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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

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

Read the following papers:—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

		COCANADA CIRCLE.	
			2. Inspection.—The provision (Rs. 2,300) made for inspection appears to be too high. Allowing the Circle to pay one-third† (or one-half of two-thirds) of the pay and allowances of the Deputy-Inspector of Schools in the district
Pay and office allowance	Rs. 1,632		
Travelling do.	1,100		
	2,732		
† or one-third	910		

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as well as the whole of the receipts* of the two Inspecting Schoolmasters now employed in the

* Pay	Rs. 500
Do.	220
	720
Additional Inspecting Schoolmaster—	
Pay for six months	150
Do. for do.	50
	200

Narasapur, Undi, Ramachendrapur, and Amalapur Taluqs, the Local Board will still have a balance of Rupees 530 to pay for the cost of an additional Inspecting Schoolmaster should one be required. I think that a provision of Rupees 2,000 would be sufficient to meet all requirements under the above head for the current year.

3. *Training Schools.*—The amount (Rupees 4,000) estimated for Training Schools also seems to me to be excessive. Under the Order of Government, Educational Department, of the 21st August 1871, No. 246, the contribution of the Circle on account of the Narasapur School was fixed at Rupees 280, and the balance, Rupees 3,719, is certainly in my opinion more than will be required for any elementary training institution that may be established in the Circle during the course of the year.

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

1. Achanta	Rs. 126	2. Palkol	127
3. Undi	127	4. Total	253

5. *Salary Grants.*—There is only one lower class Salary Grant School in the Cocanada Circle, that at Rayakuduru. The provision for salary grants may consequently be reduced by Rupees 1,815. The schools marginally noted

1. Telamanchil	2. Duvvur	3. Total
4. Rayakuduru	5. Total	

to receive grants from Government. The Schools at Husenabada and Draksharathra have been closed.

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

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

Balance in favour of Union Schools	Rs. 7,240
House Tax	20,000
Expenditure on Education	27,240
Excess of charges over receipts	2,700

RAJAHMUNDRY CIRCLE.

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

Additional Inspecting Schoolmaster—	
Pay for six months	150
Do. for do.	50
	200

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

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

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

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

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

	RS.
1. Balances	1,16,630
2. Allotment from General Revenue	35,920
3. Rates and Taxes	2,13,360
	<u>3,65,910</u>

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

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

1. Balance of 50 Rate Schools	Rs. 5,537
Do. of Schools which have been closed	643
of General Fund	1,060
	<u>7,240</u>

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

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

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

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

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

* 50 old Rate Schools,
15 Salary Grant Schools.

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

	RS.
Achanta	160
Palakollu	210
Undi	78
Bhimavaram	114
Total	<u>595</u>

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

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

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

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

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

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

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

15. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The Road Fund receipts are estimated at Rupees 3,02,010 and the expenditure Rupees 2,80,500, leaving a balance of Rupees 21,500.

16. The cost of the Petty Establishment is entered as Rupees 4,930 in this, and Rs. 5,478 in the Rajahmundry Circle Budget, making a total of Rupees 10,408, which is Rupees 2,518 in excess of the sanctioned amount, Rupees 7,890. The Board of Revenue propose to disallow the excess in the absence of explanation and have distributed the correct sum between the Circles in the ratio in which the larger amount has been apportioned by the Circle Boards.

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

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

19. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains 18 items with a total allotment of Rupees 1,71,800.

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

No. of Item in Part I.	Allotment.	Amount given up.
4	20,000	18,000
7	3,000	2,000
8	3,000	2,000
9	3,280	2,280
	29,280	24,280

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

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

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

23. PART II., REPAIRS.—Part II. comprises nine items with an aggregate allotment of Rupees 22,570. None of these seem to call for remark with the exception of the 9th item

"Petty Repairs," which appears from the Appendix to be the grant-in-aid of local contributions for Public Works. The Board of Revenue believe that the provision is for works connected with water-supply and accordingly transfer the item to Statement IV.-B.

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

25. GRANT II., EDUCATION.—This grant is made up as follows:—

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

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

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

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

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

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

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

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

27. No contribution is entered for the Dispensary at Cocanada. On referring to the list appended to Government Order, Public Department, dated 17th April 1871, No. 491, it is observed that contributions of Rupees 500 from the Municipality and of Rupees 434 from Local Funds are to be provided for. The Acting Inspector-General, Indian Medical Department, in his letter dated 20th September 1871, above recorded, observes that the ordinary expenses of 1870 amounted to Rupees 1,773, and that deducting from this Rupees 200 interest on funded capital—Rupees 500, the contribution of the Municipality, there is a balance of Rupees 1,073 to be provided for. The Board of Revenue have entered Rupees 440 as the contribution of this Circle for the Dispensary. The President will, in consultation with the Municipal Commission, report how much of the difference, Rupees 380, should be contributed from the Local and how much from Municipal Funds.

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

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

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

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

(True Copies and Extract.)

(Signed) J. GROSE
Secretary.

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

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

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

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

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

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

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

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets are estimated at Rupees 2,65,730 and comprise the following items:—

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

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

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

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

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

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

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

8. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.

Additional appropriation from the Land Revenue by the Local Fund Board ... 4,100
Road Fund assets are set down as Rs. 2,38,860.
Of the several items making up this amount, only those noted in the margin call for notice.

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

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

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

12. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains twenty items with a total allotment of Rupees 1,61,090.

13. Item No. 14 is the road from Rajahmundry to Rahitapur, and is in lieu of the one from Rajanagaram to the latter place, which appears as Item No. 21 in the Budget of the Government Order Finance Department.

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

15. 17th, 18th and 20th items are chargeable to the General Fund and not to the Road Fund. The first of these items should be exhibited in Statement IV.-B., as it relates to works of water-supply. The necessary alterations have been made in this office.

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

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

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

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

20. GRANT II., EDUCATION.—The charges under this grant are—

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

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

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

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

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

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

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

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

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

Receipts		Charges	
	RS.		RS.
Road Fund... ..	2,32,510	Grant I. { Road Fund	2,31,720
Union Fund	820	{ Union Fund	...
Endowment Fund	...	{ Endowment Fund	...
General Fund	23,370	{ General Fund	2,140
		Grant II. { Union Fund	770
		{ General Fund	7,750
		Grant III. { Endowment Fund	...
		{ General Fund	7,380
		Grant IV. { Road Fund	790
		{ General Fund	60
			850
		Road Fund balance	2,50,610
		Union do. do.	50
		Endowment do. do.	...
		General do. do.	3,700
		Do. Reserve	2,840
Total... ..	2,56,700		6,090
		Total... ..	2,56,700

(A true Extract.)

(Signed) J. GROSE,
Secretary.

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No. 44.

Order revision, 12th December 1871, No. 17.

With the foregoing Proceedings the Board of Revenue submit to the Government, the budget estimates of the Rajahmundry and Cocanada Circles.

2. The Local Fund balances have been distributed in the ratio of the collections of each circle. This is incorrect, but the President will make arrangements to be corrected. Further endeavour must be made to secure a more accurate division.

3. The distribution, made by the Board of Revenue, of the charges in the Works Department general establishment, provincial grant, and petty establishment is passed. The latter items should be divided in proportion to the outlay on works; but the allotments inserted by the Revenue Board are proportional, and may stand. Arrangements should be made for dividing the establishment between the two circles. The allotments for inspection recommended by the Director of Public Instruction are approved. The additional inspection Schoolmasters whom he states to be necessary should be entertained without delay. The aggregate of the vaccination allotments is Rupees 2,510, but Rupees 2,800 are required. The Cocanada share is Rupees 1,630 and that of Rajahmundry Rupees 1,170.

4. Cocanada.—The Union Fund balance of this circle comprises Rupees 1,000 belonging to the "General Fund." The Government presume this means a balance of a School Fund originally raised over a large area, and not restricted to the particular Union Funds in the same relation as to the General Fund. A Union Fund not belonging to a particular union is a contradiction in terms. The old rate schools mentioned in the particular union is a contradiction in terms. The old rate schools mentioned in the particular union is a contradiction in terms. The old rate schools mentioned in the particular union is a contradiction in terms.

the particular Union Funds in the same relation as to the General Fund. A Union Fund not belonging to a particular union is a contradiction in terms. The old rate schools mentioned in the particular union is a contradiction in terms. The old rate schools mentioned in the particular union is a contradiction in terms. The old rate schools mentioned in the particular union is a contradiction in terms.

5. The Government have nothing to add to the Revenue Board's remarks and orders as to Grants I. and II. and the Road Fund Budget. They sanction the con-

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bution recommended by the Revenue Board of Rupees 20,000 from the Cocanada circle to that of Rajahmundry in aid of the construction of a road from Attili to Tadapalligudem. It would have been well had more information been furnished as to the respective interests of the two circles in the work, and it is observed that the allotment for it in the Rajahmundry budget is confined to the amount contributed by Cocanada.

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

7. Rajahmundry.—The remarks above made as to the new union schools in Cocanada circle apply to those which it is proposed to open in this circle, without levying the house-tax for their support. The Government do not see the necessity of the allotment of Rupees 1,700 for salary grants, inasmuch as those now incumbent and properly chargeable to the fund amount only to Rupees 280. The grant, however, has been recommended by the Director, and, as there are ample funds, the Government do not interfere. The Collector will notify in the District Gazette that it is the intention of Government to transfer the Civil Dispensaries at Rajahmundry and Cocanada to the Municipal Commissioners of those towns. The contribution for the former, entered by the Revenue Board in the Rajahmundry budget, seems sufficient with reference to the receipts and charges of the institution according to the latest returns, but the Government leave the settlement of the amount of contribution to the local and Municipal bodies. The Government have

Rajahmundry allotment for

of this district, as of Tanjore and Trichinopoly, the canal and ferry funds will be considered in the Revenue Department.

(True Extract.)

Handwritten signature
Chief Secretary to Govt.

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

F. B.

[illegible]