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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	Press Mis.
168-7	168-169
Dated 22-9-	1874.

65

Not to be folded or roughly handled

No. 2,482.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd September 1874.

Read letters from the President of the Local Fund Boards, South Arcot District, dated 2nd September and 7th October 1873, Nos 314 and 376.

THE Local Fund Reports of the Cuddalore and Virdachellam Circles will be submitted for the information of Government.

CUDDALORE.

2. RECEIPTS.—The Accountant-General begins the year with a deficit of Rupees 19,448, and adds Rupees 19,382 on account of balance of the old District Road Fund on the 31st March 1871, and Rupees 101 as Public Works Refund of expenditure. The President begins with a balance of Rupees 18,330, and omits to credit the old District Road Fund balance, or the refund of expenditure by the Public Works Department. The result is that the Accountant-General makes the assets of the year Rupees 2,35,681, and the President Rupees 2,53,976.

3. The actual receipts of the year (President's figures), compared with those of the previous year (1871-72), show an increase of Rupees 65,324. The items which increased in 1872-73 were Provincial Grant for roads (Rupees 12,840), Surplus Pound Fund (Rupees 107), Fish and Grass rents (Rupees 1,311), Miscellaneous Special Funds (Rupees 206), Road and Land Cess (Rupees 49,888), Choultries Receipts (Rupee 1), and Public Works Receipts (Rupees 598.) Rupees 31 were realized by the sale of Elementary School books; Rupees 443 were collected in fees at the four Travellers' Bungalows named in the margin,

1. Tindivanum.
2. Villupuram.
3. Ulundoorpet.
4. Punrooty.

which were transferred to the Local Fund Board during the year, with a balance of Rupees 542; and Miscellaneous Receipts amounted to Rupees 80. On the other hand, the contribution from ryots for roads was less by Rupees 485, and the Miscellaneous Debt Account by Rupees 238.

4. The Provincial Grant for roads was fixed in the Budget at Rupees 44,640.* Subsequently the following additional grants were sanctioned:—

	RS.
For the road from Pondicherry to Mercanum, G. O., Financial Department, 1st November 1872, No. 1,490	5,000
For the road from Mercanum to Tindivanum, G. O., Financial Department, 12th February 1873, No. 207	2,500

* Grant made in G.O., Financial Department, 15th January 1872, No. 30 ..... RS. 27,640
Grant in lieu of tolls 15,000
New Grant, G. O., Financial Department, 20th March 1872, No. 336 2,000
Total ... 44,640

5. The increase in the Road and Land Cess was the result, partly of more punctual realization of the Land Revenue kists in the year under report, and partly of the Land Revenue demand having been much larger, owing to the exceptionally good character of the season.

6. The sum of Rupees 130, shewn as contribution from ryots for roads, is the estimated value of labor contributed by the people of Trinomalay in making a road.

7. The item of Public Works Receipts included Rupees 675 recovered from the Chingleput Circle, being the cost of repairs to the portion of the Great Southern Road in the Madurantakam Taluq, incurred by the Cuddalore Circle Board.

8. EXPENDITURE, GRANT I., PUBLIC WORKS.—The allotments sanctioned for Public Works according to the Registers kept in this Office were—

	RS.	RS.
New Works.		
Communications by Public Works Department	56,597	
Do. by other Agency	36	
Sanitary and Miscellaneous by Public Works Department.	1,800	
Do. by other Agency	1,500	
		59,933
Repairs.		
Communications by Public Works Department, ...	80,680	
		80,680
Total ..		1,40,613

9. The actual expenditure was—

	President.	Accountant-General.	Controller.
New Works.	Rs.	Rs.	Rs.
Communications by Public Works Department	43,022	45,522	45,522
Do. by other Agency	684	....	....
Sanitary and Miscellaneous by Public Works Department	1,930	1,930	1,930
	45,636	47,452	47,452
Repairs.			
Communications by Public Works Department	76,485	76,842	76,485
Do. by other Agency	154	....	....
Sanitary and Miscellaneous by Public Works Department	....	101	....
Sanitary and Miscellaneous by other Agency	....	210	....
	76,639	77,153	76,485
Total ..	1,22,275	1,24,605	1,23,937

10. The expenditure as given by the Controller of Public Works Accounts is 88·14 per cent. on the allotment. The President points out that the expenditure on the three works noted in the margin, which aggregated Rupees 13,600, was shown by the Range Officer in his Progress Report under Provincial instead of Local, and that the amount is, therefore, not included in the total expenditure on works shown in the accounts accompanying the Local Fund Report. The allotments sanctioned by Government from Provincial Funds for the first two works aggregating Rupees 7,500 were duly credited to Local Funds, and the expenditure incurred from those allotments should have been debited to the same head. It seems probable that the outlay on works shown by the Controller also does not include this expenditure. If it be added, the proportion of expenditure to allotment will be much better than it is.

1. Road from Pondicherry to Mercanum.
2. Do. from Mercanum to Tindivanum.
3. Repairing embankment across the backwater between Mercanum and Thembankum.

11. The expenditure on Establishment was as follows:—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
Public Works Department, General Establishment..	25,499	35,696	37,510
Petty Establishment	3,670	4,642	4,510
Total ..	29,169	40,338	42,020

12. The Controller's charge for supervision is 30·26 per cent. on the expenditure on works by the Public Works Department.

13. The President explains that the debits made by him on account of Public Works Department, General and Petty Establishments, do not include the expenditure under those heads in January, February, and March 1873, the advices from the Accountant-General for those months having been received after the accounts for the year had been closed.

14. The expenditure on Tools and Plant amounted to Rupees 188 according to the President, and Rupees 949 according to the Accountant-General and Controller.

15. 670⅝ miles of road were maintained in good order, at an average cost per mile of about Rupees 114; eleven miles were completed; and nine miles were in progress. One bridge of six arches over the Mallatar, two large and thirty-eight small Tunnels, and eight Road dams, were built; seven Tunnels were enlarged, and a Chuttrum at Veriyur on the road between Trickalore and Trinomalay was constructed. The maintenance of the roads included the construction of small culverts, fixing mile stones, and planting and maintaining avenues.

16. The principal new works in progress were—

	Rs.
(1.) Re-metalling the Trunk Road between Pondicherry and Cuddalore from 114th to 118th miles	7,200
(2.) Re-emetalling the road from Cuddalore to Veeraperumanellore, *viâ* Punrooty	11,000
(3.) Re-metalling the road from Alapaukam to Paravanur Bridge ..	9,000
(4.) Re-metalling a portion of the road from Cuddalore to Salem frontier, *viâ* Virdachellam.....	2,160
(5.) Constructing tunnels and dams on the road from Cuddalore to Virdachellam	1,114
(6.) Constructing a gravelled road from the salt platform at Mercanum to the beach.....	1,800
(7.) Constructing a road from 56th mile on the Salem frontier road by Sathanore to Thundrampet, ten miles.....	2,000
(8.) Re-metalling 1st, 2nd, and part of 6th, 7th, 8th, and 9th miles of road from Villupuram to Pondicherry	5,500

17. The Accountant-General shows an expenditure of Rupees 12 under Contingencies which the President omits.

18. Rupees 500 were contributed to the Cuddalore Municipality for the maintenance of the district roads passing through the Municipality, and Rupees 163 were paid as compensation for lands taken up for certain roads (*vide* Board's Proceedings recorded in G. O., Revenue Department, 26th January 1872, No. 160.)

19. The expenditure under Grant I. was Rupees 1,52,296 according to the President, and Rupees 1,66,569 according to the Accountant-General.

20. Grant II., Education.—One Deputy Inspector and three Inspecting Schoolmasters were employed, and Rupees 3,682 were passed in Results Grants to 149 schools. The number of schools under inspection increased from 152 in 1871-72 to 266 in 1872-73; fifty-six of them were Anglo-Vernacular Schools, with 1,401 scholars, and 210 Vernacular Schools, with 4,750 scholars. One of these was a Girls' School and thirty-five were Mixed Schools, and the number of girls attending them was 151. The President gives a statement showing the work done by the three Inspecting Schoolmasters, from which it is observed that of the 266 schools under inspection, the Cuddalore Range Inspecting Schoolmaster attended to 109, the Villupuram Range Inspecting Schoolmaster to 87, and the Trickalore master to 70.

21. There were no Local Fund Schools.

22. Rupees 473 were spent in the purchase of Elementary School books.

23. Rupees 165 were contributed to the Cuddalore Municipality for schools.

24. The expenditure under Grant II. amounted to Rupees 7,352.

25. Grant III., Sanitation.—The Local Fund Board had no dispensary of their own, but contributed to the support of one in the Cuddalore Municipality.

26. Two 1st-class and five 2nd-class Vaccinators operated on 10,923 subjects, at a cost of 2 annas and 1 pie for each subject, and 95·44 per cent. of the cases proved successful. As the President says, if the statistics can be relied on, the result is satisfactory.

27. Under Sanitation Rupees 182 were spent on sanitary arrangements made during the Karthigai feast at Trinomalay, and Rupees 233 in the purchase of lamps for the Pennair Bridge.

28. The three endowed Choultries named in the margin were under the Control of the Local Fund Board. The institutions had a balance of Rupees 262 at their credit at the beginning of the year, and the receipts consisted of an annual

Ellis' Choultry.
Ratanai Choultry.
Punrooty Garudanady Choultry.

ready-money allowance of Rupees 435 sanctioned by Government, and of Rupees 20 miscellaneous income, making a total of Rupees 699. Establishment charges amounted to Rupees 291, the feeding of travellers cost Rupees 29, and sundry expenses Rupees 74. The Chuttrums are stated to be merely halting places at which water is distributed to travellers; but, according to the statement accompanying the report, Rupees 29 were spent on feeding travellers at the Punrooty Garudanady Choultry. The total expenditure was Rupees 394, leaving a balance of Rupees 305.

29. The cost of Establishment of the Travellers' Bungalows, including the value of furniture and Contingencies, amounted to Rupees 682. 396 travellers halted in the four bungalows during the year.

30. The expenditure under Grant III. was Rupees 5,286.

31. Grant IV., Miscellaneous.—Controlling, etc., Establishment, cost Rupees 2,038.

32. The President and the Accountant-General note an expenditure of Rupees 3,319 under the Miscellaneous Debt Account.

33. Balances.—The total expenditure according to the President was Rupees 1,70,292, and the closing balance Rupees 83,684. According to the Accountant-General, they were Rupees 1,84,564 and Rupees 51,117, respectively.

VIRDACHELLAM.

34. Receipts.—The President commences with a balance of Rupees 23,982 more than the Accountant-General, and credits nothing, or Rupees 12,549 less under balance of the old District Road Fund on the 31st March 1871, and Rupees 947 less under Public Works Receipts. The President makes the assets Rupees 1,93,759, and the Accountant-General Rupees 1,83,273.

35. In 1871-72 the receipts without the balance amounted to Rupees 1,01,642, or Rupees 66,149 less than in 1872-73. In the latter year the Provincial Grant for roads was raised by Rupees 13,780, and that for schools by Rupees 80. Rupees 64 more were obtained from the Surplus Pound Fund, Rupees 3 more from Ferry rents, Rupees 2,059 more from Fishery and Grass rents, Rupees 47,477 more from the Road and Land Cess, Rupees 46 more from School fees, and Rupees 1,924 more from the Miscellaneous Debt Account. Rs. 223 were collected in fees at the five Travellers' Bungalows noted in the margin, which were transferred to the Local Fund Board with a balance of Rupees 206, and Public Works Receipts amounted to Rupees 638. The items which decreased were Miscellaneous Special Funds (Rupees 195), arrears of Educational Cess under Act VI. of 1863 (Rupees 2), Dispensary Receipts (Rupees 55), and Miscellaneous Receipts (Rupees 99).

1. Ammappet.
2. Chinna Salem.
3. Tiagadroog.
4. Kallacurchy.
5. Kaladoor.

36. The Provincial Grant for roads was fixed at Rupees 36,400 in G. O., Financial Department, dated 23rd March 1872, No. 355, but Rupees 19,990 of this amount were in lieu of tolls (*vide* G. O., Financial Department, 20th March 1872, No. 336.)

37. The increase in the Road and Land Cess was due to the collection of arrears and the punctual realization of current dues.

38. Expenditure, Grant I., Public Works.—The following allotments were sanctioned on account of Public Works according to the Books of this Office:—

	Rs.	Rs.
New Works.		
Communications by Public Works Department	40,650	
Sanitary and Miscellaneous by Public Works Department..	4,000	
		44,650
Repairs.		
Communications by Public Works Department	45,010	
Educational by other Agency	50	
Sanitary and Miscellaneous by Public Works Department..	900	
Do. by other Agency	1,200	
		47,160
Total ..		91,810

39. The actual expenditure was as follows:—

	President.	Accountant-General.	Controller.
New Works.	Rs.	Rs.	Rs.
Communications by Public Works Department	31,385	31,950	31,625
Do. by other Agency	....	....	838
Sanitary and Miscellaneous by Public Works Department	10	10	10
	31,395	31,960	32,473
Repairs.			
Communications by Public Works Department	44,642	44,316	44,642
Sanitary and Miscellaneous by Public Works Department	175	175	175
	44,817	44,491	44,817
Total ..	76,212	76,451	77,290

40. The expenditure as stated by the Controller is 84·18 per cent. on the allotment. The short expenditure is most considerable under New Works. Of the allotments for the works noted in the margin, a sum of Rupees 7,454 was left unexpended, owing in the first case to the estimate having been sanctioned late and to heavy rains making the cartage of laterite difficult, and in the second case to the work having been stopped, as the Local Fund Board had determined not to re-construct the fallen arches of the Shepaukum Bridge, but to build a new bridge at another site.

	Allotment. Rs.
Metalling a portion of road from Paravanar Bridge to Coleroon	10,800
Re-constructing the fallen arches of Shepaukum Bridge on the Trunk Road No. 8.....	4,000

41. The expenditure on Establishment was as follows:—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
Public Works Department, General Establishment.	12,187	21,053	22,214
Petty Establishment	1,647	2,209	2,813
Naturajapuram Ferry Charges	19	....	....
Total ..	13,853	23,262	25,027

42. The cost of supervision as given by the Controller, excluding the Petty Establishment, is 29·05 per cent. on the expenditure incurred by the Public Works Department. As in the other Circle, the debits in the President's accounts for the General and Petty Establishments are not for the whole year.

43. The expenditure on Tools and Plant was Rupees 21 according to the President, and Rupees 892 according to the Accountant-General and Controller.

44. 354½ miles of road were maintained in good order. No new roads were completed or in progress. Some raw bricks were purchased for constructing the dispensary at Virdachellam, and the bungalow at Kullacurchy was being repaired.

45. The principal new works in progress during the year were—

	Rs.
(1.) Metalling a portion of road from Paravanar Bridge to Coleroon.	7,272
(2.) Gravelling twelve miles of road from Virdachellam to Bhoowanaghery	18,502
(3.) Metalling 6th and 7th miles of Ulundoorpet Road	1,178
(4.) Metalling 5th, 6th, and part of 7th miles in Virdachellam and Thittagoody Road	3,001

46. Rupees 347 were spent in paying compensation for land taken up for roads.

47. The expenditure under Grant I. amounted to Rupees 90,432 according to the President, and Rupees 1,00,952 according to the Accountant-General.

48. Grant II., Education.—One Deputy Inspector and two Inspecting Schoolmasters attended to six Local Fund and 151 Results Schools. The Deputy Inspector examined sixty schools for Results Grants, but only fifty-seven of them received grants, aggregating Rupees 1,637. The Local Fund Schools were also examined by him once every quarter. Seventy-eight of the Results Schools were established during the year through the exertions of the two Inspecting Schoolmasters.

49. It was proposed in the Budget to continue the six Rate Schools taken over in 1871-72, and to establish a new school at Tiagadroog. The House-tax from these seven schools was estimated at Rupees 1,510, but nothing was realized, and the Tiagadroog School was not opened. The income of the six schools amounted to Rupees 1,050, made up of—

	Rs.
Arrears of old Rate Cess	76
School Fees	164
Grants from Government	810
Total ..	1,050

The total charges amounted to Rupees 1,819 as follows:—

	Rs.
Salaries of masters	1,376
Do. of servants	255
Rent	70
Miscellaneous	118
Total ..	1,819

50. A sum of Rupees 199 was expended in the purchase of School books.

51. The expenditure under Grant II. was Rupees 5,841.

52. Grant III., Sanitation.—It was proposed in the Budget to maintain the endowed dispensary at Chellambrum, and to establish two new ones at Kullacurchy and Virdachellam. The Kullacurchy Dispensary was abandoned, and that proposed for Virdachellam was not opened, as the building was not ready, (only Rupees 10 out of an allotment of Rupees 4,000 for erecting a building was spent). The interest on the funded capital of the Chellambrum Dispensary was not drawn through an oversight. The income consisted of balance of interest previously drawn by the Dispensary Committee (Rupees 20) made over to the Local Fund Board during the year, and contributions, etc., (Rupees 43), making in all Rupees 63. The expenditure amounted to Rupees 1,199, and was incurred on salaries of medical subordinates, servants, and medicines, etc. Nothing was spent on diet of patients, as no in-patients were treated, the building being quite unfit for the reception of such patients. 3,626 Native and one European out-patients were treated. Two of the natives died, 3,586 were discharged, and thirty-eight remained under treatment.

53. Four Vaccinators operated on 841 persons, each at a cost of 4 annas and 2 pies per subject, and 94·67 per cent. of the cases were successful. In the other Circle each Vaccinator vaccinated 1,560 persons. The contrast seems to call for inquiry.

54. The expenditure on Sanitation is detailed below:—

	Rs.
Cleansing a tank at Kullacurchy	1,200
Sanitary arrangements at festivals	334
Total ..	1,534

55. The Establishment and contingent charges of the Travellers' Bungalows amounted to Rupees 413. 165 travellers halted in four of them.

56. The Local Fund Board maintained the endowed Choultries named in the margin. They had a Government grant of Rupees 126 which was expended in paying the servants and on contingencies.

Vellaur Ancient Choultry.
Hyde's Choultry.

57. The expenditure under Grant III. was Rupees 4,147.

58. Grant IV., Miscellaneous.—The cost of Controlling, etc., Establishment and General Contingencies, aggregated Rupees 1,259.

59. Rupees 5,430 were debited under the Miscellaneous Debt Account.

60. Balances.—The total expenditure and balance were—

	President.	Accountant-General.
	Rs.	Rs.
Expenditure	1,07,109	1,17,629
Balance	87,629	65,644

BOTH CIRCLES.

61. The President is requested to state the total number of members, official and non-official, on each Board; the number of meetings held during the year; and the average attendance of each class of members at the meetings, reporting at the same time how the system of Local Fund Boards has worked.

62. A Memorandum will be sent to the President showing the particulars in which his accounts appear to be wrong, with a view to his submitting revised accounts drawn up in accordance with those of the Accountant-General.

(A true Extract.)

A Grote

Secretary.

To the Chief Secretary to Government, Financial Department,
with printed copies of the President's Reports.

, the President, Local Fund Boards, South Arcot District.

Exd. A. Grubert.

Finl. 1874. Departmental

Board of Revenue,

MADRAS.

PROCEEDINGS, 2ND SEPTEMBER 1874, No. 2,482.

Dep. 5 Sept. 74

Encl.

R. 1885

Received 10. September 74

SEPTEMBER.

No. 2,482.

Local Fund Report—of the Cuddalore and Virdachellum Circles for 1872-73, submitted to Government, with remarks. President to report how the Local Fund Board's worked showing number of meetings and attendance of official and non-official Members of each Board.

Copies sent 10th Sept 1874 to Revenue Dept

To,
The Board of Revenue
" Revenue Department
" Public Works Department
" Accountant General
" Surgeon General Indian Medical Dept.
" Sanitary Commissioner for Madras
" Director of Public Instruction
" President of the Municipal Commrs
South Arcot

C 12 B 21/9.

With add

Govt. of {1874} Madras.

Financial.

I.
The Board of Revenue.
&c

G. O. Sept. 22. 1874. No. 1591.

Nos. 168-9.

Cuddalore & Verdachellum Circles.

Proc. of the Board of Revenue submitting with remarks the Local Fund Reports of these Circles for 1872-73, recorded.