M.R.O. 1—77,606—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 468 Press Misc

179-180.

Dated 19—3— 1824.

7/8

Not to be folded or roughly handled

No. 179. Read the following Proceedings of the Board of Revenue, dated 12th January 1874, No. 37 :—

Read Reports from the President of the Local Fund Board, Canara Circle, dated 11th June and 28th July 1873, Nos. 333 and 430.

THE Local Fund Report of the South Canara Circle for 1872-73 will be submitted to Government.

2. The President's report was submitted according to the rules in June, and the Accountant-General did not issue his statement of Local Fund accounts until long afterwards.

3. RECEIPTS.—The balance shown by the President is Rupees 53 more than that shown by the Accountant-General ; the grant from Provincial Funds to Local Fund Schools, formerly Rate Schools, Rupees 231 more ; and the Miscellaneous Receipts Rupees 265 more. The Accountant-General credits Rupees 5,178 for Public Works Receipts and Rupees 2,395 for Miscellaneous Debt Account. Thus the assets shown by the President, Rupees 1,99,770, are Rupees 6,791 less than those shown by the Accountant-General.

4. The assets of 1871-72 were Rupees 1,29,415. The balance at the beginning of the year was greater in 1872-73 by Rupees 5,576, the Government grant for roads by Rupees 15,600, the Government grant for schools by Rupees 2,137, the land-cess by Rupees 30,472, the tolls by Rupees 2,491, the house-tax by Rupees 12,567, and the school fees by Rupees 1,024.

5. The land-cess and road-cess produced Rupees 57,856 in 1871-72, when great delay was experienced in collecting the April kist. The estimate for 1872-73 as revised in June was Rupees 1,10,274, and the actuals were only Rupees 88,328. The President accounts for this by delay in realizing kists, but the estimate seems to have been too sanguine.

6. No house-tax was collected in 1871-72, and all that was collected in 1872-73 was the arrears of the preceding year. The revised estimate was Rupees 17,300, the actuals Rs. 12,567.

7. EXPENDITURE—*Public Works.*—The allotments for Public Works according to the register kept in this office, the unexpended portion fully accounted for in the President's report as proceeding from delay in preparing estimates and relinquishment or postponement of works by the Local Fund Board, and the remainder which was really available for expenditure, were as follow:—

Items.		Allotments.	Not available for good reason.	Remainder.
		RS.	RS.	RS.
Communications	New Works	58,880	15,480	43,400
	Repairs	64,755	...	64,755
Educational	School-houses	9,468	2,750	6,718
Sanitary and Miscellaneous.	Chuttrums, Dispensaries, Avenues, etc.	18,060	6,460	11,600
	Total...	1,51,163	24,690	1,26,473

8. The expenditure according to the President was—

		RS.
Communications.	New Works	32,263
	Repairs	62,725
Educational		6,578
Sanitary and Miscellaneous		7,384
	Total...	1,08,950

or eighty-six per cent. of the sum available.

9. The Accountant-General in his statement, dated the 4th November 1873, gives the expenditure as—

	RS.
New Works	44,522
Repairs	68,543
Total...	1,13,065

10. The Controller of Public Works Accounts has submitted a statement, dated the 27th October 1873, which represents the expenditure to have been Rupees 89,724.

11. The discrepancy between these three accounts is so great that the Board cannot judge whether the work was carried on energetically or not.

12. For this money 745 miles of road were kept in repair, sixty-five of new road were made, two large and twenty-two small bridges were completed, and many bridges were repaired; six school-houses were completed, one dispensary was nearly finished, and two others were in progress.

13. The charge for Establishment according to the Accountant-General was Rupees 29,603, According to the Controller of Public Works Accounts it was—

	RS.
For supervision by the Public Works Department..	27,999
Local Fund Petty Establishment	3,265
Total...	31,264

The President gives the charge for Local Fund Petty Establishment, about which it seems unlikely that he could make any mistake, as Rupees 3,694.

14. EDUCATION.—One Deputy Inspector and two Inspecting Schoolmasters visited fifty-eight schools and examined 1,882 scholars.

15. There were twenty-five union schools—eleven middle class with 641 scholars, and fourteen elementary with 410 scholars. The house-tax in the twenty-five unions amounted to Rs. 12,567, the Government grant-in-aid to four of the schools to Rupees 3,276, the school fees in all to Rupees 1,358, and private contributions to thirteen to Rupees 1,796.

16. The cost of the schools varied from Rupees 1,108 (Mulki) to Rupees 119 (Navuru), and the average was Rupees 403.

17. Six school-houses were built, a well sunk, a tank improved, a cemetery enclosed, and a shed built at a burning-ground in connection with the unions, the expenditure being Rs. 7,736.

18. Of the total expenditure on improvements in unions Rupees 4,338 came out of the General Fund, and Rupees 3,117 were left as balances in some of the unions whilst there was a deficit of Rupees 7,455 in the rest.

19. The union schools were inspected by Mr. Garthwaite, but the result is not stated.

20. Results grants, amounting to Rupees 1,662, were given to 318 schools, and it is stated that they were attended by only 831 scholars. This seems to be hardly possible, and the President will report whether any mistake has been made.

21. SANITATION, ETC.—One Superintendent of Vaccination and eleven Vaccinators vaccinated 12,104 subjects, or 1,008 each, at a cost of 3 Annas and 10 Pies per case, and eighty-seven per cent. of the cases were successful.

22. Two dispensaries have been opened, and have been successful. The average number of patients *per diem* is 37·4, and the total number treated during the year was 2,119. The Circle paid a contribution of Rupees 800 to the Mangalore Dispensary.

23. OFFICE ESTABLISHMENTS.—The cost of office establishments, etc., was Rupees 2,089.

24. The Accountant-General debited the Circle in January 1873 with Rupees 5,943 as an adjustment of discrepancies existing so far back as 1855-56 between his books and the Collector's. The Local Fund Board accept the debit, but the Revenue Board request Government to inform the Accountant-General that he was in error in thus forcing a Local Fund Board to pay a large sum on his *ipse dixit*. In such cases the full particulars should be stated to the Revenue Board, and

they will either ask the Circle concerned to accept the debit, or address Government if they think the charge is not a fair one for the Local Fund. In this instance they observe that the adjustments go back beyond not merely Act IV. of 1871 but even Act III. of 1866.

25. The Accountant-General debits the Circle with Rupees 2,581 for Miscellaneous Debt Account.

26. BALANCE.—The President makes the balance Rupees 34,157, thus—

	RS.
Assets	1,99,770
Expenditure	1,65,613
	34,157

27. The Accountant-General makes it Rupees 27,101, thus—

	RS.
Assets	2,06,561
Expenditure	1,79,460
	27,101

28. The balance is larger than it ought to have been, and this seems to be the result of inability to spend what was really required for new works.

29. The President will be good enough to report how the Board worked, showing the number of meetings and the attendance of official and non-official members.

30. A memorandum of points in which the President's accounts seem to be erroneous and in which they differ from the Accountant-General's will be sent to him and he will be requested to submit his explanation as soon as possible in order that correct figures may be embodied in the General Report.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 180. ORDER THEREON, 19th March 1874, No. 468.

Although the above report is submitted nine months after the close of the official year, the discrepancies existing between the accounts of the President of the Local Fund Board, the Accountant-General, and the Comptroller of Public Works Accounts are so great that the Board of Revenue express their inability to judge whether the public works of the circle were carried on energetically or not. The state of things thus disclosed is unsatisfactory in the highest degree. The Accountant-General will submit what explanation he may have to offer, and state the plan he would propose to adopt to prevent the recurrence of such differences in the accounts of the current year. A similar report will be called for in the Public Works Department from the Comptroller of Public Works Accounts.

2. Education seems to have been fairly attended to during the year with twenty-five Local Fund Schools and thirty-three Pyal Schools drawing an aggregate results grant of Rupees 1,662. The statement in paragraph 20 of the Board's Proceedings that these grants were given to 318 schools appears to be a mistake, and the attendance reported by the President (831) is, therefore, probably not understated. The result of the establishment of two dispensaries on a small scale in outlying taluqs has been eminently satisfactory.

3. In the adjustment of large discrepancies of long standing, the Accountant-General will follow the course suggested in paragraph 24 of the Proceedings of

the Board of Revenue. It is obviously unfair to compel Local Fund Boards to accept charges which they have no means of examining or verifying.

4. The Government refrain from passing any remarks on the apparently large unexpended balance until after receipt of the general report with the figures finally adopted when all discrepancies have been explained.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. J. Wright.

Govt. of {1874} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated March, 19th.

Recd. *Encl.*

G.O., 19th March 1874, *No.* 468.

MARCH.

Nos. 179-180.

South Canara Circle.—Orders passed on the Revenue Board's review of the annual report of this Circle for the year 1872-73.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue, dated 12th January 1874, No 37

Order thereon, 19th March 74 No 468

Although the above report is submitted nine months after the close of the official year, the discrepancies existing between the accounts of the President of the Local Fund Board, the Accountant General and the Comptroller of Public Works Accounts are so great that the Board of Revenue express their inability to judge whether

Letter forwarding the general report for 1871-72 the Bd of Revenue suggested that the report for each circle should be separately reviewed. - The Govt declined to dispense with the general report but remarked "It would be useful for the Bd of Revenue to review each report as it comes in and pass such remarks on administrative points as may seem necessary, leaving financial points and other than minor local administrative questions to be dealt with in the general review. A copy of the order on each report should be forwarded for the information of Govt.

The Bd proceedings under disposal are first received under the above order. As the local report has been reviewed in detail by the Bd of Revenue it has not been thought necessary to do so in the draft G.O also.

whether the Public Works of the circle were carried on energetically or not. The state of things thus disclosed is unsatisfactory in the highest degree. The Accountt General will submit what explanation he may have to offer and state the plan he would propose to adopt to prevent the recurrence of such differences in the accounts of the current year. A similar report will be called for in the Public Works Department from the Comptroller of Public Works Accounts.

2. Education seems to have been fairly attended to during the year with twenty five local fund schools and

and 33 pyal schools drawing an aggregate results grant of Rupees 1662. The statement in para 20 of the Board's Proceedings that these grants were given to 318 schools appears to be a mistake and the attendance reported by the President (831) is therefore probably not understated. The result of the establishment of two dispensaries on a small scale in outlying talugs has been eminently satisfactory and a wide field seems to be thus opened for the expenditure of local funds to the undoubted benefit and satisfaction of the mass of the rate-payers.

3. In the adjustment of

of large discrepancies of long standing, the Accountt. General will follow the course suggested in para 24 of the Proceedings of the Board of Revenue. It is obviously unfair to compel Local Fund Boards to accept charges which they have no means of examining or verifying.

The Government refrain from passing any remarks on the apparently large unexpended balance until after receipt of the general report with the figures finally adopted when all discrepancies have been explained.

Well appear in future Budget under new head

105 C. 140

President of the Local Fund Bd.; S. Canara	6
Board of Revenue.	14
Revenue Dept.	6
Public Works Dept.	21
Surgeon Genl. I. M. Dept.	6
Director of Public Instn.	1½
Sanitary Commr.	16
Account. General	6
President of the Munc. Comrs.; S. Canara	6

Govt. of {1874} Madras.

Financial

To The Board of Revenue &c.

Dated Mar. 19 }
Recd. } 1874, No. 468.

Nos. 179. 180.

South Canara Circle. Orders passed on the Rev. Bds. review of the Annual report of this Circle for the year 1872-73.