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## MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

*Revenue* DEPARTMENT

G.O. No.  
B.P. No.

387

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Dated

11-2-1876-196

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*Proceedings of the Madras Government, Financial Department,  
1st February 1876.*

**Local Funds—Budget.**

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

Read the following letters:—

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

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

—

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

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

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

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

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

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

|                    | 1871-72.        | 1872-73.      | 1873-74.      | 1874-75.      |
|--------------------|-----------------|---------------|---------------|---------------|
| Balance ... ..     | RS.<br>1,57,495 | RS.<br>95,268 | RS.<br>82,418 | RS.<br>82,735 |
| Receipts ... ..    | 1,78,369        | 2,15,952      | 2,80,016      | 1,99,092      |
| Total ... ..       | 3,30,864        | 3,11,220      | 3,62,434      | 2,81,827      |
| Expenditure ... .. | 2,35,596        | 2,28,802      | 2,79,699      | 2,01,748      |
| Balance ... ..     | 95,268          | 82,418        | 82,735        | 80,079        |

This last balance is distributed as follows:—

|                       |               |
|-----------------------|---------------|
| Road Fund ... ..      | RS.<br>25,372 |
| Endowment Fund ... .. | 578           |
| General Fund ... ..   | 54,129        |
| Total ... ..          | 80,079        |

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

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

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

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

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

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

|                       |                 |
|-----------------------|-----------------|
| Road Fund ... ..      | RS.<br>1,00,070 |
| Endowment Fund ... .. | 5,900           |
| General Fund ... ..   | 1,06,030        |
| Total ... ..          | 2,12,000        |

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7. STATEMENT I.-B—GRANT I., STATEMENT II., ROAD FUND.—In the President's estimate the Road Fund Receipts, including a balance of Rupees 16,300, amount to Rupees 1,43,080, and the grant for New Works is Rupees 66,000. The charge from a credit to a debit opening balance which the Board think necessary reduces the ordinary assets to Rupees 1,00,070, and would entail a reduction of the grant for New Works to Rupees 32,200. The Board do not see their way to a reduction so great as this; and as there are ample assets in the General Fund, and the educational and other purposes of that fund are fairly provided for by grants amounting to Rupees 80,750, the Board propose an additional appropriation from the one-third land-cess of Rupees 12,000. This will raise the Road Fund assets to Rupees 1,12,070, and admit of a grant of Rupees 40,390 for new works. Repairs will cost Rupees 36,060, Petty Establishment Rupees 8,540, and General Supervision, Public Works Department, Rupees 10,650. The share of cost of General Management will be Rupees 1,330, the Road Fund Reserve Rupees 13,880, Contingencies Rupees 80, and Tools and Plant Rupees 770. The total charges will be Rupees 1,12,000, leaving a balance of Rupees 70.

8. STATEMENT II.-A, PART I.—The reduction to be made in the grant for New Works, Communications, is Rupees 24,310. Subject to the approval of the Local Fund Board, the Board resolve to effect it as follows:—

|                                                        | Proposed Allotment. | Reduced Allotment. | Saving.   |
|--------------------------------------------------------|---------------------|--------------------|-----------|
| Item 5.—Road from Amalapuram to Yedurlunka ... ..      | RS. 8,000           | RS. 5,000          | RS. 3,000 |
| " 6.—Do. from Razole to Mukteswarum ... ..             | 10,000              | 5,000              | 5,000     |
| " 7.—Navigable Canal through the Nagaram Island ... .. | *10,000             | ...                | 10,000    |
| " 8.—Great Northern Road ... ..                        | 15,000              | 8,690              | 6,310     |
|                                                        | ...                 | ...                | 24,310    |

Item No. 8, which is for the construction of a portion of the Great Northern Road at an estimated cost of Rupees 3,50,000, is unsanctioned. The President is requested to furnish the information called for in G.O., Financial Department, dated 22nd September 1875, No. 1,874, regarding the estimate already submitted to Government.

A sum of Rupees 5,000 for the erection of school-houses is shown under Grant II. and Statement III., but ought to appear in Grant I. and Statement II.-A. It will now be entered there under "Other Agency." Rupees 6,900 are allotted for the erection of a choultry at Dowlaishwaram or Cocanada not yet sanctioned. Estimate should be submitted with the promised separate communication on the subject. Rupees 2,100 are provided as a lump grant for Petty New Works, Sanitary and Miscellaneous. Details should have been given in an appendix to Part I., Statement II.-A. The President will now supply them.

9. PART II., REPAIRS.—The grant, Rupees 36,060, for Communications calls for no remark. The maintenance allowances of four roads have been raised, and two newly-completed roads added.

\* Not yet commenced.

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Rupees 6,000 are assigned for the up-keep of Avenues and Rupees 750 for Choultries and Travellers' Bungalows. The last item under Petty Sanitary and Miscellaneous, *vis.*, "Repairing Roads in Dowlaishwaram Rupees 250," is out of place here. It should appear either under Road Grant III. and Statement IV.-B. It will be transferred to the latter for Road Improvements. The Board are unable to correct Statement II.-B. The Board is requested to submit a revised statement.

Grant I. is Rupees 1,35,570 chargeable as follows:—

|                       | RS.      |
|-----------------------|----------|
| Road Fund ... ..      | 1,10,670 |
| Endowment Fund ... .. | 250      |
| General Fund... ..    | 24,650   |
| Total ... ..          | 1,35,570 |

GRANT II.—Provision is made for raising the salary of one of the three Inspecting Schoolmasters from Rupees 20 to Rupees 25, and for entering a fourth Inspecting Schoolmaster on Rupees 20. The allotment is accorded to Rupees 1,780. Sanction is requested for the entertainment of the Inspecting Schoolmaster. For 140 Local Fund Schools now existing and sanctioned Rupees 20,862 are provided against Rupees 20,196 in 1875-76. The details are unimportant, and are given in paragraph 13 of the covering letter. Rupees 4,658 are provided for new schools to be opened, making Rupees 25,520 in all. Thirty-two of the schools are on the old system. Rupees 4,000 are allotted for Results Grants and Rupees 1,730 miscellaneous in connection with the purchase and sale of books.

GRANT II. is Rupees 33,030 chargeable to the General Fund.

GRANT III., SANITATION, &c.—Rupees 1,300 are assigned for the dispensary at Ramachendrapur. So rich a Circle ought to have more than one dispensary. The Local Board should consider the question of establishing others. The grant for vaccination is Rupees 2,530 against Rupees 1,520 in 1875-76. The balance is due to the increased establishment sanctioned in G.Os., dated 26th March 1875, No. 1,723, and 8th July 1875, No. 1,444. It is proposed to assign Rupees 500 for medical practitioners (of what class is not stated) to purchase medicines, for the purchase of which Rupees 1,000 more are assigned. A scheme has been submitted through the Surgeon-General for orders of payment in separate proceedings. The item "Diet of Lunatics Rupees, 700," is transferred from "Sanitary Establishments" to "Miscellaneous," and

|                                    | RS.   |
|------------------------------------|-------|
| Improvement of Water-supply ... .. | 6,000 |
| Do. of Village Sites ... ..        | 690   |
| Engineering ... ..                 | 500   |
| ... ..                             | 360   |
| Total ... ..                       | 7,550 |

Rupees 250 will be added with reference to paragraph 10 *supra*. The grant for Sanitary Establishments will then be Rupees 7,550.\* The contribution for the Cocanada Civil Dispensary has been raised from Rupees 500 to Rupees 800 on request of the Civil Surgeon. The net charges of the institution should be met. A sum of Rupees 200 is provided as contribution to each of the lying-

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G.O., dated 30th June 1875, No. 1,389. in-wards at Cocanada and Rajahmundry,  
\* G.O., Financial Department, dated 24th May 1875, No. 1,135. and Rupees 180 for vaccine pupils.\* A  
separate report is promised regarding  
the scheme for medical pupils, on account of which Rupees 500 is provided.

15. Grant III. is chargeable as follows:—

|                       | RS.    |
|-----------------------|--------|
| Endowment Fund ... .. | 4,820  |
| General Fund ... ..   | 16,900 |
| Total ...             | 21,720 |

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

|                    | RS.   |
|--------------------|-------|
| Road Fund ... ..   | 1,330 |
| General Fund... .. | 1,190 |
| Total ...          | 2,520 |

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

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

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

(A true Extract.)

(Signed) H. E. STOKES,  
Acting Secretary.

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No. 4. ORDER THEREON, 1st February 1876, No. 219.

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

| RECEIPTS.                |                 | CHARGES.               |                 |
|--------------------------|-----------------|------------------------|-----------------|
|                          | 1875-76.<br>RS. |                        | 1875-76.<br>RS. |
| Balances—                |                 |                        |                 |
| Road Fund ... ..         | 15,000          | GRANT I.               |                 |
| Endowment Fund ...       | 2,000           | New Works—             |                 |
| General Fund ... ..      | 20,000          | Communications ...     | 68,980          |
| Allotments from General  |                 | Educational ... ..     | 5,000           |
| Revenue—                 |                 | Sanitary and Miscel-   |                 |
| Provincial Funds ...     | 14,450          | laneous ... ..         | 10,000          |
| Special Funds ... ..     | 2,080           | Repairs—               |                 |
| Cess on Land ... ..      | 1,70,000        | Communications ...     | 33,370          |
| Tolls ... ..             | ...             | Educational ... ..     | ...             |
| Contributions from other |                 | Sanitary and Miscel-   |                 |
| Circles, &c. ... ..      | ...             | laneous ... ..         | 6,250           |
| Receipts from Endow-     |                 | Cost of Establishment, |                 |
| ments ... ..             | 5,110           | Public Works Dept.     | 19,530          |
| Miscellaneous ... ..     | 1,400           | Petty Establishment... | 10,060          |
|                          |                 | Road Fund Reserve ...  | 13,050          |
|                          |                 | Other Items ... ..     | 1,270           |
|                          |                 | GRANT II.              |                 |
|                          |                 | Inspection ... ..      | 1,320           |
|                          |                 | Local Fund Schools ... | 20,200          |
|                          |                 | Grants-in-aid ... ..   | 4,000           |
|                          |                 | Miscellaneous ... ..   | 1,200           |
|                          |                 | GRANT III.             |                 |
|                          |                 | Hospitals ... ..       | 1,290           |
|                          |                 | Vaccination ... ..     | 1,520           |
|                          |                 | Sanitary Establish-    |                 |
|                          |                 | ment ... ..            | 10,000          |
|                          |                 | Choultries ... ..      | 4,820           |
|                          |                 | Miscellaneous ... ..   | 4,240           |
|                          |                 | GRANT IV.              |                 |
|                          |                 | Supervision and Man-   |                 |
|                          |                 | agement ... ..         | 2,440           |
|                          |                 | General Reserve ... .. | 5,840           |
|                          |                 | BALANCES.              |                 |
|                          |                 | Road Fund ... ..       | 1,830           |
|                          |                 | Endowment Fund ...     | 2,040           |
|                          |                 | General Fund ... ..    | 7,690           |
| Total ...                | 2,30,940        | Total ...              | 2,30,940        |

2. The Government regret that there has been so much delay in adjusting the Road Fund Balance, and they especially regret that it has been necessary for the Board of Revenue to write as they now do regarding Mr. Foster's action in the matter. The Government accept the large reductions made by the Board in the allotment for works, as also the additional appropriation made by them from the one-third land-cess, as on the whole the safest plan under the circumstances.

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

4. The Budget figures are passed as submitted by the Board.  
(True Extract.)

*Shore*

Chief Secretary.

To the Board of Revenue, with five enclosures.

- „ Revenue Department.
- „ Public Works Department.
- „ Surgeon-General, Indian Medical Department.
- „ Sanitary Commissioner.
- „ Director of Public Instruction.
- „ Accountant-General.
- „ President of the Municipal Commissions, Godavery District.

*Passive Separation*  
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*Local Funds—Budget.*—The Budget Estimate of the Education Circle for 1876-77, reviewed and passed.

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Adams

11 Feb 1768