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R. Standing Orders

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M.R.O. 1—77,000—8-6-31.

(1) Number of pages 62.

(2) Date of repair 13-11-40

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 219	Press / Mis.
Dated 1-2-	18 76.

Not to be folded or roughly handled

Local Funds—Budget.

No. 3. Read the following Proceedings of the Board of Revenue, dated 20th November 1875, No. 3166.

Read the following letters:—

From the President of the Local Fund Boards, Godavery District, dated 15th October 1875, No. 86, forwarding Local Fund Budget of Cocanda Circle for 1876-77.

From the Director of Public Instruction, dated 10th November 1875, No. 2,540, submitting remarks on provision made for educational purposes in this budget.

THE Local Fund Budget of the Cocanada Circle for 1876-77 will be submitted for the orders of Government.

2. BALANCES—REGULAR ESTIMATE FOR 1875-76.—In their review of the Ellore Circle Budget for 1875-76 the Board brought to the notice of Government the great difficulty which had been experienced in adjusting the accounts of the two Circles in the Godavery District and in estimating the balances which respectively belonged to them. They regret to say that these difficulties have not yet been completely cleared up. The delay is in great part due to the obstructive action of the President, Mr. Foster, who, under the erroneous idea that the Accountant-General, Controller of Public Works Accounts, and Board of Revenue desired to impose illegitimate charges on the Local Funds, has steadily refused to accept or enquire into debits or credits ordered by these authorities. He has continued to keep accounts embodying figures supplied by himself and the range officers, which, like all unaudited figures, are to be taken as subject to correction by the process of audit. The auditing officers, for want of information, have made some mistakes in the matter, but these might and would have been at once corrected had the President consented to investigate them in the proper way, and the confusion has become by delay much more difficult of remedy. The President's error, however, has been pointed out to him, and full details of all debits made by the Controller having been furnished to him, it is hoped that the whole matter is now in train for settlement.

3. The difficulty in the district has been exceptionally great to start with. There was, as in nearly all districts, a difference between the balance of the Road Fund, under Act III. of 1866, on the 31st March 1871, according to the Collector's accounts and the Accountant-General's books, and this difference had to be cleared by examination of the accounts of many past years. Next, the boundaries of the two circles as first constituted were entirely changed in 1872-73, and of course the accounts of 1871-72, as well as the distribution of the original balance, required revision. The Accountant-General, however, carried to the new Circles the balances shown in his books as appertaining to the old. Mistakes have also been made as to the debits for Establishment and Tools and Plant, Receipts and Charges have been brought to wrong Circles, and other errors have occurred; and, with the President's acceptance of unaudited figures from the range officers' progress reports, have led to a multitude of discrepancies between his accounts and those of the compiling officers at the Presidency. Much difficulty and corre-

spondence has hence resulted, which might have, in great measure, been saved had Mr. Foster, who alone can fully clear up the matter, approached it in a proper spirit.

4. The adjustment will, it is hoped, be completed by the beginning of next official year, and it is, therefore, necessary to estimate the effect of it in framing the present budget. The Board have accordingly prepared statements showing the receipts and disbursements of the two circles according to the present limits for 1871-72, 1872-73, and 1873-74, and for Cocanada for 1874-75. In these statements the initial error in the balances has been rateably distributed, charges for Public Works Department Supervision, &c., in the whole district have been divided in proportion to outlay, wrong debits and credits have been corrected as far as possible, and all adjustments which seem to the Board necessary from the correspondence are allowed for.

5 These statements are summed up as follows for Cocanada :—

	1871-72.	1872-73.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.
Balance	1,57,495	95,268	82,418	82,735
Receipts	1,73,369	2,15,952	2,80,016	1,99,092
Total	3,30,864	3,11,220	3,62,434	2,81,827
Expenditure	2,35,596	2,28,802	2,79,699	2,01,748
Balance	95,268	82,418	82,735	80,079

This last balance is distributed as follows :—

	Rs.
Road Fund	25,372
Endowment Fund...	578
General Fund	54,129
Total...	80,079

which sums are taken to the regular estimate for 1875-76 which has been carefully framed by the President. The grant for Public Works is Rupees 1,75,140. From past experience it would seem that about ninety-five per cent. of this, or Rupees 1,66,383, will be spent. The President, considering each class of work in detail, arrives at the conclusion that Rupees 1,65,500 will be spent, and this estimate is accepted. He provides Rupees 1,16,520 for adjustment of past year's charges for Public Works Department Establishment, but these charges, as stated by the Accountant-General, will have to be revised with reference to corrected statements of outlay. The adjustment has already been allowed for by the Board, and in the present regular estimate only twenty-five per cent. on the outlay by the department will be entered. The President has taken the budget figures, which is, of course, too low. Under Grant II. the President enters the budget allotments without remark. The estimate will be reduced, as marginally shown, to the extent of Rupees 7,000.

	Actuals of 5 months of 1875-76 and 7 months of 1874-75.	Board's Estimate.
	Rs.	Rs.
Inspection	904	1,320
Local Fund Schools ...	12,168	14,000
Grant-in-aid...	2,800	3,200
Miscellaneous	2,017	1,200
Total...	17,889	19,720

The remainder of the President's estimate is accepted, and the figures then stand as follows for 1875-76 :—

	Road Fund.	Endowment Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.	Rs.
Balances	25,372	578	54,129	80,079
Allotments, &c.	17,130	...	350	17,480
Rates and Taxes...	1,13,333	...	56,667	1,70,000
Contributions	...	...	40	40
Endowments	...	4,900	...	4,900
Miscellaneous	...	...	900	900
Total Receipts...	1,55,835	5,478	1,12,086	2,73,399
Grant I.—				
New Works and Repairs {Public Works Dept...	1,42,662	200	21,170	1,64,032
New Works and Repairs {Other Agency	1,218	...	250	1,468
Establishment	35,666	50	5,292	41,008
Tools and Plant	1,440	...	210	1,650
Contributions	80	...	...	80
	1,81,066	250	26,922	2,08,238
	...	...	19,720	19,720
Grant II.	...	4,228	16,982	21,210
Grant III.	...	...	1,120	2,600
Grant IV.	1,480	...		
Total ...	1,82,546	4,478	64,744	2,51,768
	—26,711	1,000	47,342	21,631
Balance ...	1,55,835	5,478	1,12,086	2,73,399

The balances here shown will be carried to the budget fo 1876-77.

6. Budget of 1876-77—Statement I.-A, Receipts.—The Provincial grant, Rupees 10,700, allotted to the circle in Board's Proceedings, dated 16th September 1875, No. 2,590, is credited together with Rupees 3,030 from Special Funds. The cess is estimated to yield Rupees 1,70,100. Under "Contributions, &c.," are entered small sums of Rupees 20 each from the Rajahmundry and Cocanada Municipalities for Educational Inspection. Nothing is credited on account of municipal tolls which are levied in those towns. The President reported that the Municipal Commissioners thought that no contributions should be paid, but the subject has been remanded for further consideration. Meanwhile no entry can be made in the budget. Receipts from Endowments, &c., are estimated as Rupees 4,900, and Miscellaneous Rupees 1,600. The total receipts will be as follows :—

G.O., Financial Department, dated 19th December 1874, No. 2,132.

G.O., dated 11th January 1875, No. 40.

Board's Proceedings, dated 3rd September 1875, No. 2,480.

	Rs.
Road Fund...	1,00,070
Endowment Fund	5,900
General Fund	1,06,030
Total...	2,12,000

G.O., dated 30th June 1875, No. 1,389.

* G.O., Financial Department, dated 24th May 1875, No. 1,135.

in-wards at Cocanada and Rajahmundry, and Rupees 180 for vaccine pupils.* A separate report is promised regarding the scheme for medical pupils, on account of which Rupees 500 is provided.

15. Grant III. is chargeable as follows :—

	Rs.
Endowment Fund	4,820
General Fund	16,900
Total ...	21,720

16. Grant IV.—The contribution for Controlling Establishment will be Rupees 660, and the Circle share of the establishment in the Collector's Office Rupees 510. The grant will be Rupees 2,520 chargeable thus :—

	Rs.
Road Fund	1,330
General Fund...	1,190
Total ...	2,520

17. The general reserve will be Rupees 4,670.

18. The following is an abstract of the budget :—

Receipts.		Expenditure.			
	Rs.			Rs.	Rs.
Road Fund...	1,12,070	Grant I. ...	Road Fund	1,10,670	
Endowment Fund ...	5,900		Endowment Fund.	250	
General Fund	94,030		General Fund ...	24,650	
					1,35,570
		Grant II. ...	General Fund ...	...	33,030
		Grant III. ...	Endowment Fund.	4,820	
			General Fund ...	16,900	
					21,720
		Grant IV. ...	Road Fund... ...	1,330	
			General Fund ...	1,190	
					2,520
		General Reserve		...	4,670
		Balances.			
				Rs.	
		Road Fund		70	...
		Endowment Fund... ...		830	...
		General Fund		13,590	...
					... 14,490
Total ...	2,12,000		Total ...	...	2,12,000

No. 4. Order thereon, 1st February 1876, No. 219.

The following is a comparative abstract of the Cocanada Circle Budgets for 1876-77 and 1875-76:—

Receipts.	1875-76. Rs.	1876-77. Rs.
Balances—		
Road Fund	15,000	—26,710
Endowment Fund ...	2,000	1,000
General Fund	20,000	47,340
Allotments from General Revenue—		
Provincial Funds ...	14,450	10,700
Special Funds	2,980	3,030
Cess on Land	1,70,000	1,70,100
Tolls	...	...
Contributions from other Circles, &c.	...	40
Receipts from Endowments	5,110	4,900
Miscellaneous	1,400	1,600
Total ...	2,30,940	2,12,000

Charges.	1875-76. Rs.	1876-77. Rs.
Grant I.		
New Works—		
Communications ...	68,980	40,690
Educational	...	5,000
Sanitary and Miscellaneous	10,000	9,000
Repairs—		
Communications ...	33,370	36,060
Educational	...	...
Sanitary and Miscellaneous	6,250	6,750
Cost of Establishment, Public Works Dept.	19,530	14,590
Petty Establishment...	10,060	8,540
Road Fund Reserve ...	13,050	13,880
Other Items	1,270	1,060
Grant II.		
Inspection	1,320	1,780
Local Fund Schools ...	20,200	25,520
Grants-in-aid	4,000	4,000
Miscellaneous	1,200	1,730
Grant III.		
Hospitals	1,290	1,300
Vaccination	1,520	2,530
Sanitary Establishment	10,000	7,550
Choultries	4,820	4,820
Miscellaneous	4,240	5,520
Grant IV.		
Supervision and Management	2,440	2,520
General Reserve	5,840	4,670
Balances.		
Road Fund	1,830	70
Endowment Fund ...	2,040	830
General Fund	7,690	13,590
Total ...	2,30,940	2,12,000

2. The Government regret that there has been so much delay in adjusting the Road Fund Balance, and they especially regret that it has been necessary for the Board of Revenue to write as they now do regarding Mr. Foster's action in

3. The change made in the Petty Establishment under Board's Proceedings, dated 1st December 1875, No. 2839, is noted, and sanction is accorded for entertaining a fourth Inspecting Schoolmaster for the Circle on a salary of Rupees 20 a-month.

4. The Budget figures are passed as submitted by the Board.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue, with five enclosures.
,, Revenue Department.
,, Public Works Department.
,, Surgeon-General, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Municipal Commissions, Godavery District.

Exd. J. Wright.

Govt. of {1876} Madras.

FINANCIAL.

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

Dated February, 1st.

Issued.

Recd. Encl.

G.O., 1st February 1876, *No.* 219.

FEBRUARY.
Nos. 3-4.

Local Funds—Budget.—The Budget Estimate of the Cocanada Circle for 1876-77, reviewed and passed.

Revenue Department

11.

Proceedings of the Board of Revenue
Dated 20th November 1875

Read letter from the President Local Fund Boards Godavery District dated 15th October 1875 No. 86 forwarding Local Fund Budget of the Cocanada Circle for the official year 1876-77.

Read also letter from the Director of Public Instruction Madras dated 10th November 1875 No. 2540 remarking on the Budget Estimate of the Cocanada Circle for 1876-77.

The Local Fund Budget of the Cocanada Circle for 1876-77 will be submitted for the orders of Government:

Balances—Regular Estimate for 1875-76

2. In their review of the Ellore Circle budget for 1875-76 the

the Board brought to the notice of Government the great difficulty which had been experienced in adjusting the accounts of the two Circles in the Godavery District and in estimating the balances which respectively belonged to them. They regret to say that these difficulties have not yet been completely cleared up. The delay is in great part due to the obstructive action of the President Mr. Foster, who under the erroneous idea that the Accountant General, Controller of Public Works Accounts and Board of Revenue desired to impose

impose illegitimate charges on the local funds, has steadily refused to accept or inquire into debits or credits ordered by these authorities. He has continued to keep accounts embodying figures supplied by himself and the range officers, which like all unaudited figures are to be taken as subject to correction by the process of audit. The auditing officers for want of information have made some mistakes in the matter, but these might and would have been at once

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them in the proper way, and
the confusion has become
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accounts of many past
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Mr

Mr Tucker who alone can fully clear up the matter approached it in a proper spirit.

4. The adjustment will it is hoped be completed by the beginning of next official year, and it is therefore necessary to estimate the effect of it in framing the present budget. The Board have accordingly prepared statements shewing the receipts and disbursements of the two circles according to the present limits for 1871-72, 1872-73 and 1873-74, and for Cocanada for 1874-75.

Our

In these statements the initial error in the balances has been rateably distributed, charges for Public Works Department supervision &c. in the whole District have been divided in proportion to outlay, wrong debits and credits have been corrected as far as possible and all adjustments which seem to the Board necessary from the correspondence are allowed for.

5. These statements are summed up as follows

follows for Cocanada.

	1871-2	1872-3	1873-4	1874-5
	Rs	Rs	Rs	Rs
Balance	157495	95268	82418	82735
Receipts	173369	215952	280016	199092
Total	330864	311220	362434	281827
Expenditure	235596	228802	279699	201748
Balance	95268	82418	82735	80079

This last balance is distributed as follows:-

	Rs
Road Fund ——	25372
Endowment-do ——	570
General — do ——	54129
	80079

which sums are taken to the regular Estimate for 1875-76 which has been carefully framed by the President. The grant for Public Works is Rupees 175140. From past experience it would seem

been that about 95 per cent of this or Rupees 166383 will be spent. The President considering each class of work in detail arrives at the conclusion that Rupees 165500 will be spent, and this estimate is accepted. He provides Rupees 116520 for adjustment of past years charges for Public Works Department establishment, but these charges as stated by the Accountant General will have to be revised with reference to corrected statements of outlay. The adjustment has already been allowed for by the Board, and in the present regular Estimate only 25 percent on the outlay by the department will be entered. The President has taken the budget figure which is of course too low. Under grant II the President enters the budget allotments without remark. The estimate will be reduced as originally shewn, to the extent of Rs. 700. The remainder of the President's estimate is accepted

	Actuals 5 months 1875-6 7 months 1874-5 Rs		Board's Estimate Rs
Inspection	904	——	1320
Local Funds Schools	12168	——	14000
Grant-in-aid	2800	——	3200
Miscellaneous	2017	——	1200
	17889		19720

accepted, and the figures
then stand as follows
for 1875-76.

	Road Fund	Endowment Fund	General Fund	Total
	Rs	Rs	Rs	Rs
Balances	25372	578	54129	80079
Allotments &c	17130	"	350	17480
Rates and taxes	113333	"	56667	170000
Communications	"	"	40	40
Endowments	"	4900	"	4900
Miscellaneous	"	"	900	900
Total Receipts	155835	5478	112086	273399
Grant I				
Works & Repairs P.W.D	142662	200	21170	164032
Other Agency	1218	"	250	1468
Establishment	35666	50	5292	41008
Tools and Plant	1440	"	210	1650
Communication	80	"	"	80
	181066	250	26922	208238
Grant II	"	"	19720	19720
Grant III	"	4228	16982	21210
Grant IV	1480	"	1120	2600
	182546	4478	64744	251768
	26711	1000	47342	21631
	155835	5478	112086	273399

The

The balances here shown will be carried to the budget of 1876-7.

Statement IA Receipts. 6. The Provincial grant Rupees 10,700 allotted to the circle in Board's Proceedings 16th September 1875, No. 2590 is credited together with Rupees 3030 from Special Funds. The cess is estimated to yield Rupees 170100. Under contributions are entered small sums of Rs 20 each from the Rajahmundry and Cocanada Municipalities for Educational Inspection. Nothing is credited on account of Municipal tolls which are levied in those towns.

G.O. F.D. 2/19th December 1874, No. 2132.

G.O. 11th January 7/1875 No. 40.

The President reported that the Municipal Commissioners thought that no contributions should be paid

paid but the subject has been remanded for further consideration. Board's Proceedings 3rd Sept. 1875 No. 2480.
Meanwhile no entry can be made in the Budget. Receipts from Endowments &c. are estimated as Rupees 4,900 and Miscellaneous Rs. 1600. The total receipts will be as follows:-

	Rs.
Road Fund	100070
Endowment Fund	5900
General Fund	106030
	212,000

7. Grant I Statement II. Road Fund. Statement IB.
In the President's estimate the road fund receipts, including a balance of Rs. 16,300 amount to Rs. 114,080, and the grant for new works is Rupees 66,000. The charge from a credit to a debit opening balance which the Board think necessary

66,000
40,690
25,310

reduces

reduces the ordinary assets to Rupees 100,070 and would entail a reduction of the grant for new works to Rupees 32,200. The Board do not see their way to a reduction so great as this, and as there are ample assets in the General Fund, and the Educational and other purposes of that fund are fairly provided for by grants amounting to Rs. 80,750, the Board propose an additional appropriation from the one third land cess of Rs. 12,000. This will raise the road fund assets to Rupees 112,070, and admit of a grant of Rupees 40,690 for new works. Repairs will cost Rs. 36,060; Petty Establishment 8,540 and General Supervision P. W. D. Rs. 10,650.

Rupees 10,650. The share of cost of general management will be Rupees 1,330; the Road Fund Reserve 13,880; contingencies Rupees 80 and tools and plant Rupees 770. The total charges will be Rupees 1,12,000 leaving a balance of Rupees 70.

8. Statement II A. Part I. The reduction to be made in the grant for new work & communications is Rupees 24,310. Subject to the approval of the Road Fund Board the Board resolve to effect it as follows:—

		Proposed allotment	Reduced allotment	Saving
Item 5.	Road from Amalapuram to Yedurlanka	8,000	5,000	3,000
" 6.	Do - from Razole to Muktesvaram	10,000	5,000	5,000
" 7	Navigable canal through the Nagaram Island	10,000 *	"	10,000
" 8	Great Northern Road	15,000	8,690	6,310
				24,310.

* not yet commenced.

Item Strike 26310—

Item No. 8, which is for the construction of a portion of the Great Northern Road at an estimated cost of Rupees 35,000 0, is unsanctioned. The President is requested to furnish the information called for in Government Order, Financial Department, dated 22nd September 1875, No. 1874, regarding the Estimate already submitted to Government.

A sum of Rupees 5,000 for the erection of schoolhouses is shown under Grant II and Statement III but ought to appear in Grant I and Statement II A. It will now be entered there under "Other agency".

Rupees 6900 are allotted for the erection of a choultry at Dowlaiswaram or Cocanada, not yet sanctioned. Estimate should be submitted with the promised separate communication on the subject. Rupees 2100 are provided as a lump grant for petty new works, Sanitary and Miscellaneous. Details should have been given in an appendix to Part I Statement II A. The President will now supply them.

9. Part II Repairs. The grant Rupees 36060 for communications calls for no remark. The maintenance allowances of four roads have been raised and two newly

completed roads added.

10. Rupees 8000 are assigned for the upkeep of avenues, and Rupees 750 for repairs of choultries and Travellers' Bungalows. The last item under Petty Repairs Sanitary and Miscellaneous viz. Repairing roads in Dowlaiswaram village Rupees 250 is out of place here. It should appear either under Road Fund or in Grant III and Statement IV B. It will be transferred to the latter, under village improvements. The Board are unable to correct Statement II B. The President is requested to to submit a revised Statement.

11. Grant I is Rupees 1,35,570 chargeable

chargeable as follows:-

	Rs.
Road Fund	110,670
Endowment Fund	250
General Fund	24650
	135570.

12. Grant II. Provision is made for raising the salary of one of the three existing Inspecting Schoolmasters from Rupees 20 to Rs. 25, and for entertaining a fourth Inspecting Schoolmaster on Rs. 20 and the allotment is accordingly raised to Rupees 1,780. Sanction is requested for the entertainment of the fourth Inspecting Schoolmaster.

For 140 Local Fund schools now existing and duly sanctioned Rs. 20,862 are provided against Rs. 20,196 in 1875-6. The changes in the details are unimportant and are given in para 13 of the President's covering letter.

Rupees 4,658 are provided for new schools to be opened hereafter making Rupees 25,520 in all. Thirty two of the schools are on the combined system. Rupees 4,000 are allotted for Results Grants and Rupees 1,730 under Miscellaneous in connection with the purchase and sale of books.

13. Grant II is Rs. 33,030 chargeable to the General Fund.

14. Grant III. Sanitation &c. Rupees 1,300 are assigned for the Dispensary at Ramachendrapur. So rich a circle ought to have more than one Dispensary and the Local Board should consider the question of establishing others

others. The grant for Vaccination is Rupees 2,530 against Rupees 1520 in 1875-6. The increase is due to the increased establishments sanctioned in G. O. 26th August 1875, No. 1723 and 8th July 1875, No. 444. It is proposed to assign Rupees 500 for medical practitioners, (of what class is not stated) to distribute medicines, for the purchase of which Rupees 1,000 more are assigned. The scheme has been submitted through the Surgeon General for orders of Government in separate Proceedings. The item "diet of lunatics Rupees 700" will be transferred from "Sanitary Establishments" to "Miscellaneous", and Rs. 250 will

will be added with reference to para 10 supra. The grant for Sanitary Establishments will then be Rupees 7550. The contribution for the Cocanada Civil Dispensary has been raised from Rupees 500 to Rs. 800 at the request of the Civil Surgeon. The net charges of the institutions should be reported. A sum of Rupees 200 is provided as contribution to each of the lying-in-wards at Cocanada and Rajahmundry and Rupees 180 for vaccine pupils. A separate report is promised regarding the schemes for medical pupils, on account of which Rupees 500 are provided.

15. Grant III is chargeable as

× Improvements to water supply Rs. 4,000
" villages ditto 690
Scavenging 500
Other 360
7,550

G. O. 30th June 1875 No. 1389.

& G. O. F. & D. of 24th May 1875, No. 1135.

as follows:—

	Rs
Endowment Fund —	4,820
General Fund —	16,900
	21,720.

16. Grant V. The contribution for controlling establishment will be Rupees 660 and the circle share of the Establishment in the Collector's Office Rupees 570.— The grant will be Rupees 2,520 chargeable thus:

	Rs
Road Fund	1,330
General Fund	1190
	2,520.

17. The General Reserve will be 4,670.

18. The

18. The following is an abstract of the budget.

Receipts	Rs	Expenditure		Rs	Rs
Road Fund —	1,12,070	Grant I	Road Fund	1,06,70	
Endowment Fund —	5,900		Endowment Fund	250	
General Fund —	94,030		General Fund	24,650	1,35,570
		Grant II	General Fund	-	33,030
		Grant III	Endowment Fund	4,820	
			General Fund	16,900	21,720
		Grant IV	Road Fund	1,330	
			General Fund	1190	2520
		General Reserve —			4,670
		Balances	Road Fund	70	
			Endowment Fund	830	
			General Fund	13590 —	14490
Total	2,12,000				2,12,000

True Extract

Acting Secretary

To, The Chief Secretary to Government
Financial Department
with 2 original letters & 3 enclosures
to be returned.

39

Financial Department.

No.

From Proceedings of the Board of Revenue

Dated 20th November 1875.

FOR ORDERS.

The costs of the
Godavery Road Fund
have been entered ever
since 1871 when the
transfer took place
from the old Road
Fund to the new
Circle Board of the

balances had to be
struck. The matter
lies between the
Accountant-General, the
Local President, & the
Revenue Board. The
Board say that Mr.
Foster has been obstructive;
they decline to wait
longer for an adjustment
of the figures, but act
the present Road Fund
be dealt according to
their own estimate
of the pressing balances.
As the changes thus

proposed by the Board
are very extensive, as
we have no means
of following the Board's
calculations in estimating
the state of the
Road Fund, & as they
provide a regular
adjustment between
the cesses, the Accountant-
General, & themselves,
by the 1st. April
it is submitted
next,
that it may be left to
a letter to let the
President's present

Road Fund to stand (as was last year) subject to modification hereafter.

~~For Orders.~~

The Board expect a large deficit of Rs. 26,710 at the end of 1875-76, — against a surplus of Rs. 16,300 expected by the President. They propose to add Rs. 26,310 to Public Works, & to transfer Rs. 12,000 from the General Fund. It is submitted that the

works might be allowed to stand, & if the Board's deficit proves true, the whole amount can be then borrowed from the General Fund, which

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is rich. The figures under the Road Fund as now budgeted for for the ensuing year by the President & the Board respectively, stand as follows: —

Receipts	As per President's	As per Bd's
Opening Balance —	+16300	−26710
Land Cess —	113400	113400
Additional Appropriation from General Fd.	"	12000
Allotments from General Revs:		
Provincial Funds —	14450	10700
Special Funds —	2680	2680
Total	146830	112070

Charges.	Rs per President's	Rs per Board's
New Works	67000	40690
Repairs	36060	36060
Petty Establishment	8540	8540
Public Works Supervision.	17230	10650
Share of Cost of General Management.	1640	1330
Road Fund Reserve	13050	13880
Other Items	1110	850
Balance	2200	70
	146830	112070

Should the plan above

proposed to approved,
there is only one change
necessary to be made
in the President's
budget. The item of
Rs. 14450 entered by
him as receipts under
Provincial Funds grant
* should be
in error.
Rs. 10,700. To meet
this difference the
closing balance ~~of~~ of the year
to be omitted * the reserve
would have to be
altered. See the
following scheme:—

* see Board's para 6.

Receipts

Balance	—	16300
Land Cess	—	113,400
Govt. Grant		13380 *
		143,080

Charges

New Works	67000
Repairs	36060
Petty establishment	10240
Cost of P.W. Establishment	15530
Share of cost of General Management	1370
Contingencies	80
Tools & plant	1030
Reserve	11770
	143,080

* Provincial Grant 10700
Special Funds 2680
13380

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Government al
-ternative
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2. Between receiving the Board's [illegible] estimate & the President's high estimate of assets, it may be considered desirable to take an intermediate course. This might be done by taking the road-fund balance as neither plus nor minus but nil, & arranging further items accordingly & Rs. 16300 on the debit side. Thus:—

Savings

P. Works	10,000
P.W. Supervision	2,500
Reserve	4450
Balance	2200
	19650
Tools & Plant	100
General Management	300
	20,050

These savings would cover both the Rs. 16300 balance omitted, & the Rs. 3750 correction of Provincial grant item mentioned in last para of this memo. The only important saving over is the Rs. 10,000 for works which can be made by alteration of the alignment in the navigable canal through the Reparam island. Should this plan be approved, the Road Fund Budget might stand as follows:-

Receipts

1. Balance	"
2. Two-thirds Land Rev.	113400
3. Additional Appropriat.	"
4. Grants from Govt.	
Provincial Funds	10700
Special Funds	2680
5. Tolls	"
6. Contributions	"
7. Miscellaneous	"
Total	126780

The proportion of the Revenue from Tolls to be contributed by the Municipalities to the Cocanada Circle under G.O. 11th Jany 10, Rs 40 has not yet been determined. When it is, the Road Fund receipts will be augmented by two or three thousand Rupees.

Eng

Charges.

1. New Works	57.000
2. Repairs	36.060
3. Pblty Establishment.	10.240 @
4. P.W. Supervision	13.030
5. Share of Cost of General Management.	1.340
6. Contingencies	80
7. Tools and Plant	930
8. Reserve	8.100 ×
	126.780

@ This has been altered under reference to the Min. Pcdg: 1st Dec 1875 — AR

× This is not quite upto the 10 per cent on receipts as required by the rules, but may pass under the authority of a G.O.

Or

Certainly I do accept the 3rd Light. Make the transfer from Genl. Lusphes sanctioned.

This is the draft letter & I think the Board's Minute should hereby be given correct thus W. Brodie

HD

3. orders are requested whether the Board's budget is to be accepted, or either of the 2 plans mentioned above substituted.

4. As regards the budget for Redemption Fund & General Fund there seems no reason why the Board's figures (different from the President's) should not be accepted.

5. The following additional observations with a view to the draft, when sanctioned. The Estb. will then change under the Pblty Establishment under Board's Proceedings of 1st Dec. 1875, no 2839. Sanction is accorded for entertaining a 4th Inspecting Schoolmaster for the Circle at a

Brought to Extract of the Cocanada Circls

S.O. 1/12/76 No 219

W Thurburn
Secn

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Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Proceedings

Mr Kelsall's memo with Commissr's letter attached

READ the following letter

of the Board of Revenue

dated 20th November 1875.

Order thereon. 1st Feby 76 No 219

The following is a comparative abstract of the Cocanada Circle Budgets for 1876-77 and 1875-76.

Receipts	1875-76	1876-77
Balances		
Road Fund	15.000	26.710
Endowment Fund	2.000	1.000
General Fund	20.000	47.340
Allotments from Genl Rev.		
Provincial	14.450	10.700
Special Funds	2.980	3.030
Cess on land	1.70.000	1.70.100
Tolls	"	"
Contributns from other Circles &c	"	40
Receipts from Endowments	5.110	4.910
Miscellaneous	1.400	1.600
Total	2.30.940	2.12.000

Charges	1875-76	1876-77
Grant I.		
New Works { Communications	68,980	40,690
Educational — "		5,000
Sanitary & Misc	10,000	9,100
Repairs { Communications	33,370	36,060
Educational	"	"
Sanitary & Misc	6250	6,750
Cost of Establishment P. W. D	19,530	14,590
Petty Establishment —	10,060	8540
Road Fund Reserve —	13,050	13,880
other items —	1270	1,060
Grant II.		
Inspection —	1320	1780
Local Fund Schools —	20,200	25,520
Grants-in-aid —	4,000	4,000
Miscellaneous —	1200	1,730
Grant III.	26,720	33,030
Hospitals —	1290	1300
Vaccination —	1,520	2,530
Sanitary Establishment	10,000	7,550
Choultries —	4,820	4,820
Miscellaneous —	4,240	5,520
Grant IV	21,870	21,720
Superviews & management	2,440	2,520
General Reserve —	5,840	4,670
Balances.		
Road Fund —	1830	70
Endowment Fund —	2,040	830
General Fund —	7,690	13,590
Total	230,940	212,000

2. The Government regret that there has been so much delay in adjusting the Road Fund balances, & they especially regret that it has been necessary for the Board of Revenue to make as they now do regarding Mr. Foster's action in the matter. The Government accept the large reductions made by the Board in the Estimate for works, as also the additional appropriation made by them from the Famine Fund accounts, as in the whole the expenditure under the circumstances.

3. The changes made in

the Petty Establishment
under Board's Proceedings
of 14th. Dec. 1875. no 2839,
is noted, & sanction
is accorded for entertaining
a 4th Inspecting
Schoolmaster for the Circle
on a salary of Rs. 20
a month.

4. The budget figures
are passed as submitted
by the Board.

Com

To The Board of Revenue
with 5 Encls
6 Revenue Dept
11 Pub. Works —
6 Surgeon Genl I.M. Dept
6 Sanitary Commr
7 Director of Pub Instn
6 Accountant General
6 Presdt of the Mt. Comm

1001/40

Despd 1/2.13 & Count
1872

Despd 1872.

Godavery Dist

Govt. of {1876} Madras.

Financial Deptt

To

Dated 1st } February 1876, No. 219
Recd. }

Nos. 3 & 4

Local Fund Budget

The Budget Estimate
of the Pecuniary Circle
for 1876-77 received &
passed