M.R.O. 1—39,000—16-10-23.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2462	Press / Mis.
352-53 Dated	23-9-1868.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 23rd September 1868.

No. 352. Read the following Proceedings of the Board of Revenue, dated 19th August 1868, No. 5,966:—

Read the following Proceedings of the Madras Government, dated 20th June 1868, No. 1,745, Revenue Department.

* * * *

1. Ordered to be communicated to all Collectors for information.

2. Adverting to paragraph 2 of the Order, the Board observe that the necessary forms and instructions have already been issued to Collectors for the preparation of the Monthly and Annual Local Fund Returns to be furnished by them.

3. The special attention of the Collector of the Kistna District is requested to the remarks of Government, in paragraph 6 of the Order, regarding the expenditure of less than 15 per cent.

4. With reference to paragraph 7, the Collector of Madura will report on the subject noticed by Government in respect to the apparently heavy expenditure incurred for watering and maintaining avenue trees in the district.

5. In paragraph 9, the Government notice the very small expenditure in the districts noted in the margin, from the Jungle Conservancy Fund, and that they are much disappointed at this result. The attention of the Collectors of these districts is drawn to these remarks. The Board trust that the reports for 1867-68 will shew better results. If the expenditure should be small, explanation should be afforded.

Kistna.	Trichinopoly.
Bellary.	Coimbatore.
Madras.	

6. Adverting to paragraph 15, the Board observe that the Bungalow Surplus Funds are being appropriated for the repair of bungalows, wherever they are found most necessary.

7. The Government observe in paragraph 15 of the Order that in the districts noted in the margin, the balances on account of Endowment Fund, at the close of 1866-67, were large, and that the Board should have stated how it is proposed to utilize the surplus in each district. Similar observation having been made in Government Order, dated 10th May 1867, No. 1,067, with reference to the balance which remained at the end of 1865-66 in Madura, Tanjore, and Tinnevelly, the Collectors of these districts were requested* to report on the subject. The Collector of Madura only has submitted his report, as observed by Government in their present Order, while those of the other two districts have not as yet done so. These, as well as the Collectors of the Godavery and Trichinopoly Districts, where the balances at the end of 1866-67 were also large, will report on the point. It is desirable that Collectors should in future invariably notice in their annual reports whether any portion of the accumulated funds of the Choultries may be utilized in any way without violating the intention of the original endowments.

Godavery.	Madura.
Tanjore.	Tinnevelly.
Trichinopoly.	

*Board's Procs., dated 4th July 1867, No. 4,170.

8. With reference to paragraph 22, it may be stated that the disposal of Process Service Funds, which have largely accumulated in some districts, is under contemplation, and that necessary instructions to Collectors are about to be issued.

No. 5,966.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th August 1868.

Read the following Proceedings of the Madras Government, dated 20th June 1868, No. 1,745, Revenue Department:—

No. 502. Read the following Proceedings of the Board of Revenue:—

Submitting to Government report on operations of Local Funds for 1866-67. } (Here enter 3rd April 1868, No. 2,457.)

No. 503. ORDER THEREON, 20th June 1868, No. 1,745.

Local Funds, No. 15.
Account.

1. In these Proceedings the Board of Revenue report on the operations of the several "Local Funds" of the Presidency in the year 1866-67.

2. The Board attribute the delay in the submission of this report to the confused state of the accounts received from the districts. They point out that the returns furnished to the Accountant General by the Collectors are not suited to their requirements, as they do not show the entire expenditure of the year and the balance at the end of the year, and they, therefore, propose to procure, in future, a distinct set of accounts from the Collectors. This arrangement will entail much additional labour on the Collectors' offices, but as the Accountant* General has reported that he acts under the orders of the Government of India, the Board's suggestion is approved.

* Letter dated 3rd December 1867, No. 279, paragraphs 8 and 9, (Proceedings of Government, dated 16th December 1867, No. 2,995.)

3. The Government proceed to notice briefly the operations under each of the subordinate heads of the "Local Funds."

4. DISTRICT ROAD FUND.—The receipts under this head amounted to Rupees 8,80,810, against Rupees 6,53,354 in 1865-66. The increase occurred chiefly under "Road Cess," which was introduced into several districts† for the first time in the year under report. There was also a large increase of Rs. 95,274 under "Recoveries of unadjusted charges," but this was nominal, the item being no source of actual income.

† Vizagapatam. Cuddapah. Tanjore. Tinnevelly. South Canara. Malabar.

5. The total sum available for expenditure was Rupees 11,96,167, inclusive of the balance at the commencement of the year. The sum actually spent was Rupees 7,88,161, inclusive of the cost of Establishments and other items, as shown in the margin. The outlay on roads and communications was 61·18 per cent. of the sum available for that purpose, against 51·52 per cent. in the previous year. The Board explain that the former is not the true *ratio* of the total expenditure, as in some districts the entire sum spent by the Public Works Department is not included in the return for want of information as to the amount, and, in others, lump sums are entered in the Collectors' statements, as expended by Range Officers, but which the Board have transferred to the head "Unadjusted charges," to be accounted for hereafter. This state of things tends to mislead, and prevents the Government from forming an accurate opinion of the extent to which the funds have been utilized. They trust that the Board will be able, in future, to place before them more reliable and complete information, and orders will be issued

	Rs.
Roads and Communications	6,43,152
Petty establishments and contingencies	29,641
Cost of Public Works supervision...	27,642
Erroneous credits in previous years and transfers to other heads	12,040
Unadjusted charges..	75,686
Total ..	7,88,161

to the Engineer Officers, through the Public Works Department, to render every assistance to the Collectors in making their statements represent the entire transactions of the year.

6. The proportion of the expenditure to the sum available in the several districts is explained in paragraphs 19 and 20 of the Board's report. The Government do not consider the results to be satisfactory, except in the districts noted in the margin. The expenditure of only 14·99 per cent. with the sum of Rupees 66,456 available in the Kistna district, is very unsatisfactory. The large balances in the several districts, specified by the Board in paragraph 20, should have been utilized to a greater extent.

South Arcot	100 per cent.
Madura	98·79 ,,
Malabar	93·55 ,,
Salem	80·67 ,,
Bellary	79·53 ,,
Coimbatore	75·29 ,,

7. Among the items constituting the cost of "Petty Establishment and Contingencies" out of the District Road Fund, the Government observe one of Rupees 6,853-9-10 for "watering and maintaining avenue trees in Madura." The returns show that the cost of planting new avenues was about Rupees 3,400, and unless the avenues to be maintained are very extensive, the former charge was a very heavy one. The Board will call for an explanation from the Collector on the subject, and submit it to Government.

8. Jungle Conservancy Fund.—The entire receipts on account of the Jungle Conservancy Fund amounted to Rupees 1,12,971-15-9, against Rupees 94,349 in 1865-66. With the balance of Rupees 1,26,764-3-5, the total sum available was Rupees 2,39,736-3-2, but the expenditure was Rupees 1,16,061-4-10 against the Budget provision of Rupees 1,23,000. The difference between the last two sums in the aggregate was only about Rupees 7,000, but the entries for several districts show that no adequate steps have been taken to utilize the provision made in the Budget, and the Government are much disappointed at this result. In paragraph 15 of their Proceedings, dated 12th February 1868, No. 395, the Government remarked that there was a large accumulated surplus at the close of 1865-66, and relied upon the large sums provided in the Budgets for 1866-67 and the two subsequent years being actually turned to account. The report of the actual transactions of 1866-67, now before Government, is very discouraging.

9. The actual expenditure in each of the undermentioned districts, compared with the Budget provision and the sum actually available, is exhibited in the subjoined table:

Districts.	Budget Estimate.	Sum actually available.	Actual expenditure.
	RS.	RS.	RS.
Kistna	14,768	20,369	1,390
Bellary	11,800	18,303	1,682
Madras	3,770	4,955	208
Trichinopoly	3,100	3,787	703
Coimbatore	2,000	4,681	721

These figures show that the Collectors of the districts named have evinced little or no interest in the work of utilizing the Fund, and the Government have in vain sought in their reports for any satisfactory explanation.

10. The Collector of North Arcot fully employed the amount at his disposal, and the attention which Mr. Robinson has given to the planting of topes and avenues in the district, has already received the commendation of Government. The extent of operations in Cuddapah, Madura, and Tanjore was satisfactory.

11. Pound Fund.—The receipts under "Pound Fund" amounted to Rupees 1,44,430, against Rupees 1,65,759 in 1865-66. The decrease of Rupees 21,372 is attributed by the Board of Revenue to the year 1866-67 having comprised only eleven months. The total sum available, inclusive of the previous year's balance, amounted to Rupees 2,61,522, and the expenditure was Rupees 1,41,945. The contribution from this source to the District Road Fund was Rupees 90,829.

12. The transfer of the surplus under "Pound Fund" to the "District Road Fund" should be made in each district without delay, and the Board have properly noticed the irregularities in this respect in some of the districts.

13. Public Bungalow Fund.—The fees received from travellers amounted to Rupees 11,254-14-8. There was a decrease of Rupees 186 compared with the collection in 1865-66, owing to the year under report having comprised only eleven months. The grant-in-aid paid by Government was Rupees 9,762 and, inclusive of other minor items,* the entire receipts amounted to Rupees 27,606-10-9. The expenditure during the year amounted to Rupees 17,167, and the balance of the Fund at its close was Rupees 32,883.

	RS.	A.	P.
* Sale of furniture	1,657	0	5
Sale of bungalows...	1,813	0	0
Miscellaneous items	2,495	7	7
Recoveries of unadjusted charges	624	4	1

14. The Board allude (paragraph 49) to the dilapidated condition of many of the bungalows and the small sum available for their repairs. The Government have already approved the appropriation of the annual surplus for the repair of the bungalows, and the Board will take steps to act upon that order, and to make the best possible use of the balance in repairing the buildings.

Procs., dated 30th November 1866, No. 3,265.

15. Endowment Fund.—*Chuttrums.*—The income under this head amounted to Rupees 2,31,409-13-7, and the total sum available was 3,31,474-10-9, inclusive of the balance of Rupees 1,00,064-13-2. The expenditure of the year amounted to Rupees 2,06,446-11-11, and the balance at its close was Rupees 1,25,027. The balances in the districts noted in the margin were large, and the Board should have stated, with reference to paragraph 15 of the Proceedings of Government, 10th May 1867, No. 1,067, how it is proposed to utilize the surplus in each district. The Government observe that the Collector of Madura reported in his letter† to the Board, dated 13th December 1867, No. 343, that a new Choultry, estimated to cost Rupees 10,000, was to be constructed at Muttanendal, and that this expenditure, allied to the outlay in repairing certain Chuttrums, would leave no balance in that district available for extending operations.

	RS.
Godavery	5,369
Tanjore...	68,279
Trichinopoly	9,253
Madura...	11,074
Tinnevelly	29,061

† Board's Procs., dated 23th March 1868, No. 2,267.

16. *Lunghe[illegible]anahs.*—The number of Lungherkhanahs (Alms houses) in 1865-66 was [illegible] districts. The number shown by the Board in their report before Government is seven in five districts. The decrease is owing apparently to the transfer of the Chuttrum at Tripapalore in South Arcot, hitherto treated as a Lungherkhanah, to the list of Chuttrums.

17. The receipts on account of these institutions amounted to Rupees 14,718-14-11, and with the balance of Rupees 4,166-4-4, at the commencement of the year, the total sum available was Rupees 18,885-3-3. The charges on account of cost of feeding and establishments amounted to Rupees 14,039-5-5, and the balance left was Rupees 4,845-13-10.

	RS.	A.	P.
Feeding	12,253	11	3
Establishments	1,785	10	2
Total...	14,039	5	5

18. The number of persons relieved during the year was 153,050, against 197,837 in 1865-66. The decrease was owing to the year 1866-67 having comprised only eleven months. The expenditure was, however, larger in consequence of high prices.

19. The Board state in paragraph 68, that though the year 1866-67 consisted of only eleven months, the annual fixed Government grants appear to have been drawn for twelve months in the case of many Chuttrums and Lungherkhanahs. A uniform course should have been followed in such matters in all the districts, and the Accountant General will be requested to report on the subject.

20. Village Service Fund.—This item appears in nine districts ‡ out of nineteen. The balance at the commencement of the year was Rupees 3,65,800-12-6, and the receipts during the year amounting to Rupees 4,92,050-15-1, the total sum available for the payment of village establishments was Rupees 8,57,851-11-7. The

‡ Kistna. Kurnool. Madras. North Arcot. South Arcot. Trichinopoly. Madura. Salem. Malabar.

expenditure amounted to Rupees 3,83,171-8-2, and the balance left was Rupees 4,74,680-3-5, occurring mainly in the districts noted in the margin. The Board explain, in paragraph 70, how those in Kurnool and Trichinopoly will be disposed of. In regard to Malabar, the Board remark that no expenditure save that of Rupees 86 was incurred during the year from the Fund. The Government presume that the Village Establishments were paid from the Imperial Revenue, out of the provision made in the Civil Budget of charges up to the year 1867-68, but if so, this expenditure from general revenues, while a separate and specific fund was available, was irregular. It cannot, however, be repeated, as the Government have, by paragraph 21 of their Proceedings, dated 20th December 1867, No. 3,033, struck out the entire provision for the district from the Budget for 1868-69.

	Rs.
Kurnool	3,30,818
Trichinopoly	83,365
Malabar	56,239

21. With reference to paragraph 71 of the Board's Proceedings, the Government desire to be fully informed of the circumstances under which the balance to the credit of the Village Service Fund, at the end of 1865-66, in the Godavery district, was ordered to be struck off the "*Plus* and *Minus* Memorandum," the Village establishments being paid from the Imperial Budget. The Accountant General will be requested to report on the subject.

22. Process Service Fund.—The sum available under this head was Rs. 52,389-14-4,* the charges amounted to Rupees 30,071-0-6, and the balance left was Rupees 22,318-13-10. The Board will submit to Government the reports called for from the Collectors of certain districts† as to the disposal of the large balances in those districts.

	Rs.	A.	P.
*Balance...	12,112	13	6
Receipts	40,277	0	10
	52,389	14	4

†Madras.
North Arcot.
South Arcot.

23. Irrigation Cess Fund.—This Fund exists only in the districts of Coimbatore and Trichinopoly. The Board have very properly noticed the irregularity of the instructions issued by Mr. McQuhae, Sub-Collector of Coimbatore, directing the Tahsildars to keep the cess collection as a separate fund, without bringing them into the general fund accounts, and to spend them on their own responsibility, furnishing monthly accounts to his office. The creation of such separate Funds is extremely objectionable.

24. The Government noticed in paragraph 20 of their Order, dated 10th May 1867, No. 1,067, that only 57 per cent. of the demand on account of the Irrigation Cess in Trichinopoly was collected within the year 1865-66, and that some explanation as to the delay seemed called for. The case was worse in 1866-67. The total demand for the year, both arrears and current, amounted to Rupees 14,573, but only Rupees 7,430, or little more than 50 per cent., were collected. There is no satisfactory explanation given for this backward state of the collection. The necessary result would seem to be that those who pay readily provide the benefit secured by the cess, for the defaulters, which is manifestly unfair.

25. Cochrane's Canal Fund in Madras.—This is the only remaining Fund requiring notice. This Fund was transferred to the "Local Funds" in 1865-66. The balance on the 30th April 1866 was Rupees 41,479-12-1, and the receipts of the year 1866-67 having amounted to Rs. 43,919-9-6, the total sum available was Rupees 85,399-5-7. The charges of the year amounted to Rs. 25,098, and orders have been recently issued for utilizing the balance in improving the canal.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

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1. Ordered to be communicated to all Collectors for information.

2. Adverting to paragraph 2 of the Order, the Board observe that the necessary forms and instructions have already been issued to Collectors for the preparation of the Monthly and Annual Local Fund Returns to be furnished by them.

3. The special attention of the Collector of the Kistna district is requested to the remarks of Government, in paragraph 6 of the Order, regarding the expenditure of less than 15 per cent.

4. With reference to paragraph 7, the Collector of Madura will report on the subject noticed by Government in respect to the apparently heavy expenditure incurred for watering and maintaining avenue trees in the district.

5. In paragraph 9, the Government notice the very small expenditure in the districts noted in the margin, from the Jungle Conservancy Fund, and that they are much disappointed at this result. The attention of the Collectors of these districts is drawn to these remarks. The Board trust that the reports for 1867-68 will show better results. If the expenditure should be small, explanation should be afforded.

Kistna.
Bellary.
Madras.
Trichinopoly.
Coimbatore.

6. Adverting to paragraph 15, the Board observe that the Bungalow Surplus Funds are being appropriated for the repair of Bungalows, wherever they are found most necessary.

7. The Government observe in paragraph 15 of the Order, that in the districts noted in the margin, the balances on account of Endowment Fund at the close of 1866-67 were large, and that the Board should have stated how it is proposed to utilize the surplus in each district. Similar observation having been made in Government Order, dated 10th May 1867, No. 1,067, with reference to the balance which remained at the end of 1865-66 in Madura, Tanjore, and Tinnevelly, the Collectors of these districts were requested to report on the subject. The Collector of Madura only has submitted his report as observed by Government in their present Order, while those of the other two districts have not as yet done so. These as well as the Collectors of the Godavery and Trichinopoly districts, where the balances at the end of 1866-67 were also large, will report on the point. It is desirable that Collectors should in future invariably notice in their annual reports, whether any [illegible] funds of the Choultries may be utilized in any way without violating the intention of the original endowments.

Godavery.
Tanjore.
Trichinopoly.
Madura.
Tinnevelly.

Board's Procs., dated 4th July 1867, No. 4,170.

8. With reference to paragraph 22 it may be stated that the disposal of Process Service Funds which have largely accumulated in some districts, is under contemplation, and that necessary instructions to Collectors are about to be issued.

9. In regard to the backward state of the collection of Irrigation Cess in Trichinopoly, noticed in paragraph 24 of the Government Order, the Government are referred to the Board's Proceedings, dated 12th October 1867, No. 6,591, recorded in Government Order, dated 28th October 1867, No. 2,533.

(True Extracts.)

A. Macfarlane
Acting Secretary.

To the Acting Secretary to Government, Revenue Department.
,, all Collectors.

Exd. T. Cartledge.

10 May/67 Nos. 171-172
28 Aug. " - 541-2
20 June/68 - 502-503.

Rev. Rec.

Rev. 1868. Department.
Rec. of Govt for September

No. 2815.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 19th August 1868.
Read 28 "
Received 31st "

No. 5,966.

Communicating to all Collectors, with remarks Orders of Government on Local Fund Report for 1866-67, and submitting information on certain point noticed by Government.

Re 2462.

RECORDED.

232 Rev/m/68

14 Copies Ettd & Rec'd Dated 19th Aug 68

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