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MADRAS RECORD OFFICE

Government of Madras

Finance DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue, dated 31st March 1885, No. 1060.

ABSTRACT.—Submitting to Government report on the operations of local funds constituted under Madras Act IV of 1871, for the year 1883-84.

ORDER—dated 13th July 1885, No. 453 L.F., Financial.

The above report of the Board of Revenue on the operations of local funds under Act IV of 1871, for the year 1883-84, is so full and clear that there is little need of remarks from Government. The report was only received on the 16th of May last, or seven months after the date prescribed by Government. The delay, however, is accounted for chiefly by the late submission of the circle reports, none of which were received on the due date, while those from Madanapalle, Chicacole, Chatrapur and Vizagapatam were received in the fourth month after they were due, and the last report from Ellore was received only on the 18th October last or three days after the date prescribed for the submission of the Board's General report. This is very unsatisfactory. The Government will themselves in future review these reports, and they hope that all Presidents will do their utmost to secure their punctual submission.

2. The action of the Board of Revenue in treating loans and investments as transactions under the service heads is approved, and the Accountant-General is requested to adopt this course in preparing the accounts to be rendered by him for the year 1884-85.

3. The number of Local Fund circles administered under the Act was the same as in the preceding year, viz., 30.

4. The assets, expenditure and balance of the year are compared below with those of 1882-83 :—

	Assets.	Expenditure.	Balance.
	RS.	RS.	RS.
1882-83	85,55,686	60,79,711	24,75,975
1883-84	83,93,964	60,99,019	22,94,945

5. The opening balance adopted in this report differs from the closing balance reported for 1882-83 by Rs. 97,214, and the difference is explained to be the result of adding to the opening balance Rs. 2,68,555, the amount of loans and investments, and of deducting therefrom Rs. 1,71,341, being advances, &c., which were excluded from the accounts of the previous year.

	RS.
1882-83	24,75,975
1883-84	25,73,189
Difference ..	97,214

6. Excluding the contributions between circles and debt accounts, the actual receipts of the year amounted to Rs. 58,09,515 against Rs. 55,59,526 in 1882-83,

and the increase appears chiefly under Provincial grants, Land-cess and Tolls. The receipts from the main sources of revenue are compared below with those of the previous year :—

	1882-83.	1883-84.
	RS.	RS.
Provincial grants—		
For roads and other public works	1,13,474	1,47,000
For schools	6,184	13,021
For general purposes	28,100	13,220
Pound fund	33,791	33,611
Ferry rents	1,45,419	1,43,597
Fishery rents	92,781	97,878
Land-cess	42,15,171	43,57,425
Tolls	3,86,662	4,41,317
School fees	36,862	44,785
Endowments, &c.—		
Schools	3,600	8,075
Hospitals and dispensaries	16,958	29,497
Choultries	2,34,891	2,29,514
Markets	56,876	62,023
Private contributions for works	44,247	38,545
Avenues	36,333	45,678

7. The grants from Provincial funds exceeded those of the preceding year by Rs. 25,483; but if the sum of Rs. 25,394 refunded in 1882-83 to the Tinnevelly Circle board is excluded from this head, as being an item of miscellaneous revenue, the excess comes to Rs. 50,877, which was mainly due to the enhanced grants made to the Nílgiri circle for the maintenance of communications generally, including the remetalling of the road from Ootacamund to Gúdalúr. The income from Pound fund and Ferry rents was almost the same as in the preceding year, while that from Fishery rents shows an increase of Rs. 5,097, which is stated to be due to the realization of the arrears of previous years and to the larger rentals obtained during the year under report.

8. For want of funds the rate of land-cess in the Kurnool and Madura circles was raised from 9 pies to 1 anna in the rupee of the assessment. Thus the 9-pie rate obtained only in the Godávari and Kistna districts. The cess collections in the year under review aggregated Rs. 43,57,425 or 75 per cent. of the total revenue against Rs. 42,15,171 in the previous year, the increase being chiefly due to the vigorous measures adopted by Collectors in the collection of the revenue. In 21 circles the collections were better and in six worse than in the preceding year. It is satisfactory to observe that the total collections were 83 per cent. of the demand against 78 per cent. in the previous year, the arrear and current collections being respectively 75 and 84 per cent. of the demand against 65 and 82 per cent. in 1882-83. The collections in the Dindigul, Malabar, Negapatam and Shermádevi circles were very good, while those in Bellary, Cuddapah, Madanapalle, Nellore and Nílgiris were not satisfactory. The Anantapur and Madura circles which were very backward in 1882-83, however, show an improvement. Rs. 1,10,443 are reported to have been written off the accounts as irrecoverable, the largest sums remitted being in South Arcot, Bellary and Coimbatore. In the first and the last named circles Rs. 14,917 and Rs. 27,297 respectively were written off the accounts. In Bellary Rs. 24,451 were remitted, partly owing to the death or insolvency of the ryots, and partly owing to certain service inams having been left waste on account of attachment for arrears, &c. The outstanding arrears at the close of the year aggregated Rs. 7,86,565, of which Rs. 5,34,620 are stated to have been since collected up to 31st October 1884, and Rs. 74,689 remitted as irrecoverable, and the balance left on the above date was only Rs. 1,77,256. The income from tolls amounted to Rs. 4,41,317 or 8 per cent. of the total revenue against Rs. 3,86,662 in 1882-83, the increase being ascribed chiefly to the opening of new toll-gates, the transfer of some of the gates to better localities and the greater competition among bidders for the lease of the gates. Of the former amount, Rs. 1,04,585 or about 24 per cent. were contributed by municipalities, Rs. 66,152 or 15 per cent. were collected from the gates directly managed by the circle boards, and the balance or 61 per cent.

from those leased out to contractors. The fees collected in Local Fund schools amounted to Rs. 44,785 against Rs. 36,862 in the previous year, and the increase is explained chiefly by the opening of new schools and the adoption of the new scale of fees.

9. The total receipts on account of endowed institutions amounted to Rs. 3,28,909 against Rs. 3,12,325 in 1882-83, the increase of Rs. 16,584 being the net result of an increase of Rs. 22,161 under Schools, Hospitals and Markets and a decrease of Rs. 5,577 under Choultries. The increase of Rs. 12,539 under Hospitals and Dispensaries was due to the receipt of the arrears of the previous year and of contributions in aid of new dispensaries proposed to be opened, and the increase of Rs. 5,147 in the case of markets was due to the extension of the fee system to additional markets, while the decrease under Choultries was chiefly due to the poor outturn of the chuttram lands in Tanjore. Rs. 38,545 were contributed by private individuals against Rs. 44,247 in 1882-83. Of the former amount Rs. 16,171 were paid on account of public works, and the remainder, Rs. 22,374, for sanitary purposes against Rs. 24,959 and 19,288 respectively in the previous year. Avenue rents and clippings, &c., brought in Rs. 45,678 against Rs. 36,333 in 1882-83, the increase being ascribed to the larger number of trees cut down and sold, and to the keener competition for the purchase of the avenue produce.

10. The total expenditure, excluding contributions between circles and debt accounts, was Rs. 60,88,417 against Rs. 60,74,772 in 1882-83, but if the contributions paid to Provincial funds in adjustment of the famine debt are excluded from both the years, the outlay in the year under review exceeds that of the preceding year by Rs. 3,61,419, owing to the larger outlay on public works and to the inclusion in the accounts of 1883-84 of Rs. 1,80,000 invested in Government securities and of Rs. 15,405 repaid on account of loans, while similar items amounting to Rs. 1,63,900 and Rs. 15,067 respectively were not included in the expenditure under service heads in the previous year. The chief items of expenditure are compared below with those of the previous year :—

	1882-83.	1883-84.
	RS.	RS.
New Works—		
Communications	7,16,518	7,37,189
Buildings	75,036	77,316
Miscellaneous Public Improvements	48,358	40,271
Repairs—		
Communications	21,35,865	22,40,783
Buildings	55,366	50,680
Miscellaneous Public Improvements	1,15,776	1,15,389
Public Works department Supervision, Local Fund Engineering establishment and Contingencies	5,43,746	5,57,976
Interest and repayment of loans	12,645	27,367
Famine debt	4,10,238	62,464
Miscellaneous	78,767	2,59,119
Total Public Works	41,92,315	41,68,554
	6,61,280	6,92,919
Education	2,76,815	2,78,539
Hospitals and dispensaries	1,34,075	1,32,929
Vaccination	2,78,618	2,53,087
Sanitary establishment, &c.	11,712	14,171
Markets	1,88,397	1,78,827
Choultries	1,44,608	1,79,317
Miscellaneous	1,74,902	1,70,040
Supervision and management		

11. The total expenditure on communications, both New Works and Repairs, was Rs. 29,77,972 against Rs. 28,52,383 in the preceding year. It is satisfactory to note that the outlay on communications was 84 per cent. of the allotments against 80 per

cent. in 1882-83, though in four circles, viz., Cocanada, Ellore, Malabar and Tinnevelly, it was less than 75 per cent. of the grant. The cause of the short outlay in these cases is satisfactorily explained in the report. The total length of roads, exclusive of village roads, was 21,018 miles, of which 18,624 miles were maintained during the year against 18,218 miles in the previous year, besides 256 miles of new roads completed and 325 miles in progress. The state of the roads in all the circles excepting South Arcot, Masulipatam and Dindigul is reported to have been generally good; it was unsatisfactory in the excepted circles, owing to the inadequacy of the means at the disposal of the Local Fund boards. In addition to the above, 140 miles of village roads were newly constructed at a cost of Rs. 51,035 and 2,422 miles of old road were repaired at a cost of Rs. 1,68,594. As in the preceding year, separate Engineering establishments for supervising Local Fund works were employed in all the circles. In 28 circles the works were carried out under the supervision of officers of the Engineer and Assistant Engineer grades, while in the remaining two circles of Anantapur and Chicacole they were under supervisors. The cost of these establishments including contingencies amounted to Rs. 5,32,590 against Rs. 5,15,070 in 1882-83, and was 16 per cent. of the outlay on works executed by them against 17 per cent. in the preceding year, and against the maximum rate of 20 per cent. prescribed in G.O., dated 24th April 1884, No. 878. In Anantapur, Cuddapah, Madanapalle, Chatrapur, Masulipatam, Malabar and Nellore, however, the maximum rate has been exceeded owing chiefly to the short expenditure incurred on works. The total number of markets rose from 181 to 219, and that of other endowed institutions from 257 to 271. The total expenditure on endowed institutions was Rupees 3,54,324 against Rs. 3,22,010, the increase being due to the investment of Rs. 12,600 under the Moyan fund in Malabar, and to larger sums being spent on the repair of endowed choultries and dispensaries. Under the General fund Rs. 2,09,445 were spent on the construction and repair of buildings and tanks and wells, and on the plantation and maintenance of avenues against Rs. 2,39,266 in 1882-83. The works so undertaken during the year under review are enumerated in paragraph 40 of the Board's report.

12. The total expenditure on educational operations amounted to Rs. 6,80,319 against Rs. 6,61,280 in the preceding year, the increase being the net result of increases under Training schools, Middle-class schools and Elementary Combined system schools and of a decrease under Result grants. The cost of training schools rose from Rs. 36,865 to Rs. 53,078 as 29 schools of this kind were maintained against 24 in the preceding year. The number of pupils trained in these schools was 674, of whom 539 appeared for, and 349 passed, the Special Upper Primary examination against 419 and 312 respectively in 1882-83. The cost of training each passed student was Rs. 138 against Rs. 118 in the previous year, the increase being ascribed chiefly to the smaller proportion of successful students. The elementary schools in the several circles remained under the supervision of deputy inspectors and inspecting schoolmasters. The deputy inspectors with a few exceptions were borne on the Provincial list, the Local Fund boards concerned contributing lump sums to Provincial funds towards their pay and allowances. There were 117 inspecting schoolmasters wholly maintained from local funds against 122 in the previous year.

13. The following table gives the particulars of the several Local Fund schools :—

Description of schools.	Number of schools.		Attendance.		Total cost.		Net cost.		Average cost of educating each pupil.	
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.
					Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
Middle schools ..	49	62	2,981	3,714	39,990	46,845	24,741	27,196	8 4 10	7 5 2
Primary schools—										
Salary system ..	294	284	10,947	9,393	65,248	66,187	60,872	59,893	5 8 11	6 7 0
Combined system..	1,487	1,488	44,726	46,007	1,69,065	1,87,462	1,45,789	1,58,546	3 4 1	3 7 2
Total ..	1,830	1,834	58,654	59,024	2,74,303	3,00,494	2,31,402	2,45,635	3 15 1	4 2 7

It is observed from the above statement that though the number of schools remained nearly the same as in the preceding year, there was an increase in their attendance and a decrease in the cost of educating each pupil in the Middle schools. The cause of the increase in the cost of teaching each pupil in the Primary schools is however not explained. In addition to the above, an expenditure of Rs. 1,417 is shown as salary grant payments to 16 private schools attended by 498 pupils against Rs. 14,343, shown as having been paid on this account in the previous year. The decrease in the outlay under this head is explained by the fact that the stipends of teachers in the combined system schools in Malabar were shown as salary grants to private schools in 1882-83. Rs. 2,23,447 were paid as results grants to 8,954 schools with an attendance of 152,447 pupils against Rs. 2,41,573 paid to 8,385 schools attended by 163,036 children in the previous year, and the large falling off in the expenditure under this head is explained in paragraph 47 of the report.

14. In addition to the 190 dispensaries which remained at the close of 1882-83, 15 new dispensaries were established during the year under review, and one which was temporarily closed in the previous year was reopened in another locality, the total number at the end of 1883-84 being thus 206. Of these, 19 were maintained from the endowments attached to them, while 18 were kept up from the surplus proceeds of the endowments attached to certain chuttrams in the Tanjore and Tinnevelly districts. The total cost of all the dispensaries was Rs. 2,78,539 against Rs. 2,76,815 in the preceding year. The total number of patients treated in these institutions and of those treated by the extra medical practitioners in Nellore, by the itinerating hospital assistant in Ellore and by the hospital assistants attached to the Head Assistant Collectors' offices in Godávari and Tinnevelly were 10,770 in-patients and 969,021 out-patients against 12,619 and 885,932 respectively in the preceding year. It is satisfactory to note that the large increase in the number of out-patients is ascribed to the additional dispensaries opened during the year and to the growing popularity of these institutions. The action of some of the boards in restricting by rule the classes of persons entitled to relief as in-patients is in the opinion of Government unwise. The total number of midwives employed in the several circles was 82, and the number of labor cases attended to by them was 2,267 against 2,061 cases attended by 84 midwives in 1882-83. Their total cost including that of training midwifery pupils was Rs. 7,307. Besides the midwifery school at Tanjore, which was temporarily closed as no candidates could be induced to join it, there were three medical schools established by the Local Fund boards at Tanjore, Madura and Nellore for training students to be employed by them as hospital assistants, and an account of the working of these schools will be found in paragraph 48 of the report.

15. There were 44 deputy inspectors of vaccination and 606 vaccinators employed on vaccine operations against 38 of the former and 593 of the latter in the preceding year. The work done by them and its cost per successful operation are compared below with those of 1882-83 :—

Years.	Number of persons vaccinated.	Number of successful cases.	Percentage of successful cases to total number vaccinated.	Cost per successful case.
				Rs. A. P.
1882-83 ..	567,540	531,672	94	0 4 0
1883-84 ..	606,664	566,264	93	0 3 9

The Government agree with the Board in considering that though the operations of the year show an advance over those of the preceding year they are very far from being what they ought to be, as the number of persons protected from small-pox during the year is shown to be only 67 per cent. of the number of births. The results were, as pointed out by the Board, very backward in South Arcot, Cuddapah, Madanapalle, Chicacole, Chatrapur, Cocanada, Ellore, Salem and Vizagapatam, in which less than 50 per cent.

of the children born were successfully vaccinated. The attention of the Presidents concerned has been already drawn to this. The Government hope that they have taken the necessary steps to ensure better results in future. The cost per successful case is still very high in Nílgiris, Madanapalle, Cuddapah, Ellore and Bellary. In Nílgiris this is due to the peculiar physical features of the country and to the sparseness of population; but in the other circles it is probably capable of much reduction.

16. Excluding the sum of Rs. 29,818 expended on sanitary works under Grant I, the outlay on sanitation under Grant III was Rs. 2,62,297 against Rs. 2,78,618 in 1882-83, and was incurred for the following purposes:—

	Rs.
1. Improvement of water-supply	52,739
2. Do. of village-site	15,724
3. Conservancy of towns and villages	1,56,161
4. Fairs and festivals	9,208
5. Miscellaneous	28,465
Total ..	2,62,297

The Government note that 83 per cent. of the total allotments sanctioned for the purpose was utilized during the year under review against 80 per cent. in 1882-83. Much greater improvement is possible, and there is no reason why at least 95 per cent. of these allotments should not be judiciously spent in every year. Including the expenditure under Grant I, the total outlay on this account was, as in the preceding year, 12·6 per cent. of the General Fund assets against the proportion of 12·5 per cent. prescribed in G.O., Public department, dated 30th December 1882, No. 1652.

17. During the year under review there were 329 choultries maintained by the Local Fund boards against 319 in the previous year. Of the former, 198 had endowments attached to them, and in 57 of these endowed choultries, 2,163,938 travellers are stated to have been fed at a cost of Rs. 68,513 against 2,159,718 persons fed at a cost of Rs. 78,207 in 1882-83, the decrease in the cost of feeding being ascribed chiefly to the fall in the prices of provisions. In addition to these 22,349 and 10,950 paupers were fed respectively in the Arcot and Kurnool lungerkhanas, 50 blind persons were allowed a monthly pension of Rs. 3-8-0 each from the funds of the Tirukurangudi chuttram in the Tinnevelly circle, and 15 such persons received Rs. 2-8-0 each per mensem from the funds of the Kuttalam choultry in the Shermádevi circle. There were 236 bungalows used by 8,054 travellers against 243 bungalows used by 6,845 travellers in the previous year. The amount of fees collected from these persons in 1883-84 was Rs. 11,422 against Rs. 24,043 spent on their maintenance. The Government are of opinion that the rates of fees levied in these bungalows should be raised wherever possible, in view to their being made more self-supporting.

18. The total amount contributed by the several Local Fund boards to Municipalities and to Missionary and other bodies for medical and sanitary purposes, as detailed in paragraph 53 of the Board's report, was Rs. 82,170 against Rs. 81,847 in 1882-83.

19. The total charges of administration, including contingencies, was Rs. 1,70,040 or 2·8 per cent. of the total expenditure and 2·9 per cent. of the actual receipts.

20. The average incidence of taxation under Act IV of 1871, per head of the population censused in 1881, was Annas 2-9 or Annas 2-6, according as tolls are included or excluded, against Annas 2-7 and Annas 2-5 respectively in the preceding year, the increase being due to enhanced collections under Land-cess and Tolls. The incidence of the total Local Fund revenue was Annas 3-4 per head or 2 pies more than in 1882-83.

21. The constitution of the several Local Fund boards remained nearly the same as in 1882-83. The number of meetings held in the year averaged 13 per circle, with an attendance of 4 officials and 5 non-officials out of a total of 12 and 14 respectively on the boards. The Government are pleased to hear that the non-official members of

local boards are taking greater interest in matters connected with the administration of local funds, and the excellent services of Mr. Kottaiswami Tévar, the non-official vice-president of the Madura Circle board, are noted with much satisfaction.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Board of Revenue.
„ the Revenue department,
„ the Public Works department,
„ all Presidents of District Boards.
„ the Accountant-General.
„ the Director of Public Instruction.
„ the Surgeon-General with the Government of as.
„ the Sanitary Commissioner for Madras.

with copy of 's proceedings, dated 31st 1885, No. 1060.

ENDORSEMENT—dated 13th July 1885, No. 454 L. Financial.

Copies to the Government of India, Home and Financial departments.

E. F. WEBSTER,
Chief Secretary.

Exd. J. Wright.

Original

Govt. of {1885} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., 13th July 1885,
Nos. 453, 454 L.F.

JULY.

Local Fund Report.

Reviewing the Board's report on the operations of Local funds, consititued under Madras Act IV of 1871, for the year 1883-84.