M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 744 Press Mis.

348-353

Dated 30-4- 1874.

3823

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
30th April 1874.

No. 348. Read the following Proceedings of the Board of Revenue, dated 27th Eebruary 1874, No. 447 :—

Read the following letters :—

From the Acting President of the Local Fund Boards, Godavery District, dated 14th November 1873, No. 83.

ABSTRACT.—Forwarding the Local Fund Budget of the Cocanada Circle for the Official year 1874-75, together with a Sketch Map of the district.

From the same Officer, dated 9th December 1873, No. 87.

ABSTRACT.—Forwarding the Local Fund Budget of the Ellore Circle for the Official year 1874-75, together with a covering letter from the Vice-President.

From the same Officer, dated 31st January 1874, No. 9.

ABSTRACT.—Proposing an increase in the number and pay of Local Fund servants in the Godavery District, and requesting to obtain sanction of Government to it, to take effect from the next Official year.

From the same Officer, dated 31st January 1874, No. 10.

ABSTRACT.—Requesting to obtain sanction of Government for relieving the Ellore Circle Board from the charge on account of three Middle Class schools.

Memorandum from the Sanitary Commissioner for Madras, dated 5th January 1874, No. 4.

ABSTRACT.—Reporting that the Budget Estimates of the Cocanada Circle for 1873-74, contain a provision of Rupees 10,000 for Sanitary expenditure during the year, and stating that, under certain circumstances, the provision should be accepted.

Letter from the same Officer, dated 7th January 1874, No. 14.

ABSTRACT.—Submitting remarks on the Budget Estimates of the Ellore Circle for 1874-75,

---

THE Local Fund Budgets of the Cocanada and Ellore Circles for 1874-75 will be submitted for the orders of Government.

COCANADA CIRCLE.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The assets of the year are estimated at Rupees 2,49,430 made up as follows:—

	Rs.
1. Balances	48,130
2. Allotments from General Revenue	26,360
3. Cess on Land	1,70,000
4. Receipts from Endowed Choultries	4,200
5. Miscellaneous	740
Total...	2,49,430

3. The opening balances are calculated with reference to the actual balance at the beginning of the current year and the closing balance in the Budget for 1873-74. The Local Fund Report for 1872-73, shews that the total actual balance at the beginning of the current year was believed to be Rupees 1,58,954, but the Accountant-General's accounts make them Rupees 1,34,980. Under these circumstances, the Board of Revenue think that the estimated opening balances for 1874-75 are rather high, but not so much so as to make alteration necessary.

4. The current year's grant from Provincial Funds for roads is repeated in the Budget.

5. The cess on land is estimated at Rupees 1,70,000 against Rupees 1,81,610 in the current year's budget. It is less because the arrears which will remain to be collected will be smaller.

6. No school fees are to be collected in the 108 Local Fund Schools.

7. Against contribution from Municipalities for educational inspection nothing is entered because the charges on account of the Deputy Inspector will no longer be debited to the Local Fund. The President will report whether the Inspecting Schoolmasters inspect the schools in the Municipalities. If so the Municipalities should pay a proportionate share of their salary and allowances.

8. The receipts are—

	Rs.
Road Fund	1,79,400
Endowment Fund	5,730
General Fund	64,300
Total...	2,49,430

9. Statement I.-B., Expenditure.—The total proposed expenditure for the year is Rupees 2,33,800 classified as follows :—

	Rs.
Grant I.	1,88,530
Do. II.	22,510
Do. III.	19,660
Do. IV.	3,100
Total...	2,33,800

10. Grant I. Public Works, Statement II., Road Fund Receipts and Charges.—The total Road Fund receipts are Rupees 1,79,400.

11. The details of the amount of Rupees 8,320 provided for the Petty Establishment are given in paragraph 13 of the President's letter submitting the budget. The increase of Rupees 3,600 over the current year's allotment is due to the following three items :—

1st.—Two additional Overseers on Rupees 60 each.

2nd.—Double horse allowance to all the five Overseers.

3rd.—Five writers for the five Local Fund Overseers at Rupees 15 each.

The first two items are sanctioned in G. O., Financial Department, dated 30th September 1873, No. 1,394, and the entertainment of Overseers' writers is authorized in G. O., Financial Department, 18th June 1873, No. 857.

12. The cost of Supervision by the Public Works Department calculated at 25 per cent on the proposed expenditure by the Department Public Works is Rupees 28,990.

13. The share of the cost of General Management chargeable to the Road Fund is Rupees 2,060.

14. The total Road Fund Expenditure is Rupees 1,70,580 leaving a balance of Rupees 8,820.

15. Statement II.-A., Part I., New Works.—Statement II.-A., Part I., New Works contains eight Road Items with a total allotment of Rupees 89,000. All of them appear in the current year's budget. An allotment of Rupees 10,000 is entered for Petty, Sanitary and Miscellaneous works. It appears from paragraph 23 of the President's letter that this is intended for the excavation and repair by the Department Public Works of tanks and wells required for drinking purposes. A sum of Rupees 9,000 is provided under Grant III. for the same purpose.

16. Part II., Repairs.—All the seven roads entered in Part II. appear in the current year's budget with the same allotments, but the allotment for Petty Repairs is Rupees 100 greater.

Proceedings of the Madras Government, Financial Department,
30th April 1874.

17. Rupees 4,000 are allotted for the maintenance of avenues along canal banks.

18. Appendix to Part II.—The Appendix to Part II. contains twelve roads with a total allotment of Rupees 6,420. The 12th item is the only new one.

19. Rupees 300 are provided for Public Bungalows, Rupees 200 for endowed Choultries, an7 Rupees 250 for repairing roads in Dowlaishwaram. As a general rule allotments for repairing roads in villages ought to be entered in Grant III. and the execution of such work need not be supervised by the Public Works Department, but the entry will be allowed to stand.

20. Statement II.-B.—The President will be good enough to report the entries which should be made in the last two columns of this Statement at his earliest convenience.

21. In Grant I. the entry for the cost of supervision by the Public Works Department has to be altered to Rupees 32,680.

22. Grant I. is thus—

	Rs.
Road Fund	1,68,520
Endowment Fund	250
General Fund	18,340
Total...	1,87,110

23. Grant II., Education.—The sum of Rupees 840 allotted under Payment for Inspection is raised to Rupees 880 to provide the usual amount for contingencies at the rate of Rupees 1½ a month for each of the two Inspecting Schoolmasters.

24. Under Training Schools a sum of Rupees 1,600 is entered which is half of the estimated charges on account of the Training school at Nursapur, the other half being provided for in the budget of the Ellore Circle. The whole cost of the school must be shown in the budget of the Ellore Circle in which the school is situated and the sum of Rupees 1,600 must be shown in this budget as a contribution.

25. The allotment of Rupees 15,170 provided for the 108 Local Fund schools in the Circle is made up of the following items :—

	Rs.
1. Salaries of Masters	12,550
2. Servants	670
3. Miscellaneous	1,950
Total...	15,170

26. The sum entered to meet the salaries of Masters exceeds the current year's amount by Rupees 480, made up of 12 Rupees in fourteen schools, of 24 in eleven schools and of 48 in one school. From paragraph 16 of the President's letter it appears that this is in accordance with a Resolution of the Local Fund Board to the effect that the minimum salary of masters should be raised from Rupees 6 to Rupees 8, and that an application for the sanction of Government is to be submitted.

27. It is proposed to have a Sweeper on 8 Annas a month for each of the schools and Rupees 670 are provided for this purpose.

28. The sum of Rupees 1,950 entered against Miscellaneous is made up of Rupees 1,302 for House-rent on account of schools without accommodation and of Rupees 648 for Sundries.

29. Thus the whole expenditure for these schools is to be Rupees 15,170, which is moderate and shows that they must be economically conducted.

30. Rupees 300 are entered for any Salary Grant schools which may be opened. None are in existence at present.

31. For the reasons assigned in paragraph 24 *supra*, Rupees 1,600 is entered against (*e*) Miscellaneous as a contribution to the Ellore Circle on account of the Training school at Nursapur.

32. Grant II. is thus Rupees 22,550 chargeable to the General Fund.

33. GRANT III.—SANITATION, ETC.—Rupees 1,520 are provided for the Vaccine Establishment, the details of which are given in paragraph 21 of the President's letter.

34. A sum of Rupees 1,200 is provided for Medical practitioners and Rupees 1,300 for Medicines, making a total of Rupees 2,500. These allotments are being repeated in the budgets commencing from 1872-73, but they do not appear to have been utilized. The President will, in consultation with the Local Board, submit proposals for the utilization of the present allotment.

35. The allotment of Rupees 10,000 for Sanitation is distributed thus—

	RS.
Improvement of water-supply	9,000
Do. of village sites	440
Scavengering...	560
Total...	10,000

The Sanitary Commissioner remarks that as Government are going to provide for remedying swampy village sites from Imperial Funds the provision made by the Local Fund Board should be accepted.

36. Rupees 3,700 are entered for Choultries against Rupees 3,300 in the current year's budget. The salaries of servants in the Peddapore Choultry are increased, and the sum set apart for feeding charges is greater. The whole is paid out of the Endowment Fund. The President will report when and by whom the increased rates of salaries of the Choultry servants were sanctioned, as no application on the subject appears to have been submitted to the Board.

37. Grant III. is—

	RS.
General Fund	15,960
Endowment Fund	3,700
Total...	19,660

38. GRANT IV. MISCELLANEOUS.—The contribution to the Controlling Establishment at the Presidency is raised to Rupees 1,330.

39. In his letter, dated 31st January 1874, No. 9, the President submits a proposal to raise the salaries of the Clerks attached to the Collector's and to the Circle Board's offices and to allow an Assistant Clerk to the former office. The present and the proposed scale of establishment is as follows :—

COLLECTOR'S OFFICE.		CIRCLE BOARD'S OFFICE.	
Present.	Proposed.	Present.	Proposed.
RS.	RS.	RS.	RS.
1 Clerk ... 50	1 Clerk ... ... 60 1 Assistant Clerk... 30	1 Clerk ... 50	1 Clerk ... 60

The Board admit the necessity for an Assistant Clerk for the Collector's office but would fix the salary of the Clerk at Rupees 25 a month. As the present Clerk will be relieved of some portion of his duties by the appointment of the new Clerk there seems to be no necessity for raising his salary. The present salary of the Circle Board's Clerk is Rupees 50, which is the maximum rate allowed to the Clerks of a few important Circles. The Board cannot support the proposal to raise his salary to Rupees 60.

40. The Board think that the allotment of Rupees 410 entered for General Contingencies may safely be reduced to Rupees 300, which is more than is generally needed.

Proceedings of the Madras Government, Financial Department,
30th April 1874.

41. Grant IV. is—

	RS.
Road Fund	2,060
General Fund...	800
Total ...	2,860

42. The following is an abstract of the Budget :—

Receipts.	RS.	Charges.		RS.	RS.
Road Fund...	1,79,400	Grant I ...	Road Fund	1,68,520	
Endowment Fund ...	5,730		Endowment Fund ...	250	
General Fund	64,300		General Fund... ...	18,340	
					1,87,110
		Grant II.....	General Fund	...	22,550
		Grant III..	Endowment Fund ...	3,700	
			General Fund... ...	15,960	
					19,660
		Grant IV..	Road Fund	2,060	
			General Fund... ...	800	
					2,860
					2,32,180
		General Reserve		...	5,770
		Balances.		RS.	
		Road Fund		8,820	
		Endowment Fund		1,780	
		General Fund		880	
				...	11,480
Total...	2,49,430		Total...	...	2,49,430

ELLORE CIRCLE.

43. STATEMENT I.-A—REVENUES AND RECEIPTS.—The Local Fund assets of the year are estimated at Rupees 1,62,440 made up as follows :—

	RS.
1. Balances	26,680
2. Allotments from General Revenue	33,900
3. Rates and Taxes	1,00,000
4. Fees in Schools	1,800
5. Miscellaneous	60
Total...	1,62,440

44. It appears from the President's letter submitting the budget as well as from the Statements sent with the Circle report for 1872-73 that the actual balances at the beginning of the current year were supposed to be Rupees 95,170, but the Accountant-General's accounts show them to be Rupees 39,856. Assuming that the Accountant-General's figures are correct, the estimates of opening balances for 1874-75 are undoubtedly high, but the Board do not think it necessary to alter them.

45. The current year's grants from Provincial Funds for Roads and Schools are entered for the year 1874-75.

46. School fees are expected to yield Rupees 1,800. From the Vice-President's, letter it appears that the Circle Board have resolved to impose fees in the Local Fund Schools for the first time but the details of this amount are not given in Statement III. The President is requested to supply the omission.

47. The President has struck out the sum of Rupees 100 entered as a contribution from the Ellore Municipality for Educational Inspection. The remarks made on this subject in reviewing the budget of the other circle apply.

48. With reference to the remarks made in paragraph 24 of these Proceedings, the Board have inserted a contribution of Rupees 1,600 from the Cocanada Circle for the Training School at Nursapur.

49. The receipts are thus—

	RS.
Road Fund	1,05,760
General Fund	58,280
Total...	1,64,040

50. STATEMENT I.-B., EXPENDITURE.—The total expenditure proposed for the year amounts to Rupees 1,51,350 classified as follows :—

	RS.
Grant I.	1,21,780
Do. II.	20,090
Do. III.	7,480
Do. IV.	2,000
Total...	1,51,350

51. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND CHARGES.—On the expenditure side of the Road Fund Statement Rupees 8,730 or Rupees 5,590 more than in the current year are entered for the Petty Establishment, the details of which are given in the Vice-President's letter. The increase in the provision is made with reference to G. O., F. D., dated 30th September 1873, No. 1,394, which sanctioned the proposed addition to the Petty Establishment and the discretional grant of double horse allowance to Overseers when necessary. The Board think the allotment should be reduced to Rupees 8,460 because it includes a sum of Rupees 270 for batta to Overseers' Clerks which is not authorized.

52. A sum of Rupees 470 is entered under Grant I. in Statement I. B., on account of the establishment employed on the Polaveram river embankment. The sale proceeds of Grass, etc., growing on this embankment are being credited to "Grass rents." "Road Fund" and the cost of the establishment has therefore been disbursed from that fund. The item should also be shown in Statement II.

Vide.—G. O., R. D., 6th May 1868, No. 1,243.

53. The cost of Supervision by the Public Works Department calculated at 25 per cent. on the proposed expenditure by that Department is Rupees 16,580.

54. The Road Fund share of cost of General management is Rupees 1,000.

55. The allotment (Rupees 650) for Tools and Plant should be Rupees 660.

56. The total Road Fund expenditure will thus be Rupees 1,03,450 leaving a balance of Rupees 2,310.

57. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains eight road items with a total allotment of Rupees 50,000. The estimate for making a road from Ellore to Vegaveram sanctioned in G. O., 18th August 1873, No. 1,170, is said to have superseded the estimate for making a road from Nallacherla to Yadadavole at a cost of Rupees 45,000, which was part of the project entered in the current year's budget for making a road from Dendalur to Jungareddigudem. The altered project is designated Road from Ellore to Kamaveripukota. The President will be good enough to report further as to this road showing the direction of the road originally estimated for, and the extent to which this has been altered. The matter is not clear from the map in which Yadadavole is not marked.

58. There is an allotment of Rupees 1,000 for Minor New Works which are not specified.

59. Under "Education" a sum of Rupees 2,800 is entered for constructing buildings for Local Fund Schools. The details of this amount are not given in the column "allotted for Public Works" in Statement III. The President is requested to supply the omission.

60. Under Sanitary and Miscellaneous Rupees 9,000 are allotted for the construction of a Chuttrum at Chettipetta. The President should expedite the submission of the estimate, and explain fully the grounds on which a Chuttrum is to be built in this locality rather than in any other.

61. PART II., REPAIRS.—Rupees 16,300 are provided for the repair of roads against Rupees 15,550 in the current year's budget. The maintenance allowance for Item No. 3 is increased by Rupees 50. Item No. 5 is for maintaining the made portion of a work in progress.

62. Rupees 3,300 are allotted for the maintenance of Avenues against Rupees 1,500 in the current year.

63. APPENDIX TO PART II.—The first nine items appear in the same part of the budget for 1873-74 with the same allotments. The tenth is the first on the list in the current year's budget. Its allotment is reduced from Rupees 1,350 to Rupees 900. The eleventh is for maintaining the made portion of a road in progress.

64. STATEMENT II.-B.—The President will be good enough to report the figures, etc., for the last two columns of this Statement as soon as possible.

65. The following alterations under Grant I. have to be made :—

	RS.
Cost of General Establishment, Public Works Department	19,650
Petty Establishment	8,460
Tools and Plant	810

66. Grant I. is thus—

	RS.
Road Fund	1,02,450
General Fund	18,320
Total...	1,20,770

67. GRANT II., EDUCATION.—Rupees 950 are provided for two Inspecting Schoolmasters, one on Rupees 20 and the other on Rupees 25.

68. Rupees 1,600 are entered for the Training School, but the allotment should be raised to Rupees 3,200 in accordance with the remarks made in reviewing the budget of the other circle.

The details are as follows :—

	RS.
Salaries of Masters	1,260
Stipends of Students	1,800
Miscellaneous...	140
Total...	3,200

The staff of teachers sanctioned in G. O., Financial Department, dated 20th July 1872, No. 931, for the Normal Class at Nursapur is as shown in the margin and Rupees 1,140 are provided for them in the current year's Budgets. But according to the proposition of the Local Fund Boards which was approved by Government, the salary of the Head Master is to be raised from Rupees 30 to 40 in the second and to Rupees 50 in the third year. Provision is accordingly made for the salary of the Head Master at the increased rate of Rupees 40 a month. The sum provided for the stipends of students is same as in the current year.

	RS.
Extra remuneration to Head Master of Central School for Supervision	30
Pay of Master one who has passed the F. A. Examination	40
Pay of a Master, who has passed the Matriculation Examination	25

President's letter submitting the Cocanada Budget, paragraph 15.

69. Rupees 16,040 are provided for 100 Local Fund Schools made up of the following items :—

	Rs.
Salaries...	13,200
Servants	50
Miscellaneous	2,790

70. The current year's Budget provides for 128 schools, but twenty-eight of them have never been established. The cost of the remaining 100 which was Rupees 15,043 is raised to Rupees 16,038. The salaries of the masters are to be increased (if Government allow it) as in the other circle. The allowance for house-rent is increased from Rupees 9 to Rupees 12 for each school.

71. The President in his letter, dated 31st January 1874, No. 10, at the instance of the Circle Board, requests that the sanction of Government may be obtained to relieve them from the charges on account of the three middle class (old rate) schools, viz., Achanta, Palcole and Undi. The charges amount to Rupees 1,009 and the grant-in-aid from Provincial Funds is Rupees 484, thus leaving Rupees 525 to be paid from the General Fund. As this sum is very small the Board do not think the relief is necessary.

72. The reason why the allotment for Results Grants has been reduced from Rupees 2,000 to Rupees 1,440 should have been given. The actual expenditure in 1872-73 was 1,170.

73. Grant II. is Rupees 21,690 chargeable to the General Fund.

74. Grant III., Sanitation.—The details of the sum of Rupees 1,280 provided for the Vaccine Establishment are given in paragraph 12 of the President's letter.

75. Rupees 5,000 are to be spent in giving grants-in-aid to villagers for cleansing tanks and wells at the rate of 1,000 Rupees for each of the five taluqs forming the circle. The Sanitary Commissioner observes that this amount is small in comparison with that provided in the Cocanada Budget, and sets apart nothing for improving village sites or remedying defective drainage. The attention of the Local Fund Board should be called to the subject. There is a large unutilized balance of the General Fund which may be devoted to sanitary purposes.

76. Rupees 1,000 are entered for the contribution to the Ellore Municipality for its Dispensary against Rupees 2,000 in the current year. The Local Fund Board think that this amount is sufficient, and that more should not be given unless this sum is fully utilized. The President will be good enough to state what the Municipal Commissioners think, and what the expenditure is likely to be this year.

77. Grant III. is Rupees 7,480 chargeable to the General Fund.

78. Grant IV., Miscellaneous.—The contribution for the Controlling establishments at the Presidency is raised to Rupees 630.

79. For reasons stated in paragraph 39 of these Proceedings the amount entered against "Contribution for establishment in Collector's office" is reduced to Rupees 360.

80. The question of allowing batta to non-official members is not yet settled by Government and provision should not be made for it in the Budget. The allotment for Contingencies is therefore reduced to the current year's amount, viz., Rupees 150.

81. Grant IV. is thus—

	Rs.
Road Fund	1,000
General Fund	560
Total...	1,560

82. The General Reserve is Rupees 3,750.

83. The following is an abstract of the Budget:—

Receipts.			Charges.				
		Rs.				Rs.	Rs.
Road Fund...		1,05,760	Grant I. ...	Road Fund... ...		1,02,450	
General Fund		58,280		General Fund ...		18,320	
							1,20,770
			Grant II. ...	General Fund ...		...	21,690
			Grant III. ...	General Fund ...		...	7,480
			Grant IV. ...	Road Fund... ...		1,000	
				General Fund ...		560	
							1,560
							1,51,500
			General Reserve			...	3,750
			Balances.		Rs.		
			Road Fund		2,310		
			General Fund...		6,480		
						...	8,790
Total...		1,64,040		Total...		...	1,64,040

(True Extract.)

(Signed) J. GROSE, *Secretary.*

No. 349. Minute by the Hon. W. ROBINSON, C.S.I., dated 25th April 1874.

I submit that the Board are wrong in referring the repair of Village Roads to Grant III., Sanitation, which has already more than enough to bear of its own.

2. One of the justifications by Government for the increased Road Fund of 1870 before the Legislative Council was the need of Village Roads and their repairs and improvements (*vide* debate, dated 18th February 1870). This class of work, therefore, belongs to Grant I., as is sufficiently obvious from their nature, and I would point this out to the Board and modify if necessary the Budget accordingly.

3. I submit that the cost of Training Schools for elementary teachers belong to the Fund provided by law for the general purposes of this branch of education with which the Local Fund Act deals sufficiently, and not to Provincial Funds. These last are already burdened under G.O. of the 18th March with the Normal Schools *then* existing, and if the plan be adopted of throwing all Normal Schools pertaining to elementary education on this limited Imperial grant, it will, I fear, prove impossible to establish the number of Normal Schools which must be organized if elementary education is to be carried out on anything like national footing.

4. I venture further to suggest that the general fund, under the Local Fund Act, does not belong by law to elementary *schools*, to which I see it is being applied in these circles. Individual schools are provided with ways and means—in abeyance it is true—for which the proceeds of general local taxation cannot, I venture to submit, be equitably substituted.

5. I observe that the allotment under Grant II. has been raised by Government to Rupees 25,600; this, if not in excess, is up to the full share of the one-sixth of the Land-cess. Care must be taken not to starve Grant III.—a most important branch of administration—because the funds legally applicable to elementary education are suspended.

5. *Ellore Local Fund.*—The Ellore Local Fund Board have provided for the expenditure of the full one-sixth of the Land-cess on elementary education, and

I doubt the expediency of raising it arbitrarily to a figure which trenches to a large extent on what may be required for sanitation. The budget should stand as prepared by the Local Fund Board.

6. I think that the extension of Local Fund Schools in the Godavery District requires careful consideration. The establishment of the existing Village Schools commenced in this district about 1855, and there were when I had charge of them in 1866 between 150 and 200 I think. The schools were on a *quasi* voluntary principle, and were entirely supported by the villagers themselves, who even paid the salary of their village-teacher while studying in the Nursapur Normal School. Act VI. of 1863 was passed for their maintenance and extension on a voluntary principle and their self-supported condition obtained I believe until the Local Fund Act was passed. The principle of Act VI. of 1865 was, it seems to me, unquestionably the right principle for the extension of education amongst the rural masses and was followed by the framers of all legislation in this behalf for the last ten years. I gather that these schools are now supported out of the general local taxation—a sadly retrogressive step if true, and one which should be retraced in the interests of the hundreds of villages which are thus left schoolless while their taxation is being spent on a few selected villages, or have to support their own village-teacher as well as pay taxes for the payment of others. The law provides that each village shall by House-tax support its own school. It is, I believe, beyond the purview of the Act to support village schools out of the taxation raised for general purposes.

(Signed) W. ROBINSON.

No. 350. ORDER THEREON, 30th April 1874, No. 744.

The Budget Estimates of the Cocanada Local Fund Circle for the year 1874-75 are compared below with those for 1873-74:—

RECEIPTS.

	1873-74. RS.	1874-75. RS.
Balance brought forward.	1,08,770	48,130
Allotment from General Revenue—		
Provincial Funds ...	14,450	14,450
Special Funds	16,270	11,910
Cess on Land...	1,81,610	1,70,000
Contributions from other Circles	740	...
Receipts from Endowments	4,200	4,200
Miscellaneous	2,140	740
Total ...	3,28,180	2,49,430

CHARGES.

	1873-74. RS.	1874-75. RS.
Grant I.		
New Works—		
Communications ...	1,33,400	89,000
Miscellaneous.. ...	20,500	10,000
Repairs—		
Communications ...	26,870	26,970
Miscellaneous... ...	3,000	4,750
Cost of General Establishment, Public Works Department..	45,330	32,680
Road Fund Reserve ...	15,150	13,940
Miscellaneous	6,700	9,770
Grant II.—		
Inspection	2,760	880
Training Schools ...	2,000	...
Local Fund Schools ...	12,850	15,170
Grants-in-aid	4,000	4,300
Miscellaneous	2,000	2,200
Grant III.—		
Vaccination	1,770	1,520
Employment of Medical practitioners	1,200	1,200
Sanitary Establishment.	10,060	10,000
Other items	6,540	6,940
Grant IV.—		
Supervision and Management...	2,550	2,860
General Reserve	6,370	5,770
Balance	25,130	11,480
Total ...	3,28,180	2,49,430

2. The estimate of the receipts from Land-cess was unusually high for 1873-74 on account of arrears, and altogether it is expected that the amount available for utilization in 1874-75 will be Rupees 78,750 less than in 1873-74, a necessary consequence of which is a very much smaller allotment for New Works. The Government agree with the Board of Revenue in considering that allotments for repairs to village roads should, as a rule, be expended by other than Public Works Agency, but they do not approve of the suggestion that they should be entered under Grant III. The contribution of Rupees 1,600 for a Training School at Nursapur must be struck out, as the Government decided in G.O., dated 28th March 1873, No. 426, that the charges on account of all such institutions should be defrayed from Provincial Funds. The increased allotment for Local Fund Schools is permitted to stand pending orders on the promised report asking sanction for increased salaries to the masters. The Local Fund Board should consider whether something might not be done towards increasing the number of the schools. The circle is certainly well advanced in educational matters compared with most other parts of the Presidency, but there is still room for further efforts, and the allotment under Grant II. should be raised to Rupees 25,000. In connexion with the remarks of the Board of Revenue, calling for the submission of proposals for the utilization of the allotment for medical practitioners, the Government would suggest the establishment of one or more Local Fund Dispensaries. As pointed out by the Board of Revenue, the allotment under Grant III. of Rupees 9,000 for the improvement of water supply is in addition to a sum of Rupees 10,000 provided under Grant I. for excavating tanks and wells for drinking purposes. It has the full approval of Government as a liberal and useful provision.

3. The abstract of the Budget as modified by Government is—

RECEIPTS.

	RS.
Road Fund	1,79,400
Endowment Fund	5,730
General Fund	64,300
Total ...	2,49,430

CHARGES.

	RS.	RS.
Grant I.—		
Road Fund...	1,68,520	
Endowment Fund ...	250	
General Fund	18,340	
		1,87,110
Grant II.—		
General Fund		25,000
Grant III.—		
General Fund	15,960	
Endowment Fund ...	3,700	
		19,660
Grant IV.—		
Road Fund	2,060	
General Fund	800	
		2,860
		2,34,630
General Reserve		4,200
Balances—		
Road Fund	8,820	
Endowment Fund ...	1,780	
General Fund	...	
		10,600
Total ...		2,49,430

4. ELLORE.

RECEIPTS.

	1873-74.	1874-75.
	RS.	RS.
Balance brought forward.	16,300	26,680
Allotment from General Revenue.		
Provincial Funds—		
For Roads	27,570	27,570
,, Schools	480	480
Special Funds	11,360	5,850
Cess on Land	98,080	1,00,000
Fees in Schools	...	1,800
Contribution from Municipalities, &c.	...	1,600
Miscellaneous	2,080	60
Total ...	1,55,870	1,64,040

CHARGES.

	1873-74.	1874-75.
	RS.	RS.
Grant I.		
New Works—		
Communications ...	62,440	50,000
Buildings	5,000	11,800
Repairs—		
Communications ...	15,550	16,300
Miscellaneous ...	1,550	3,300
Cost of General Establishment, Public Works Department	20,750	19,650
Road Fund Reserve ...	11,050	9,980
Miscellaneous	4,010	9,740
Grant II.—		
Inspection	3,160	950
Training Schools ...	2,280	3,200
Local Fund Schools ...	18,270	16,040
Grants-in-aid	2,060	1,500
Miscellaneous	2,000	...
Grant III.—		
Vaccination	1,170	1,280
Sanitary Establishment	3,000	5,000
Miscellaneous	2,200	1,200
Grant IV.—		
Supervision and Management	1,380	1,560
General Reserve	...	3,750
Balance	...	8,790
Total ...	1,55,870	1,64,040

5. The Government are glad to learn, from the Proceedings of the Board of Revenue, that the opening balances have probably been somewhat over-estimated. As pointed out in reviewing the Cocanada Circle Budget, no contribution need be paid by that circle on account of the Nursapur Training School.

6. It is observed that the available funds are not sufficient to permit of allotments being made to all the new lines of roads in progress in the current year.

7. The allotment of Rupees 3,200 for the Normal School may be struck out as in and from the year 1874-75 all charges on account of such institutions are to be met from Provincial Funds. When this is done the total allotment for education in 1874-75 is only Rupees 18,490 against Rupees 27,770 in the current year. It is true there is no very great decrease except in the items which are to be charged in future to Provincial Funds, but as the express object of Government in relieving Local Funds of these charges was to set free a larger amount for the direct extension of elementary education, His Excellency in Council resolves to direct that the total allotment under Grant II. be raised to the amount shown in the budget

for 1873-74, and that proposals be submitted as soon as possible for its full utilization within the year.

8. The difficulty experienced elsewhere of finding suitable teachers ought not to exist in the Godavery District. A separate application for sanction for the proposed increased salaries to the masters of the existing schools should be submitted for this circle as well as for Cocanada, and the question of the Middle-class Schools can be conveniently dealt with at the same time. The remarks of the Board of Revenue with reference to the allotment for sanitation are approved.

9. The abstract of the Budget as modified by Government is as follows :—

RECEIPTS.

	RS.
Road Fund	1,05,760
General Fund	56,680
Total ...	1,62,440

CHARGES.

	RS.	RS.
Grant I.—		
Road Fund...	1,02,450	
General Fund	18,320	
		1,20,770
Grant II.—		
General Fund		27,770
Grant III.—		
General Fund		7,480
Grant IV.—		
Road Fund	1,020	
General Fund	540	1,560
Balances—		1,57,580
Road Fund...	2,290	
General Fund	2,570	4,860
Total ...		1,62,440

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. J. Wright.

Revenue Department

Proceedings of the Board of Revenue
dated 27th February 1874, No 447.

Read the following letters

From the President Local Fund Boards
Godavery District dated 14th November
and 9th December 1873 & 31st January 1874
Nos 83, 87, 9 & 10 respectively.

From the Sanitary Commissioner
dated 5th & 7th January 1874 Nos 4 and 14
respectively.

The Local Fund Budgets
of the Cocanada and Ellore Circles
for 1874-75 will be submitted for
the orders of Government.

Cocanada Circle.

Statement I A
Revenues & Receipts

2. The assets of the year
are

Govt. of {1874} Madras.

FINANCIAL.

To THE BOARD OF REVENUE,
&c., &c.,

Dated April, 30th.
Read.

G.O., 30th April 1874, No. 744.

&c.

APRIL.
Nos. 348—350.

Cocanada and Ellore Circles.—The Budgets
Estimates of these Circles for the year 187
reviewed and passed.

are estimated at Rupees 2,49,430 made up as follows:-

		Rs.
1.	Balances	48,130
2.	Allotments from General Revenue	26,360
3.	Cess on Land	1,70,000
4.	Receipts from Endowed Choultries	4,200
5.	Miscellaneous	740
	Total	2,49,430.

3. The opening balances are calculated with reference to the actual balance at the beginning of the current year and the closing balance in the Budget for 1873-74. The Local Fund report for 1872-73 shows that the total actual balance at the beginning of the current year was

believed to be Rupees 1,58,954, but the Accountant General's accounts make them Rupees 1,34,980. Under these circumstances, the Board of Revenue think that the estimated opening balances for 1874-75 are rather high, but not so much so as to make alteration necessary.

4. The current year's grant from Provincial Funds for roads is repeated in the Budget

5. The cess on land is estimated at Rupees 1,70,000 against Rupees 1,81,610 in the current year's Budget. It is less because the arrears which will remain to be collected will be smaller

6. No

6. No school fees are to be collected in the 108 Local Fund schools.

7. Against contribution for Municipalities for Educational inspection nothing is entered because the charges on account of the Deputy Inspector will no longer be debited to the Local Fund. The President will report whether the Inspecting Schoolmasters inspect the Schools in the Municipalities. If so Municipalities should pay a proportionate share of their salary and allowances.

8. The receipts are:-

Road Fund	179,400
Endowment Do.	5,730
General Do.	64,300
	249,430.

9. The total proposed expenditure for the year is Rupees 2,33,800 classified as follows:

Statement I B. Expenditure

	Rs.
Grant I	188,530
Do. II	22,510
Do. III	19,660
Do. IV	3,100
Total	Rs. 2,33,800

Grant I Public Works Statement II Road Fund Receipts & Charges

10. The total Road Fund receipts are Rupees 179,400.

11. The details of the amount of Rupees 8,320 provided for the Petty Establishments are given in para 13 of the President's letter submitting the Budget. The increase of Rupees 3,600 over the current year's allotment is due to the following three items.

1st Two additional Overseers on Rupees 60 each.

2nd

2nd Double horse allowance to all the five Overseers.

3rd Five writers for the five Local Fund Overseers at Rupees 15 each.

The first two items are sanctioned in Government Order Financial Department dated 30th September 1873 No. 1394, and the entertainment of Overseers' writers is authorized in Government Order, Financial Department 18th June 1873 No. 857.

12. The cost of supervision by the Public Works Department calculated at 25 per cent on the proposed expenditure by the D. P. W. is Rupees 28,990.

13. The

13. The share of the cost of general management chargeable to the Road Fund is Rupees 2,060.

14. The total Road Fund expenditure is Rupees 1,70,580 leaving a balance of Rupees 8,820.

Statement II A Part I New Works.

15. Statement II A Part I New Works contains 8 Road items with a total allotment of Rupees 89,000. All of them appear in the current year's Budget An allotment of Rupees 10,000 is entered for Petty sanitary and Miscellaneous works. It appears from para 23 of the President's letter that this is intended for the excavation and repair by the D.P.W. of tanks and wells required for drinking purposes. A

sum

sum of Rupees 9,000 is provided under Grant III for the same purpose.

16. All the 7 roads entered in Part II appear in the current Year's Budget with the same allotments, but the allotment for Petty Repairs is Rupees 100 greater. — Part II Repairs

17. Rupees 4,000 are allotted for the maintenance of avenues along canal banks.

18. The Appendix to Part II contains 12 Roads with a total allotment of Rupees 6,420. The 12th item is the only new one. — Appendix to Part II.

19. Rupees 300 are provided for Public Bungalows Rupees 200 for endowed Choultries and Rupees 250 for repairing roads in Dowleshwaram

As

As a general rule allotments for repairing roads in Villages ought to be entered in Grant III and the execution of such work need not be supervised by the P. W. D, but the entry will be allowed to stand.

Statement II B. — 20. The President will be good enough to report the entries which should be made in the last 2 columns of this statement at his earliest convenience.

21. In Grant I the entry for the cost of supervision by the Public Works Department has to be altered to Rupees 32,680

22. Grant I is thus: Rs.

Road Fund ——	1,68,520
Endowment D: ——	250
General D: ——	18,340
	1,87,110.

23. The

23. The sum of Rupees 840 allotted under Payment for Inspection is raised to Rupees 880 to provide the usual amount for contingencies at the rate of Rupees 1½ a month for each of the 2 Inspecting schoolmasters. Grant II Education

24. Under Training schools a sum of Rupees 1,800 is entered which is half of the estimated charges on account of the Training school at Narsapur, the other half being provided for in the Budget of the Ellore Circle. The whole cost of the school must be shown in the Budget of the Ellore Circle in which the school is situated and the

the sum of Rupees 1,800 must be shown in this Budget as a contribution.

25. The allotment of Rupees 15,170 provided for the 108 Local Fund schools in the Circle is made up of the following items:

		Rs.
1.	Salaries of Masters	12,550
2.	Servants	670
3.	Miscellaneous	1950
		15170.

26. The sum entered to meet the salaries of masters exceeds the current year's amount by Rupees 480, made up of 12 Rupees in 14 schools, of 24 in 11 schools and of 48 in one school. From Para 16 of the President's letter it appears

that this is in accordance with a resolution of the Local Fund Board to the effect that the minimum salary of masters should be raised from Rupees 6 to Rupees 8, and that an application for the sanction of Government is to be submitted.

27. It is proposed to have a sweeper on 8 annas a month for each of the schools and Rupees 670 are provided for this purpose.

28. The sum of Rupees 1,950 entered against Miscellaneous is made up of Rupees 1,302 for house rent on account of schools without accommodation and of

of Rupees 648 for sundries.

29. Thus the whole expenditure for these schools is to be Rupees 15,170, which is moderate and shows that they must be economically conducted.

30. Rupees 300 are entered for any salary grant schools which may be opened. None are in existence at present.

31. For the reasons assigned in para 24 supra Rupees 1,600 is entered against (c) Miscellaneous as a contribution to the Ellore Circle on account of the Training school at Nursapore.

32 - Grant

32. Grant II is thus Rs. 22,550 chargeable to the General Fund.

33. Rupees 1,520 are provided for the Vaccine Establishment the details of which are given in para 21 of the President's letter. Grant III Sanitation &c.

34. A sum of Rupees 1,200 is provided for Medical practitioners, and Rupees 1,300 for medicines, making a total of Rupees 2,500. These allotments are being repeated in the Budgets commencing from 1872-73. but they do not appear to have been utilized. The President will, in consultation with the Local Board submit proposals for the utilization of the present allotment.

35. The allotment of Rupees 10,000 for sanitation is distributed thus:

	Rs.
Improvement of water supply	9,000
Do — Village sites	440
Scavengering	560
	10,000.

The Sanitary Commissioner remarks that as Government are going to provide for remedying swampy village sites from Imperial Funds the provision made by the Local Fund Board should be accepted.

36. Rupees 3,700 are entered for Chowkies against Rupees 3,300 in

in the current year's Budget
The salaries of servants in
the Peddapore Choultry are
increased, and the sums
set apart for feeding charges
is greater. The whole is paid
out of the Endowment Fund.
The President will report
when and by whom the in-
-creased rates of salaries
of the choultry servants were
sanctioned, as no application
on the subject appears to have
been submitted to the Board.

37. Grant III is

General Fund 15960

Endowment Do. — 3700

19660.

38. The

38. The contribution to the
Controlling establishment at the
Presidency is raised to Rs.
-pees 1,330.

39. In his letter dated 31st
January 1874 No. 9. the Presi-
-dent submits a proposal
to raise the salaries of the clerks attached
to the Collector's and to the Circle
Board's offices and to allow
an Assistant Clerk to the for-
-mer office. The present and
the proposed scale of establish-
-ment is as follows:

Collector's Office		Circle Board's Office	
Present	Proposed	Present	Proposed
1. Clerk — Rs. 50	1. Clerk — Rs. 60	1 Clerk — Rs. 50	1 Clerk — Rs. 60
	1. Assistant Clerk — 30		

The

The Board admit the necessity for an Assistant Clerk for the Collector's Office but would fix the salary of the clerk at Rupees 25 a month. As the present clerk will be relieved of some portion of his duties by the appointment of the new clerk, there seems to be no necessity for raising his salary.

The present salary of the Circle Board's clerk is Rupees 50, which is the maximum rate allowed to the clerks of a few important circles. The Board cannot support the proposal to raise his salary

to Rupees 60.

40. The Board think that the allotment of Rupees 410 entered for general contingencies may safely be reduced to Rupees 300, which is more than is generally needed.

41. Grant IV is

	Rs
Road Fund	2,060
General D°	800
	2,860

42. The following is an abstract of the Budget.

Receipts	Rs	Charges		Rs	Rs
Road Fund	179,400	Grant I	Road Fund	168,520	
Endowment D°	5,730		Endowment D°	250	
General D°	64,300		General D°	18,340	
					187,110
		D° II	General D°	"	22,560
		D° III	Endowment D°	3700	
			General D°	15,760	19,660
			Road D°	2,060	
			General D°	800	2,860
					232,180
		General Reserve		"	5,770
		Balances			
		Road Fund		8,820	
		Endowment D°		1,780	
		General D°		880	
				"	11,480
	249,430				249,430

Ellore Circle.

43. The Local Fund assets of the year are estimated at Rupees 1,62,440 made up as follows:

1.	Balances	26,680
2.	Allotments from General Revenue	33,900
3.	Rates and Taxes	1,00,000
4.	Fees in schools	1,800
5.	Miscellaneous	60
	Total	1,62,440

44. It appears from the President's letter submitting the Budget, as well as from the Statements sent with the Circle report for 1872-73 that the actual balances at the beginning of the current year were supposed to be Rupees 95,170, but the Accountant General's accounts show them to be Rupees 39,856. Assuming that the Accountant General's figures are correct the estimates of opening balances for 1874-75 are undoubtedly high, but the Board do not think it necessary to alter them.

45. The current year's grants from Provincial Funds for Roads and school are entered for the year 1874-75.

46. Schools fees are expected to yield Rupees 1,800. From the Vice President's letter it appears that the Circle Board have resolved to impose fees in the Local Fund schools for the first time but the details of this amount are not given in Statement III.

The

The President is requested to supply the omission.

47. The President has struck out the sum of Rupees 100 entered as a contribution for Educational Inspection from the Ellore Municipality. The remarks made on this subject in reviewing the Budget of the other Circle apply.

48. With reference to the remarks made in para 24 of these Proceedings the Board have inserted a contribution of Rupees 1,600 from the Cocanada Circle for the Training school at Nursapur.

49. The receipts are thus:-

Road Fund —	1,05,760
General — Do. —	58,280
Total	1,64,040

Statement I B Expenditure

50. The total expenditure proposed for the year amounts to Rupees 1,51,350 classified as follows:

	Rupees
Grant I	1,21,780
Do. — II	20,090
Do. — III	7,480
Do. — IV	2,000
	1,51,350.

Grant I Public Works Statement II Road Fund Receipts & Charges.

51. On the expenditure side of the Road Fund statement, Rupees 8,730 or Rupees 5,590 more than in the current year are entered for the Petty Establishment, the details of which are given in the Vice President's letter. The increase in the provision is made with reference to Government Order Financial Department dated 30th September 1873 No. 1394 which

sanctioned the proposed addition to the Petty Establishment and the discretional grant of double horse allowance to Overseers when necessary. The Board think the allotment should be reduced to Rupees 8,460 because it includes a sum of Rupees 270 for batta to Overseer's clerks which is not authorized.

52. A sum of Rupees 470 is entered under Grant I in Statement I B on account of the Establishment employed on the Polavaram river embankment. The sale proceeds of grass &c growing on this embankment are being credited to "Grass rents Road Fund" and the cost of the Establishment

Vide G.O.R.D. 6 dt May 1868 No 1243.

Establishment has therefore been disbursed from that fund. The item should also be shown in Statement II.

53. The cost of supervision by the Public Works Department calculated at 25 P.C. on the proposed expenditure by that Department is Rupees 16,580.

54. The Road Fund share of cost of general management is Rupees 1000. (Rs 650) for Tools & Plant should be Rs 660.

55. The allotment

56. The total Road Fund expenditure will thus be Rupees 103,450 leaving a balance of Rupees 2,310.

57. Part I contains 8 road items with a total allotment of Rupees 50,000. The estimate for making

ment II A
t I
Works.

making a road from Ellore to Vegavaram sanctioned in Government Order 18th August 1873 No 1170 is said to have superseded the Estimate for making a road from Nallacherla to Ydadavole at a cost of Rupees 45,000, which was part of the project entered in the current year's Budget for making a road from Dendalur to Jungareddigúdem. The altered project is designated Road from Ellore to Keamavaripakota. The President will be good enough to report further as to this road showing the direction of the road originally intended for and the extent to which this has been altered. The matter is not clear from the map in which Ydadavole is not marked

58. There is an allotment of Rupees 1,000 for minor New Work which are not specified.

59. Under "Education" a sum of Rupees 2,800 is entered for constructing buildings for Local Fund schools. The details of this amount are not given in the column "allotted for Public Works" in Statement III. The President is requested to supply the omission.

60. Under Sanitary and Miscellaneous Rupees 9000 are allotted for the construction of a Chuttrum at Chettipetta. The President should expedite the

the submission of the Estimate, and explain fully the grounds on which a chattram is to be built in this locality rather than in any other.

61. Rupees 16,300 are provided for the repair of roads against Rupees 15,550 in the current year's Budget. The maintenance allowance for item No. 3 is increased by Rupees 50. Item No. 5 is for maintaining the made portion of a work in progress. Part II Repairs

62. Rupees 3,300 are allotted for the maintenance of avenues against Rupees 1,500 in the current year.

63. The first 9 items appear in the same part of the Budget for 1873-74 with the same allotments. The 10th is the first on the list in the current year's Budget. Its allotment is reduced from Rupees 1,350 to Rupees 900. The 11th is for maintaining the made portion of a road in progress.

64. The President will be good enough to report the figures for the last two columns of this statement as soon as possible. Statement

65. The following alterations under Grant I have to be made.

	Rs.
Cost of General Establishment, P. W. D.	19650
Petty Establishment	8460
Tools and Plant	810.

66. Grant I is thus:

Road Fund	102,450
General Dr.	18,320
	120,770.

Rupees

Appendix to Part II

67. Rupees 950 are provided for two Inspecting Schoolmasters one on Rupees 20 and the other on Rupees 25.

Grant II Education.

68. Rupees 1,600 are entered for the Training School, but the allotment should be raised to Rupees 3,200 in accordance with the remarks made in reviewing the Budget of the other circle.

The details are as follows:

	Rs.
Salaries of Masters	1,200
Stipends of students	1,800
Miscellaneous	140
	3200.

The staff of teachers sanctioned in G. O. F. D. dated 20th July 1872 No. 931 for the Normal class at Nursapur is as shown in the margin and Rupees 1140 are provided for them in

Extra remuneration to	Rs.
Head Master of Central School for supervision	30
Pay of Master, one who has passed the F. A. Examination	40
" a Master who has passed the Matriculation Examination	25
	95
	12
	1140

President's letter submitting the Cocanada Budget para 15.

in the current year's Budgets. But according to the proposition of the Local Fund Boards which was approved by Government, the salary of the Head Master is to be raised from Rupees 30 to 40 in the second and to Rupees 50 in the third year. Provision is accordingly made for the salary of the Head master at the increased rate of Rupees 40 a month. The sum provided for the stipends of students is same as in the current year.

69. Rupees 16,40 are provided for 100 Local Fund schools made up of the following items.

Salaries	13,200.
Servants	50
Miscellaneous	2,790

70. The current year's Budget provides for 128 schools, but 28 of them have never been established. The cost of the remaining 100 which was Rs. 15,043 is raised to Rupees 16,038. The salaries of the Masters are to be increased (if Government allow it) as in the other Circle. The allowance for house rent is increased from Rupees 9 to Rupees 12 for each school.

71. The President in his letter dated 31st January 1874 No. 10, at the instance of the Circle Board, requests that the sanction of Government may be obtained to relieve them from

from the charges on account of the three middle class (old rate) schools - viz: Achanta, Palacole and Undi. The charges amount to Rupees 1,009 and the grant-in-aid from Provincial Funds is Rupees 484. Thus leaving Rupees 525 to be paid from the General Fund. As this sum is very small the Board do not think the relief is necessary.

72. The reason why the allotment for Results Grants has been reduced from Rupees 2,000 to Rupees 1,440 should have been given. The actual expenditure in 1872-73 was 1170.

73. Grant II is Rupees 21,690 chargeable

chargeable to the General Fund.

74. The details of the sum of Rupees 1,280 provided for the Vaccine Establishment are given in para 12 of the President's letter.

Grant III
Sanitation

75. Rupees 5,000 are to be spent in giving grants-in-aid to villagers for cleaning tanks and wells at the rate of 1,000 Rs. for each of the five Taluks forming the circle. The Sanitary Commissioner observes that this amount is small in comparison with that provided in the Cocanada Budget and sets apart nothing for improving village sites or remedying defective drainage. The attention of the Local Fund Board should be called to the subject. There is a large unutilized balance of the General Fund which may be devoted to sanitary purposes.

76. Rupees 1,000 are entered for the contribution to the Ellore Municipality for its Dispensary against Rupees 2,000 in the current year. The Local Fund Board think that this amount is sufficient and that more should not be given unless this sum is fully utilized. The President will be good enough to state what the Municipal Commissioners

Commissioners think, and what the expenditure is likely to be this year.

77. Grant III is Rupees 7,480 chargeable to the General Fund.

78. The contribution for the Controlling Establishments at the Presidency is raised to Rs. 630.

79. For reasons stated in para 39 of these Proceedings the amount entered against "Contribution for establishment in Collectors Office" is reduced to Rs. 360.

80. The question of allowing batta to non-official members is not yet settled by Government and provision should not be made for it in the Budget. The allotment for contingencies is therefore reduced to the current

Grant IV
Miscellaneous

current year's amount viz Rupees 150.

81. Grant IV is thus

	Rs.
Road Fund —	1,000
General — Dº —	560
	1,560

82. The General Reserve is Rupees 3,750.

83. The following is an abstract of the Budget

Receipts	Rs		Charges		Rs	Rs
Road Fund	105,760	Grant I	Road Fund		102,450	
General Dº	58280		General Dº		18320	120,770
		Dº II	General Dº	"		2,160
			Dº	"		7,480
		Dº III	Road Fund		1,000	
		Dº IV	General Dº		560	1,560
						131,500
		General Reserve		"		3,750
		Balances				
		Road Fund	2310	"		8790
		General Dº	6480			
						164,040
	164,040					

True Extract

J Grote
Secretary

To, The Chief Secretary to Government
Financial Department
with 6 original letters & 4 original enclosures

I submit that
the Board are wrong
in referring the repair
of Village Roads to
Grant III Sanitation
which has already to
more than enough
bear of its own.
One of the justifications
by Government for the
increased Road fund
of 1870 before the Legislative
Council was the need
of Village Roads and
their repairs & improvements
(Vide debate of 18 July: 1870)
This class of work therefore
belongs to Grant I as is
sufficiently obvious
from their nature. and
I would point this out to
the Board and modify
if

I am called this.
It should be
vertical in the
Draft. The sum
is simple but the
principle is in
dent.

L.O.L.
28/4

Rec'd Feb 27 1874
Dep't Eng'r
Rec'd Mar 2
Ans'd

7 Feb 1874 Asph

Proceedings of the
Board of Canvas

Dated 27 Feb 1874
Dep't Eng'r —"—
Rec'd Mar 2
Ans'd

Submitting for
the approval of the Board with
reference to Grant I and
Grant II estimates &
Bridges estimated &
Culverts in Eastern
District for 1874.

Ans. 30 September 1873 to $210-42 Pd.
— 18. June 1873 — — — 137-38
— 5. Aug. 1873 — — — 24-00
— 6. Aug. 1873 — — — 124-38 Pd.
— 18. Aug. 1873 — — — 276-00 Pd.
— 18. Aug. 1873 — — — 120-21
— 20. Aug. 1873 — — — 181-22.

if necessary the Budget accordingly.

I submit that the cost of training Schools for Elementary teachers belong to the one-sixth of the Land-tax provided by Law for the general purposes of this branch of Education with which the Local Funds deals sufficiently and not to Provincial Funds.

These last are already produced under G.O. of the 8th March with the Normal Schools there existing and if the plan be adopted of throwing all Normal Schools pertaining to Elementary Education on the limited Imperial Grant, it will never be possible to establish the number of Normal Schools

As I understand it Govt the deficit of 50 pr. of last year the charge was deliberately ordered - as a means of relief,

J. O. L.

Schools which must be organized if Elementary Education is ever carried out on anything like a National footing. This General Fund however does not belong by Law to Elementary Schools, to which I see it is being applied in these Circulars. Individual Schools are provided with - in abeyance it is true - from which the proceeds of General taxation cannot be Equitably substituted. I believe that the application is unjust and probably not strictly legal.

I observe that the allotment under Grant II has been raised by Government 50 L.: 25,000, this if not in excess is up to the full share of the one-sixth of the Land-tax belonging

The Law does not assign 1/6.a. to Education - but 1/3.d. to it, to Sanitation & Sundry other general purposes. The apportionment must depend on circumstances.

J. O. L.

belonging to Education.
Care must be taken
not to Starve Grant III
a most important in
branch of administration
because the funds
legally applicable to
Elementary Education
are suspended.

Ellore Local Fund. The
Ellore Local Fund Board
have provided for the
expenditure of the full
one-sixth of the Landcess
which belongs to Education
and I object to raising
it arbitrarily by figure
which breaches the
extent of one-third to
one-half on the proper
allotment to sanitation.
The Budget should
stand as prepared
by the Local Fund Board.

I think that the
extension of Local
Fund schools in the
Godavery

57 4

Godavery District
requires careful consideration
The establishment
of these Village School
commenced in this
District about 1855,
and there were when
I had charge of them
in 1866 between 150 and
200 I think. The Schools
were on a grasis Voluntary
principle and were
entered & supported by
the Villagers themselves,
who even paid the
Salary of their Village
teacher while studying
in the Normal or Zonal
School. Act VI of 1863
was passed for their
maintenance and
extension; they
Self-Supporting Conditions
obtained I believe until
the Local Fund Act was

passed. It is unquestionably the right principle and was followed by the framers of all legislation in this behalf for the last 10 years. I gather that these Schools are now supported out of the General Taxation - say out of the one-sixth land Cess of the whole circle - a sad & retrogressive step if one and one which should be retraced in the interests of the hundreds of villages which are left Schoolless while their taxation is being spent on a few Selected Villages - or have to support their own village teacher as well as pay taxes for the payment of others - We [illegible] orders that each village shall / where there is a School it is beyond the power of the ad- to support village Schools out of the local cess raised for local purposes

25/4 [illegible]

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from Proceedings of the Board of Revenue, dated 27th February 1874.

Minute by the Hon'ble W Robinson 25 April 74

350 Order thereon dated 30 April 1874 No 744.

The Budget estimates of the Cocanada Local Fund Circle for the year 1874-75 are compared below with those for the current year.

Seen 28/4

It is hardly necessary to point out the extraordinary variations between the two sets of figures.

Grants in the latter case are necessarily uncertain.

W. Receipts

Read the following letter from the Board of Revenue, dated 27th February 1874, No. 744.

Minute by the Hon'ble W. Robinson, dated 25th April 1874.

Order thereon, dated 30th April 1874, No. 750.

S.G.R.C. 744.

To save time I have taken the liberty to briefly indicate my views on the margin of my Hon'ble colleague's Minute.

Sd/

Receipts	1873-74	1874-75
Balance brought forward	108770	48130
Allotment from Gen.l revenue		
Prov.l Funds	14450	14450
Special Funds	16270	11910
Cess on land	181610	170000
Contns from other Orders	740	"
Receipts from Endowments	4200	4200
Miscellaneous	2140	740
Total	328180	249430

Charges	1873-74	1874-75
Grant I		
New Works		
Communications	133400	89000
Miscellaneous	20500	10000
Repairs		
Communications	26870	26970
Miscellaneous	3000	4750
Cost of Establt. P.W. Dept.t	45330	32680
Road Improvements	15150	13940
Miscellaneous	6700	9770
Grant II		
Inspection	2760	880
Training schools	2000	"
Local F. schools	12850	15170
Grants in aid	4000	4300
Miscellaneous	2000	2200
Grant III		27850
Vaccination	1770	1520
Employ.t of Medl. practitioners	1200	1200
Sanitary Establt.	10060	10000
other items	6540	6940
Grant IV		
Superintendence and management	2550	2860
General reserve	6670	5770
Balance	25130	11480
Total	328180	249430

The Estimate of Receipts & Charges for the year 1874-75 submitted with the Financial Statement for the year 1873-74 has been carefully considered by the Board of Revenue, and they approve of the Estimate with the exception of the Item of Receipts from Land Cess, which they consider should be increased from Rs 170000 to Rs 180000.

The Board of Revenue have also considered the Estimate of Charges, and they approve of the Estimate with the exception of the Item of Grant I, New Works, Communications, which they consider should be increased from Rs 89000 to Rs 133400.

The Board of Revenue have also considered the Estimate of Charges, and they approve of the Estimate with the exception of the Item of Grant I, New Works, Communications, which they consider should be increased from Rs 89000 to Rs 133400.

~~There is a considerable decrease in the estimate of opening balance, but the figures placed to observe that the Board of Revenue consider that even a smaller amount might have been entered.~~ The estimate of the receipts from Land Cess was unusually high for the current year on account of arrears, and altogether it is expected that the amount available for utilization in 1874-75 will be Rs 78,750 less than in the current year, a necessary consequence of which is a very much smaller allotment for New Works. The Govt agree with the Board of Revenue in considering that allotments for repairs to village roads should, as a rule, be expended by other than Public Works agency

but they do not approve of the agency ~~and~~ entered under Grant III. ~~The President will report whether there were peculiar circumstances which would render such a contribution desirable in the Chanda taluk.~~ The contribution of Rs 1600 for a training school at Nursapur must be struck as the Govt decided in G. O dated 28th March 1873 No 426 that the charges on account of all such institutions should be defrayed from Provincial Funds. The increased allotment for Local Fund schools is permitted to stand pending orders on the promised report as ~~to~~ sanction for increased salaries to the masters. The Local Fund Board should consider whether something might not be done

suggestion that ~~such~~ they should be

Note In most cases Local Fund boards paid a rateable contribution to an existing Normal School. In the Godavary a separate Munsiff School was established for elementary teachers alone, the entire cost being borne from local funds. In the G. O. discontinuing the Normal-tap it is stated that Local Funds would "be relieved from the contributions hitherto required of them towards the Deputy Inspectress and the Normal Schools, which charges will be removed to Sub-heads in and from 1874-75."

It is doubtful whether the above would include the charges incurred for an elementary Normal School but the spirit seems to be that the duty of training elementary teachers is to be removed in toto as a Provincial charge and the draft is prepared accordingly.

The Director of Public Instruction seems to have read the G. O. in this way when reporting on the proposed separate elementary Normal School at Palghaut.

Salaries - The Normal Schools & Elem. teachers belong to the Local Fund block. The G. O. evidently dealt only with what was actually before the Govt at the time viz Normal Schools

Govt

done towards increasing the number of the schools. The Circle is certainly well advanced in educational matters compared with most parts of the Presidency, but there is still room for further efforts, and the allotment under Grant III should be raised to Rupees 25,000. In connection with the remarks of the Board of Revenue calling for the submission of proposals for the utilization of the allotment for medical practitioners, the Govt would suggest the establishment of one or more Local Fund Dispensaries. As pointed out by the Board of Revenue, the allotment under

under Grant III of Rs 9000 for the improvement of Water supply is in addition to a sum of Rs 10000 provided under Grant I for excavating tanks and wells for drinking purposes. It has the full approval of Govt as a liberal and useful provision.

The abstract of the budget as modified by Govt is

Receipts			Charges			1873-74	1874-75
Road Fund		179400	Grant I				
Endowt Fund		5730	Road Fund	168520			
Genl Fund		64300	Endowt Fund	250			
			Genl Fund	18340			
					187110		
			Grant II				
			Genl Fund		25000		
			Grant III				
			General Fund	15960			
			Endowt Fund	3700			
					19660		
			Grant IV				
			Road Fund	2060			
			Genl Fund	800			
					2860		
			General reserve		23430		
			Balances		4200		
			Road Fund	8820			
			Endowt Fund	1780			
			Genl Fund		10600		
Total		249430	Total		249430		

E Close

E Close

Receipts	1873-74	1874-75
Balance brought forward	16300	26680
Allotment from Genl revenue		
Provincial Funds		
For roads	27570	27570
" schools	480	480
Special Funds	11360	5830
Cess on land	98080	100000
Fees in schools	"	1800
Contributions from municipalities &c		1600
Miscellt	2080	60
		18800
Total	155870	164040

Charges	1873-74	1874-75
Grant I		
New Works		
Communications	62440	50000
Buildings	5000	11800
Repairs		
Communications	15550	16300
Miscellaneous	1550	3300
Cost of genl establt Pr. Depart	20750	19650
Road Fund reserve	11050	9980
Miscellaneous	4010	9740
Grant II		
Inspection	3160	950
Training schools	2280	3200
Local Fund schools	18270	16040
Grants in aid	2060	1500
Miscellaneous	2000	"
Grant III		
Vaccination	1170	1280
Sanitary establisht	3000	5000
Miscellaneous	2200	1200
Grant IV		
Superintendence and management	1380	1560
General reserve	"	3750
Balance	"	8790
Total	155870	164040

Govt are glad to learn from the proceedings of the Board of Revenue that

that the opening balances have probably been somewhat over estimated. As pointed out in reviewing the Cocanada Circle budget no contribution need be paid by that circle on account of the Narsapur Training school.

It is observed that the available funds are not sufficient to permit of allotments being made to all the new lines of roads in progress in the current year.

The allotment of Rs 3200 for the Normal school may be struck out as in and from the year 1874-75 all charges on account of such institutions are to be met from Provincial Funds. When this

this is done the total allotment for education in 1874-75 is only Rs 18490 against Rs 27770 in the current year. It is true there is no very great decrease except in the items which are to be charged in future to Provincial Funds but as the express object of Govt in relieving local funds of these charges was to set free a larger amount for the direct extension of elementary education His Excellency in Council resolves to direct that the total allotment under Grant II be raised to the amount shown in the budget for the current year and that proposals as shown in be submitted without possible delay for its full utilization within the year.

as soon as possible

The

The difficulty experienced elsewhere of finding suitable teachers ought not to exist in the Godavery District. A separate application for sanction for the proposed increased salaries to the masters of the existing schools should be submitted for this Circle as well as for Cocanada and the question of the middle class schools can be conveniently dealt with at the same time. The remarks of the Board of Revenue with reference to the allotment for plantation are approved.

The abstract of the budget as modified by Govt

I would recommend the salary of the Master of the middle school

I cannot see what they have got

LDS

Govt is as follows.

Receipts		Charges		
Road Fund	105760	Grant I		
		Road Fund	102450	
General Fund	56680	Gen Fund	18320	120770
		Grant II		
		Gen Fund		2770
		Grant III		
		Gen Fund		7480
		Grant IV		
		Road Fund	1020	1560
		Gen Fund	540	
				157580
		Balances		
		Road Fund	2290	4860
		Gen Fund	2570	
	162440			162440

To
The Board of Revenue
" Revenue Department 6
" Accountant General 6
" Public Works Department 21
" Surg. Gen
Sub Mer. Department 6
" Director of Sub Instr. 7
" Sanitary Commissioner 6
" Presidency Municipality 6
Godavery District

Copies sent

Govt. of 1874 } Madras.

Financial

To

The Board of Revenue.

Dated April 30 } 1874, No. 744
Recd.

Nos. 348-350.

Cocanada Circle. The Budget Estn. of this Circle for the year 1874-75, reviewed & passed.