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(1) Number of pages 42

(2) Date of repair 18.12.29

(3) Initials of the Referencer

MADRAS REC... OFFICE.

Government of Madra...

DEPARTMENT

G.O. No. Press / Mis.

Dated 18 .

30/3

180-183

Not to be folded or roughly handled

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

Read the following papers :—

No. 180. Proceedings of the Board of Revenue, dated 12th January 1872, No. 101.

Read letter from the President of the Local Boards, Cuddapah District, dated 22nd December 1871, No. 9, submitting Local Fund Budgets for the Cuddapah and Madanapally Circles for 1872-73.

THE Budgets of the Cuddapah and Madanapally Circles for 1872-73 will be submitted for the orders of Government.

2. The two Boards differ as to the proportion of the grant from Provincial Funds which should be credited to each. On behalf of Cuddapah it is urged that the Princ[illegible] Division has hitherto been neglected in favour of the Sub-Division,* that it is comparatively roadless, that road-making and maintaining are unusually expensive in this Circle, and that, considering its area, revenue, and wants, it should have at least two-thirds of the district grant. On behalf of Madanapally it is urged that it requires half the district grant of the current year simply to maintain roads already in existence.

* This must apply to times anterior to the formation of the Road Fund.

3. By a recent Order of Government the grants have been fixed at Rupees 12,460 for Cuddapah and Rupees 26,880 for Madanapally, but the Road Fund of both Circles is still unequal to the demands upon it for the mere maintenance of roads, and the President should call upon the Circle Boards to consider the expediency of establishing tolls. At present they are too dependent on the Government grants-in-aid.

4. In a letter recorded with Government Order, 28th November 1871, No. 712, Mr. Horsley said "I am surprized that the Madanapally Board have resolved to establish no tolls in their circle during this year. Looking to the condition of their funds and the perfect state of their roads they ought to raise at least Rupees 3,000 during the remaining portion of the official year."

CUDDAPAH.

5. RECEIPTS.—Actual and not budget balances should have been shown.

6. The Road Fund allotment from Provincial Funds is Rupees 12,460. To this must be added Rupees 280 the Government Grant for the Rate School at Sidhout.

7. The estimates of receipts from land cess for the two Circles are more than double the average collections under the old Act and may be accepted.

8. Only half the surplus Pound Fund or Rupees 2,000 has been granted by Government to the Local Fund.

9. It is proposed to raise Rupees 4,500 by a house-tax in nine Unions two of which are to be formed round the old Rate Schools at Sidhout and Budwail, and the rest round Jamalamadugu, Proddatur, Pullampett, Pulivendla, Vempalli, Chetwail and Kamalapur. Six are to be "first class" Schools costing Rupees 800, and three "second class" Schools costing Rupees 500. The President assumes in paragraph 7 of his letter that Government will aid all these Schools with grants amounting to Rupees 1,800 (though the sum is not entered in Statement I.-A). In this, of course, he is mistaken. Government will only aid Unions from Provincial Funds in the case of Rate Schools established under the repealed Act VI. of 1863. From a note to Statement III.-A, it seems that the intention of Government that Union Schools shall be Elementary Schools has been over-looked. In Statement III. a long list of Schools is given which *may* in the opinion of the Acting Inspector of Schools be supported by Results Grants or by forming Unions. No proposition has been made regarding them to higher authority and they are out of place in Statement III. Altogether there has been so much misconception about Unions that the figures shown in the budget of 1871-72 which refer only to Sidhout and Budwail must be retained.

10. The Receipts will then be—

	RS.
Road Fund	96,670
Union Fund	1,480
General Fund	48,420
	1,46,570

11. EXPENDITURE, ROAD FUND.—The Local Board propose an appropriation of Rupees 10,000 to the Road Fund but more than this is necessary to secure equilibrium, and it has therefore been raised to Rupees 11,500.

12. There are no New Works entered in the Budget though the road from Proddatur to Nundialumpett which has been long in progress will remain unfinished.

13. With the repair list it is difficult to deal. The President states that it has been hitherto the practise to draw maintenance allowances for roads which had no existence and to make roads out of them. The Circle Boards have objected to this unsound system, and it is to be altered, but in the meantime, as it was too late to get regular estimates framed they have consulted the Superintending Engineer as to the amount really wanted for each *budget* road and assigned the whole sum available for repairs. Thus the 7th item is new in the list and the allotments of others have been raised as follows:—

3.	Rupees 1,020	9.	Rupees 8,300
5.	,, 2,700	10.	,, 7,750
7.	,, 5,000	11.	,, 2,775
8.	,, 1,000		

In most cases this increase seems to be really for New Works wanted on the line of road described in the item. The Board cannot judge whether the money is wisely distributed nor will the reports on actual expenditure show what has been the effect of it. In this very unsatisfactory state of affairs all that can be done is to accept the allotment as it stands and call for a report to be submitted as soon as possible showing what roads or portions of roads really exist, what sum is required to maintain them and what sum to complete them.

14. There has been nothing in the Road Fund Budgets and Reports submitted from time to time to reveal the existence of the system which the President rightly describes as unsound. The Cuddapah allotments and expenditure on new works have always borne a fair proportion to those on repairs. If, as is now stated, it has been the established custom in Cuddapah for maintenance allowances to be claimed for roads not in existence with the intention of making such roads out of the allowances without submitting the estimates or obtaining the sanctions required in the case of New Works the local officers and especially the Superintending Engineer have much to answer for.

15. Dividing the cost of Petty Establishment between the two Circles in proportion to the cost of works the share of Cuddapah will be Rupees 3,760. The cost of the Public Work Establishment will be Rupees 17,860. The cost of Controlling Establishments chargeable to the Road Fund is Rupees 580. The Reserve will be Rupees 10,780.

16. The expenditure of the Road Fund will then be Rupees 1,07,920 leaving a balance of Rupees 250.

17. GRANT I.—The only work to be done out of General Funds is the repair of avenues at a cost of Rupees 2,000. Grant I. will be—

	RS.
Road Fund	1,07,340
General Fund	2,000
Total...	1,09,340

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

41. The following is an abstract of the revised budget:—

Receipts.			Expenditure.			
		RS.			RS.	RS.
Road Fund		69,930	Grant I. ...	Road Fund... ...	72,860	...
Endowment Fund ...		1,320		General Fund ...	1,050	...
General Fund		23,270				73,910
			Grant II. ...	General Fund ...	...	4,260
Road Fund.			Grant III. ...	Endowment Fund.	1,320	...
				General Fund ...	7,250	...
						8,570
Receipts ...	69,930		Grant IV. ...	Road Fund... ...	450	...
Appropriation.	5,000			General Fund ...	120	...
	74,930					570
			General Reserve		...	1,040
			Balances.			
			Road Fund	1,620	...	...
			General Fund	4,550	...	6,170
Total...		94,520	Total ..		...	94,520

(A true Extract)

(Signed) J. GROSE,
Secretary.

No. 181. Proceedings of the Board of Revenue, dated 5th March 1872, No. 1,663 (Miscellaneous.)

From Surgeon G. BIDIE, M. D., Secretary to the Inspector-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated Fort Saint George, 23rd February 1872, No. 1,189.

I HAVE the honour, by desire of the Inspector-General, to submit to the Board the following remarks on the Budget Estimate for 1872-73 of the Cuddapah Local Fund Circle.

2. Under Grant III. there is an allotment of Rupees 1,604 for *(a)* Hospitals and Dispensaries, which it is presumed is a contribution to the Cuddapah Dispensary. Government in their order marginally noted directed that this Hospital should be handed over to the Municipality, and under these circumstances the grant should have been exhibited under head *(g)* of this Section. The Hospital has an annual revenue of upwards of Rupees 2,500 from invested capital, and this together with the Local Fund contribution will leave a balance of about Rupees 1,202 to be provided by the Municipality.

Paragraph 9 of G. O., F. D., No. 712 of 28th November 1871.

3. A contribution of Rupees 500 to the Cuddapah Municipality for the training of Medical pupils is entered under head *(g)*, but no other information as to the scope or ultimate object of this scheme has been communicated to this office, and the Inspector-General is therefore unable to offer any opinion on the subject.

SUBMITTED to Government in continuation of Board's Proceedings, dated 12th January 1872, No. 101.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 182. Proceedings of the Board of Revenue, dated 5th March 1872, No. 1,674 (Miscellaneous.)

From Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Acting Secretary to the Board of Revenue, dated Madras, 20th February 1872, No. 229.

I HAVE the honour to report for the information of the Board of Revenue, that the Local Funds Board of the Cuddapah District, in their estimates for 1872-73, have provided as follows for sanitary expenditure :—

	RS.
Cuddapah Circle...	5,000
Madanapally do.	1,720

The amounts in question are allotted for the scavengering of eight towns in the former Circle and four in the latter.

2. The provision is satisfactory so far as it goes, though I feel it my duty to point out to the Board that there must be hundreds of villages of more than 1,000 inhabitants in this as in other districts, which are unprovided with scavengers, and that the arrangements for village conservancy have yet to be settled by Local Fund Boards before any satisfactory progress in the general sanitation of the country can be made.

SUBMITTED to Government in continuation of Board's Proceedings, dated 12th January 1872, No. 101.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 183.

ORDER THEREON, 23rd March 1872, No. 350.

With the foregoing Proceedings the Revenue Board submit the Local Fund Budgets of the Cuddapah and Madanapalli Circles for 1872-73.

2. The question as to the distribution of the Provincial grants has, as stated by the Board, been settled by G. O. 15th January 1872, No. 30. The Government observe that the Budgets now submitted contain (besides Union Funds) large funds unallotted, in Cuddapah no less than Rupees 19,040 and in Madanapalli Rupees 5,820 exclusive of Road Fund reserves of the full amount. The Government do not, under these circumstances, consider that the request of the local authorities for larger provincial grants, or the recommendation of the Revenue Board that the expediency of levying tolls should be considered, are, at present at least, well founded. The Collector's description of the system under which the Road Fund has hitherto been expended shows most extraordinary mal-administration, the responsibility for which ought to be fixed somewhere. No time should be lost in submitting the detailed report called for by the Revenue Board, and the Superintending Engineer should also be called on for report and explanation through the Public Works Department. At the same time proposals for utilizing the unallotted balances should be submitted, and the Revenue Board should satisfy themselves that the reductions which have been made in the maintenance allowances of trunk roads in the Madanapalli Circle are feasible and allowable.

3. The Board of Revenue have, under the circumstances detailed, rightly expunged the Union receipts and charges entered in the Cuddapah Budget. The question as to the Anglo-Vernacular Schools which the Local Fund Board wish to take over, has been made the subject of a separate communication, which will be disposed of in due course. The state of elementary education in the Cuddapah District calls for immediate attention from the Local Boards and the Educational officers of Government.

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

18. GRANT II.—The estimated cost of Educational inspection is unnecessarily high. Rupees 2,760 will suffice for two-thirds of the cost of a Deputy-Inspector and the whole of the cost of two inspecting School-masters.

19. The entries under Union schools do not correspond to those in Statement III.-A. The estimated charge for salaries seems to be the real charge *minus* an anticipated grant from Government of Rupees 1,800, and those for Servants and Miscellaneous mere guesses. The figures have been altered to correspond with those in the Budget of the current year.

20. Grant II. will be—

	RS.
Union Fund	880
General Fund	5,760
Total...	6,640

21. GRANT III.—The contribution of Rupees 1,600 to the Municipality should be entered under (g) Miscellaneous.

22. The Local Board allot Rupees 5,000 for Sanitary expenditure in the station of Tahsildars and Sub-Magistrates and Rupees 500 for training Medical pupils at the Cuddapah Dispensary.

23. The total amount of the grant is Rupees 9,100 payable from General Funds.

24. GRANT IV.—The cost of Controlling establishments at the Presidency will be Rs. 420.

The total Grant is—

	RS.
Road Fund	580
General Fund	200
Total...	780

25. The following is an abstract of the revised Budget:—

Receipts.			Expenditure.			
	RS.			RS.	RS.	
Road Fund	96,670		Grant I.... {Road Fund... ...	1,07,340		
Union Fund	1,480		{General Fund ...	2,000		
General Fund	48,420				1,09,340	
			Grant II... {Union Fund ...	880		
			{General Fund ...	5,760		
					6,640	
Road Fund.			Grant III. ...General Fund ...	...	9,100	
Receipts 96,670			Grant IV.. {Road Fund... ...	580		
Appropriation. 11,500			{General Fund ...	200		
Total... 1,08,170					780	
			General Reserve	...	4,120	
			Balances.			
			Road Fund 250			
			Union Fund 600			
			General Fund 15,740			
				16,590	16,590	
Total...	1,46,570		Total...	...	1,46,570	

MADANAPALLY.

26. RECEIPTS.—As no Union Fund is yet in existence the opening balance must be struck out. The other balances should have been not the balances of the last Budget but the real balances expected to remain at the close of the current year.

27. The allotment from Provincial Funds is Rupees 26,880.

28. Only half the surplus Pound Fund or Rupees 1,000 can be credited to the Local Fund.

29. It is proposed to levy house-tax in the four cusbahs, and it is said that the Circle Board have already proposed to take over the *Anglo-Vernacular* Schools situated there. It is evident that the intentions of Government have been misunderstood in this Circle as well as in the other. What is wanted is not that Anglo-Vernacular Schools should be taken up by Local Boards but that Elementary schools should be established. In Statement III.-B., the proposed Union Schools are shown a second time as Salary Grant Schools because the salaries of the masters and servants are to be granted from Union Funds. The local officers should make themselves acquainted with the Government orders on this subject. In the meantime the Union entries will be expunged from the budget.

30. The assets of the year will be—

	RS.
Road Fund...	69,930
Endowment Fund	1,320
General Fund	23,270
Total... ...	94,520

31. EXPENDITURE, ROAD FUND.—An additional appropriation of Rupees 5,000, is necessary to enable the Road Fund to maintain existing roads. The Local Board propose Rupees 10,000, but they did not expect so large a Government grant as has been assigned to the Circle.

32. No new works are proposed and the cost of repairs is reduced from Rupees 58,030 to Rupees 50,350 chiefly by reducing the allowances of the trunk roads which have been lately transferred from Imperial to Local Funds.

33. The charge for Petty establishment will be Rupees 2,530, for General establishment Rupees 12,130 and for Controlling establishments at the Presidency Rupees 450. The Reserve will be Rupees 7,330.

34. The Road Fund expenditure will thus be Rupees 73,310 leaving a balance of Rupees 1,620.

35. GRANT I.—The cost of maintaining avenues is Rupees 1,050 so that Grant I. is—

	RS.
Road Fund...	72,860
General Fund	1,050
Total... ...	73,910

36. GRANT II.—Two-thirds of the cost of a Deputy-Inspector is Rupees 1,520, not Rupees 1,464 and the allotment for Educational inspection should be Rupees 2,760. Considering how little there is to inspect this money will be thrown away unless some feasible scheme for Unions is submitted soon.

37. The entries connected with Union Schools have been struck out and the allotment for grants-in-aid has been raised from Rupees 500 to Rupees 1,500.

38. The Grant will amount to Rupees 4,260 payable from General Funds.

39. GRANT III.—This Grant is Rupees 8,570 of which Rupees 1,320, a portion of the cost of the Madanapully Dispensary, are payable from Endowment Funds.

40. GRANT IV.—The contribution for the cost of Controlling Establishments at the Presidency being Rupees 270 this Grant will be—

	RS.
Road Fund...	450
General Fund	120
	570

4. The allotments for Educational inspection entered by the Revenue Board, provide for two Deputy-Inspectors and for four Inspecting Schoolmasters as recommended by the Director of Public Instruction. With reference to the remark of the Revenue Board as to the absence of necessity for a Deputy-Inspector for Madanapalli, the Government think that the Local Board will find his services very useful as an organizer; and resolve to retain the provisions for two officers of this class.

5. The allotments for Vaccination may stand.

6. CUDDAPAH.—The entries in this Budget require no further remark. The Government have increased Grant IV. to provide for the establishment which it is proposed to give to the Accountant-General, and the Road Fund share is modified accordingly. The following is an abstract of the Budget:—

Receipts.

		RS.
Balances		8,030
Allotments, etc.		15,150
Rates and Taxes...		1,23,340
Fees		50
		1,46,570

Expenditure.

Grant I.		1,10,260
Do. II.		6,640
Do. III.		9,100
Do. IV.		930
		1,26,930

Balances.

Road Fund	240	
Union Fund	600	
General	18,800	
		19,640
Total...		1,46,570

7. MADANAPALLI.—In Statement I.-A., credit is taken for Rupees 1,320, endowment receipts. Statement IV. shows only Rupees 1,020. The receipts are therefore only Rupees 94,220. The Government have raised the allotment for results grants and for controlling establishment, and with the revised charges the Budget is as follows:—

Receipts.

	RS
Balances	4,580
Allotments, etc.	28,110
Rates and Taxes	60,510
Endowments, etc.	1,020
	94,220

Expenditure.

		Rs.
Grant I.		74,470
Do. II.		4,700
Do. III.		8,570
Do. IV.		660
		88,400
Balances.		
Road Fund	1,000	
General	4,820	
	5,820	
Total...		94,220

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

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

Exd. T. Cartledge.

Govt. of [1872] Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated March, 23rd.

Read.

G. O., 23rd March 1872, No. 350.

Encl.

MARCH.

Nos. 180—183.

Reviewing the Local Fund Budgets of the Cuddapah and Madanapalli Circles for 1872-73.

MISCELLANEOUS No. 1863. REVENUE DEPARTMENT.

11

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 5th *March* 1872.

Read the following

No. 1189.

From,

The Secretary Inspector General,
Indian Medical Department.

To,

The Secretary to the
Board of Revenue.

SIR,

I have the honor by desire of the Inspector General to submit to the Board the following remarks on the Budget Estimate for 1872-73 of the Cuddapah Local Fund Circle.

2. Under Grant III there is an allotment of Rupees 1,604 for (a) Hospitals and dispensaries, which it is presumed is a contribution to the Cuddapah Dispensary. Government in their Order marginally noted directed that this Hospital should be handed over to the Municipality and under these circumstances the grant should have been exhibited under head (9) of this section. The Hospital has an annual revenue

of

Para 7 of G. O. F. D. No. 1412 of 28th November 1871.

of upwards of Rupees 2,500 from invested capital, and this together with the Local Fund contribution will leave a balance of about Rs 1,202 to be provided by the Municipality.

3. A contribution of Rs 500 to the Cuddapah Municipality for the training of Medical pupils is entered under head (g), but no other information as to the scope or ultimate object of this scheme has been communicated to this Office, and the Inspector General is therefore unable to offer any opinion on the subject.

Have &c.

Office of Inspector General
M.D. Fort Saint George
23rd February 1872

sd/ G. Bidie M.D. Surgeon
Secy. Inspr. General
Indn. Medl. Dept.

Submitted to Government in continuation of Board's Proceedings dated 12th January 1872, etc. 101.—

/True Copy & Extract/

J. Gr. Le
Secretary

For the Offg. Chief Secretary to Government
Financial Department

C.P.D. Vakeel Rupees

Financial Department 15

Proceedings of the Board of Revenue
dated 12th January 1872

Read letter from the Secretary to the Local
Board, Cuddapah District, dated 22nd December
1871 No 99 submitting Local Fund Budgets
for the Cuddapah and Madanapally Circles
for 1872-73.

—

The budgets of the Cuddapah and
Madanapally Circles for 1872-73 will be sub-
mitted for the orders of Government.

The two Boards differ as to the Proportion
of the grant from Provincial Fund which should
be credited to each. On behalf of Cuddapah
it is urged that the Provincial Division has
hitherto been neglected in favor of the Salt
Division, that it is comparatively poor in
Road making and Maintaining are
unusually extensive in this Circle and that
conditions as to area, revenue and wants it
should have at least two-thirds of the district
grant. On behalf of Madanapally it is
urged that it requires half the district grant
of the current year simply to maintain
roads already in existence.

By

× Sub must apply to Collector three times before the formation of the road fund.

B.D. 54.
Pro. 28th November 1871. No 97-99

Financial 1872 Dept

PROCEEDINGS OF THE BOARD OF REVENUE.

Mis - 1663

S.C. 357

Dated 5th March 1872.

Despatched

Received 6 —

Mis: No 1663.

N° 441

W. Stokes

Submitting remarks of Inspector General, Medical Dept., on Local Fund Budget of Cuddapah Circle for 1872-73.

Dg. 23rd March 1872. 181

By a recent order of Government the grants have been fixed at Rs 12,460 for Cuddapah and Rs 26,880 for Madanapally, but the road fund of both Circles is still unequal to the demands upon it & for the mere Maintenance of roads, & the President should call upon the Circle Boards to consider the expediency of establishing tolls. At present they are too dependent on the Government grants in aid.

In a letter recorded with Government Order 28th November 1871 No 712, Mr Horsley said "I am surprized that the Madanapally Board have resolved to establish & no tolls in their circle during this year. Looking to the condition of their funds and the & perfect state of their roads they ought to raise at least Rs 3000 during the remaining portion of the official year."

Cuddapah

Receipts

Actual & not budget balances should have been shown -

The road fund allotment from Provincial Funds

Funds is Rupees 12,460. To this must be added Rs 280 the Government grant for the Rate School at Sidhout.

The estimates of receipts from land cess for the two circles are more than double the average collections under the old Act and may be accepted.

Only half the surplus pound fund or Rs 2000 has been granted by Government to the Local Fund.

It is proposed to raise Rs 4500 by a house tax in 9 Unions two of which are to be formed round the old Rate Schools at Sidhout and Budwail, and the rest round Ramalamadugu, Proddatur, Pullampett, Pulivendla Vempalli, Chitwail and Kamalapur. Six are to be "first class" Schools costing Rs 800, and three "second class" Schools costing Rs 500. The President assumes in para 7 of his letter that Government will aid all these Schools with

with grants amounting to Rupees 1,800 (though the sum is not entered in statement I a) In this, of course, he is mistaken. Government will only aid Unions from Provincial funds in the case of rate schools established under the repealed Act VI of 1863. From a note to Statement III a it seems that the intention of Government that Union Schools shall be elementary schools has been overlooked. In statement III a long list of schools is given which may in the opinion of the Acting Inspector of Schools be supported by Result Grants or by forming Unions. No proposition has been made regarding them to higher authority and they are out of place in Statement III. Altogether there has been so much misconception about Unions that the figures shown in the budget of 1871-72 which refer only to

to Sidhout and Budwail must be retained.

The Receipts will then be -

Road Fund Rupees	96,670
Union ———	1,480
General ———	48,420
	146,570

Expenditure.

Road Fund

The Local Board propose an appropriation of Rupees 10,000 to the Road Fund, but more than this is necessary to secure Equilibrium, and it has therefore been raised to Rupees 11,500.

There are no New Works entered in the Budget though the road from Droddatore to Nundialumpett which has

has been long in progress will remain unfinished-

With the Repair list it is difficult to deal. The President states that it has been hitherto the practice to draw maintenance allowances for roads which had no existence and to make roads out of them. The Circle Boards have objected to this unsound system, and it is to be altered but in the meantime as it was too late to get regular estimates framed they have consulted the Superintending Engineer as to the amount really wanted for each budget road and assigned the whole sum available for repairs. Thus the 7th item is new in the list and the allotments of others have been raised as

as follows:—

3.	Rs	1,020
5	—	2700
7	—	5,000
8	—	1,000
9	—	8,300
10	—	7,750
11	—	2,775

In most case this increase seems to be really for new works wanted on the lines of road described in the Item. The Board cannot judge whether the money is wisely distributed nor will the reports on actual expenditure show what has been the effect of it. In this very unsatisfactory state of affairs all that can be done is to accept the allotment as it stands and call for a report to be submitted as soon as possible showing what roads or portions of roads really exist, what sum is required to maintain

maintain them and what sum to complete them-

There has been nothing in the Road Fund budgets and Reports submitted from time to time to reveal the existence of the system which the President rightly de-scribes as unsound. The Cuddapah allotments and expenditure on New Works have always borne a fair proportion to those on Repairs. If, as is now stated, it has been the established custom in Cuddapah for maintenance allowances to be claimed for roads not in existence with the intention of making such roads out of the allowances without submitting the estimates or obtaining the sanctions required in the case of New Works the local officers and especially the Superintending Engineer have much to answer for-

Dividing the cost of Petty Establish-ment between the two Circles in pro-portion to the cost of works, the share of Cuddapah will be Rs 3760- The cost of the Public Works Establishment will be Rs 17,860. The cost of controlling Establishments chargeable to the Road Fund is Rupees

Rs 580. The Reserve will be Rs 10,780.

The Expenditure of the Road Fund will then be Rs 107.9.20 c^s leaving a balance of Rs 250.

Grant I

The only work to be done out of General Funds is the repair of Avenues at a cost of Rs 2,000. c^s Grant I will be-

Road Fund—	Rs 1,07,340
General do—	2,000
	1,09,340

Grant II.

The Estimated Cost of Educational inspection is unnecessarily high. Rs 2,760 will suffice for two thirds of the Cost of a Deputy Inspector and the whole of the Cost of two inspecting School Masters.

The Entries under Union Schools

do.

do not correspond to those in Statement III a. The Estimated charge for Salaries seems to be the real charge minus an anticipated grant from Government of Rs 1,800, and those for Servants & Miscellaneous mere guesses. The figures have been altered to correspond with those in the budget of the Current year

Grant II will be.

Union Fund — 880
General — 5,760
6,640

Grant III

The Contribution of Rs 1,600 to the Municipality should be entered under (g) Miscellaneous.

The Local Board allot Rs 5,000 for Sanitary Expenditure in the Stations

Stations of Tahsildars and Sub-Magistralis and Rs 500 for training Medical pupils at the Cuddapah dispensary.

The total amount of the Grant is Rs 9,100 payable from General Funds.

Grant IV

The Cost of Controlling Establishment at the Presidency will be Rs 420. The total Grant is —

Road Fund — 580
General do — 200
780.

The following is an abstract of the revised Budget.

Receipts		Expenditure		
Road Fund —	Rs 96,670	Grant I. Road Fund —	107340	
Union —	1,480	General —	2000	109,340
General —	48,420	Grant II. Union Fund —	880	
	146,570	General —	5760	6,640
		Grant III. General Fund —		9,100
Road Fund		Grant IV. Road Fund —	580	
Receipts —	96,670	General —	200	780.
Appropriation	11,500	General Reserve —		4,120
	108,170	Balances.		
		Road Fund —	250	
		Union do —	600	
		General do —	15740	16,590
				146,570

Madanapully

Receipts

As no Union Funds is yet in Existence the opening balance must be struck out. The other balances should have been not the balances of the last budget, but the real balances Expected to remain at the close of the current year.

The allotment from Provincial Funds is Rs 26,880

Only half the surplus pound fund or Rs 1000 can be credited to the local fund.

It is proposed to levy house tax in the four Cusbahs, and it is said that the Circle Board have already proposed to take over the Anglo-Vernacular Schools situated there. It is Evident that

that the intentions of Government have been misunderstood in this Circle as well as in the Others. What is wanted is not that Anglo-Vernacular Schools should be taken up by Local Boards but that Elementary Schools should be Established. In Statement III the proposed Union Schools are shown a second time as Salary Grant Schools because the Salaries of the masters and Servants are to be granted from Union Funds. The local Officers should make themselves acquainted with the Government orders on this subject. In the meantime the Union Entries will

will be Expunged from the budget.

The assets of the year will be-

Road Fund —	Rs 69,930
Endowment-do —	1,320
General do —	23,270
	94,520

Expenditure

Road Fund

An additional appropriation of Rs 5,000 is necessary to enable the Road Fund to maintain the Existing roads. The local Board propose Rs 10,000, but they did not Expect so large a Government grant as has been assigned to the Circle.

No new works are proposed and the Cost of repairs is reduced from Rs 58,030 to Rs 50,350 chiefly by

by reducing the allowances of the trunk roads which have been lately transferred from Imperial to Local Funds.

The charge for petty Establishment will be Rs 2,530, for General Establishment Rs 12,130, and for Controlling Establishments at the Presidency Rs 450. The Receipt will be Rs 7,330.

The Road Fund Expenditure will thus be Rs 73,310 leaving a balance of Rs 1,620.

Grant I.

The Cost of maintaining Avenues is Rs 1,060 so that Grant I is

Road Fund —	72,860
General —	1,050
	73,910

Grant II

Two-thirds of the Cost of a

Deputy

Deputy Inspector is Rs 1,520, not Rs 1,464 and the allotment for Educational inspection should be Rs 2,760. Considering how little there is to inspect this money will be thrown away unless some feasible scheme for Unions is submitted soon.

The entries connected with Union Schools have been struck out and the allotment for Grant-in-aid has been raised from Rs 500 to Rs 1,500. X

The Grant will amount to Rs 4,260 payable from General Fund.

Grant III.

This Grant is Rs 8,570 of which Rs 1320, a portion of the cost of the Madanapally dispensary, are payable from Endowment Fund.

Grant IV

The Contribution for the Cost of Controlling Establishments at the Presidency being Rs 270 this Grant will be.

Road Fund —	450	
General —	120	
		570

The following is an abstract of the revised budget.

Receipts		Expenditure		
Road Fund —	69,930	Grant I.	Road Fund — 72,860	
Endowment-do —	1,320		General — 1050	73,910
General —	23,270	Grant II.	General Fund —	4,260
	94,520	Grant III	Endowment Fund — 1320	
Road Fund			General do — 7,250	8,570
Receipts —	69,930	Grant IV	Road Fund — 450	
Appropriation —	5,000		General — 120	570
	74,930		General Reserve —	1,040
			Balances	
			Road Fund — 1,620	
			General — 4530	6,170
				94,520

(True Extract)

J Gole

Secretary

To The Chief Secretary to Government
Financial Department
with (Mr. Stokes's letter of 16th Instant
- the returned

x D Stokes
Co pd Mr Vincent

MISCELLANEOUS No. 1674 REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 5th March 1872.

Read the following

No. 229

From Sanitary Commissioner for Madras

To The Actg Secretary, Board of Revenue

SIR,

I have the honor to report for the information of the Board of Revenue that the Local Funds Board of the Cuddapah District in their estimates for 1872-73 have provided as follows for sanitary expenditure:

Cuddapah Circle Rs. 5,000
Madanapally -"- " 1,720

The amounts in question are allotted for the scavengering of eight towns in the former circle and four in the latter.

2. The provision is satisfactory so far as it goes, though I feel it my duty to point out to the Board, that there must be hundreds of villages of

of more than 1000 inhabitants in this as in other Districts, which are unprovided with scavengers, and that the arrangements for village conservancy have yet to be settled by Local Fund Boards, before any satisfactory progress in the general sanitation of the country can be made.

I have &c

Office of Sanitary Comr
Madras 20th February 1872

(Sd) W. R. Cornish F.R.C.S.
Sanitary Comr for Madras.

Submitted to Government in continuation of Board's Proceedings dated 12th January 1872 No. 101.

True copy & Extract

J Gole
Secretary

To,
The Officiating Chief Secretary to Government
Financial Department

Manghtle
Asst for Cumingham

A. 1. 54.

Financial 1872 Sept.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dec 1874.

S. O. 350.

Dated 5th March 1872.

Despatched Dec 6 ——

Submitting for information of Commissioners of the Provision made for Sanitation in the Local Fund Budget-Budget Circle for 1872-73.

Gr. 23rd June/73 No 1852

Madanapalli

I.—Budget Estimate of the Local Fund of the Circle, District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73.		Estimate, 1871-72.	Actuals, 1870-71.
	Detail (Minor Heads.)	Total (Major Heads).		
	RS.	RS.	RS.	RS.
1.—Balances—				
(a) Road Fund	1650			
(b) Union Funds				
(c) Endowment Funds				
(d) General	2900	4580		
2.—Allotments from General Revenue—				
(a) Provincial Funds	26880	28110		
(b) Special Funds—	1230			
RS.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	60570			
(b) Tolls				
(c) House Tax		60570		
4.—Fees in Schools and Training Institutions				
5.—Contributions from other Circles and Municipalities				
(a) From for ...				
6.—Receipts from endowments, contributions and donations—				
(a) Educational	1020	1020		
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
RS.				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ...		94220		

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...						
Educational						
Sanitary and Miscellaneous						
(b) Repairs—						
Communications ...	50,350					
Educational						
Sanitary and Miscellaneous		1050				
Total...	50,350	1050		51,400		
(c) Establishment—						
Cost of General Establishment, Public Works Department			680 12,720			
Public Works Department, Petty Establishment			2530	15,250		
(d) Tools and Plant				510		
(e) Contingencies				20		
(f) Road Fund Reserve				7,830		
(g) Contributions to other Circles or Municipalities for Public Works				"		
To for						
Total Grant I...				74,510		
GRANT II.—*Education.*						
(a) Payment for Inspection				2760		
(b) Training Schools—						
Salaries				"		
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries				"		
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants				1940		
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...						
To for						
Total Grant II...				4,700		

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—		5630		
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...		1200		
(b) Vaccination— Payment to Government for Vaccine Establishment ...				
(c) Employment of Medical Practitioners		"		
(d) Sanitary Establishments and cleansing of Tanks and Wells		1720		
(e) Markets—				
Establishments				
Contingencies...		"		
(f) Choultries—				
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
To Berhampore Municipality for the Civil Dispensary ... ... Etc. etc. ... (RS.)				
Total Grant III...		8570		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		360		
(b) Do. do. in Collector's Office.		300		
(c) Establishments of the Local Fund Board. Etc. etc.				
Total Grant IV...		660		
Grand Total Expenditure...		83440		
BALANCES—		1000		
(a) Road Fund		960		
(b) Union Funds				
(c) Endowment Funds				
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	4,820	510 5760		
Total...		94,220		

II.—Estimate of Receipts and Expenditure of the Road Fund of the Circle, District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		1680		
2. Two-thirds of the collections of Land Cess within the year		40,340		
3. Additional appropriation from the Land Cess by the Local Fund Board		5000		
4. Grants from Government—				
(a) Provincial Funds	26880			
(b) Special Funds	1030	27,910		
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls				
6. Contributions from funds of other Circles...				
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant				
Total...		74930		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. New Works ...						
2. Repairs ...	50,350			50,350		
	50,350					
3. Establishment—						
(a) Petty establishment			2530			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			12,720			
(c) Charges in connection with Tolls and Ferries						
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			520			
(e) Contingencies				15,770		
4. Tools and Plant				500		
5. Contributions from the Road Fund ...						
6. Reserve at 10 per cent. of receipts ...				7330		
Total...				73970		
Balance...				960		
Grand Total...				74930		

I.—Budget Estimate of the Local Fund of the Circle, District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads).	Estimate, 1871-72.	Actuals, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1.—Balances—				
(a) Road Fund				
(b) Union Funds				
(c) Endowment Funds				
(d) General				
2.—Allotments from General Revenue—				
(a) Provincial Funds ...				
(b) Special Funds—				
Rs.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous ...				
3.—Rates and Taxes—				
(a) Cess on land				
(b) Tolls				
(c) House Tax				
4.—Fees in Schools and Training Institutions				
5.—Contributions from other Circles and Municipalities				
(a) From ... for ...				
6.—Receipts from endowments, contributions and donations—				
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
Rs.				
From ... for ...				
Etc. ... etc. ...				
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total...				

II.—Estimate of Receipts and Expenditure of the Road Fund of the Circle, District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		420		
2. Two-thirds of the collections of Land Cess within the year		81,750		
3. Additional appropriation from the Land Cess by the Local Fund Board		12,500		
4. Grants from Government—				
(a) Provincial Funds	12,460			
(b) Special Funds	2060	14,520		
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls				
6. Contributions from funds of other Circles...		-		
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant		-		
Total...		109,170		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. New Works ...						
2. Repairs ...	74,160			74,160		
	74,160					
3. Establishment—						
(a) Petty establishment			3760			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			18,730			
(c) Charges in connection with Tolls and Ferries			-			
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			650			
(e) Contingencies			40	23,240		
4. Tools and Plant				740		
5. Contributions from the Road Fund ...				-		
6. Reserve at 10 per cent. of receipts ...				10,870		
Total...				105,970		
Balance...				3,200		
Grand Total...				109,170		

400

[687 50

Public Works Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter— Revd.

From the Board of Revenue
dated 12th January 1872.

Circles Statement Rs. 123.

With the foregoing
Proceedings the Revenue
Board submits the Local
Fund Budget of the Cud
Cuddapah and Madanapalle
Circles for 1872-73.

2. The questions are to
be distributed of the
Provincial grants has
stated by the Board, &
settled by G. O. 15th Janu
1872 No. 30. The forecast
whereas that the budget

(besides minor Studs)
now submitted contain large funds unallotted, in Cuddapah no less than 19,040
Rs 20~~,450~~ and in Madanapalli, Rs 7470. exclusive of road fund reserves of the full amount. The Govt do not, under these circumstances, consider that the request of the local authorities for larger provincial grants, or the recommendation of the Revenue Board that the expediency of levying tolls should be considered, are at present well founded. The Collectors description of the system under which the road fund has hitherto been expended shows most extraordinary maladministration the responsibility for

for which ought to be fixed somewhere. No time should be lost in submitting the detailed reports called for by the Revenue Board, and the Superintending Engineer should also be called on for report and explanation through the P.W. Department. At the same time proposals for utilizing the unallotted balances should be ~~made~~ submitted, and the Revenue Board should satisfy themselves that the reductions which have been made in the maintenance allowances of ~~imperial~~ trunk roads in the Madanapalli Circle are feasible and allowable.

3. The Board of Revenue have

have under the circumstances
detailed, rightly expunged
the union receipts and
charges entered in the Cuddapah
budgets. ~~ots~~ for the Anglo-
Vernacular schools, not
rate schools, which are
referred to the Government
~~report the Resident to~~
~~report what special sec~~
~~cost, if any there are for~~
making over these schools
to the local fund boards,
and inform him that
should these reasons be
approved by Government,
grants not exceeding the
existing amounts will be
continued to the schools. The
state of elementary edu-
cation in the Cuddapah
district calls for immediate
attention

The question as to the Anglo-
Vernacular schools which
the local fund board wish
to take over, has been
made the subject of a
separate communication,
which will be disposed of
in due course

attention from the local
boards and the educational
officers of government.

4. The allotments for
educational inspection
entered by the Revenue
Board, provide for two Re-
gular Inspectors and for
four inspecting school-
masters as recommended
by the Director of Public
Instruction. ~~As remarked~~
~~by the Revenue Board~~
~~in the~~ With reference
to the remarks of the Revenue Board
~~there is in the Madras~~
~~Public Circle~~ but little for
the Deputy Inspector to
inspect, and it appears to
Government that at least
as regards primary educa-
tion, and increase of work
consequent on the local
fund organization, one
Deputy

as to the ~~absence of~~ necessity for a
Deputy Inspector for
Madanapalli, the
Govt think that the local
board will find his services
very useful as an organizer,
& resolve to retain the
provisions for two officers
of this class.

Deputy Inspector for the District will suffice for the present, until the inspecting schoolmasters have been for some time at work, and until the union system is initiated. If during the course of the year the appointment of a second Deputy Inspector is desired there will be ample funds. The cost of two inspecting schoolmasters for each circle will be Rs 1180, and the cost of the Deputy Inspector being apportioned, $\frac{2}{3}$rds to Cuddapah, and $\frac{1}{3}$rd to Madanapalle, the grants will be Rs 2180 and Rs 1680.

I would ask upon this the 2d deputy inspector, his services may be recognized as such

5. The allotments for vaccination

vaccination may stand.

6. Cuddapah. The entries in this budget require no further remark. The Government have increased Grant III to provide for the establishment which it is proposed to give to the Accountant General and the road fund share is modified accordingly. The following is an abstract of the budget.—

Receipts.		
Balances	Rs	8,030
Allotments from		15,150
Rates and taxes		1,23,340
Fees.	"	50
		1,46,570
Expenditure		
Grant I		10,260
Grant II		6,060
Grant III		9,150
Grant IV		9,360
		1,26,930
Balances		
Road fund — 240 600		19,640
Union —		
General. 20,360 18,800		21,150
	Rs	1,46,570

7. With reference to the remarks of the Sanitary Commissioner the Board request him to issue such general directions as he may consider useful for the guidance of local fund boards in the expenditure of funds at their disposal for sanitation. Mr. Cornish must remember that these funds are

J. Madanapalle.— In statement I A credit is taken for Rs 1320, endowment receipts. Statement II shows only Rs 1020. The receipts are therefore only Rs 94.220. The Govt have raised the allotment for results grants and for controlling establishment, and with the revised charges the budget is as follows—

Receipts	Rs
Balances	4,580
Allotments [illegible]	28,110
Rates and taxes	60,510
Endowments [illegible]	1,020
	94,220

Expenditure	
Grant I	~~74,470~~ ~~73910~~
Grant II	~~2620~~
Grant III	8,570
Grant IV	~~650~~ 660
	~~88,400~~ 86,750
Balances	1000
Road Funds	~~1550~~ 4820
General	~~5920~~ 7470
	Rs. 94.220

The Rev. Dept II
- Board of Rev.
- Coll. of Cuddapah 6
- Accts Genl 6
- R. V. Dept II
- L. Genl Stud Dept 6
- Dir. Pub. Instr. 7
- Samp Commr 6

100 Copies
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Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 12th January 1872 No. 101/4 5th March 1872 No. 1663/4 1674.

Order thereon 23d March 1872 No. 350.

With the foregoing proceedings the Revenue Board submit the Local Fund Budgets of the Cuddapah and Madanapalli circles for 1872-73.

2. The question as to the distribution of the Provincial grants has, as stated by the Board, been settled by G.O. 15th January 1872 No. 3

The Government observe that the budgets now submitted contain (besides union fund charge

Govt. of {1871 / Madras.

Financial

To

The Board of Revenue.

Dated 4th Aug. 71 } 1872, No. 123
Read.

Nos. 13. 14

Returning the Local Fund Budgets of the Cuddapah and Madanapalli Circles for 1872-73.

Ready for circulation.

for

large funds unallotted, in Cuddapah no less than Rupees 19,040 and in Madanapalli, Rs 5820 exclusive of road fund reserves of the full amount. The Government do not, under these circumstances, consider that the request of the local authorities for larger provincial grants, or the recommendation of the Revenue Board that the expediency of levying tolls should be considered, are at present at least, well founded. The Collector's description of the system under which the road fund has hitherto been expended, shows most extraordinary ~~ma~~ Administration, the responsibility for which ought to be fixed somewhere. No time should be lost in submitting the detailed report called

useful, as an organizer; and resolve to retain the provisions for two officers of this class

5. The allotments for vaccination may stand.

6. Cuddapah - The entries in this budget require no further remark. The Government have increased Grant IV to provide for the establishment which it is proposed to give to the Accountant-General, and the road fund share is modified accordingly. The following is an abstract of the Budget.

Receipts		
Balances		8,030
Allotments &c.		15,150
Rates & taxes		1,23,340
Fees		50
		1,46,570
Expenditure		
Grant I	1,10,260	
Grant II	6,640	
Grant III	9,100	
Grant IV	930	
	1,26,930	

1,26,930

Balances.
Road funds 240
Union " 600
General 18,800 19,640
1,46,570

7. With reference to the remarks of the Sanitary Commissioner the Government request him to embody in the form of a report such general remarks, as he may consider useful for the guidance of Local Fund Boards in expending the funds at their disposal for sanitation Dr. Cornish must remember that these funds are very limited

8. Madanapalli - In Statement I A, credit is taken for Rupees 1320, endowment receipts. Statement IV shows only Rupees 1020. The receipts are therefore only Rs. 94,220. The Government have raised the allotment

called for by the Revenue Board, and the Superintending Engineer should also be called on for report and explanation through the Public Works Department. At the same time proposals for utilizing the unallotted balances should be submitted, and the Revenue Board should satisfy themselves that the reductions which have been made in the maintenance allowances of trunk roads in the Madanapalli Circle are feasible and allowable.

3. The Board of Revenue have, under the circumstances detailed, rightly expunged the union receipts and charges entered in the Cuddapah budget. The question as to the Anglo-Vernacular Schools which the Local Fund Board wish to take over, has been

been made the subject of a separate communication, which will be disposed of in due course. The state of elementary education in the Cuddapah District calls for immediate attention from the Local boards and the educational officers of Government.

4. The allotments for educational inspection entered by the Revenue Board, provide for two Deputy Inspectors and for four inspecting schoolmasters as recommended by the Director of Public Instruction. With reference to the remark of the Revenue Board as to the absence of necessity for a Deputy Inspector for Madanapalli, the Government think that the Local Board will find his services very useful

allotment for results grants and for controlling establishment, and with the revised charges the budget is as follows.

Receipts

Balances		4,580
Allotments &c.		28,110
Rates & taxes		60,510
Endowments &c.		1,020
		94,220

Expenditure.

Grant I	74,470
Grant II	4,700
Grant III	8,570
Grant IV	660
	88,400

Balances.

Road fund	1,000	
General	4,820	5,820
		94,220

To

The Revenue Department II
" Board of Revenue (Director of Fisheries)
" Collector of Cuddapah
" Accountant General
" Public Works Department
" Insp^r Genl Indian Med^l Dep^t
" Director Public Instruction
" Sanitary Commissioner

disp 25/3

Govt. of {1872} Madras.

Financial

To

The Board of Revenue

&c

Dated Mar 23 }
Recd. } 1872, No. 350

Nos. 180 – 183

F. S. 84 of 1872