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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 754 Press / Mis.

18-19

Dated 1-5- 1874.

8/9

Not to be folded or roughly handled

No. 18. Read the following Proceedings of the Board of Revenue, dated 10th February 1874, No. 268 :—

Read letters from the President of the Local Fund Boards, Bellary District, dated 1st and 24th September 1873, Nos. 293 and 324.

THE Reports of the Local Fund Boards of the Bellary District for 1872-73 will be submitted to Government.

BELLARY.

2. RECEIPTS.—The assets were Rupees 1,37,635, of which Rupees 1,495 were at the credit of the Local Fund Board at the beginning of the year.

3. The receipts of the year (excluding the balance) were Rupees 1,36,140, or Rupees 56,163 more than in 1871-72.

4. The most important increase was in Land and Road Cess, which amounted to Rupees 93,718, though the actuals of 1871-72 were only Rupees 52,145 and only Rupees 75,000 were expected. This is said to have been due to the realization of arrears which accrued in 1871-72. The seasons of that year were unfavourable, but scarcely unfavourable enough to account for so large an amount of arrears. The President should see that the Imperial Revenue and the Land Cess are collected *pari passu*.

5. The house-tax was collected for two years, none having been realized in 1871-72, but the collection was found to be difficult, and the actuals only exceeded the estimate by Rupees 461 out of Rupees 5,061.

6. Private contributions for Village improvements amounted to Rupees 2,164.

7. The President will report how much of the Rupees 1,350 given as receipts from School fees was not obtained from that source, but was at the credit of the Rate Schools when they were transferred to the Local Fund Board.

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

		RS.	RS.
New Works.	Communications, by Public Works Department.	4,018	
	Do. by Other Agency	64	
			4,082
Repairs ...	Communications, by Public Works Department.	51,830	
	Educational, by Other Agency	530	
	Sanitary and Miscellaneous, by Public Works Department	380	
	Do. by Other Agency	2,000	
			54,740
	Total...		58,822

9. The expenditure as shown by the President and the Accountant-General was—

		President. RS.	Accountant-General. RS.
New Works.	Communications, by Public Works Department	4,018	5,121
	Do. by Other Agency	64	...
		4,082	5,121
Repairs ...	Communications, by Public Works Department	50,334	50,497
	Do. by Other Agency	...	8
	Educational, by Other Agency...	71	...
	Kooditany Bungalow by the Public Works Department	250	250
	Avenues, by Other Agency	1,240	1,135
		51,895	51,890
		55,977	57,011

10. Thus according to the President 95·16 per cent., and according to the Accountant-General 96·92 per cent. of the allotments were expended. This is very satisfactory.

11. The expenditure on Establishment differs according to the three accounts before the Board. They are as follow :—

	President.	Accountant-General.	Controller, P. W. Accounts.
	RS.	RS.	RS.
Supervision by Public Works Department...	15,378	12,251	13,932
Petty Establishment	3,009	1,929	1,986
Total ...	18,387	14,180	15,918

12. According to the President Tools and Plant cost Rupees 518, according to the Accountant-General they cost Rupees 720.

13. Six-hundred and thirty-four and three-eighth miles of road were maintained, 2½ of new road were in progress, one road dam was constructed, the Kooditany bungalow was repaired, and avenues in all the taluqs except Hurpenhully, containing 6,120 trees, were kept up.

14. The expenditure on new road-work was as follows :—

	RS.	
Chetwadghy to the Hossoor Ferry ...	2,701	
Sirgoopah to Adoni	942	For work done in 1871-72, etc.
Dam on road from Bellahoonsy to Humpsagur	440	

No funds were available for two roads sanctioned in 1871-72, viz., Bellary to Sirgoopah, and Bellary to Raidroog ; nor for one sanctioned in 1872-73, viz., Bellary to Cumbadoor.

15. GRANT II.—One Deputy Inspector and two Inspecting Schoolmasters attended to six Local Fund Schools, and an unknown number of private schools. The Deputy Inspector examined 123 Schools, and awarded Rupees 3,654 in Results Grants, of which Rupees 1,727 were paid within the year. The number of scholars in these schools should be given, and the work done by the Inspecting Schoolmasters should be briefly described. Three taluqs, Raidroog, Hudgalli, and Hurpenhully were visited by a Deputy Inspector for the first time. The cost of Inspection was Rupees 2,865, Rupees 125 more than the estimate.

16. Seven schools are shown as Local Fund Schools in the Union Fund statement, but the management of one of them, Hurpenhully, which had been assumed without sanction, was relinquished in accordance with the orders of Government on the Budget. The charges in the other six schools amounted to Rupees 3,540. So far as the Board can understand the Deputy Inspector's report there were only some 200 scholars attending these schools, and the cost of their education was very great. The President should direct special attention to these schools. The case of Kumply, where English and Telugu are taught and the people want only Canarese, should be attended to at once, and Raidroog should apparently be closed or only maintained as an economically conducted elementary school.

17. Rupees 71 were spent in repairing the school-house at Hospett.

18. GRANT III.—The Local Fund Board maintain a Dispensary at Hospett (10,065 inhabitants), and contribute to the support of one in Bellary. The cost of the former was Rupees 1,215, which was all paid out of the balance at its credit when transferred to the Local Fund Board. Relief was given to 55 in-patients and 1,977 out-patients. The Lingayets, who are in great force in the neighbourhood, entertain caste prejudices which prevent them from resorting freely to the Dispensary, and patients go chiefly for external treatment. Nevertheless the results are satisfactory.

19. Rupees 1,194 were spent on vaccinating 4,422 persons; six Vaccinators operated in 737 cases each, at a cost of 4 Annas and 4 Pies a case, and 92·42 of the cases were successful.

20. Rupees 4,489 were actually spent in Village improvements. The sum which appears in the accounts is Rupees 6,366, but Rupees 1,877 of this remained unspent in the hands of the Tahsildars.

Proceedings of the Madras Government, Financial Department,
1st May 1874.

21. The establishment in the six public bungalows* cost Rupees 688, and Rupees 250 were spent in repairing one of them. The number of travellers who used them was 332, and Rs. 472 were collected in fees. Thus these institutions cost Rupees 466 more than their income, but Rupees 703 were at their credit when they were transferred to the Local Fund Board.

* Kooditany, Hospett, Gadiganoor, Yethenhutty, Bellahoonsy, and Humpsagur.

22. GRANT IV.—Office establishments, etc., cost Rupees 1,062.

23. The accounts of the Local Fund Board and the Accountant-General agree, except as regards the expenditure in Grant I. Taking the Accountant-General's figures the whole expenditure was Rupees 91,688, and the closing balance Rupees 45,947.

GOOTY.

24. RECEIPTS.—The assets were Rupees 1,73,348, of which Rupees 46,276 were at credit at the beginning of the year. The Accountant-General makes them Rupees 1,73,342, omitting a refund of Rupees 6 paid by the Tadpatry Tahsildar.

25. The receipts of the year (excluding the balance) were Rupees 1,27,072, or Rupees 30,615 more than in 1871-72.

26. The Provincial grant for roads was reduced by Rupees 11,040,† but the collections of Land and Road Cess increased by Rs. 38,133. Several new items, such as House-tax (Rs. 2,059), School Fees (Rupees 376), Contribution from other Circles and Municipalities (Rupees 987), and Private contributions towards making a tank in Yeroor (Rupees 800), appear in the accounts.

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

27. The actual collections of Land and Road Cess in 1871-72 were Rupees 72,326, the estimate for 1872-73 was Rupees 92,000, and the actuals were Rupees 1,10,459. The increase is said to result from the collection of arrears which accrued in 1871-72. The remarks made on this subject with regard to the Bellary Circle apply to this Circle also.

28. EXPENDITURE—GRANT I., The allotments for Public Works according to the books in this office were—

		RS.	RS.
New Works...	Communications, by Public Works Department..	26,065	
	Do. by Other Agency	581	
	Sanitary and Miscellaneous, by Other Agency...	700	
			27,346
Repairs... ...	Communications, by Public Works Department...	50,100	
	Sanitary and Miscellaneous, by Other Agency...	2,200	
			52,300
	Total...		79,646

29. The actual expenditure according to the President and the Accountant-General was—

		President.	Accountant-General.
		RS.	RS.
New Works	Communications, by Public Works Department.	23,701	23,701
	Do. by Other Agency	...	483
	Tadpatry Dispensary, by Other Agency... ...	556	...
		24,257	24,184
Repairs ...	Communications, by Public Works Department	47,410	47,410
	Do. by Other Agency	656	128
	Avenues, by Other Agency	1,899	1,534
		49,965	49,072
	Total...	74,222	73,256

30. The President's action in striking out the Rupees 83-13-0 which had been wrongly charged to the Local Fund Board for "land taken up for excavation in repairing the Chekatumbal tank" is evidently right. The Accountant-General's ruling, that the Rupees 113-14-3 paid for land taken up in making the road from Maddikerra to Cheppagherry should be debited to Contributions instead of to Works, was erroneous. The Accountant-General's attention will be called to the subject. Unless the greatest care is taken in preparing such instructions to Local Fund Boards serious confusion must inevitably arise.

31. Adding this Rupees 114, the expenditure according to the President was 93·33 per cent. of the allotments. According to the Accountant-General it was 92·11 per cent.

32. This is satisfactory.

33. The President will call the attention of the District Engineer to the fact that his statement, that part of the difference between allotments and expenditure was due "to the short outlay in certain cases," is not an explanation but a reiteration.

34. The entry of Rupees 656 spent in paying compensation for lands as outlay on repairs is objectionable. "New Works" would include the item more properly.

35. The expenditure on Establishment according to the President, the Accountant-General, and the Controller of Public Works Accounts, was as follows:—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
Supervision by the Public Works Department ...	18,753	18,423	20,396
Petty Local Fund Establishment...	2,869	2,446	2,588
Total...	21,622	20,869	22,984

36. The expenditure on Tools and Plant was Rupees 600 according to the President, and Rupees 984 according to the Accountant-General.

37. Three hundred and seventeen and three-quarter miles of road were maintained and were all in good order, with the exception of the roads from Pennair to Joludrassu and from Bellary to the Cuddapah frontier, 10¾ miles of road were completed and 53 in progress, 22 road dams were built, the Tadpatry Dispensary was nearly built, and the avenues of the Circle were maintained. The President will be good enough in future reports to give some particulars as to the length and condition of the avenues, and the number of trees.

38. The expenditure on new roads was as follows, but most of it was for work done in 1871-72:—

	RS.
Sirgoopah to Adoni...	
Halvy to Kosgi	4,000
Kosgi to Madavaram	3,701
Adoni to Yemiganoor	4,945
Royalcheroovoo to Yadiki	4,463
Anantapore to Tadpatry...	1,951
	4,099

39. GRANT II.—One Deputy Inspector and two Inspecting Schoolmasters were employed, and the Deputy Inspector supervised the Pennacondah Circle, as well as the Gooty Circle. The cost was Rupees 2,758, of which Rupees 1,771 was paid by the Gooty Circle, Rupees 573 by the Pennacondah Circle, and Rupees 414 by the Municipalities of Gooty, Adoni, and Anantapore. The work which the Deputy Inspector did for the Circle consisted in inspecting two middle-class Union Schools and sixty-one Pial Schools. Rupees 1,393 were spent in Results Grants. The Inspecting Schoolmasters inspected 116 Pial Schools. The number of scholars attending these chools should have been given.

40. Four Union Schools were sanctioned, but only one, viz., that at Tadpatry, was at work. This is an old Rate School to which Government gives a grant of Rupees 240. The charges amounted to Rupees 719, the average attendance was twenty-five, and the school fees are said to have

amounted to Rupees 376. Nothing is said as to the condition of this school. The cost seems to be out of all proportion to the number of pupils, and the fees are large. The President will be good enough to submit a full report on the school.

41. House-tax was collected in all four Unions, though the management of the schools in three was not assumed because the Unions were not formed till late in the year.

42. GRANT III.—Contributions were made for the Dispensaries in Adoni and Anantapore, but the only Dispensary in the Circle, viz., the one at Tadpatry, was not opened, though the building was nearly finished.

43. The budget provided for a large contribution to the Gooty Dispensary; the President will explain why nothing was paid.

44. Vaccination cost Rupees 1,308, and 5,724 persons were vaccinated. Seven Vaccinators operated in 817 cases each, at a cost of 3 Annas and 7 Pies per case, and 91·61 per cent. of the cases were successful.

45. Rupees 2,714 were spent on Village improvements, etc.

46. GRANT IV.—Rupees 1,229 were spent on Office establishment, etc.

47. 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	1,73,348	1,73,342
Expenditure	1,07,482	1,06,142
Total...	65,866	67,200

PENNACONDAH.

48. RECEIPTS.—The assets were Rupees 74,574, of which Rupees 12,689 was at the credit of the Local Fund Board at the beginning of the year.

49. The receipts of the year (excluding the balance) were Rupees 61,885, or Rupees 26,353 more than in 1871-72. The Provincial grant for roads was greater by Rupees 8,540, and the Road and Land Cess by Rupees 16,098. A toll-gate was established, at which Rupees 1,068 were collected, and Rupees 1,009 of house-tax were collected in the Pennacondah Union.

50. The Grant for roads was raised in G. Os., Financial Department, dated 15th January 1872, No. 30, and 20th March 1872, No. 336.

51. The actual collections of Road and Land Cess in 1871-72 were Rupees 26,227. The estimate for 1872-73 was Rupees 41,120, and the actuals were Rupees 42,325. The increase was due to punctual collection of the dues of 1872-73, and to the collection of arrears which accrued in 1871-72.

52. The estimate for tolls at the new Pennacondah toll-gate was Rupees 5,000, but this was calculated on incorrect data, and the actual receipts were only Rupees 1,068. The establishment cost Rupees 292, which is more than the proportion fixed by Government, viz., 25 per cent. on the gross collections. The abolition of the toll has been sanctioned since the end of the year—*Vide* G. O., dated 8th August 1873, No. 1,109.

53. EXPENDITURE, GRANT I.—The allotments for Public Works according to the books kept in this office were—

		RS.	RS.
New Works.	Communications, by Public Works Department.	9,940	
	Sanitary and Miscellaneous, by Other Agency.	2,070	
			12,010
Repairs ...	Communications, by Public Works Department.	28,060	
	Sanitary and Miscellaneous, by Other Agency.	3,260	
			31,320
	Total...		43,330

54. The actual expenditure according to the President and the Accountant-General was—

		President.	Accountant-General.
		RS.	RS.
New Works.	Communications, by Public Works Department.	794	794
	Sanitary and Miscellaneous, by Other Agency...	1,483	215
		2,277	1,009
Repairs ...	Communications by Public Works Department.	27,692	27,692
	Sanitary and Miscellaneous, by Other Agency...	2,849	2,887
		30,541	30,579
	Total...	32,818	31,588

55. It is stated that Rupees 9,137 of the assignment for New Works were not spent because the estimates were not sanctioned till late in the year. The Board find, however, that sanction for the Cumbadoor road (from Mysore frontier to Bellary, Dhurmaveram Taluq) was communicated to the President in August 1872,* and the fact that only Rupees 463 was spent, in the absence of explanation, must be considered a sign of want of energy. The Boodaly road estimate, for which Rupees 3,000 were assigned, was not prepared, and the work is not entered in the current year's budget. Some explanation should have been given.

* G. O., dated 2nd August 1872, No. 1,021.

56. The Local Fund Board suggest that if the services of the Local Fund Overseer were available for occasional employment under the orders of the Board in framing estimates and plans of works of public utility much more road-work might have been done. The President will be good enough to report the circumstances under which the Overseer's services are *not* so available. If he has too much work another Overseer might be entertained.

57. The expenditure on Establishment according to the President, the Accountant-General, and the Controller was—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
Supervision by the Public Works Department.	8,516	8,723	9,565
Local Fund Petty Establishment...	1,619	1,190	1,036
Total...	10,136	9,913	10,601

It is observed that the Controller makes the cost of supervision by the Public Works Department more than 33 per cent. on the expenditure by the Public Works Department as given by the President. The Board have requested the Controller to furnish a statement showing how these debits were calculated. It is strange that there should be so great a difference between the accounts of the President and the Controller with regard to so simple a matter as the cost of the Local Fund Petty Establishment.

58. The expenditure on Tools and Plant was Rupees 610 according to the President, and Rupees 327 according to the Accountant-General.

59. 415 miles of road were maintained, 25 miles were newly opened out with side and check drains, a road dam was completed, two cart-stands were finished and one nearly finished, new avenues were planted on the Bookapatam road and those in existence maintained, and the Dispensary at Pennacondah was in progress.

60. The Local Fund Board are strongly of opinion that section coolies on roads cannot be properly checked, and that the gang system is better. Both systems have their advantages and their disadvantages, and the Board will be glad to hear how the District Engineer decides the question.

Proceedings of the Madras Government, Financial Department,
1st May 1874.

61. GRANT II.—Rupees 573 were paid to the Gooty Circle for the services of the Gooty Deputy Inspector, Rupees 622 were spent on Inspecting Schoolmasters, and Rupees 771 wer expended on Results Grants to thirty-four Pial Schools attended by 680 scholars. The President will be good enough to report how many Inspecting Schoolmasters were employed, and during what time, and what work they did.

62. The Pennacondah Local Fund School cost Rupees 628. Nothing is said about the state of the school. The average number of scholars is said to have been thirty, and the fees paid by them Rupees 144, so that their education cost more than Rupees 14 each.

63. GRANT III.—The Dispensary at Pennacondah was not opened until the beginning of March.

64. Four Vaccinators vaccinated 2,284 persons at a cost of Rupees 653. Each Vaccinator had 571 cases, costing 4 Annas 6 Pies each, and 94 per cent. of the cases are said to have been successful.

65. The expenditure on Sanitation was—

	RS.
Improving Towns	1,331
Sanitation at Festivals	40
Scavengering	1,179
	2,550

66. GRANT IV.—The cost of office establishments, etc., was Rupees 754.

67. The President gives the expenditure as Rupees 40,816, and the balance as Rupees 23,758. The Accountant-General gives the expenditure as Rupees 48,789, and the balance as Rupees 25,785. In either case the balance has greatly increased, and the income of the year has not been made sufficient use of. The Board hope that the report for the current year will show greater activity.

GENERAL.

68. In Bellary the business was transacted at sixteen Meetings of the Local Fund Board, with an average attendance of four resident members. In Pennacondah out of fourteen non-official members only the three resident at Pennacondah attended, and they were "more or less regular in attendance." Nothing is said about the attendance at the Gooty Board.

69. The President complains of the discrepancies in the accounts kept by the Local Fund Board and by the Accountant-General, and points out that it is very desirable that the final revision of the accounts should take place and the results be communicated to the Local Fund Boards before their annual reports are submitted. The importance of this cannot be over-estimated. In reviewing the Local Fund Reports of 1872-73 the Board have found it over and over again impossible to form an idea of how the expenditure in a circle has really been managed, because the the accounts kept by the Local Fund Board, the Accountant-General, and the Controller differ so enormously. The Accountant-General and the Controller will be requested to inform the Board by what date it will be possible in future to complete their final revision of Local Fund accounts.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 19. ORDER THEREON, 1st May 1874, No. 754.

The thorough way in which the allotments for Public Works expenditure were worked out in the Bellary Circle is satisfactory. Immediate attention should be paid to the remarks of the Board of Revenue in paragraph 16 of their Proceedings on the cost of education per pupil in the Local Fund Schools, and the Government desire to have a special report on the subject.

Proceedings of the Madras Government, Financial Department,
1st May 1874.

2. In the Gooty Circle also the proportion of expenditure to allotments was satisfactory in the case of Public Works. The submission of the full report called for by the Board of Revenue on the old Rate School at Tadpatry is awaited, and a similar report should be submitted regarding the Pennacondah School.

3. The Government fully concur in the views of the Board of Revenue regarding the importance of having the final revision of accounts completed and intimated to the Local Boards before the annual reports are submitted.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue.
,, Public Works Department.
,, Director of Public Instruction.
,, Accountant-General.

Exd. A. S. Rodgers.

Govt. of {1874} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated May, 1st.

Read.

Encl.

G. O., 1st *May* 1874, *No.* 754.

MAY.

Nos. 18-19.

Bellary, Gooty, and Pennacondah Circles.—**Report for 1872-73 on these Circles, reviewed.**

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ *Proceedings of the Board of Revenue, dated 10 February 1874, No. 268-*

19 Order thereon, dated 1st May 1874 No. 754.

The thorough way in which the allotments for Public Works expenditure were worked out in the Bellary Circle is satisfactory. Immediate attention should be paid to the remarks of the Board of Revenue in para 16 of their Proceedings on the Cost of Education per pupil in the Local Fund Schools, and the Government desire to have a special report on the subject.

subject.

In the Goaty Circle also, the proportion of Expenditure to allotments was satisfactory in the case of Public Works. The submission of the full report called for by the Board of Revenue on the old rate school at Tadpatry is awaited, and a similar report should be submitted regarding the Pennacondah school.

The Government fully concur in the views of the Board of Revenue regarding the importance of having the final revision of Accounts completed, and intimated

16

the Local Boards before the annual reports are submitted.

J.

To

The Board of Revenue
P. W. Department
D. D. Station
Asperal

disposals

Govt. of {1874} Madras.

Financial.

To
The Board of Revenue
&c.

Dated May 1
Recd. } 1874, No. 754.

Nos. 18-19.

Bellary, Ghooty & Penacondah Circles.
Report for 1872-73 on these
Circles, reviewed.