

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—again the following Proceedings of the Board of Revenue, 23rd November 1882, No. 6899, Routine:—

Read—the following letter from W. D. HORSLEY, Esq., President, Local Fund Boards, Cuddapah, to the Secretary to the Board of Revenue, dated 30th October 1882, No. 794:—

I have the honor to submit the Local Fund budget estimate of the Madanapalle Circle for the year 1883-84, together with all its accompaniments as noted in the margin.*

- *1. Budget for 1883-84.
2. Regular Estimate for 1882-83.
3. List of Establishment.
4. List of Budget Grants with subsequent alterations.
5. Memorandum on the Regular Estimate and Budget.
6. Road Map.

Opening Balance.

	RS.
+ Road Fund	6,185
Endowment Fund	3,805
General Fund	1,910
Total ..	11,900

Closing Balance.

	RS.
Road Fund	13,785
Endowment Fund	7,740
General Fund	3,525
Total ...	25,050

2. The budget opens and closes with a *minus* balance of Rs. 11,900 and Rs. 25,050, respectively. The particulars are given in the margin.† But still the Circle Board propose to establish a Normal School at an annual cost of Rs. 1,500 and to entertain, in lieu of the present two Inspecting Schoolmasters, an additional Deputy Inspector of Schools payable from the Provincial Funds at an annual cost to the Circle Board of Rs. 1,500, being the amount to be contributed to Provincial Funds as suggested by the Director of Public Instruction in his letter, No. 5110, dated 21st September 1882. By the above proposals the total cost amounts to Rs. 3,000. Deduct amount available by dispensing with the present establishment of two Inspecting Schoolmasters 1,000

2,000

Difference to be met from the Circle Funds. From the present state of the Circle Funds the proposal would appear to be not feasible.

3. The Circle Board further propose to entertain four Sub-Overseers, one for each taluk of the Circle, at a cost of Rs. 1,800 per annum in lieu of the Maistries. By this change there is a saving of about Rs. 2,916 annually, and which has my support.

4. Notwithstanding the instructions contained in the Proceedings of the Board of Revenue, No. 2095, dated 21st August 1882, the Circle Board have, through some misapprehension, made provision in the budget for 1883-84 for the abovesaid new establishments without obtaining the previous sanction of Government.

5. No provision has been made in the budget for Road Fund or General Fund Reserve as required under paragraph 11 of the Local Fund rules.

ENCLOSURE No. 1.

MEMORANDUM on the Regular Estimate of 1882-83.

The year 1881-82 closed with the following balances as finally reported :—

	RS.
Road Fund	18,040
Endowment Fund	— 4,140
General Fund	+ 490
The opening balances adopted for the budget of 1882-83 being—	
Road Fund	34,720
Endowment Fund	...
General Fund	2,100

Total ... 36,820

the main reason being backwardness in revenue collections and a diminished demand. The sum realized under Act IV of 1871 was only Rs. 47,783 as against Rs. 70,000 estimated.

2. In revising the estimates of the year, the following are the only remarks that seem called for :—

RECEIPTS.—The only variations of any moment are the reduction of receipts from the Madanapalle Market from Rs. 720 to Rs. 600. During the time it has been in existence, its income has averaged about Rs. 50 a-month.

The estimated income from fees in the Kadiri School will not be realized as the school has fallen off considerably in numbers. Rs. 60 is, therefore, entered as against Rs. 100.

3. In view of the large arrears, Rs. 34,576, outstanding at the end of 1881-82, it might be supposed that the estimate of income under the Act—Rs. 66,000—might be enhanced. The following considerations, however, show that to be inadvisable. The settled road-cess demand of 1881-82 is found to be Rs. 52,604 as compared with Rs. 56,153 of the previous year. It is believed that the new settlement introduced into Rayachoti and Vayalpad Taluks in Fasli 1291 has, in itself, apart from seasonal influences, caused a reduced demand, and the same result will probably follow on its introduction into Madanapalle and Kadiri Taluks during the current Fasli (1292). The collections under current demand in 1879-80 were Rs. 36,086; in 1880-81, Rs. 37,422; and in 1881-82, Rs. 29,027. About Rs. 36,000 is, therefore, as much as can be looked for as collections out of the current demand and to make up Rs. 66,000, the estimate—Rs. 30,000 of the arrears (Rs. 35,972 as given in the Treasury accounts, but actually only about Rs. 32,000) will have to be collected. And more than all this the south-west monsoon has failed, and at the present moment the tanks are dry for the most part, so that there is grave reason to doubt whether even Rs. 66,000 will be realized.

The result is that the assets of the year are now estimated at Rs. 83,970 as against an original estimate of Rs. 1,06,310, making a difference of Rs. 22,340.

4. EXPENDITURE.—Under Grant I.—The estimate figures are adhered to with the following alterations. Sanctioned allotments made, up to date, of Rs. 235 from the Road Fund Reserve are transferred to Communications, and Rs. 60 from the general reserve are carried to the original entry of Rs. 500 for Civil Buildings, the reserves being *pro tanto* diminished. This latter sum of Rs. 500 is fully required for dispensary and chattram repairs having been already distributed. Only Rs. 500 of the Rs. 800 entered under Tools and Plant are likely to be required, and the difference, Rs. 300, is to be transferred according to resolution of the Board at its last meeting for batta for non-official members.

5. It seems impossible to reduce the allotments for maintenance during the current year; on the contrary the whole available portion of the reserve is likely to be required for repairs of bad portions of roads, of road dams and of culverts, the result of the present maintenance grants being insufficient for such purposes. Nor can any of the roads having grants at present be given up.

There will be a slight saving—Rs. 55—in the pay of establishment, provisions for increase of pay to Overseer not being fully availed of.

6. Grant II, Education.—The requirements under the first three items payment for inspection, training schools, and Local Fund school—salary of masters—will yield probable savings of Rs. 85, 10 and 20, respectively, owing to pay, stoppages and absences. Only one Inspecting Schoolmaster is at present in service, the other having been recently dismissed, and the second master in the Kadiri School has also been dismissed. The Board in their last meeting in accepting the Inspector of Schools' proposal for the coming year that they should contribute Rs. 1,500 to Provincial Revenues and replace their Inspecting Schoolmasters by a second Deputy, expressed their willingness to have the proposal brought into effect now. Even if this is done, the amount entered is not likely to be exceeded. The Deputy Inspector would retain Rs. 2,500 for results grants, but the Board think that there will most probably be a saving of Rs. 200, there under which sum is required for batta for non-official members.

7. Grant III, Sanitation—Medical Services.—The entries for this head remain the same, except that the item—Salaries of Subordinates—is increased from Rs. 4,140 to Rs. 4,805. The reason is that charge allowances of Rs. 10 have been granted for Rayachoti and Rs. 15 both for Kadiri and for Pilér Dispensaries, and were made payable from November 1881. These additions of Rs. 480 for the current year and Rs. 200 back dues account for the increase, a sum of about Rs. 15 being savings thereon for April when a Third-class Hospital Assistant was at Pilér.

Some saving is anticipated under Diet of Patients, Medicines and Contingencies, but the Board have already resolved to utilize so much as is available in providing cook-houses for compounders and attendants, these being urgently required.

8. Vaccination.—There will be a saving of about Rs. 200 arising from leaves, fines and batta for travelling.

9. The allotment for scavenging will be fully required, and the Rs. 1,000 entered for Miscellaneous sanitary improvement could be spent twice over to advantage.

10. The market establishment consists of a clerk on Rs. 10, a peon on Rs. 6, and a sweeper on Rs. 5. The amount required is, therefore, Rs. 252 and Rs. 12 for contingencies as against Rs. 310 budgeted.

11. Grant IV, Miscellaneous.—It is anticipated that the cost of Controlling Establishments at the Presidency will not much, if at all, exceed its cost for last year (Rs. 471), and Rs. 480 is, therefore, entered. In this office the clerk is acting, and there will be a saving in his pay. Rs. 420 is therefore entered.

The allotment made for batta to non-official members was exhausted by the end of May, dues for February and March 1881-82 having to be met out of it. The budget entry of Rs. 500 is, therefore, raised to Rs. 1,010. Of this Rs. 9 was sanctioned by the Revenue Board from the reserve, and the additional Rs. 500, the Board propose to meet by transferring Rs. 300 from Tools and Plant under Grant I and Rs. 200 from Results Grants under Grant II as already stated.

The general reserve is reduced by the allotments Rs. 75 and Rs. 8-8-7 made from it with the Revenue Board's sanction to Rs. 406 or Rs. 405 in round figures.

The grant of Rs. 150 for printing Local Fund Board's Proceedings in District Gazette is already consumed, and for further expenditure under this head Rs. 75 is transferred from contingencies of the office. Rs. 15 has been already spent on refunds of land cess, and a further sum will most probably be required. Rs. 35 is, therefore, entered in Column 5.

12. The financial condition of the circle at the end of the year will, therefore, be as follows :—

	Receipts.	Expenditure.	Balance.
	RS.	RS.	RS.
Road Fund	62,660	68,845	— 6,185
Endowment Fund	— 2,900	905	— 3,805
General Fund	24,210	26,120	— 1,910

Total Balances—

	RS.
Road Fund	...
General Fund	— 6,185
	— 5,715
	— 11,900

which are carried forward to the budget estimate of 1883-84.

13. It seems proper to the Board at this point to offer some remarks on its financial condition.

14. The circle extent is about 3,500 square miles, its population by last census about 416,000. Its average yearly income is under or about Rs. 60,000.

15. It is traversed by with other roads, two of which originally were trunk roads, and are together 140 miles in length. These and 269 more miles of minor roads are at present maintained, as far as is possible, but not so as they ought to be, at an average cost of Rs. 74 a-mile. There are besides 296 miles of what are called famine roads, all eminently useful as village roads and capable of being maintained at a small cost, the traffic on them being light, but, for want of these small repairs, they are falling in places into conditions bordering on impassability. The 140 miles of old trunk roads cost Rs. 80 per mile, and, if of local use only, might cost only Rs. 60 per mile. The Chittoor-Kurnool road specially carries through traffic. The traffic on the Chittoor-Bombay road is more localized. When provincial grants were given, these trunk roads brought the circle a considerable income. The present maintenance grants are

insufficient to keep the circle roads in proper order, and their further diminution would only make more expensive the repairs which would ultimately be found necessary.

16. With regard to General Fund purposes, the following has to be stated.

17. Education is well known to be backward, so backward that the Director of Public Instruction—*vide* Proceedings of the Board of Revenue, No. 573, of 23rd February 1882—is prepared to consider favorably an application for aid towards the establishment of a Normal School and has been urging changes in the inspecting staff towards its greater efficiency. The Board have deferred to his judgment and have accepted a proposal made through the Inspector to dispense with the Inspecting Schoolmasters and receive in their place an additional Deputy Inspector. They are also prepared, in view of the great difficulty experienced in getting men of the Circle bounds to attend a Normal School in Cuddapah, to have a Normal School in Madanapalle. There will be a saving of some Rs. 350 per annum by having a Deputy Inspector instead of four Inspecting Schoolmasters as was the Board's first intention; but a Normal School will cost probably Rs. 1,500 per annum, if not more. The Director's estimate is Rs. 2,000. The Local Fund School at Kadiri has not prospered, but it is the only one in the circle and the Board would be loth to give it up unless it is declared necessary to do so in order to have a Normal School.

18. *Under Grant III.*—As regards Hospitals, the Board have been acting on a desire to abide by the principle of having only the one Hospital at Madanapalle well equipped, the others being simply dispensaries. The good work done at Madanapalle is patent, and is appreciated by the people, and the Hospital there is considered by the Board a prime necessity. The outside dispensaries are expensive only when the Board's income is considered, and the expense will increase mostly according as men with higher salaries are appointed to them. These dispensaries, the Board fully believe, are required for the wants of the circle and are only three in number, one in each taluk.

19. The state of vaccination in the circle is complained of by the vaccination authorities, and is, the Board are well aware, backward, the main reason being, as elsewhere, the prejudices of the people which their want of education makes the more deeprooted. They can see no room to save under this head.

20. The outlay on scavenging and cleansing is much smaller than it should be; and there are many things to be done under this head which the Board would gladly undertake if they could.

21. Choultries and Travellers' bungalow receive slender allotments and admit of no saving.

22. *Under Grant IV.*—The only matter of expenditure that calls for remark is batta to non-official members. To incite attendance the Board agreed to pay for travelling at the rate of 4 annas a-mile, and the result of procuring attendance has been attained, but at what promises to be a considerable cost. One member resides at 80 miles, and another at 52 miles, distance, and almost all at some distance, Madanapalle being on the borders of the circle. Meetings might be held less frequently than once a month in consideration of the amount of work to be done; the rules, however, require monthly meetings.

23. The Board make these remarks in view of resources vanishing to a point far below requirements, in explanation of their revising the current year's and framing the next year's budget, so that expenditure largely exceeds income, and in deprecation of their proposals being curtailed only with a view to produce equilibrium. They have carefully considered on what points saving could be made and are unable to indicate any.

In the budget for 1883-84 beyond taking up 46 more miles of road (giving up 14) and the establishment of a Normal School, they propose taking up no new or *quasi* new work, and no expenditure has been entered that does not appear to be urgently necessary. They venture, therefore, to ask (1) that the charge of Rs. 20,000 in the current year's budget for famine adjustment be foregone, and (2) that Government may direct under Section 27 of the Act, contributions towards this circle's expenditure from other circles that can afford it.

New Taxation.—The Board have considered the question of increasing revenue by tolls, or by increase of land cess, and, in consideration of the general poverty of the country, chiefly are unable to suggest any such additional source of income.

24. *Estimate of 1883-84.*—The year is supposed to open with the following balances:—

	Rs.
Road Fund	6,185
General Fund	5,715
	— 11,900

25. *Receipts.*—In view of the remarks made in estimating the income for 1882-83, it does not seem proper to enter more than Rs. 60,000 as income under Land cess. The current demand of 1881-82 is found to have been only Rs. 52,604; the average collections, current and arrears, of the last three years has been only Rs. 62,666 (Rs. 82,383 were collected in 1879-80, Rs. 46,296

of which was for arrears); and to realize Rs. 66,000 in the current year as entered in its regular estimate, the arrear demand of previous years will, at the current year's close, be only Rs. 2,000 odd. Unless the season is good, it is doubtful that Rs. 60,000 will be realized.

The other receipt items are entered as for the current year except that Rs. 300 are looked for from sale-proceeds of books which may probably be realized under the new school inspecting agency.

The total income is, therefore, Rs. 63,540, and, deducting the opening *minus* balances Rs. 11,900, net Rs. 51,640.

26. *Expenditure—Grant I.*—No new works can be entered for execution from want of funds.

27. *Repairs to Communications.*—Under the Board's resolution of last meeting dispensing with Maistries and entertaining in their room a Sub-overseer for each taluk, the maintenance grants for the roads mostly undergo an apparent reduction.

28. Thirteen roads are entered in Part II for the current year. All these it is proposed to continue under maintenance during 1883-84, but No. 6 "from Kadiri to borders of Pulivendla," No. 8 "from Ráyachóti to Angallu-Ráyachóti Taluk," and No. 13 "from Bálasamudram to Pulikunta," will appear in Appendix, as the totals necessary for them fall below Rs. 1,000. It is proposed to increase the allotments for No. 5 "from Kadiri to Bellary frontier *via* Mutyalcheruvu" and No. 12 "from Bálasamudram to Pulikunta," from Rs. 50 to Rs. 65 per mile.

29. Of the Appendix it is proposed to strike out No. 7, road from Kalakada to Guramkonda, substituting for it the famine road from Váyalpád to Kalkada, which is believed to be of greater use. Repairs continued to the end of this year, on the former will keep it passable during 1883-84.

Nos. 6, 8 and 13 of Part II of this year's budget will become 9, 10 and 11 of Appendix for 1883-84.

30. The Board propose expending small sums on the famine roads "Madanapalle to Mushtur" and "Malakavemala to Kurli," which are much used, the former for that part of the taluk and in going to Váyalpád and the latter for people going to Pulivendla from the north-west corner of Kadiri Taluk. They have fallen into considerable disrepair in places, and the maintenance proposed will only make them passable. These roads are entered as Nos. 12 and 13 of Appendix.

31. The same sum as for the current year Rs. 900—is entered for roads in cusbah towns and now becomes No. 14 of the Appendix.

32. At the end of Part II a sum of Rs. 2,960, calculated at 10 per cent. on the proposed expenditure, is entered for special repairs to masonry works, bad portions, &c., the maintenance grants not affording such provision, while experience has shown it absolutely necessary. The total expenditure on Communications will thus be in 1883-84, Rs. 32,560, the current year's being Rs. 30,430, which, if, as is proposed, the whole reserve still outstanding is utilized (Rs. 4,225) will become Rs. 34,655.

33. The total of the bare maintenance grants of 1883-84 is Rs. 29,605, somewhat less than that of the current year, while 28 more miles will be taken up on the whole. The apparent diminution of expenditure disappears, however, in the increased establishment of Sub-overseers.

34. Civil buildings will be mostly put in order in this year, and only Rs. 300 are therefore entered.

35. *Establishment.*—The following statement gives its details:—

Details.	Pay.	Total.	Grand Total.
	RS.	RS.	RS.
Engineer's pay	3,600		
Travelling allowance	1,440	5,040	
Two Overseers, at Rs. 60	1,440		
Travelling allowance, Rs. 15	360	1,800	
Two Overseers, at Rs. 50	1,200		
Travelling allowance, Rs. 15	360	1,560	
Four Sub-Overseers, at Rs. 30	1,440		
Travelling allowance, Rs. 7-8-0	360	1,800	
Three Lascars on Rs. 7	252	252	
Eight do. on „ 6	576	576	
			11,028

Details.	Pay.	Total.	Grand Total.
<i>Office Establishment.</i>	RS.	RS.	RS.
Accountant on Rs. 45	540	540	
Draughtsman on Rs. 30	360	360	
Two Clerks, at Rs. 17-8-0 each ...	420		
Travelling allowance for one Clerk, Rs. 7-8-0	90	510	
			1,410
	...	...	12,438

In contrasting this with the establishment at present entertained, it is to be noted that the present grading of the Overseers, one on Rs. 60, two on Rs. 50, and one on Rs. 45, will continue until they show themselves worthy of the increases provided, Rs. 180 over all. The four Sub-Overseers on Rs. 30 and travelling allowance of Rs. 7-8-0 each are intended to share with the four Overseers, the work now done by the Road Maistries whose total salaries, disappearing in maintenance, will be for the current year Rs. 4,716. The cost of establishment is therefore apparently increased for 1883-84 as compared with 1882-83, but in reality, and compared with actual expenditure on roads, is diminished, and the result will, the Board believe, be an improved condition of the communications under their charge.

36. In the circumstances no entry of reserve need be made.

37. Tools and plant are entered as a percentage, therefore Rs. 870, but probably Rs. 500, only will be required; and contingencies, viz., carriage of records, postage, stationery and printing and office-rent are the same as in the current year.

38. *Grant II, Education.*—A contribution of Rs. 1,500 to Provincial Revenue represents the entertainment of an additional Deputy Inspector. Training Schools, Rs. 1,500, is the estimated cost of a Normal School with fifteen students as follows:—

15 Students, at Rs. 5 = 75	...	...	...	...	...	...	RS.
1 Master, at „ 30 = 30	...	...	...	...	...	...	900
1 Servant, at „ 4 = 4	...	...	...	...	...	...	360
House-rent, „ 8 = 8	...	...	...	...	...	...	50
							100
							1,410
Furniture	...	...	...	...	...	...	40
Contingencies	...	...	...	...	...	...	90
							50
Total ...							1,500

The school at Kadiri continues as in the current year, and results grants also the same, Rs. 2,500. Purchase of books, Rs. 300, and commission on their sale, Rs. 40, make up a total of Rs. 6,380 as against Rs. 4,670 of the current year.

39. *Grant III, Medical.*—The salaries of the Medical Subordinates are Rs. 4,790, the Kadiri Hospital Assistant being promoted to 1st Class from June 1883. Medicines, &c., are likely to cost Rs. 2,500 as against Rs. 2,750 of this year. The total charges, inclusive of Midwife, will be Rs. 11,950 as against the total probables of this year, Rs. 12,055, and budget entries, Rs. 11,510.

40. *Vaccination, Scavenging and Sanitary Miscellaneous.*—The same charges are entered as in this year. The details for Scavenging Miscellaneous will be found in their place.

41. *Markets.*—The full establishment originally proposed of one clerk (Rs. 10), two sweepers (Rs. 10), and one peon (Rs. 6), or Rs. 26 in all, is entered, as it is desirable to plant trees and water them; and Rs. 10 for contingencies (paper, &c.) is also entered.

42. Choultries and travellers' bungalows remain as before.

43. Contributions to Medical College and Vaccine Inspecting Agency at 5 per cent. of income will be Rs. 320 for each.

44. *Grant IV.*—For Controlling Establishments at the Presidency Rs. 470 are instructed to be entered. The other items remain as in this year, the batta to non-official members being put at Rs. 1,000 for reasons already given.

45. There is no general reserve.

46. The total expenditure will thus be as under—

	RS.
Grant I	46,320
Do. II	6,380
Do. III	20,640
Do. IV	3,370
	76,710
against an income of	51,660
giving a <i>minus</i> balance of	25,050

distributed as follows:—

	RS.
Road Fund	13,785
Endowment Fund	3,525
General Fund	7,740

47. The budget as thus drawn is approved and passed by the Circle Board.

Resolution—dated 23rd November 1882, No. 6829, Routine.

The budget for 1883-84 and the regular estimate for 1882-83 of the Madanapalle Circle are returned to the President for revision. It is observed that both the estimates close with *minus* balances. Every effort should be made to reduce expenditure and to bring it within the available assets. The charge for the engineering establishment is too high, and appears capable of being largely reduced. This cost, including contingencies, is 36 per cent. in 1882-83 and 38 per cent. in 1883-84. Such of the establishment as are not absolutely required should be at once dispensed with, so as to save expenditure in the current year. All new proposals should be struck out, but they can be restored if Government sanction a special grant from Provincial Funds in aid of the funds of this circle. The land-cess collections also seem to be capable of improvement. The reason for estimating the current demand of 1883-84 at Rs. 60,000 while that of 1882-83 is put down at Rs. 52,610 should be explained.

(True Copies and Extract.)

(Signed) R. SEWELL,
Acting Sub-Secretary.

To the President, Local Fund Boards, Cuddapah District,
with one enclosure.

READ—also the following letter from Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Madras, 14th November 1882, No. 5944:—

I have the honor, by desire of the Surgeon-General, to report to your Board that the sum set apart in Grant III of the 1883-84 Local Fund Budget Estimate of the Madanapalle Circle for the maintenance of the four dispensaries is sufficient and calls for no remarks.

2. A sum of Rs. 320 is entered as contribution towards the expenses of the Medical College.

READ—also the following letter from Deputy Surgeon-General M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Madras, 20th November 1882, No. 1032:—

I have the honor to report that from the budget statements forwarded by the Local Fund Board, Madanapalle, I find a provision of only Rs. 3,060, or 15.3 per cent. of available income made for the sanitary wants of the circle. For two successive years I have commented on the inadequacy of this grant, and no improvement has been made. I have now no further remarks to make than those contained in my former letters. I observe that the contract system of conservancy still obtains in the

Madanapalle Circle. This system was tried in the sister circle of Cuddapah and proved a failure. It is now discontinued there.

2. The Vaccination Grant is the same as that for the current year, viz., Rs. 4,470. The allotment appears to be ample. No details of establishment are given, but from another source I gather the vaccine staff to be adequate and in accordance with the Code.

READ—also the following letter from H. B. GRIGG, Esq., M.A., Director of Public Instruction, Madras, to the Secretary to the Board of Revenue, dated Madras, 14th December 1882, No. 6602 :—

I have the honor to submit the following remarks on the Local Fund Budget Estimate of the Madanapalle Circle for 1883-84.

2. *Receipts*.—The educational assets of the circle amount to Rs. 10,380, exclusive of balance :—

	RS.
One-sixth Land Cess	10,000
School Fees	80
Sale-proceeds of Books	300
Total ...	10,380

3. *Charges*.—The proposed expenditure for 1883-84 is compared below with the current year's figures :—

	Budget, 1882-83.	Budget, 1883-84.
	RS.	RS.
Inspection	1,000	...
Training Schools	360	1,500
Local Fund Schools	540	540
Grants-in-aid	2,500	2,500
Miscellaneous	270	1,840
Total ...	4,670	6,380

4. *Inspection*.—The Circle Board's resolution to dispense with the services of the two Inspecting Schoolmasters in favor of an additional Deputy Inspector from Provincial Funds has been forwarded to the Board with a separate letter, and, pending the decision of the Board of Revenue and Government, no alteration has been made in the allotment for inspection and contribution.

5. *Training Schools*.—The Local Fund Board have provided Rs. 1,500 for a Normal School at Madanapalle. For want of funds the Board of Revenue have directed that the opening of the school should be deferred for the present. The establishment of a Normal School for the improvement of the teachers of Indigenous Schools is a prime necessity for the development of elementary education in every circle, more especially in so backward a district as that comprised in the Madanapalle Circle. I would, therefore, recommend that the item be left undisturbed, the deficit under the General Fund being met by reductions under any other head. If the Board consider aid from Provincial Funds necessary, I am prepared to sanction grants-in-aid of the master's salaries and also towards the stipends of scholars under the Grant-in-aid Code.

6. *Local Fund Schools*.—There is only one school in the circle, and Rs. 540 are provided, as in the current year, for its maintenance.

7. *Grants-in-Aid*.—An assignment of Rs. 2,500 is made for results grants and the amount is considered sufficient.

8. *Miscellaneous*.—The increase under Miscellaneous is chiefly due to the inclusion of Rs. 1,500, the promised contribution to Provincial Funds for a second Deputy Inspector. The item may stand for reasons explained elsewhere.

9. *Educational Expenditure*.—The expenditure proposed under Grant II, including provision for a Training School and for contribution for an additional Deputy, is Rs. 6,380 out of an income of Rs. 10,380, or 61 per cent. of the available assets, against 81 per cent., the average proportion of charges to receipts in all circles in 1881-82.

READ—also the following letter from H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 15th December 1882, No. 6617 :—

In forwarding a resolution of the Madanapalle Local Fund Board on the subject of contributing to Provincial Funds towards an additional Deputy to be maintained in the circle, together with the President's letter dissenting from the Circle Board's views on financial grounds, I have the honor to state that there are four taluks in the circle, and the schools scattered over the area cannot efficiently be supervised by the single Deputy Inspector now employed from Provincial Funds. With the view of providing an additional Deputy, I addressed the President inquiring whether the Local Board would contribute Rs. 1,500 per annum towards the charge. The Circle Board have accepted the proposal, but the President states that he is unable to support the Board on the ground that the General Fund opens and closes with a deficit balance. But I would point out that the General Fund has not been reduced to a deficit by any increased charge on education. In 1881-82 the educational receipts amounted to Rs. 8,144, but the expenditure was only Rs. 2,950, or less than even 40 per cent. of the income. The estimated receipts and charges for 1883-84, including provision for contribution towards the additional Deputy Inspector, are Rs. 10,380 and Rs. 6,380, respectively. In these circumstances, I beg to recommend that the sanction of Government may be obtained for the Board's resolution, the deficit referred to being met by a reduction under other heads. The change may take effect from 1st January 1883.

ENCLOSURE No. 1.

From W. D. HORSLEY, Esq., President, Local Fund Boards, Cuddapah District, to the Secretary to the Board of Revenue (through the Director of Public Instruction), dated 30th October 1882, No. 796.

In submitting a copy of the Madanapalle Circle Vice-President's letter, No. 162, 15th October 1882, together with an extract from the Proceedings of the Local Fund Board, Madanapalle Circle, dated 6th October 1882, resolving to pay a contribution of Rs. 1,500 towards Provincial Funds for an additional Deputy Inspector of Schools in lieu of the present two Inspecting Schoolmasters, I have the honor to observe that the General Fund of the next year opens and closes with a *minus* balance as already reported in my letters, Nos. 794-795, 30th October 1882, and that, therefore, I am unable to support the above proposal of the Circle Board.

ENCLOSURE No. 2.

From J. THOMSON, Esq., Vice-President, Local Fund Board, Madanapalle Circle, to the President, Local Fund Boards, Cuddapah District, dated 15th October 1882, No. 162.

I have the honor to forward extract of Resolution 4, Grant II, of the Circle Board meeting of 6th instant.

2. The Director of Public Instruction in his letter, No. 5571, of 15th December 1881, incorporated in Board's Proceedings, dated 23rd February 1882, No. 573, suggested the desirability of employing an additional Deputy Inspector in lieu of, or, if funds were available, in addition to the present Inspecting Schoolmasters. The Revenue Board ordered this suggestion to be laid before the Circle Board; and, after reference to Deputy Inspector, this was done on 8th August last. The Board's opinion then was that two more Inspecting Schoolmasters rather than an additional Deputy Inspector were necessary.

3. The Director addressed you in his letter, No. 5110, dated 21st September 1882, proposing four Deputy Inspectors for the district, dividing it into four ranges, such seeming "necessary to place elementary education in the district on a sound footing."

4. This came before the Circle Board at their meeting of the 6th instant; and at the same time were submitted, for preliminary consideration, the Deputy Inspector's budget proposals for 1883-84 and the Inspectors's covering letter, No. 2699, of 24th September. The latter officer strongly advocated the entertainment of a second Deputy Inspector for the circle, and a contribution of Rs. 1,500 to Provincial Funds to meet his cost and the cost of his establishment, in lieu of the four Inspecting Schoolmasters whom, in view of the Circle Board's resolution above referred to, it was intended to entertain.

5. The result is the resolution, extract of which is enclosed.

6. You will observe that the Board are willing to have this reorganization brought into effect at once.

7. I have accordingly the honor to ask that the Revenue Board may be addressed on the point.

8. The Inspecting Schoolmaster at present in service—the other having recently been dismissed—has been warned that his services may be dispensed with at an early date.

ENCLOSURE No. 3.

PROCEEDINGS of the Local Fund Board, Madanapalle Circle, passed at a meeting held on the 6th October 1882.

GRANT II—Education.

4. Read letter, No. 2699, of 24th September last, from the Inspector of Schools covering the budget proposals of the Deputy Inspector proposing that an additional Deputy Inspector, to be borne on Provincial Services, be entertained in place of Inspecting Schoolmasters, the Board contributing Rs. 1,500 to Provincial Funds in regard of him.

Read also Proceedings of the Board of Revenue, No. 573, of 2nd July 1882, incorporating letter of the Director of Public Instruction, No. 5571, of 15th December 1881.

Also Proceedings of the Director of Public Instruction, No. 5110, dated 21st ultimo, communicated with foot-note, No. 741, of 30th idem, from the President.

Also Circle Board's Resolution, No. 2, Grant II, of the meeting of 8th August last.

Resolution.—The Board on full consideration accept the proposals of the Inspector of Schools, and will draw their budget accordingly; they are also agreeable to their being carried into effect during the current year if that is found feasible.

READ—also the following letter from W. D. HORSLEY, Esq., President of the Local Fund Boards, Cuddapah District, to the Secretary to the Board of Revenue, dated 4th January 1883, No. 3:—

In reference to the Proceedings of the Board of Revenue, No. 6899, of the 29th November last, Routine, I have the honor to submit the Local Fund Budget of the Madanapalle Circle for 1883-84 and the Regular Estimate for 1882-83, together with all its accompaniments.

2. The budget as revised has been passed by the Local Fund Board at their meeting held on the 22nd ultimo. A copy of their Proceedings, together with the Madanapalle Circle Vice-President's letter in original, No. 207, dated 29th December 1882, is submitted.

3. The proposals of the Circle Board seem to be reasonable in all the grants except Grant II, Education, in which they adhere to their proposals with regard to the establishment of a separate Normal School and an additional Deputy Inspector of Schools for that circle. As there is still a *minus* balance for the opening and closing balances of the General Fund, I am unable to modify the proposals made in my letters, No. 795, dated 30th October 1882, and No. 794, 30th October 1882.

ENCLOSURE No. 1.

From J. THOMSON, Esq., Vice-President, Local Fund Board, Madanapalle Circle, to the President, Local Fund Boards, Cuddapah District, dated 29th December 1882, No. 207.

I have the honor to resubmit the Regular Estimate of 1882-83 and Budget Estimate of 1883-84 of the Madanapalle Circle revised as directed in Proceedings of the Board of Revenue, No. 6899, Routine, of 29th November last.

2. The revised figures are entered in red ink over or under the original figures. That will most conveniently show the alterations made.

3. The resolutions, agreeably to which the figures have been revised, will, it is hoped, be sufficiently explanatory, but I may add some remarks which may help the Board of Revenue in dealing with the estimates.

4. *Income.*—With a view to enable the Circle Board to understand their financial position, I drew out the memorandum, copy of which is enclosed. It appears thereby that the average revenue from Land Cess for the eleven years during which the circle has existed has been Rs. 58,347. The effects of the famine now more fully apparent and the revision of the assessment which, with the current fasli's Jamabandi, will be in force in all the Sub-division will, in my own and my revenue subordinate's opinion, reduce the average above given. The settled demand of 1881-82 was Rs. 52,610, but that year was not favorable. When the budgets were drawn out in October, this year promised to be as bad as the preceding, but heavy rains in November having altered the aspect of things much for the better that figure has been raised to Rs. 55,000. I believe Rs. 55,000 to be as high an estimate as should be taken for a favorable year, but by direction of the Circle Board have entered Rs. 58,000 as current demand in the estimate of receipts for 1883-84. Rs. 60,000 originally entered as the current demand of 1883-84 was an estimate of mine without full knowledge.

5. The Kistbundi of the circle runs from December to March, and if Revenue collections are fairly promptly made and Land Cess credited in proportion, at least three-fourths of the year's demand should be credited in the year.

6. The items of the income other than Land Cess are small and not liable to much fluctuation, or to such as to materially affect the total receipts.

7. *Expenditure.*—The expenditure of the circle is now large relatively to its income in two directions—Public Works Establishment and Hospitals and Dispensaries. Education has not hitherto received that share of the income which it might justly demand; Vaccination has cost much in comparison with the outturn of work, though the sum spent on it is not in itself inordinate; and the expenditure on Scavenging and Sanitary Miscellaneous projects has been small when the area over which it has been spread is considered.

8. *Public Works.*—As regards expenditure on Communications, I may refer to the memorandum accompanying the budget as originally submitted. The expenditure this year is entirely on maintenance, and if it is restricted by the circles, present income will never allow any new works to be taken up. There are 409 miles of road at present maintained, and inspection of the map will show that these are only main and necessary lines of communication. Of these 409 miles, 140 are of the two Trunk Roads, Nos. 17 and 18, and the former especially—from Chittoor to Kurnool—serves through traffic to a very considerable extent.

9. The maintenance allotments have been scanty for the current year, and nothing else was originally proposed for 1883-84.

10. In dealing with the regular estimates, however, the Circle Board have stopped expenditure on roads either entirely or as far as possible. Almost all of them exhibit savings arising from dismissal of the maistries from 1st January.

11. In the estimates for 1883-84 eight minor roads are entered with very small allotments, the intention being that they should simply be kept passable. One important minor road—Madanapalle to Mustoor—is retained as originally entered, as much used and as keeping open an important part of the taluk.

12. In the estimates for 1883-84 a sum of Rs. 2,055 is entered for repairs to masonry works. Expenditure on these is absolutely necessary.

13. Of the unexpended portion of the Road Fund Reserve of this year, it is not intended to apply for further allotments. There are estimates at present before the Circle Board which would fully and properly utilise it in the shape of repairing bad portions of masonry works on maintained roads. No reserve can be provided for next year.

14. *Public Works Establishment.*—The Public Works Establishment has been very considerably curtailed. Its charges for 1883-84 as originally entered were only apparently in excess of those for the current year, the payment of maistries being hitherto from maintenance grants, whereas in the next year it was proposed to replace them by Sub-Overseers whose salaries appeared under Establishment, but who were in point of cost to effect a considerable saving, as maistries were paid ordinarily one rupee per mile per month. These maistries I have said will be dispensed with from 1st January next. For 1883-84 the Engineer's office establishment will be less by the Draughtsman and a Clerk, and in the subordinate establishment by two Taluk Overseers with six Lascars. The Engineer will himself take charge of Madanapalle and Vayalpad Taluks, with a superior sort of maistries in each on Rs. 20 per month.

15. The cost of the establishment is till great relatively to the expenditure, but the Board do not desire to replace their Engineer by an inferior sort of officer, or to place supervision in the hands of the Department of Public Works, and that being so, it would appear to be as low as it can be made.

16. *Education.*—Partly in deference to the opinions of the officers of the Educational Department and partly because of the small progress education has made hitherto, the Board are agreed to have a Normal School in Madanapalle, and to contribute Rs. 1,500 to Provincial Funds for a second Deputy Inspector, dispensing with Inspecting Schoolmaster. The one Local Fund School they have maintained (in Kadiri) will be closed as soon as possible within the current year. It has not been a success hitherto, and what it costs will, the Board believe, be better spent on a Normal School.

17. *Vaccination.*—Advantage is taken of one First-class Vaccinator having applied for pension to reduce the staff to that extent now, and one of the two probationers will also be dispensed with. In the next year it has been agreed to reduce the rates of batta, viz., 12 annas to Deputy Inspector, and 4 annas and 2 annas in the case of First and Second-class Vaccinators, respectively. There will thus be a saving of Rs. 130 in the current year, and the total charge for next year will be only Rs. 3,330.

18. *Hospitals and Dispensaries.*—The large source of expenditure under this head is the Madanapalle Hospital where alone in-patients are treated, which is fully equipped and has been working on its present grading for some time. I suggested reduction of the staff, restricting the number of in-patients and making charges for medicines, &c., only with the view of reducing charges, and not because I think its usefulness should be in any way diminished, or that its expenditure is extravagant, having regard to the work done. My proposals had no support.

A statement made up in the hospital shows that in-patients came.

	1881.	1882 (to 26th Dec.)
From Mysore	25	83
Do. North Arcot .. .	62	40
Do. Anantapur, Cuddapah, &c. . . .	14	17
Do. Sub-division .. .	281	314

which shows the percentage of strangers to be in 1881, 26.4 and in 1882, 30.8. On this ground, therefore, if there were no other, the Circle Board might fairly ask for assistance.

19. *Grant IV.*—The only matter to which I need refer under Grant IV is batta to non-official members. The Board have reduced the rate from 4 annas to 3 annas per mile, but as, if meetings were to be fully attended, charges on this account would be over Rs. 1,400 per annum, the sum of Rs. 1,000 originally entered is retained.

20. The Circle Board have, it seems to me, carried out the directions of the Board of Revenue as far as could be expected of them. I ought, as Revenue Officer charged with the interests of the Sub-division, to say that the expenditure originally proposed represented nothing more than actual requirements, except in the Engineering establishment. It had become disproportionate to the amount of money it had to spend and the quality of work there was to do. The circle is fortunate in having road material handy, but it must be manifest that communications will generally deteriorate on the expenditure now proposed. There is no wanka or river bridge of any size in the whole circle, and there are several places where they ought to be provided and could be built at no great expense. The tunnels and road dams that do exist for the most part require to have money spent on them now.

ENCLOSURE No. 2.

PROCEEDINGS of the Local Fund Board, Madanapalle Circle, passed at a meeting held on the 22nd December 1882.

GENERAL.

(2) Read—Revenue Board's Proceedings, No. 6829, dated 29th November 1882, Routine, returning the Budget for 1883-84 and Regular Estimate for 1882-83 of the Circle for revision.

Read—also Local Fund Engineer's letter, No. 355, of 19th December 1882, submitting proposals with reference thereto.

Resolution—

REGULAR ESTIMATE FOR 1882-83.

The year's current demand under Land Cess is in consideration of the improvement of the year's prospects entered at Rs. 55,000. The other items of income will stand as last entered.

Expenditure.—In discussing the reduction of establishment of Public Works ordered by the Board of Revenue, Dr. Chamberlain proposes that the Overseers in Madanapalle and Vayalpad Taluks, their Lascars and the second Lascar for each other Overseer be dispensed with; that the Local Fund Engineer undertake direct charge of those taluks with men of the maistries class under him, one in each taluk on Rs. 20 per mensem; that the mile maistries be dispensed with entirely; and that the Draughtsman and one of the Clerks in the Engineer's office be also dispensed with.

The Engineer states his willingness to carry on his work with the reduced establishment for the present.

Mr. Ward seconds the proposal made.

The Board are unanimous in accepting these proposals.

The maistries, it is agreed, shall be dispensed with from 1st January next.

The Overseers and their Lascars, Draughtsman and Clerk require, it is understood, three months' notice and they must accordingly be retained till the end of the year.

Notice is directed to be given them at once.

The Board also direct stoppage of expenditure on the following roads:—

No. 1—Kavalamadugu to Tsadum

„ 3—Rajampet to Kadiri, Kadiri Taluk

„ 5—Kadiri to Bellary by Mutyalcheruvu

„ 15—Kandukur to Kottakota

„ 16—Chikatimanipalle to Kandukur

from 1st January and on the following other roads as far as the Engineer may find possible—

No. 8—Rayachoti to Angallu, Rayachoti Taluk.

„ 11—Trunk Road No. 17, Vayalpad Taluk.

„ 12—Balasamudram to Pulikunta, Kadiri Taluk.

The provision for tools and plant, it is now stated, will be fully required. Further expenditure from the reserve will also be stopped.

Grant II.—On the figures for education, as already entered in the regular estimate, the Board can make no change. They will reluctantly close the Kadiri School before the end of the year, but cannot state from what precise date.

Grant III.—Nor do they see any possibility of reducing the current charges on Hospitals and Dispensaries. Under Vaccination they can dispense now with one First-class Vaccinator, who has sent in his papers for pension, and with one Probationer. Their pay with batta will give a saving of Rs. 136-8-0 for the three months.

On the other items of expenditure there is no room for retrenchment.

BUDGET ESTIMATE FOR 1883-84.

The Board direct Rs. 58,000 to be entered as demand under Land Cess, that being the average normal demand for eleven years past.

The income from fees in schools will disappear with the abolition of the Local Fund School in Kadiri.

Expenditure, Public Works—

Road No. 1—Kavalamadugu to Tsadum.

„ 5—Kadiri-Bellary frontier by Mutyalcheruvu.

„ 10—Balasamudram-Pulikunta.

of Part II will have their allotments reduced from Rs. 65 to Rs. 25, the provision of Rs. 25 to be spent during and after the monsoon time.

Under Appendix to Part II the allotments for—

No. 2—Kandukur to Kottakota

„ 3—Chikatimanipalle to Kandukur

„ 5—Rayachoti to Chundupalle

will be reduced to Rs. 25, Rs. 25, and Rs. 40, respectively, and No. 13, Malakavemula to Kurli thrown out; and under No. 11 of Part II, Repairs, to existing masonry works, &c., so much will be entered as will make the total of Grant I for maintenance not to exceed Rs. 28,000.

Under Grant II, Education, the provision for the Kadiri School is struck out. The entry of Rs. 1,500 for the Normal School is retained, but it is apprehended that it may be insufficient in that a Master on Rs. 30 per mensem may not be found; if so, the Director of Public Instruction it is believed, will be ready to supplement the provision.

Under Grant III, diet of patients is reduced from Rs. 1,500 to Rs. 1,300, Medicines and apparatus from Rs. 2,500 to Rs. 2,400, Supplies from Rs. 250 to Rs. 150, Miscellaneous—Rent and furniture from Rs. 1,250 to Rs. 1,050; these retrenchments will yield Rs. 600.

The Board cannot take the initiative in reducing the usefulness of the Madanapalle Hospital. It meets the wants not of this circle only, but also of the adjoining Chittoor Circle and Mysore country; has been in operation for a long term, and before it is interfered with in the shape of reduction of expenditure, the Board request that the Surgeon-General be consulted.

Under Vaccination, it is resolved that the number of First-class Vaccinators be reduced from four to three, and that the services of one probationer be dispensed with, giving a saving of Rs. 501, and that batta be reduced as follows:—

Deputy Inspector from Re. 1 to As. 12 per diem.

First-class Vaccinator, As. 8 to As. 4 per diem.

Second-class do. " 4 to " 2 "

giving a saving of Rs. 639, making the grant Rs. 3,330 as against Rs. 4,470.

The provision for Scavenging establishment must be retained, that for other sanitary outlay may be thrown out.

Under Grant IV, it is unanimously resolved on the motion of a non-official member that the rate of batta to non-official members be three annas per mile instead of four annas.

The Board empower the Vice-President to draw out the budgets with reference to these resolutions.

ENCLOSURE No. 3.

MEMORANDUM.

I circulate the enclosed statement for the information of members of the Local Fund Board. It shows that the average income from Road Cess for the eleven years past is Rs. 58,347.

Copies of the budget printed, which members may have, will show them that minor receipts are about Rs. 3,500.

	RS.
The Road Fund income therefore is, say, two-thirds of Rs. 58,347...	38,898
and Surplus Pound Fund	600
	39,498
and the General Fund income is one-third of Rs. 58,347	19,449
and minor receipts about	1,730
Total ...	21,179

The average Land Cess income deduced from the eleven years' average is, I believe, more than the cess will yield for some years to come. It depends on the land revenue, and those conversant with the agricultural state of the circle know that much land formerly cultivated has been thrown into waste by the famine, diminishing workers, cattle and wealth. Besides, the general average assessment on the land in cultivation is reduced by the Settlement Department operations, I believe.

My own opinion is that Rs. 55,000 is as much as we ought to expect from Land Cess for some years yet, two-thirds of which, 36,667 + 600 = Rs. 37,267, should be taken to be the normal income of the Road Fund, and one-third of it, Rs. 18,333 + 1,730 = Rs. 20,063, should be taken to be the normal income of the General Fund; and that yearly expenditures in excess of these mean simply bankruptcy, and ought not to be incurred.

We have made an appeal *ad misericordiam* of Government. I think this will be useless for this reason, among others, that I perceive many of the less wealthy Local Fund Circles drifting into the same circumstances as ours.

The fact is that at first they had aid from Provincial Funds, and when that was withdrawn, they continued operations in the same scale, working on large balances that had accrued without regard to the future; and recently in reorganizing establishments for works they did not, in the poorer tracts, discount the effects of the famine. These effects were not immediately apparent; lands continued in the holdings of people who were dead, deserted or ruined, and the arrears accruing on them were purely fictitious. Only of late have the Revenue Department begun to write off these balances and to strike the demands out of the accounts.

According to last (November) accounts from the taluks over Rs. 4,000 of Land Cess arrears are irrecoverable. Before arrears are fully dealt with this sum will be increased, but not much, I hope.

I recommend the Board, therefore, to be prepared to discuss their budgets so that appropriations may not exceed Rs. 37,267 minus Rs. 2,200 (share of cost of General Management debitable to Road Fund), i.e., Rs. 35,000 under Road Fund and Rs. 20,063 minus Rs. 1,100 (share of cost, &c., debitable to General Fund), i.e., Rs. 18,000 under General Fund.

The mileage of road maintained must be reduced, or allotments reduced, and the expenditure on establishment largely reduced. Establishment *ought* not at the outside to cost more than 25 per cent. of the expenditure. Government have intimated that they charge 23 per cent. Our establishment ought not to cost more than Rs. 7,000.

Education may claim from us Rs. 9,000, half General Fund income. The budget proposals for 1883-84 were for Rs. 6,380 only. I do not well see what reductions should be made under this head.

Under Grant III, the expenditure on the Madanapalle Hospital should be reduced. It costs over Rs. 7,000. One of the Hospital Assistants might be dispensed with, some limit put to the number of in-patients, and charges made for diet and medicines where parties can at all pay.

As to the current year's expenditure and income, though we commence with a balance of Rs. 18,000 under Road Fund, that is swept away with Rs. 2,000 more for famine material.

The Board of Revenue ask why the current year's demand, i.e., of 1882-83, is entered at Rs. 52,610 and next year's (1883-84) at Rs. 60,000.

I entered Rs. 52,610, that being the actual settled demand of 1881-82, and at the time of budget was revised the prospects of the year were not such as to entitle us to look for better results. I think we may now enter Rs. 55,000.

As to entering Rs. 60,000 that was done roughly, and because seasons could not always be bad, and because the Treasury Deputy Collector gave us Rs. 65,680. That was on 2 or 3 years' previous average and could not be accepted. I have set forth already what I believe the normal income should be put at.

ENCLOSURE No. 4.

STATEMENT showing the Income and Expenditure since the Year 1871.

Year.	Total Income.	Settled Demand of Land Cess.	Income from Land Cess.	Total Expenditure.
	RS.	RS.	RS.	RS.
1871-72	62,725	...	37,559	55,745
1872-73	1,04,951	...	72,659	58,290
1873-74	1,00,431	...	68,553	97,007
1874-75	82,109	...	61,577	95,522
1875-76	81,778	...	61,706	1,19,119
1876-77	46,294	...	*30,738	73,092
1877-78	47,866	58,289	*45,568	35,890
1878-79	77,794	59,115	+75,405	30,850
1879-80	99,197	57,214	+82,421	59,075
1880-81	62,383	56,153	57,833	74,079
1881-82	51,005	52,610	+47,798	74,801
Total ...	8,16,533	2,83,381	6,41,817	7,73,470
Average ...	74,230	56,676	58,347	70,315

* 1876-77 and 1877-78 were famine years.

+ 1878-79 and 1879-80 were favorable years in themselves, and arrears swelled the collections.

‡ 1881-82 collections were bad by bad season and by neglect of Taluk officers.

READ—also the following letter from Deputy Surgeon-General M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Madras, 30th January 1883, No. 95:—

I have the honor to submit the accompanying copy of the Proceedings* of the Local Fund Board, Madanapalle, in which it is proposed to reduce the staff of Vaccinators by one First-class Vaccinator and one Probationer, and to reduce also the batta of the Deputy Inspector of Vaccination and Vaccinators. I have already in my letter,

* Dated 22nd December 1882 (to be returned).

No. 1032, dated 20th November 1882, submitted my remarks on the budget estimate of the Madanapalle Circle for 1883-84; no reduction was therein proposed; if it were, I would have commented on, and taken exception to, it. I do not know under what circumstances the Local Board now propose the reduction.

2. Vaccination is very backward in the Madanapalle Circle, and it is very much to be regretted that the vaccine staff is to be reduced and the inducements to constant travelling and inspection made less encouraging. Again, by dispensing with one First-class Vaccinator and reducing the number of this class to three, the Local Board are departing from the rule which requires a First-class Vaccinator to be entertained in each taluk of a circle; there are four taluks in the Madanapalle Circle.

ENCLOSURE No. 1.

EXTRACT from the Proceedings of the Local Fund Board, Madanapalle Circle, passed at a meeting held on the 22nd December 1882, at Madanapalle.

General.

2. Read Revenue Board's Proceedings, No. 6869, dated 29th November 1882, Routine, returning the Budget for 1883-84 and Regular Estimate for 1882-83 of the Circle for revision.

GRANT III.—Under Vaccination they can dispense now with one First-class Vaccinator who has sent in his papers for pension and with one probationer. Their pay, with batta, will give a saving of Rs. 136-8-0 for the three months.

Under Vaccination it is resolved that the number of First-class Vaccinators be reduced from 4 to 3, and that the services of one probationer be dispensed with, giving a saving of Rs. 501, and that batta be reduced as follows:—

Deputy Inspector from Rs. 1 to 12 annas per diem.
First-class Vaccinator, As. 8 to 4 per diem.
Second-class do., „ 4 to 2 do.

giving a saving of Rs. 639. Making the grant Rs. 3,330 as against Rs. 4,470.

RESOLUTION—dated 19th February 1883, No. 470.

The Local Fund Budget Estimate of the Madanapalle Circle for 1883-84 is hereby submitted for the orders of Government.

2. The budget originally submitted by the Local Fund Board closed with large deficits, and was in consequence returned to them for revision. The Circle Board have again carefully gone over the whole, and have made considerable retrenchments. Nevertheless, the demands upon their resources are so many and their means of meeting the same are so limited, that they are unable to close the budget without drifting into a deficit. It is stated that the communications will greatly deteriorate if they are kept on the maintenances now allowed, and that existing tunnels and road dams require to have money spent upon them. The General Fund is quite inadequate to meet the requirements of the circle, and in 1883-84 there is a large *minus* balance of Rs. 7,810 under this head, though the provision for education is much less than what it ought to be, and that for sanitation altogether insufficient. Turning to the resources available, the Board observe that the maximum rate of Land-cess (one anna per rupee of the assessment) is levied in the circle. It, however, derives no income from tolls. The Local Fund Board have stated that in consideration of the general poverty of the country, they are unable to suggest the imposition of tolls. But it must be borne in mind that the circle has to maintain 409 miles of road, and that the traffic which passes over it must contribute towards its upkeep. It must also be

remembered that the traffic of other circles also goes over the roads and must pay for the use of them. The Board would in these circumstances recommend that the President be directed to prepare and submit for the approval of the Local Board a scheme for levying tolls on the main roads in the circle. This item of receipt, however, will not benefit the General Fund, to supplement which there seems to be no way except by a contribution from Provincial Funds. The Board request that for the ensuing year, Rs. 15,000 may be given. The amount will wipe off the deficit, and leave a small balance for expenditure on certain necessary objects which for want of funds have been but inadequately provided for. Any contribution which the Government may be pleased to give to the Road Fund could also be usefully employed, even if tolls are imposed, as the fund is now in an almost bankrupt state. The 140 miles of trunk road which the Circle Board have to maintain might also constitute a claim for aid from Provincial Funds.

REGULAR ESTIMATE FOR 1882-83.

3. *Statement I-A, Receipts.*—The opening balance of the regular estimate agrees with the closing balance of 1881-82 furnished by the Accountant-General, and is distributed among the minor funds as follows:—

	RS.
Road Fund	18,040
Endowment Fund	—4,140
General Fund	490
Total	14,390

The decrease compared with the budget balance is due to the falling off in Land-cess collections in 1881-82, as explained in paragraph 3 of the Board's Proceedings, dated 11th November 1882, No. 2754. The receipts from this source in the current year are set down at the same figure as that entered in the sanctioned budget, viz., Rs. 66,000. The total demand including arrears is Rs. 87,080, and it is stated that of this, Rs. 4,000 have been found to be irrecoverable. Considering that 25 per cent. of the kists falls due in March, the amount entered seems to be all that can be expected to be realized. The other items of receipt are nearly the same as those in the budget, and do not call for remark. The assets are—

	RS.
Road Fund	62,660
Endowment Fund	—2,900
General Fund	24,210
Total	83,970

4. *Statement B, Expenditure.*—Rs. 30,430 were provided in the budget for the repair of communications. The amount is now reduced to Rs. 26,870 for want of funds. The sum of Rs. 690 transferred in Board's Proceedings, dated 22nd November 1882, No. 6762, Routine Series, from savings under "Hospitals and Dispensaries," for constructing cook-houses for hospital servants, is not shown against "Civil Buildings" under "New Works." The amount will be entered under the proper head, and a corresponding reduction made in the provision for medicines under "Hospitals and Dispensaries." Rs. 20,000 are set apart for famine adjustment, and it is the payment of this large sum which has so crippled the resources of the circle under the Road Fund. The allotment for result grants is reduced from Rs. 2,500 to Rs. 2,000, the difference being transferred to Grant IV for payment of batta to non-official members. Rs. 765 more than in the budget are provided for salaries of medical subordinates, three of whom have become entitled to charge allowances. The variations in the other items of expenditure are not important. The General Reserve is struck out, as the General Fund closes with a deficit.

5. The following is an abstract of the regular estimate of expenditure as revised by the Board :—

	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
New Works—				
Civil Buildings	...	...	690	690
Repairs—				
Communications	26,870	...	...	26,870
Civil Buildings	...	...	560	560
Local Fund Engineering Establishment ...	10,143	...	472	10,615
Tools and Plant	764	...	36	800
Contingencies	496	...	24	520
Contribution for Famine outlay	20,000	...	...	20,000
Grant I	58,273	...	1,782	60,055
Do. II	...	...	4,055	4,055
Do. III	...	905	18,945	19,850
Do. IV	2,502	...	853	3,355
General Reserve	...	...	...	...
Total ...	60,775	905	25,635	87,315
Receipts ...	62,660	—2,900	24,210	83,970
Balance ...	1,885	—3,805	—1,425	—3,345

It is observed that the *minus* balance of the Endowment Fund is due to the Madanapalle Hospital, the receipts of which are only Rs. 650, while the expenditure is about ten times as much. The excess outlay should be met by an appropriation from the General Fund, and the transactions of the institution closed with a *nil* balance. Leaving out for the current year a closing balance of Rs. 55, which according to Statement No. IV of the budget for 1883-84 appertains to the Market Endowment Fund, the difference will be added to the General Fund balance, and the opening balances of the minor funds for 1883-84 will then be as follows :—

	RS.
Road Fund	1,885
General Fund	—5,285
Endowment Fund	55
Total ...	—3,345

BUDGET FOR 1883-84.

6. *Statement I-A, Receipts.*—Rs. 600 are entered as the contribution from *Pound Fund*. The Cuddapah Circle Board have taken credit for a sum of Rs. 1,200 from the Pound Fund, making the total contribution for the whole district Rs. 1,800, whereas, according to the Special Funds Budget, the amount provided for transfer to Local Funds is only Rs. 1,500 for the whole district. The President is requested to explain the difference. *Land-cess* is expected to yield Rs. 60,000, against Rs. 66,000 in the current year. The decrease is due to the anticipated arrears on 1st April next being less than the outstandings at the beginning of the current year. It is noted that in the Demand, Collection and Balance Statement appended to the budget, the arrears brought forward are Rs. 4,080 less than those expected to remain uncollected at the end of this year. The amount is omitted, as it is expected to be written off as irrecoverable. No *School-fees* are expected, the Kadiri School being about to be closed. The instructions of the Board in regard to receipts from *avenues* being shown under "7, Miscellaneous," have not been attended to, and Rs. 10 expected from sale

of medicines and shown under "6, Receipts from Endowments, &c.," are not included in the Endowment Funds Statement. *Market-rents* should also be shown under Endowments. The necessary corrections will be made in this office. The other items of receipt do not call for remark. The net assets are—

	RS.
Road Fund	42,490
Endowment Fund	1,300
General Fund	16,340
Total ...	60,130

7. *Statement B, Expenditure—Grant I, Public Works.*—Through want of funds, no new works are proposed either under the Road Fund or under the General Fund, and the maintenance grants of roads have also been curtailed. Out of Rs. 27,700 provided for the latter, Rs. 2,055 are for the repair of masonry works and Rs. 900 for the repair of town roads. The cost of the Engineering establishment, though much less than what was originally proposed, is still 29 per cent. of the proposed outlay on works. The President should seriously consider whether it will not be feasible to transfer the general supervision of the works to the Local Fund Engineer of Cuddapah, a supervisor on smaller pay than what the Madanapalle Engineer now draws being put in immediate charge of this circle. The President will also furnish details for the sum of Rs. 8,260 as entered in the revised budget. The Road Fund Reserve at 10 per cent. of the receipts is Rs. 4,060, but only Rs. 3,420 are available. Rs. 12,337 are still due from this circle to Provincial Funds on account of famine expenditure as per statement appended to Board's Proceedings, 20th November 1882, No. 2842, but there is no hope of adjusting the amount, at least for the present. The total Road Fund expenditure amounts to Rs. 42,490, leaving no balance.

8. *Grant II, Education.*—The charge for "Education" is Rs. 5,840, against Rs. 4,670 in the current year's budget and Rs. 4,055 in the regular estimate. It is proposed to dispense with the services of the two Inspecting Schoolmasters now employed and to pay a contribution of Rs. 1,500 to Provincial Funds towards the cost of a Second Deputy Inspector of Schools, whom the Director of Public Instruction has undertaken to appoint for the circle. It is also intended to establish an Elementary Normal School at Madanapalle at a cost of Rs. 1,500, as it has been found difficult to induce residents of this circle to accept scholarships and attend the Normal School at Cuddapah. Considering the impoverished state of the finances of the circle, and that the General Fund begins and closes with a deficit, the Board recommended that the latter proposal should stand over (Board's Proceedings, dated 5th December 1882, No. 7049, R.S.) The Director contends that, even after providing for these new proposals, the outlay is much less than what it ought to be, taking 50 per cent. of the General Fund receipts as available for expenditure on education. He has promised to sanction grants-in-aid from Provincial Funds towards the salary of the teacher and the stipends of students, and it is understood that such grants will amount to 30 or 40 per cent. of the total cost of the Normal School. The Circle Board have also expressed themselves to be strongly in favor of the measures proposed, and in view to carry them out intend to save other expenditure by abolishing the Local Fund School at Kadiri, which has not hitherto proved a success. On a reconsideration of these circumstances, the Board recommend that Government will be pleased to accord their sanction to the arrangement regarding Educational Inspection and to the opening of a Normal School with the undermentioned establishment, &c. :—

- One Master on Rs. 30 a-month.
- One Peon on Rs. 4 a-month.
- Fifteen Normal Pupils with a stipend of Rs. 5 each.
- House-rent, Rs. 8 a-month.
- Furniture and Contingences, Rs. 90.

9. *Grant III, Medical and Sanitary.*—Rs. 11,350 are provided for "Hospitals and Dispensaries." There are four dispensaries, and of these, that at Madanapalle alone costs Rs. 6,643. The Local Fund Board state that they would not take the initiative in reducing its usefulness, but it seems to the Board that the expenses can be curtailed without in any way impairing the efficiency of the institution. There are three medical subordinates attached to it. In no other Local Fund Dispensary, where an equal or larger number of patients is treated, are there more than two medical officers. The Board are of opinion that one of the Hospital Assistants and a compounder could be dispensed with, and a Civil Apothecary or a warrant officer of a lower grade might be substituted for the present First-class Military Apothecary. The employment of nurses in three dispensaries appears to be an expenditure that might be saved. The Surgeon-General is requested to advise the Local Fund Board on these points, and on other means by which a reduction in expenditure can be effected. At present, including the contributions provided for the Madras Medical College and for the scheme of Assistant Surgeons (Vaccine Inspecting Agency in the budget), the medical charges take more than 55 per cent. of the General Fund receipts, leaving less than 45 per cent. to meet the charges on account of Education, Sanitation, Vaccination, &c. The allotment for "Vaccination" has been reduced by Rs. 1,140, and that for Sanitation by Rs. 1,000. The Board regret the retrenchment in the latter item, and will provide a further amount if the Provincial contribution asked for is sanctioned. Under "Markets," a sum of Rs. 320 is provided for a clerk on Rs. 10, a peon on Rs. 6 and two sweepers on Rs. 5 each and Rs. 10 for contingencies. It does not appear that sanction was ever obtained for entertaining this establishment, nor has the report called for in the Board's Proceedings, dated 23rd July 1881, No. 1484, been submitted. It is presumed that the clerk and peon are employed for collecting the fees at the market, and the sweepers are for keeping the market site clean and for planting trees therein. The Local Fund Board will consider whether the cost of collection, &c., cannot be considerably reduced with reference to the income of only Rs. 600 expected. The rate of fees levied should also be reported for the approval of the Board.

10. *Grant IV, Miscellaneous.*—The entries under this grant do not call for remark.

11. The following is an abstract of the budget as revised by the Board:—

Receipts.		Expenditure.		
	RS.		RS.	RS.
Road Fund ..	42,490	Grant I .. { Road Fund ..	40,100	
Endowment Fund ..	1,300	General Fund ..	400	
General Fund ..	16,340			40,500
		Do. II .. General Fund ..		5,840
		Do. III .. { Endowment Fund ..	970	
		General Fund ..	16,930	17,900
		Do. IV .. { Road Fund ..	2,390	
		General Fund ..	980	3,370
		General Reserve ..		
		Balances.		
		Road Fund ..		
		Endowment Fund ..	330	
		General Fund ..	7,810	7,480
Total ..	60,130	Total ..		60,130

APPENDIX.

I.—Budget Estimate of the Local Funds of Madanapalle Circle, Cuddapah District, for the Official Year 1883-84.

A.—Receipts and Revenue.

Items.	ESTIMATE, 1883-84.		Budget Estimate, 1882-83.	Actuals of 1881-82.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
1. Balance—				
(a) Road Fund ..	1,890		34,720	37,719
(b) Endowment Fund ..	50			
(c) General Fund ..	5,290	3,350	2,100	465
2. Allotments from General Revenue—				
(a) Provincial Funds ..	600	600	600	700
(b) Special Funds ..				
Surplus Pound Fund ..	600			
3. Rates and Taxes—				
Cess on Land under Act IV of 1871 ..	60,000	60,000	66,000	47,798
4. Fees in Schools and Training Institutions ..			100	82
5. Contributions from other Circles and Municipalities ..		1,000	1,000	1,000
6. Receipts from Endowments, Contributions, and Donations—				
(a) Educational ..				
(b) Hospitals and Dispensaries—				
(1) Interest ..	640		640	640
(2) Sale of medicines ..	10		10	10
(c) Market rents ..	600	1,250	720	
7. Miscellaneous—				
(a) Avenues ..	150		150	135
(b) Fines and penalties ..	10			13
(c) Sale-proceeds of books ..	300		100	88
(d) Sale of old materials, &c. ..				
(e) Fees on Travellers' Bungalows ..	70		70	76
(f) Public Works receipts ..				
(g) Sale-proceeds of town sweepings ..	100	630	100	57
(h) Refund of expenditure ..				72
(i) Sundry receipts ..				334
Total ..		60,130	1,06,310	89,189

	Demand.	Collection.	Balance.
	RS.	RS.	RS.
Arrears ..	17,000	16,000	1,000
Current ..	58,000	44,000	14,000
Total ..	75,000	60,000	15,000

B.—Expenditure.

Items.	ESTIMATE, 1883-84.		Budget Estimate, 1882-83.	Actuals of 1881-82.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
GRANT I.—Public Works.				
(a) New Works—				
Communications	...	...	...	6,443
Civil Buildings	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...
(b) Repairs—				
Communications	27,700	...	30,430	32,449
Civil Buildings	300	...	500	405
Miscellaneous Public Improvements	...	...	...	...
(c) Establishment—		28,000	...	...
Cost of Local Fund Engineering Establishment	...	8,260	10,670	9,840
(d) Tools and Plant	...	300	800	800
(e) Contingencies—				
Carriage of Records	...	80	80	621
(f) Postage Charges	...	120	120	
(g) Road Fund Reserve	...	3,420	4,460	...
(h) Contribution to—				
(1) Provincial Funds.—Payment for Famine adjustment	...	...	20,000	...
(2) Other Circles	...	...	...	...
(3) Municipalities	...	...	...	...
(i) Stationery and Printing	...	200	200	...
(j) Miscellaneous, Office rent	...	120	120	...
Total Grant I ...		40,500	67,380	50,558
GRANT II.—Education.				
(a) Payment for Inspection	...	...	1,000	949
(b) Training Schools—				
Stipends	900	...	...	...
Masters	360	...	...	...
Servants	50	...	...	...
Contingencies and Miscellaneous	190	...	...	...
(c) Local Fund Schools—		1,500	360	55
Salaries of Masters	...	...	470	356
Servants	...	...	50	41
Miscellaneous	...	...	20	7
(d) Grants-in-aid—				
Salary Grants	...	...	...	...
Result Grants	2,500	...	2,500	1,409
(e) Contributions to—		2,500	...	...
(1) Provincial Funds	1,500	...	...	...
(2) Other Circles	...	...	...	...
(3) Municipalities	...	...	...	...

B.—Expenditure—(Continued).

Items.	ESTIMATE, 1883-84.		Budget Estimate, 1882-83.	Actuals of 1881-82.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
(f) Miscellaneous—				
Purchase of books	300	...	250	123
Commission on sale of books	40	...	20	10
		340	...	...
Total Grant II ...		5,840	4,670	2,950
GRANT III.—Sanitation, &c.				
(a) Hospitals and Dispensaries—				
Salaries of Medical Subordinates	4,790	...	4,140	3,993
Clerks and Servants	1,540	...	1,540	1,366
Diet of Patients	1,300	...	1,500	1,120
Medicines and Surgical Apparatus	2,400	...	2,750	2,817
Supplies	150	...	250	137
Miscellaneous Rents and furniture	1,050	...	1,210	1,145
Charges of Midwives	120	...	120	120
		11,350	...	...
(b) Vaccination—				
Payment to Establishment	3,220	...	4,360	3,402
Postage	90	...	90	
Stationery	20	...	20	...
		3,330	...	...
(c) Scavenging establishment	2,060	...	2,060	3,842
Other sanitary outlay	...	...	1,000	
		2,060	...	...
(d) Markets—				
Establishment	310	...	310	280
Contingencies	10	...	...	...
		320	...	...
(e) Choultries—				
Establishment	150	...	150	89
(f) Travellers' Bungalows—				
Establishment	50	...	50	58
		50	...	...
Contribution to—				
(1) Provincial Funds—				
(a) Medical College	320	...	350	...
(b) Vaccine Inspecting Agency	320	...	350	...
(2) Other Circles	...	...	...	...
(3) Municipalities	...	...	...	...
		640	...	...
Miscellaneous	...	...	...	...
Total Grant III ...		17,900	20,250	18,369
GRANT IV.—Miscellaneous.				
(a) Contribution for Controlling Establishment at the Presidency		470	840	431
(b) Contribution for Controlling Establishment at the Collector's Office		370	370	277
(c) Contribution for the District Audit Establishment		540	540	386

B.—Expenditure—(Continued).

Items.	ESTIMATE, 1883-84.		Budget Estimate, 1882-83.	Actuals of 1881-82.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
(d) Establishment of the Local Fund Board				
Office		450	450	369
Miscellaneous				
(e) Contingencies	150		150	768
Batta to non-official members	1,000		500	538
Stationery	100		100	
Postage	100		100	
Printing Circle Board's Proceedings	150		150	146
		1,500		
Total Grant IV		3,330	3,200	2,915
Refund of Cess		40		9
General Reserve			490	
Grand Total		67,610	95,990	74,801
Balances—				
Road Fund			10,320	18,039
Endowment Fund	330			4,143
General Fund	—7,810			492
		—7,480		
Grand Total		60,130	1,06,310	89,189

II.—Estimate of Receipts and Expenditure of the Road Fund of the Madanapalle Circle, Cuddapah District, for the Official Year 1883-84.

Receipts.	ESTIMATE, 1883-84.		Actuals, 1881-82.	Estimate, 1882-83.	Actuals, 1881-82.
	Detail.	Total.			
	RS.	RS.	RS.	RS.	RS.
1. Balance					
2. Two-thirds of the collections of Land-cess within the year					
3. Additional appropriation from the Land-cess by Local Fund Board					
4. Grants from Government—					
(a) Provincial Funds					
(b) Special Funds					
Surplus Pound Fund					
Miscellaneous					
5. Tolls					
6. Contribution from the funds of other Circles and Municipalities for roads					
7. Miscellaneous—					
(a) Fines and Penalties					
(b) Sale of old materials and tools and plant.					
(c) Public Works Receipts, &c.					
(d) Refunds of expenditure					
(e) Contribution for works unconnected with schools or endowed foundations					
Total ..					
1. New Works					
2. Repairs					
3. Establishment—					
(a) Cost of Local Fund Engineering Establishment					
(b) Share of cost of General Management chargeable to the Road Fund.					
(c) Postage Charges					
(d) Contingencies					
(e) Carriage of records and office rent					
(f) Stationery and Printing					
4. Tools and Plant					
5. Contribution from the Road Fund to the funds of other Circles and Municipalities					
6. Reserve					
7. Payment for Famine outlay					
8. Miscellaneous—					
Refund of Cess					
Total					
Total					

II.-A—Detail of Allotments for Public Works in the Madanapalle Circle, Cuddapah District, for the Official Year 1883-84, Part I, New Works, Nil.
PART II.—Repairs.

No.	Public Works Executive Division or Range.	Taluk.	Description of Work.	AMOUNT PROPOSED FOR EXPENDITURE.		Remarks and References.
				By L. F. Engineer.	Total.	
1	Madanapalle Circle.	Madanapalle	Trunk Road No. 18 from Chittoor to Bombay frontier <i>via</i> Madanapalle and Kadiri Taluks, 36 miles, at Rs. 70 per mile.	Rs. 2,520	Rs. 2,520	Item No. 2, Part II, of the Budget for 1882-83.
2		Kadiri	Road from Rajampeta to Kadiri <i>via</i> Rayachoti, 23 miles, at Rs. 70 per mile.	1,610	1,610	Do. do. 3 do. do.
3		Do.	Trunk Road No. 18, from Chittoor to Bombay frontier, <i>via</i> Madanapalle, Kadiri Taluks, 49 miles, at Rs. 70 per mile.	3,430	3,430	Do. do. 4 do. do.
4		Rayachoti	Road from Rajampeta to Kadiri, <i>via</i> Rayachoti, 38 miles, 1 furlong at Rs. 70 per mile.	2,670	2,670	Do. do. 7 do. do.
5		Do.	Trunk Road No. 17 from Chittoor to Kurnool, <i>via</i> Vayalpád and Rayachoti Taluks, 35 miles, 2 furlongs, at Rs. 70 per mile.	2,470	2,470	Do. do. 9 do. do.
6		Vayalpád	Road from Madanapalle to Piler <i>via</i> Vayalpád, 25 miles, at Rs. 70 per mile.	1,750	1,750	Do. do. 10 do. do.
7		Do.	Trunk Road No. 17, from Chittoor to Kurnool, <i>via</i> Vayalpád and Rayachoti Taluks, 20 miles at Rs. 70 per mile.	1,400	1,400	Do. do. 11 do. do.
8		Do.	Repairs to existing masonry works on portions requiring special attention on all roads	2,055	2,055	
			Total ...	17,905	17,905	
			Petty Repairs ...	9,795	9,795	
			Total ...	27,700	27,700	
			Civil Buildings ...	300	300	
				28,000	28,000	

APPENDIX TO PART II.

No.	Public Works Executive Division or Range.	Taluk.	Description of Work.	AMOUNT PROPOSED FOR EXPENDITURE.		Remarks and References.
				By L. F. Engineer.	Total.	
1	Madanapalle Circle.	Madanapalle.	Road from Kavalamadugu to Karum 23 miles 4 furlongs at Rs. 25 per mile.	Rs. 590	Rs. 590	Item No. 1 Part II of the Budget for 1882-83.
2		Kadiri	Road from Kadiri to Bellary frontier, <i>via</i> Mutyala Cheruvu 21 miles at Rs. 25 per mile.	525	525	Do. No. 5 of do. do.
3		Do.	Road from Balasamudram to Pulicunta, 21 miles at Rs. 25 per mile.	525	525	Do. No. 12 of do. do.
4		Madanapalle.	Road from Madanapalle to Piler, <i>via</i> Vayalpád 10 miles at Rs. 70 per mile.	700	700	Item No. 1 of the Appendix to Part I of the Budget for 1882-83.
5		Do.	Road from Kandakur to Kothakota, 9 miles at Rs. 25 per mile.	225	225	Do. No. 2 of do. do.
6		Do.	Road from Cheekatimanipalle to Kandakur, 8 miles at Rs. 25 per mile.	200	200	Do. No. 3 of do. do.
7		Do.	Road from Madanapalle to Mysore frontier, 7 miles at Rs. 65 per mile.	455	455	Do. No. 4 of do. do.
8		Rayachoti	Road from Rayachoti to Nagapatla Pass up to Kundapalle, 11 miles at Rs. 40 per mile.	440	440	Do. No. 5 of do. do.
9		Vayalpád	Road from Vayalpád to Gurramkonda, 10 miles at Rs. 65 per mile.	650	650	Do. No. 6 of do. do.
10		Do.	Road from Vayalpád to Kolakuda, 17 miles at Rs. 35 per mile.	595	595	Famine Road.
11		Madanapalle.	Road from Rayachoti to Angallu, 12 miles at Rs. 70 per mile.	840	840	Item No. 8 of the Appendix to Part II of Budget for 1882-83.
12		Kadiri	Road from Kadiri to the borders of Pulivendla Taluk, 14 miles at Rs. 70 per mile.	980	980	Do. No. 6 of do. do.
13		Rayachoti	Road from Rayachoti to Angallu, 13 miles at Rs. 70 per mile.	910	910	Do. No. 8 of do. do.
14		Vayalpád	Road from Rayachoti to Angallu, 12 miles at Rs. 70 per mile.	840	840	Do. No. 13 of do. do.
15		Madanapalle.	Road from Madanapalle to Mustur, 12 miles at Rs. 35 per mile.	420	420	Famine Road.
16		Do.	Repairs of Roads in the Kasaba Towns of the Circle.	900	900	
			Total ...	9,795	9,795	
			Civil Buildings.	300	300	
			Repairs to Hospitals, Dispensaries and Chattrams ...			

II-B.—Allotment of the Road Fund for Expenditure in the Madanapalle Circle, Cuddapah District, for the Official Year 1883-84.

Taluks.	Portion of the Land Cess raised in the Taluk to be applied to Communication.	Amount allotted for Roads in the Taluk.	Ratio of Column 3 to Column 2.
	RS.	RS.	PER CENT.
Madanapalle	12,000	6,689	56
Váyalpád	11,110	5,973	54
Ráyachóti... ..	8,790	7,229	82
Kadiri	8,100	7,809	96
Total	40,000	27,700	...

Statement No. II-C.—*Nil.*

III.—Statement showing the Receipts and Charges of the Local Fund Schools in the Madanapalle Circle, Cuddapah District, for the Official Year 1883-84.

[illegible]

IV.—Estimate of Receipts and Expenditure of Endowment Fund in the Madanapalle Circle, Cuddapah District, for the Official Year 1883-84.

	RECEIPTS.						EXPENDITURE.						Remarks.
	Balance.	Interest.	Rents and Produce of Lands.	Allotments from General Fund.	Contributions, Sale of Medicines, &c.	Total.	Fixed Charges.	Contingent Charges.	Allotted for Education.	Allotted for other purposes.	Allotted for Public Works.	Total.	
Madanapalle Dispensary	...	640	...	5,990	10	6,640	3,680	2,960	...	...	...	6,640	...
Do. Market	...	...	600	...	...	650	310	10	...	...	...	320	330
Total ...	50	640	600	5,990	10	7,290	3,990	2,970	...	...	...	6,960	330
G.O., Financial Department, No. 712, of 28th November 1871.													

G.O., Financial Department, No. 712, of 28th November 1871.

IV-A.—Detail of Charges in Public and Charitable Institutions in the Madanapalle Circle, Cuddapah District, for the Official Year 1883-84.

FIXED CHARGES.										CONTINGENT CHARGES.										Remarks.			
Medical Subordinates.				Superintendents.				Clerks and Servants.		Medicines and Apparatus.		Supplies.		Diet of Patients.		Furniture.		Sundries, Miscellaneous Contingencies.			Total.		
1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.			1882-83.		1883-84.
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1																							26
(e) Hospitals and Dispensaries—																							
Madanapalle ..	3	2,760	3	2,870	10	816	10	816	10	816	10	816	10	816	10	816	10	816	10	816	10	816	* Contingencies .. 516
Kadiri ..	1	780	1	780	3	300	3	300	3	300	3	300	3	300	3	300	3	300	3	300	3	300	Postage .. 12
Rayachoti ..	1	480	1	540	3	240	3	240	3	240	3	240	3	240	3	240	3	240	3	240	3	240	Stationery .. 25
Piler ..	1	420	1	600	2	180	2	180	2	180	2	180	2	180	2	180	2	180	2	180	2	180	+ Contingencies .. 140
Total ..	6	4,140	6	4,790	18	1,536	18	1,536	18	1,536	18	1,536	18	1,536	18	1,536	18	1,536	18	1,536	18	1,536	Postage .. 12
(f) Travellers' Bungalows—																							
1. Gurrunkonda..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Stationery .. 20
(g) Markets—																							
1. Madanapalle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Contingencies .. 140
(h) Choultries—																							
1. Mudivēdu ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Stationery .. 20
2. Piler ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Postage .. 12
3. Cheekatimani- palle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Stationery .. 20
4. Galivēda ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Board's Process, No. 3182 of 22nd Nov. 1875.
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	G.O., F.D., No. 264, of 5th Feb. 1880.

IV-B.—Detail of Miscellaneous, Sanitary, &c., Expenditure in the Madanapalle Circle, Cuddapah District, for the Official Year 1883-84.

Localities.	Maistries and Scavengers.	Miscellaneous	Total.
		RS.	RS.
Madanapalle ...	Contract system has been introduced, and therefore the amount is estimated at Rs. 48 per mensem, or Rs. 576 per annum ...	...	...
Váyalpád ...	Contract system has been introduced, and therefore the amount is estimated at Rs. 40 per mensem, or Rs. 480 per annum ...	...	...
Kadiri ...	Contract system has been introduced, and therefore the amount is estimated at Rs. 30 per mensem, or Rs. 360 per annum ...	...	...
Ráyachóti ...	Contract system has been introduced, and therefore the amount is estimated at Rs. 30 per mensem, or Rs. 360 per annum ...	...	...
Pílér ...	Contract system has been introduced, and therefore the amount is estimated at Rs. 24 per mensem, or Rs. 288 per annum ...	...	...
	Total 2,060 ...	...	2,060

V.—Statement showing the Receipts and Charges of the General Fund for the Official Year 1883-84, Madanapalle Circle, Cuddapah District.

Receipts.	Amount.	Expenditure.	Amount.
	RS.		RS.
Opening Balance ...	5,290	Expenditure under Grant I—	
Avenues ...	150	Civil Buildings ...	300
One-third of Land Cess ...	20,000	Share of cost of Engineering Establishment ...	90
Fees from Schools ...	...	Share of cost of Tools and Plants ...	10
Contribution from other Circles ...	1,000	Total of Grant II ...	5,840
Fines and Penalties ...	10	Expenditure under Grant III—	
Sale-proceeds of Books ...	300	Chargeable to this Fund ...	10,940
Fees from Travellers' Bungalow ...	70	Appropriation to the Endowment Fund ...	5,990
Sale of Town Sweepings ...	100	Share of cost of General Management ...	970
		Refund of Cess ...	10
		Balance ...	24,150
			—7,810
Total ...	16,340	Total ...	16,340

ABSTRACT OF THE BUDGET.

Receipts.	Expenditure.
Road Fund ...	Grant I. { Road Fund ...
Endowment Fund ...	{ General Fund ...
General Fund ...	...
	Do. II. General Fund ...
	Do. III. { General Fund ...
	{ Endowment Fund ...
	...
	Do. IV. { Road Fund ...
	{ General Fund ...
	...
	General Reserve ...
	...
	Balance—
	Road Fund ...
	Endowment Fund ...
	General Fund ...
	...
Total ...	60,130
	Total ...
	60,130

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department,
with 4 Enclosures.
" President, Local Fund Boards, Cuddapah District.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.
" Director of Public Instruction.
" Accountant-General.

Exd. A Grubert, W. J. Lewis, A. Raitt, A. Aubert and C. Venkatasubbier.

1883.
Board of Revenue,
MADRAS.

Printed March 5th.

Proceedings, 19th February 1883, No. 470.

Reviewing and submitting to Government the
Local Fund Budget of the Madanapalle Circle,
Cuddapah District, for 1883-84.

20TH APRIL 1883, No. 810, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue, dated 19th February 1883, No. 470.

ABSTRACT.—Reviewing and submitting to Government the Local Fund Budget of the Madanapalle Circle, Cuddapah District, for 1883-84.

ORDER—dated 20th April 1883, No. 810, Financial.

The estimated receipts and charges of the Madanapalle Local Fund Circle for 1883-84 are compared below with the regular estimate for 1882-83 and the actuals for 1881-82 :—

RECEIPTS.			
	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
Balances—			
Road Fund	37,719	18,040	3,960
Endowment Fund	—	4,140	50
General Fund	465	490	—3,000
Allotments from General Revenue—			
Provincial Funds—			
For General Purposes			5,000
Special Funds	700	600	600
Cess on Land	47,798	70,000	60,000
Fees in Schools	82	60	..
Contributions from other Circles, &c.	1,000	1,000	1,000
Receipts from Endowments, &c.	650	1,250	1,250
Miscellaneous	775	670	630
Total	89,189	87,970	69,490

CHARGES.			
	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	6,443	690	..
Buildings	..	..	..
Repairs—			
Communications	32,449	26,870	27,700
Buildings	405	560	300
Engineering Establishment	9,840	10,610	8,260
Tools and Plant	800	800	300
Road Fund Reserve	..	..	4,060
Payment for Famine Outlay	..	20,000	..
Miscellaneous	621	520	520

CHARGES—continued.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
GRANT II.			
Inspection	949	910	1,000
Training Schools	55	350	..
Local Fund Schools	404	520	..
Results Grants	1,409	2,000	2,500
Miscellaneous	133	270	270
GRANT III.			
Hospitals and Dispensaries	10,698	11,480	11,350
Contribution to Medical College	..	350	320
Vaccination	3,402	4,140	4,470
Sanitation	3,842	3,060	2,060
Markets	280	270	320
Choultries	89	150	150
Travellers' Bungalows	58	50	50
Miscellaneous	..	..	320
GRANT IV.			
Establishment	2,924	3,360	3,370
Balances—			
Road Fund	18,039	3,960	830
Endowment Fund	4,143	50	330
General Fund	492	3,000	1,010
Total	89,189	87,970	69,490

2. Compared with the budget there is a large falling off in the opening balance; this is due chiefly to the extraordinary laxity in the collection of Land-cess, which distinguished the year 1881-82 and which has almost resulted in the bankruptcy of the circle. The Government observe that the unusually low percentage (57.76) of the collection in that year has never been satisfactorily explained, the reasons given in the annual report being of the most meagre description. A full report should be submitted without delay. The receipts under this head for 1882-83 are estimated at Rs. 66,000, and the Board of Revenue express the opinion that this is as much as can be expected to be realised. The Government observe, however, that even after deducting the sum of Rs. 4,000 reported to be irrecoverable, the estimate represents only 79.5 per cent. of the resulting recoverable demand. There is no apparent reason why the collections should not with ordinary diligence reach Rs. 70,000, and the figure will be raised accordingly. The item "Surplus Pound Fund," Rs. 600, will be transferred from the Road to the General Fund. A reduction of Rs. 3,560 has been very properly made in the estimated expenditure on Repairs to Communications. The item "Vaccine Establishment," Rs. 350, under Grant III, "Contributions," apparently refers to the contribution to Provincial for Sanitary Inspection, collection of which was suspended pending further orders, and only recently ordered to be resumed from 1st April 1883. It will accordingly be struck out of the regular estimate.

3. In the Budget for 1883-84 the Land-cess is estimated at Rs. 60,000, which is only 80 per cent. of the estimated demand, and ought certainly to be exceeded. The receipts in other respects follow closely the regular estimate and may be accepted. The item of Rs. 600 obtained from the Surplus Pound Fund will, as before, be credited to the General Fund. It is not proposed to undertake any new work during the year, and only Rs. 27,700 are to be spent on Repairs to Communications. The Government entirely concur in the opinion expressed by the Board of Revenue regarding the cost of the Engineering Establishment. Immediate steps should be taken to bring this expenditure within reasonable limits in the manner suggested by the Board.

4. It is proposed to abolish the present staff of Inspecting Schoolmasters, to contribute a sum of Rs. 1,500 yearly to Provincial towards the maintenance of a new

Deputy Inspector, and to establish a Normal School. These proposals must, however, stand over for the present in view of the financial position of the circle. The provision of Rs. 1,000 for inspection will accordingly be restored, and that for training schools and contribution to Provincial struck out. The allotment for the purchase and sale of books will also be cut down from Rs. 340 to Rs. 270, the figure of the regular estimate. The educational provision for the year will then stand at Rs. 3,770 which, it is noted, is considerably in excess of the actuals of 1881-82. As regards Grant III, the Surgeon-General's suggestions towards the reduction of expenditure are awaited. The Government consider that the state of the General Fund of the circle imperatively demands considerable retrenchment in this direction—retrenchment which can well be effected, as remarked by the Board of Revenue, without impairing the efficiency of the institutions concerned. No reduction can be permitted in the allotment for vaccination, which will accordingly be raised to the budget figure of the past year. The provision for sanitation is inadequate, but cannot, under present circumstances, be increased. Any savings which may result from the contemplated reduction of expenditure under Grant I, Establishment, and Grant III, Hospitals and Dispensaries, should be devoted in the first instance to this most essential service. The remarks of the Sanitary Commissioner on the contract system of conservancy will doubtless receive the attention of the Circle Board.

5. The Government observe that the finances of the circle have been allowed to drift into a very critical condition, and that retrenchment of expenditure has thus become a paramount necessity. In consequence of this state of things, Public Works and Sanitation are imperfectly provided for in the budget; the sum of Rs. 12,337 still due to Provincial Funds on account of famine expenditure remains unpaid; the usual General Reserve cannot be set apart for emergencies; and, notwithstanding all possible economies, the Road Fund closes with a trifling balance, while the General Fund deficit is actually increased. The case of this circle aptly illustrates the importance of the principles laid down in G.O., 13th November 1882, No. 1659, and the absolute necessity of carefully watching the Land-cess collections and reducing expenditure accordingly. Under the circumstances now brought to notice, the first and most urgent consideration must be the restoration of financial equilibrium, and the tolls being the only available resource remaining unutilized, proposals should at once be submitted for their establishment. As regards the General Fund, the Government resolve, as a special case, to sanction a grant of Rs. 5,000 from Provincial Funds for the purpose of placing the fund on a satisfactory footing. The result of this concession should be to enable the General as well as the Road and Endowment Funds to close the coming year with a small balance in hand.

6. With these remarks the Right Honorable the Governor in Council passes the Budget Estimates of the Madanapalle Circle for 1883-84.

(True Extract.)

M. M. M.

for Acting Under Secy. to Govt.

To the Board of Revenue, with enclosures.

- " Revenue Department,
- " with copy of Board's Proceedings, 17th February 1883, No. 470.
- " Public Works Department, with do.
- " Accountant-General.
- " Sanitary Commissioner for Madras.
- " Surgeon-General with the Government of Madras.
- " Director of Public Instruction.
- " President, Municipal Commission, Cuddapah District,
- " with copy of Board's Proceedings, 17th February 1883, No. 470.

Exd. T. O'Connor.

Govt. of (1883) Madras.

FINANCIAL.

550.

Issued

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8/5/83

Encl. /

G.O., 20th April 1883, No. 810.

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APRIL.

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4-2-83

Copy to City of 15-5-83

Local Funds—Budgets.

Reviewing the Budget Estimates of the Madanapalle Local Fund Circle for 1883-84.

For the order
Sd/- Receipt Mgrs

Prm. 1368 W of 10th May
1883
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