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# MADRAS RECORD OFFICE

## GOVERNMENT OF MADRAS

Rev DEPARTMENT

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*Not to be folded or roughly handled*

## *Proceedings of the Madras Government, Financial Department, 7th May* 1873.

No. 29. Read the following Proceedings of the Board of Revenue, dated 14th March 1873, No. 379 :—

From the President of the Local Fund Boards, Godavery District, dated 14th December 1872, No. 117.

ABSTRACT.—Forwarding Local Fund Budget of Cocanada Circle for 1873-74.

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From the same Officer, dated 25th January 1873, No. 6.

ABSTRACT.—Forwarding Local Fund Budget of Ellore Circle for 1873-74.

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From the Sanitary Commissioner, Madras, dated 6th February 1873, No. 340.

ABSTRACT.—Submitting remarks on Local Fund Budget Estimates for 1873-74 of Cocanada Circle.

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From the same Officer, dated 13th February 1873, No. 357.

ABSTRACT.—Stating that Ellore Local Fund Board have provided Rupees 3,000 for sanitary expenditure.

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THE Local Fund Budget Estimates of the Cocanada and Ellore Circles for 1873-74 are submitted for the orders of Government.

### COCANADA CIRCLE.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The receipts are estimated at Rupees 3,36,940, as follows :—

| | Rs. |
|---|---|
| 1. Balances ... ... ... ... ... ... ... | 1,06,720 |
| 2. Allotments from General Revenue ... | 30,720 |
| 3. Rates and Taxes ... ... ... ... ... | 1,94,420 |
| 4. Contributions ... ... ... ... ... ... | 740 |
| 5. Endowments ... ... ... ... ... ... | 4,200 |
| 6. Miscellaneous ... ... ... ... ... ... | 140 |
| Total... | 3,36,940 |

3. The cess on land is less by Rupees 52,390 than that shown in the current year's revised budgets. The latter included, as explained by the Board of Revenue in paragraph 7 of their Proceedings recorded in G. O, Financial Department, dated 17th January 1873, No. 78, the greater part of the demand for 1871-72 not realized in that year and the cess on Zemindari and Inam lands which had not been settled.

| | Rs. |
|---|---|
| 1872-73 ... ... ... ... ... | 2,34,000 |
| 1873-74 ... ... ... ... ... | 1,81,610 |
| | 52,390 |

4. The house-tax levied within 108 Unions is expected to yield Rupees 12,810. In the current year's revised budget 111 Unions, calculated to produce Rupees 13,040, are entered. The difference is noted below :—

| Taluqs or Divisions. | Budget of 1872-73. | | Budget of 1873-74. | |
|---|---|---|---|---|
| | Number of Unions. | House-tax. | Number of Unions. | House-tax. |
| | | Rs. | | Rs. |
| Ramachendrapur ... ... ... | 30 | 3,650 | 27 | 3,155 |
| Amalapur... ... ... ... ... | 23 | 2,447 | 23 | 2,447 |
| Nagaram Division ... ... ... | 10 | 1,020 | 10 | 1,020 |
| Rajahmundry ... ... ... ... | 10 | 1,240 | 10 | 1,240 |
| Peddapur ... ... ... ... ... | 19 | 1,816 | 19 | 2,076 |
| Cocanada ... ... ... ... ... | 6 | 890 | 6 | 890 |
| Coringa ... ... ... ... ... | 4 | 870 | 4 | 870 |
| Pittapur ... ... ... ... ... | 8 | 850 | 8 | 850 |
| Tuni ... ... ... ... ... ... | 1 | 260 | 1 | 260 |
| Total... | 111 | 13,043 | 108 | 12,808 |

5. In the Ramachendrapur Taluq the Unions marginally named are omitted from the budget, the villages comprising them having been absorbed in certain other Unions in the revision which was made to suit the general scheme.

1. Balabhadrapuram, 2. Konkudum, and 3. Vettapalem.

6. In the Peddapur Taluq the grant-in-aid school at Juggempetta is included in the Tullurru Union, which is hereafter to be called the Juggempetta Union.

7. A draft Notification for the levy of the house-tax was submitted to Government with Board's Proceedings, dated 5th March 1873.

8. It is observed that no school fees are to be levied, but in paragraph 17 of the first letter read above the President adverts to the insufficiency of the house-tax to meet the Union charges.

9. A sum of Rupees 50 is entered as the contribution by the Cocanada Municipality towards meeting the cost of Educational Inspection. Nothing appears under this head in the current year's budget, but the Board of Revenue in reviewing it drew the attention of the President to the subject. He will report how it was calculated.

10. With reference to Board's Proceedings, 5th October 1872, No. 1,970, a sum of Rupees 2,000 is now entered as the probable receipts from the sale of school books.

11. Grant I., Public Works, Statement II.,—Road Fund Receipts and Expenditure.—The assets of the Road Fund are estimated at Rupees 2,39,240.

12. The share of the cost of Public Works Department supervision, at 26 0842 per cent. on the proposed expenditure, is Rupees 45,330, debitable as follows :—

Rupees 41,800 to the Road Fund.
,, 60 to the Endowment Fund.
,, 3,470 to the General Fund.

13. The Petty Establishment of the district appears from paragraph 13 of the President's letter to have been distributed between the two Circles. The annual cost of the sanctioned establishment is Rupees 7,860, of which Rupees 4,720 are chargeable to this Circle and the remainder, Rupees 3,140, to the other Circle. The President is, however, requested to furnish a list showing the particulars of the establishment attached to each Circle.

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14. The share of the cost of general management chargeable to the Road Fund should be Rupees 1,800.

15. Statement II.-A., Part I., New Works.—Part I. contains 17 items with a total allotment of Rupees 1,53,900. Items Nos. 8, 11, 14 to 17 are unsanctioned. The estimate for the 14th item was submitted to Government with the Board's Proceedings, dated 27th September 1872, No. 1,933.

16. The 17th item with an allotment of Rupees 20,500 is for Minor New Works of miscellaneous public improvement. The President mentions that Rupees 10,000 are intended for the excavation and repair of tanks and wells by the Public Works Department required exclusively for drinking purposes, Rupees 500 for other unforeseen charges, and Rupees 10,000 for the construction and repair of some new and old choultries, as want of proper accommodation is greatly felt by travellers in some of the villages. No details are given. The President will furnish a memorandum showing in detail the nature, extent, and locality of the works to be executed out of these allotments for incorporation in the printed budget.

17. Part II., Repairs.—In this list the maintenance grants of the 1st and 3rd items have been reduced without any explanation, and the 6th and 7th are fresh provisions for the portions of the roads to be completed before the close of the current year.

18. Grant II., Education.—The allotment for the Training School has been raised from Rupees 1,100 to Rupees 2,000 to meet the enhanced stipends that will have to be paid to the students in consideration of the high prices prevailing, and any other expenses connected with school furniture.

19. The Union charges as shown in Statement I.-B. do not agree with the totals in State-

| | I.-B. | III.-A. |
|---|---|---|
| | Rs. | Rs. |
| Salaries ... ... ... ... ... | 12,450 | 12,072 |
| Miscellaneous ... ... ... ... | 6,810 | 783 |
| Total... | 19,260 | 12,855 |

The difference in the first item is due to the provision in Statement I.-B. of the salaries of Assistant Teachers in such schools as may apply for them, and in the second item to the inclusion of a lump sum to meet the cost of buildings, maps, slates, and other furniture required. Lump sums are provided apparently because the wants of each Union are not ascertainable just now. The Board of Revenue see no necessity for this express provision. The demands as they arise may be met on the sanction of competent authority, and as the two statements should correspond the extra amounts have been struck out of I.-B. If they are entered in the budget a corresponding grant from the General Fund must be entered in a new Receipt column.

20. A sum of Rupees 2,000 is entered for the purchase of books for Union and other schools.

21. Grant III., Sanitation.—A sum of Rupees 10,000 is allotted for excavating and repairing several tanks and wells in the Circle besides the provision of Rupees 10,000 under Grant I. to be spent by the Public Works Department. The details of this item should also be furnished after ascertaining the wants of the several parts of the Circle.

22. A sum of Rupees 57 is to be spent in the Juggempetta Union on sanitary objects. The item is not shown in Statement IV.-B. It has now been entered in the statement and added to the allotment of Rupees 10,000 noticed in the preceding paragraph.

23. In Statements IV. and IV.-A. the Rajahnagram Choultry is entered, but as there are no receipts and charges appertaining to the institution it has been struck out of the statements. The attention of the Collector is called to paragraph 27 of the Board's Proceedings, dated 25th October 1872, No. 2,076, and he is requested to lose no time in attending to the requisition therein made regarding the choultry.

24. Grant IV., Miscellaneous.—The entries under this grant call for no remark.

25. The following is an abstract of the budget embodying the revisions adverted to above:—

| Receipts. | | Charges. | | | |
|---|---|---|---|---|---|
| | Rs. | | | Rs. | Rs. |
| Road Fund ... ... ... | 2,39,240 | Grant I. ... Road Fund ... | | 2,23,680 | |
| Union Fund ... ... | 12,810 | | Endowment Fund. | 260 | |
| Endowment Fund ... | 8,200 | | General Fund ... | 27,010 | 2,50,950 |
| General Fund ... ... | 78,690 | Grant II. ... Union Fund ... | | 12,700 | |
| | | | General Fund ... | 10,910 | 23,610 |
| | | Grant III. ... Union Fund ... | | 60 | |
| | | | Endowment Fund. | 3,300 | |
| | | | General Fund ... | 16,210 | 19,570 |
| | | Grant IV. ... Road Fund ... | | 1,800 | |
| | | | General Fund ... | 750 | 2,550 |
| | | General Reserve ... ... ... ... | | ... | 6,370 |
| | | *Balances.* | | | |
| | | Road Fund ... ... ... | | Rs. 13,760 | |
| | | Union Fund ... ... ... | | 50 | |
| | | Endowment Fund... ... | | 4,640 | |
| | | General Fund ... ... | | 17,440 | 35,890 |
| | | | | ... | |
| Total... | 3,38,940 | | Total... | ... | 3,38,940 |

ELLORE CIRCLE.

26. The receipts are estimated at Rupees 1,82,140, as follows :—

| | Rs. |
|---|---|
| 1. Balances ... ... ... ... ... ... | 25,070 |
| 2. Allotment from General Revenue ... | 39,410 |
| 3. Rates and Taxes ... ... ... ... | 1,17,580 |
| 4. Miscellaneous ... ... ... ... ... | 80 |
| Total... | 1,82,140 |

27. The balances shown at the foot of the current year's revised budget are taken as the opening balances for 1873-74. This is not correct. They should have been calculated on the data available at the time the budget was prepared.

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28. A sum of Rupees 19,500 is expected from house-tax levied within 135 Unions. In the current year's revised budget only 129 Unions with a house-tax of Rupees 20,830 are entered. The budget under review contains six more Unions, as follows :—

| | |
|---|---|
| 1. Pennagonda. | Tamku Taluq. |
| 2. Duvva. | |
| 3. Relangi. | |
| 4. Telali. | |
| 5. Dommeru. | Yemagudu do. |
| 6. Polaveram. | |

29. In their Order, Financial Department, dated 22nd March 1872, No. 345, the Government sanctioned the formation of 51 Unions. A draft Notification for 78 Unions is now before Government with Board's Proceedings, dated 5th March 1873. The entries of the six fresh Unions have been struck out as no information is given regarding them.

30. The Vice-President omitted to include the receipts from the sale of books to Union and other schools. The Board have inserted Rupees 2,000.

31. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Road Fund receipts include an additional appropriation of Rupees 12,000 from the one-third land cess. The Board have found it necessary to increase it to Rupees 14,500, which raises the Road Fund assets to Rupees 1,22,480.

32. The cost of the Public Works Department General Establishment is Rupees 22,120, [illegible] Rupees 21,710 must be charged to the Road Fund and Rupees 410 to the General

33. The Petty Establishment is put down at Rupees 3,100, which is the amount appearing in the current year's revised budget. Now that the establishment has been distributed between the Circles the actual cost amounts to Rupees 3,140, which has now been inserted.

34. The Road Fund reserve should be Rupees 11,860.

35. Statement II.,-A., Part I., New Works.—Part I. contains 20 items with an aggregate allotment of Rupees 67,700. No assignments have been proposed for items Nos. 3 to 7, 13 to 17, and 19 for want of funds. The Board have struck them out of the budget. The 12th item is the road from Ellore to Kamarapucota viâ Tegavaram, estimate Rupees 1,64,700. This project is a modification of the one for constructing a road from Dendalur to Jungareddiguden at a cost of Rupees 1,67,000 sanctioned in G. O., Financial Department, 27th March 1872, No. 383. A revised estimate for the altered project with full explanation of the deviations proposed should be submitted for sanction. Pending the receipt of the revised estimate the original description of the work and the amount of the estimate have been restored.

36. Part II., Repairs.—A sum of Rupees 15,550 is to be spent on the maintenance of roads, Rupees 1,500 on avenues on canal banks, and Rupees 50 on Travellers' Bungalows.

37. Grant II., Education.—It is proposed to raise the salary of the Deputy Inspector of Schools attached to the Circle by Rupees 50 a month. The circumstances under which the increase is recommended are not explained. This should now be done in a separate communication. The President will ascertain and state how much the Ellore Municipality is prepared to contribute towards the cost of educational inspection.

38. The charge for the Training School is the same as that made in the current year. It has been raised in the other Circle to allow of a higher rate of stipends being given to the

students. It is presumed that a similar course will be followed in this Circle. The provision has been altered.

39. A sum of Rupees 5,000 is allotted from the General Fund for constructing bungalows for the Union Schools on a standard plan to be proposed by the Director of Public Instruction. The Local Board should set about preparing a plan in consultation with the Educational Inspector of the division and should submit it with an estimate of the cost for approval.

40. GRANT III., SANITATION.—The grant (Rupees 3,000) for Sanitary Establishment, etc., is less by Rupees 11,000 than that entered in the current year's budget. It is to be laid out in constructing and cleansing tanks and wells. The Vice-President states that further detailed information than this cannot be given as the allotment is to be utilized with reference to the state of the season.

41. A sum of Rupees 2,000 is provided under (*f.*) Choultries to satisfy a demand to be made by the Ellore Municipality for the Dispensary proposed to be established there. In the latter part of paragraph 4 of their Order, Financial Department, dated 19th April 1872, No. 539, Government requested the Commissioners to take the matter of establishing a small Dispensary into consideration, but nothing further seems to have transpired after this. Full information of the whole cost of the Dispensary and the principle on which the contribution from Local Funds is calculated should be given. Meanwhile, the allotment will be allowed to stand.

42. GRANT IV., MISCELLANEOUS.—The Circle Board have resolved to increase the pay of their Clerk from Rupees 20 to Rupees 35 per month and have made provision in the budget for the same. The Board of Revenue recommend Government to sanction the increase.

43. An abstract of the budget as revised is given below:—

| Receipts. | | | Charges. | | | | |
|---|---|---|---|---|---|---|---|
| | | RS. | | | | RS. | RS. |
| Road Fund ... ... ... | | 1,07,980 | Grant I. ... | Road Fund ... | | 1,20,870 | |
| Union Fund ... ... | | 32,120 | | General Fund ... | | 6,980 | 1,27,850 |
| General Fund .... ... | | 42,390 | Grant II. ... | Union Fund ... | | 18,330 | |
| | RS. | | | General Fund ... | | 9,440 | 27,770 |
| Road Fund receipts... | 1,07,980 | | Grant III. ... | General Fund ... | | ... | 6,370 |
| Additional appropriation. | 14,500 | | Grant IV. ... | Road Fund ... | | 930 | |
| | 1,22,480 | | | General Fund ... | | 450 | 1,380 |
| | | | | | | | 1,63,370 |
| | | | General Reserve ... ... ... ... | | | ... | 3,500 |
| | | | *Balances.* | | | | |
| | | | | | RS. | | |
| | | | Road Fund ... ... ... | | 680 | | |
| | | | Union Fund ... ... ... | | 13,790 | | |
| | | | General Fund ... ... | | 1,150 | | |
| | | | | | | ... | 15,620 |
| Total... | | 1,82,490 | | Total... | | ... | 1,82,490 |

(A true Extract.)

(Signed) J. GROSE,
*Secretary.*

*Proceedings of the Madras Government, Financial Department, 7th May 1873.*

No. 30. ORDER THEREON, 7th May 1873, No. 568.

With their Proceedings above recorded, the Board of Revenue submit the Local Fund Budgets of the Cocanada and Ellore Circles for 1873-74.

2. COCANADA.—A comparative abstract of the estimates for 1872-73 and 1873-74 is appended :—

| Receipts: | 1872-73. | 1873-74. |
|---|---|---|
| | RS. | RS. |
| Opening balance ... ... | 1,11,560 | 1,06,720 |
| Allotment from General Revenues— | | |
| Provincial Funds ... | 14,450 | 14,450 |
| Special Funds ... | 19,520 | 16,270 |
| Cess on land ... ... ... | 2,34,000 | 1,81,610 |
| House-tax ... ... ... | 13,040 | 12,810 |
| Miscellaneous... ... ... | 5,030 | 7,080 |

| Charges. | 1872-73. | 1873-74. |
|---|---|---|
| | RS. | RS. |
| Grant I.— | | |
| New Works ... ... | 1,17,300 | 1,53,900 |
| Repairs ... ... ... | 33,930 | 29,870 |
| Other Public Works charges ... ... ... | 70,460 | 67,180 |
| Grant II.— | | |
| Inspection ... ... ... | 2,760 | 2,760 |
| Training Schools ... | 1,110 | 2,000 |
| Union Schools ... ... | 13,960 | 12,850 |
| Result Grants ... ... | 4,000 | 4,000 |
| Miscellaneous ... ... | ... | 2,000 |
| Grant III.— | | |
| Vaccination ... ... | 1,770 | 1,770 |
| Employment of Medical Practitioners ... | 1,200 | 1,200 |
| Sanitary Establishment. | 20,000 | 10,060 |
| Miscellaneous ... ... | 6,540 | 6,540 |
| Grant IV.— | | |
| Establishment ... ... | 2,760 | 2,550 |
| | 2,75,790 | 2,96,680 |
| Balance ... | 1,21,810 | 42,260 |
| Total ... | 3,97,600 | 3,38,940 |

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... ... ... ... ... | 87,720 |
| Union Fund ... ... ... ... ... ... ... ... ... ... ... ... | 80 |
| General Fund ... ... ... ... ... ... ... ... ... ... ... ... | 29,840 |
| Endowment ... ... ... ... ... ... ... ... ... ... ... ... | 4,170 |
| Total ... | 1,21,810 |

3. The opening balances shown are the closing balances of the Revised Budget for 1872-73 as submitted by the Circle Board, but it is observed that the balances given in the budget printed after final revision are as follow :—

4. No house-tax was sanctioned in the Cocanada Circle even for 1872-73, but the Government believe that most of the schools shown in the budget were in actual operation, and consequently their charges, amounting to Rupees 12,960, must be met from General Funds instead of from the house-tax, thus reducing the closing

balance of 1872-73 to Rupees 16,880. With this exception the expenditure in 1872-73 is not likely to have exceeded the estimate, and, in the absence of further information, the Government think that the balances of the printed budget modified as above may be adopted in lieu of the figures in the budget as submitted. The large decrease in the estimated land-cess is explained by the fact that the estimates for 1872-73 included large arrears. The house-tax must disappear from the budget under recent orders. The President must endeavour to produce uniformity in the Local Fund and Municipal Budgets in the matter of contributions. Pending adjustment the sum of Rupees 690 entered as contribution from Rajahmundry for Inspection will be allowed to stand as in the budget for 1872-73.

5. The large funds available have permitted additional allotments for New Works. The remarks of the Board of Revenue with reference to Statement 2-A, Part I., are approved, and the Government must also urge most strongly on the Circle Board the necessity of completing the works already commenced before making assignments for entirely new projects. The Local Fund School charges must now be entirely met from General Funds. The large opening balances of the year 1873-74 will permit of the educational charges shown in the budget being passed as submitted. The entry under Grant III., (8) Miscellaneous, of a sum of Rupees 1,300 "For Medicines," requires explanation.

6. The abstract of the budget as modified is as follows:—

| Receipts. | Rs. |
|---|---|
| Road Fund | 2,39,240 |
| Endowment Fund | 8,370 |
| General Fund | 80,570 |
| Total | 3,28,180 |

| Expenditure. | | Rs. | Rs. |
|---|---|---|---|
| Grant I.— | | | |
| | Road Fund | 2,23,680 | |
| | Endowment Fund | 260 | |
| | General Fund | 27,010 | |
| | | | 2,50,950 |
| Grant II. | | | 23,610 |
| Grant III.— | | | |
| | Endowment Fund | 3,300 | |
| | General Fund | 16,270 | |
| | | | 19,570 |
| Grant IV.— | | | |
| | Road Fund | 1,860 | |
| | General Fund | 690 | |
| | | | 2,550 |
| General Reserve | | | 6,370 |
| Balances— | | | |
| | Road Fund | 13,700 | |
| | General Fund | 6,620 | |
| | Endowment Fund | 4,810 | |
| | | | 25,130 |
| Total | | | 3,28,180 |

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*7th May* 1873.

7. Ellore.—A comparative abstract of the estimates for 1872-73 and 1873-74 is appended:—

| Receipts. | 1872-73. Rs. | 1873-74. Rs. |
|---|---|---|
| Opening balance | 18,920 | 25,070 |
| Allotment from General Revenues— | | |
| Provincial Funds | 28,050 | 28,050 |
| Special Funds | 8,900 | 11,360 |
| Cess on land | 1,08,000 | 98,080 |
| House-tax | 20,830 | 17,850 |
| Miscellaneous | 18,990 | 2,080 |

| Charges. | 1872-73. Rs. | 1873-74. Rs. |
|---|---|---|
| Grant I.— | | |
| New Works | 81,440 | 72,700 |
| Repairs | 17,100 | 17,100 |
| Other Public Works charges | 39,550 | 38,050 |
| Grant II.— | | |
| Inspection | 2,760 | 3,160 |
| Training Schools | 1,390 | 2,280 |
| Union Schools | 17,480 | 18,270 |
| Grants-in-aid | 2,340 | 2,060 |
| Miscellaneous | ... | 2,000 |
| Grant III.— | | |
| Vaccination | 1,170 | 1,170 |
| Sanitary Establishment | 14,000 | 3,000 |
| Miscellaneous | 200 | 2,200 |
| Grant IV.— | | |
| Establishment | 1,190 | 1,380 |
| | 1,78,620 | 1,63,370 |
| Balance | 25,070 | 19,120 |
| Total | 1,55,870 | 1,55,870 |

| Charges. | | | 1872-73. Rs. | 1873-74. Rs. |
|---|---|---|---|---|
| | | | | 6,370 |
| General Fund | | | | |
| Grant IV.— | | | | |
| Road Fund | | | 1,010 | |
| General Fund | | | 370 | |
| | | | | 1,380 |
| Total | | | | 1,55,870 |

(True Extract.)

*Acting Under Secretary,*
for *Chief Secretary.*

To the Board of Revenue.
" Revenue Department.
" Accountant-General.
" Public Works Department.
" Inspector-General, Indian Medical Department.
" Director of Public Instruction.
" Sanitary Commissioner.
" President of the Local Fund Board, Godavery District.
" " of the Municipal Commission, Godavery District.

Exd. J. Wright.

or Rupees 7,500 less than the proposed expenditure. The majority of the schools in the circle having been established without sanction, the Government cannot consider it entitled to any assistance from Provincial Funds under the terms of G. O., dated 28th March 1873, No. 426, as the charges of the fifty-one sanctioned schools can be easily met from the unallotted balance of the General Fund. It is not desired, however, that the suspension of the house-tax should necessarily entail the summary abolition of any existing school however irregularly established, and the present budget will be adjusted so as to meet the expenses of all the schools shown in Statement III. by re-transferring Rupees 8,100 from the appropriation to the Road Fund. This will necessitate the reduction of the Road Fund allotment for New Works to Rupees 62,440, the cost of Public Works Establishment to Rupees 20,330, the Road Fund Reserve to Rupees 11,050, and the allotment for Tools and Plant to Rupees 780.

10. The proposed increase to the pay of the Circle Clerk is sanctioned, the abstract of the budget as modified will be—

| Receipts. | Rs. |
|---|---|
| Road Fund ... ... ... ... ... | 1,07,980 |
| General Fund ... ... ... ... ... | 47,890 |
| Total ... | 2,03,690 |

| Charges. | Rs. | Rs. |
|---|---|---|
| Grant I.— | | |
| Road Fund ... ... | 1,13,270 | |
| General Fund ... | 6,980 | |
| | | 1,20,350 |
| Grant II.— | | |
| General Fund ... ... ... ... | | 27,770 |
| Total ... | 2,03,690 | 1,82,490 |

8. The opening balances shown are the closing balances of the Revised Budget for 1873-74 as modified by the Board of Revenue. Here as in the Cocanada Circle the Union Fund opening balance must be reduced by the amount necessary for the support of such Union Schools as existed in 1872-73 in excess of the fifty-one on account of which the levy of the house-tax had been authorized. The Government are not aware whether the whole of the schools shown in the budget were actually in operation in 1872-73; but, as the order directing that no more should be established without sanction was only passed in January 1873, it will be safer to adjust the budget so as to meet all the school charges shown.

9. In the budget for 1872-73 the house-tax for the fifty-one schools amounted to Rupees 12,056, the Government contribution to Rupees 484, and the balance of cess under Act VI. of 1863 to Rupees 7,578, making altogether Rupees 20,118 with which to meet charges aggregating Rupees 15,098, thus reducing the opening union balance for 1873-74 to Rupees 5,020 which may now be merged with the General Fund, the suspension of the house-tax having done away with the necessity of keeping up separate funds for the various schools. The receipts for the year will then be—

| | Rs. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... ... ... ... ... | 1,07,980 |
| General Fund ... ... ... ... ... ... ... ... ... ... ... ... | 47,890 |
| Total ... | 1,55,870 |

Revenue 1873 Sept.

No 1405.

# Govt. of [1873] Madras.

## FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated May, 7th.

Read. May 19 1873 Encl.

G. O., 7th May 1873, No. 568.

TEXT.

Pcs. 29-32.

Reviewing the Budget Estimates of the Cocanada and Ellore Local Fund Circles for 1873-74.

No 123

Mr. [illegible]

19 May 1873