M.R.O. 1—77,006—8-6-37.

(1) Number of pages 7

(2) Date of repair R. 7-6.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	1593	Press / Mis.
172-173		
Dated 22—9—		1879.

8/7

Not to be folded or roughly handled

No. 172. Read the following Proceedings of the Board of Revenue, dated 28th August 1874, No. 2423:—

Read letters from the President of the Local Fund Boards, Madura District, dated 18th and 27th September 1873 and 20th January 1874, Nos. 91, 117, and 8.

THE Local Fund Reports of the Madura and Dindigul Circles for 1872-73 will be submitted for the information of Government.

MADURA.

2. RECEIPTS.—The assets according to the President and Accountant-General were as follows:—

	President.	Accountant-General.
	RS.	RS.
Opening balance	97,711	87,395
Actual receipts	2,27,914	2,38,545
Total	3,25,625	3,25,940

3. The difference in actual receipts is owing to the Accountant-General having credited Rupees 8,417 less than the President under Land Cess, Rupees 18,731 more under receipts from Choultries, and Rupees 317 more (nothing is credited by the President) under the "Miscellaneous Debt Account."

4. The actual receipts of the year (President's figures) compared with those of the previous year (1871-72) show an increase of Rupees 93,914. The items which increased in 1872-73 were Avenue collections (Rupees 116), Fish rent (Rupees 3,784), and Road and Land Cess (Rupees 98,522). The new items of receipts were contribution from the Madura Municipality for Educational Inspection (Rupees 617), sale of Elementary School Books, (Rupees 32), sale of Medicines in Dispensaries (Rupees 118), Rent and Produce of land and miscellaneous income of five endowed Choultries made over to the Local Fund Board (Rupees 4,838), sales at Bandy Pettahs (Rupees 244), fees from Travellers using the bungalows at Mélur and Kottampatti transferred* during the year to the Local Fund Board (Rupees 300), balance appertaining to the same bungalows (Rupees 11), contribution by the Alagar Covil Dévastánam towards the construction of a road from Madura to that temple (Rupees 500), recovery to repair damage done to a road by the bursting of a private tank (Rupees 57), and Public Works Receipts (Rupees 490). The items which decreased were Provincial grant for Roads (Rupees 11,360), Surplus Pound Fund (Rupees 2,550), Miscellaneous Special Funds (Rupees 11), and Miscellaneous Receipts (Rupees 179).

* G. O., Financial Department, 29th May 1872, No 702.

5. The increase in Avenue collections and Fish rent was due to competition at the sales.

6. The Road and Land Cess increased owing chiefly to the collection of arrears due by the Ramnad Zemindar.

7. The Provincial grant for Roads was reduced in G. O., Financial Department, dated 15th January 1872, No. 30.

8. In the year under report only a moiety of the Surplus Pound Fund was credited to the Local Fund. The other moiety was transferred to Government Experimental Farms.

9. Expenditure Grant I., Public Works.—The allotment for Public Works according to the Registers maintained in this Office were—

	Rs.	Rs.
New Works.		
Communications by Public Works Department	67,662	
Do. by Other Agency	3,123	
		70,785
Repairs.		
Communications by Public Works Department..	57,695	
Sanitary and Miscellaneous by Public Works Department.	6,978	
		64,673
Total ..		1,35,458

10. The actual expenditure was—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
New Works.			
Communications by Public Works Department ..	59,535	59,535	59,535
	59,535	59,535	59,535
Repairs.			
Communications by Public Works Department ..	56,652	57,175	60,042
Do. by Other Agency	3,121	125	250
Sanitary and Miscellaneous by Public Works Department	2,335	2,867	....
Do. by Other Agency	34	34	....
	62,142	60,201	60,292
Total ..	1,21,677	1,19,736	1,19,827

11. Taking the Controller's expenditure 88·46 per cent. of the allotment was utilized. The expenditure under Repairs "Communications" exceeds the allotment; but that under New Works "Communications" falls far short of the allotment. No explanation is given of this short outlay.

12. The expenditure on Establishments was as follows :—

——	President, and Accountant-General.	Controller.
	Rs.	Rs.
Public Works Department Supervision	27,967	31,089
Petty Establishment..	3,241	4,351
Total ..	31,208	35,440

13. The Controller's debit for supervision is 25·99 per cent. on the expenditure by the Public Works Department.

14. The President, the Accountant-General, and the Controller show an expenditure of Rupees 1,987 on Tools and Plant.

15. Out of 506 miles of road in the Circle, 317½ miles were maintained in good order, 53⅞ completed, and 35¼ in progress, leaving 99⅜ miles untouched for want of allotments* and other

* *N. B.*—Considering the large amount of the Local Fund unutilized this ought not to have been allowed to occur.

causes. Eighteen tunnels, two bridges, and eight road dams were completed, eight more tunnels were finished excepting the covering stones and parapets, and seventeen tunnels and eight road dams were repaired. The two Travellers' bungalows under the control of the Local Fund Board and the one at Madura made over to the Madura Municipality were repaired, but the expenditure on the latter bungalow is said to have been since recovered from the Municipality and credited to the Local Fund. Avenues were maintained (23,485 new trees are said to have been planted, 13,291 of which were doing well, and there were 33,595 old trees which were preserved), and certain tanks and wells were repaired and improved.

16. The chief new roads on which expenditure was incurred were as follows :—

	Rs.
1. Road from Shevagunga to Tondi	16,027
2. Do. from Teruppavanam to Ramnad	15,995
3. Do. from Ramnad to Shevagunga..	4,558
4. Do. from Madura to Aruppucottah	8,500
5. Do. from Mélur to Puducottah frontier	7,527
6. Do. from Shevagunga to Mana Madura	4,961

17. Thus the expenditure under Grant I. according to the President was Rupees 1,54,872, and according to the Accountant-General Rupees 1,52,931.

18. Grant II., Education.—One Deputy Inspector and three Inspecting Schoolmasters examined 127 village schools and passed Rupees 4,821 in Results grants to 111 schools with 4,183 pupils. In the preceding year only sixty-eight schools attended by 2,310 pupils received Results grants.

19. There were no Local Fund Schools in the Circle.

20. Rupees 202 were spent on the purchase of School books.

21. The expenditure under Grant II. was Rupees 7,561.

22. Grant III., Sanitation.—The Local Fund Board had charge of two Dispensaries one at Ramnad and the other at Shevagunga, the charges of both amounted to Rupees 8,432, of which Rupees 118 were recovered by the sale of medicines. The Local Fund Board also contributed Rupees 1,900 to the Madura Municipality for the Civil Dispensary there.

G. O., Public Department, 28th February 1867, No. 488.

23. The Ramnad Dispensary was established by the late Zemindar who defrayed all charges connected with it except the cost of medicines and medical attendance which were paid by Government. Since his death the Court of Wards have sanctioned a contribution of Rupees 1,500 per annum from Estate Funds towards the Dispensary and Vaccine Establishment, and Government give 25 per cent. of the salary of the Native Surgeon in charge. The present building being a private one and very unsuitable, an estimate amounting to Rupees 4,650 for converting a Jail into a Dispensary has been sanctioned.* Relief was given to 371 in-patients and 9,163 out-patients. Six capital operations were successfully performed. Of the in-patients 357 were discharged, eleven died, and nine remained, and of the out-patients 9,064 were discharged, three died, and ninety-six remained.

Proceedings, 28th April 1873, No. 660.

G. O., Financial Department, 25th March 1873, No. 397.

* G. O., Financial Department, 1st August 1873, No 1,084.

24. There being no accommodation for in-patients in the Shevagunga Dispensary, only out-patients were treated. There were 4,380 of such patients. Four thousand three hundred and thirty were discharged as cured, two died, and forty-eight remained. Several operations were successfully performed. The Local Board have purchased a bungalow and garden at Rupees 2,783 for the use of the Dispensary.

25. Seven permanent and three temporary Vaccinators (under a Superintendent, whose pay was apportioned between the two Circles) paid from Local Funds, ten temporary Vaccinators (under a temporary Superintendent employed in the Ramnad and Shevagunga Zemindaries in consequence

of the prevalence of small-pox) paid from Provincial Funds, and six Vaccinators (employed by the late Ramnad Zemindar and paid for by him) operated on 26,944 persons and 97·21 per cent. of the cases proved successful. The number of persons vaccinated by the Local Fund Vaccinators should be reported.

26. Five Choultries, and three Water-sheds were transferred to the Local Fund Board during the year. Three of the Choultries and the Water-sheds receive money grants from Government in lieu of resumed Inams, and the other two have endowments in land. The money grants for 1872-73 having been drawn before the transfer of the institutions to the Local Fund Board, they have been included in the opening balances of the institutions concerned. The total assets amounted to Rupees 23,571 and the total expenditure to Rupees 7,305 leaving a balance of Rupees 16,266.

G. O., Financial Department, 10th January, 10th February and 21st May 1872, Nos. 20, 156, and 664.

27. The Establishment, etc., in Travellers' bungalows cost Rupees 160. One hundred and thirteen travellers used them.

28. The expenditure under Grant III. was Rupees 19,940 according to the President, and Rupees 18,885 according to the Accountant-General.

29. Grant IV., Miscellaneous.—Controlling, etc., establishments cost Rupees 1,672.

30. The Accountant-General debits Rupees 317 under the Miscellaneous Debt Account, which the President omits.

31. Balances.—The financial result of the year's operations according to the President and the Accountant-General was as follows:—

	President.	Accountant-General.
	RS.	RS.
Receipts	3,25,625	3,25,940
Expenditure	1,84,045	1,81,365
Balance ..	1,41,580	1,44,575

DINDIGUL.

32. Receipts.—The assets of the year were Rupees 2,05,478 including an opening balance of Rupees 63,808 according to the President, and Rupees 2,06,358 including an opening balance of Rupees 55,390 according to the Accountant-General. The difference in actual receipts is owing to the following items being given differently by the President and the Accountant-General:—

	President.	Accountant-General.
	RS.	RS.
Road Cess	567	8,984
Sale of other than Road Fund property	123	....
Miscellaneous	....	1,004

33. The actual receipts of the year (President's figures) compared with those of the previous year (1871-72) show an increase of Rupees 35,926. The items which increased in 1872-73 were Provincial grant for Roads (Rupees 12,820), Avenues (Rupees 324), Fishery and Grass rents (Rupees 1,480) and Road and Land Cess (Rupees 25,690). Rupees 45 were realized by the sale of Elementary School Books, Rupees 4 by Miscellaneous Endowment Receipts, Rupees 117 by fees at the Terumungalum Travellers' bungalow, and which was transferred during the year with a balance of Rupees 278. Market rents and Bandy Pettah fees amounted to Rupees 349, sale of Materials to Rupees 55, sale of other Property to Rupees 123, Public Works Receipts to Rupees 19, and the Miscellaneous Debt Account to Rupees 45. The Ayacoody Zemindar contributed Rupees 405 for the construction of a road to unite Ayacoody with the Trunk road. On the other hand the Surplus Pound Fund was less by Rupees

G. O. Financial Department, 29th May 1872, No. 702.

1,650, Miscellaneous Special Funds by Rupees 427, Tolls by Rupees 3,050 and Miscellaneous Receipts by Rupees 701.

34. Government at first gave a Provincial grant of Rupees 24,970* for roads. They afterwards gave an additional grant of Rupees 20,000,† 12,000 Rupees of which were in lieu of tolls disallowed.

* G. O., Financial Department, 15th January 1872, No. 30.

† G. O., Financial Department, 20th March 1872, No. 336.

35. The increase in Fish rents was due to competition at the sale and to an extension of the rights for fishing.

36. The increase under Road and Land Cess was due to the collection of arrears due for 1871-72.

37. Tolls were collected at the Andipatty Pass in 1871-72 at the maximum rates allowed by the Act, but these were reduced subsequently. Owing partly to this and to the bad state into which the road was allowed to fall which interrupted the traffic, the receipts in 1872-73 were considerably less than those in the previous year.

38. Expenditure Grant I., Public Works.—The Registers maintained in this Office show the following assignments as having been sanctioned for Public Works:—

	RS.	RS.
New Works.		
Communications by Public Works Department	98,550	
Do. by Other Agency	500	
Sanitary and Miscellaneous by Public Works Department.	3,685	
		1,02,735
Repairs.		
Communications by Public Works Department	44,603	
Do. by Other Agency	2,700	
Sanitary and Miscellaneous by Public Works Department.	338	
		47,641
Total ..		1,50,376

The President makes it Rupees 1,50,803.

39. The actual expenditure was:—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
New Works.			
Communications by Public Works Department ..	43,064	43,064	43,064
Do. by Other Agency	1,937	1,937	1,937
	45,001	45,001	45,001
Repairs.			
Communications by Public Works Department ..	35,911	35,911	35,996
Do. by Other Agency	1,320	1,417	1,320
Sanitary and Miscellaneous by Public Works Department	524	523	453
Do. by Other Agency	65	65	....
	37,820	37,916	37,769
Total ..	82,821	82,917	82,770

40. The total expenditure according to the Controller was only 55·04 per cent. on the total allotment. In the previous year also only a little more than half of the allotment was expended. The Board of Revenue concur in the opinion of the Local Fund Board that this is most unsatis-

factory. The President says "that for two years running barely more than half of the available funds have been expended by the Public Works Department, though to a great extent placed at their disposal on their own earnest solicitations for additional grants." He naturally objects to the cost of this unsatisfactory supervision which he says is far higher than is charged for the same description of work in Ireland. The Board resolve to request Government to call upon the District Engineer to explain and to remedy this state of affairs.

41. The expenditure on Establishment was as follows :—

—	President. and Account-ant-General.	Controller.
	RS.	RS.
Public Works Department Supervision	20,584	22,234
Petty Establishment..	2,547	2,893
Establishment on account of Tolls and Ferries ..	240	....
Total ..	23,371	25,127

42. "The Local Fund Board desire to draw the attention of Government to the fact that the Controller of Public Works Accounts seems to have passed this expenditure (on Petty Establishment) in excess of the estimate without any comment." The Controller will be requested to explain how the excess expenditure occurred.

43. The Controller's debit for supervision is 27·92 per cent. on the expenditure by the Public Works Department.

44. Both the President and the Accountant-General show an expenditure of Rupees 1,187 on Tools and Plant which is Rupees 7 more than that shown by the Controller. In regard to the President's remarks about the charge for Tools and Plant as made by the Controller differing from that shown in the Range Officer's Progress Report, he is informed that under G. O., dated 5th September 1871, No. 2,257, the total cost of tools and plant is to be distributed at the end of the year by the Controller between Imperial and Local Funds proportionately to the expenditure on works, and that therefore the Range Officer is not in a position to make a correct debit under that head.

45. Two hundred and seventy-three miles of road were maintained in fair order, twenty-six were made, and thirty-three were under construction. The President's remarks about the want of foresight and system that appears to prevail in the repairs of roads by the Public Works Department should be communicated to the District Engineer.

46. The chief expenditure on new roads was as follows :—

	RS.
Road from Terumungalam to Streevilliputtoor	5,896
Portion of Road No. 13 from Dindigul to Palani up to Coimbatore boundary	12,993
Road from Palani towards Dharapuram as far as the boundary of the circle	4,751
Road No. 36 from Peria Kulam to Cumbam	12,889
Do. No. 5 from Allinagaram to Andipatty	2,837

47. Rupees 1,048 were contributed to the Coimbatore Circle being a moiety of the cost of remaking and bridging one mile of the Caroor and Madura road.

Board's Proceedings, 11th September 1872, Mis. No. 6,188.

48. The expenditure under Grant I. was Rupees 1,08,426 according to the President, and Rupees 1,08,523 according to the Accountant-General.

49. Grant II., Education.—One Deputy Inspector and two Inspecting Schoolmasters examined 110 schools with 1,606 pupils and passed Rupees 3,448 in Results grants. The Local

Fund Board think the work was considerable and was satisfactorily done. In 1871-72 forty-seven schools with 608 pupils were examined.

50. There were no Local Fund Schools.

51. Rupees 78 were expended in the purchase of School books.

52. The expenditure under Grant II. amounted to Rupees 5,722 according to the President, and Rupees 5,787 according to the Accountant-General.

53. Two Dispensaries were established during the year, one at Peria Kulam on the 1st May and the other at Palani on the 1st September 1872. There being no accommodation for in-patients at the former only 2,757 out-patients were treated, of whom 2,730 were discharged as cured, three died, and twenty-four remained. In the Palani Dispensary thirty-two in, and 2,838 out-patients were treated with the following results :—

	Discharged cured.	Died.	Remaining.
In-patients	27	..	5
Out-patients..	2,791	2	45

From what the Local Fund Board could learn the two Dispensaries were doing good work, but it appears that they have not been inspected since they were opened.

54. The Local Fund Board contributed Rupees 2,883 for the Dispensary at Dindigul.

55. Ten vaccinators of whom three were employed only for portions of the year, vaccinated 10,239 persons at a cost of 3 Annas 1 Pie per subject, taking the total cost of vaccination as given in the Local Fund Accounts which, however, include $\frac{3}{4}$ instead of only $\frac{1}{4}\frac{9}{3}$ of the cost of the Superintendent. 95·92 per cent. of the cases were successful. In the previous year 11,801 operations were performed, and 96·98 per cent. of the cases were successful. The President says that with reference to the results of 1871-72 and the wants of the Circle the operations of the Vaccine Department cannot be said to have been successful, and remarks on the cost per case as too great, but this Circle is well off in both respects compared with many others.

56. Under Sanitary Establishment Rupees 156 were spent in connection with the Palani festival and Rupees 11 in purchasing "a chain." This item is not very important, but it should have been explained.

57. Rupees 214 and Rupees 66 are shown to have been expended on establishment and contingencies respectively in a certain market (or markets), but the names and precise character of the institutions are nowhere stated. Information on this point should now be furnished.

58. The Establishment in the Terumungalam bungalow cost Rupees 67. One hundred travellers used it. Eleven travellers halted in the bungalow at Palani up to September 1872. This bungalow was sanctioned to be converted into a Hospital.

59. The expenditure under Grant III. amounted to Rupees 7,170.

60. Grant IV., Miscellaneous.—Controlling, etc., Establishment and General Contingencies cost Rupees 1,331.

61. The charges under the Miscellaneous Debt Account amounted to Rupees 85.

62. Balances.—The total expenditure and balance were :—

	President.	Accountant-General.
	RS.	RS.
Expenditure	1,22,733	1,22,895
Balance	82,745	83,464

BOTH CIRCLES.

63. Local Fund Board.—In the Dindigul Circle there were nine official and ten non-official members. Business was transacted at nine meetings with an average attendance of three official and two non-official members. The President will report the number of official and non-official members on the Madura Circle Board, the number of meetings held during the year and the average attendance of each class of members.

64. A Memorandum will be sent to the President showing the particulars in which his Accounts seem to be wrong, and he will be requested to submit revised Accounts prepared in accordance with the Accountant-General's statements.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 173. ORDER THEREON, 22nd September 1874, No. 1593.

The great increase in the unexpended balances in both circles is most unsatisfactory.

2. The President will submit a special report showing the assets, allotments, and expenditure for 1873-74, and for the current year up to date. The report must contain sufficient detail information to enable the Government to decide whether any defect in the administration of the funds is due to the Local Board or to the Executive Agency.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue.
" Revenue Department.
" Public Works Department.
" Accountant-General.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" Sanitary Commissioner for Madras.
" President of the Municipal Commission, Madura.

Exd. G. A. Turton.

Govt. of {1874} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated September, 22nd.

Recd. Encl.

G. O., 22nd September 1874, No. 1593.

SEPTEMBER.
Nos. 172-173.

Madura and Dindigul Circles.—With reference to the Local Fund Reports of these circles for 1872-73, submitted by the Board of Revenue, it observed that the great increase in the unexpended balances in both circles is most unsatisfactory, and the President directed to submit a special report showing the assets, allotments, and expenditure for 1873-74 and for the current year up to date.

1593

Fincl 1874. Department

Board of Revenue,

MADRAS.

PROCEEDINGS, 28TH AUGUST 1874, No. 2,423.

Dept 2 Sept 74

Encl. 1

225/1874

R. 1828

Received 5 September 74.

AUGUST.

No. 2,423.

Local Fund Report — of the Madura and Dindigal Circles for 1872-73 submitted to Government with remarks.—President requested to furnish further information on certain points, and Controller of Public Works Accounts to explain how the excess expenditure on Petty Establishment in the Dindigal Circle occurred.

With note

Copies 22 Sept 1874 to the Board of Revenue

The Madras in transmitting the subjoined letter from the Collector of Madura, calls attention to the unsatisfactory condition of the Local Fund Accounts of the Dindigal Circle, and requests that a special report may be furnished explaining the circumstances which have led to the excess expenditure on the Petty Establishment of that Circle during the year 1873-74, and stating what steps have been taken to prevent the recurrence of such excesses in future.

Copies of the letter from the Collector of Madura dated 5th September 1874 and of the enclosures thereto are forwarded herewith for the information of the Board of Revenue.

Copies forwarded herewith for the information of the Board of Revenue.

Encl. G. A. Turton.

To The Board of Revenue 5/10

" Revenue Department 5/10

" Public Works Department 5/10

" Accountant General 5/10

" Surgeon General Madras 5/10

" Medical Department 5/10

" Director of Public Instruction 5/10

" Secretary Commissioner for Salt Revenue 5/10

" President of the Municipal Commissioners Madras 5/10

" President, Local Fund Boards, Madura District.

" Controller of Public Works Accounts.

" Accountant-General.

16/76?

Govt. of 1874 Madras.

Financial.

To
The Board of Revenue
&c

G. O. Sept. 22. , 1874, No. 1773.

Nos. 172. 73.

Madura & Dindigul Circles.

With ref. to the Local Fund Reports of these Circles for 1872.73, submitted by the Board of Rev. it observed that the great increase in the unexpended balances in both Circles is most unsatisfactory. & the Presd. directed to submit a special report showing the results, allotments

& expenditure for 1873.74 & for the current year up to the date.