882-83, next to Coimbatore, the largest extent of cultivation among the presidency districts. In point of incidence of taxation per head of the population in land revenue, it heads the list. Its assured irrigation has, I presume, more to do with that than anything else, and its consequent wealth is no reason why it should be less heavily taxed for purely local purposes than the rest of the presidency. Godávari and Kistna are the only districts in which the 9 pies rate is now in force. They are also, Godávari especially, among the most backward districts as regards miles of road kept in good repair. The difficulty and expense of making roads is no reason why they should not be made as far as possible. I do not forget that there are canals.

7. The Guntúr Circle has a population of 700,030 and extends over 4,328 square miles. About 423 miles of road have maintenance allotments averaging over Rs. 100 per mile, but of this length 114 miles are only mud roads and cannot be traversed in wet weather. The wealthiest taluk, Bápatla, has in it only about 10 miles of gravelled road (its neighbour, Répalle, belong to the Masulipatam Circle, and, so far as I know, has only mud roads) with a land-cess yielding altogether Rs. 1,30,000 at 9 pies per rupee, and with the above rate of maintenance, if the heavy cost of construction is considered, there is not much left to make new roads. Rs. 78,676 went for maintenance last year and Rs. 74,450 will be spent in this, the result in great part of excessive damage by floods. The same cause still persists, and of the proposed income of Rs. 1,73,000 from Land-cess, we propose spending Rs. 70,800 in 1884-85, leaving only Rs. 23,700 for new works. When these flood damages are fully repaired, there will be more to spend on new works, but floods must recur from time to time and new roads have to be maintained. Part I, Statement II-A of the budget will show the meagre relation the expenditure on new works bears to the estimates. The road-map will show how the whole circle is served.

8. I personally do not think that education is badly served, even at present; but on the proposed increase of income it has not been proposed to give it anything like a corresponding increase of expenditure in 1884-85.

9. As regards sanitation, &c., all are most insufficiently provided with funds, having regard to the population to be served and its wants. We are without proper dispensary buildings. The vaccination staff is far too small, and scavengering is limited to sixteen villages. The expenditure of the current year will be Rs. 27,301, that proposed for next year is Rs. 25,210; and improvements in this direction can only be on permission to utilise reserves and balances.

10. I can add further only that my personal knowledge of the condition of the people affected, necessarily limited, warrants my saying that they are in no such condition of poverty or backwardness as to feel the increase of the Land-cess to be a burden. The Deputy Collector, General Duties, was fully in favor of it. The land-holding members of the Board only demurred, but assented when the condition of things was made clear to them. I do not know any reasonable argument that can be advanced against it.

Endorsement by W. P. AUSTIN, Esq., President of the Local Fund Boards, Kistna, dated Masulipatam, 26th December 1883, No. 1304.

Submitted to the Board of Revenue, Madras, in continuation of this office No. 1169, dated 29th November 1883.

READ—the following letter from Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Madras, 13th November 1883, No. 5816 :—

I have the honor, by desire of the Surgeon-General, to report to your Board that the provision made in Grant III of the 1884-85 Local Fund budget estimate of the Guntúr Circle for the maintenance of the seven dispensaries is sufficient and calls for no remarks.

2. The marginally-noted figures are entered as contribution towards the expenses of the Medical College and sanitary inspection.

	Rs.
College	930
Inspection	930

3. The entry "Vaccine Inspecting Agency" in the expenditure statement should be altered to "Sanitary Inspecting Agency."

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 29th November 1883, No. 1503 :—

I have the honor to report, for the information of the Board of Revenue, that the sanitary grant of the Guntúr Circle has again for 1884-85 been still further reduced to Rs. 6,470 from Rs. 7,370 for 1883-84 and Rs. 28,620 for 1882-83. This is a retrograde step. The services of eleven conservancy maistries are to be dispensed with and Rs. 900 saved, thus imperilling the efficient supervision of the scavengering establishment. Resident officers of the grade of Tahsildar, Deputy Tahsildar, Apothecary or Hospital Assistant will supervise the scavengering establishment of the villages where there are no maistries. It is a question if these officers will have the time or can possibly go round every day with the sweepers through the streets to exact work from them, or to see that they do their work properly.

2. No provision has again been made for the improvement of water-supply or village-sites, "but the Board hope to allot money from the reserve after the year opens." The Rs. 900 saved by the reduction of the conservancy establishment might, however, have been set aside for these purposes. Here is another instance where the sanitary grant is curtailed for the benefit of other objects.

3. The vaccination grant amounts to Rs. 4,050 against Rs. 3,640 for the current year, which appears to be ample.

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, 21st December 1883, No. 8618 :—

I have the honor to submit the following remarks on the educational portion of the Local Fund budget estimate of the Guntúr Circle for 1884-85.

2. *Receipts.*—The receipts appertaining to education amount to Rs. 32,980 as shown below :—

	RS.
Provincial Grant	2,410
One-sixth Land-cess and interest thereon	28,850
School-fees	1,420
Contributions	100
Sale of Books	200
Total ..	32,980

The Board have taken credit for a grant of Rs. 900 for scholarships and of Rs. 1,510 for results grants from Provincial Funds for the (Guntúr) Normal and Local Fund Middle schools respectively. The Acting Inspector of Schools considers that the Provincial grant for scholarships will not be likely to exceed Rs. 600, and I share in his view. The revised fee scheme now before Government, which will apply to all Local Fund schools, will probably further improve the fee revenue of the Board.

3. *Charges.*—The expenditure proposed aggregates Rs. 24,490 against Rs. 23,610 in the current year's budget :—

	Budget, 1883-84. RS.	Budget, 1884-85. RS.
Inspection	2,330	2,510
Training Schools	3,180	2,880
Local Fund Schools	10,250	9,270
Results Grants	6,000	8,000
Miscellaneous	1,850	1,830
Total ..	23,610	24,490

4. The Local Fund Board having resolved to entertain an additional Inspecting Schoolmaster—a step which has my support—to assist the Deputy Inspector have raised the provision for inspection from Rs. 2,330 to Rs. 2,510. But, in calculating the charge, the Vice-President has entered the travelling allowances of these officers at the rates prescribed in the new Travelling Allowance Code. The Government have recommended to the Government of India the continuance of the old rate of 8 annas per diem to these officers, and the provision for inspection should accordingly be raised to about Rs. 2,900.

5. *Training Schools.*—The provision under this head is sufficient. From Statement III it is observed that no fees are entered on account of the Practising school.

6. *Local Fund Schools.*—The assignment for Local Fund schools has been raised by Rs. 980, which is due to smaller provision being made for results grants in combined-system schools with reference to the actuals of the preceding year, and also to the closing of the Rayapudi school. The changes proposed in the teaching staff of certain schools have my approval. The Inspector of Schools considers it desirable to have provision made for at least ten new schools on the combined system at the average cost of Rs. 180 a-year. I recommend that the proposal be accepted and an allotment to the extent of Rs. 1,800 provided, as funds will admit of this being done, but I would make it a condition that fees should be levied in all such schools at suitable rates and credited to Local Funds.

7. *Results Grants.*—For results grants Rs. 8,000 are allotted against Rs. 6,000 in the current year's budget and Rs. 9,586, the actuals of 1882-83. If the amount be insufficient, as I apprehend, it should be supplemented from the General Reserve.

RESOLUTION—dated 20th March 1884, No. 1005.

The Local Fund budget estimate of the Guntúr Circle for the year 1884-85 is herewith submitted for the orders of Government.

2. REGULAR ESTIMATE FOR 1883-84—*Receipts.*—The opening balance adopted by the President in the regular estimate is in excess of the closing balance of 1882-83 finally advised by the Accountant-General by nearly Rs. 26,000. This is due to the adjustment by the latter officer in the accounts of 1882-83 of the value of uncashed cheques and other debt heads. The Accountant-General's figures are as follows and will be adopted by the Board :—

	RS.
Road Fund	60,588
Endowment Fund	576
General Fund	17,341
Total ...	78,505

Land-cess is estimated at Rs. 1,30,000 as in the budget. The collections are 80 per cent. of the total demand. The arrear demand according to the demand, collection and balance statement appended to the regular estimate differs from the amount of outstandings on 31st March 1883 as per statement which accompanied the last year's Circle report. The variation should be explained. Tolls are expected to be Rs. 5,000 against Rs. 5,750 in the budget. Rs. 1,465 are shown as miscellaneous receipts. The President is requested to state the sources from which they were derived. The other items do not call for remark. The total assets are—

	RS.
Road Fund	1,56,238
Endowment Fund	1,014
General Fund	64,516
Total ...	2,21,768

3. *Expenditure.*—Under Grant I the regular estimate of expenditure is Rs. 1,77,687 against Rs. 1,57,750 sanctioned in the budget. The increase was allotted mostly for the incomplete works of 1882-83. Under Grant II the expenditure exceeds the budget grant by Rs. 1,875. This has resulted from the provision for Result Grants being raised from Rs. 6,000 to Rs. 9,600. No application has been made for the excess allotment. Grant III is Rs. 27,301 and Grant IV Rs. 7,420 against Rs. 26,810 and Rs. 7,480, respectively, sanctioned in the budget.

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

—	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
New Works—				
Communications	54,081	...	...	54,081
Civil Buildings	...	...	2,034	2,034
Miscellaneous Public Improvements ...	...	...	284	284
Repairs—				
Communications	93,292	...	...	93,292
Civil Buildings	...	...	233	233
Miscellaneous Public Improvements ...	...	870	5,733	6,603
Local Fund Engineering establishment ...	18,143	...	1,127	19,270
Tools and Plant	1,779	...	111	1,890
Grant I ...	1,67,295	870	9,522	1,77,687
Do. II ...	...	212	25,273	25,485
Do. III ...	...	...	27,301	27,301
Do. IV ...	5,226	...	2,194	7,420
Total ...	1,72,521	1,082	64,290	2,37,893
Receipts ...	1,56,238	1,014	64,516	2,21,768
Balances ...	— 16,283	— 68	226	— 16,125
Or in round numbers ...	— 16,280	— 70	230	— 16,120

These balances will be carried forward to the budget of 1884-85. Owing to the decrease in the opening balance the Road Fund closes in deficit, which will be made good in the ensuing year.

5. BUDGET ESTIMATE FOR 1884-85—*Statement I-A, Receipts.*—Credit is taken for a Provincial grant of Rs. 2,410 on account of schools. The Director of Public Instruction thinks that only Rs. 2,110 may be expected. The latter figure will accordingly be entered. In this circle Land-cess has hitherto been levied at the rate of 9 pies in every rupee of the assessment. On account of the financial difficulties now experienced, the Local Fund Board propose to raise it to one anna. As the increase seems to be necessary, the Board recommend it for the sanction of Government. Rs. 1,73,000 are expected at the enhanced rate in the ensuing year against Rs. 1,30,000 in the current year. The collections are 85 per cent. of the probable demand. Under Tolls the figure in the regular estimate, viz., Rs. 5,000, is repeated. The other items of receipt call for no remark. The assets are—

	RS.
Road Fund	1,07,530
Endowment Fund	470
General Fund	62,250
Total ...	1,70,250

6. *Statement I-B, Expenditure—Grant I, Public Works.*—Rs. 23,700 are provided for "New Works—Communications." The amount will be reduced to Rs. 12,700, as otherwise the Road Fund will close in deficit in the ensuing year also. All the works entered in Statement II-A, Part I, are in progress, and the reduction will be effected in the allotment for every work excepting two for which small sums are provided. For road repairs Rs. 70,800 are assigned against Rs. 74,450 in the current year's budget. It is stated that the maintenance grants of some of the roads can bear temporary reduction. Rs. 500 are set apart for the repair of buildings and Rs. 4,000 for the maintenance of avenues. The allotment for Tools and Plant will be reduced to Rs. 1,320, which is 1½ per cent. of the outlay on works. The share chargeable to the Road Fund of the cost of Local Fund Engineering establishment, Tools and Plant and General management should respectively be Rs. 18,280, Rs. 1,250 and Rs. 4,060. The Road Fund Reserve at 10 per cent. of the receipts is Rs. 12,380, but only Rs. 370 are available. The total Road Fund expenditure amounts to Rs. 1,07,530, leaving no balance.

7. *Grant II, Education.*—The allotment for education is Rs. 24,490 against Rs. 23,610 in the current year's budget. It is proposed to entertain an Inspecting Schoolmaster on Rs. 25 a-month in addition to the four men now employed. The Director of Public Instruction supports the proposal and the Board recommend it for the sanction of Government. With reference to the concluding portion of paragraph 4 of the Director's letter, he is referred to G.O., dated 15th January 1884, No. 100, communicated in Board's Proceedings, dated 23rd January 1884, No. 226. Rs. 9,270 are provided for Local Fund schools against Rs. 10,250 in the current year. There is a decrease of Rs. 900 in results grants in combined-system schools, the estimate for which has been framed on the actuals of previous years. It is proposed to raise the Dáchepalle school to the middle-class standard, to convert the salary-system school at Mangalagiri into a combined school as it is in an unsatisfactory condition, and to abolish the combined-system school at Rayapudi, the attendance in which is meagre. The sanction of Government is requested to these proposals. The changes in the teaching staff are approved as recommended by the Circle Board. The Director suggests an additional allotment of Rs. 1,800 for ten new schools on the combined system, but the present condition of the General Fund does not admit of the increased expenditure. The provision for Result Grants has been raised from Rs. 6,000 to Rs. 8,000 with reference to last year's actual expenditure which was Rs. 9,586. The Director thinks that even this may not be sufficient, but the Local Fund Board anticipate a reduction in the number of schools to be examined next year by a more careful observance of the rules. If necessary the rate of grant may also be slightly decreased.

8. *Grant III, Medical and Sanitary.*—Rs. 9,180 are provided for Hospitals and Dispensaries against Rs. 10,550 in the current year. The Surgeon-General considers the allotment sufficient. Rs. 6,470 are assigned for sanitation against Rs. 7,370 in the current year. The Board concur with the Sanitary Commissioner in considering the provision to be totally inadequate. It will be raised to the current year's figure and the increase entered under "Improvement of Water-supply." As suggested by the President, Rs. 40 will be added to the provision for the Zillah Surgeon's establishment. The other items under this grant do not call for remark.

9. *Grant IV, Miscellaneous.*—The expenditure under this grant is the same as in the current year's budget, except that the travelling allowance of non-official members is reduced from Rs. 2,000 to Rs. 1,000, and that Rs. 50 are provided for miscellaneous expenditure. The General Reserve at 10 per cent. of the receipts is Rs. 6,200, but only Rs. 3,850 are available.

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

Receipts.	Amount.	Expenditure.		Amount.	Total.
	Rs.			Rs.	Rs.
Road Fund	1,07,530	Grant I ..	Road Fund	1,03,400	
Endowment Fund	470		General Fund	5,560	
General Fund	62,250				1,08,960
		Do. II ..	Endowment Fund	100	
			General Fund	24,390	
					24,490
		Do. III ..	Endowment Fund	100	
			General Fund	26,050	
					26,150
		Do. IV ..	Road Fund	4,130	
			General Fund	2,400	
					6,530
		General Reserve		..	3,850
		Balances.			
		Road Fund		..	
		Endowment Fund		270	
		General Fund		..	
					270
Total ..	1,70,250		Total ..		1,70,250

I.—Budget Estimate of the Local Funds of the Guntúr Circle, Kistna District, for the Official Year 1884-85.

A.—*Revenue and Receipts.*

—	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Balances—				
(*a*) Road Fund	—16,280		66,370	1,42,658
(*b*) Endowment Fund..	—70		810	1,564
(*c*) General Fund	230		13,270	51,472
		—16,120		
2. Allotments from General Revenues—				
(*a*) Provincial Funds—				
For Roads	..		..	..
For Schools	2,110		1,060	..
(*b*) Special Funds	2,350		..	..
Surplus Pound Fund .. .. (Rs. 1,850)	..		1,850	1,701
Canal and Ferry Fund .. .. (Rs. 500)	..		1,000	..
Fishery Rents	..		..	2
Grass Rents	..		..	34
Miscellaneous	..		..	..
		4,460		
3. Rates and Taxes—				
(*a*) Cess on Land	1,73,000		1,36,000	1,14,345
(*b*) Tolls	5,000		5,750	6,093
		1,78,000		
4. Fees in Schools and Training Institutions		1,420	900	967
5. Contributions from other Circles and Municipalities ..			..	30
6. Receipts from Endowments, Contributions and Donations—				
(*a*) Educational	70		70	23
(*b*) Hospitals and Dispensaries	..		..	75
(*c*) Choultries, Endowed Tanks, &c.	440		430	400
(*d*) Markets	..		..	..
(*e*) Miscellaneous	..		..	..
		510		
7. Miscellaneous—				
(*a*) Sale-proceeds of books	200		300	140
(*b*) Market Rents	..		..	..
(*c*) Fines and Penalties	120		80	124
(*d*) Sale of materials	60		100	52
(*e*) Sale of other property	..		..	11
(*f*) Public Bungalows	400		400	328
(*g*) Interest on Land-Cess	100		100	43
(*h*) Avenue Receipts	100		100	4
(*i*) Miscellaneous	1,000		1,000	862
		1,980		
Total ..	..	1,70,250	2,23,590	3,20,928

Statement showing the Demand, Collection and Balance of Land-cess for 1884-85.

—	Demand.	Collection.	Balance.
	Rs.	Rs.	Rs.
Arrears	33,445	30,000	3,445
Current	1,70,582	1,43,000	27,582
Total ..	2,04,027	1,73,000	31,027

B.—*Expenditure.*

	Estimate, 1884-85.		Estimate, 1883-84.	Actuals, 1882-83.
	Detail (Minor Heads).	Total (Major Heads).		
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.
By Other Agency.				
(*a*) New Works—				
Communications	12,700		48,000	64,092
Civil Buildings	...		...	843
Miscellaneous Public Improvements ...	...		...	511
		12,700		
(*b*) Repairs—				
Communications	70,800		74,450	78,676
Civil Buildings	500		500	318
Miscellaneous Public Improvements ...	4,000		4,000	6,711
		75,300		
(*c*) Establishments—				
Cost of the Local Fund Board's Engineering Establishment	...	19,270	19,270	17,087
Other Establishment Charges	...		...	480
(*d*) Tools and Plant	...	1,320	1,890	2,188
(*e*) Contingencies	...		...	...
(*f*) Road Fund Reserve	...	370	9,640	...
(*g*) Contributions to—				
(*a*) Provincial Funds	...		...	...
(*b*) Other Circles	...		...	...
(*c*) Municipalities	...		...	...
		...		
Total, Grant I ...	...	1,08,960	1,57,750	1,70,906
GRANT II.—*Education.*				
(*a*) Payment for Inspection	...	2,510	2,330	3,393
(*b*) Training Schools	...	2,880	3,180	2,480
(*c*) Local Fund Schools—				
Salaries: Fixed	6,160		6,340	4,965
Salaries: Payment by Results	1,740		2,640	1,357
Salaries: Do. from School Fees ...	...		...	...
Servants	200		210	216
Miscellaneous	1,170		1,030	996
		9,270		
(*d*) Grants-in-aid—				
Salary grants	...		...	...
Results do.	8,000		6,000	9,586
		8,000		
(*e*) Contributions to—				
(*a*) Provincial Funds	1,500		1,500	...
(*b*) Other circles	...		...	...
(*c*) Municipalities	...		...	...
		1,500		
(*f*) Miscellaneous—				
Purchase of books	300		300	142
Commission for selling books	30		50	11
		330		
Total, Grant II ...	...	24,490	23,610	23,146

B.—*Expenditure*—(Continued).

	Estimate, 1884-85.		Estimate, 1883-84.	Actuals of 1882-83.
	Detail (Minor Heads).	Total (Major Heads).		
GRANT III.—*Sanitation, Medical Services, and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(*a*) Hospitals and Dispensaries—				
Salaries of Medical Subordinates ...	5,100		4,970	4,575
Clerks and Servants	1,180		1,180	1,138
Midwives	320		320	324
Diet of patients	300		600	63
Medicines and Surgical Apparatus ...	1,400		2,600	1,392
Supplies	470		470	348
Contingencies	280		280	438
Miscellaneous—Rent, &c.	130		130	112
		9,180		
(*b*) Vaccination—				
(1) Salaries, &c., of Vaccine Establishment	3,750		3,570	3,293
(2) Contingencies	300		70	232
		4,050		
(*c*) Distribution of Medicines	...		...	90
(*d*) Sanitation—				
(1) Works undertaken for the improvement of water-supply	900		...	8,663
(2) The enlargement or improvement of village-sites	...		...	643
(3) Scavengering large villages and small towns	5,770		6,670	14.362
(4) Other sanitary outlay—Fairs and festivals	700		700	22 / 666
		7,370		
(*e*) Choultries—				
Establishments	96		96	...
Contingencies	4		4	...
		100		
(*f*) Public Bungalows—				
Establishments	350		350	348
Contingencies	50		50	
		400		
(*g*) Contributions to—				
(1) Provincial Funds—				
For the Medical College	930		700	1,434
For the Sanitary Inspection ...	930		700	...
(2) Other Circles	...	...	...	...
(3) Municipalities—				
To the Guntúr Municipality for Civil Dispensary	2,500		2,500	2,305
		4,360		
(*h*) Miscellaneous—				
Maintenance of lunatics	100		200	77
Stipends for midwives	100		200	...
Reserve Hospital Assistant	300		300	...
Contribution towards the salary of the District Surgeon's establishment ...	190		150	123
		690		
Total, Grant III ...	...	26,150	26,810	40,648

B.—*Expenditure*—(Continued).

	ESTIMATE, 1884-85.		Estimate, 1883-84.	Actuals, 1882-83.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
GRANT IV.—*Miscellaneous.*				
(*a*) Contribution for the controlling Establishment at the Presidency		2,050	2,050	2,046
(*b*) Contribution for controlling Establishment in Collector's office		470	470	624
(*c*) Contribution for the District Audit Establishment		490	490	480
(*d*) Contribution to the President's office ...		200	200	194
(*e*) Establishment of Local Fund Board's office		1,170	1,170	1,158
(*f*) Contingencies—				
Stationery	400		400	
Batta to Local Fund Board's office ..	100		100	
Postal charges	250		250	730
Printing charges	250		250	
Miscellaneous	50		....	
		1,050	1,000	1,882
(*g*) Travelling batta to non-official members ...				48
(*h*) Superannuation and Retired Allowances ...		1,000	....	44
(*i*) Refund of excess collection of Land-cess ...		100	100	
Total, Grant IV ...		6,530	7,480	7,206
General Reserve		3,850	2,180	...
Miscellaneous Debt Accounts ...			....	517
Grand Total Expenditure ...		1,69,980	2,17,830	2,42,423
Balance—				
(*a*) Road Fund		...	4,870	60,588
(*b*) Endowment Fund	270		890	576
(*c*) General Fund	...		...	17,341
		270		
Grand Total ...	...	1,70,250	2,22,590	3,20,928

II.—Estimate of Receipts and Expenditure of the Road Fund of the Guntúr Circle, Kistna District, for the Official Year 1884-85.

Receipts.	ESTIMATE, 1884-85. Detail (Minor Heads).	ESTIMATE, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.
	RS.	RS.	RS.	RS.
1. Balances	..	— 16,280	66,370	1,42,658
2. Two-thirds of the collection of Land-cess	..	1,15,330	86,670	76,230
3. Additional appropriation from Land-cess by Local Fund Board ..	..		..	..
4. Grants from Government—				
(*a*) Provincial Funds	..		..	..
(*b*) Special Funds	2,350		..	..
RS.				
Surplus Pound Fund .. 1,850	..		1,850	1,701
Ferry rents 500	..		1,000	..
Fishery rents	..		..	2
Grass rents	..		..	..
Miscellaneous	..		..	..
		2,350		
5. Tolls	..	5,000	5,750	6,093
6. Contribution from funds of the other Circles and Municipalities for Roads	..		..	..
7. Miscellaneous—				
(*a*) Sale of old materials and tools and plant	60		100	61
(*b*) Interest on Land-cess	70		70	29
(*c*) Miscellaneous	1,000		1,000	370
		1,130		
Total ..	..	1,07,530	1,62,810	2,27,144

Expenditure.	ESTIMATE, 1884-85. Detail (Minor Heads).	ESTIMATE, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.	Remarks.
	RS.	RS.	RS.	RS.	
1. New Works—					
By Public Works Department ..	..		..	..	
By Other Agency	12,700		48,000	64,092	
		12,700			
2. Repairs—					
By Public Works Department ..	..		..	..	
By Other Agency	70,800		74,450	78,676	
		70,800			
3. Establishment—					
(*a*) Cost of Public Works Department Supervision	..		..	..	
(*b*) Share of cost of Local Fund Board's Engineering Establishment chargeable to the Road Fund.	18,280		18,590	{ 16,140 { 480	Other Establishment charges.
(*c*) Share of cost of General Management chargeable to the Road Fund.	4,060		5,360	5,072	
(*d*) Contingencies	..		..	..	
		22,340			
4. Charges in connection with Tolls and Ferries			..	..	
5. Tools and Plant		1,250	1,830	2,067	
6. Contributions			..	..	
7. Reserve		370	9,640	..	
8. Refund of excess collection of Land-cess		70	70	29	
Total Expenditure ..		1,07,530	1,57,940	1,66,556	
Balance ..		..	4,870	60,588	
Total ..		1,07,530	1,62,810	2,27,144	

II-A.—Detail of Allotments for Public Works in the Guntúr Circle, Kistna District, for the Official Year 1884-85.

PART I.—*New Works.*

No.	Project. Public Works Executive Divisions or Ranges.	Description of Work.	Taluk. Names.	Approximate Miles.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	Expenditure in 1884-85. By P.W.D.	By Other Agency.	Total.	Remarks and References.
		COMMUNICATIONS.			RS.	RS.	RS.	RS.	RS.	
1	....	The Great Northern Road	Guntúr	32	2,23,800	2,82,780	..	3,000	3,000	Item No. 1 in the Budget for 1883-84. G.O., No. 1503, 8th May 1869, and G.O., Financial Department, 18th April 1876, No. 705.
			Narsaraopet ..	26	1,98,050					
				58	4,21,850					
2	....	Road from Sattenapalle to Piduguralla ..	Sattenapalle ..	18	93,770	57,285	..	2,000	2,000	Item No. 2 of Budget for 1883-84. G.O., Revenue Department, No. 2277, 6th August 1869.
3	....	Improvements to Trunk Road No. VII, from Brahmanapalli to Pondugal.	Palnád	16	46,500	38,570	..	1,000	1,000	Item No. 3 of Budget for 1883-84. G.O., Revenue Department, 21st August 1874, No. 1395.
4	....	Metalling the road from Guntúr to Chebrole.	Guntúr	8	42,740	30,640	..	2,000	2,000	Item No. 4 of Budget for 1883-84. Estimate submitted separately.
			Bápatla	2						
				10						
	....	Road from Narsaraopet to Vinukonda ..	Vinukonda ..	11	73,095	21,630	..	2,000	2,000	Item No. 5 of Budget for 1883-84. G.O., Public Works Department, 5th October 1881, No. 2443-W.
			Narsaraopet ..	15						
				26						
6	....	Constructing road from Chilakalurpet to Perala.	Narsaraopet ..		1,22,000	17,210	..	2,000	2,000	Item No. 6 of Budget for 1883-84. G.O., Financial Department, No. 336, of 17th February 1876.
			Bápatla							
7	....	Constructing village road at Ravipad ..	Narsaraopet ..		1,095	596	..	500	500	Revenue Board's Proceedings, No. 5228, of 8th September 1882. Item No. 11 of Incomplete Works List for 1882-83.
		Petty New Works	....		..	..	..	200	200	
			Total ..	..	..	..	..	12,700	12,700	
		CIVIL BUILDINGS.—*Nil.*								
		MISCELLANEOUS PUBLIC IMPROVEMENTS—*Nil.*								
			Total, New Works.					12,700	12,700	

APPENDIX TO PART I.

No.	Project. Public Works Executive Divisions or Ranges.	Description of Work.	Taluks. Names.	Approximate Miles.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	Expenditure in 1884-85. By P.W.D.	By Other Agency.	Total.	Remarks and References.
1	....	Improvements to the Village Road at Dachepalle.	Palnád	..	RS. 445	RS. 245	RS. ..	RS. 200	RS. 200	Item No. 9 of the Incomplete Works List for 1881-82 and Local Fund Board's Resolution, No. 2, of 4th April 1881.
			Total ..	..	..	..	..	200	200	

PART II.—*Repairs.*

No.	Project. Public Works Executive Divisions or Ranges.	Description of Work.	Taluks. Names.	Approximate Miles.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	Amount proposed for Expenditure in 1884-85. By P.W.D.	By Other Agency.	Total.	Remarks.
		I. COMMUNICATIONS.			RS.	RS.	RS.	RS.	RS.	
1	....	Repairing Great Northern Road— 20 miles, at Rs. 250 .. .. .. 8 ,, at ,, 150 .. .. .. 28 ,, at ,, 50	Guntúr	30	..	..	..	7,600	7,600	Item No. 1 of Budget for 1883-84.
			Narsaraopet ..	26						
				56						
2	....	Road from Guntúr to Sandole, at Rs. 275 a mile.	Guntúr	6	..	..	..	4,680	4,680	Do. No. 2 do. do.
			Bápatla	11						
				17						
3	....	Road from Guntúr to Sattenapalle— 6 miles, at Rs. 300 each .. .. 14 ,, at ,, 100 ,, ...	Guntúr	9	..	..	..	3,200	3,200	Do. No. 3 do. do.
			Sattenapalle ..	11						
				20						

PART II—*Repairs*—(Continued).

No.	Project. Public Works Executive Divisions or Ranges.	Description of Work.	Taluks. Names.	Approximate Miles.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	Amount proposed for Expenditure in 1884-85. By P.W.D.	By Other Agency.	Total.	Remarks.
					Rs.	Rs.	Rs.	Rs.	Rs.	
4	....	Road from Kopperapad to Pondugal, at Rs. 100 a mile.	Narsaraopet ..	33	..	..	..	3,300		
			Palnád	24	..	..	..	2,400		
			Sattenapalle ..	5	..	..	..	500		
				62					6,200	Item No. 4 of Budget for 1883-84.
5	....	Road from Chilakalurpet to Nekarikallen, at Rs. 50 a mile.	Narsaraopet ..	25	..	..	..	1,250	1,250	Do. No. 5 do. do.
6	....	Road from Chinapalakalur to Narsaraopet, at Rs. 125 a mile.	Guntúr	3	..	..	..	2,630	2,630	Do. No. 6 do. do.
			Sattenapalle ..	9						
			Narsaraopet ..	9						
				21						
7	....	Road from Karempudi to Vinukonda, at Rs. 100 a mile.	Vinukonda ..	27	..	..	..	2,900	2,900	Do. No. 7 do. do.
			Palnád	2						
				29						
8	....	Road from Narsaraopet to Vinukonda, at Rs. 100 a mile.	Narsaraopet ..	13	..	..	..	2,400	2,400	Do. No. 8 do. do.
			Vinukonda ..	11						
				24						
9	....	Road from Guntúr to Pedaganjam lock—								
		11 miles, at Rs. 100 each	Guntúr	11	..	..	..	3,050	3,050	Do. No. 9 do. do.
		39 miles, at Rs. 50 each	Bápatla	39						
				50						
10	....	Road from Guntúr to Amaravati, at Rs. 100 a mile.	Sattenapalle ..	4	..	..	..	2,100	2,100	Do. No. 10 do. do.
			Guntúr	17						
				21						
11	....	Road from Ponnur to Bápatla—								
		3 miles, at Rs. 300 a mile	Bápatla	9	..	..	..	1,500	1,500	Do. No. 12 do. do.
		6 miles, at Rs. 100 a mile								
12	....	Road from Vinukonda to Cumbum, at Rs. 100 a mile.	Vinukonda	12½	..	..	..	1,250	1,250	Do. No. 13 do. do.
13	....	Road from Sattenapalle to Piduguralla—								
		9 miles, at Rs. 100 a mile	Sattenapalle ..	16½	..	..	..	1,270	1,270	Do. No. 14 do. do.
		7½ miles, at Rs. 50 a mile								
		Works for which special estimates have been framed.								
14	....	Repairing damaged portions of Narsaraopet to China Palakalur road.	Guntúr	..	5,000	3,085	..	1,910	1,910	Item No. 16 of Budget for 1883-84
			Sattenapalle ..							
			Narsaraopet ..							
15	....	Repairing damaged portions of Trunk Road No. VII, from Brahmanapalle to Pondugal.	Palnád	..	7,000	3,240	..	2,500	2,500	Item No. 17 of Budget for 1883-84.
16	....	Repairing damaged road from Kopperapad to Pondugal.	Narsaraopet ..	..	5,450	4,850	..	600	600	Do. No. 18 do. do.
17	....	Repairing damaged road from Ponnur to Bápatla.	Bápatla	..	4,850	4,630	..	220	220	Do. No. 20 do. do.
18	....	Repairing damaged road from Guntúr to Ilur.	Guntúr	..	5,370	3,520	..	1,850	1,850	Do. No. 21 do. do.
19	....	Repairing damaged road from Guntúr to Sattenapalle.	Guntúr	..	6,960	2,760	..	2,500	2,500	Do. No. 22 do. do.
			Sattenapalle ..							
20	....	Repairing Vinukonda and Cumbum road.	Vinukonda	..	6,350	5,800	..	550	550	Do. No. 23 do. do.
21	....	Repairing Vinukonda and Karempudi road.	Do.	..	9,000	4,450	..	3,500	3,500	Do. No. 24 do. do.
22	....	Repairing damages on Great Northern road in Narsaraopet Taluk.	Narsaraopet ..	..	6,355	5,345	..	1,010	1,010	Item No. 17 of Incomplete Works List for 1882-83.
23	....	Repairing Gurijala road	Palnád	..	5,380	1,214	..	1,500	1,500	Do. No. 19 of do. do.
24	....	Repairing Vinukonda and Narsaraopet road.	Vinukonda ..	..	2,430	1,490	..	940	940	Item No. 22 of Incomplete Works List for 1882-83.
			Narsaraopet ..							
25	....	Repairing damages on Bápatla and Chandole road caused by floods of November 1882.	Bápatla	..	1,900	1,610	..	290	290	Item No. 23 of Incomplete Works List for 1882-83.
26	....	Repairing damages on road from Bápatla to Commamur Canal caused by floods of November 1882.	Do.	..	1,770	1,460	..	310	310	Item No. 24 of Incomplete Works List for 1882-83.
27	....	Repairing damages on Inkole and Chinaganjam road in Kistna District caused by floods of November 1882.	Do.	..	5,637	2,065	..	3,570	3,570	Do. No. 27 do. do.
28	....	Repairing damages on Inkole and Chinaganjam road in Nellore District caused by floods of November 1882.	Do.	..	2,398	1,548	..	850	850	Do. No. 28 do. do.
29	....	Repairing damages on Ponnur and Bápatla road.	Do.	..	5,811	2,512	..	3,300	3,300	Do. No. 29 do. do.
	....	Petty Repairs	....	..	..	..	..	5,370	5,370	
			Total ..	..	..	..	..	70,800	70,800	
		II.—CIVIL BUILDINGS.								
	....	Hospitals and Dispensaries	....	..	..	..	..	250	250	
		School houses	....	..	..	..	..	..	..	
		Chattrams and Bungalows	....	..	..	..	..	250	250	
	....		Total ..	..	..	..	..	500	500	
		III. MISCELLANEOUS PUBLIC IMPROVEMENTS.								
	....	Maintenance of Avenues	....	..	..	..	..	4,000	4,000	
			Total, Repairs ..	..	..	..	..	75,300	75,300	
			Grand Total ..	..	..	..	..	88,000	88,000	

APPENDIX TO PART II.—*Repairs.*

No.	Public Works Executive Divisions or Ranges.	Description of Work.	Talukas.		Amount proposed for Expenditure in 1884-85.			Remarks.
			Names.	Approximate Miles.	By P.W.D.	By Other Agency.	Total.	
					Rs.	Rs.	Rs.	
		COMMUNICATIONS.						
1	....	Road from Karenchedu to Perala, at Rs. 55 a mile ..	Bápatla ..	4½	..	250	250	Item No. 1 of Appendix to Part II of Budget for 1883-84.
2	....	Do. Santaravur to Vetapalem, at Rs. 57 a mile ..	..	..	..	200	200	Do. No. 2 of do. do.
3	....	Do. Dachepalle to Gurijala, at Rs. 100 a mile ..	Palnád ..	3½	..	820	820	Do. No. 3 of do. do.
4	....	Do. Guntúr to Ilur, at Rs. 154 a mile ..	Guntúr ..	8½	..	1,000	1,000	Do. No. 4 of do. do.
5	....	Do. Bápatla to Sandole, at Rs. 80 a mile ..	Bápatla ..	6½	..	760	760	Do. No. 5 of do. do.
6	....	Do. Chebrole to Black Tank Bund	.. ..	9½	..	190	190	Do. No. 6 of do. do.
7	....	Jagarlamudi road	.. ..	1	..	100	100	Do. No. 7 of do. do.
8	....	Guntúr Ring Road, at Rs. 50 a mile	.. ..	6	..	300	300	Do. No. 8 of do. do.
9	....	Road from Krosur to Tallur	.. ..	1	..	120	120	Do. No. 9 of do. do.
10	....	Sekur road	.. ..	..	..	200	200	Do. No. 10 of do. do.
11	....	Road from Bápatla to Commamur Canal, at Rs. 50 a mile ..	.. ..	7	..	350	350	Do. No. 11 of do. do.
12	....	Do. Nandur to Bápatla, at Rs. 80 a mile ..	.. ..	11¾	..	140	140	Do. No. 12 of do. do.
13	....	Retur road at Rs. 50 a mile	.. ..	2¾	..	140	140	Do. ... do.
14	....	Road from Inkole to Chinaganjam, at Rs. 100 a mile ..	.. ..	8	..	800	800	Item No. 11 of Part II, Budget for 1883-84.
			Total ..	..	..	5,370	5,370	....

II-B.—Talukwar Statement showing Allotment of the Road Fund for Expenditure in the Guntúr Circle, Kistna District, for the Official Year 1884-85.

Taluk.	Portion of Land-cess raised in the Taluk to be applied to Communications.	Amount allotted for Roads in the Taluk.	Ratio of Column 3 to Column 2, per cent.	Remarks.
1	2	3	4	5
	Rs.	Rs.		
1. Bápatla	31,070	20,650	66	
2. Guntúr	20,400	20,130	99	
3. Palnád	16,850	9,620	57	
4. Narsaraopet	21,290	24,240	114	
5. Sattenapalle	17,740	8,760	49	
6. Vinukonda	7,980	11,100	139	
Total ...	1,15,330	94,500		

Statement II-C.—*Nil.*

III.—Statement showing the Receipts and Charges of the Local Fund Schools in the Guntúr Circle, Kistna District, for the Official Year 1884-85.

Names of Schools.	Average Attendance at the Time when Budget is submitted.	Receipts.								Charges.									
		Grants from Government.		School Fees.		Contributions.		Total.		Salaries of Masters.									
										1883-84.					1884-85.				
		1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
(*a*) Normal School at Guntúr ..	29	..	900	..	..	..	..	..	900	2	720	..	..	720	2	720	..	..	720
(*b*) Middle Schools—																			
1. Vinukonda	99	530	530	71	250	..	..	601	780	4	960	..	..	960	4	960	..	..	960
2. Bápatla	93	530	530	71	250	..	..	601	780	4	960	..	..	960	4	960	..	..	960
3. Dachepalle	66	..	150	71	100	..	..	71	250	3	444	..	..	444	4	528	..	..	528
(*c*) Elementary A. V. Schools—																			
1. Krosur	52	..	150	71	75	..	..	71	225	3	444	..	..	444	3	444	..	..	444
2. Narsaraopet	64	..	150	71	100	..	..	71	250	3	444	..	..	444	3	444	..	..	444
(*d*) Combined System Schools—																			
First Class—																			
1. Chilakalurpet	78	..	..	30	60	..	..	30	60	3	240	240	..	480	3	240	110	..	350
2. Vetapalem	105	..	..	30	70	..	..	30	70	3	240	240	..	480	4	300	240	..	540
Second Class—																			
1. Mutlur	45	..	..	30	30	..	..	30	30	2	180	180	..	360	2	180	100	..	280
2. Chinaganjam	36	..	..	30	20	..	..	30	20	2	180	180	..	360	2	180	50	..	230
3. Ponnur	54	..	..	30	30	70	70	100	100	2	180	180	..	360	2	180	150	..	330
4. Tadikonda	56	..	..	30	35	..	..	30	35	2	180	180	..	360	2	180	90	..	270
5. Chirala	45	..	..	30	50	..	..	30	50	2	180	180	..	360	2	180	130	..	310
6. Chebrole	40	..	..	24	50	..	..	24	50	2	180	180	..	360	2	180	100	..	280
7. Amravati	28	..	..	24	25	..	..	24	25	2	180	180	..	360	2	180	100	..	280
8. Sattenapalle	46	..	..	24	25	..	..	24	25	2	180	180	..	360	2	180	100	..	280
Third Class—																			
1. Mangalagiri	40	..	..	71	40	..	..	71	40	3	444	..	..	444	2	150	100	..	250
2. Karempudi	64	..	..	24	50	..	..	24	50	1	90	90	..	180	2	150	100	..	250
Fourth Class—																			
1. Julakalen	44	..	..	24	24	..	..	24	24	1	90	90	..	180	1	90	60	..	150
2. Prattipad	18	..	..	24	24	..	..	24	24	1	90	90	..	180	1	90	50	..	140
3. Rayapudi	..	..	..	24	..	..	..	24	..	1	90	90	..	180	..	..	..	..	..
4. Achemmapet	43	..	..	24	40	..	..	24	40	1	90	90	..	180	1	90	90	..	180
5. Tumurucotah	51	..	..	24	24	..	..	24	24	1	90	90	..	180	1	90	50	..	140
6. Macherla	47	..	..	24	24	..	..	24	24	1	90	90	..	180	1	90	60	..	150
7. Durgi	49	..	..	24	24	..	..	24	24	1	90	90	..	180	1	90	60	..	150
Total ..	..	1,060	1,510	900	1,420	70	70	2,030	3,000	50	6,336	2,640	..	8,976	51	6,156	1,740	..	7,896

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

Names of Schools.	Charges—(*Continued*).																							
	Stipends of Students.				Clerks.				Servants.				Rents.		Furniture.		Maps, Books, &c.		Sundries.		Buildings, &c., of Schools.		Total.	
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.													
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*a*) Normal School at Guntúr ..	30	2,100	30	1,800	..	..	..	..	1	60	1	60	180	180	30	30	30	30	60	60	..	..	3,180	2,880
(*b*) Middle Schools—																								
1. Vinukonda	..	..	..	..	..	..	..	..	1	48	1	48	36	48	..	70	..	..	24	24	..	..	1,068	1,150
2. Bápatla	..	..	..	..	..	..	..	..	1	48	1	48	36	36	..	80	..	..	24	24	..	..	1,068	1,148
3. Dachepalle	..	..	..	..	..	..	..	..	1	36	1	36	36	36	..	50	..	..	24	24	..	..	540	674
(*c*) Elementary A. V. Schools—																								
1. Krosur	..	..	..	..	..	..	..	..	1	36	1	36	36	36	..	50	..	..	24	24	..	..	540	590
2. Narsaraopet	..	..	..	..	..	..	..	..	1	36	1	36	36	36	..	..	..	..	24	24	..	..	540	540
(*d*) Combined System Schools—																								
First Class—																								
1. Chilakalurpet	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	18	6	..	..	522	380
2. Vetapalem	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	18	6	..	..	522	570
Second Class—																								
1. Mutlur	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	14	6	..	..	398	310
2. Chinaganjam	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	14	6	..	..	398	260
3. Ponnur	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	14	6	..	..	398	360
4. Tadikonda	..	..	..	..	..	..	..	..	..	..	..	..	24	12	..	..	..	..	14	6	..	..	398	288
5. Chirala	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	14	6	..	..	398	340
6. Chebrole	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	12	6	..	..	396	310
7. Amravati	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	12	6	..	..	396	310
8. Sattenapalle	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	12	6	..	..	396	310
Third Class—																								
1. Mangalagiri	..	..	..	..	..	..	..	..	1	36	..	..	36	24	..	..	..	..	24	6	..	..	540	280
2. Karempudi	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	50	..	..	12	6	..	..	216	330
Fourth Class—																								
1. Julakalen	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	12	6	..	..	216	180
2. Prattipad	..	..	..	..	..	..	..	..	..	..	..	..	24	12	..	..	..	..	12	6	..	..	216	158
3. Rayapudi	..	..	..	..	..	..	..	..	..	..	..	..	24	..	..	..	..	..	12	..	..	..	216	..
4. Achemmapet	..	..	..	..	..	..	..	..	..	..	..	..	24	12	..	..	..	..	12	6	..	..	216	198
5. Tumurucotah	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	50	..	..	12	6	..	..	216	220
6. Macherla	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	12	6	..	..	216	180
7. Durgi	..	..	..	..	..	..	..	..	..	..	..	..	24	24	..	..	..	..	12	6	..	..	216	180
Total ..	..	..	..	..	..	..	..	..	6	240	5	204	648	588	..	350	..	..	382	228	..	..	10,246	9,266

Statement III-A.—*Nil.*

IV.—Estimate of Receipts and Expenditure of Endowment Fund in the Guntúr Circle, Kistna District, for the Official Year 1884-85.

Designation of Endowment.	Receipts.						Expenditure.						Balance.	Remarks.
	Balance.	Interest.	Rent and Produce of Lands.	Appropriation from the General Fund.	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.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(*a*) Schools—														
Ponnur, Bápatla Taluk	..	..	70	260	30	360	..	..	..	360	..	360	..	The following endowments have been transferred to this school (*vide* G.O., No. 543, 22nd March 1879). Rs. Kattempudi 60 Chinaganjam 6 Bejatpuram 4
(*b*) Hospitals and Dispensaries—*Nil.*														
(*c*) Choultries and Endowed Tanks—														
1. Choultries—														
Sitanagaram	..	..	60	..	..	60	60	..	..	..	..	60	..	Endowed by Government with lands, assessed at Rs. 57-13-0 per annum, measuring acres 24·31, in Tadepalle, Guntúr Taluk— G.O., 7th December 1852.
Pondugal	..	..	40	..	..	40	36	4	..	..	..	40	..	Has an endowment of acres 20·50 yielding an annual income of Rs. 40. This was vested in Guntúr Local Fund Board (*vide* G.O., No. 327, 27th February 1874, Financial Department).
2. Endowed Tanks—														
Drinking water tanks at Vanjepuram and three other villages.	..	..	160	..	..	160								G.O., 10th July 1875, No. 1038, transferring the tank endowment to the Local Fund Board. Extent of the endowment acres 96·36, assessed at Rs. 160-8-6.
Mutyalampad charitable tank.	..	..	30	..	..	30								G.O., 19th February 1875, No. 373. Extent of the endowment acres 48·30, assessed at Rs. 29.
Drinking water tank at Daggupad.	..	..	10	..	..	10								Endowed with an inam of acres 8·94, assessed at Rs. 13-11-0 (*vide* G.O., No. 2553, 22nd August 1877).
Drinking water tank at Munipalli	..	..	22	..	..	22								Endowed with an inam of acres 19·80, assessed at Rs. 21-10-0 (*vide* G.O., No. 853, 23rd April 1879).

Estimate of Receipts and Expenditure of Endowment Fund in the Guntúr Circle, Kistna District, for the Official Year 1884-85—(*Continued*).

Designation of Endowment.	Receipts.						Expenditure.						Balance.	Remarks.
	Balance.	Interest.	Rent and Produce of Lands.	Appropriation from the General Fund.	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.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Drinking water pond at Rajupalem.	— 70	..	10	..	..	10								Tope inam acres 4·34, assessed at Rs. 13. Transferred to the Local Fund Board for the maintenance of this pond. G.O., No. 1900, 19th May 1879.
Drinking water tank at Tikkireddipalem, hamlet of Yenamadala, Guntúr Taluk.		..	25	..	..	25								Endowed with an inam of acres 14·47, assessed at Rs. 24 per annum, transferred to the Local Fund Board (*vide* G.O., Revenue Department, 19th February 1880, No. 666).
Tank at Visadala		..	35	..	..	35								Visadala acres 17·46. Rs. 34-15-0.
Tank at Mukkamala, hamlet of Bejatpuram ..		..	30	..	..	30								Mukkamala acres 14·84. Rs. 29-11-0.
Well at Sekur.		..	9	..	..	9								Sekur acres 5·85 Rs. 8-12-0. G.O., No. 877, 21st August 1882, Financial Department.
Tank at Kantepudi, Sattenapalle Taluk.		..	8	..	..	8								G.O., Mis. No. 1644, dated 9th November 1882, Financial Department.
Total for tanks and wells ..	— 70	..	439	..	..	439	96	4	..	..	..	100	269	Acres 5·34, assessed at Rs. 10-11-0. Old Jodi Rs. 3.
Opening balances ..	..	..	..	..	..	— 70	..	..	..	..	..	..	..	
Total ..	— 70	..	509	260	30	364	96	4	..	360	..	460	269	

IV-A.—Detail of Charges in Public and Charitable Institutions in the Guntúr Circle, Kistna District, for the Official Year 1884-85.

Institutions.	Fixed Charges.															
	Medical Subordinates.				Midwives.				Clerks.				Servants.			
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
(*a*) Dispensaries—																
Dáchepalle	1	825	1	900	1	108	1	108	..	..	..	..	2	156	2	156
Vinukonda	1	720	1	780	..	..	..	..	..	..	..	..	2	156	2	156
Chirala	1	780	1	780	1	108	1	108	..	..	..	..	2	156	2	156
Narsaraopet	1	900	1	900	1	108	1	108	..	..	..	..	2	156	2	156
Sattenapalle	1	900	1	900	..	..	..	..	..	..	..	..	3	240	3	240
Tumurucotah	1	420	1	420	..	..	..	..	..	..	..	..	2	156	2	156
Karempudi	1	420	1	420	..	..	..	..	..	..	..	..	2	156	2	156
(*b*) Choultries—																
Settanagaram	..	..	..	..	..	..	..	..	..	..	..	..	2	156	2	156
Pondugal	..	..	..	..	..	..	..	..	..	..	..	..	2	60	2	60
(*c*) Public Bungalows—																
Rompicherla	..	..	..	..	..	..	..	..	..	..	..	..	2	36	2	36
Kommalapad	..	..	..	..	..	..	..	..	..	..	..	..	1	24	1	24
Inkole	..	..	..	..	..	..	..	..	..	..	..	..	1	24	1	24
Bápatla	..	..	..	..	..	..	..	..	..	..	..	..	1	24	1	24
Parchur	..	..	..	..	..	..	..	..	..	..	..	..	1	48	1	48
Guntúr	..	..	..	..	..	..	..	..	..	..	..	..	1	24	1	24
Mangalagiri	..	..	..	..	..	..	..	..	..	..	..	..	1	48	1	48
Prattipad	..	..	..	..	..	..	..	..	..	..	..	..	2	84	2	84
Piduguralla	..	..	..	..	..	..	..	..	..	..	..	..	1	24	1	24
Pondugal	..	..	..	..	..	..	..	..	..	..	..	..	1	24	1	24
Total ..	7	4,965	7	5,100	3	324	3	324	..	..	..	..	30	1,620	30	1,620

Detail of Charges in Public and Charitable Institutions in the Guntúr Circle, Kistna District, for the Official Year 1884-85— (*Continued*).

Institutions.	Contingent Charges.												Remarks.
	Medicines and Apparatus.		Supplies.		Diet of Patients.		Rents.		Furniture and Sundries.		Total.		
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	
	18	19	20	21	22	23	24	25	26	27	28	29	30
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(*a*) Dispensaries—													
Dáchepalle	400	220	70	70	120	60	..	..	40	40	1,719	1,554	G.O., Financial Department, 24th May 1873, No. 728.
Vinukonda	400	220	70	70	120	60	..	..	40	40	1,506	1,326	
Chirala	400	220	70	70	120	60	60	60	40	40	1,734	1,494	
Narsaraopet	400	220	70	70	120	60	..	..	40	40	1,878	1,638	G.O., Financial Department 24th January 1876, No. 61, and G.O., No. 666 of 20th April 1881, Financial Department.
Sattenapalle	400	220	70	70	120	60	24	24	40	40	1,710	1,470	
Tumurucotah	300	150	60	60	..	..	24	24	40	40	1,000	850	
Karempudi	300	150	60	60	..	..	24	24	40	40	1,000	850	
(*b*) Choultries—													G.O., Financial Department 20th March 1880, No. 598, and G.O., Financial Department, 7th July 1882, No. 646.
Seethanagaram	..	..	..	..	..	..	..	..	..	..	60	60	
Pondugal	..	..	..	..	..	..	..	..	4	4	40	40	
(*c*) Public Bangalows—													
Rompicherla	..	..	..	..	..	..	..	..	4	4	28	28	
Kommalapad	..	..	..	..	..	..	..	..	4	4	28	28	
Inkole	..	..	..	..	..	..	..	..	5	5	29	29	
Bápatla	..	..	..	..	..	..	..	..	7	7	55	55	
Parchur	..	..	..	..	..	..	..	..	4	4	28	28	G.O., Financial Department, 2nd August 1872, No. 1015.
Guntúr	..	..	..	..	..	..	..	..	7	7	55	55	
Mangalagiri	..	..	..	..	..	..	..	..	8	8	92	92	
Prattipad	..	..	..	..	..	..	..	..	4	4	28	28	
Piduguralla	..	..	..	..	..	..	..	..	4	4	28	28	
Pondugal	..	..	..	..	..	..	..	..	3	3	27	27	G.O., Financial Department, 2nd October 1872, No. 1309.
Total ..	2,600	1,400	470	470	600	300	132	132	334	334	11,045	9,680	

IV-B.—Detail of Miscellaneous, Sanitary, &c., Expenditure in the Guntúr Circle, Kistna District, for the Official Year 1884-85.

Locality.	Mistries.	Scavengers.	Miscellaneous.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
I. Works undertaken for the improvement of water-supply.	...	...	900	900	...
II. The enlargement or improvement of village-sites ...		*Nil.*		...	...
III. Scavengering large villages and small towns—					Population.
1. Vinukonda	...	6 at Rs. 432	* 10	442	5,638
2. Narsaraopet	...	7 at „ 504	* 10	514	3,928
3. Mangalagiri	...	6 at „ 432	* 10	442	5,617
4. Sattenapalle	...	4 at „ 288	* 10	298	2,225
5. Karempudi	...	3 at „ 180	* 5	185	1,966
6. Tumuruotah	...	3 at „ 180	* 5	185	2,016 (of 1871).
7. Dáchepalle	...	6 at „ 432	* 10	442	2,268
8. Bápatla	...	4 at „ 288	* 10	298	6,086
9. Chilakalurpett and Purushothapatam	1 at Rs. 84	6 at „ 432	* 10	526	4,330
10. Ponnur	...	4 at „ 288	* 10	298	2,367
11. Vetapalem	1 at Rs. 84	8 at „ 480	* 10	574	4,049
12. Chirala	...	6 at „ 360	* 10	370	9,061
13. Amarávati and Dharanikota	1 at Rs. 84	4 at „ 288	* 5	377	3,046
14. Krosur	...	3 at „ 216	* 5	221	1,912
15. Chebrole	1 at Rs. 84	4 at „ 288	* 5	377	3,088
16. Pidugralla	...	3 at „ 216	* 5	221	1,365
Total ...	...	...	...	6,670	...
Other sanitary outlay, fairs and festivals	...	...	...	700	...
Grand Total ...	...	...	...	7,370	...

* Provision for sundries.

V.—Statement showing the Estimated Receipts and Charges of the General Funds of the Guntúr Circle, for the Official Year 1884-85.

Receipts.	Estimate of 1884-85.	Estimate of 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.
1. Balance	230	13,270	51,472
2. One-third of the land-cess	57,670	43,330	38,115
3. Provincial grants for schools	2,110	1,060	..
4. Do. do. for general purposes ..	..	..	..
5. Avenues	100	100	3
6. Fees in schools	1,390	870	936
7. Educational receipts	..	..	..
8. Contribution on account of educational inspection	..	..	..
9. Receipts of unendowed hospitals	..	..	75
10. Choultries	..	..	..
11. Contribution from private individuals in aid of works	..	..	30
12. Contribution from private individuals in aid of schools	..	..	..
13. Fees, &c., from travellers	400	400	328
14. Sale proceeds of books	200	300	140
15. Do. of old materials	..	..	15
16. Interest on land-cess	30	30	14
17. Miscellaneous	120	80	638

Expenditure.	Estimate of 1884-85.	Estimate of 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.
1. Appropriation to the Road Fund	..	..	..
2. Do. to Endowment Fund	..	..	146
GRANT I.			
3. Public Works—			
Civil Buildings, New Works and Repairs. { By Public Works Department ..	..	..	..
Civil Buildings, New Works and Repairs. { By Other Agency	500	500	1,161
Sanitary and Miscellaneous. { By Public Works Department ..	..	..	..
Sanitary and Miscellaneous. { By Other Agency	4,000	4,000	6,002
4. Cost of Local Fund Engineering Establishment	990	680	948
5. Tools and Plant	70	60	121
6. Contribution	..	..	..
7. Miscellaneous	..	..	..
Total, Grant I ..	5,560	5,240	8,378
GRANT II.			
8. Appropriation to Endowment Fund	260	50	..
9. Inspection	2,510	2,330	3,393
10. Training schools	2,880	3,180	2,480
11. Local Fund schools	8,910	9,850	7,165
12. Grants-in-aid	8,000	6,000	9,586
13. Contributions	1,500	1,500	..
14. Purchase of books	300	300	142
15. Miscellaneous—			
Commission on sale of books	30	50	11
Total, Grant II ..	24,390	23,260	22,777
GRANT III.			
16. Appropriation to Endowment Fund	..	..	..
17. Unendowed hospitals	9,180	10,550	8,390
18. Choultries	..	..	..
19. Vaccination	4,050	3,640	3,525
20. Medical Practitioners	..	..	..
Distribution of medicines	..	..	90
21. Sanitary establishments	7,370	7,370	24,356
22. Markets	..	..	..
23. Bungalows	400	400	348
24. Contributions	4,360	3,900	3,739

Statement showing the Estimated Receipts and Charges of the General Funds of the Guntúr Circle, &c.—*Continued*).

Receipts.	Estimate of 1884-85.	Estimate of 1883-84.	Actuals, 1882-83.	Expenditure.	Estimate of 1884-85.	Estimate of 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
				GRANT III—(*Continued*).			
				25. Miscellaneous—			
				Reserve Hospital Assistant	300	300	.. 77
				Dieting lunatics	100	200	..
				Stipends of midwifery pupils	100	200	..
				Contribution towards the salary of the District Surgeon's establishment	190	150	123
				Total, Grant III ..	26,050	26,710	40,648
				GRANT IV.			
				26. Share of cost of General Management chargeable to General Fund	2,370	2,020	2,091
				27. General contingencies	..	..	..
				28. Other items—			
				Refund of cesses	30	30	14
				Total, Grant IV ..	2,400	2,050	2,105
				General Reserve	3,850	2,180	.. 517
				Miscellaneous Debt Accounts	..	..	
				Grand Total Expenditure ..	62,250	59,440	74,425
				Balance ..	..	..	17,341
				Grand Total ..	62,250	59,440	91,766
Total ..	62,250	59,440	91,766				

ABSTRACT of the Budget.

Receipts.	Rs.	Expenditure.	Rs.	Rs.
Road Fund	1,07,530	Grant I. { Road Fund ...	1,03,400	
Endowment Fund ...	470	{ General Fund ...	5,560	1,08,960
General Fund ...	62,250	Do. II. { Endowment Fund ..	100	
		{ General Fund ...	24,390	24,490
		Do. III. { Endowment Fund ...	100	
		{ General Fund ...	26,050	26,150
		Do. IV. { Road Fund ...	4,130	
		{ General Fund ...	2,400	6,530
		General Reserve	...	3,850
		Balances.		
		Road Fund	...	
		Endowment Fund	270	
		General Fund	...	270
Total ...	1,70,250	Total ...		1,70,250

(True Copies and Extract.)

(Signed) G. MACKENZIE,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with map and five enclosures in original to be returned.
" President, Local Fund Boards, Kistna District.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Accountant-General.

Exd. A. Raitt.

FINANCIAL DEPARTMENT.

1884.

Board of Revenue,

MADRAS.

Rev
87 5293/84

Printed April 17th.

Proceedings, 20*th March* 1884, *No.* 1005.

Submitting to Government the *Local Fund Budget of the Guntúr Circle*, Kistna District, for 1884-85.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

Proceedings of the Board of Revenue, dated 20th March 1884, No. 1005.

ABSTRACT.—Submitting to Government the Local Fund budget of the Guntúr circle, Kistna district, for 1884-85.

Proceedings of the Board of Revenue, dated 21st March 1884, No. 1027.

ABSTRACT.—Submitting to Government the Local Fund budget estimate of the Masulipatam circle, Kistna district, for 1884-85.

ORDER—dated 3rd June 1884, No. 1222, Financial.

The estimated receipts and charges of the Kistna Local Fund circle for 1884-85, as passed by Government, are compared below with the revised estimates for 1883-84 and the actuals for 1882-83 of the late Masulipatam and Guntúr circles:—

RECEIPTS.

	Actuals, 1882-83.	Revised estimate, 1883-84.	Estimate, 1884-85.
	RS.	RS.	RS.
Balances—			
Road fund	1,94,434	55,150	— 14,180
Endowment fund	2,000	1,120	600
General fund	1,43,083	73,640	43,420
Allotments from General revenue—			
Provincial funds—			
For schools	663	3,660	5,010
Special funds	7,862	10,850	10,250
Cess on land	2,41,150	3,10,000	3,63,000
Tolls	24,199	47,330	25,000
Fees in schools	3,373	3,530	4,370
Contributions from other circles, &c. ..	30	..	100
Receipts from endowments, &c. ..	748	660	760
Miscellaneous	4,318	5,850	5,570
Total ..	6,21,860	5,11,790	4,43,900

Charges.

	Actuals, 1882-83.	Revised estimate, 1883-84.	Estimate, 1884-85.
	Rs.	Rs.	Rs.
Grant I.			
New Works—			
Communications	1,29,042	1,14,630	63,570
Buildings	3,828	11,070	..
Miscellaneous Public Improvements	1,495	1,720	..
Repairs—			
Communications	1,13,524	1,49,770	1,17,370
Buildings	5,351	970	1,100
Miscellaneous Public Improvements	7,610	11,900	8,000
Tolls and ferries	..	500	500
Engineering establishment ..	47,479	46,270	46,950
Tools and plant	6,709	10,640	3,640
Road fund reserve	..	..	27,900
Miscellaneous	1,021	2,230	..
Grant II.			
Inspection	6,138	4,650	5,170
Training schools	4,861	5,520	5,700
Local fund schools	20,161	21,660	25,010
Results grants	14,369	14,100	13,000
Miscellaneous	297	3,780	3,790
Grant III.			
Hospitals and dispensaries	21,688	23,020	24,130
Contribution to Medical College ..	3,353	1,700	1,870
Sanitary inspection	..	1,700	1,870
Vaccination	6,951	8,310	9,180
Medical practitioners	1,040	300	300
Sanitation	38,877	23,570	25,570
Choultries	380	410	580
Travellers' bungalows	1,031	1,110	1,190
Miscellaneous	5,854	6,490	6,680
Grant IV.			
Establishment	13,415	15,930	14,180
General reserve	..	..	12,430
Miscellaneous debt account	7,487	..	..
Balances—			
Road fund	55,145	— 14,180	..
Endowment fund	1,113	600	1,040
General fund	73,641	43,420	23,180
Total ..	6,21,860	5,11,790	4,43,900

2. *Revised estimates for* 1883-84 *of the late Masulipatam and Guntúr circles.*—The falling off of Rs. 41,210 in the total road fund opening balances of the two circles, as compared with the budgets, is chiefly due to a decrease in the receipts under land-cess and tolls in 1882-83. The increase of Rs. 18,800 in the total general fund balances is not explained. These variations occur chiefly in the accounts of the late Masulipatam circle. The land-cess collections, though expected to be in excess of the estimate by Rs. 20,000, form still only 79·3 per cent. of the demand. Efforts should be made to speedily adjust the old arrears. It is stated in the remarks column of the revised estimate statement of the late Guntúr circle that the rents of the endowed choultry do not pass through the accounts. This is irregular.

3. *Budget estimate for* 1884-85 *of the Kistna Local Fund circle.*—Credit is taken with the Director's approval for a provincial grant for schools of Rs. 5,010 against Rs. 3,660 in 1883-84. The receipts from surplus pound fund, canal and ferry fund and fishery rents are expected to amount to Rs. 10,250, the whole of which will be credited to the road fund, which is insolvent. The land-cess is estimated

at Rs. 3,23,000 against Rs. 3,10,000 in 1883-84, owing chiefly to the proposal of the late Guntúr circle to raise the rate from 9 pies to 1 anna. For this proposal solid reasons, in which the Government concur, are given by the Vice-President. It does not appear, however, that in the late Masulipatam circle any increase is called for, but as it will be inconvenient for two rates to co-exist in one circle, the receipts for the whole district have been calculated at the 1 anna rate. This must not be taken to indicate that the Government desire to raise taxation to the maximum in the late Masulipatam circle, and a special report will be furnished as to whether the 9-pie rate should be maintained for the new Kistna circle, or the 1 anna rate introduced therein, or whether the latter rate should be introduced for the late Guntúr circle, and the former maintained for the late Masulipatam circle. Meanwhile, the estimate will be raised to Rs. 3,63,000, or 82 per cent. of the demand. Compared with the receipts of 1883-84, the tolls revenue appears to be under-estimated.

4. Under charges, owing to want of funds, it has not been feasible to provide more than Rs. 1,67,570 for the construction and maintenance of roads against Rs. 2,64,400 in 1883-84. The cost of the Local Fund engineering establishment is over 26 per cent. of the proposed outlay on works, and proposals should at once be submitted to reduce it to the maximum lately approved by Government. The share of the cost of the establishment on its present basis, and of the cost of general management and tools and plant debitable to the road fund is Rs. 44,530, Rs. 8,280, and Rs. 3,450, respectively. The road fund reserve will be shown as Rs. 27,900, or 10 per cent. of the receipts. There will then be a balance under this fund of Rs. 13,370, which will be allotted for the Wuyyúr-Pamarru road. Under grant II the proposals in paragraph 7 of Board's Proceedings, No. 1005, dated 20th March 1884, and in paragraphs 19—21 of the President's letter printed in Board's Proceedings, No. 1027, dated 21st March 1884, are sanctioned. The Board's revision of grants III and IV are approved. The general fund reserve is Rs. 12,430 and the balance Rs. 23,180. Subsequent allotments may be sanctioned for sanitation. The Sanitary Commissioner, it is observed, complains of the insufficiency of the present grant.

G.O., 24th April 1884, No. 878.

(True Extract.)

Chief Secretary.

To the Board of Revenue, with enclosures.
„ Revenue department,
with copy of Board's Proceedings, Nos. 1005 and 1027 of 1884.
„ Public Works department,
with copy of Board's Proceedings, No. 1005 of 1884.
„ Accountant-General.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner for Madras.
„ Director of Public Instruction.
„ President of the Municipal Commissions, Kistna district.

Exd. T. O'Connor.

Gobt. of {1884} Madras.

FINANCIAL.

Issued

Recd. 23/6/84. *Encl.* /

G.O., 3rd June 1884, No. 1222.

JUNE.

Local Fund Budgets.

Reviewing and passing the budget estimate of the Kistna Local Fund circle for 1884-85.