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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1655 Press / Mis.

3-4

Dated 9-10- 1874.

7/8

Not to be folded or roughly handled

No. 2,476.

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

Read endorsements of the President, Local Fund Boards, North Arcot District, dated 29th October and 15th November 1873, Nos. 667 and 705, on reports from the Vice-Presidents of the Chittoor and Vellore Circles.

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

CHITTOOR.

2. RECEIPTS.—The year commenced with a deficit of Rupees 28,919 according to both the President and Accountant-General, made up as shown below :—

Road fund balance	— 23,925
Endowment do.	+ 4,430
General do.	— 9,424
Total ..	— 28,919

The President, however, shows the first and third sums in the Statement of Expenditure, and the second sum in the Statement of Receipts. As regards actual receipts the President credits Rupees 36 less than the Accountant-General under Miscellaneous Special Funds, Rupees 2,066 more under Hospitals and Dispensaries, Rupees 73 more under Sale of other property, Rupees 39 less under Miscellaneous Receipts, and nothing or Rupees 199 less under the Miscellaneous Debt Account. Thus the President makes the total actual Receipts Rupees 1,92,006, and the Accountant-General Rupees 1,90,140.

3. The actual receipts in 1872-73 (President's figures) were Rupees 1,92,006 or Rupees 48,793 more than in 1871-72. In 1872-73 the Provincial grant for Roads was increased by Rupees 15,190, Avenues yielded Rupees 223 more, Fishery and Grass rents Rupees 95 more, Miscellaneous Special Funds 1 Rupee more (nothing was collected in the previous year), Road and Land Cess Rupees 28,456 more, Sale of other property Rupees 11 more, and Miscellaneous Receipts Rupees 108 more. Rupees 4,330* were obtained as contributions from other Circles and Municipalities for the purposes noted in the margin. Three Travellers' Bungalows† were transferred‡ to the Local Fund Board during the year and the receipts amounted to Rupees 628, of which Rupees 503 was the balance at their credit when they were transferred, and Public Works receipts contributed Rupees 739. On the other hand Rupees 666 less were credited from the Surplus Pound Fund, Rupees 112 less from Hospitals and Dispensaries, Rupees 13 less from Choultries, and Rupees 197 less from Sale proceeds of materials.

	Rs.
* From Vellore Municipality for roads	3,255
Do. do. do. for Educational Inspection for 1871-72	205
Do. Vellore Local Fund Board for Ranipet Dispensary	500
Do. do. Wallajahpet Municipality for Ranipet Dispensary	250
Do. do. do. for Educational Inspection	90

† 1. Chittoor.
2. Palmanair.
3. Venkataghirikota.

‡ G. Os., Financial Department, 6th April and 2nd October 1872, Nos. 443 and 1,308.

4. The Provincial grant for Roads was raised in G. Os., dated 15th January and 20th March 1872, Nos. 30 and 336.

5. The increase in the Land Cess was due to the collection of arrears, but compared with the estimate the actuals show a large decrease caused by the non-payment of kists within the official year, chiefly by the Zemindar of Karvetinagaram and the Poligar of Bangari.

6. The contribution from the Vellore Municipality for roads consisted of a two years' payment (Rupees 1,625) towards the maintenance of the road from the town of Vellore to the Railway station, and of Rupees 1,630 being the estimated cost of repairing damages caused by the cyclone in May 1872.

7. The Vellore Local Fund Board and the Wallajahpet Municipality made an unexpected contribution to the Ranipet Dispensary towards meeting the increased support sought for it by Dr. Scudder, in his letter recorded in G. O., Financial Department, dated 8th April 1872, No. 476.

8. The annual contribution by the Mahant of Tripaty to the Tripaty Dispensary was reduced in the year under report from Rupees 3,600 to Rupees 1,000, because it was found to be in excess of the actual expenditure. On the other hand Rupees 2,674 was susbcribed for the Palmanair Dispensary.

9. There was a large decrease in the item of Chuttrum receipts as compared with the estimate owing to the non-payment by the Tripaty Mahant of the proposed allotment for the restoration of the thousand-pillared Mandapam in Upper Tripaty.

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

New Works.		
	RS.	
Communications by P. W. D.	50,231	
Do. by O. A.	4,654	
Sanitary and Miscellaneous by P. W. D.	422	
Do do. by O. A.	7,400	
		62,707
Repairs.		
Communications by P. W. D.	84,732	
Sanitary and Miscellaneous by P. W. D.	84	
Do. do. by O. A.	4,300	
		89,116
Total		1,51,823

11. The actual expenditure was—

	President.	Account-ant-General.	Controller.
New Works.	RS.	RS.	RS.
Communications by P. W. D,	42,672	42,672	38,517
Do. by O. A.	86	86	64
Sanitary and Miscellaneous by P. W. D.	442	442	....
Do. by O. A.	2,366	2,366	706
	45,566	45,566	39,287
Repairs.			
Communications by P. W. D.	81,400	81,400	81,400
Do. by O. A.	126	12	126
Sanitary and Miscellaneous by O. A.	4,539	4,557	3,909
	86,065	85,969	85,435
Total..	1,31,631	1,31,535	1,24,722

12. The President reports having adopted the finally adjusted figures of expenditure of the Controller as communicated by the Accountant-General. The preceding abstract statement shows that except under two heads the Accounts of the President and Accountant-General agree, but the difference in the total is very small. The Controller's figures however must be taken, and according to them 82·14 per cent. of the allotment was expended.

13. The expenditure shown by the Controller under New Works Communications is Rupees 4,155 less than that shewn by both the President and the Accountant-General. The latter sum is the expenditure incurred on a work in 1871-72 which the Controller appears to have included in the Accounts of that year, while the President and Accountant-General have entered it in the Accounts of 1872-73.

14. The short outlay under New Works Communications is said to be owing "to the heavy floods in May, which rendered it necessary that the attention of the Professional Department should be directed chiefly to Irrigation Works, and also to the change of organization which took place towards the close of the year." The allotment of Rupees 7,400 made for the restoration of the thousand-pillared dome at Tripaty was to be contributed by the Tripaty Mahant, but the contribution was not made, and consequently no expenditure took place.

15. The expenditure on Establishment was as follows :—

	President and Accountant-General.	Controller.
	RS.	RS.
Public Works Department, General Establishment ..	29,851	32,540
Petty Establishment	3,652	4,364
Total..	33,503	36,904

16. The Controller's charge for supervision is 27·13 per cent. on the expenditure by the Public Works Department.

17. The expenditure on Tools and Plant was Rupees 1,630.

18. 797½ miles of road were maintained in good order, thirty-one miles completed, and fifty-four miles in progress. The thatched building constructed for the Tripaty Dispensary in 1871-72 was paid for in 1872-73, the work of restoring the Annadana Choultry at Sholinghur was completed, certain additions and alterations to the Palmanair Dispensary were made, a high caste Ward in the Dispensary at Chittoor was constructed, the Travellers' Bungalows at Venkataghirikota and Palmanair were repaired, and Avenues were maintained.

19. The principal New Works in progress during the year were :—

	RS.
Road from Coopam to Venkataghirikota	9,304
Do. from Punganúr through Saddam to Trunk Road No. 17	4,100
Do. from Karvetinuggar to Puttur	6,042
Do. do. to Palliput	5,970
Do. from Palliput to Ramakistnarajupet on the road from Sholinghur to Tiruttany	7,190
Do. from Mangapuram to join 2nd-class Road No. 7 at 137th mile	3,222

20. The expenditure under Grant I. was Rupees 1,66,766 according to the President, and Rupees 1,66,769 according to the Accountant-General.

21. GRANT II, EDUCATION.—One Deputy-Inspector and two Inspecting Schoolmasters were employed. The second Inspecting Schoolmaster was entertained only in July 1872 and was placed in charge of the Chittoor and Chendragheri Taluqs, the first having charge of the Gudiattum and Wallajah Taluqs. The rest of the Circle was unprovided for. Through the efforts of the Inspecting Schoolmasters, the schools entitled to Results grants were increased from seventy-four with 1,778 pupils in 1871-72, to 163 with 4,061 pupils in 1872-73, but only eighty-six schools were examined by the Deputy-Inspector. Rupees 4,999 were passed in Results grants. The remaining seventy-seven schools were not examined as no funds were available.

22. Rupees 346 were spent upon the purchase of Elementary School books and Rupees 7 upon carrying them about.

23. There were no Local Fund Schools. Petitions are stated to have been received from Sholinghur, Kalastry, Punganur, and other places praying for the establishment of Salary Grant Schools and agreeing to pay House-tax, but the receipt of the Government Order holding in abeyance the levy of the House-tax, put a stop to all action in the matter.

Financial Department, 28th March 1873, No. 426.

24. The expenditure under Grant II. amounted to Rupees 7,850.

25. GRANT III., SANITATION.—There were two endowed and two unendowed Dispensaries* under the control of the Local Fund Board.

* Tripaty. Ranipet. Chittoor. Palmanair.

26. *Tripaty* was opened in October 1871 and is entirely supported by the Mahant of Tripaty. No in-patients were treated, there being no accommodation for such patients. The Dispensary cost Rupees 1,502, of which Rupees 877 were spent on Medical subordinates, servants and contingencies, and Rupees 625 on Public Works. 3,990 out-patients were treated.

27. *Ranipet.*—The Local Fund was to contribute Rupees 1,370 for medicines and for the proposed Lying-in-Hospital, but the latter was not opened and only Rupees 797 were spent in medicines. Rupees 2,238 were contributed from the Arcot Lungerkhana Fund to this Dispensary. This contribution should not have been entered in the Local Fund Accounts of this Circle. The Accountant-General omits it in his statement. Two hundred and thirty-nine in and 4,782 out-patients were treated.

28. *Chittoor.*—This institution had an income of Rupees 670 made up of subscriptions from Europeans and Natives. The expenses amounted to Rupees 2,762. Three hundred and six in and 7,654 out-patients were treated.

29. *Palmanair.*—This Dispensary was at work only during the last three months of the year. Its income amounted to Rupees 2,674 including Rupees 750 transferred from the Vellore Relief fund. Its expenses were Rupees 632. One thousand one hundred and thirty-eight out-patients were treated.

30. Six Vaccinators paid from Local Funds, and three Vaccinators paid by Zemindars operated on 6,589 persons and 96·11 per cent. of the cases were successful. The Vice-President writes as follows on the subject:—"Except in the Chittoor Taluq, the work is anything but satisfactory. In other parts the number of operations is so small that each costs from Annas 5 to Annas 8. There is great reason also to doubt the accuracy of Returns furnished. In August 1872, suspicion on the point was aroused and the Returns directed to be carefully scrutinized by the various Tahsildars. It was then discovered that the Returns from Punganur and Palmanair were systematically falsified. One was tried before the Sessions Court, but acquitted from want of evidence, and the other promptly absconded. The result, however, of this action on the part of the Board was that the figures in the Monthly Returns seemed much more probable than they had previously been."

31. The expenditure on Sanitation was incurred as follows:—

		RS.
1.	Repairing wells	36
2.	Sanitary improvements in towns and villages	1,842
3.	Sanitary arrangements at festivals	194
4.	Sanitary Establishments, etc.	480
	Total	2,552

32. The cost of Establishment and of Miscellaneous charges in the Travellers' Bungalows amounted to Rupees 122.

33. The entries under Choultries relate to the Annadana Chuttrum (endowed) at Sholinghur. Its receipts aggregated Rupees 3,584 of which Rupees 366 were expended on Establishments, Rupees 848 in feeding 9,566 persons, and Rupees 1,219 on the work of restoring the building. The charges amounted to Rupees 2,433 leaving a balance of Rupees 1,151.

34. Owing to the inclusion by the President of the contribution from the Arcot Lungerkhana to the Ranipet Dispensary in Grant III., the charges under the grant were made Rupees 2,388 higher than those shown by the Accountant-General.

35. GRANT IV., MISCELLANEOUS.—The charges on account of Controlling, etc., Establishments and General Contingencies aggregated Rupees 2,082.

36. The President enters Rupees 35 and the Accountant-General Rupees 284 under the Miscellaneous Debt Account.

37. BALANCES.—Excluding the Road and General Fund deficits which the President enters on the Expenditure side instead of showing them on the Receipt side, the total expenditure amounts to Rupees 1,89,619 and the year closed with a deficit of Rupees 26,532. According to the Accountant-General the total expenditure amounts to Rupees 1,87,583 and the deficit to Rupees 26,363.

VELLORE.

38. RECEIPTS.—The assets of this Circle were as follows:—

	President.	Accountant-General.
	RS.	RS.
Balance	16,373	16,318
Actual receipts	99,448	1,05,029
Total	1,15,821	1,21,347

39. The difference in actual receipts is owing to the undermentioned items being differently given in the two Accounts:—

	President.	Accountant-General.
	RS.	RS.
Hospitals and Dispensaries	....	4,266
Choultries	1,200	5,376
Public Works Receipts	7,510	4,599
Miscellaneous Receipts	8	28
Miscellaneous Debt Account	....	30

40. The Accountant-General will be requested to be good enough to inform the Board how his figures opposite to Hospitals and Choultries were obtained.

41. The actual receipts in 1871-72 were Rupees 32,440 less than they were in 1872-73 when the Provincial grant for roads was higher by Rs. 3,490, Rupees 1,333 more were obtained from the Surplus Pound Fund, Rupees 430 more from Avenues, Rupees 587 more from Fish and Grass rents, Rupees 25,340 more from the Road and Land Cess and Rupees 3 more from Miscellaneous Receipts. The sale of School books realized Rupees 25, the Vellore Municipality contributed Rupees 418 for Educational Inspection and Public Works Receipts provided Rupees 7,510. On the other hand nothing or Rupees 315 less were credited under Miscellaneous Special Funds, nothing or Rupees 2,205 less under Hospitals and Dispensaries and Rupees 4,176 less under Choultries.

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

43. The increase in the Road and Local Cess was due partly to the collection of arrears and partly to the new and higher rate of tax having been in operation for twelve instead of nine months as in 1871-72.

44. In 1871-72 the transactions of the Vellore Lungerkhana and Dispensary appeared in the Accounts of this Circle. In the order noted in the margin, these institutions were transferred to the Vellore Municipality.

G. O., Financial Department, dated 14th December 1872, No. 1,633.

45. The sum of Rupees 1,200 shown under Choultries, is the Government allowance for the Arcot Lungerkhana which is the only institution remaining under the control of the Local Fund Board.

46. The Public Works Receipts are made up thus :—

	Rs.
Refund on excess debit in 1871-72 on account of Controlling Establishment	20
Write backs of excess debits on account of Public Works Supervision.	2,341
Petty Range Establishment	550
Fines and Refunds	3
Refund from Chittoor Circle on account of repairs to roads of that Circle improperly debited to the Vellore Circle	4,596
Total..	7,510

47. Expenditure, Grant I., Public Works.—The total amount allotted for Public Works according to the Registers kept in this Office amounted to Rupees 50,530 as shown below :—

	Rs.	
New Works.		
Communications by P. W. D.	5,000	
Do. by O. A.	75	
		5,075
Repairs.		
Communications by P. W. D.	43,455	
Sanitary and Miscellaneous, (Avenues) by O. A. ..	2,000	
		45,455
Total..		50,530

48. The actual expenditure was—

	President and Controller. Rs.	Accountant-General. Rs.
New Works.		
Communications by P. W. D. ..	2,000	2,000
Repairs.		
Do. by P. W. D. ..	39,830	39,830
Do. by O. A. ..	9	9
Sanitary and Miscellaneous (Avenues) by O. A.	1,165	1,162
	41,004	41,001
Total..	43,004	43,001

49. The President's figures agree exactly with those of the Controller and show that 85·10 per cent. of the allotment was expended. There was only one new work (constructing road from Cheyar to the South Arcot frontier) under execution during the year with an allotment of Rupees 5,000. Of this amount only Rupees 2,000 were expended owing partly to delay in giving out the work on contract which was done only in December 1872 and partly to unusual and constant rains hindering work. The short outlay under Repairs Communications occurs chiefly in the items of emergent repairs rendered necessary by the cyclone of May 1872 and was caused—

By one work having been given out on contract late.

By three works having been put in hand late.

By one work having been commenced and completed but not paid for before the close of the year, and by many works not having been commenced owing to their being sanctioned late.

50. The expenditure on Establishment was as follows :—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
Public Works Department, General Establishment	11,414	9,073	10,775
Petty Establishment	2,080	1,530	1,522
Total..	13,494	10,603	12,297

51. The Controller's charge for supervision is 25·75 per cent. on the expenditure on works by the Public Works Department.

52. The expenditure on Tools and Plant was Rupees 623.

53. Three hundred and thirty-eight miles of road were maintained in good order. No new roads were completed or in progress. The Vice-President writes as follows regarding the general state of communications, " During the first part of the year under review the roads were all more or less injured by the Cyclone of 2nd May, and thus caused great inconvenience to the traffic, but repairs of an emergent and important nature were immediately put in hand, and necessary arrangements were made to keep the roads passable. At the close of the year the roads have been kept and maintained in good order. The District Engineer, who, however, only joined the district on 31st March, gives a favorable opinion, and states that ' on the whole the state of roads appears to have been fairly good, though in one or two points, there is room for improvement, notably in the nature of the metal used on many of the roads.'" Avenues were maintained.

54. The President debits 1 Rupee as a refund of Road Cess under " Contributions." The Accountant-General has no note of the expenditure.

55. The total expenditure under Grant I. according to the President was Rupees 57,122 and according to the Accountant-General Rupees 54,227.

56. Grant II., Education.—One Deputy-Inspector and two Inspecting School masters were employed, and Rupees 4,498 were passed in Results grants to 108 schools with 2,916 pupils of whom 1,916 presented themselves for examination. In 1871-72 there were only 77 Results Grant Schools with 1,834 pupils and nineteen of these schools were closed after receiving grants for the year. The Vice-President appends a tabular Statement showing the distribution of the 108 schools over the five taluqs of the Circle from which it is observed that there were only two schools in the Wandewash Taluq while the other four taluqs had from twenty-two to thirty schools each.

57. Rupees 297 were spent on the purchase of School books.

58. The expenditure under Grant II. was Rupees 6,903.

59. Grant III., Sanitation.—There were no Dispensaries under the control of the Local Fund Board, but Rupees 750 were contributed to the Vellore Municipality for the Dispensary there and Rupees 500 to the Chittoor Circle Board for the Ranipet Dispensary.

60. It is reported that four vaccinators operated on 3,007 persons at a cost of 4 Annas 5 Pie per subject and 89·34 per cent. of the cases proved successful. Of the 3,007 subjects vaccinated, 550 were children under the age of one year and 2,457 above that age.

61. The Budget of the year under report assumed that the Local Fund Board of the Vellore Circle would have under their control the Arcot and Vellore Lungerkhanas and in connection with them the Vellore and Ranipet Dispensaries, but all excepting the Arcot Lungerkhana were subsequently transferred to the Chittoor Local Fund Board and Vellore Municipality. The

G. O., Financial Department, dated 14th December 1872, No. 1,688.

Arcot Lungerkhana had a balance of Rupees 792 at its credit at the beginning of the year, which added to the Government allowance (Rupees 1,200) makes a total of Rupees 1,992. The charges aggregated Rupees 878 made up of Rupees 770, feeding charges, and Rupees 108 cost of Establishment. Five hundred and ninety-seven persons were fed gratis. The Accountant-General makes the charges Rupees 4,522, but this amount evidently includes other charges besides those of the Arcot Lungerkhana. The Accountant-General will be requested to be good enough to report upon the matter.

62. Only a sum of Rupees 100 was spent under Sanitation and that in repairing the Agarampenjar tank at Arnee.

63. The Accountant-General debits Rupees 5,688 under Miscellaneous. He will be requested to inform the Board how the amount is made up.

64. The expenditure under Grant III. amounted to Rupees 3,044 according to the President and Rupees 11,126 according to the Accountant-General.

65. GRANT IV., MISCELLANEOUS.—Controlling, etc., Establishment cost Rupees 768 according to the President and Rupees 769 according to the Accountant-General. The President enters under this grant a sum of Rupees 1,792 which is described in the general Statement of Expenditure as "balance on the 31st March 1871" and in the statement showing the transactions of the General Fund as "balance on the 31st March 1872." The President will explain.

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

67. BALANCE.—The total expenditure and balance were :—

	President.	Accountant-General.
	RS.	RS.
Expenditure	69,630	73,055
Balance	46,192	48,292
Total ..	1,15,822	1,21,347

BOTH CIRCLES.

68. 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.

(A true Extract.)

J. Grose
Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with printed copies of the President's Reports.
„ the President, Local Fund Boards, North Arcot District.
„ the Accountant-General.

Exd. G. A. Turton.

1655-

Finl. Depart. 1874.

Board of Revenue,
MADRAS.

PROCEEDINGS, 2ND SEPTEMBER 1874, No. 2,476.

Desp. 17 Sept 74

Encl. 2

No. 1951

Received 25th Sept. 74

To
The Board of Revenue
" Revenue Department
Public Works Departt
Accountant General
Sanitary Commissioner
Surgeon General Indean Medical Deptt
Director of Public Instruction
President of the Municipal Commrs. North Arcot

SEPTEMBER.

No. 2,476.

Local Fund Report—of the Chittoor and Vellore Circles for 1872-73, submitted to Government with remarks,—President requested to furnish further information on certain points, and Accountant-General to explain certain items.

With wtr.

Govt. of {1874} Madras.

Fin.

To

The Board of Revenue,

&c &c

G. O. 2nd Oct., 1874, No. 1155.

Nos. 3 - 4 -

Chittoor and Nellore Circles.

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