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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 720 Press Mis.

97-29

Dated 28 - 11 - 1871.

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
28th November 1871.

Read the following papers :—

No. 97. Proceedings of the Board of Revenue, dated 26th October 1871, No. 4508.

From W. D. HORSLEY, Esq., Acting Collector of Cuddapah, to the Acting Secretary to the Board of Revenue, dated 15th September 1871, No. 189.

I HAVE the honour to forward the Local Fund Budgets for the Cuddapah and Madanapally circles.

2. The figures in the estimate for the Madanapally circle, as entered by that Board, appear to me to be incorrect. The correct figures have been entered here in red ink.

3. The Board of Revenue will observe from A. Revenues and Receipts of the two circles, that the Cuddapah circle has taken nothing of the lump grant from Provincial Funds, but has given it all over to the Madanapally circle. It was originally intended that the Cuddapah circle should take a larger share for its larger area, but this could not be carried out in consequence of the heavy road estimates as prepared by Government for the Madanapally circle. That circle required at least Rupees 21,000 (as you will find by the black figures in the estimate) out of the Rupees 30,890 allotted to this district. The estimate as corrected shows that the whole of the lump grant, Rupees 20,000, must be handed over to the Madanapally circle, and in addition Rupees 4,960, a share of the grant for establishment and tools and plant which has been distributed between the two circles in proportion to the estimated expenditure by departmental agency in each circle. The only portion of the Provincial grant appropriated by the Cuddapah circle, is the balance of the grant for establishment, tools, etc., viz., Rupees 5,930. This arrangement is absolutely necessary and is in accordance with the instructions contained in the latter part of paragraph 11, Government Proceedings, Financial Department, dated 7th June 1871, No. 213.

4. The estimate for tolls in the Cuddapah circle amounts to Rupees 5,000 net proceeds. It was at first supposed that the receipts would be much larger, but finally it was determined to establish tolls only on properly constructed roads as they actually *exist* and not as they *appear* on the District Road map.

Duvur.	Kamalapur.
Kazipett.	Kondapuram.
Badwail.	Proddatur.
Ontimitta.	Bakarowpett on Cuddapah and
Pullumpeta.	Chittoor road.

The stations for tolls are given in the margin. These places have been fixed upon with reference to the condition of the roads on which they are situated, the size of the town in the neighbourhood, and the facilities afforded for stopping traffic. At Badwail, Pullumpett, Kamalapur, and Proddatur, Sub-Magistrates are located. Duvur and Ontimitta are large villages. At Kondapur there is a railway level crossing, and at Bakarowpett there is a ghat over the Palkonda hills leading into the Royachoty taluq. Kazipett is not a large village but it is the only available station on Trunk Road No. VIII. Chennur would be a better place as the Pennair river is there crossed, but it is too near Cuddapah.

5. I am surprised that the Madanapally Board have resolved to establish no tolls in their circle this year. Looking to the condition of their funds and the perfect state of their roads, they ought to raise at the very least Rupees 3,000 during the remaining portion of this official year by means of tolls. Mr. Master's suggestion, concurred in, I think, by the Sub-Collector, that there should be a toll at each Kasbah town, is not, I think, sufficient. There might be additional tolls at Peelair, Kalkadla, Gurramkonda and Pakatimanipally. Except at Peelair there are no resident Sub-Magistrates at these places, but roads branch off at four of these villages, and the nature of the country is such that traffic is not likely to leave the road in order to avoid tolls. I roughly propose these additional stations. If sanctioned, a modification of my views after consulting with the Sub-Collector may become necessary.

6. In B. Expenditure, under the head Repairs (b), item Sanitary and Miscellaneous, there is a charge of Rupees 3,970 in the Cuddapah estimate. This is for avenues. In the Madanapally

estimate a charge for the same purpose of Rupees 1,000 appears against Communications. I do not know to which item this charge properly belongs.

7. In the estimate of each circle there are two entries under B. Expenditure, against the item Petty Establishment. One entry belongs to the Department Public Works, and the other is the cost of the Revenue establishment for the up-keep of the avenues alluded to in the last paragraph.

8. Under "Grant II., Education" there are charges against three items. The first is for inspection, and is framed on the information of the Inspector of Schools. The charges for salary grants is based on the expenses hitherto incurred by the different Committees of five Rate-Schools after deducting the amount of State aid afforded to each school. The item Results grants has a charge of Rupees 2,718. This estimate is framed upon the amount of last year's payments by results to fifty-four pial schools within this circle. No pial schools were inspected last year in the Madanapally circle. The schools at each of the four Kasbah Stations in that circle were not instituted under Act VI. of 1863. Consequently there are no charges against Education in the Madanapally circle.

9. The Committee who drew up the Cuddapah Budget have considerable doubt as to whether any entries on account of either receipts or disbursements connected with the Dispensary should appear in this Budget, because that institution is endowed, and its management has not yet been transferred by Government to the Local Fund Board under Section 10 of the Act. On this account there are no entries for receipts from the funds of the Dispensary in the Cuddapah estimate. In the Madanapally estimate an entry appears, and, I think, very properly, as I imagine the formal transfer by Government will be made when the Budget has been sanctioned. There is a charge to be met for the Cuddapah Dispensary, and that has been entered under Grant III. though the Committee doubt the propriety of the entry.

10. There is a small charge for sanitation in the Cuddapah estimate and has been incurred for the purposes of the town of Proddatur where a measure of this kind is for the first time introduced. There is a larger charge in the Madanapally estimate which apparently is for the town of Madanapally where sanitary measures of a simple nature have been in force for some time past.

11. The charge under Grant IV. for Controlling Establishment at the Presidency is taken from the Government Order, dated 16th August 1871, No. 1,242,* sanctioning the establishment proposed by the Board of Revenue. The total average charge for this district has been divided between the two circles.

* Communicated in Board's Proceedings, dated 25th August 1871, No. 3,653.

12. The Cuddapah Board require sanction for the entertainment of the establishment stated in the margin at a monthly cost of Rupees 100. The Madanapally Board propose to spend Rupees 15 per month for the same purpose. This provides for the entertainment of one Gumastah only. I think a larger establishment will have to be employed. There are no further entries in these budgets which appear to call for explanation.

	Rs.
Manager	60
English Clerk	25
Do.	15
	100

13. The Board of Revenue will see that the Cuddapah circle has a general balance in its favour of Rupees 20,436, while the Madanapally circle has a deficit of Rupees 71. In the Road Fund Estimate the receipts of the Cuddapah circle exceed the expenditure by Rs. 18,176. In the Madanapally circle there is a deficiency of Rupees 841. The Madanapally estimates

1,33,348 Receipts.
1,12,912 Expenditure.
£ 20,436
87,733 Expenditure.
87,662 Receipts.
£ 71

must be reduced or tolls in that circle must be established. The Board of Revenue will, I think, agree with me in saying that the Cuddapah circle should not contribute anything towards the funds of the Madanapally circle. For years past the sub-division has found favour with Collectors and Engineers to the detriment of the main division. The Road estimates as framed by the Public Works Department and sanctioned by Government for this year far exceed in proportion the estimates prepared for the main division. Road making in the sub-division is cheap and easy, while in the main division the work is expensive and difficult. The wants of the sub-division in roads were years ago amply supplied, while the main division has but few roads. The road map of this district is full of inaccuracies as far as the main division is concerned. For instance, in the Pulivendla Taluq, the road map shows a perfect system of roads coming from all parts of the Taluq to the Kasbah. The Board of Revenue will scarcely credit me when I say that a road does not *exist* in the taluq. No money has been spent on any proposed line beyond what was necessary for marking out a road. This state of things exists in a taluq in which last year Acres 12,000 were cultivated with cotton and Acres 1,500 with indigo, the assessment of land under cotton being Rupees 10,300 and that under indigo being Rupees 15,000. The Kasbah Station, Pulivendla, is 20 miles from, and the borders of the taluq extend to within ten miles of, a Railway Station. There are, I believe, other taluqs in the principal division neglected, but not to the same extent as Pulivendla. In these circumstances, the Cuddapah Circle Board will have ample opportunities of spending the balance they now have, and cannot afford to part with any portion of it to assist the Madanapally Circle Funds.

14. I very much regret the delay that has taken place in the submission of this Budget. The work of preparation was new to every one. I expected to be able to despatch it, as I promised the Board of Revenue, on the 7th of this month. At the last moment the Madanapally Budget reached me. On comparing it with the Cuddapah Budget it appeared necessary to make considerable alterations in the estimates of both circles. The system of having more than one circle in a district has created great confusion and trouble this year. If difficulties occur again, it will be necessary for me to recommend the establishment of only one circle in this district.

Enclosures Nos. 1 to 14.—Local Fund Budget Estimates for the Cuddapah and Madanapally Circles.

From the same officer, dated 7th October 1871, No. 200.

Abstract.—Forwards a Talaqwar Statement showing the allotment of the Road Fund for Cuddapah Circle for 1871-72, as required in Board's Official Memorandum, No. 1,314, dated 3rd October 1871.

The Local Fund Budget Estimates of the Cuddapah Circle, for the current year, are submitted for the orders of Government with the following observations.

2. Statement I A, Revenues and Receipts.—The total Local Funds receipts are shown as Rupees 1,33,340, derived from the following sources:—

	Rs.
1. Balances	7,410
2. Allotments from General Revenue	12,100
3. Rates and Taxes	1,13,830
	1,33,340

3. The actual balance of the Road Fund on the 1st April 1871 was Rupees 11,650, of which Rupees 7,410 are allotted to this and Rupees 4,240 to the Madanapally circle with reference to the expected land cess collections in them.

4. From the Provincial grant for the district Rupees 30,840, Rupees 5,820 have been assigned to this circle and Rupees 24,960 to the other circles. The Acting Collector states that this arrangement is absolutely necessary, and that it is in accordance with the instructions conveyed in the concluding part of paragraph 11 of the Government Order, Financial Department, dated 7th June 1871, No. 216. The Board of Revenue see no objection to the proposed distribution.

5. The income from the land cess is estimated at Rupees 1,01,510 including the collections under the old Act.

6. No tolls have hitherto been collected in this circle, but the Acting Collector proposes to levy tolls at the places noted in the margin.

1. Pavur.
2. Kuzipet.
3. Budwail.
4. Chittivilu.
5. Pullampett.
6. Ramalapur.
7. Nandigam.
8. Proddatur.
9. Bakarapet on the Cuddapah and Chintur road.

The proposal does not seem to have been carefully considered with reference to the conditions laid down in paragraph 22 of the Government Order, Public Department, dated 9th May 1871, No. 619, as is apparent from the information furnished in paragraph 4 of the Acting Collector's letter. Mr. Horsley is requested to re-submit his proposals for the two circles accompanied by a sketch map showing the sites of the toll-gates. Pending the submission of a separate report on the subject, the Board of Revenue have expunged the toll receipts Rupees 5,000. The distance from a Sub-Magistrate's station should be shown in each case; and with regard to that proposed for Kuzipet, it should not be considered a *conclusive* objection to Chennur that it is near Cuddapah.

7. A sum of Rupees 4,320 is entered on account of house-tax. The Acting Collector does not furnish any information as to how this is to be realized; but according to Statements III. and III B. only a sum of Rupees 1,033 is to be levied in forty-seven villages, where there are elementary schools *receiving* results grants. The Board of Revenue have disallowed the item for reasons stated in paragraph 27 of these Proceedings.

8. Statement I B., Expenditure.—The total expenditure proposed amounts to Rupees 1,12,910, and is as follows:—

		Rs.
Grant	I.	1,00,660
Do.	II.	7,420
Do.	III.	3,890
Do.	IV.	940
		1,12,910

9. Grant I., Public Works—Statement II., Road Fund Receipts and Charges.—The total receipts of the Road Fund are Rupees 1,19,030 inclusive of an additional appropriation of Rupees 10,860 from the one-third land cess and an income of Rupees 380 from avenues.

10. The Board of Revenue do not see the necessity for such a large additional appropriation and have accordingly reduced it to Rupees 13,000.

11. The income of Rupees 330 from avenues should, under the recent ruling of Government, be credited to General Local Funds. The item has been struck out of the statement.

12. Of the two sums shown against "Petty Establishment," the second, of Rupees 184, is on account of the establishments for the up-keep of the avenues, as stated in paragraph 7 of the Acting Collector's letter. The Board of Revenue observe that such an establishment being of a temporary nature should be added to the cost of the maintenance of avenues. The necessary alterations have been made in this office.

13. The provision on account of Tools and Plant has been raised from Rupees 753 to Rupees 770.

14. The Road Fund Reserve has been reduced from Rupees 11,160 to Rupees 9,630 with reference to the reductions noted above.

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15. Statement II. A, Part I. New Works.—Part I. contains two works with an aggregate allotment of Rupees 20,040 and a separate provision of Rupees 1,020 on account of "Petty New Works," making a total of Rupees 21,060.

16. Appendix to Part I.—The appendix contains two works, which should be exhibited in Part I. as the amounts of their respective estimates exceed Rupees 1,000. The works have been transferred accordingly.

17. An allotment of only Rupees 270 is provided for the road from Budwail towards Sidhout, while its estimated cost is Rupees 7,840. Rupees 270 is the sum which the Superintending Engineer said* could be made available for expenditure out of the maintenance grant of Rupees 2,100 *provided for the road in Part II of the current year's original Budget*, but the Acting Collector appears to have lost sight of another sum of Rupees 6,674 sanctioned* for it from the unappropriated balance of the Road Fund. As there are ample funds available, the Board of Revenue have allotted the full amount of the estimate.

* Board's Proceedings, dated 27th July 1871, No. 3,150.

* Vide Board's Proceedings, dated 31st May 1871, No. 2,209.

18. Part II., Repairs.—Part II. contains sixteen items. The 8th and 10th items have been transferred to the Appendix, as their respective allotments do not exceed Rupees 1,000.

19. Appendix to Part II.—None of the items exhibited in the appendix seem to call for remark except the 12th which has an allotment of Rupees 889. In their Proceedings, dated 17th July 1871, No. 2,972, the Board of Revenue sanctioned an assignment of only Rupees 739, which was stated to be required this year for the completion of the work, out of an estimate of Rupees 1,230. It is not apparent why the sum already allotted has been raised by Rupees 150. In the absence of any explanation on this point, the excess has been disallowed by the Board.

20. The allotment for the maintenance of avenues shown in Statement I.B. under "Sanitary and Miscellaneous," viz., Rupees 3,970 *plus* Rupees 180 the cost of Avenue establishment, has been omitted from Part II. of the Budget. The omission has been duly supplied.

21. All the works shown in the Budget of the Government Order, Financial Department, dated 7th June 1871, No. 216, have been entered in the two Budgets.

22. Statement II B.—The condition laid down in Rule XXIX. has been complied with.

23. Grant II., Education.—The total expenditure under this grant amounts to Rupees 7,420 and consists of the following charges:—

	Rs.
1. Payments for inspection...	3,100
2. Salary grants	1,600
3. Result grants	2,720
	7,420

24. The first item appears to have been framed on information furnished by the Inspector of Schools.

25. The second item is based on the expenses hitherto incurred by the Managing Committees of five Rate-Schools, after deducting the amount of the State aid given to each school.

26. The provision for results grants (third item) appears to have been made with reference to the actuals of the past year.

27. Statement III., Union Fund Receipts and Charges.—This statement contains the transactions of forty-seven Village Schools. No information is given about these schools beyond a

remark in Statement III B. that they are in receipt of results grants. The house-tax proposed to be levied in these villages is given as Rupees 1,033. The Board of Revenue are inclined to think that, in the absence of any proposal from the Acting Collector either for the formation of summary or regular unions in connection with these schools, no house tax can be levied in them, and have, therefore, struck the items out of the statement. The results grants will of course be continued from the General Local Funds.

28. Statement III B., Detailed list showing the Salary Grants.—This statement contains the salary grants allowed to five Rate-Schools which should be entered in Statement III., the particulars of charges being shown in Statement III A. The Village Schools receiving results grants should not have been shown in Statement III B. The Acting Collector will, at an early date, submit proposals for the formation of unions in connection with the Rate-Schools and any of the Village Schools qualified under the rules.

29. Grant III., Sanitation, etc.—The proposed outlay under this head, amounting to Rupees 3,890, is as follows:—

	Rs.
1. Hospitals and Dispensaries	1,600
2. Payment to Government for Vaccine establishment	2,000
3. Sanitary establishments and cleaning of tanks and wells.	290
	3,890

30. The first item, Rupees 1,600, is the Local Fund contribution to the Municipality for the Civil Dispensary at Cuddapah in accordance with the Government Order, Public Department, dated 17th April 1871, No. 491. According to the notice of Government previously noted (Government Order, Financial Department, dated 30th June 1871, No. 265. Do. do. dated 8th September 1871, No. 440.) this Dispensary should be transferred to the Municipal Commissioners, but the Acting Collector in paragraph 9 of his letter makes it appear that it is to be made over to the Local Fund Board. The amount to be contributed to the Municipality, Rupees 1,600, should be exhibited under the head Miscellaneous, Grant III. Statement I B. The Acting Collector will report without delay as to the receipts and charges of the Dispensary in view to its formal transfer.

31. The particulars of the second item are not given, and the Board of Revenue have no means of checking it.

32. The third item, Rupees 290, is for the sanitary improvements recently effected in the town of Proddatur.

33. Grant IV., Miscellaneous.—This grant is made up of the following items:—

	Rs.
1. Controlling establishment at the Presidency	190
2. Local Fund Board Establishment	750
	940

34. The allotment for the first item has been raised from Rupees 190 to Rupees 220.

35. The Local Fund Board of the circle request sanction for the entertainment of the under-mentioned establishment for their office:—

	Rs.
1. Manager	60
2. English Clerk	25
3. Do.	15
Per month ...	100

The Madanapally Circle Board propose to spend Rupees 15 per month for the same purpose.

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36. The Board of Revenue recommend the following establishment for the sanction of Government:—

	Rs.
For Cuddapah Circle—1 Clerk	30
For Madanapally Circle—1 Clerk	25
	55

37. The allotment for the second item has been altered according to the proposal now made.

38. The Board of Revenue beg to draw the attention of Government to paragraph 14 of the Acting Collector's letter bringing to notice that the system of having more than one circle has created great confusion and trouble in his district also.

39. The following is an abstract of the Local Fund Budget Estimates as revised by the Board of Revenue:—

Receipts.			Charges.			
	Rs.				Rs.	Rs.
Road Fund	1,03,680		Grant I....	Road Fund	1,02,880	
Union Fund	.....			Union Fund	.....	
Endowment Fund ...	.....			Endowment Fund ...	.....	
General Fund	20,240			General Fund	4,190	1,07,070
			Grant II	Union Fund	.....	
				General Fund	7,420	7,420
			Grant III.	Endowment Fund ...	.....	
				General Fund	3,890	3,890
			Grant IV.	Road Fund	380	
				General Fund	50	430
					Rs.	
				Road Fund Balance	420	1,18,810
				General do. do.	2,670	
				General Reserve...	2,020	5,110
					.....	
Total...	1,23,920					1,23,920

(True Copies and Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 98. Proceedings of the Board of Revenue, dated 30th October 1871, No. 4531.

Read again letter from the Acting Collector of Cuddapah, dated 15th September 1871, No. 189, recorded in Board's Proceedings, dated 26th October 1871, No. 4,503.

The Budget-estimates of the Madanapally Circle for 1871-72 are submitted for the orders of Government.

2. Statement I A., Revenues and Receipts.—The total Local Fund assets of the circle amount to Rupees 83,710, but the Acting Collector has raised it to Rupees 87,670 as particularized below:—

	Rs.
1. Balances	4,980
2. Allotment from General Revenue...	28,490
3. Rates and Taxes	52,950
4. Endowments, etc.	1,240
	87,670

3. The first item consists of the Road Fund balance of Rupees 1,240, and of the General Fund balance Rupees 740. It is observed from Statements IV. and IV A. that the latter sum is the balance in favour of the Madanapally Civil Dispensary on the 1st April 1871. The Board of Revenue have accordingly entered the sum opposite to Endowment Funds.

4. The second item is made up of Rupees 24,960, the share of the grant from Provincial funds, and Rupees 3,530, the proportionate share of the allotment, from Special funds. The necessity for such a large assignment out of the Provincial grant has been explained in the Review of the Cuddapah Circle Budget.

5. The third item is purely the land cess, inclusive of the collections under the old Act.

6. Nothing is entered against Tolls, but the Acting Collector expresses his surprise that this Circle Board have resolved to establish no tolls this year. In their Review of the Budget of the Cuddapah Circle, the Board of Revenue have called upon the Acting Collector to consider the subject more carefully and to submit a final report.

7. The fourth item, Rupees 1,240, is the receipts of the Madanapally Dispensary made up of Rupees 780, the interest on some capital which is not described, and Rupees 460, the amount of contributions, etc.

8. Statement I B., Expenditures.—The total proposed expenditure is given as Rupees 87,730, as shown below:—

	Rs.
Grant I...	79,920
Do. II...	...
Do. III...	7,530
Do. IV...	280
	87,730

9. Grant I., Public Works—Statement II., Road Fund Receipts and Expenditure.—The total income of the Road Fund is entered as Rupees 79,270, including an additional appropriation of Rupees 8,710 from the one-third Land Cess and an income of Rupees 220 from Avenues. The Board of Revenue do not see the necessity for such a large allotment as Rupees 8,710 and have accordingly reduced it to Rupees 5,000.

10. The receipts from Avenues, Rupees 220, have been excluded from the statement.

11. The allotment of Rupees 1,000 in favour of other Agency under repairs is for the maintenance of Avenues and the second assignment of Rupees 46 under Petty Establishment is for the establishment to look after the Avenues. As these charges do not appertain to the Road Fund, they have been expunged from the statement.

12. The provision for the share of the cost of the controlling establishment at the Presidency, etc., has been raised from Rupees 190 to Rupees 310.

13. The allotment on account of Tools and Plant has been reduced from Rupees 634 to Rupees 580.

14. The Reserve, Rupees 7,500, has been reduced to Rupees 2,600 to balance the Budget.

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15. There are no new works proposed to be carried out in this circle, which accounts for the non-submission of Part I. of the Budget.

16. Part II., Repairs.—Part II. contains eighteen items with an aggregate allotment of Rupees 59,130. Items Nos. 2, 12, 13, and 16 have been transferred to the Appendix, as their respective allotments do not exceed Rupees 1,000.

17. Item No. 18, Rupees 1,000, is for the maintenance of Avenues. This sum and Rupees 50 for the Avenue Establishment, making a total of Rupees 1,050, have been transferred to the head "*Sanitary and Miscellaneous*"—*vide paragraph* 11 *supra.*

18. Statement II B.—It will be observed that the Taluqwar appropriation of Land Cess has been attended to.

19. Grant II., Education.—In paragraph 8 of his letter, the Acting Collector states that "no pial schools were inspected last year in the Madanapally Circle. The schools at each of the "*four Kusbah stations in that circle were not instituted under Act VI. of 1863, consequently*" there are no charges against Education in the Madanapally Circle."

20. Grant III., Sanitation, etc.—The total charge under this head amounts to Rs. 7,530, consisting of the following items:—

	Rs.
1. Hospitals and Dispensaries	5,430
2. Payment to Government for Vaccine Establishment ...	1,000
3. Sanitary Establishment and cleansing of tanks and wells.	1,100
	7,530

21. The first item is for the Madanapally Dispensary. The receipts of the institution according to Statement IV. are Rupees 1,980 and the expenditure is Rupees 6,530, leaving a deficit of Rupees 4,550. The sum of Rupees 6,530 includes Rupees 1,100, which is the allotment for the third item, and should not have been shown in the statement. It has accordingly been *struck out in this office.* The deficit will then be Rupees 3,450 to be provided for from the General Local Funds. The Acting Collector will, at an early date, submit an application for the transfer of the Dispensary to the Local Fund Board.

22. No particulars have been furnished for the second item, and the Board of Revenue have no means of judging of the sufficiency or otherwise of the provision.

23. The third item is for sanitary purposes in the Cusbah towns of four taluqs as detailed in Statement IV B.

24. Grant IV., Miscellaneous.—This grant is made up of—

	Rs.
1. Controlling Establishment at the Presidency	190
2. *Local Fund Board's Establishment*	90
	280

25. These allotments have been revised with reference to the Government Order, Public Department, dated 16th August 1871, No. 1,242, and the scale of establishment recommended by the Board of Revenue in paragraph 36 of their Proceedings reviewing the Cuddapah Circle Budget.

26. In paragraph 13 of his letter, the Acting Collector describes the state of the roads in the two circles and the facilities afforded for their formation in the Madanapally Circle. The roads in the Cuddapah Circle are certainly in a backward state, and the Board of Revenue concur with the Acting Collector in opinion that no portion of its funds can be made over to assist the other circle. The deficit balance spoken of by the Acting Collector is only nominal, as will be seen from the general abstract appended to these Proceedings.

27. The following is the summary of the Budget-estimates of the circle as modified by the Board of Revenue:—

Receipts.			Expenditure.			
		Rs.			Rs.	Rs.
Road Fund	75,440		Grant I. ...	Road Fund	73,430	
Union Fund	.....			Union Fund	.....	
Endowment Fund ...	1,080			Endowment Fund ...	.....	
General Fund	10,350			General Fund	1,080	74,510
			Grant II...	Union Fund	.....	
				General Fund	.....	.....
			Grant III...	Endowment Fund ...	5,430	
				General Fund	2,100	7,530
			Grant IV...	Road Fund...	310	
				General Fund	40	350
						82,390
			Balances.			
			Road Fund		4,650	
			Endowment Fund		—3,450	
			General Fund		2,660	
			Do. Reserve		1,640	 5,380
Total...	87,770			Total...		87,770

(A true Copy.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 99. ORDER THEREON, 28th November 1871, No. 712.

The foregoing papers relate to the Local Fund Budgets of the Cuddapah and Madanapulli Circles for the year 1871-72.

2. The Road Fund balances amount to Rupees 11,650, of which Rupees 7,410 are given to Cuddapah, and Rupees 4,240 to Madanapulli. According to the Board of Revenue this division is made with reference to the expected land cess collections in each circle. This principle of division is incorrect. The balances which have actually accrued in each circle must be ascertained. The Government approve the proposed distribution of the provincial grant.

3. The charge for petty establishment is apportioned Rupees 3,430 to Cuddapah, and Rupees 2,870 to Madanapulli. The Government assume that the actual charges in the ranges constituting the circles have been taken. If this is so, the division is correct; and, as the allotments which have been made differ but little from those due to the expenditure in each circle (Rupees 3,640 and Rupees 2,660), they are allowed to stand.

4. The Cuddapah Budget contains an allotment of Rupees 3,100 for educational inspection; but that of Madanapulli has none for any educational charge, and it does not appear, from the returns of 1870-71, that any expenditure on lower-

class education was incurred in the circle, nor even that any lower-class schools were brought under inspection. This is a lamentable state of things and calls for strong efforts from the Local Fund Boards. There are now two Inspecting Schoolmasters in the district whose work appears to have been confined to the principal division. At least one Inspecting Schoolmaster should be appointed to the Madanapulli Circle without delay. An allotment of Rupees 500 for results' grants and a proportionate grant for inspection will be inserted in the budget of that circle. For the whole district only Rupees 2,500 are required, and the Cuddapah allotment is reduced accordingly to Rupees 2,200.

5. Rupees 3,000 have been provided in the two budgets for vaccination, Cuddapah Rupees 2,000, and Madanapulli Rupees 1,000. The probable charge will be Rupees 2,800, but the allotments which are nearly proportional to the populations may stand.

6. CUDDAPAH.—The estimate of receipts for this circle, as revised by the Board of Revenue, amounts to Rupees 1,23,920. The Board of Revenue have rightly expunged the tolls and the house-tax as entered by the Local Board. The entries made by the Local Board appear quite unintelligible. No less than 47 unions were proposed, and the house-tax was estimated to yield Rupees 1,033 (Statement III.). In Statement I. the proceeds are put down at Rupees 4,318. Rupees 2,797 were expected from school fees (Statement III.), but the head is blank in Statement I. Moreover Statement III-A. contains a list of grants stated to be results' grants and amounting to Rupees 417-8-0, and these are the only charges of the unions. The Government have already incidentally refused to sanction the levy of the house-tax for the purpose of re-imbursing the Local Fund for these grants (G. O., 20th October 1871, No. 585). The whole of the educational provisions in the budget are wrong. There are no salary grants chargeable on local funds as the schools at Jammala Madugu and Proddatur are of the middle class; but Rupees 1,600 are provided in Statement I. The allotment will be struck out.

7. As far as Government are aware there are only two schools in the circle for the support of which unions are necessarily to be formed, viz., the Rate Schools at Sidhout and Budwail. The Act of 1863 was also declared in force in 59 villages in Pullampett for the support of an Anglo-Vernacular School at that place, but from the returns of 1870-71 it appears that the school has been closed. Sixty-four villages were made liable for the Sidhout school-rate, but it has plainly not been collected. There were no receipts in 1870-71. The charges of the school were Rupees 613, and the balance of school funds Rupees 206 in 1870-71. The school received Rupees 263-4-10 in salary grants. For the Budwail School 77 villages were rated. In 1870-71 Rupees 255-12-0 were collected; no aid was received from Government; the charges were Rupees 255-0-10; and the balance of school funds Rupees 10-13-2. Unions must be formed at Sidhout and Budwail of villages within 2½ miles of the schools; and as they are both cusbah towns the house-tax, if properly assessed, will certainly suffice for the charges. Provisions based on the figures above given have been inserted in the statements, and a revised statement III. has been prepared by Government. Some of the schools entered in the statement sent up by the Local Board may have qualified under Rule XL, and the

President will report on this point. Draft Notifications specifying the area for the levy of the house-tax in the unions to be constituted at Badwail and Sidhout should, at any rate, be submitted without delay. The Government do not understand the President's allusions to five rate schools, and salary grants. Only the schools above mentioned have been opened in the district, and there were, in 1870-71, no salary grants which would now be chargeable to Local Funds. The educational grant of the circle revised as above will be Rupees 5,800.

8. The estimated receipts from cesses on land revenue are Rupees 1,04,510. From this sum Rupees 59,720 are assumed as the ordinary credit to the Road Fund, and an additional appropriation reduced to Rupees 10,000 by the Revenue Board is added. No explanation is given, but as the aggregate, Rupees 69,720, is less than even two-thirds of the whole expected collection, it is evident that the Road Fund has not been allowed credit for what it is entitled to. The credit, consisting of the whole collections of road cess and two-thirds of the collection under Act IV. of 1871, must necessarily exceed two-thirds of the whole estimated receipts from cesses on land. The Board of Revenue will call for a report on this subject. Their orders on the Public Works grant and the Road Fund allotments are approved.

9. The Cuddapah Dispensary has an ample endowment and a more than sufficient revenue, and the Collector will notify in the District Gazette that it is the intention of Government to transfer it to the Municipality reporting the date of the publication of the notice. The Government believe that, beyond their share of the charges hitherto paid by Government, the Municipality and the Local Board will not have to pay anything for the Dispensary. Grant III. is accordingly passed for Rupees 3,890.

10. The Government sanction the establishment recommended by the Board of Revenue in paragraph 36 of their Proceedings.

11. The budget, as revised by Government, is as follows :—

Receipts.

	Rs.
Balances	7,640
Allotments, &c.	12,280
Rates and taxes	1,05,250
School fees	50
	1,25,220

Expenditure.

Grant I.		1,07,070
,, II.		5,800
,, III.		3,890
,, IV.		430
		1,17,190

Balances.

Road Fund	420	
Union Funds	410	
General	7,200	
		8,030
Total ...		1,25,220

12. MADANAPULLI.—The assets of the Madanapulli Local Fund amount to Rupees 87,770. The land cess is expected to yield Rupees 52,960. Rupees 37,830 are taken as the proper credit to the road, and an additional appropriation of Rupees 5,000 has been made. The assets of the Road Fund are Rupees 75,440, and the charges Rupees 73,760, leaving a balance of Rupees 1,680. Grant I. amounts to Rupees 74,510.

13. The provision for education inserted by Government amounts to Rupees 800.

14. The charges of the Madanapulli Dispensary are carefully estimated. The institution at present receives from the General Dispensary Fund of the district a sum of Rupees 780, in consideration of the capital of the endowment subscribed in the Sub-division. It is, therefore, rightly treated as an endowed institution, though the capital whence its income is derived nominally belongs to the Cuddaph Dispensary. The Government are of opinion that the capital subscribed in the Sub-division, amounting it has been reported (*vide* G. O., 3rd July 1869, No. 903, Public Department,) to Rupees 16,157-4-10, should be separated from the main fund; and that promissory notes equivalent to these subscriptions should be made over to the Madanapulli Local Board as the endowment of the Madanapulli institution. The Government observe that no credit is taken in Statement IV. for receipts from private contributions and donations. According to the latest returns these amounted to Rupees 822 yearly. Grant III. is Rupees 7,530.

15. Grant IV., as revised by the Revenue Board, amounts to Rupees 350.

16. The following is an abstract of the Madanapulli Budget receipts :—

Receipts.

		Rs.
Balances		4,980
Allotments, &c.		28,590
Rates and taxes		52,960
Endowments		1,240
		87,770

Expenditure.

Grant I.		74,510
,, II.		800
,, III.		7,530
,, IV.		350
		83,190

Balances.

Road Fund	1,680	
General	2,900	
		4,580
Total ...		87,770

D

Proceedings of the Madras Government, Financial Department,
28th November 1871.

12. With reference to paragraph 38 of the Revenue Board's Proceedings of the 2nd November 1871, the Government observe that, on the first introduction of new administrative arrangements, "trouble and confusion" must be expected.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Revenue Department.
" Board of Revenue.
" Collector of Chingleput.
" Accountant-General.
" Public Works Department.
" Inspector-General, Indian Medical Department.
" Director of Public Instruction.
" Military Department.

Ed. J. Wright.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue, dated 26th and 30th October 1871 Nos. 4538 and 4531.

Order thereon 28 Nov. 1871 No. 1312

The foregoing papers relate to the Local Fund Budget for the Cuddapah and Chingleput Circles for the year 1871-2.

2 The Road Fund Balances amount to Rupees 11,150 of which Rs. 3,910 are given to Cuddapah and Rs. 4,240 according to the Board of Revenue's decision except with reference to the Special Land Cess allotting one Rupee circle. His principle of division is incorrect. The balances should have actually accrued in each circle

must be ascertained. The Government approve the proposed distribution of the provincial grant.

3 The charge for petty establishment is apportioned Rs. 3430 to Cuddapah and Rs. 2870 to Madanapulli. The Government assume that the actual charges in the ranges constituting the circles have been taken. If this is so the division is correct, and as the allotments which have been made differ but little from those due to the expenditure in each circle, (Rs. 3640 & Rs. 2660) they are allowed to stand.

4. The Cuddapah budget contains an allotment of Rs. 3100 for Educational inspection; but that of Madanapully has none for any Educational charge, and it does not appear from the returns of 1870-1 that any

expenditure

expenditure on lower class education was incurred in the circle nor even that any lower class schools were brought under inspection. This is a lamentable state of things and calls for strong efforts from the local fund boards. There are now two inspecting school masters in the district ~~The Govt. can scarcely believe that these officers have been allowed to confine their~~ ~~work~~ they appear to have been confined to the principal division; ~~and the Inspector of Schools should be directed to see that if this is the case, a change should at once be made.~~ An allotment of Rs. 500 for results grants and a proportionate grant for inspection will be inserted in the budget of the Madanapully circle. For the whole district only Rs. 2500 are required; and the

At least one inspecting school master should be appointed to the Madanapully Circle without delay

Cuddapah

Cuddapah collectorate
reduced accordingly to Rs 1,23,920.
5 Rupees 3000 have been
provided in the two budgets
for vaccination, Cuddapah
Rs 2000 and Madanapalli
Rs 1000. The probable charge
will be Rs 2500 but the
allotments which are mainly
proportional to the popu-
lations may stand
as Cuddapah. The estimate
of receipts for this circle
revised by the Board
of Revenue amounts to
Rs 1,23,920. The Board framed
house tax as entered by
the local boards. The entries
made by the local boards
appear quite unintelligible.
No less than 47 circles were
prepared and the house tax
was reassessed to yield
Rs 4033 (Statement III) In Statement
I the proceeds are put down
at Rs 4318. Rupees 2797 were
expected from abkari fees (State-
ment III) but the head is blank

have rightly expunged this title
and the

(Chargeable on local funds as
the schools at Jammalamadugu
& Proddatur are of the
middle class; but

in Statement I Imperial State-
ment III A contains a list
of grants stated to be realis-
ed and amounting to
Rupees 417 8-0 and these
are the only charges of the kind
the Government have already
incidentally agreed to sanc-
tion the levy of the house tax
for the purpose of re-imbursing
the local fund for these
grants (G.O. 20 Oct 1870 No 505)
The whole of the Educational
provisions in the budget
are wrong. There is no salary
grant of Rupees 22,000 are
provided in Statement I
by any chance provision will be made
for as Government
are aware there are only two
schools in the circle for the
support of which unions are
necessarily to be formed
viz: the Male schools at Kad-
apah and Badvel the act
of 1863
was also declared in force
in 59 villages in Cuddapah
for the support of an Anglo-
vernacular school at Nellore

three

place, but from the returns of 1870-1 it appears that the school has been closed. Sixty four villages were made liable for the Sidhout school rate, but it has plainly not been collected. There were no receipts in 1870-1. The charges of the school are Rs 183 and the balance of school funds Rs 206 in 1870-1. The school received Rs 283-1-10 in salary grants. For the Badrowil school in 1870-1 79 villages were rated Rs 233-12. were collected; nothing was received from Government, the charges were Rs 235-4-10, and the balance of school funds Rs 62-10-13-2. Classes must be formed at Sidhout and Badrowil of villages within 2½ miles of the schools; and as they are both central towns the house tax, if properly assessed, will certainly suffice for the

Charges

charges. Provisions based on the figures above given have been inverted in statements and a revised statement has been prepared by Government some of the schools entered in the statement sent up by the local board may have qualified candidates and the President will report on this point. Draft Notifications specifying the area for the levy of the house tax in the Sidhout and Badrowil talukas should at any rate be submitted without delay. The Government do not understand the President's allusions to five rate schools and salary grants. Only the schools above mentioned have been opened in the district and there were in 1870-1 no salary grants which would now be chargeable to local funds.

The

the Jandala Gradings and Pirivadaies between the middle class. The Educational grant of the circle revised as above will be Rs 5,803.

8 The estimated receipts from cesses on land Revenue are Rs 1,04,570. From this sum Rs 59,720 are assumed as the ordinary credit to the Road fund, and an additional appropriation reduced to Rs 12,050 by the Revenue Board is added. No explanation is given, but as the aggregate Rs 69,720, is less than three two thirds of the whole expected collection it is evident that the Road fund has not been allowed credit for what it is entitled to. The credit, consisting of the whole collections of road cess and 2/3 of the collection under Act III of 1871, must necessarily exceed 2/3

of the whole estimated receipts from cesses on land. The Board of Revenue will call for a report on this subject. Their orders on the Public Works grant and the road fund allotments are approved.

9 The Cuddapah District Board has an ample endowment, and a more than sufficient revenue, and the Collector will notify in the District Gazette that it is the intention of Government to transfer it to the Municipality reporting the date of the publication of the notice. The Government believe that beyond their share of the charges the Municipality and the local board will not have anything to pay

Rs 1,04,570 hitherto paid by Government

Grant III is accordingly passed for Rs 3590.

10 The Government sanction the establishment recommended by the Board of Revenue

Reference in para 36 of their proceedings.

11 The Budget as revised by Government is as follows.

Receipts		
Balances		7,640
Returned Fees		12280
Rates & Taxes		105,250
School fees		50
		125,220.
Expenditure		
Grant I		107,070
Grant II		5,800
Grant III		3,890
Grant IV		430
		117190
Balances		
Road fund	420	
Union funds	410	
General	7200	8,130
		126,220

12 Madampully. The assets of the Madampully Local fund amount to Rs 87,770. The land cess is expected to yield Rs 52,900. Rs 37,530 are taken as the proper credit to the road, and an additional Appropriation of Rs 5700 has been made. The assets of the road fund are Rs 95,440 and the charges Rs 73,760 leaving a balance of Rs 1680. Grant I amounts to Rs 94,510.

13 The provinces for Education amount to Rs 702,800.

14 The charges of the Branch Dispensary are carefully estimated. The contributions at present received from the General Dispensary fund of the District amount to Rs 788, the consideration of the Capital of the Government subscribed to the Sub-Division, and the income is derived, nominally, belongs to the Central Dispensary. The Government pay Rs [illegible] Rs 1200 subscribed in the sub-division. And this charge has been reported (Vide G.O 3 July 1869 No 903 Sub. Dept) to Rs 1,157-4-10. Should be

separated from the ordinary fund, and that provision for notes requiring renewal or redemption should be made prior to the Headmasterships and that the Government observe that no credit is taken on Statement IV for receipts from private contributions and donations. Considering the latest returns there encumbered to Rs 522 yearly Grant III is Rs 7,630.

3. Grant III is now secured by the Revenue Board to encumbered to Rs 357.

4. The following is an abstract of the Headmasterships budget for 1871-

Receipts

Balances	4,980
Allowances to Pay	28,590
Rates & Taxes	52,960
Endowments	1240
	87,770

Expenditure

Grant I	3,540
Grant II	800
Grant III	7,530
Grant IV	350
	83,190

Reserved

Fund Fund 1680
Encumbered 2900 4,580

87,770

17. With reference to para 38 of the Revenue Board Proceedings of the 3rd Nov 1871, the Government observe that in the first instance of new Administrative Trouble and Confusion", must be respect

The Secretary Collector
The Board of Rev
— a. Accountant Gen
— a. P. W. Dept
— Insp. Genl. Educ Dept
— Director of P. Instr
— Sanitary Commr

Copy

Govt. of {187 } Madras.

Enclosed

To

The Revenue Dept

Dated 22-2-72. } 187 , No. 7/12
Recd.

Nos. 9-33

Forwarding Annexed Budget of Chingleput and Madura Circle for 1871-72.