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MADRAS RECORD OFFICE

Government of Madras

Rev. DEPARTMENT

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Not to be folded or roughly handled

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Proceedings of the Madras Government, Financial Department,
22nd March 1872.

No. 178. Read the following Proceedings of the Board of Revenue, dated 21st February 1872, No. 1285 (Miscellaneous):—

Read the following letter from the Acting President of the Local Fund Boards, Godavery District, to the Secretary to the Board of Revenue, dated Ramachendrapur, 1st February 1872, No. 10:—

I have the honour to acknowledge the Proceedings of the Board of Revenue and of Government, dated 4th and 12th December, Nos. 4929 and 772, respectively, on the Local Fund Budgets of the Cocanada Circle for 1871-72, and to furnish information on the points therein adverted to.

2. An accurate division of the balance of Road Fund under Act III. of 1866

Paragraph 2, G. O.

is rendered impracticable, from there being no information as to the amount actually expended in former years on account of works in each taluq. The receipts were looked upon as a general fund available for expenditure in any part of the district, and so dealt with. It was after a full and careful consideration of all these difficulties that the plan of distributing the balance in the ratio of the estimated collections of cess on land was adopted.

3. In paragraph 4 of the Government Order explanation is called for as to the nature of the General Fund of Rupees 1,060 credited in Statement III. This is the sum which accrued under the system, in force prior to the introduction of the Educational Act VI. of 1863. The schools established in the late sub-division by Mr. George Noble Taylor were entirely supported by the proceeds of the voluntary assessments made by ryots, but as from time to time schools were temporarily closed whilst no corresponding remission was made in the assessment a surplus accumulated, and it was further augmented by fines and stoppages. A surplus also accumulated under the grant-in-aid system which was introduced in 1862. The grant-in-aid drawn appears to have been always the same whilst the number of schools was reduced. Deductions made from salaries of masters when on leave and other savings appear to have formed part of this general balance. There are instances on record in which Government sanctioned grants-in-aid from this General Fund towards building school-houses in the taluqs. of the old sub-division. The surplus funds of schools closed when the Educational Act of 1866 was introduced merged in the General Fund. An account of the formation of the General Fund will be found in Mr. Bowers' letter, dated 23rd December 1865, recorded in the Proceedings of Government dated 11th January 1866, No. 12.

4. Government remark that the Rate Schools shown in Statement III. are fifty, while, according to the Public Instruction Report, there were only forty-three Rate Schools in the Cocanada Circle, and two in Rajahmundry besides three middle-class Rate Schools. From the explanation of the Deputy Inspector of Schools it appears that four Rate Schools belonging to the Cocanada Circle were temporarily closed at the end of the past official year owing to absence of masters and other causes, but were revived under the new system.

5. In respect to the schools newly opened, I shall be in a position to submit my views on receipt of a report from the Head Assistant, to whom has been relegated the duty of drawing up a scheme for the whole district, and upon whose

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special recommendation the schools remarked on in the latter part of paragraph 4 of the Government Order were formed. I may, however, here mention that the schools having been opened and having met with considerable support, as is evinced by the fact of upwards of 2,000 boys being educated therein, it is simply impossible to close them without making the proceedings of the Local Boards ridiculous in the eyes of the people. Moreover, the charges connected with these schools have been hitherto paid from General Funds in anticipation of the sanction of Government.

6. The notice called for in paragraph 12 of the Board's Proceedings is enclosed.

Submitted for the information of Government, with reference to Government Order, 12th December 1871, No. 772.

2. The Board have already represented the difficulty of dividing district balances between circles in the manner desired by Government.

3. The Rupees 1,060, to which Government refer in paragraph 4 of their Order, should evidently be credited to the General Fund.

4. Under the circumstances reported in paragraph 5 the new schools must be kept open.

5. A revised Notification should be submitted without delay. It should state, not the aggregate amount of revenue which is to be collected by house-tax in each village, but the manner in which the houses are classed and the schedule rate to be charged in each class. In the case of unions to be formed round schools other than Rate Schools, the maximum distance of the taxed houses from the schools for which they are taxed should be noted.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 179. ORDER THEREON, 22nd March 1872, No. 345.

Separate orders will issue on the subject of the division of the balances belonging to the Road Fund.

2. The balance of the general school funds should be credited to the Local Fund.

3. The precipitancy with which new schools have been opened, without report or sanction, is to be regretted. The Governor in Council is glad to learn that there is a real appreciation of the benefits of elementary education in the Godavery District. In future, however, the sanction of Government must be obtained before new schools are established. The appropriation of the general funds to the support of these schools is opposed to the general orders of Government. It has been authorized for the year 1871-72 as a special case. The Revenue Board's instructions for the preparation of a draft notification are approved as regards these new schools, and for the year 1872-73.

4. The draft Notification which has been submitted relates only to the Rate Schools already existent, and for the support of which the house-tax is to be levied for 1871-72. On the understanding that the villages specified in it were subject to

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taxation under Act VI. of 1863, the Government sanction its immediate publication in the District Gazettes. It is presumed that the Cocanada Union is distinct from the Municipality. House-tax is not leviable within municipal limits.

(True Extract.)

[Signature]
Officiating Chief Secretary.

To the Board of Revenue.
" Revenue Department. ✓
" Director of Public Instruction.
" Accountant-General.

Recd. 1872. Sept. 11. 1872.

1872. Sept. 11. 1872.

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April 1872.

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