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MADRAS RECORD OFFICE

Government of Madras

Rev. DEPARTMENT

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

Read the following papers:—

No. 194. Proceedings of the Board of Revenue, dated 17th January 1872, No. 120.
From the Acting President of the Local Fund Boards, Godavery District, dated 20th October 1871, No. 17.

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

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

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

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

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

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

COCANADA.

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

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

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

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

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

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

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

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

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

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

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

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

10. It is impossible that an education can be a receipt, and th. appears again under Grant III. and has been struck out there by the Local Board.

11. The Receipts will thus be—

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

12. EXPENDITURE, ROAD FUND, STATEMENT II.-A., PART I.—Rupees 1,06,140 are allotted for 17 road works and Rupees 1,400 for minor new works which are not described as they ought to have been in an Appendix. The first nine items appear in the current year's Budget. The estimate for the 12th was submitted to the Board with an intimation that the Local Board did not approve of it because the work was not urgently required, and there were more important ones in progress for which

Board's Proceedings, dated 18th October 1871, No. 4,418. funds could not be provided. The estimate was accordingly returned for re-submission at some future period. It must be observed, however, that what is wanted in the Cocanada circle is the labour and supervision necessary in expending money, not the money itself. The estimates for items 7, 8, 10, 11, 13 and 14 have been returned in some cases for information as to the necessity of the work. In others that the estimates may be laid before the Local Board in accordance with the rules.

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

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

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

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

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

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

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

17. GRANT I.—Relegating the Rupees 500 provided for Miscellaneous Public Improvements to Grant III., and adding Rupees 4,000 for Avenues to the Road Fund allotments, the expenditure on will be Rupees 1,92,710. Altering the other correspond with those in State-

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

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

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

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

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

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

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

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

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

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

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

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

27. GRANT IV.—Item (a) should be Rupees 800, item (b) Rupees 400, and item (c) Rupees 680. Rupees 100 is allotted for Contingencies, meaning, the Board presume, furniture and sundries. The grant is—

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

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

Receipts.		Expenditure.			
	RS.		RS.		RS.
Road Fund... ..	2,13,800	Grant I..... { Road Fund... ..	1,91,190		
Union Fund	11,820	{ General Fund	5,000		1,96,190
General Fund	70,220				
		Grant II... { Union Fund	11,390		
		{ General Fund	11,340		22,730
					10,130
		Grant III..... General Fund			
		Grant IV... { Road Fund... ..	1,520		
		{ General Fund	580		2,100
					6,020
		General Reserve			
		Balances.	RS.		
		Road Fund	21,180		
		Union do.	430		
		General do.	37,150		58,760
Total	2,95,930	Total...			2,95,930

RAJAHMUNDRY.

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

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

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

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

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

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

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

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

35. The Receipts will thus be—

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

36. EXPENDITURE, ROAD FUND.—To the income of the Road Fund it seems necessary and

... receipts must be excluded.

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

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

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

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

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

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

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

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

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

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

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

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

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

50. The amount of Grant II. is—

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

51. GRANT III.—The allotment for Vaccination as fixed by Government is Rupees 1,770. The Rupees 1,000 which it is intended to expend on Miscellaneous Public Improvements, i. e., as the Board presume, for sanitary purposes, must be entered here under (d). Much more is needed, but the funds are insufficient. The grant will be Rupees 3,640 payable from the General Fund.

52. GRANT IV.—The allotment for Controlling establishments at the Presidency will be Rupees 430, and that for the Collector's office Rupees 200. The sanctioned establishment for the Local Board's office costs Rupees 130.

Road Fund	...	...	...	...	Rs. 130
General Fund	...	...	...	...	970
Total...					970

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

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund.....	1,07,900	Grant I... Road Fund...	...	1,28,310	
Union Fund ...	560	Grant II. { Union Fund ...	...	510	
General Fund...	41,910	{ General Fund ...	...	12,330	12,840
		Grant III... General Fund ...	...	3,640	
Road Fund.		Grant IV. { Road Fund ...	...	840	
Receipts ... 1,07,900		{ General Fund ...	...	130	970
Appropriation. 21,800		General Reserve ...	...	3,600	
Total... 1,29,700					
		Balances.			
		Road Fund ...	...	550	
		Union Fund ...	...	50	
		General Fund ...	...	320	920
		Total...			1,50,370
	1,50,370				

(A true Extract.)

—(Signed) J. GROSE,
Secretary.

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

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

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

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

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

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

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

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 196. Proceedings of the Board of Revenue, dated 30th January 1872, No. 711 (Miscellaneous).
Read the following letter from the Secretary to the Board of Revenue, dated Fort Saint George, 16th January 1872, No. 6 :—

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

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

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

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

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

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

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

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

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

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

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

Submitted for the orders of Government.

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

3. The subject attracted the Board's notice when the Budget for 1872-73 was being reviewed. *Vide Board's Proceedings 1872, No. 120, paragraph 1.*

(Signed) J. GROSE,
Secretary.

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

In forwarding, herewith, for the orders of Government, copy of a letter from the President of the Local Fund Board, Godavery District, in which

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

* Dredging channel heads.

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

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

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

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

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

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

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

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

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

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

Transferred to the Financial Department.

FORT ST. GEORGE,
23rd February 1872.

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

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

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

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

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

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

(True Extract)
(Signed) H. E. SULLIVAN,
President.

Transferred to the Financial Department.

FORT ST. GEORGE,
4th March 1872.

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

No. 200. ORDER THEREON, 23rd March 1872, No. 353.
In the foregoing Proceedings the Revenue Board review the Local Fund Budgets of the Cocanada and Rajahmundry Circles for 1872-73.

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

2. COCANADA.—The course pursued by the Revenue Board as regards the Union Budgets,

Receipts.		
Balances	Rs.	5,160
House-tax		5,160
Grants-in-aid		480
Total ..	11,820	
Expenditure.		
Charges in Union Schools	Rs.	10,190
Less share paid from General Funds ..		230
Rayakuduru grant		9,960
Arrear salaries assumed payable from Union Funds		60
	1,000	
Balance...	11,020	
	800	
Total ...	11,820	

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

3. The receipts of the fund are Rupees 2,95,930. The contribution for Controlling Establishments at the Presidency, including that in the Accountant-General's Office, will be Rs. 1,140, and Grant IV., Rupees 2,380, of which Rupees 1,720 are chargeable to the Road Fund. The Road Fund assets are Rupees 2,13,890. The share of the circle on account of petty establishment will be Rupees 4,560, and the charges for general establishment, Rupees 33,420. The whole charges of the Road Fund, including a contribution of Rupees 10,000 to the Rajahmundry Circle for the Ellore and Hyderabad Road, are Rupees 1,91,200. The Government concur with the Local Fund Board in their opinion that the cost of dredging channel heads ought not to be, therefore, included.

out of the budget and the amount added to the allotment for new works. The Public Works Department will consider how the charge is to be met.

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

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

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

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

Expenditure.

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

Balances.

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

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

7. In the recent general order an additional grant of Rupees 12,000 has been made to this circle. The receipts of the circle are therefore Rupees 1,62,370, of which Rupees 1,41,700 are included in Statement IV. and Statement II.

8. The Local Board may make proposals to allot the increase otherwise. As in Cocanada the grant for dredging channel heads is struck out, and the amount transferred to new works. The charge for General Establishment, Public Works Department, is Rupees 21,550, and the Circle share of the petty establishment is Rupees 3,330. The Road Fund balance is Rupees 580, and Grant I. Rupees 1,40,100.

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

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

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

Receipts.

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

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

<i>Expenditure.</i>	
Grant I.	1,40,100
" II.	12,840
" III.	3,040
" IV.	1,170
	<u>1,57,150</u>

<i>Balances.</i>	
Road Fund ...	580
Union Fund ...	50
General Fund ...	4,590
	<u>5,220</u>
Total ...	<u>1,62,370</u>

(True Extract.)

[Signature]
Officialing Chief Secretary.

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

Exd. J. Wright.

[Handwritten signature]

No: 1092: 24

Govt. of 1872: 31117

FINANCIAL.

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

Dated March, 23rd.

Recd. April 18th.

Enc.

G. O., 23rd March 1872, No. 353.

MARCH.

Nos. 194-200.

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

RECORDED

3-24-72