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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Proceedings of the Madras Government, Financial Department,
19*th May* 1874.

No. 155. Read the following Proceedings of the Board of Revenue, dated 23rd April 1874, No. 959 :—

Read the following letters :—

From the President of the Local Fund Boards, Kistna District, dated 17th November 1873, No. 1,719.

ABSTRACT.—Submitting the Budget Estimates of the Masulipatam and Guntoor Local Fund Circles, Kistna District, for 1874-75.

From the same Officer, dated 28th November 1873, No. 1,804.

ABSTRACT.—Forwarding an amended Statement IV.-B. for the Guntoor Circle Budget for 1874-75.

From the Sanitary Commissioner for Madras, dated 8th January 1874, No. 44.

ABSTRACT.—Remarking on the Budget Estimates of the Guntoor Local Fund Circle for 1874-75.

From the same Officer, dated 9th January 1874, No. 43.

ABSTRACT.—Remarking on the Budget Estimates of the Masulipatam Local Fund Board for 1874-75.

From the Surgeon-General, Indian Medical Department, dated 13th March 1874, No. 1,513.

ABSTRACT.—Submitting remarks on the Budget Estimate of Guntoor Local Fund Circle for 1874-75.

From the same Officer, dated 13th March 1874, No. 1,521.

ABSTRACT.—Submitting remarks on the Budget Estimate for 1874-75 of the Masulipatam Local Fund Board.

THE Local Fund Budget Estimates of the Masulipatam and Guntoor Circles for 1874-75 are submitted for the orders of Government.

2. The Board observe that the President has adopted an inconvenient mode of explaining the several items of receipts and charges of the Local Funds of the two circles, instead of first giving his explanation of all the transactions of the first circle and then proceeding with those of the second circle as has heretofore been observed by himself, all other Presidents of Local Fund Boards, the Board, and Government. The President will for the future be good enough to adopt the usual mode in preparing the letters which submit the budgets, as the transactions of one circle are quite distinct from those of the other circle.

MASULIPATAM.

3. STATEMENT I.-A., REVENUES AND RECEIPTS.—The available assets of the year are as follow :—

	RS.
Balances	42,800
Allotments from General Revenues	28,450
Land-cess	90,000
Fees in Schools and Training Institutions	100
Contributions	3,050
Endowment Receipts	210
Miscellaneous	1,800
Total...	1,66,410

4. No explanation is given as to how the balances have been arrived at. A mere mention of the fact that in the Masulipatam Circle the balance is less than that estimated for 1873-74 by Rupees 50,000 does not suffice instead of such an explanation.

5. The figures of 1873-74 are taken for the Provincial grants for roads and schools.

6. The Land-cess is given as Rupees 90,000, or Rupees 10,000 less than the past year's estimate. The estimate has been framed with reference to the actuals of 1872-73, and the probable [illegible] loss of revenue to Government by the order leaving it optional with the ryots to take or refuse water in the Delta Taluqs, and possible resignations of land when the new settlement is introduced into the Repalli Taluq.

7. The contribution from the Masulipatam Municipality on account of Educational inspection is reduced from Rupees 100 to 50, and agreed to by the Municipality.

8. The receipts are—

	Rs.
Road Fund	1,21,110
Endowment Fund	210
General Fund	45,090
Total...	1,66,410

9. Grant I., Public Works, Statement II., Road Fund Receipts and Charges.—The allotment for Petty Establishment includes Rupees 360 on account of batta for the Local Fund Overseers' Clerks, an unsanctioned charge. This provision is disallowed.

10. The cost of Public Works supervision at 25 per cent. on the proposed expenditure by that department will be Rupees 18,560.

11. The Road Fund share of the cost of General management should be Rupees 1,650

12. The total expenditure under the Road Fund is Rupees 1,14,600, and the balance is Rupees 6,510.

13. Statement II.-A., Part I., New Works.—Part I. contains eight items, of which the 5th, 6th, and 7th are unsanctioned. One of these works must be struck out for want of funds. The President says nothing about them, so that it is impossible to judge which the Local Fund Board consider can best be deferred. The Board resolve to strike out Item 5, Rupees 2,000, for a schoolhouse. The President will expedite the submission of the other estimates which he promised to have ready before the end of 1873-74.

14. Appendix to Part I.—The Appendix simply shows the lump allotments for Petty New works as in Part I. There is no object gained by this repetition. The Appendix to Part I. or Part II. of the budget is intended to furnish particulars of the lump grants proposed. The President will supply the omission in time for the printed budget.

15. Part II., Repairs.—The total maintenance grants for roads is Rupees 44,950 against Rupees 43,250 provided in the budget of 1873-74. The increase is owing to the allotment for the road from Guntoor to Iyalore having been raised from Rupees 800 to Rupees 1,600. The President should have explained the necessity for doubling the grant.

16. The following entries under Grant I. have to be altered :—

	Rs.
New Works—Educational	Nil.
Public Works Supervision	21,060
Petty Establishment	7,010
Tools and Plant	880

17. Grant I. is—

	Rs.
Road Fund	1,12,950
General Fund	13,110
Total...	1,26,060

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18. Grant II., Education.—Grant II. is made up of—

	Rs.
Payment for Inspection	1,560
Training Schools	2,000
Local Fund Schools	1,340
Grants-in-aid	8,000
Purchase of Books	1,000
Total...	13,900

19. There are two Inspecting Schoolmasters attached to the circle, one on Rupees 35 and another on Rupees 25. It is proposed to employ a third Inspecting Schoolmaster on Rupees 20 a month, but the President must apply for sanction, stating the reasons before the new appointment can be made.

20. The Board have reduced the provision of Rupees 1,000 for Salary grants by Rupees 162, the grant-in-aid for the Bezwada Caste Girls' School, which is disallowed with reference to paragraph 3 of the G. O., Financial Department, dated 14th January 1874, No. 42.

21. A sum of Rupees 2,000 is entered as a building and furniture grant for Salary Grant Schools. This provision is allowed to stand on the distinct understanding that no portion of it can be utilized without the previous sanction of the Board of Revenue.

22. Rupees 5,000, or Rupees 3,000 more than the last year's estimate, is assigned for Results grant.

23. Grant III., Sanitation, etc.—Grant III. consists of—

	Rs.
Hospitals and Dispensaries	5,180
Vaccine Establishment	2,130
Sanitary Establishment, etc...	6,400
Choultries	120
Contribution to the Civil Dispensary at Masulipatam	1,000
Total...	14,830

24. The first item provides for the charges in the dispensaries at Bezwada and Juggiapet. A 1st Class Assistant Apothecary on Rupees 170 a month is attached to the former institution on the understanding that a moiety of his salary is to be met from Local Funds, the other moiety being provided by Provincial and Public Works Funds, as directed in G. O., Financial Department, dated 2nd June 1873, No. 766. Thus the share chargeable to Local Funds is Rupees 1,020 as mentioned in paragraph 2 of the Surgeon-General's letter, dated 13th March 1874, No. 1,521.

25. The provision for the salary of the Medical Officer in the Juggiapet Dispensary is raised to Rupees 900* to meet the salary of a passed Hospital Apprentice.

* *Vide* G. O., Financial Department, dated 14th February 1874, No. 256.

26. A sum of Rupees 2,130 is entered for the Vaccine Establishment as detailed below:—

	Rs.	
2 1st Class Vaccinators at Rs. 18...	36	
9 2nd Class do. at Rs. 10	90	
Share of the salary (Rs. 70) of the District Superintendent chargeable to this Circle	38	
	164	×12=1,968
Contingencies		162
Total...		2,130

27. Rupees 6,400 is assigned for the sanitary purposes of the circle classified as under—

	Rs.
1. Improvement of Water supply	1,000
2. Do. of Village-sites	900
3. Scavengering Establishment	3,924
4. Fairs and Festivals	576
Total...	6,400

28. The third item provides for the scavengering of the under-mentioned towns:—

	Rs.
1. Juggiapet	1,128
2. Bezwada	1,284
3. Repalli	756
4. Gudivada	756
Total...	3,924

The Sanitary Commissioner remarks that all these towns are important enough to pay for their own scavengering arrangements, and recommends grants-in-aid to these towns on condition that they raise funds themselves for keeping the towns clean. The attention of the President is called to this subject. The expenditure, so long as a portion of the taxes raised throughout the district in a few favoured towns, seems to be a measure of questionable expediency and justice.

29. Grant III. is—

	Rs.
Endowment Fund	120
General Fund	15,010
Total...	15,130

30. Grant IV., Miscellaneous.—The contribution for the Controlling Establishments at the Presidency is Rupees 920.

31. The share of the Collector's Office Establishment will be Rupees 550.

32. Grant IV. is—

	Rs.
Road Fund	1,650
General Fund...	620
Total...	2,270

33. The General reserve should be Rupees 3,230, but only Rupees 2,610 are available. The Board think this will be sufficient.

34. An Abstract of the Budget is as follows :—

Receipts.			Charges.			
		Rs.			Rs.	Rs.
Road Fund		1,21,110	Grant I....	Road Fund	1,12,950	
Endowment Fund ...		210		General Fund... ...	13,110	
General Fund		45,090				1,26,060
			Grant II...	General Fund ...	...	13,740
			Grant III..	Endowment Fund ...	120	
				General Fund... ...	15,010	
						15,130
			Grant IV...	Road Fund	1,650	
				General Fund... ...	620	
						2,270
						1,57,200
			General Reserve		...	2,610
			Balances.			
					Rs.	
			Road Fund		6,510	
			Endowment Fund		90	
			General Fund			
					...	6,600
Total...		1,66,410		Total...	...	1,66,410

GUNTOOR.

35. Statement I.-A., Revenues and Receipts.—The opening balance is estimated at Rupees 22,500, as follows :—

	Rs.
Road Fund	15,000
General Fund	7,500
Total...	22,500

but the President states that if the past year's supplemental budget be not sanctioned, the balance of Rupees 72,000* therein shown should be taken into consideration. The Board observe that the budget, with an aggregate allotment of Rupees 45,467,† was sanctioned in their Proceedings, dated 16th February 1874, No. 332, leaving a balance of Rupees 26,533 unappropriated out of the General Fund. Considering the late date at which the supplemental budget was sanctioned the Board do not think it could have been possible to expend the entire assignment. The Board may, therefore, safely assume the following figures as the opening balances of the two funds :—

	Rs.
*Road Fund	34,000
General Fund...	38,000
Total...	72,000

	Rs
†Road Fund	40,789
General Fund...	4,678
Total...	45,467

	Rs.
Road Fund	25,000
General Fund...	25,000

36. The receipts from Land-cess are estimated at Rupees 1,10,000, or Rupees 10,000 more than the past year. The President states that he raised the current year's estimate by only Rupees 10,000, notwithstanding that the actuals of 1872-73 amounted to Rupees 1,52,000. This is because the whole circle will have to come under the new settlement, and a good deal of land will be given up at first.

37. As in last year's budget no income is shown from school fees in the two Local Fund Schools of the circle. It is, however, observed from the Local Fund return for December 1873 that Rupees 31-12-0 were realized from this source. The President will ascertain and report the probable collections for insertion in the printed budget.

38. It is proposed to establish twenty-two Elementary Schools at the places described in Statement III. in accordance with a scheme prepared by the President and laid before the Circle Board lately, but not submitted in consequence of the G. O., Financial Department, dated 25th August 1873, No. 1,199. Of the twenty-two schools eight are styled 2nd Class, with two Teachers at an annual cost of Rupees 450 for each, and fourteen 3rd Class schools, with one Teacher at a cost of Rupees 180 for each. In a recent order the Government have expressed an opinion that a school, with one Master on Rupees 12 a month, was too expensive. In anticipation that some scheme will be prepared and receive the approval of Government before the end of the year the entries connected with the schools will be allowed to remain in the budget.

39. Rupees 40 is entered as the contribution agreed to by the Guntoor Municipality towards the cost of Educational inspection.

40. The assets are thus—

	Rs.
Road Fund	1,30,880
Endowment Fund	60
General Fund	62,510
Total ...	1,93,450

41. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Road Fund receipts of the year should be Rupees 1,30,880, as follows :—

	Rs.
Balance	25,000
Two-thirds Land-cess	73,330
Grants from Government	32,250
Miscellaneous	300

42. The allotment for New Works is raised to Rupees 60,000, as will be explained further on.

43. The cost of the Road Fund Petty Establishment should be Rupees 5,260, which is exclusive of the batta proposed for the Local Fund Overseers' Clerks which has not been sanctioned.

44. The provisions for the following items have been altered :—

	From	To
	Rs.	Rs.
Cost of Public Works Supervision ...	21,040	22,160
Road Fund share of the cost of General management	1,210	1,310
Tools and Plant	810	890
Reserve	10,600	10,590

45. The Circle Board have entered Rupees 800 for a contribution to the Nellore Circle on account of the repair of the portion of the Inkole and Chinna Ganjam road passing through the latter circle. This is in accordance with paragraph 2 of the G. O., Financial Department, dated 25th June 1873, No. 886, but the President states that the Nellore Board have not yet agreed to accept it. He is, however, requested to state the grounds of objection on the part of that Board. The entry must stand.

46. The total Road Fund expenditure is Rupees 1,29,860, leaving a balance of Rupees 1,020.

47. Statement II.-A., Part I., New Works.—Part I. contains six items, with an aggregate allotment of Rupees 55,000. The 6th item is for the proposed dispensary buildings at Chirala, Dachapalli, and Vinnuconda, with a lump assignment of Rupees 3,000. The President and the Surgeon-General think that the whole of the 3,000 Rupees should be devoted to the speedy completion of a hospital at Dachapalli, but as there are funds available the Board have allotted Rupees 3,000 for each of the three hospitals. The President is requested to expedite the submission of the estimates for these buildings.

48. As recommended by the President in paragraph 14 of his letter the Board have inserted in Part I. the road from Sattenapalli to Pidugurala, with an allotment of Rupees 8,000.

49. Part II., Repairs.—Part II. contains thirteen items, with a total assignment of Rupees 32,350. The first eleven items, with an aggregate allotment of Rupees 28,650, are for the maintenance of roads against Rupees 22,600 in the budget of 1873-74, thus showing an increase of Rs. 6,050. This is due to some of the maintenance grants having been raised, and to the new provision of Rupees 1,100 for the up-keep of a portion of the old Trunk Road No. 6 from Guntoor to Prattipad. The maintenance grant of Rupees 700 for the road from Guntoor to Amaravatty has been omitted from the present list without any explanation. It is, however, observed that the formation of this road is in progress, and that an allotment of Rupees 10,000 is provided for the work in Part I. of the budget.

50. The following entries under Grant I. have to be altered—

	Rs.
New Works—Communications	60,000
Public Works Supervision	25,290
Petty Establishment	5,260
Tools and Plant	1,010
Road Fund Reserve	10,590

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51. Grant I. is thus—

	Rs.
Road Fund	1,28,550
General Fund	15,950
Total,...	1,44,500

52. Grant II., Education.—Grant II. consists of—

	Rs.
1. Payment for Inspection	1,240
2. Local Fund Schools...	9,230
3. Grants-in-aid	6,000
4. Miscellaneous	1,600
Total...	18,070

53. The first item provides for the salaries of two Inspecting Schoolmasters on Rupees 35 each per mensem, as well as their allowances.

54. The second item is made up of Rupees 1,130, the charges in the two schools in existence, and of Rupees 8,100, the charges in the newly-proposed schools. The latter amount is retained subject to revision.

55. A sum of Rupees 1,000 is entered on account of Salary grants as in last year's budget. The particulars of the item are not given in Statement III.-B. No outlay appears to have been incurred under this head either in 1872-73, or up to the close of January 1874, the last month for which the Local Fund returns have been received. The President will explain the object of the entry.

56. Grant III., Sanitation, etc.—The particulars of Grant III. are—

	Rs.
1. Hospitals and Dispensaries	5,930
2. Vaccination	1,450
3. Sanitary Establishment	5,000
4. Bungalows and Choultries	470
5. Contribution	1,500
Total...	14,350

57. The first item is for the charges of the proposed dispensaries at Dachapalli, Vinnuconda, and Chirala. As pointed out by the Surgeon-General the allotment for the three Medical subordinates to be attached to them should be raised from Rupees 2,160 to Rupees 2,700 to provide for the salaries and allowances of three passed Hospital Apprentices. The allotments for medicines and apparatus have also been raised to Rupees 800 in each case.

58. The provision for the Vaccine Establishment is made up of—

	Rs.	
2 1st Class Vaccinators at 18 Rs. each	36	
4 2nd Class do. at 10 Rs. each	40	
Share of the salary of the District Superintendent chargeable to this Circle	32	
		108×12=1,296
Contingencies...		154
Total...		1,450

59. Rupees 5,000 is assigned for the following sanitary purposes :—

	Rs.
1. Improvement of Water supply	2,000
2. Do. of Village-sites	800
3. Scavengering of large Villages and small Towns.	1,800
4. Feasts and Festivals	400
Total...	5,000

60. The Sanitary Commissioner is of opinion that the allotment for the third item should be passed on the condition that the several towns contribute a moiety of the proposed expenditure. The remarks made by the Board in reviewing this part of the budget of the other circle apply.

61. The President is requested to furnish the particulars of the establishment and the sundry charges for the travellers' bungalows in the circle for embodiment in Statement IV.-A.

62. Grant III. is—

	Rs.
Endowment Fund	60
General Fund	15,970
Total...	16,030

63. GRANT IV., MISCELLANEOUS.—The contribution for the Controlling Establishments at the Presidency will be Rupees 630.

64. The Circle share of the Collector's Office Establishment must be Rupees 650.

65. Grant IV. is—

	Rs.
Road Fund	1,310
General Fund	640
Total...	1,950

66. An Abstract of the Budget is as follows :—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund...	1,30,880	Grant I....	Road Fund	1,28,550	
Endowment Fund ...	60		General Fund... ...	15,950	1,44,500
General Fund	62,510	Grant II...	General Fund... ...	...	18,070
		Grant III.	Endowment Fund ...	60	
			General Fund ...	15,970	16,030
		Grant IV.	Road Fund	1,310	
			General Fund ...	640	1,950
					1,80,550
		General Reserve		...	3,750
		Balances.		Rs.	
		Road Fund		1,020	
		Endowment Fund		...	
		General Fund		8,130	
				...	9,150
Total...	1,93,450		Total...	...	1,93,450

(A true Extract.)

(Signed) J. GROSE,
Secretary.

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No. 156. ORDER THEREON, 19th May 1874, No. 861.

The Budget Estimates of the Masulipatam Local Fund Circle for the years 1873-74 and 1874-75 are compared below :—

Receipts.	1873-74.	1874-75.	Expenditure.	1873-74.	1874-75.
	Rs.	Rs.		Rs.	Rs.
Balances—			Public Works—		
Road Fund...	80,000	30,000	New Works—		
Endowment Fund ...	750	...	Communications ...	83,000	33,200
General Fund	12,050	12,800	Educational	1,000	...
Allotments from General Revenues—			Sanitary and Miscellaneous	7,000	6,500
(*a.*) Provincial Funds—			Repairs—		
For Roads	17,610	17,610	Communications ...	43,250	44,050
For Schools	340	340	Educational	...	...
(*b.*) Special Funds ...	11,000	10,500	Sanitary and Miscellaneous	6,700	4,000
Land-cess	1,00,000	90,000	Cost of Public Works Establishment	35,690	21,060
School Fees	100	100	Petty Establishment ...	6,290	7,010
Contributions from other Circles and Municipalities	3,100	3,050	Tools and Plant	1,410	880
Endowment receipts...	210	210	Contingencies...	250	250
Miscellaneous	1,800	1,800	Road Fund Reserve ...	9,830	9,110
			Contribution to other Circles	...	...
			Education—		
			Inspection...	3,100	1,560
			Training Schools ...	2,000	2,000
			Local Fund Schools ...	1,260	1,340
			Purchase of Books ...	1,000	1,000
			Salary Grants	1,000	840
			Result Grants	2,000	5,000
			Building, &c., Grants.	...	2,000
			Sanitation, &c.—		
			Dispensaries	5,000	5,480
			Vaccination	5,200	2,130
			Medical Practitioners..	400	...
			Sanitary Establishment	5,000	6,400
			Choultries	120	120
			Contribution to Masulipatam Dispensary ...	1,000	1,000
			Establishments	2,030	2,270
			General Reserve	...	2,610
			Balances—		
			Road Fund...	290	6,510
			Endowment Fund ...	...	90
			General Fund	2,640	...
Total ...	2,26,960	1,66,410	Total ...	2,26,960	1,66,410

2. The absence of any explanation regarding the method in which the opening balance has been calculated is exceedingly unsatisfactory. The allotment

from Provincial Funds for roads for 1873-74 is repeated in the Budget as submitted. That allotment, however, consisted of Rupees 12,610 on account of the charge for Public Works Establishment, and Rupees 5,000 in consideration of the allotment of Rupees 5,000 made for the construction of a new salt road, and of Rupees 1,440 for the repair of another. No allotment for the former of these appears in the present Budget, and as there is a Road Fund balance of Rupees 5,130 in the Budget as prepared by the Local Board) the Provincial allotment for roads will be reduced to Rupees 12,610, the establishment portion of the lump grant assigned in G.O., dated 15th January 1872, No. 30. The explanation of the reduced estimate of Land-cess is accepted. The contribution of Rupees 1,000 from the Guntoor Circle for a Training School may be struck out as all such charges are now to be borne by Provincial Funds. The President will explain more fully what he means by saying in paragraph 13 of his letter that the Masulipatam Circle can only undertake three new road works, not one of them a salt road. As Rupees 5,130 belonging to the Road Fund were left unallotted, it cannot be want of money which is alluded to. The increased allotment for Result Grants is satisfactory. The Local Board should give the fullest consideration to the remarks of the Sanitary Commissioner and the Board of Revenue regarding the provision for the scavengering of the towns of Juggiapett, Bezwada, Repalli, and Gudivada, but though the Government consider that the sanitary allotments for individual towns may to a certain extent be regulated by the amount which the inhabitants themselves are willing to contribute, they are not prepared to lay down the hard and fast rule suggested by the Sanitary Commissioner that no grant-in-aid should be given for the conservancy of a town unless the inhabitants raise funds themselves for the purpose. The President will report on the advisability of introducing the Municipal Act into the towns of Bezwada and Juggiapett which the Sanitary Commissioner considers rich enough to pay for their own conservancy.

3. An abstract of the Budget, as modified by Government, is as follows:—

Receipts.	Rs.
Road Fund	1,16,110
Endowment Fund	210
General Fund	44,090
Total	1,60,410

Charges.		Rs.
Grant I.—		
Road Fund		1,12,450
General Fund		13,110
Grant II.—		
General Fund		11,740
Grant III.—		
Endowment Fund		120
General Fund		15,010
Grant IV.—		
Road Fund		3
General Fund		620
General Reserve		3,130
Balances—		
Road Fund	2,010	
Endowment Fund	90	
General Fund	480	
		2,580
Total		1,60,410

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4. GUNTOOR.

Receipts.	1873-74. Rs.	1874-75. Rs.
Balances—		
Road Fund	20,000	25,000
Endowment Fund	...	...
General Fund	2,000	25,000
Allotments from General Revenues—		
(a.) Provincial Funds.	26,250	26,250
(b.) Special Funds	6,600	6,050
Cess on Land	1,00,000	1,10,000
Contribution from Guntoor for Inspection	100	40
Endowment receipts	60	60
Miscellaneous	1,150	1,050
Total	1,56,160	1,93,450

Expenditure.	1873-74. Rs.	1874-75. Rs.
Public Works.		
New Works—		
Communications	55,000	60,000
Sanitary and Miscellaneous	...	9,000
Repairs—		
Communications	22,600	28,650
Sanitary and Miscellaneous	3,700	3,700
Public Works Establishment	21,150	25,290
Petty Establishment	4,720	5,260
Tools and Plant	810	1,010
Contingencies	200	200
Road Fund Reserve	9,970	10,590
Contribution to other Circles	...	800
Education—		
Inspection	3,000	1,240
Local Fund Schools	1,270	9,230
Purchase of Books	600	600
Salary Grants	1,000	1,000
Result ,,	5,000	5,000
Contribution for Training School	1,000	1,000
Sanitation, &c.—		
Dispensaries	5,930	7,610
Vaccination	1,300	1,450
Medical Practitioners	360	...
Sanitary Establishment.	5,000	5,000
Choultries	410	470
Contribution for Dispensary at Guntoor	1,500	1,500
Establishments	1,660	1,950
General Reserve	...	3,750
Balances—		
Road Fund	4,940	1,020
General Fund	5,040	8,130
Total	1,56,160	1,93,450

5. The increase made to the opening balance by the Board of Revenue is approved, but even with this addition the figure is rather under than above the mark. The receipts from the Land-cess appear also to be very moderately estimated.

6. The President is correct in assuming that the Government desire to hold in abeyance any educational scheme based on the establishment of unions with the imposition of the House-tax, but it is not, therefore, desired that all effort for the extension of Local Fund Schools should cease. The schools referred to by him

are manifestly on too expensive a scale for the reduced funds now available, and the Local Board must be asked to reconsider their proposals with reference to G.O., dated 30th April 1874, No. 746. The scheme when reconsidered should be submitted through the Director of Public Instruction, and in the meantime the educational entries in the Budget will be left undisturbed as recommended by the Board of Revenue. The action of the Board of Revenue in assigning Rupees 3,000 for each of the three hospital buildings is approved. The large sum now available for expenditure on educational and sanitary measures will not be annually recurring, and it cannot be utilized in a more satisfactory manner than in the construction of permanent works such as dispensary and school buildings. The remarks made regarding the sanitary allotments for towns in the Masulipatam Circle are equally applicable to the Guntoor Circle.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Local Fund Board, Kistna District.
,, Board of Revenue.
,, Revenue Department.
,, Public Works Department.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner for Madras.
,, Accountant-General.
,, President of the Municipal Commission, Kistna District.

Ed. J. Wright.

No. 1805

Revenue 1874 Deposits

Govt. of [illegible]

[illegible]

To

The President of the
Local Government
[illegible]

&c, &c, &c.

Date 1 May, 1874.

Recd. 3rd June [illegible]

G.O., 19th May 1874, No. 8 R.

[illegible]

Dr. [illegible]

[illegible]

No 57.

Lodged.

8 June 74