M.R.O. 1—77,008—8-6-37.

(1) Number of pages 72.

(2) Date of repair 16-11-39.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 772	Press / Mis.
53 55.	
Dated 12-12- 1871.	

~~37—3~~ 37/38
53-55

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
12th December 1871.

Read the following papers:—

No. 53. Proceedings of the Board of Revenue, dated 4th December 1871, No. 4929.

Local Fund Budget Estimates of the Cocanada Circle, Godavery District, for 1871-72, dated 22nd August 1871.

Letter from Surgeon W. R. CORNISH, F. R. C. S., Sanitary Commissioner for Madras, to the Acting Secretary to the Board of Revenue, dated Bangalore, 9th September 1871, No. 40.

ABSTRACT.—Stating that although there is a provision for Sanitary and Miscellaneous expenditure in Cocanada Circle, there is no information given to show how the expenditure is to be made.

Letter from W. A. HAPPELL, Esq., Officiating President of the Local Fund Boards, Godavery District, to the Acting Secretary to the Board of Revenue, dated Cocanada, 11th September 1871, No. 6.

ABSTRACT.—Requesting sanction for the transfer of Rupees 20,000 from Cocanada Circle to the road from Attili to Tadepalligudem in the Rajahmundry Circle.

From the same officer, dated 14th September 1871, No. 15.

ABSTRACT.—Enclosing a Supplemental Budget of Schools resolved to be opened in the Cocanada Circle from 1st proximo.

Letter from the Acting Inspector-General, Indian Medical Department, to the Board of Revenue, dated Fort Saint George, 20th September 1871, No. 5,007.

ABSTRACT.—Reports that adequate provision has not been made for the Cocanada Dispensary charges for 1871-72.

Letter from H. E. SULLIVAN, Esq., President of the Local Fund Boards, Godavery District, to the Acting Secretary to the Board of Revenue, dated Camp Rajahmundry, 4th October 1871, No. 16.

ABSTRACT.—States that there are four middle class Rate Schools, and requests to obtain sanction for the continuance of the Government grant equivalent to the average cess collections of the past three years.

Letter from E. B. POWELL, Esq., Director of Public Instruction, to the Acting Secretary to the Board of Revenue, dated Madras, 19th October 1871, No. 1,880.

REFERRING to the Educational Budget Estimates* (Statements I., III., III.-A., and III.-B.) of the Local Funds Boards for the Cocanada and Rajahmundry Circles, which have been forwarded to me, I have the honour to submit the following remarks for the information of the Board of Revenue.

* Dated 28th August 1871, and 14th September 1871.

COCANADA CIRCLE.

	RS.
Pay and office allowances	1,632
Travelling do.	1,100
	2,732
† or one-third	910

2. *Inspection.*—The provision (Rs. 2,300) made for inspection appears to be too high. Allowing the Circle to pay one-third† (or one-half of two-thirds) of the pay and allowances of the Deputy-Inspector of Schools in the district

as well as the whole of the receipts* of the two Inspecting Schoolmasters now employed in the Nursapur, Undi, Ramachendrapur, and Amalapur Taluqs, the Local Board will still have a balance of Rupees 530 to pay for the cost of an additional Inspecting Schoolmaster should one be required. I think that a provision of Rupees 2,000 would be sufficient to meet all requirements under the above head for the current year.

	Rs.
* Pay	540
Batta	320
	860

Additional Inspecting Schoolmaster—	Rs.
Pay for six months	150
Batta for do.	80
	230

3. *Training Schools.*—The amount (Rupees 4,000) estimated for Training Schools also seems to me to be excessive. Under the Order of Government, Educational Department, of the 21st August 1871, No. 246, the contribution of the Circle on account of the Nursapur School was fixed at Rupees 280½, and the balance, Rupees 3,719½, is certainly in my opinion much more than will be required for any elementary training institution that may be established in the Circle during the course of the year.

4. *Union Schools.*—I observe that no entry is made in the estimates of the lump grants from Government to which the old Rate Schools at Achanta, Palkol, and Undi are entitled.† These Schools are of the middle class and drew last year the sums noted in the margin.

† See Proceedings of Government, Financial Department, dated 17th August 1871, No. 342.

	Rs.	A.	P.
Achanta	296	2	10
Palkol	177	5	5
Undi	130	11	7

5. *Salary Grants.*—There is only one lower class Salary Grant School in the Cocanada Circle, that at Rayakuduru. The provision for salary grants may consequently be reduced by Rupees 1,815. The schools marginally noted being of the middle class, as certified in the Inspector's last Annual Return, will continue to receive grants from Government. The Schools at Hussenbada and Draksharama have been closed.

1. Yelamanchili.
2. Karugorumilli.
3. Kadali
4. Akuvidu.
5. Guttinadivi.
6. Ryali.
7. Kottapettai
8. Ramachendrapur.
9. Vella.
10. Bhattapalica.
11. Pamarru.
12. Coringa.

6. *Results Grants.*—The sum provided for Results Grants is sufficient.

7. From the balance statement in Table B. "Expenditure" I observe that the President of the Local Board considers that only the House Tax and balance in favour of the old Rate Schools should be expended on Education *inclusive of Inspection, etc.* This does not appear to be according to the Local Fund Rules.

	Rs.
Balance in favor of Union Schools	7,240
House Tax	10,000
	17,240
Expenditure on Education	20,000
Excess of charges over receipts	2,760

RAJAHMUNDRY CIRCLE.

8. *Inspection.*—The provision under the head of "Inspection" appears too small. The Circle together with Municipality of Rajahmundry should pay about one-third‡ of the cost of the Deputy-Inspector employed in the Godavery District, and it is absolutely essential that at least one Inspecting Schoolmaster should be employed during the present year in the taluqs comprising the Rajahmundry Circle. I would suggest that Rupees 1,140 and not Rupees 800, be made available for the purpose.

‡ Rupees 910.

Additional Inspecting Schoolmaster—	Rs.
Pay for six months	150
Batta for do.	80
	230

9. *Salary Grants.*—There are only three lower class Salary Grant Schools in the Circle, viz., those at Velpur, Polamur, and Manchili. The other schools mentioned at the end of Statement No. III. and in Statement III.-B. being of the middle class will, with the exception of the Tanuku School (closed), receive aid from Government as heretofore, and the Local Budget may consequently be reduced by Rupees 1,000 or thereabouts.

Proceedings of the Madras Government, Financial Department,
12th December 1871.

10. *The Results Grants.*—The estimated amount for results grants is too small. Rs. 960 was expended within the Circle in results grants to lower class schools last year, and a somewhat larger amount, say Rupees 1,200, should be provided for 1871-72.

11. The Supplemental Budgets for the Cocanada Circle (III. and III.-A.) dated 20th September 1871, do not call for any remark.

THE Local Fund Budget Estimates of the Cocanada Circle for 1871-72, are herewith submitted for the orders of Government.

2. STATEMENT I.-A.—REVENUES AND RECEIPTS.—The total Local Fund estimated assets of the year are given as Rupees 3,65,910, viz :—

	Rs.
1. Balances	1,16,630
2. Allotment from General Revenue	35,920
3. Rates and Taxes	2,13,360
	3,65,910

3. From a paper of remarks accompanying the Budget, it is observed that the actual balance of the Road Fund on the 1st April 1871 was Rupees 1,82,270, which has been apportioned in the ratio of the expected receipts.

	Rs.
Cocanada Circle	1,09,390
Rajahmundry do.	72,880
	1,82,270

4. The Union Fund balance, Rupees 7,240, appears from Statement III. to be made up of the items marginally noted.

	Rs.
1. Balance of 50 Rate Schools	5,537
2. Do. of Schools which have been closed	643
3. Do. of General Fund	1,060
	7,240

5. The grant of Rupees 31,060 from Provincial Funds for the whole district is solely on account of the Public Works Department establishment and Tools and Plant. This sum, the President states, has been apportioned between the two Circles with regard to the special circumstances of each, but it should have been distributed in the ratio of the expenditure by the Public Works Department in each Circle, as directed in paragraphs 8 and 11 of the Government Order, Financial Department, dated 7th June 1871, No. 216. The figures have been altered accordingly.

6. The cess on land is estimated at Rupees 2,03,360 inclusive of the collections under the old Act.

Vide Government Order, Revenue Department, dated 21st August 1871, No. 1,428.

7. Nothing is entered against tolls, as it has not been deemed advisable to levy them in either Circle of the district.

* 50 old Rate Schools.
15 Salary Grant Schools.

8. The estimated receipts from the House-tax is given as Rupees 10,000 which is proposed to be raised for the support of 65 Schools.*

9. In his letter of the 4th October 1871, No. 16, the President mentions that there are four middle class Rate Schools which have hitherto received lump grants equivalent to the cess collections, and that they were shown in the Budget Statement as Unions or lower class schools to be entirely supported from the proceeds of the House-tax, and requests that the sanction of Government may be obtained for the continuance of the Government grant equivalent to the average cess collections of the last three years as per margin. He further solicits that the House-tax originally proposed to be levied in those villages, viz., Rupees 1,220, may be reduced to Rupees 690.

	Rs.
Achanta	166
Palakollu	240
Undi	78
Bhimaveram	114
Total ...	598

10. The Director of Public Instruction observes that no entry is made in the Budget Estimate of the lump grants from Government to which the first three middle class old Rate-Schools

are entitled agreeably to Government Order, Financial Department, dated 17th August 1871, No. 342. The Rate School at Bhimaveram appears from the Director's report for 1869-70 to be of the lower class, and therefore no grant can be claimed on account of it.

11. Of the 15 schools receiving salary grants, Mr. Powell states that twelve are of the middle class, that two have been closed, and that there is only one belonging to the lower class at Royakuduru. The House-tax proposed to be levied for the support of the fourteeen schools should therefore be disallowed.

12. The President will, at an early date, submit Notifications of the limits of incidence of the House-tax for the sanction of Government.

13. With his letter of the 14th September 1871, No. 15, the President submits a supplemental list of schools proposed by the Circle Board to be opened from the 1st October 1871 at sixty-five different places. A sum of Rupees 7,937 is to be raised by the imposition of House-tax in those places for the support of the schools, the charges of which are shown to be Rs. 3,930. The Board of Revenue are of opinion that the proposed levy of the special tax is premature and have accordingly struck out the amount. The charges of the schools can be met from the general fund which is ample.

14. Statement I.-B., Expenditure.—The total proposed expenditure is estimated at Rupees 3,02,200, viz:—

		Rs.
Grant	I.	
Do.	II.	2,79,430
Do.	III.	20,000
Do.	IV.	1,700
		1,070
		3,02,200

15. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Road Fund receipts are estimated at Rupees 3,02,010 and the expenditure Rupees 2,80,500, leaving a balance of Rupees 21,500.

16. The cost of the Petty Establishment is entered as Rupees 4,930 in this, and Rs. 5,478 in the Rajahmundry Circle Budget, making a total of Rupees 10,408, which is Rupees 2,548 in excess of the sanctioned amount, Rupees 7,860. The Board of Revenue propose to disallow the excess in the absence of explanation and have distributed the correct sum between the Circles in the ratio in which the larger amount has been apportioned by the Circle Boards.

17. The cost of the Public Works Department General Establishment to be charged to the District is Rupees 60,937. The President explains that a fair proportion has not been debited to the other Circle in consequence of the state of its finances and requirements. It is observed, however, that there is no actual necessity for this unequal distribution, and the Board of Revenue have therefore apportioned the cost in the proportion of the expenditure by Departmental agency in each Circle.

18. The reserve has been calculated at 10 per cent. on the receipts plus the balance. The balance should not have been taken into account. The correct amount of the reserve is Rs. 19,170 which has been entered.

19. Statement II.-A., Part I., New Works.—Part I. contains 18 items with a total allotment of Rupees 1,71,860.

20. In the third paper recorded at the head of these Proceedings, the Officiating President requests sanction for the transfer of Rs. 20,000 to the road from Attili to Tadapalligudem, situated in the Rajahmundry Circle, from the sum of Rupees 26,280 given up out of the allotments for works belonging to this Circle as per margin. The road in question is to benefit both

No. of Item in Part I.	Allotment.	Amount given up.
	Rs.	Rs.
4	20,000	13,000
7	8,000	5,000
8	8,000	5,000
9	3,280	3,280
		26,280

the Circles, and on the application of the Rajahmundry Circle Board, this Circle Board have resolved upon contributing the amount. The Board of Revenue have made the necessary alterations in anticipation of the sanction of Government to the arrangement.

21. The allotments for the 5th and 15th items have been raised in this office with reference to the supplemental estimates sanctioned for them.

22. Of the works entered in the Budget of the Government Order, Financial Department, 7th June 1871, No. 216, only one has been omitted from this Circle Budget and this is because the allotment proposed for it has been entirely given up.

Item No. 3. Gravelling and arching wooden bridges on the road from Kotipally to Kurrapah—Allotment, Rupees 3,280.

23. Part II., Repairs.—Part II. comprises nine items with an aggregate allotment of Rupees 22,570. None of these seem to call for remark with the exception of the 9th item "Petty Repairs," which appears from the Appendix to be the grant-in-aid of local contributions for Public Works. The Board of Revenue believe that the provision is for works connected with water-supply and accordingly transfer the item to Statement IV.-B.

Allotment, Rupees 300.

24. Statement II.-B.—This statement has been sent blank. The reason assigned by the President is, that the rule requiring that not less than 25 per cent. of the portion of the cess applicable only to roads and communications should be allotted for expenditure in the taluq in which it is raised cannot be conformed to, the works not having been projected upon any such consideration. This is certainly no reason why the statement should have been sent blank, though it may justify some deviation from the intention of the Rules on this occasion. The President is to requested submit a revised statement as early as practicable.

25. Grant II., Education.—This grant is made up as follows:—

		Rs.
1.	Payment for Inspection	2,300
2.	Training Schools	4,000
3.	Union do.	6,260
4.	Salary due to Teachers of Union Schools for past years	2,420
5.	Salary grants	2,010
6.	Results do.	3,000
		19,990

Item No. 1, *Inspection*, (*Rupees* 2,300).—The Director of Public Instruction considers that Rupees 2,000 will suffice for the current year. The amount has accordingly been reduced.

Item No. 2, *Training Schools*, (*Rupees* 4,000).—The Director regards the amount as excessive. The contribution of this Circle on account of the Nursapoor School was fixed at Rupees 280½. Considering that the year is far advanced (there being only four months more to complete it) the Board of Revenue are of opinion that a provision of Rupees 1,000 will probably suffice to meet the above charge as well as the cost of any Training Schools that may be established during the year. This amount has been entered.

Government Order, Educational Department, dated 21st August 1871, No. 246.

Item No. 3, *Union Schools*, (*Rupees* 6,260).—To this allotment, Rupees 3,930, being the charge of sixty-five Schools to be established by the Local Fund Board, should be added, though the latter sum is to be charged to the General Fund—*vide* paragraph 13 *supra*.

Item No. 5, *Salary Grants*, (*Rupees* 2,010).—This has been reduced to Rupees 200 as suggested by the Director.

Item No. 6, *Results Grants*, (*Rupees* 3,000).—The Director considers this amount sufficient.

26. Grant III., Sanitation, etc.—This grant consists of only one item, viz., Rupees 1,700 payment to Government for Vaccine establishment. It appears from paragraph 3 of the President's memorandum that the cost of the District Vaccine Establishment is Rupees 2,550, and that

this amount has been apportioned between the two Circles with regard to population, two-thirds being assigned to Cocanada and one third to Rajahmundry.

27. No contribution is entered for the Dispensary at Cocanada. On referring to the list appended to Government Order, Public Department, dated 17th April 1871, No. 491, it is observed that contributions of Rupees 500 from the Municipality and of Rupees 434 from Local Funds are to be provided for. The Acting Inspector-General, Indian Medical Department, in his letter dated 20th September 1871, above recorded, observes that the ordinary expenses of 1870 amounted to Rupees 1,723, and that deducting from this Rupees 200 interest on funded capital + Rupees 500, the contribution of the Municipality, there is a balance of Rupees 1,023 to be provided for. The Board of Revenue have entered Rupees 440 as the contribution of this Circle for the Dispensary. The President will, in consultation with the Municipal Commission, report how much of the difference, Rupees 580, should be contributed from the Local and how much from Municipal Funds.

Vide Government Order, Financial Department, dated 30th June 1871, No. 265.
Do. dated 8th September 1871, No. 440.

28. The Sanitary Commissioner states that there is a provision of Rupees 4,300 under Grant I., for Sanitary and Miscellaneous expenditure which is small compared with the total proposed outlay of upwards of three lacs of Rupees. It is observed that the amount alluded to is chiefly for the maintenance of avenues, as will be seen from Part II. of the Road Fund Budget. The Board of Revenue have, however, entered a lump sum of Rupees 5,000 for purely sanitary purposes.

29. Grant IV., Miscellaneous :—The sums allotted under this head have been altered with reference to the establishments sanctioned in the orders marginally noted.

Public Department, dated 16th August 1871, No. 1,243.
Financial Department, dated 13th October 1871, No 557.

30. The following is an abstract of the Budget Estimates as modified by the Board of Revenue :—

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund	3,01,960	Grant I ... Road Fund		2,41,240	
Union Fund...	13,900	Union Fund		...	
Endowment Fund... ...	...	Endowment Fund ...		...	
General Fund	46,660	General Fund		4,720	
					2,45,960
		Grant II... Union Fund		8,740	
		General Fund		10,070	
					18,810
		Grant III... Endowment Fund ...		...	
		General Fund		7,440	
					7,440
		Grant IV... Road Fund		1,040	
		General Fund		150	
					1,190
			RS.		2,73,400
		Road Fund balance	59,680		
		Union Fund balance... ...	5,160		
		Endowment Fund balance...	...		
		General Fund balance ...	19,610		
		Do. Reserve...	4,670		
				.....	89,120
Total ...	3,62,520	Total...		.....	3,62,520

(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

No. 54. Proceedings of the Board of Revenue, dated 5th December 1871, No. 4935.

From W. A. HAPPELL, Esq., Officiating President of the Local Fund Boards, Godavery District, to the Acting Secretary to the Board of Revenue, dated Cocanada, 11th September 1871, No. 5.

Abstract.—Requesting sanction to the appropriation of Rupees 6,100 in excess of two-thirds of collections from the cess for expenditure on roads in the Rajahmundry Circle.

From Surgeon Major W. R. CORNISH, F. R. C. S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated 21st September 1871, No. 1,330.

Abstract.—Stating that the Budget estimates of the Rajahmundry Local Fund Board, Godavery District, contained no provision for Sanitary expenditure.

Read again letter from the Director of Public Instruction, dated 19th October 1871, No. 1,880, recorded in Board's Proceedings, dated 4th December 1871.

The Budget Estimates of the Rajahmundry Circle are submitted for the orders of Government with the following observations.

2. Statement I.-A., Revenues and Receipts.—The total Local Fund assets are estimated at Rupees 2,65,730 and comprise the following items:—

	RS.
1. Balances....	73,180
2. Allotments from General Revenue	28,670
3. Rates and Taxes	1,43,880
4. Contribution from the Cocanada Circle	20,000
Total...	2,65,730

3. The cess on land amounts to Rupees 1,34,280 inclusive of Rupees 48,580, the collections under the old Act.

4. A sum of Rupees 9,600 is entered against House-tax, which is to be imposed for the support of 56 Union and 14 Grant-in-aid schools. Of the 56, two appear to be old Rate schools and the remaining 54 are, in the absence of any information regarding them, presumed to be schools which are to be newly opened. It is observed from the orders of Government marginally noted that no Unions are to be formed summarily except in connection with the existing Rate or aided Elementary schools.

At Alamur, Tanuku Taluq.
,, Tadimalla, Ernagudem do.

Public Department, dated 28th April 1871, No. 563.
Financial Department, dated 30th June 1871, No. 265, paragraph 5.
Financial Department, dated 20th October 1871, No. 585.

5. As regards the Salary Grants-in-aid schools, the Director of Public Instruction brings to notice that only the three noted in the margin are of the lower class, the remaining eleven being of the middle class. The latter with the exception of the Tanuku school (closed) will receive aid from Government as heretofore.

Velpur, Polanur, and Manchili.

6. The Board of Revenue see no objection to the formation of Unions in connection with the two Rate and three lower class Salary Grant-in-aid schools above alluded to, and accordingly request the President to submit at once draft Notifications under Section 37 of the Local Fund Act. The House-tax receipts in connection with the other schools as well as the *charges* of the eleven middle class Salary Grant-in-aid schools have been struck out of the Budget statements.

7. Statement I.-B., Expenditure.—The total proposed expenditure of the year is Rupees 2,42,700 arranged under the following heads:—

	Rs.
Grant I.	2,32,340
Do. II.	8,490
Do. III.	850
Do. IV.	1,020
Total...	2,42,700

8. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Road Fund assets are set down as Rs. 2,33,360. Of the several items making up this amount, only those noted in the margin call for notice.

	Rs.
Additional appropriation from the Land Cess by the Local Fund Board	6,100
Avenues	900

9. The additional appropriation as explained by the Officiating President in his letter of the 11th September 1871, No. 5, is necessary to preserve equilibrium between income and expenditure.

10. The receipts from Avenues have been struck out, as they should under the recent orders of Government be credited to the General Fund.

11. The Reserve (Rupees 21,340) has, as noticed in the review of the other Circle Budget, been incorrectly calculated. It should be Rupees 15,960, but this sum has been reduced to Rupees 9,810 to balance the transactions of the Road Fund.

12. Statement II.-A., Part I., New Works.—Part I. contains twenty items with a total allotment of Rupees 1,61,690.

13. Item No. 14 is the road from Rajahmundry to Rahitapur, and is in lieu of the one from Rajanagaram to the latter place, which appears as Item No. 21 in the Budget of the Government Order, Financial Department, dated 7th June 1871, No. 216.

14. An estimate for the 16th item is now before the Board of Revenue, and will be submitted to Government shortly.

15. The 19th and 20th items are chargeable to the General Fund and not to the Road Fund. The first of these items should be exhibited in Statement IV.-B., as it relates to works of water-supply. The necessary alterations have been made in this office.

16. Part II., Repairs.—Part II. comprises eight items with an aggregate allotment of Rupees 27,480.

17. The 7th item has been transferred to the Appendix, as its allotment is exactly Rupees 1,000.

18. The 8th item appears from the Appendix to be the Grant-in-aid of local contributions for Public Works. As it is believed that the provision is intended for Sanitary and Miscellaneous works, the Board of Revenue have transferred it to Statement IV.-B.

19. Statement II.-B.—This statement is sent in blank. The remarks made in paragraph 24 of the review of the other Circle Budget will apply.

20. Grant II., Education.—The charges under this grant are—

	Rs.
1. Payment for Inspection	800
2. Union Schools	4,480
3. Salary Grants	2,710
4. Result Grants	500
Total...	8,490

21. The Director of Public Instruction considers the provision for the 1st item too small and suggests that it should be raised to Rupees 1,140.

Proceedings of the Madras Government, Financial Department,
12th December 1871.

22. The particulars of the 2nd and 3rd items are furnished in Statements III., III.-A., and III.-B.

23. The allotment for the 3rd item has been reduced by Rupees 1,000 and that for the 4th has been raised to Rupees 1,200 as suggested by the Director.

24. Grant III., Sanitation, etc.—The only charge (Rupees 850) entered under this grant is the payment to Government on account of Vaccine Establishment.

25. The Board of Revenue have entered a sum of Rupees 630, being the amount of contribution payable from Local Funds on account of the Rajahmundry Dispensary, as per Government Order, Public Department, dated 17th April 1871, No. 491. The attention of the President is called to the Government Order, Financial Department, dated 7th September 1871, No. 432, and he is requested, if he has not already done so direct to Government, to submit a Statement of receipts and charges of the Dispensaries at Cocanada and Rajahmundry in view to their transfer to the Municipalities concerned.

26. The Sanitary Commissioner points out that no provision is made for Sanitary expenditure and states that the omission is very unsatisfactory after the revelations made as to the filthy condition of many of the villages of the district. The Board of Revenue have accordingly provided a sum of Rupees 3,000 for the purpose.

27. Grant IV., Miscellaneous.—The allotments under this grant have been altered with reference to Government Order, Public Department, dated 16th August 1871, No. 1,242, and Government Order, Financial Department, dated 20th September 1871, No. 467.

28. The following is an Abstract of the Budget Estimates as modified by the Board of Revenue:—

Receipts.	Rs.	Charges.		Rs.	Rs.
Road Fund...	2,32,510	Grant I....	Road Fund	2,31,720	
Union Fund	820		Union Fund	...	
Endowment Fund ...	...		Endowment Fund...	...	
General Fund	23,370		General Fund ...	2,140	
					2,33,860
		Grant II...	Union Fund	770	
			General Fund ...	7,750	
					8,520
		Grant III..	Endowment Fund ...	...	
			General Fund ...	7,380	
					7,380
		Grant IV..	Road Fund	790	
			General Fund ...	60	
					850
					2,50,610
		Road Fund balance			
		Union do. do.	50		
		Endowment do. do.	...		
		General do. do.	3,700		
		Do. Reserve	2,340		
				...	6,090
Total...	2,56,700	Total...		...	2,56,700

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 55. ORDER THEREON, 12th December 1871, No. 772.

With the foregoing Proceedings the Board of Revenue submit, for the orders of Government, the budget-estimates of the Rajahmundry and Cocanada Local Fund Circles.

2. The Road Fund balances have been distributed in the ratio of the estimated collections of cess on land. This is incorrect, but the President states that the actuals cannot be ascertained. Further endeavour must be made to effect an accurate division.

3. The distribution, made by the Board of Revenue, of the charge for Public Works Department general establishment, provincial grant, and petty establishment charges is passed. The latter item should be divided in proportion to the whole outlay on works; but the allotments inserted by the Revenue Board are nearly proportional, and may stand. Arrangements should be made for dividing the petty establishment between the two circles. The allotments for inspection recommended by the Director of Public Instruction are approved. The additional Inspecting Schoolmasters whom he states to be necessary should be entertained without delay. The aggregate of the vaccination allotments is Rupees 2,550, but Rupees 2,800 are required. The Cocanada share is Rupees 1,630 and that of Rajahmundry Rupees 1,170.

4. *Cocanada.*—The Union Fund balance of this circle comprises Rupees 1,060 belonging to the "General Fund." The Government presume this means a balance of a School Fund originally raised over a large area, and not restricted to particular schools. If this be so, on which point the Revenue Board will obtain a report, the sum ought now to lapse in the General Fund, which will probably, in fact, stand to the particular Union Funds in the same relation as to liability for supplementing deficiencies as did the old General School Fund. A Union Fund not belonging to a particular union is a contradiction in terms. The old rate schools mentioned in Statement III., and now to be made the centres of unions, are fifty in number. According to the Public Instruction report there were only forty-three village rate schools in this circle and two in Rajahmundry, besides three middle class rate schools. This discrepancy should be explained. In the Cocanada budget it was proposed to form sixty-five and in Rajahmundry fifty-six entirely new unions. The Board of Revenue have struck out the house-tax, but have retained the provisions made for the schools as charges on the General Funds. This is an unusual course. The Government will not strike these allotments, which aggregate Rupees 3,930 in Cocanada and Rupees 3,990 in Rajahmundry out of the budgets, but desire that, before any charges on account of the schools are debited to the Local Funds in question, report may be called for as to the nature of the schools, whether the proposal is part of the general scheme for the delimitation of unions, whether the new schools are in the room of old ones, and whether any of them are schools qualified under Rule XI. If the establishment of the schools is needed or desirable the special tax ought to be imposed. Such proposals for wholesale establishment of new schools should not have been sent up from the district without full explanation. This must now be furnished at the earliest possible date.

5. The Government have nothing to add to the Revenue Board's remarks and orders as to Grants I. and II. and the Road Fund Budget. They sanction the contribution recommended by the Revenue Board of Rupees 20,000 from the Cocanada circle to that of Rajahmundry in aid of the construction of a road from Attili to Tadapalligudem. It would have been well had more information been furnished as to the respective interests of the two circles in the work, and it is observed that the allotment for it in the Rajahmundry budget is confined to the amount contributed by Cocanada.

6. Grants III. and IV., as revised by the Board of Revenue, are also passed, except that the allotment for vaccination is revised under the former. It is unnecessary to recapitulate the budget in this place.

7. *Rajahmundry.*—The remarks above made as to the new union schools in Cocanada circle apply to those which it is proposed to open in this circle, without levying the house-tax for their support. The Government do not see the necessity of the allotment of Rupees 1,700 for salary grants, inasmuch as those now incumbent and properly chargeable to the fund amount only to Rupees 280. The grant, however, has been recommended by the Director, and, as there are ample funds, the Government do not interfere. The Collector will notify in the District Gazette that it is the intention of Government to transfer the Civil Dispensaries at Rajahmundry and Cocanada to the Municipal Commissioners of those towns. The contribution for the former, entered by the Revenue Board in the Rajahmundry budget, seems sufficient with reference to the receipts and charges of the institution according to the latest returns, but the Government leave the settlement of the amount of contribution to the local and Municipal bodies. The Government have corrected the Rajahmundry allotment for vaccination. No further remark seems necessary as regards this budget.

8. The question of the possibility of making over to the Local Fund Boards of this district, as of Tanjore and Trichinopoly, the canal and ferry funds will be considered in the Revenue Department.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Revenue Department.
,, Board of Revenue.
,, Collector of the Godavery District.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department
,, Director of Public Instruction.
,, Sanitary Commissioner.

Exd. F. R. Bantleman.

Govt. of [1871] Madras.

FINANCIAL.

To

The REVENUE DEPARTMENT,
&c.,
&c.,

Dated December, 1871.

Read.

G. O., 12th December 1871, No. 722.

Read.

DECEMBER.
Nos. 53—55.

Reviewing the Local Fund Budget-estimates of the Rajahmundry and Cocanada Circles for 1871-

From. E. B. Powell Esqre
Director of Public Instruction.

To The Secretary to the
Board of Revenue
Chepauk.

Sir,

Referring to the Educational Budget Estimates* (Statement I. III. III A and III B) of the Local Funds Boards for the Cocanada and Rajahmundry Circles, which have been forwarded to me, I have the honor to submit the following remarks for the information of the Board of Revenue.

*Dated 28th Augt. 1871 & 14th Septr. 1871.

Cocanada Circle

2. Inspection. The provision (Rs 2300) made for Insp tion appears to be too high. Allowing the Circle to pay one-third (or one half of 2/3rds) of the Pay and allowances of the Deputy Inspector of Schools in the District as well as the whole of the pay* of the two Inspecting Schoolmasters now employed in the Narsapur, Undi, Ramachendrapur, and Amalapur Talugs, the Local Board will still have a balance of Rs 530 to pay for

*Pay and Offic allowance 1632
Travelling do 1100
2732
or 1/3 910.

*Pay — 540
Batta — 320
860

for the Cost of an additional Inspecting Schoolmaster should one be required. I think that a provision of Rs 2000 would be sufficient to meet all requirements under the above head for the current year.

Additional Inspecting Schoolmasters
Pay for Lip Monks — 150
Batta for do. 80
230

3. Training Schools. The Amount (Rs 4000) Estimated for Training Schools also seems more than excessive. Under the Order of Government, Educational Department of the 21st August 1891, No 246 the Contribution of the Circle on account of the Narsapur School was fixed at Rs 280 1/2, and the balance, Rs 3719 1/2, is certainly in my opinion much more than will be required for any Elementary training institution that may be established in the Circle during the Course of the year.

4. Union Schools. I observe that no entry is made in the Estimates of the lump grant from Government ⊗ which the Old Rule Schools at Achanta, Palkol and Undi are entitled. These Schools are of the Middle Class and drew last year the Sums noted in the margin ×

⊗ See Proc: of Govt. P.D. No 17 2 Augt 1891 Rs 342

× Achanta Rs 296-2-
Palkol — 177-5-3
Undi — 130-11-7

5. Salary Grants. There is only one Lower class Salary Grant School in the Coconada Circle that at Royakuduru. The provision for Salary grants may Consequently be reduced by Rs 1815. The Schools marginally noted as being of the Middle Class, as certified in the Inspectors last Annual Return, will Continue to receive grants from Government. The Schools at Stussenbada and Drakshavama have been closed.

1 Yelamanchili
2. Kangorumilli
3. Kadali
4. Atreyidu
5. Gullinadini
6. Ryali
7. Kottapettai
8. Ramachendrapur.
9. Vella.
10. Bhattapalem
11 Pamarru
12. Coringa.

6. Results grants. The Sum provided for Results grants is Sufficient.

7. From the balance Statement in Table B "Expenditure" I observe that the Presidents of the Local Boards Considers that only the House Tax and balance in favor of the Old Rule Schools should be Expended on Education inclusive of Inspection &c. This does not appear according to the Local Fund Rules as there is.

Balance in favor of Union Schools Rs		
House Tax		7240
Expenditure on Education		10,000
		17,240
Excess of charges over receipts		20,000
		2760

Rajahmundry Circle.

8. Inspection. The provision head of "Inspection" appears under the Circle together with Municipalities to Small. The Mundry should pay a Locality of Rajahmundry of the Cost of the Deputy Inspector employed in the Godavery Dist. Inspector employed

× Rs 510.

visit, and it is

absolutely

absolutely essential that at least one Inspecting Schoolmaster should be employed during the present year in the Telugu Country comprising the Rajahmundry Circle. I would suggest that Rs 1140 and not Rs 800, be made available for the purpose.

Additional Inspecting Schoolmaster
Pay for Sly marks - 150
Batta for do - 80
230

9. Salary Grants. There are only three lower class Salary Grant Schools in the Circle viz. those at Pelpatti, Polamuru and Manchili. The other Schools mentioned at the end of Statement III A and in Statement III B, being of the Middle Class will, with the exception of the Pannuru School (closed), receive aid from Government as heretofore, and the Local Budget may consequently be reduced by Rs 1000 or thereabouts.

10. The Results Grants. The Estimated amount for results Grants is too small. Rs 960 was expended within the Circle in results Grants to lower class Schools last year, and a somewhat larger amount, say Rs 1,200, should be provided for 1871/72.

The

B

11. The Supplemental Budgets for the Cocanada Circle (III and III A) is dated 2nd September 1871 do not call for any remarks.

Office of the Director of Public Instruction
Madras
19th October 1871

I have &c
(Signed) E.B. Powell
Director of Public Instruction

(True Copy).

J. Grose
Secretary

17

x D. Sw. Locker
Ch. Dr. Srinivasam

Office of the President of the
Local Fund Boards
Godavery District
Cocanada 11th September 1871

No 6

From

W. A. Happell Esquire
Offg President of the
Local Fund Boards G. D.

To J. B. Pennington Esquire
Ag Secretary to the
Board of Revenue, Madras.

Sir,

I have the honor to request sanction for the transfer of Rs 20,000, to the road from Attili to Jadepalligudem from the following roads; expenditure on which has been given up for this year.

Work	Allotment	Amount given up
	Rs.	Rs.
Road from Undurru Bridge via Ramachendrapur to Madapadu on the Samulcottah Canal	20,000	13,000
Gravelling and arching wooden bridges on the road from Cocanada to Cotipalli	8,000	5,000
Do — Do on the road from Cocanada to Nilapalli	8,000	5,000
Do — Do on the road from Cotipalli to Karapa	3,280	3,280
		26,280

Sanctioned in Proceedings of the Board of Revenue Dated Chief Secretary to Government G.D. dated 4 & Recorded 185

Copy of letter from the Division Public Works Engineer, Rajahmundry, dated 9th Sept 1871 forwarding Estimate for the Road from Undurru Bridge via Ramachendrapur to Madapadu on the Samulcottah Canal Circle for 1871/72

Estd Rs 9/9/71

2. The road from Attili to Tadepalli-gudem is situated in the Rajahmundry circle but the work will benefit both the circles and the Local Fund Board of Cocanada have, on the application of the Rajahmundry Board, resalved to contribute Rs 20,000 towards the making of the Road. The works on which expenditure has been given up belong to the Cocanada Circle and are included in the Budget already despatched (vide Nos. 4-7-8 & 9 in Statement II A)

I have &c

(Signed) W. A. Happell

Offg President

(True Copy)

J Grose

No 5007. 21

Office of Inspector General, Indian Medical Department

Fort Saint George, 2d September 1871

From.

The Acting Inspector General, Indian Medical Department

Fort Saint George

To The Board of Revenue.

Sirs.

I have the honor under No XX of Local Fund Rules to report, that adequate provision has not been made for the charges connected with the Cocanada Dispensary for the years 1871-72.

2. In G.O. No 824 of 14th June, the sum of Rupees 500 is sanctioned as the quota payable by the municipality, but no allotment whatever has been made in the Local Fund Budget of the Cocanada Circle, dated 28th August 1871, and the interest of funded Capital, belonging to the Hospital, can only be a little

over

over Rs 200.

3. On the 5th ult the ordinary Expenses in 1890 amounted to Rs 1,723, So that there still remains a balance charge of about Rs 1023 to be provided for during the current year. The amount debited to the Local Funds in G. O. No 491 of 17th April was Rs 434, but I am of opinion, that more will be required, as it seems highly probable that, under existing circumstances, the receipts under the head of Subscriptions will decrease.

I have &c

(Signed) C. Blacklock
Deputy Inspr General I. M. D.
Relieving Northern District
for Acting Inspr General I. M. D.

(True Copy)

J Grole
Secretary

H. Lewis Locke
Copied. N. Vizianagram.

Office of the President of the
Local Fund Boards
Godavery District
Cocanada 14th September 1871

No. 15

25

From

W. A Haffell Esquire
Offg President of the
Local Fund Boards G.D

To J. B. Pennington Esquire
Acting Secretary to the
Board of Revenue
Madras

Sir,

I have the honor to enclose a Supplemental Budget of Schools, resolved, at a meeting held on the 9th Instant, to be opened in the Cocanada Circle from 1st Proximo. When the Budget Estimates of the Cocanada Circle were sent on the 22nd Ultimo complete information as to the schools was wanting and the information could not therefore be embodied therein.

I have the honor to be
Sir
Your Most Obedt Servt
(Signed) W. A. Haffell
Offg President

(True Copy)
J Gale
Secretary

Enclosure in Proceedings
of the Board of Revenue
Dated 4th December 1871
from Assistant Secy to
Board of Revenue

Copy of letter from the
Collector of Rajahmundry
Godavery Dist
Reporting that a Schoolmaster
has not been
made for the Cocanada
Division) Cheepoor
1871/72.

Taid 11/71.

Office of Sanitary Commissioner

No 40 Bangalore 9th September 187

27

From

The Sanitary Commissioner

for Madras

To

The Ag Secretary to the

Board of Revenue, Madras

Sir,

With reference to the estimate of the Local Funds Board of the Cocanada Circle, I have the honor to observe that although there is a provision of Rs 4,300 under grant I for Sanitary & Miscellaneous expenditure, there is no information given to show how the expenditure is to be made.

2. The amount of funds for Sanitary purposes seems to be small in comparison with the total estimated expenditure of upwards of three lacs, and with reference also to the fact that the Godavery District is very liable to periodical outbreaks of fever.

I have &c

(Signed) W. M. Cornish F.R.C.S.

Sanitary Commissioner

for Madras

(True Copy)

K.D. Gwyther

M. Ruthnaswamy

J. Grose.

Secretary

Office of the President of the
Local Fund Boards.
Godavary District
Camp Rajahmundry 4th October 1871.

No B.

From A. E. Sullivan Esqre
President of the
Local Fund Boards. G. D.

To J. B. Pennington Esqre
Acting Secretary to the
Board of Revenue
Madras

Sir

Referring to para 4 of the Government Order No 342, Dated 17th August, and the Resolution of the Cocanada Local Fund Board passed at a Meeting held on the 25th ultimo, I have the honor to state that there are in this District 4 Middle Class Rate Schools, viz:— Achanta, Palakollu, Undi and Bhimavaram, which have hitherto received lump grants Equivalent to the Cess Collections. Under a misapprehension caused by the Proceedings of the

Director

Director of Public Instruction, these were shown in the Budgets already sent for 1871-72, as "Unions" or lower Schools Wholly Supported by the Local Fund Board from the proceeds of the House-Tax. I now request that the Board of Revenue will be pleased to obtain Sanction for the Continuance of the Government Grant Equivalent to the Average Cess Collections of the past 3 years as shown below.

	Average Cess Collections for 3 past years.	Government Grant Solicited
	Rs	Rs
Achanta —	166	166
Palakollu —	240	240
Undi —	78	78
Bhimavaram	114	114.

2. The House Tax shown in Statement III against the Villages will have to be altered as per margin, as the Board is of opinion that larger sums than are absolutely required for the purpose should not be levied at first. If the Grant-in-aid be sanctioned the proposed reduction in House Tax in the 4 Villages will be feasible. I shall have the office copies corrected on hearing that the Board of Revenue approve these proposals.

	House Tax as already entered in Statement III.	House Tax as now reduced
	Rs	Rs
Achanta —	350	172
Palakollu —	500	196
Undi —	160	120
Bhimavaram —	210	202
	1,220	690

I have &c.
(Signd.) A. E. Sullivan
President

(True Copy)

J. Grote
Secretary

D. W. Locker
Copied in Vizagapatam

Revenue Department

33

Proceedings of the Board of Revenue.

dated 4th December 1871

Read the following papers –

Local Fund Budget Estimates of the Cocanada Circle, Godavery District, for 1871/72, dated 22d August 1871.

From the Sanitary Commissioner --- 9th September 1871 No 40.

" – The President Local Fund Board Godavery District dated 11th September 1871 No 6.

" – Do – Do 14th Do ——— " ——— " ——— 15

" – The Inspector General Indian Medical Department dated 20th Do ——— " ——— " ——— 5007.

" – President Local Fund Board Godavery District dated 4th October 1871 No 16.

" – Director of Public Instruction dated 19th October 1871 No 1880.

The Local Fund Budget Estimates of the Cocanada Circle for 1871/72 are herewith submitted for the Orders of Government.

Statement I A
Revenue & Receipts

2. The total Local Fund Estimated assets of the year are given as Rs 3,65,910; Viz:

1. Balances	———	116630
2. Allotments from General Revenue	-	35920
3. Rates & taxes	———	213360
		365910

From

Enclosure in Proceedings of the Board of Revenue. The Chief Secretary to Government No. dated 4th December 1871.

Copy of Letter from the President of L.F. Board Godavery Dist, stating there are 4 Middle Class Schools and Pyrauhi Pallam Schools for the Cabinanada Port. Board Expenditure Rs 5007 Receipts Rs 5007 The Fund 3 years.

3. From a paper of remarks accompanying the budget, it is observed that the actual balance of the Road fund on the 1st April 1871 was Rs 1,82,270 which has been apportioned in the ratio of the expected receipts.

	Rs
Cocanada Circle -	109390
Rajamundry Do	72880
	182270

4. The Union Fund balance, Rs 7,240, appears from Statement III to be made up of the items marginally noted.

1. Balance of 50 Rate Schools -	5,537
2. Do of Schools which have been closed -	643
3 Do of General fund -	1,060
	7,240

5. The grant of Rs 3,060 from Provincial funds for the whole District is solely on account of the Public Works Department Establishments and Tools and Plant. This sum, the President states, has been apportioned between the two Circles with regard to the special circumstances of each, but it should have been distributed in the ratio of the expenditure by the Public Works Departments in each circle, as directed in paras 8 & 11 of the Government Order Financial Department dated 4th June 1871 No 216. The figures have been altered accordingly.

6. The cess on land is estimated at Rs 2,03,360 inclusive of the collections under the old Act.

7. Nothing is entered against tolls, as it has not been deemed advisable to levy them in either circle of the District.

Vide G.C. Rd dated 21st August 1871 No 1428.

The

8. The estimated receipts from the House-tax is given as Rs 10,000 which is proposed to be raised for the support of 65* schools.

9. In his letter of the 4th October 1871 No 16, the President mentions that there are four middle class Rate schools which have hitherto received lump grants equivalent to the cess collections and that they were shown in the Budget Statements as Unions or lower class schools to be entirely supported from the proceeds of the House-tax, and requests that the sanction of Government may be obtained for the continuance of the Government grant equivalent to the average cess collections of the last 3 years, as per margin.

	Rs
Achanta —	166
Palakollu —	240
Undi —	78
Bhimaveram -	114
	598

He further solicits that the House-tax originally proposed to be levied in those villages, Viz Rs 1,220, may be reduced to Rs 690.

10. The Director of Public Instruction observes that no entry is made, in the budget Estimate of the lump grants from Government to which the first three middle class old Rate-schools are, entitled agreeably to Government Order Financial Department dated 17th August 1871 No 342. The Rate-School at Bhimaveram appears from the Director's report for 1869/70 to be of the lower class, and therefore no grant

can

* 50 Old rate schools
15 Salary grant Do

can be claimed on account of it.

11. Of the 15 Schools receiving salary grants, Mr Lowell states that twelve are of the Middle class, that two have been closed and that there is only one belonging to the lower class at Royahmundry. The House-tax proposed to be levied for the support of the fourteen schools should therefore be disallowed.

12. The President will, at an early date, submit Notifications of the limits of incidence of the House-tax for the sanction of Government.

13. With his letter of the 14th September 1871 No 15 the President submits a supplemental list of schools proposed by the Circle Board to be opened from the 1st October 1871 at sixty-five different places. A sum of Rs 7,937 is to be raised by the imposition of House-tax in those places for the support of the schools, the charges of which are shewn to be Rs 3930. The Board of Revenue are of opinion that the proposed levy of the special tax is premature and have accordingly struck out the amounts. The charges of the schools can be met from the general fund which is ample.

14. The total proposed expenditure is estimated at Rs 3,02,200, Viz.t.

Statement I B Expenditure

		Rs
Grant I	—	279,430
Do II	—	20,000
Do III	—	1,700
Do IV	—	1070
		3,02,200

Grant I Public Works Statement II Road fund Receipts & expenditure.

15. The Road fund receipts are estimated at Rs 3,02,010 and the expenditure Rs 2,80,500, leaving a balance of Rs 21,500.

16. The cost of the Petty Establishment is entered as Rs 4,930 in this & Rs 5,478 in the Rajahmundry circle budget, making a total of Rs 10408 which is Rs 2548 in excess of the sanctioned amount, Rs 7,860. The Board of Revenue propose to disallow the excess in the absence of explanation and have distributed the correct sum between the circles in the ratio in which the larger amount has been apportioned by the Circle Boards.

17. The cost of the Public Works Department General Establishment to be charged to the District is Rs 60,937. The President explains that a fair proportion has not been debited to the other circle, in consequence of the state of its finances and requirements. It is observed however that there is no

actual

actual necessity for this unequal distribution and the Board of Revenue have therefore apportioned the cost in the proportion of the expenditure by Departmental agency in each circle.

18. The Reserve has been calculated at 10 per cent on the receipts plus the balance. The balance should not have been taken into account. The correct amount of the Reserve is Rs 19,170 which has been entered.

19. Part I contains 18 items with a total allotment of Rs 171860.

20. In the third paper recorded at the head of these Proceedings the Officiating President requests sanction for the transfer of Rs 20,000 to the road from Attili to Tadapalligudem situated in the Rajahmundry circle, from the sum of Rs 26,280 given up out of the allotments for works belonging to the circle as under margin. The road in question is to benefit both the circles and on the application of the Rajahmundry Circle Board, this circle Board have resolved upon contributing the amount. The Board of Revenue have

No of item in Part I	Allotment	Amount given up.
4 —	20,000 —	13,000
7 —	8,000 —	5,000
8 —	8,000 —	5000
9 —	3,280 —	3280
		26,280

Statement II A Part I New works

have made the necessary alterations, in anticipation of the sanction of Government to the arrangements.

21. The allotments for the 5th & 15th items have been raised in this Office with reference to the Supplemental Estimates sanctioned for them.

Item No 24 - Gravelling & arching wooden bridges on the road from Hotipally to Kurnapah - Allotment Rs 3280.

22. Of the works entered in the Budget of the Government Order, Financial Department, 7th June 1871 No 216, only one has been omitted from this circle budget, and this is because the allotment proposed for it has been entirely given up -

Part II Repairs

23. Part II comprises 9 items with an aggregate allotment of Rs 22,570. None of these seem to call for remark with the exception of the 9th item "Petty repairs", which appears from the Appendix to be the grant-in-aid of Local contributions for Public Works. The Board of Revenue believe that the provision is for works connected with water supply and accordingly transfer the item to Statement IV B.

Allotment Rs 300

Statement II B

24. This Statement has been sent blank. The reason assigned by the President is that the rule requiring that not less than 25 per cent of the portion of the cess applicable only

only to Roads & Communications should be allotted for expenditure, in the Taluk, in which it is raised cannot be conformed to, the works not having been projected upon any such consideration. This is certainly no reason why the Statements should have been sent blank, though it may justify some deviation from the intention of the Rules on this occasion. The President is requested to submit a revised Statement as early as practicable.

25. This grant is made up as follows:

Grant II Education

	Rs
1. Payments for Inspection	2,300
2. Training Schools	4,000
3. Union Do	6,260
4. Salary due to teachers of Union Schools for past years	2,420
5 Salary grants	2,010
6. Results — Do	3,000
	19,990

Rs 2,300 Item No 1- Inspection- The Director of Public Instruction considers that Rs 2,000 will suffice for the current year. The amount has accordingly been reduced-

Item

Rs 4,000 Item 2. Training Schools. The Director regards the amount as excessive. The contribution of this Circle on account of the Nursapoor School was fixed at Rs 280 1/2. Considering that the year is far advanced (there being only four months more to complete it) the Board of Revenue are of opinion that a provision of Rs 1,000 will probably suffice to meet the above charge as well as the cost of any Training Schools that may be established during the year. This amount has been entered.

G.O. No 2/21st August/71 No 240.

Rs 6,260 Item 3 Union Schools. To this allotment Rs 3,930 being the charge of 65 Schools to be established by the Local Fund Board should be added, though the latter sum is to be charged to the general fund. Vide para 13 supra.

Rs 2,010 Item 5. Salary grants. This has been reduced to Rs 200 as suggested by the Director

Rs 3,000 Item 6. Results grants. The Director considers this amount sufficient-

Grant III Sanitation &c

26. This grant consists of only one item, Viz: Rs 1,700, payment to Government for Vaccine Establishment. It appears from para 3 of the President's Memo, that the cost of the District Vaccine Establishment is

is Rs 2550, and that this amount has been apportioned between the two circles with regard to population, two-thirds being assigned to Cocanada and one-third to Rajahmundry.

27. No contribution is entered for the Dispensary at Cocanada. On referring to the list appended to Government Order, Public Department, dated 17th April 1871 No 491, it is observed that contributions of Rs 500 from the Municipality and of Rs 434 from Local funds are to be provided for. The Acting Inspector General, Indian Medical Department in his letter dated 20th September 1871 above recorded, observes that the ordinary expenses of 1870 amounted to Rs 1723 & that deducting from this Rs 200 interest on Funded capital + Rs 500 the contribution of the Municipality, there is a balance of Rs 1023 to be provided for. The Board of Revenue have entered Rs 440 as the contribution of this circle for the Dispensary. The President will, in consultation with the Municipal Commission, report how much of the difference, Rs 580, should be contributed from the Local and how much from Municipal funds.

28. The Sanitary Commissioner states that there is a provision of Rs 4,300 under Grant I for Sanitary & Miscellaneous expenditure which is small compared with the total proposed outlay of upwards of 3 lacs of Rupees. It is observed that the amount alluded to is chiefly for the maintenance of avenues, as will be seen from Part II of the Road fund budget. The Board of Revenue have however entered a lump sum of Rs 5000 for purely Sanitary purposes.

Grant IV
Miscellaneous.

Public
No 1242
Rev. 2/13th October/71
No 357.

29. The sums allotted under this head have been altered with reference to the Establishments sanctioned in the Orders marginally noted.

30. The following is an abstract of the Budget Estimates as modified by the Board of

of Revenue.

Receipts		Charges.			
Road fund	301960	Grant I	Road fund —	241240	
Union Dº	13900		Union Dº —	"	
Endowments Dº	"		Endowments Dº —	"	
General Dº	46660		General Dº —	4720	245960
		Dº II	Union Dº —	8740	
			General Dº —	10070	18810
		Dº III	Endowments Dº —	"	
			General Dº —	7440	7440
		Dº IV	Road Dº —	1040	
			General Dº —	150	1190
					273400
		Road fund Balance —		59680	
		Union Dº Dº —		5160	
		Endowments Dº Dº —		"	
		General Dº Dº —		19610	
		Dº Reserve —		4670	89120
Total	362520		Total — — —		362520

(True Extract)

J Grote
Secretary

To, The Chief Secretary to Government
Financial Depart.
with 15 Enclosures.

W. J. Grote
Capt. Ramasamy Esq.

Office of the President of the
Local Fund Boards
Godavery District
Cocanada 11th September 1871

No 5

47

From W. A. Cappell Esquire
Offg President of the
Local Fund Boards G.D.

To J. B. Pennington Esquire
Ag Secretary to the
Board of Revenue, Madras

Sir,

I have the honor to request sanction of the Board of Revenue to the appropriation of Rs 6,100, in excess of two-thirds of the Collections from the cess of the rent value of land for the expenditure on Roads in the Rajahmundry circle.

2. The Vice-President's explanation of the necessity is given below, and under the circumstances there is no other course open.

"There is a difficulty, which will not recur, in keeping the allotments within due limits this year. Five months of the year having elapsed, the allotments for many of the works have been already expended. It is therefore impossible to reduce them. Other allotments have been reduced as

far

Rs 5 June 1871. No. 8. Fmd
— 15 August 1871. — 52-53. do.
— 21st August 1871. — 213-213. Rev.
— 21st Augt 1871. — 49-51. Educ.
— 15 April 1871. — 51. Pol
— 30 June 1871. — 41. 41. Fmd
— 8 September 1871. — 32-33 Fmd
— 18th August 1871 — 53-52. Pol
— 18 October 1871. — 65-68. Fmd

Fmd 1871 Oct

To the Secretary to the
Board of Revenue.

Dated 4th December 1871.
Dept 4 — 1 — 1
Pol 51 — — —
Ex 21

No 911.

Local Fund Budget Estimate - Godavery
Cocanada - Expenditure in excess of
Cess in Rajahmundry Circle
for 1871-72 reviewed &
Submitted to Govt.

No 53

far as practicable, still it has been found impossible to provide for equilibrium between income and expenditure without including some additional appropriation."

I have &c.

(Sd.) W. A. Haffell

Offg President.

(True Copy)

J. Gale

Secretary

W. D. Lee Locker
Mr Ruthina Chetty

Office of Sanitary Commissioner

No 1330 Madras 21st September 1871

From

51

The Sanitary Commissioner for Madras

To.

The Secretary to the
Board of Revenue,
Madras.

Sir,

I have the honor to report, that the Budget estimates of the Rajahmundry Local Funds Boards, Godavery District, contain no provision for Sanitary expenditure.

2. After the revelations as to the filthy condition of many of the villages of this district by the Superintendent of Police (see my letter No 1327 of 21st September) I can only come to the conclusion, that the omission of Sanitary works in the allotment of local funds is very unsatisfactory

I have &c

(Signed) W. M. Cornish

Sanitary Commissioner
for Madras

(True Copy)

for Secretary,

D. Gw. Locker
M. Rutherfoord

Enclosure in Proceedings of the Board of Revenue
& the Chief Secretary to Government, Financial Department, dated 5th December 1871.

Copy of letter from Resident C. F. Hall requesting sanction to expenditure on account of Rajahmundry Jail, in excess of Rs 500, in respect of Rs 3,8 collections from Capt. Forbes Shandrikure on roads in the Rajahmundry Circle. -

In Fasli 9[illegible]/71.

Proceedings of the Board of Revenue
dated 5th December 1871.

Read Local Fund Budget Estimates of the Rajahmundry Circle for 1871-72, dated 11th September 1871.

Read letter from the Officiating President of the Local Fund Board Godavery District, dated 11th September 1871, No. 5.

Read letter from the Sanitary Commissioner, dated 21st September 1871, No. 1330.

Read again letter from the Director of Public Instruction, dated 19th October 1871, No. 1880, recorded in Board's Proceedings, dated 4th December 1871.-

---

The Budget Estimates of the Rajahmundry Circle are submitted for the orders of Government with the following observations.

Statement-IA. Revenues & Receipts.

2. The total Local Fund assets are estimated at Rupees 2,65,730 and comprise the following items:

		Rs.
	Balances	73,180
2.	Allotments from General Revenue	28,670
3.	Rates and Taxes	1,43,880
4.	Contribution from the Cocanada Circle	20,000
		2,65,730

The

Enclosure in Proceedings of the Board of Revenue dated 5th December 1871.

Copy of letter from Sanitary Commissioner dated 21st September 1871, No. 1330, submitting that Budget Estimate of Rajahmundry L. F. B. Godavery Dist. contain no provision for Sanitary Expenditure.

In Field 916/71.

3. The cess on land amounts to Rupees 1,34,280 inclusive of Rupees 48,680 the Collections under the old Act.

4. A sum of Rupees 9,800 is entered against House tax, which is to be imposed for the support of 56 Union and 14 grant-in-aid Schools. Of the 56, two appear to be old Kate Schools and the remaining 54 are, in the absence of any information regarding them, presumed to be Schools which are to be newly opened. It is observed from the orders of Government marginally noted. that no Unions are to be formed summarily except in connection with the existing Kate or aided Elementary Schools.

At Alamur. Tanuku Taluq

" Tadimalla. Eguva-Gudem Taluq

P. D. dated 28th April 1871 no 653

F. D. " 30th June 1871, no 215 para 5

F. D. 20th October 1871 no 585.

5. As regards the salary grants-in-aid Schools, the Director of Public Instruction brings to notice that only the three noted in the margin are of the lower class, the remaining eleven being of the middle class. The latter with the exception of the Tanuku School (closed) will receive aid from Government as heretofore.

Velpur
Polamur
Manchili.

6. The Board of Revenue see no objection to the formation of Unions in connection with the two Kate and three lower class salary grant-in-aid Schools above alluded to, and accordingly request the President to submit at once draft Notifications under Section XXXVII of the Local Fund Act. The House tax receipts in connection with the other Schools as well as the charges of the 11 middle class salary grant-in-aid Schools have been struck out of the Budget Statements.

57

57

Statement IB Expenditure.

7. The total proposed expenditure of the year is Rupees 2,42,700 arranged under the following heads.

	Rs
Grant I	2,32,340
Do. II	8,490
Do. III	850
Do. IV	1,020
	2,42,700

Grant I
Public Works
Statement II
Road Fund Receipts and Expenditure.

8. The Road Fund assets are set down as Rupees 2,33,300. Of the several items making up this amount, only those noted in the margin call for notice.

Additional appropriation from the Land Cess by the Local Fund Board. Rs 6,100
Avenues.- " 900

9. The additional appropriation as explained by the Officiating President in his letter of the 11th September 1871, No 5, is necessary to preserve equilibrium between income and expenditure.

10. The receipts from Avenues have been struck out, as they should under the recent orders of Government be credited to the General fund.

The

11. The Reserve (Rs 21,340) has, as noticed in the review of the other circle budget, been incorrectly calculated. It should be Rupees 15,960, but this sum has been reduced to Rupees 9,810 to balance the transactions of the Road Fund.

12. Part I contains 20 items with a total allotment of Rupees 1,61,690. Statement II A Part I New works.

13. Item No. 14 is the road from Rajahmundry to Kalitapur, and is in lieu of the one from Rajanagaram to the latter place, which appears as Item No. 21 in the budget of the Government Order, Financial department, dated 7th June 1871, No. 216.

14. An Estimate for the 16th item is now before the Board of Revenue and will be submitted to Government shortly.

15. The 19th and 20th items are chargeable to the General Fund and not to the Road Fund. The first of these items should be exhibited in Statement IV B, as it relates to works of water supply. The necessary alterations have been made in this office.

16. Part II comprises 8 items with an aggregate allotment of Rupees 27,480. Part II Repairs

The

17. The 4th item has been transferred to the Appendix, as its allotment is exactly Rupees 1,000.

18. The 8th item appears from the Appendix to be the grant-in-aid of local contributions for Public works, etc it is believed that the provision is intended for Sanitary and Miscellaneous works, the Board of Revenue have transferred it to Statement IV B.

Statement II B.

19. This Statement is sent in blank. The remarks made in para 24 of the review of the other Circle budget will apply.

Grant II. Education.

20. The charges under this grant are

	Rs
1. Payment for Inspection	800
2. Union Schools	4,480
3. Salary grants	2,710
4. Result grants	500
	8,490

21. The Director of Public Instruction considers the provision for the first item too small and suggests that it should be raised to Rupees 1,140.

22. The particulars of the 2nd + 3rd items are furnished in Statements III. III A. and III B.

23. The allotment for the 3rd item has been reduced by Rupees 1,000 and that for the 4th has been raised to Rupees 1,200

as

as suggested by the Director.

24. The only charge entered under this Grant is the payment to Government on account of Vaccine Establishment. Grant III Sanitation &c, × Rupees 850.

25. The Board of Revenue have entered a sum of Rupees 630, being the amount of contribution payable from Local Funds on account of the Rajahmundry Dispensary, as per Government Order Public department, dated 17th April 1871, No 491. The attention of the President is called to the Government order Financial department, dated 7th September 1871, No 432, and he is requested, if he has not already done so direct to Government, to submit a statement of receipts and charges of the Dispensaries at Cocanada and Rajahmundry in view to their transfer to the Municipalities concerned.

26. The Sanitary Commissioner points out that no provision is made for Sanitary Expenditure and states that the omission is very unsatisfactory after the revelations made as to the filthy condition of many of the villages of the District. The Board of Revenue have accordingly provided a sum of Rupees 3000 for the purpose.

27. The allotments under this Grant have Grant IV. Miscellaneous

have been altered with reference to Government order, Public department, dated 16th August 1871, No. 1,242, and Government order, Financial department, dated 20th September 1871, No. 469.

28. The following is an abstract of the Budget Estimates as modified by the Board of Revenue.—

Receipts	Rs	Charges		Rs	Rs
Road Fund	2,32,510	Grant I	Road Fund	2,31,720	
Union do	820		Union do	"	
Endowment do	"		Endowment do	"	
General do	23,370		General do	2,140	2,33,860
		do II	Union Fund	770	
			General do	7,750	8,520
		do III	General do	7,380	7,380
		do IV	Road Fund	790	
			General do	60	850
					2,50,610
		Road Fund Balance		"	
		Union do	do	50	
		Endowment do	do	"	
		General do	do	3,700	
		General Reserve		2,340	6,090
Total	2,56,700				2,56,700

/True Extract/

J Grole.
Secretary

For the Chief Secretary to Government
Financial department
with copies of letters & their enclosures.

X D Gulloker
C P S Varakappaiyar

Financial Department.

PROCEEDINGS of the **MARDAS GOVERNMENT.**

Read the following ~~letter~~. Proceedings of the Board of Revenue, dated 4th and 5th December 1871.

12th Decr 1871 No 7772.

With the foregoing proceedings, the Board of Revenue submit, for the orders of Government, the budget estimates of the Rajahmundry and Cocanada Coast fund circles.

2. The Road fund balances have been distributed on the ratio of the estimated collections of cess on land. This is incorrect, but the President states that the actuals cannot be ascertained. Further endeavours must be made to effect an accurate division.

3. The distribution made by

Financial 1871 Sept 1
Proceedings of the Board of Revenue

Jan 28 April 1871 Sept 1871 Dec
30 June 1871 — 51 55 Feb
— 31 Oct 1871 — 101 102 do
— 1 June 1871 — 4 do
— 17 April 1871 — 67 do
— 1 September 1871 — 18 19 do
— 15 August 1871 — 53 54 —
— 2 September 1871 — 73 74 —

Read 5th December 1871
Sept 5th — " —
Resume 6 —
Con 15th

No 2916.

Local Fund Budget estimates — Board's proceedings =
Rajahmundry & Cocanada Coast Circles
Revenue Dept

by the Board of Revenue of the charge for Public Works Department general reta=blishment, Provincial Grant, and petty Establishment charges ~~is~~ was passed. The latter item should be divided in propor=tion to the whole outlay on works but the allotments in=serted by the Revenue Board are nearly proportional and may stand. The allotments for inspection recommended by the Director of Public Instruction are approved. The additional inspecting schoolmasters whom he states to be necessary should be en=tertained without delay. The aggregate of the Vaccination allotments is Rs 2550 - but Rs 2801 are required. The Cocanada share is Rs 1630 and that of Rajamundry Rs 1170.

4. Cocanada. The union fund balance of this circle com=prises Rs 1060 belonging to the "General fund". The Government presume this means a balance of a school fund originally raised over a large area and not restricted to particular schools. If this be so, on which point the Revenue Board will obtain a report, the sum ought now to lapse in the general fund, which will probably in fact stand to the particular union funds in the same relation as to liability for supplementing deficiencies, as did the old ge=neral school fund. A union fund not belonging to a par=ticular union is a contradiction in terms. The old rate schools mentioned in Statement III and now to be made the centres of unions are 50 in number. According to the Public Instruction report there were only 43 Village rate schools in this circle and 2 in Raja=mundry; besides 3 middle class rate schools. This discrepancy should be explained. In the

Cocanada

Arrangements should be made for dividing the petty Establishment between the two circles.

Cocanada budget, it was proposed to form 65 and in Rajamundry 56 ~~entirely~~ new unions. The Board of Revenue have struck out the house tax, but have retained the provisions made for the schools, as charges on the general funds. This is an unusual course. The Government will not strike these allotments which aggregate Rs 3930 in Cocanada and Rs 3990 in Rajamundry out of the budgets, but desire that before any charges on account of the schools are debited to the local funds in question, report may be called for as to the nature of the schools, whether the proposal is part of the general scheme for the delimitation of unions, whether the new schools are in the room of old ones, and whether any of them are schools

qualified

qualified under Rule XI. of the establishment of the schools is needed, or desirable the special tax ought to be imposed. Such proposals for wholesale establishment of new schools should not have been sent up from the district without full explanation. This must now be furnished at the earliest possible date.

5. The Government have nothing to add to the Revenue Board's remarks and orders as to Grants I and II and the road fund budget. They sanction the contribution recommended by the Revenue Board of Rupees 20000 from the Cocanada circle to that of Rajamundry in aid of the construction of a road from Attili to Tadapalle-gudem. It would have been well had more information been furnished as to the respective interests of the two circles in

the

the work and it is observed that the allotment for it in the Rajamundry budget is confined to the amount contributed by Cocanada.

6. Grants III and IV as revised by the Board of Revenue are also passed except that the allotment for Vaccination is revised under the former. It is unnecessary to recapitulate the budget in this place.

7. Rajamundry. The remarks above made as to the new union schools in Cocanada circle apply to those which it is proposed to open in this circle, without levying the house tax for their support. The Government do not see the necessity of the allotment of Rupees 1700 for salary grants, in as much as those now incumbent and properly chargeable to the fund amount only to Rupees

Rupees 280. The grant however has been recommended by the Director, and as there are ample funds, the Government do not interfere. The Collector will notify in the District Gazette that it is the intention of Government to transfer the Civil Dispensaries at Rajahmundry and Cocanada to the Municipal Commissioners of those towns. The contribution for the former entered by the Revenue Board in the Rajahmundry budget seems sufficient with reference to the receipts and charges of the institution according to the latest returns, but the Government leave the settlement of the amount of contribution to the local & Municipal bodies. The Government have corrected the Rajahmundry allotment for Vaccination. No further remark seems necessary as regards this

this budget.

8. The question of the possibility of making over to the local fund boards of this district, as of Tanjore and Trichinopoly, the Canal & Ferry funds, will be considered in the Revenue Department.

H.S.

The Rev. Dept
- Board of Rev with 28 Encls
- Collector of Godavery Dt.
- Account & Cust.
- P. W. Dept.
- Insp Genl Hosp Dept
- Dir. Pub. Instr.
- Salary Commr.

Copy to all

Govt. of {187} Madras.

To Financial

The Revenue Dept.

Dated Dec 12 } 187, No. 772
Recd.

Nos. 53. 55

Reviewing the Local Fund Budget Estimates of the Rajahmundry and Cocanada Circles for 1871-72.