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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	353	Press / Misc.
194-200		
Dated	23—3—	1872.

194-200 33/34

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
23rd March 1872.

Read the following papers:—

No. 194. Proceedings of the Board of Revenue, dated 17th January 1872, No. 120.

From the Acting President of the Local Fund Boards, Godavery District, dated 20th October 1871, No. 17.

ABSTRACT.—Forwarding Local Fund Budget of Cocanada Circle for 1872-73.

From the same Officer, dated 22nd November 1871, No. 377.

ABSTRACT.—Forwarding Budget of Rajahmundry Local Fund Board Circle for 1872-73.

From the Sanitary Commissioner, dated 17th November 1871, No. 84.

ABSTRACT.—Remarks on the Cocanada Circle Local Fund's Board for 1872-73.

THE Budget Estimates of the Cocanada and Rajahmundry Circles for 1872-73 will be submitted for the orders of Government.

COCANADA.

2. RECEIPTS.—The opening balances have been estimated on erroneous data, the orders passed on the Budget of 1871-72 not having been issued when that now under consideration was framed.

3. The revision by the Board left the Budget of 1872-73 with the following reserves and balances:—

		Rs.
Road Fund—		
Reserve	19,170	
Balance	59,680	
		78,850
Union Balance		,160
General Fund—		
Reserve...	4,670	
Balance	19,610	
		24,280

4. Nothing which has occurred since will affect these balances materially.

5. Comparing Statement II-A., Part I., with that for the current year and the report on actual expenditure on new works up to the 31st March 1871, which is now before the Board, it appears that the Circle Board expect that the following portions of the allotments for 1871-72 will not be utilized:—

	Rs.
Item 1	4,550
„ 2	8,250
„ 3	2,180
„ 4	7,700
„ 5	6,550
„ 6	5,100
„ 7	3,500
Total...	37,830

6. It will be safe to estimate the opening balances of 1872-73 as follows:—

	Rs.
Road Fund	60,000
Union Fund	5,160
General Fund	10,000
Total...	75,160

7. The allotment from Provincial Funds for roads according to a recent order of Government will be Rupees 14,450. That for schools, viz., Rupees 480, should be added to it and shown in the same part of the statement.

8. The estimate of land cess is less for both circles than that for 1871-72, but it seems to be reasonable. Taking the land cess under the old Act to have reached its normal amount in 1868-69 and 1869-70 (in 1870-71 it was far below the mark) and deducting Rupees 17,000 as the remission of Section 48 the result is Rupees 2,96,540. The present estimate for the two circles together is Rupees 2,86,360.

9. Rupees 20,210 are given as receipts from House-tax. From Statement III. it appears that the Local Board propose to form Unions round 4 Rate Schools, 15 Salary Grant Schools, and 135 new Schools, but no scheme has been submitted for sanction. Under these circumstances it is best that the Budget should represent the state of things approved in Government Order, dated 12th December 1871, No. 772, and the entries have been altered accordingly. It is unnecessary to repeat here the observations made in paragraphs 10 and 11 of the Board's Proceedings reviewed in the Government order just quoted.

10. It is impossible that an appropriation by the Local Board from their own funds for Education can be a receipt, and the entry of Rupees 510, thus described, has been struck out. It appears again under Grant III. and has been struck out there also.

11. The Receipts will thus be—

	Rs.
Road Fund	2,13,890
Union Fund	11,820
General Fund	70,220
Total...	2,95,930

12. Expenditure, Road Fund, Statement II.-A., Part I.—Rupees 1,06,140 are allotted for 17 road works and Rupees 1,400 for minor new works which are not described as they ought to have been in an Appendix. The first nine items appear in the current year's Budget. The estimate for the 12th was submitted to the Board with an intimation that the Local Board did not approve of it because the work was not urgently required, and there were more important ones in progress for which funds could not be provided. The estimate was accordingly returned for re-submission at some future period. It must be observed, however, that what is wanted in the Cocanada circle is the labour and supervision necessary in expending money, not the money itself. The estimates for items 7, 8, 10, 11, 13 and 14 have been returned in some cases for information as to the necessity of the work, in others that the estimates may be laid before the Local Board in accordance with the rules.

Board's Proceedings, dated 18th October 1871, No. 4,418.

13. Part II.—Rupees 21,170 are provided for maintaining roads and bridges and dredging channel heads. The Collector will report whether the latter work ought or ought not to be charged to the Canal and Ferry Fund in both circles. Rupees 4,000 are allotted for maintaining avenues along canal banks, though no avenue receipts appear in the Budget and this requires explanation. In any case the item does not appertain to the Road Fund. Rupees 500 allotted for Miscellaneous Public Improvements will find a more suitable place in Grant III. and in Statement IV.-B.

Proceedings of the Madras Government, Financial Department,
23rd March 1872.

14. Statement II.—The allotments for New works and Repairs belonging to the Road Fund are thus—

	Rs.
New works	1,07,540
Repairs...	21,170
Total...	1,28,710

The contrast between the two amounts shows how slowly road-making has progressed in this circle. The cost of Petty establishment, estimated according to expenditure on works in the two circles, will be Rupees 4,680 and that of Public Works establishment chargeable to the Road Fund, Rupees 31,000. The Fund's share of cost of Controlling establishments is Rupees 1,520. Contingencies will be wanted for the Public Works Department only. Tools and plant at one per cent. will want Rupees 1,290. The Reserve will be Rupees 15,440.

15. There is an assignment to the Rajahmundry circle of Rupees 10,000 for the road from Ellore to the Hyderabad frontier, which seems to be right and proper, and one of Rupees 5,000 for Establishment charges. The latter grant is questionable, and the adjustment of the charges according to expenditure effects the same object to a fuller extent and in a more regular manner. The contribution has accordingly been reduced from Rupees 15,000 to Rupees 10,000.

16. The Road Fund expenditure will thus be Rupees 1,92,710, leaving a balance of Rupees 21,180. Statement II.-B. should be prepared and submitted as soon as the information can be obtained.

17. Grant I.—Relegating the Rupees 500 provided for Miscellaneous Public Improvements to Grant III., and adding Rupees 4,000 for Avenues to the Road Fund allotments, the expenditure on works will be Rupees 1,32,710. Altering the other entries to correspond with those in Statement II. Grant I. will be—

	Rs.
Road Fund...	1,91,190
General Fund...	5,000
Total...	1,96,190

18. Grant II.—In accordance with what has been already said with regard to Unions, the entries under this grant will be altered to correspond with those in the revised Budget of the current year, except that provision will be made for one Deputy Inspector and two Inspecting Schoolmasters.

19. The share of Inspecting charges payable by the Cocanada Municipality should be determined.

20. Rupees 3,280 are provided for a Training School. Rupees 280 of this is the contribution ordered by Government for the Nursapur Normal School. No explanation is given of the object of the rest of the allotment.

21. Rupees 3,300 are provided for salaries due in arrears to teachers of the late Rate Schools and the Board approve of this item, but it should not be entered opposite Charges in Union Schools. It must be explained in detail how much of the sum can be paid from the House-tax of each Union to its teachers, and how much must be provided from the General Fund. Supposing for the present that Rupees 1,000 of it be paid from the balance of Union Funds, viz., Rupees 1,160, and remembering that Rupees 230 of the Charges in Union Schools are to be paid from the General Fund, the grant will be—

	Rs.
Union Fund	11,390
General Fund	11,340
Total...	22,730

22. GRANT III.—Rupees 1,200 are provided for itinerating doctors who are to traverse the country with Rupees 1,300 worth of medicine, etc. The entries should be under *Miscellaneous*. The opinion of the Inspector General on the Budget has not been communicated to the Board yet.

23. The allotment for Vaccination will be Rupees 1,630, the sum fixed by Government for the current year.

24. The Sanitary Commissioner points out that no provision is made for sanitary purposes. The Board have added a lump assignment of Rupees 5,000 to the Rupees 500 transferred from Grant I.

25. The appropriation to Union Schools which figures in this grant has been struck out.

26. The grant thus becomes Rupees 10,130 payable from the General Fund.

27. GRANT IV.—Item *(a)* should be Rupees 860, item *(b)* Rupees 400, and item *(c)* Rupees 680. Rupees 160 is allotted for Contingencies, meaning, the Board presume, furniture and sundries. The grant is—

	RS.
Road Fund	
General Fund	1,520
	580
Total...	2,100

28. Large balances are left unappropriated, but it is to be hoped that means will be found to utilize them before the end of the year. When the details of the Union scheme have been reported and sanctioned a supplemental Educational Budget should be submitted.

29. The revised Budget is as follows:—

Receipts.			Expenditure.				
		RS.				RS.	RS.
Road Fund...		2,13,890	Grant I....	Road Fund...		1,91,190	
Union Fund		11,820		General Fund		5,000	
General Fund		70,220					1,96,190
			Grant II...	Union Fund		11,390	
				General Fund		11,340	
							22,730
			Grant III.....General Fund			.....	10,130
			Grant IV...	Road Fund...		1,520	
				General Fund		580	
							2,100
			General Reserve			.....	6,020
			Balances.		RS.		
			Road Fund		21,180		
			Union do.		430		
			General do....		37,150		
						.....	58,760
Total		2,95,930		Total...		.....	2,95,930

RAJAHMUNDRY.

30. RECEIPTS.—The balances are supposed to be those shown in the current year's Budget and amount altogether to Rupees 22,970. In the revised Budgets the receipts are diminished by Rupees 9,000 and the expenditure is increased by Rupees 8,000. From Statement II.-A., Part I., it appears that it is intended to utilize the whole of the current year's allotments for the works

mentioned there. Altogether the Board think the balances cannot safely be estimated higher than Rupees 10,050, distributed thus—

	RS.
Road Fund	5,000
Union Fund	50
General Fund...	5,000
Total...	10,050

31. The allotment from General revenues fixed by Government is Rupees 15,570.

32. The receipts from House-tax have been reduced to Rupees 510 on the principle laid down in dealing with the Cocanada Budget.

33. The road contribution from the Cocanada Circle has been reduced from Rupees 15,000 to Rupees 10,000—*Vide* paragraph 15 *supra*.

34. Rupees 690 is entered as a contribution from the Rajahmundry Municipality for charges of Educational inspection, being 25 per cent. of the whole amount. It is right that some such contribution should be made and the circle cannot do without it.

35. The Receipts will thus be—

	RS.
Road Fund	1,07,900
Union Fund	560
General Fund	41,910
Total...	1,50,370

36. EXPENDITURE, ROAD FUND.—To the income of the Road Fund it seems necessary and expedient to add an appropriation from General Funds of Rupees 21,800. The Local Board propose to add Rupees 27,000, but the state of the funds does not admit of so large a grant.

37. Avenue receipts must be excluded.

38. The assets of the year will then be Rupees 1,29,700.

39. STATEMENT II.-A., PART I.—Items 8, 13 and 16 of the current year's Budget have been excluded, and a new one described as a road from Ellore to Vagavaram has been introduced. The state of the funds makes it necessary to strike out this last work altogether and reduce the allotment for the 7th item (Road from Ellore to Gundugolam) by Rupees 1,430. There is a lump assignment of Rupees 1,100 for Minor new works which ought to have been but are not mentioned in detail. The total revised allotment for New works will be Rupees 63,970.

40. STATEMENT II.-A., PART II., REPAIRS.—The only remark on this statement which seems called for is that the Rupees 1,000 assigned to Miscellaneous Public Improvements belongs to Grant III. and not to Grant I. or the Road Fund. The allotment for Repairs is Rupees 26,030.

41. The total expenditure on works in the circle being Rupees 90,000, the cost of Department Public Works establishment is Rupees 21,680, and of Petty establishment Rupees 3,180.

42. The cost of the establishment for protecting river embankments, referred to in paragraph 4 of the Vice-President's letter, does not form any part of the total on which this is calculated.

43. From Board's Proceedings, dated 14th May 1870, No. 3,297, it appears that the difference between receipts and disbursements on this account is only Rupees 73, so that the matter is one of small moment. The Board presume that in accordance with the decision of the Local Board the receipts have not been included in the estimate of Grass rents which appears in Statement I., but the President will report on this point.

44. The cost of Controlling establishment debitable to the Road Fund is Rupees 840. There being no expenditure by "Other agency" the contingencies provided for on that account must be struck out. Rupees 900 will be wanted for tools and plant. The Reserve will be Rupees 12,470.

45. The total Road Fund expenditure will thus be Rupees 1,29,150, leaving a balance of Rupees 550.

46. GRANT I.—The amount of Grant I. will thus be Rupees 1,28,310 paid entirely from the Road Fund.

47. GRANT II.—The allotment for Inspection assumes that the same Deputy Inspector will do the work of both the circles. Government have expressed an opinion that each circle should have its own Deputy Inspector and the assignment has been raised to Rupees 2,760, (part of which must be paid by the Rajahmundry Municipality as already mentioned).

48. Rupees 1,300 are allotted for a Training School, and it is proposed to attach a new class to the Narsapur Normal School with a teacher at Rupees 30, and 15 scholarships of Rupees 5 a month. The Board are unable to criticise this item, as the Director's views are not before them.

49. The Union School charges corresponding to those allowed in the Budget of this year amount to Rupees 6,820. The same assignments have been entered for Salary grants and Results grants.

50. The amount of Grant II. is—

	RS.
Union Fund	510
General Fund	12,330
Total...	12,840

51. GRANT III.—The allotment for Vaccination as fixed by Government is Rupees 1,770. The Rupees 1,000 which it is intended to expend on Miscellaneous Public Improvements, *i. e.*, as the Board presume, for sanitary purposes, must be entered here under (*d*). Much more is needed, but the funds are insufficient. The grant will be Rupees 3,340 payable from the General Fund.

52. GRANT IV.—The allotment for Controlling establishments at the Presidency will be Rupees 430, and that for the Collector's office Rupees 200. The sanctioned establishment for the Local Board's office costs Rupees 240. Adding Rupees 100 for furniture and sundries the grant will be—

	RS.
Road Fund	840
General Fund	130
Total...	970

53. The following is an Abstract of the revised Budget.

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund..... ...	1,07,900	Grant I... Road Fund...		.....	1,28,310
Union Fund	560	Grant II. Union Fund		510	
General Fund... ...	41,910	General Fund		12,330	
		Grant III... General Fund ...		.....	12,840
Road Fund.		Grant IV. Road Fund		.....	3,640
Receipts ... 1,07,900		General Fund		840	
Appropriation. 21,800				130	
Total... 1,29,700		General Reserve		.....	970
				.....	3,690
		Balances.	RS.		
		Road Fund	550		
		Union Fund	50		
		General Fund	320		
				.....	920
Total...	1,50,370	Total...		.....	1,50,370

(A true Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Financial Department,
23rd March 1872.

No. 195. Proceedings of the Board of Revenue, dated 23rd January 1872, No. 153.

Read the following letter from the Secretary to the Inspector-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated Fort Saint George, 16th January 1872, No. 292 :—

I HAVE the honour, by desire of the Inspector-General, to state that the allotments for Hospitals and Dispensaries in the Budget Estimate of the Cocanada Local Fund Circle for 1872-73 are not very clearly understood.

2. Under head (a) of Grant III., Schedule B, there is a sum of Rupees 2,500 entered, but as there are no details in the other Schedules, of the items of which this is composed, it is impossible to ascertain for what particular purposes the grant is intended.

2. Again, under (g) Miscellaneous there is a contribution of Rupees 500 set apart in aid of the only Dispensary in the circle, viz., that of the Municipality at Cocanada. The cost of this institution may be estimated at about Rupees 1,723 per annum, so that there will be a balance of Rupees 1,223 to be met from Municipal funds. In Government Order, No. 491, of 17th April 1871, it was directed that the charges for the Seaman's Hospital, Cocanada, should be debited to Port Funds.

SUBMITTED to Government in continuation of Board's Proceedings, dated 17th January 1872.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 196. Proceedings of the Board of Revenue, dated 30th January 1872, No. 711 (Miscellaneous).

Read the following letter from the Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Cocanada, 6th January 1872, No. 6:—

I HAVE the honour to report that the Rajahmundry Local Funds Board, in their estimates for 1872-73, have made no special provision for sanitary expenditure in the district.

SUBMITTED to Government in continuation of the Board's Proceedings, dated 17th January 1872, reviewing the Local Fund Budget Estimates of the Godavery District for 1872-73.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 197. Proceedings of the Board of Revenue, dated 5th March 1872, No. 1675 (Miscellaneous).

Read the following letter from H. E. SULLIVAN, Esq., Acting Collector of the Godavery District, to the Secretary to the Board of Revenue, dated Rajahmundry, 15th February 1872, No. 33:—

My attention has recently been drawn to an allotment of Rupees 4,800 in Part II. of the Local Fund Budget for the current year under the item "Dredging channel heads." This did not find a place in the original Road Fund Budget which received sanction, but on the Local Fund Act being passed, Government with their Order dated 7th June 1871, No. 216, circulated a list of works which, to prevent public inconvenience, Local Fund Boards were asked to accept, and amongst them in this district was entered the item referred to. This charge appears to have been then accepted by the newly constituted Board without question or consideration, but on the Superintending Engineer applying the other day for a further allotment of Rupees 4,800 for the same purpose, the Board passed the following resolution:—

"The Board are of opinion that, so long as the tolls and fees levied on the canals are paid into the Imperial Treasury, the cost of maintaining and repairing these lines of communication

is not fairly debitable to Local Funds. The allotments of Rupees 4,800 under this head in the budget for the current year was entered without due consideraiton. The Board feel it necessary to object on principle to such a charge, for, if acquiesced in, there could be no logical reason why the repairs and construction of locks or the general maintenance of the canals should not be debited to the funds administered by them."

2. I feel confident that the Board of Revenue will take the same view of the case. The propriety of transferring the management of the canals *as lines of communication* and the revenues which they yield *as such* of the Local Fund Board is, I believe, under the consideration of Government, but till this is given practical effect to the cost of maintenance and repairs cannot in common fairness be charged to Local Funds. An allotment for "Dredging channel heads" has found its way into the Local Fund Budget for 1872-73, and it is in view to getting this item struck out that I now address the Board.

P. S.—Since the above was written, the Proceedings of the Board of Revenue dated 8th instant, No. 979, communicating Government Order, dated 19th January, No. 113, have come to hand. As it has been definitely decided that the income derived from boat traffic on the canals is to be credited to Public Works Revenue, I trust that the sum of Rupees 4,800, which has this year been disbursed in "Dredging channel heads," may be ordered to be re-credited to Local Funds.

Submitted for the orders of Government.

2. It seems clear that the cost of dredging channel heads should not be charged to the Local Fund.

3. The subject attracted the Board's notice when the Budget for 1872-73 was being reviewed.—*Vide* Board's Proceedings, 17th January 1872, No. 120, paragraph 13.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 198. From the Acting Superintending Engineer, 1st Division, to the Secretary to Government, Public Works Department, Fort St. George, dated Dowlaishwerum, 14th February 1872, No, 3514.

In forwarding, herewith, for the orders of Government, copy of a letter from the President of the Local Fund Board, Godavery District, in which I am informed that, as the income derived from the canals in the Godavery District in the form of license fees, tolls, &c., is paid into the Imperial Treasury the outlay on the work, * on which account I applied to the Board for a transfer of funds, is not debitable to Local Funds.

One copy of letter No. 33, dated 6th February 1872, from Prisident Local Fund Board, Godavery District.

* Dredging channel heads.

There appears to be a mistake in the conclusion arrived at by the Board, and it is with a view that matters might be set to rights that I address Government on the subject.

It will be observed that, in the current year's Road Fund Budget, a sum of Rupees 4,800 was provided for dredging channel heads. This provision was doubtless made with the concurrence of the Government and the Board of Revenue, after seeing that works of the above description were properly classifiable under the head "Local."

Seeing, then, that sanction had been accorded to the extent of Rupees 4,800 from Local Funds, and the fact of a large revenue being derived annually from "grass sales," avenue produce, &c., it seems to me but fair that Local Funds should be made available to meet outlay incurred on dredging channel heads.

In any case the funds obtained from our canals are purely local, and these should be transferred as assets of the Local Funds of the District.

From the President Local Fund Board, Godavery District, to the Acting Superintending Engineer, 1st Division, dated Cocanada, 6th February 1872, No. 33.

I HAVE submitted your letter, dated 22nd ultimo, No. 3,247, for the consideration of the members of the Local Fund Board, Cocanada Circle, at a meeting held this day.

2. They are of opinion that, as the whole of the income derived from the canals in this district, as means of communication, in the form of license fees, tolls, &c., is paid into the Imperial Treasury, the charge for dredging channel heads ought not to be debited to Local Funds.

3. Under these circumstances they are not prepared to make a further allotment of Rupees 4,800 for the purpose specified, as requested in your letter under reply.

Tansferred to the Financial Department.

FORT ST. GEORGE,
23rd February 1872.

(Signed) J. CARPENDALE, Colonel, R. E.,
Secretary to Government, P. W. D.

No. 199. From the Superintending Engineer, 1st Division, to the Secretary to Government, Department Public Works, Fort St. George, dated Dowlaishwerum, 24th February 1872, No. 3,615.

IN continuationof my letter, No. 3,514, dated 14th February 1872, with which was forwarded copy of a letter received from the President of the Local Fund Boards, Godavery District, on the subject of funds required for dredging channel heads, I have the honour to enclose, for the orders of Government, copy of the resolution of the Local Fund Board on that subject.

Resolution of the Local Fund Board Meeting held on the 6th February 1872.

Present.

H. E. Sullivan, Esq. President.
K. Jagannatham Gar.
D. Ramaswamy Gar.
P. Ramakistnya Gar.
B. Ramasem Gar.

10. The Superintending Engineer's proposal to make a transfer of Rupees 4,800 (from the sums given up in Nos. 3 and 6 Ranges, amounting to Rupees 22,559) to the head "Repairs and Communications" for "Dredging channel heads" is not approved.

The Board are of opinion that, so long as the tolls and fees levied on the canals are paid into the Imperial Treasury, the cost of maintaining and repairing these lines of communication is not fairly debitable to Local Funds. The allotment of Rupees 4,800 under this head in the budget for the current year was entered by the Government without the Board being consulted. They feel it necessary to object on principle to such a charge, for if admitted there could be no logical reason why the repairs and construction of locks or the general maintenance of the canals should not be debited to the funds administered by them.

(True Extract.)

(Signed) H. E. SULLIVAN,
President.

Transferred to the Financial Department.

FORT ST. GEORGE,
4th March 1872.

(Signed) J. CARPENDALE, Colonel, R. E.,
Secretary to Government, P. W. D.

No. 200. ORDER THEREON, 23rd March 1872, No. 353.

In the foregoing Proceedings the Revenue Board review the Local Fund Budgets of the Cocanada and Rajahmundry Circles for 1872-73.

2. COCANADA.—The course pursued by the Revenue Board as regards the Union Budgets, viz., adopting the figures entered in those of 1871-72 pending the submission of the reports which have been called for regarding the new Union Schools, seems the best possible under the circumstances. The President should furnish a detailed report accompanied by the requisite draft notifications without delay. The Government do not understand, however, how the Revenue Board have computed the union balances. It is observed that they have not treated the Rayakuduru salary grant as a union charge which it is. The receipts and charges of Union Funds should be as shown in the margin, and Statement I.-B is corrected accordingly.

Receipts.

		Rs.
Balances		5,160
House-tax		6,180
Grants-in-aid		480
	Total ..	11,820

Expenditure.

	Rs.	
Charges in Union Schools	10,190	
Less share paid from General Funds ...	230	
		9,960
Rayakuduru grant		60
Arrear salaries assumed payable from Union Funds		1,000
		11,020
Balance...		800
Total ...		11,820

3. The receipts of the fund are Rupees 2,95,930. The contribution for Controlling Establishments at the Presidency, including that in the Accountant-General's Office, will be Rs. 1,140, and Grant IV., Rupees 2,380, of which Rupees 1,720 are chargeable to the Road Fund The Road Fund assets are Rupees 2,13,890. The share of the circle on account of petty establishment will be Rupees 4,560, and the charges for general establishment, Rupees 33,420. The whole charges of the Road Fund, including a contribution of Rupees 10,000 to the Rajahmundry Circle for the Ellore and Hyderabad Road, are Rupees 1,94,200. The Government concur with the Local Fund Board in their opinion that the cost of dredging channel heads ought not to be a Local Funds charge. The item was formerly provided for from the grant for communications and was, therefore, included in the list issued with G. O., 7th June 1871. It will now be struck out of the budget and the amount added to the allotment for new works. The Public Works Department will consider how the charge is to be met.

4. The allotment made by the Revenue Board for inspection is passed. The Local Board have allotted Rupees 3,280 for Training Schools, of which Rupees 280 is for the Circle share of the cost of the Nursapur institution. No explanation has been given of the allotment of Rupees 3,000. Before anything is done in this direction by the Local Board, it should be explained whether the Nursapur institution is not, or cannot be made, capable of supplying the wants of the district; and if any new school is established, the Rajahmundry Circle should contribute. The budget of that circle, however, contains provision for a separate scheme noticed below. In the absence of explanation, and apparently of a matured scheme on which the educational advisers of the Local Board and of Government have expressed opinion, the allotment in the Cocanada Budget is struck out. If any scheme for training teachers is hereafter approved by Government, the funds will be amply sufficient for the purpose. On the assumptions made by the Revenue Board, the charges in Union Schools should have been Rupees 11,190, and the General Fund grant for arrear salaries Rupees 2,300. The balance of the so called General Fund is, it seems, included in the balance of Rupees 5,160 brought forward by the Revenue Board. This asset and the cess belonging to closed schools are properly applicable to the purpose in question. The Government, however, await report on this point. Grant II. is Rupees 19,730.

5. Grant III. is passed at Rupees 10,130. The allotment referred to in paragraph 2 of the Inspector-General's letter has been transferred by the Revenue Board to its proper head. The budget is as follows :—

Receipts.

	Rs.
Balances	75,160
Allotments, &c.	33,930
Rates and taxes	1,86,840
Total ...	2,95,930

Expenditure.

	Rs.
Grant I.	1,97,530
,, II.	19,730
,, III.	10,130
,, IV.	2,380
	2,29,770

Balances.

Road Fund...	19,690	
Union Fund	800	
General Fund	45,670	
		66,160
Total ...		2,95,930

6. RAJAHMUNDRY.—As in Cocanada the Government must accept, pending detailed report from the district, the entries made by the Revenue Board of union receipts and charges on the basis of the budget of the current year.

7. In the recent general order an additional grant of Rupees 12,000 has been made to this circle. The receipts of the circle are therefore Rupees 1,62,370, of which Rupees 1,41,700 are credited to the Road Fund. Grant IV. and Statement II. require correction to provide for the Accountant-General's Establishment at the Presidency, the grant being raised to Rupees 1,170 and the Road Fund share to Rupees 1,020. Items 2 and 3 in the statement of new works have been raised so as to provide for the completion of the works, but the Local Fund Board may make proposals to allot the increase otherwise. As in Cocanada the grant for dredging channel heads is struck out, and the amount transferred to new works. The charge for General Establishment, Public Works Department, is Rupees 24,550, and the Circle share of the petty establishment is Rupees 3,330. The Road Fund balance is Rupees 580, and Grant I. Rupees 1,40,100.

8. Under Grant II. the Revenue Board have provided for a Deputy Inspector and two Inspecting Schoolmasters. The contribution from the Municipality for this purpose is large, but has, it is assumed, been agreed to by the Commissioners. The Local Board have allotted Rupees 1,300 to provide for an additional teacher and 15 scholarships at the Narsapur School; and pending report by the Director of Public Instruction on the proposal, the allotment is retained. The Government do not know where the Revenue Board got Rupees 1,760 for salary grants which according to the minor statements amount to Rupees 280. The balance of the assignment for grants-in-aid may be devoted to results grants. Grant II. is Rupees 12,840.

9. The payment due from Rajahmundry for Vaccination is Rupees 1,170 not 1,770 as entered by the Revenue Board. Grant III. is, therefore, Rupees 3,040. The grant includes a provision of Rupees 1,000 for sanitation, inserted by the Revenue Board.

10. Grant IV. is Rupees 1,170, and the budget is as follows:—

Receipts.

	Rs.
Balances	10,050
Allotments, &c.	35,420
Rates and taxes	1,06,210
Contributions, &c.	10,690
Total ...	1,62,370

Expenditure.

Grant I.		1,40,100
,, II.		12,840
,, III.		3,040
,, IV.		1,170
		1,57,150

Balances.

Road Fund	580	
Union Fund	50	
General Fund	4,590	
		5,220
Total		1,62,370

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

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

Exd. J. Wright.

Govt. of Madras

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated March, 23rd.

Read.

Encl.

G. O., 23rd March 1872, No. 358.

MARCH.

Nos. 194—200.

Reviewing the Local Fund Budgets of the Cocanada and Rajahmundry Circles for 1872-73.

Pier No. 3

Godavery District
Local Fund Provisional
Office Cocanada
26th February 1872.

From

A. E. Sullivan Esqre
President, Local Fund
Boards

To

W. Huddleston Esqre
Offg. Chief Secretary
to Government
Fort Saint George

Sir,

In reply to the Proceedings of Government dated 10th Instant No. 149 I have the honor to state that Mr Hassell the Head Assistant Collector, has been for some time engaged in drawing up a scheme for the Constitution of Educational Unions for elementary schools which he informs me will very shortly be ready for submission. It has taken some time to ascertain exactly the requirements of the District in this respect. Meanwhile Union schools have been established in different parts of the District which are

×56 Rajahmundry Circle
115 Cocanada Circle
171

are attended by about 2000 pupils.

I have the honor to be,
Sir,
Your most obedient Servt
A Kaccinos
Priest

Compd K Ramanaah
2d Englishclerk

Revenue Department

Miscellaneous No. 1675

Proceedings of the Board of Revenue
dated 5th March 1872.

Read the following

No. 33.

From,

H. E. Sullivan Esqre
Acting Collector

To,

J. Grose Esquire
Secretary to the Board of Revenue
Madras

Sir,

My attention has recently been drawn to an allotment of Rupees 4800 in Part II of the Local Fund Budget for the current year under the item "Dredging channel heads". This did not find a place in the original Road Fund Budget which received sanction, but on the Local Fund Act being passed, Government with their Order dated 7th June 1871 No. 216, circulated a list of works which to prevent public inconvenience Local Fund Boards were asked

Rec'd 10 February 1872 No. 50.

Taken into Local Fund 1872 vol. 1 page 104

From
The Revenue &
Local Fund Board
Fort St. George

Dated 28th February 1872
Received 4 March
No. 3 Miscl. No. 210

Subject: Dredging Channel Heads

Stating that the scheme for the construction of Dredging Channel Heads was not submitted to Government by the Local Boards concerned for sanction before the Local Fund Act was passed, and that the Board are unable to recommend the scheme for sanction.

To the Petitioner
Vide Para 194-20
Vide Co. 3. 72
Vide Co. 3. 72
dy 23.

Will do when returned

asked to accept, and amongst them in this District was entered the item referred to. This charge appears to have been then accepted by the newly constituted Board without question or consideration but on the Superintending Engineer applying the other day for a further allotment of Rupees 4,800 for the same purpose, the Board passed the following resolution.

"The Board are of opinion that so "long as the tolls and fees levied on the "Canals are paid into the Imperial "treasury, the cost of maintaining and "repairing these lines of communication "is not fairly debitable to Local Funds "The allotments of Rs. 4800 under this head "in the Budget for the current year was en-"tered without due consideration. The Board "feel it necessary to object on principle to such "a charge, for if acquiesced in there could be "no logical reason why the repairs and "construction of locks or the general "maintenance of the canals should not "be debited to the funds administered "by them".

2. I feel confident that the Board of Revenue will take the same view of the case. The propriety of transferring the management of the canals as lines of Communication and the revenues which they yield as such of the Local Fund Board is I believe under the consideration of Government, but till this is given practical effect to the cost of maintenance and repairs cannot in common fairness be charged to Local Funds. An allotment for "Dredging channel heads" has found its way into the Local Fund Budget for 1872/73, and it is in view to getting this item

item struck out that I now address the Board.

I have &c
(Signed) H. E. Sullivan
A.s Collector

P. S. Since the above was written, the Proceedings of the Board of Revenue dated 8th Instant No. 979 communicating Government Order dated 19th Ultimo No. 113 have come to hand. As it has been definitely decided that the Income derived from boat traffic on the canals is to be credited to Public Works Revenue, I trust that the sum of Rupees 4,800 which has this year been disbursed in "Dredging channel heads" may be ordered to be recredited to Local Funds.

Godavery Dt. Collector's Office
Camp Rajahmundry
15th February 1872

I have &c
(Signed) H. E. Sullivan
A.s Collector

Submitted for the orders of

of Government.

It seems clear that the cost of dredging channel heads should not be charged to the Local Fund.

The subject attracted the Board's notice when the Budget for 1872-73 was being reviewed. Vide Board's Proceedings 17th January 1872 No. 120 para 13.

True copy & Extract
G. Gole
Secretary

To,
The Officiating Chief Secretary to Government
Financial Department

C. Venkatachariyar



Godaveri y District.
Local Fund Board Office
Cocanada 6th February 1873

No. 33

From,

H E Sullivan Esqr
President
Local Fund Board

To,

Lieutt Colonel J.P. Fischer R.E.
Actg Superintending Engineer 1st Div.

Sir,

I have submitted your letter dated 22d Ultimo No 3247 for the consideration of the Members of the Local Fund Board Cocanada Circle at a meeting held this day.

2 They are of opinion that as the whole of the income derived from the Canals in this District, as means of communication, in the form of license fees, tolls &c is paid into the Imperial treasury, the charge for dredging Channel Heads ought not to be debited to Local Funds.

3 Under these circumstances they are not prepared to make a further allotment of

R.A.57.

Financial 1872 Dept
dtd 5th Nov 1675

S.C. 253

Proceedings of the
Board of Revenue

Dated 5th March 1872
Dept. 25—4.—4
Received 6—4—72 No 444

Solicitting letter
Rectifying Gr No of Pos
=dancery Districts
=regarding allotments
=which is made for
dredging Channel
Heads in Local
Fund Budgets for
1872-73 and 1872-73

G.G. 236 dated 23 Oct 1871

of Rupees 4800 for the purpose specified as requested in your letter under reply.

I have the honorable
Sir
Your Most Obedt. Servt.
/signed/ H.E. Sullivan
President.

/True Copy/

Lieut. Hutchinson A.C.R.E.
Ag. Superintending Engineer 1st Div.

P.W. 1777/72.

Enclosure in abstract
No. 3574 dated 14th Feby 1872
Extract from the
Proceedings of Govt.
Public Works Dept.
Fort St. George

Rs. Fuel 335/12

Superintending Engineer's Office
Dowlaiswaram 14th February 1872

No. 3514

From,

Lieutenant Colonel J. Fischer R.E.
Ag. Superintending Engineer 1st Div.

To,

Colonel J. Carpendale R.E.
Secretary to Government P.W.D.
Madras.

Sir,

Enclosure
1 Copy of letter No. 222
dated 6th Feby 1872

Dredging Channel Heads.

In forwarding herewith for the Orders of Government copy of a letter from the President of the Local Fund Board Godavery District in which I am informed that as the Income derived from the Canals in the Godavery District in the form of License fees, tolls &c. is paid into the Imperial Treasury, the outlay on the work, on which account I applied to the Board for a transfer of Funds, is not debitable to Local Funds.

There appears to be a mistake in the conclusion arrived at by the Board, and it is with a view that matters might be set to rights that I address Government on the subject.

subject.-

It will be observed that in the Current Year's Road Fund Budget, a sum of Rupees 4800 was provided for Dredging Channel Heads. This provision was doubtless made with the concurrence of the Government and the Board of Revenue, after seeing that works of the above description were properly classifiable under the head Local

Seeing then that sanction had been accorded to the extent of Rupees 4800 from Local Funds, and the fact of a large revenue being derived annually from "grass Sales". Revenue produced [illegible], it seems to me but fair that Local Funds should be made available to meet outlay incurred on Dredging Channel heads.

In case the funds obtained from our Canals are purely local and these should be transferred as assets of the

Local

Local funds of the District.-

I have the honorable
Sir
Your most Obedt. Servant.

Wm. H. Irwin Lt. C. & R.E.

Actg. Superintending Engineer 1st Div.

Loading on the revenue derived from boat traffic on the delta canals is credited to Imperial revenue. Local funds are not paid charges which form part of the cost of maintaining them in order.

Whether grass grown on canal banks should be sold by the Revenue or Irrigation Department is a question which does not arise in the Godavari District where the canal banks are not grass grown. But the question is one which will arise in connection with the Kistna canals. Assuming the canals require dredging both for irrigation & navigation purposes, it would be unfair to debit the whole cost to Irrigation. Some portion should be debited to navigation. Similarly the revenue derived from the sale of grass should be credited partly to Irrigation & partly to navigation. But the question is one which will arise in connection with the Kistna canals. Assuming the canals require dredging both for irrigation & navigation purposes, it would be unfair to debit the whole cost to Irrigation. Some portion should be debited to navigation. Similarly the revenue derived from the sale of grass should be credited partly to Irrigation & partly to navigation. But the question is one which will arise in connection with the Kistna canals. Assuming the canals require dredging both for irrigation & navigation purposes, it would be unfair to debit the whole cost to Irrigation. Some portion should be debited to navigation. Similarly the revenue derived from the sale of grass should be credited partly to Irrigation & partly to navigation. But the question is one which will arise in connection with the Kistna canals. Assuming the canals require dredging both for irrigation & navigation purposes, it would be unfair to debit the whole cost to Irrigation. Some portion should be debited to navigation. Similarly the revenue derived from the sale of grass should be credited partly to Irrigation & partly to navigation.

Was this provision trained in the L.F. budget?

Yes - this provision subject to report from the Collector in the budget of 1872-3.

This is a question of fact

P W. 1042/72

Enclosure in a letter
No 2615 dated 24th
Instant from the
Superintending Engineer
1st Division to the
Secretary to Govt
D. P. W. Madras

In Fuil 430/72

SUPERINTENDING ENGINEER'S OFFICE, 1ST DIVISION.
DOWLAISHWARUM, 24th February 1872

No. 2615

From

Lieut Colonel J. F. Fischer R.E.

Superintending Engineer
1st Division

To

Colonel J. Carpendale R.E.

Secretary to Government D. P. W.
MADRAS

SIR,

In continuation of my letter No 351 dated 14th February 1872 with which was forwarded copy of a letter received from the President of the Local Fund Boards, Godavery District on the subject of funds required for dredging Channel Head. I have the honor to enclose for the orders of Government, copy of the Resolution of the Local Fund Board on that subject.

I have the honor to be
Sir
Your most Obt Servant

Lieut Colonel R.E.
Acting Supt Engineer 1st Division

Revd 8 July/69. 175-176
" 16 Sep 168. 224-225
" 27 Aug " 573-574
" 29 Oct 166. 663-664
" 11 Dec " 242-243
" 16 Dec 163 342-343
Final 16 Dec 171 82-83 Inc. 8

Transferred to the
Financial Department.

Colonel
Col. R.E.
Secy. to Govt
P.W.D

23rd July 72

623 March 72 p. 198

June 1872 Despatch
From
Lieut Col J. F. Fischer R.E.
Actg Superintending Engr
1st Div.
To,
Colonel J. Carpendale R.E.
Secretary to Government
P.W.D.
Madras.
Dated 14th January 1872 No 335
Rec'd 20 — " 26 — W. Stiles
No 3514
Forwards for orders of Government copy of a letter from the President of Local Fund Board Godavery District regarding the outlay on Dredging operations of the canal heads being debited to Imperial Funds as the income derived from the Canals is paid into the Imperial Treasury
Transferred

R. N. 335

11

Transferred to the
Financial Dept

Carpendale
Col RE
Secy to Govt
Mad

4th March /73

G 673 Encd fo 2 Ds 199

Finl. 1872 Department
From No 1042
Col Kt Fisher RE
Ag. Superintending Engr 1st D.
S.O. 353.
To Col J Carpendale RE
Secretary to Government
P.W.D
Madras.
Dated 24th February 1872
Rec'd 1st March
Ps 6 — No 3615
No 430
H. 10929

Forwards for orders of Government. Copy of the Resolution of the Local Fund Board Godavery District relating to Funds required for dredging Channel heads.

Transferred

Pro: 12th December 1871. N. 53-55.
" 21st August — " 49-51. Ext
" 20 September — " 77-78. Ext
" 14 August — " 18-19. "
" 7 Sept — " 18-19 "

Encl 1872 Departl

Proceedings of the Board of Revenue
Dated 17th January 1872
Read
Desp 17 Jan 1872
Jan 18

No 67.

Submitting Local Fund Budget Estimate of the Cocanada and Rajahmundry Circles for 1872-73.

G 623 Inwd 12-2: 194

25/2
R 16/3/72

No. 153.

Proceedings of the Board of Revenue, dated 23rd January 1872.

Read the following letter from Surgeon G. BIDIE, M.D., Secretary to the Inspector-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated Fort Saint George, 16th January 1872, No. 292:—

I have the honour, by desire of the Inspector-General, to state, that the allotments for Hospitals and Dispensaries in the Budget Estimate of the Cocanada Local Fund Circle for 1872-73 are not very clearly understood.

2. Under head (a) of Grant III., Schedule B., there is a sum of Rupees 2,500 entered, but as there are no details in the other Schedules, of the items of which this is composed, it is impossible to ascertain for what particular purposes the grant is intended.

3. Again, under (g) Miscellaneous there is a contribution of Rupees 500 set apart in aid of the only Dispensary in the Circle, viz., that of the Municipality at Cocanada. The cost of this institution may be estimated at about Rupees 1,723 per annum, so that there will be a balance of Rupees 1,223 to be met from Municipal funds. In Government Order No. 491 of 17th April 1871, it was directed that the charges for the Seaman's Hospital, Cocanada, should be debited to Port Funds.

Submitted to Government in continuation of Board's Proceedings, dated 17th January 1872.
(A true Copy and Extract.)

J Grole
Secretary.

To the Chief Secretary to Government, Financial Department.
Copy to the Secretary, Inspector-General, Indian Medical Department.

Exd. T. Cartledge.

Revenue Department

Misc: No. 411.

Proceedings of the Board of Revenue
dated 30th January 1872

Read the following

No. 6.

From,

The Sanitary Commissioner,
for Madras.

To,

The Secretary to the,
Board of Revenue.

Sir,

I have the honor to report that the Rajahmundry Local Funds Board, in their estimates for 1872-73, have made no special provision for Sanitary expenditure in the District.-

Office of Sanitary Commissioner,
Cocanada 6th January 1872.

I have &c
(Sd) W. H. Cornish Fikes
Sanitary Commissioner
for Madras

Submitted to Government in continuation of the Board's Proceedings dated 17th January 1872 reviewing the Local Fund budget Estimates of the Godavery District for 1872-73.-

(True Copy & Extract)

J. Gole.
Secretary
for the Chief Secretary to Government
Financial Department

C. H. Crosthwaite
Csp. Venkatappayya

No. 184 of 1872.

Fwd. 1872. Dept. of Revenue, Board of Revenue, MADRAS.

PROCEEDINGS, 23RD JANUARY 1872, No. 153.

Read Despatch from Govt. Fort St. George, dated 12th February 1872.

Received 14th February 1872.

No. 184

JANUARY.
No. 153.

Hospitals and Dispensaries—Letter from Secretary to Inspector General, Indian Medical Department, stating that allotments provided for in Local Fund Budget of Cocanada Circle for 1872-73, are not clearly understood, submitted to Government.

No. 184 of 1872.
Revenue Department.

G.O. 23rd January 1872. No. 52.

G.O. 23rd Jan. 1872 No. 52

I.—Budget Estimate of the Local Fund of the Rajamundry Circle, District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73.		Estimate, 1871-72.	Actuals, 1870-71.
	Detail (Minor Heads.)	Total (Major Heads).		
	RS.	RS.	RS.	RS.
1.—Balances—				
(a) Road Fund	5000			
(b) Union Funds	50			
(c) Endowment Funds				
(d) General	5000	10,050		
2.—Allotments from General Revenue—				
(a) Provincial Funds	27,570	35,420		
(b) Special Funds—	7,850			
RS.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	105700			
(b) Tolls				
(c) House Tax	510	106,210		
4.—Fees in Schools and Training Institutions				
5.—Contributions from other Circles and Municipalities	10,000			
(a) From Commander not for Inun...	690	10,690		
6.—Receipts from endowments, contributions and donations—				
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
RS.				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total...		1,62,370		

B.—*Expenditure.*

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	71,470			71,470		
Educational						
Sanitary and Miscellaneous						
(b) Repairs—						
Communications ...	26,030			26,030		
Educational						
Sanitary and Miscellaneous						
Total...	97,500					
(c) Establishment—						
Cost of General Establishment, Public Works Department			55 24,620			
Public Works Department, Petty Establishment			3,330	27,950		
(d) Tools and Plant						
(e) Contingencies				180		
(f) Road Fund Reserve						
(g) Contributions to other Circles or Municipalities for Public Works				13,670		
To for						
Total Grant I...				140,150		
GRANT II.—*Education.*						
(a) Payment for Inspection				2760		
(b) Training Schools—						
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous				1600		
(c) Union schools—						
Salaries				6820		
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants			280			
Results grants			1680	1960		
(e) Miscellaneous—						
Contributions to other Circles, etc.						
To for						
Total Grant II...				12820		

B.—*Expenditure.*—(Continued.)

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—				
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...				
(b) Vaccination—		1170		
Payment to Government for Vaccine Establishment ...				
(c) Employment of Medical Practitioners				
(d) Sanitary Establishments and cleansing of Tanks and Wells		1000		
(e) Markets—				
Establishments				
Contingencies...				
(f) Choultries—				
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
To Berhampore Municipality for the Civil Dispensary ... ... Etc. etc. ...	RS. 870	870	870	
Total Grant III...		3040		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency	530			
(b) Do. do. in Collector's Office.	540			
(c) Establishments of the Local Fund Board. Etc. etc.				
Total Grant IV...		1170		
Grand Total Expenditure...		157		
BALANCES—	8			
(a) Road Fund	5xc			
(b) Union Funds	50			
(c) Endowment Funds				
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	459	22		
Total...				

I.—Budget Estimate of the Local Fund of the Circle, District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads).	Estimate, 1871-72.	Actuals, 1870-71.
	RS.	RS.	RS.	RS.
1.—Balances—				
(a) Road Fund	60,000			
(b) Union Funds	5,160			
(c) Endowment Funds				
(d) General	10,000	75,160		
2.—Allotments from General Revenue—	930			
(a) Provincial Funds ...	14,000	930		
(b) Special Funds—	19,000	33,000		
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	180,550			
(b) Tolls				
(c) House Tax	6180	186,840		
4.—Fees in Schools and Training Institutions				
5.—Contributions from other Circles and Municipalities				
(a) From for ...				
6.—Receipts from endowments, contributions and donations—				
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ..				

II.—Estimate of Receipts and Expenditure of the Road Fund of the Circle, District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actuals, 1870-71.
	RS.	RS.	RS.	RS.
1. Balance of 1870-71		5000		
2. Two-thirds of the collections of Land Cess within the year		79,470		
3. Additional appropriation from the Land Cess by the Local Fund Board		21,800		
4. Grants from Government—				
(a) Provincial Funds	27,570			
(b) Special Funds	7,860	35,430		
RS.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous... ...		34,430		
5. Tolls				
6. Contributions from funds of other Circles...		10,000		
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant				
Total...		41,700		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	RS.	RS.	RS.	RS.
1. New Works ...	7,470			7,470		
2. Repairs ...	26,030			26,030		
	33,500			33,500		
3. Establishment—						
(a) Petty establishment			3830			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			550			
(c) Charges in connection with Tolls and Ferries			4,440			
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			1020	25,980		
(e) Contingencies			80	24,000		
4. Tools and Plant				970		
5. Contributions from the Road Fund ...						
6. Reserve at 10 per cent. of receipts ...				18,670		
Total...				41,150		
Balance...				550		
Grand Total ...				41,700		

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	107540			107570		
Educational						
Sanitary and Miscellaneous						
(b) Repairs—						
Communications ...	21,170					
Educational						
Sanitary and Miscellaneous	4000			25,170		
Total...	132,710					
(c) Establishment—						
Cost of General Establishment, Public Works Department			35520			
Public Works Department, Petty Establishment			4560	40080		
(d) Tools and Plant				1330		
(e) Contingencies				120		
(f) Road Fund Reserve				15390		
(g) Contributions to other Circles or Municipalities for Public Works						
To Rajamundry for P.W. ...			10,000	10,000		
Total Grant I...				197830		
GRANT II.—*Education.*						
(a) Payment for Inspection				2760		
(b) Training Schools—						
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous				280		
(c) Union schools—						
Salaries						
Servants						
Miscellaneous				11190		
(d) Grants-in-aid—						
Salary grants			60.			
Results grants			3140	3,200		
(e) Miscellaneous—						
Contributions to other Circles, etc. ...				2,300		
To Guntur Bellary Kistna Godavari						
Total Grant II...				19,730		

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—				
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...				
(b) Vaccination—		1630		
Payment to Government for Vaccine Establishment ...				
(c) Employment of Medical Practitioners		1200		
(d) Sanitary Establishments and cleansing of Tanks and Wells		5500		
(e) Markets—				
Establishments				
Contingencies...				
(f) Choultries—				
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—		1800		
Contributions to other Circles				
To Berhampore Municipality for the Civil Dispensary ... ... RS. 500	1800			
For Etc. Rudrams etc. ... 1300				
Total Grant III...		10,130		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		1140		
(b) Do. do. in Collector's Office.		1240		
(c) Establishments of the Local Fund Board. Etc. etc.				
Total Grant IV...		2380		
Grand Total Expenditure...		279870		
BALANCES—				
(a) Road Fund	19,270			
(b) Union Funds	300			
(c) Endowment Funds				
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	45,670	66,060		
Total...		295930		

II.—Estimate of Receipts and Expenditure of the Road Fund of the Cocanada Circle, Godavery District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		60000		
2. Two-thirds of the collections of Land Cess within the year		20440		
3. Additional appropriation from the Land Cess by the Local Fund Board				
4. Grants from Government—				
(a) Provincial Funds	4450			
(b) Special Funds	79000	83450		
Rs.				
Surplus Found Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous... ...				
5. Tolls				
6. Contributions from funds of other Circles...				
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant				
Total...		213890		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. New Works ...	105750		105750			
2. Repairs ...	22120		22120			
	127870					
3. Establishment—						
(a) Petty establishment			4750			
(b) Share of cost of Public Works Department, Supervision chargeable to the Road Fund ...			2470			
(c) Charges in connection with Tolls and Ferries						
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			1720			
(e) Contingencies			120	33810		
4. Tools and Plant				1290		
5. Contributions from the Road Fund ...				10000		
6. Reserve at 10 per cent. of receipts ...				15390		
Total...				174500		
Balance...				19390		
Grand Total...				213890		

Cocanada

Cocanada & Rajahmundry

12

Financial Department,

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ taken Proc. of the Board of Revenue, dated 17th January 1872. No 120

23rd Jan. 1872 No 07537

5th March 72 No 1675.

Letter from Supdt Engr 1st Div 2 thro P.W. No 8/14024

Order thereon, Feb. 72 Nos 3514 & 3615

23rd March 1872. No 353.

In the foregoing Proceedings the Revenue Board review the local fund budgets of the Cocanada and Rajahmundry circles for 1872-3.

2- Cocanada — The course pursued by the Revenue Board as regards the union budgets viz: adopting the figures entered in those of 1871-2 pending the submission of

Draft recirculated with reference to the correspondence about the charge for dredging channel heads. from Rehan The item is struck out & amount added to "new works"

of the reports which have been called for regarding the new Union schools, seems the best possible under the circumstances. The President should furnish a detailed report accompanied by the requisite draft notifications without delay. The Govt do not understand however, how the Revenue Board have computed the Union balances. It is observed that they have not treated the Rajahmundry salary grant as a union charge which it is. The receipts and charges of union funds should be as

shown

shown in the margin, and Statement I B is corrected accordingly

3. The receipts of the fund are Rs 2,95,930 and the contribution for controlling establishments at the Presidency, including that in the Accountant General's office, will be Rs ~~1080~~ 1140, and Grant IV, Rs ~~2340~~ 1720 of which Rs ~~1680~~ 1680 are chargeable to the Road fund. The road fund affords

Receipts		
Balances.	Rs.	5,160
House tax		6,180
Grants in aid		480
		11,820

Expenditure.		
Charges in Union Schools	Rs 10,190	
Less share paid from Local funds	230.	9,960
Rajahmundry grant		60
Arrear salaries assumed payable from Union funds		1,000
		11,020
Balance		800.
	Rs.	11,820.

The share of the circle establishment with Rs 4560, as the charges for general establishment Rs 33,420. The whole charges of the road fund — on account

including a contribution of Rs 10,000 to the Rajahmundry Circle for the Ellore and Hyderabad road, Rs 1,92,970 ~~4,200~~ leaving a balance of Rs ~~20,920~~ 19,140.

The Govt concur with the Local fund board in their opinion that the cost of dredging channel heads ought not to be a Local fund charge. The item was formerly ~~met~~ provided for from the grant for Communications & was therefore included in the list ~~with G.O. 7th June 1870~~ it will now be struck out

The balance was originally wrongly computed by the Revenue

of the budget and the amount added to the allotment for new works. The P.W.D. will consider how the change is to be met.

Revenue Board. As regards the contribution to Rajahmundry ~~and that~~ for 1871-2, the Government desire that a report may be furnished with reference to the remarks made in G.O. 12th December 1871. Grant I is Rs 1,5-30 ~~1,190~~.

Perhaps this is connected with the circle contribution to Rajahmundry 1872-3.

I think it is unimportant.

A/S.

2. The allotment made by the Revenue Board for Inspection is passed. The local board have allotted Rs 3280 for training schools of which Rs 280 is for the circle share of the cost of the Nursapur institution. No explanation has been given of the allotment of Rs 3000. Before anything is done in this direction by the local board, it should be explained whether the Nursapur institution is not, or cannot be made, capable of supplying the

the wants of the district; and if any new school is established, the Rajahmundry circle should contribute. In the absence of explanation, and apparently of a matured scheme on which the educational advisers of the local board and of Govt have expressed opinion, the allotment in the Coconada budget is struck out. In the assumptions made by the Revenue Board, the charges in union schools should have been Rs 11,190 and the general fund grant for arrear salaries Rs 2350. The balance of the so called general fund is, it seems, included in the balance of Rs 5160 brought forward by the Revenue Board. This asset and the cess belonging to

closed

The budget of Nursapur circle however contains provision for a separate scheme noted below.

If any scheme for training teachers is hereafter approved by Govt these sub-funds will be amply sufficient for the purpose.

closed schools ~~would suitably~~ are properly applicable be devoted to the purpose in question. The Government however await report on this point. Grant II is Rs 19,730.

5. Grant III is passed at Rs 10,130. ~~and~~ The budget is as follows:-

Receipts

Balances ——	Rs	75,160
Allotments &c ——		33,930
Rates and taxes ——		1,86,840
		2,95,930

Expenditure

Grant I ——		1,~~96,190~~ 7,530
Grant II ——		19,730
Grant III ——		10,130
Grant III ——		2,~~3~~8~~0~~
		2,~~28,~~97,~~70~~

Balances

Road fund -	~~20,920~~ 19,690	
Union —	800	
General.	~~45,840~~ 67,670	66,160
		~~67,660~~
	Rs.	2,95,930

The allotment referred to in para 2 of the Inspector Gen.'s letter has been transferred to the Rev. Board with the funds.

6. Rajahmundry. As in Cocanada the Government must accept

In the recent general order an additional grant of Rs 10,000 has been made to this circle.

accept, pending detailed report from the district, the entries made by the Revenue Board of union receipts and charges, on the basis of the budget of the current year.

7. The receipts of the circle are therefore Rs 1,50,370 of which Rs 1,24,700 are credited to the road fund. Grant III and Statement II require correction to provide for the Accountant General's establishment at the Presidency, the grant being raised to Rs ~~1090~~ 1170 and the road fund share to Rs ~~920~~ 1020. The road fund balance is Rs ~~650~~ 580 and Grant I Rs 1,28,~~310~~ 40,660.

Items 2 & 3 in the ~~budget~~ statement for works have been raised so as to provide for the completion of the works, but the local fund board may make proposals to adjust the incidence otherwise. The charge for Gen.l Establishments P.W.D. is Rs 24,550, the circle share of the petty Establishments Rs 333. As in Cocanada the grant for dredging channel heads is struck out of the amount transferred to new works.

8. Under Grant II the Revenue Board have provided

provided for a Deputy Inspector and two inspecting schoolmasters. The contribution from the Municipality for this purpose, is ~~exceptional~~ large, but has, it is assumed, been agreed to by the Commissioners. The local board have allotted Rs 1300 to provide for an additional teacher and 15 scholarships at the Narsapur school; and pending report by the Director of Public Instruction on the proposal, the allotment is retained. The Government do not know where the Revenue Board got Rs 1760 for salary grants which according to the minor statements amount to Rs 280. The balance of the assignment for grants in aid may be devoted to results grants. Grant II is Rs 12,840.

9. The payment due from Rajahmundry for Vaccination is Rs 1170 not 1770 as entered by the Revenue Board. Grant III is therefore Rs 3040.

10. Grant IV is Rs ~~1090~~ 1170 and the budget is as follows:—

The Rev. grant includes a provision of Rs 1000 for sanitation, inserted by the Revenue Board

Receipts		
Balances	Rs.	10,050
Allotments &c.		23,420
Rates and taxes		106,210
Contributions &c.		10,690
		1,50,370
Expenditure		
Grant I.		~~40~~ 1,28,310
Grant II.		12,840
Grant III.		3,040
Grant IV.		~~1090~~ 1170
		~~1,45,280~~ 1,57,150
Road fund 580 ~~450~~		
Union 50		
General 4590		220 ~~5090~~
	Rs.	~~1,50,370~~ 1,57,370

The Rev. Dept" Roads & Buildings Estimates
" Board of Revenue Dt. 6
" Collr. of Godavery Dt. 6
" Accountt Genl. 6
" P. W. Deptt 21
" Insp. Genl. Med. Dept 6
" Director of Public Instn 6
" Survy Commr. 6

Govt. of {1872} Madras.

To Financial

The Board of Revenue.

Dated Mar. 23 } 1872, No. 3333
Recd.

Nos. 194. 200.

FN 9029