

No. 138. Read the following letter from the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, dated 16th March 1871, No. 1,168 :—

I am directed to submit for the orders of Government that the time has now come for reorganizing the establishment for controlling the Local Funds, so as to make it adequate to the important duties which it is expected to perform.

2. The Local Fund was first formed and rules framed in 1856-57. It then consisted chiefly of Ferry Rents.

	RS.
Ferry Rents and Tolls...	58,259
Road-cess in two districts, North and South Arcot...	27,319
Grass Rent in four districts...	3,794
Sale of Manure...	1,778
Avenue Clippings...	1,937
Sundry Items...	10,614
	1,03,401

3. The first report submitted to Government was for the year 1856-57 (October 1857). The collections then were as shown in the margin.

4. In 1861-62 the Jungle Conservancy Fund and Pound Fund and in 1864-65 the Endowment Fund and the Travellers' Bungalow Fund were added to the Local Funds.

5. In 1864 rules were drawn up, under which the several items, composing the Local Funds, were placed on their present footing.

1865-66.	RS.
District Road Fund...	6,53,354
Jungle Conservancy Fund...	95,890
Pound Fund...	1,65,759
Bungalow Fund...	33,314
Endowment Fund...	2,12,216
Irrigation Cess...	12,449
	11,72,982

6. At this time the nature and extent of the funds were as noted in the margin.

7. The Road-cess Act was passed in 1866, and began to operate from the end of 1866-67, and was in full force in all districts in 1867-68.

8. From this time forward the transactions of the Local Funds began to assume larger proportions year by year, as will be seen from the figures given in the annexed statement. They are even now very considerable, and the new Local Fund Bill which has just been passed by the Legislative Council, will cause a sudden and considerable increase, for which it is necessary to be prepared.

Proceedings of the Madras Government, Revenue Department,
12th July 1871.

Years	District Road Fund	Jungle Conservancy Fund	Pound Fund	Bungalow Fund	Endowment Fund	Village Service Fund	Irrigation Cess Fund	Canal Fund in Madras	Nautil Grass Fund	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1856-57	1,08,401	...	...	...	...	...	...	...	...	1,08,401
1857-58	1,24,899	...	...	...	...	...	...	...	...	1,24,899
1858-59	1,60,174	...	...	...	...	...	...	...	...	1,60,174
1859-60	1,88,533	...	...	...	...	...	...	...	...	1,88,533
1860-61	3,67,788	...	...	...	...	...	...	...	...	3,67,788
1861-62	2,41,094	30,815	94,627	...	...	...	...	...	...	3,66,536
1862-63	3,83,475	27,500	1,20,195	...	...	...	8,401	...	...	5,39,631
1863-64	4,28,116	33,408	1,36,748	...	...	...	6,359	...	...	6,05,271
1864-65	5,44,175	81,697	1,52,212	29,639	1,53,088	...	4,712	...	...	9,65,583
1865-66	6,53,354	94,349	1,65,759	33,314	2,30,151	4,28,631	12,500	...	...	16,18,058
1866-67	8,80,810	1,12,972	1,44,430	27,607	2,46,129	4,92,051	16,694	43,920	...	19,64,613
1867-68	16,64,734	1,53,958	1,70,700	28,690	2,38,873	8,21,384	44,150	46,179	9,456	31,78,124
1868-69	26,55,024	1,47,665	1,92,431	36,720	2,51,567	7,24,123	56,522	32,162	15,014	41,11,228
1869-70	27,56,041	1,92,039	2,07,265	35,813	2,36,975	12,44,446	22,513	47,567	11,676	47,54,335

Proceedings of the Madras Government, Revenue Department,
12th July 1871.

9. The office-work connected with the Local Funds was performed by the Cutcherry Accountants as part of their ordinary work, and without any extra aid, until the end of 1868, when the Board brought the rapid increase of the business to the notice of Government, and recommended* that the Account Department should be strengthened.

* Board's Proceedings dated 3rd December 1868, No. 8,531, paragraph 18.
† Government Order, Revenue Department, 16th March 1869, No. 711, paragraph 12.

Additional allowance to Head			RS.
Accountant	...	per month	50
1 Accountant	...	...	125
1 Do.	...	...	50
1 Attender	...	...	10
Total...			235

Proceedings dated 2nd December 1869, No. 8,888A., paragraphs 5 to 8.
Government Order, Revenue Department, 14th December 1869, No. 3,177A., paragraph 3.
1 Accountant on Rs. 70.
1 Do. on „ 60.

10. The Government† accordingly sanctioned additional Clerks and additional remuneration to the Head Accountant as specified in the margin.

11. A year's experience demonstrated the inadequacy of this small additional establishment to cope with the increase of the work, and Government then accorded sanction to its being further strengthened by the addition of two more Accountants.

12. It was stated by the Board on this occasion that the Head Accountant of their Cutcherry was virtually employed as Chief Accountant and Assistant in the management of the Local Funds; that his work was very heavy; that he was underpaid; and that ultimately it would be necessary to separate the two offices and employ a highly paid Manager for Local Funds alone.

13. The work connected with the Local Funds has assumed such proportions that a separate and strong agency is absolutely necessary that it may be done at all, not to say done well. At present in spite of the ability and industry of the Head Accountant, the unremitting labour of his subordinates and the special attention of the Secretaries, there are arrears which increase day by day, notwithstanding their utmost efforts.

14. The present system of getting the work done partly by the Head Accountant and a few Accountants of the Cutcherry Establishment, and partly by four Accountants paid out of Local Funds is so inconvenient as to be the reverse of economical, both as regards Imperial accounts and administration and as regards Local Fund work.

15. The Head Sheristadar's Cutcherry suffers by his being entirely deprived of the services of his Head Accountant, and partially deprived of those of less important subordinates; and the Local Funds suffer because the work is done by a mixed agency, part of which is continually passing from one species of work to another.

16. A properly organized Statistical Department, such as can afford all the data by which the Revenue administration of the Presidency should be tested, and if necessary reformed from time to time, ought to exist in the Office of the Board of Revenue, but does not. If the office of Head Accountant is, as it were, restored to the Cutcherry, the redistribution of the work will admit of the formation

*Proceedings of the Madras Government, Revenue Department,
12th July 1871.*

of an establishment for compiling and arranging statistics. It need not be strong, but it must be specially qualified for statistics which, if not compiled intelligently, are worse than useless.

	Rs.
1 Manager	400
1 Head Accountant	125
2nd Accountant	100
3rd do.	80
4th do.	70
5th do.	60
6th do.	50
1 Clerk	25
1 Moochee	10
1 Attender	10
2 Peons	14
Total...	944 per mensem.
	11,328 per annum.

of the present Manager nor to engage another fit for the post if the pay is less than Rs. 400 a-month. The work is heavy and of an order requiring long special experience, great industry, and rare intelligence.

18. The duties of this establishment may be roughly described as consisting of the following :—

1. Estimates, original, revised, and supplemental	271
2. Budgets, do. do. do.	81
3. List of incomplete works	24
4. Local Fund Reports	20
5. Progress report of expenditure by Revenue Department	20
6. Transfer of Funds	82
7. Allotment of Funds	186
8. Contributions as grants-in-aid	13
9. Loans from Local to Imperial Funds	24
10. Tools and Plant	5
11. Local Fund Accounts	79
12. Monthly Statement of objectionable items from the Controller of Public Works Accounts	12
13. Miscellaneous	468
Total...	1,285

Periodical Returns submitted to Government quarterly.

Statement showing the actual collections up to each quarter compared with the Budget-Estimate for the several funds under the Board's administration

Periodical Returns submitted to Government Annually.

Local Fund Budget-Estimate of Receipts and Charges	1
District Road Fund Budgets	20
Cochrane's and Sadras Canal Budgets	1
Jungle Conservancy do.	1
Local Fund Report	1
Progress Report of works executed by Revenue Department	1

17. The Board resolve to request Government to raise the Local Fund Establishment to the strength noted in the margin, from the commencement of 1871-72; the cost will be charged to the District Road Fund as at present. The only point which requires special notice is the salary of the Manager. The Board assert with confidence that they can neither hope to retain the services

1. A Register of allotments.
2. A Register of the Reserve Fund.
3. A Register of sanctioned works.
4. The examination of Estimates.
5. Do. of Budgets.
6. Do. revised Budgets.
7. Do. Supplemental Budgets.
8. The scrutiny of incomplete Lists.
9. Periodical Reports and Returns.
10. General correspondence.

In addition to this, there is the audit of the expenditure of the several funds incurred by the Revenue Department.

19. Some, though an inadequate idea, of the magnitude of the work may be formed from the list of the correspondence, returns and registers of one year, arranged in order of subjects which is given in the margin.

20. The Public Works Department is credited annually with nearly 2 laes of Rupees out of the District Road Fund as a contribution towards the cost of the Imperial Public Works Establishment

*Proceedings of the Madras Government, Revenue Department,
12th July 1871.*

Number of Registers kept up in the Department.

1. Register of Estimates.
2. Do. of Allotments out of the reserve.
3. Do. of do. out of the unappropriated balance.
4. General Register of Allotments from the District Road Fund.
5. Do. of Loans from Local to Imperial Funds.
6. Do. of Local Fund Establishment in the districts.
7. Do. of Allotments from other than the District Road Fund.

who assist in carrying out Local Fund work. There are besides Petty Local Fund Establishments separately maintained in all the districts, costing more than Rs. 92,000. The proposed controlling establishment will cost about Rs. 11,328 per annum, or 4 per centum on an income of Rs. 28,00,000.

No. 139.

ORDER THEREON, 12th July 1871, No. 1,206.

Miscellaneous.

REFERRED to the Board for their reconsideration with reference to the Local Fund Rules lately issued.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Revenue Board Office,
Madras,
16th March 1871.

From,

The Acting Secretary to the
Board of Revenue

To,

The Secretary to Government,
Revenue Department

Sir

I am directed to submit for the orders of Government that the time has now come for reorganizing the establishment for controlling the Local Funds so as to make it adequate to the important duties which it is expected to perform. They are even now very considerable and the new Local Fund Bill which has just been passed by the Legislative Council will cause a sudden and considerable increase for which it is necessary to be prepared.

2. The Local Fund was first formed and Rules framed in 1856-57. It then consisted chiefly of Ferry Rents.

3. The first report submitted to Government was for the Year 1856-57 (October 1857).
The

GOVT. OF (1871) MADRAS.

REVENUE.

THE BOARD OF REVENUE.

Dated July 12th

Recd.

No. O. 12th July 1871, No. 1,208.

JULY.

No. 138139.

22nd of June 1871. - Board of Revenue requested to reconsider the question of increasing it with reference to the Local Fund. Rules lately issued.

Ferry Rents & Tolls	58259
Road Cess in two Districts, North & South	27319
Grass Rent in 4 Districts	3794
Sale of Manure	1778
Newspaper Clippings	1637
Lundry items	10674
	<u>103401</u>

5. In 1864, Rules were drawn up under which the several items composing the Local Funds were placed on their present footing.

1865-66	Rd
District Road Fund -	65,354
Jungle Conservancy ^D -	95,890
Land Fund —	165,759
Bungalow Fund —	33,814
Endowments Fund -	212,210
Irrigation Cess —	12,449
1866	<u>11,72,982</u>

Years	District A. Single	Convent - Road Agency	Female
1850-57	103,401		
1857-58	124,899		
1858-59	160,174		
1859-60	188,688		
1860-61	267,788		
1861-62	241,092	30,815	94,627
1862-63	383,475	27,800	120,195
1863-64	428,110	33,668	136,748
1864-65	544,175	81,697	152,212
1865-66	633,254	94,369	165,754
1866-67	880,810	112,972	194,430
1867-68	1,004,734	153,958	170,700
1868-69	2,655,024	141,665	192,431
1869-70	2,550,041	192,029	207,262

Proceedings of 2^d December 1869 No 8888^A
 * Gt Order R.D. 14th Dec^r/69 No 3177^A
 para 5 to 8
 para 3
 ① Accountant on R 70 addition
 ✓ D^r on R 60

g. The Office work connected with Local Friends was performed by the Cutler's Accountants as part of their ordinary work and without any extra aid until the end of 1868, when the Board brought the rapid increase of the business to the notice of the Government and recommended
* Boards' Proceedings that the Accountants' Department should be strengthened.

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Cutcherry was virtually employed as Chief Accountant and Assistant in the management of the Local Funds that his work was very heavy that he was underpaid and that ultimately it would be necessary to separate the two offices and employ a highly paid Manager for Local Funds alone.

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	R ₂
1. Manager	400
1. Head Accountant	125
2 nd Accountant	100
3 rd D ^o	30
4 th D ^o	70
5 th D ^o	60
6 th D ^o	50
1. Clerk	25
1. Muebi	10
1. Attender	10
2. Peons	14

Total 944 per annum

Per annum 11,328

17. The Board resolve to request Government to raise the Local Fund Establishment to the strength noted in the margin from the commencement of 1871-72. The cost will be charged to the District Road Fund as at present.

The only point which requires special notice is the salary of the Manager. The Board assent with confidence that they can neither hope to retain the services of the present manager nor to engage another

another fit for the post if the pay is less than Rupees 400 a month. The work is heavy and of an order requiring long special experience great industry and rare intelligence.

18 The duties of this Establishment may be roughly described as consisting of the following -

1. A Register of allotments
2. A Register of the Reserve Fund
3. A Register of sanctioned works
4. The examination of Estimates
5. $\frac{1}{2}$ of Budgets
6. $\frac{1}{2}$ of Revised Budgets
7. $\frac{1}{2}$ of Supplemental Budgets
8. The scrutiny of Incomplete Lists
9. Periodical Reports and Returns
10. General correspondence

In addition to this there is the audit of the expenditure of the several Funds incurred by the Revenue Department

19. Some though an inadequate idea of the magnitude of the work may be formed from the list of the correspondence, returns and registers of one year arranged in order of subjects which is given

1. Estimates, Original, revised & supplemental	271
2. Budgets	81
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5. Progress report of expenditure by Rev. Dept.	20
6. Transfer of funds	82
7. Allotment of funds	186
8. Contributions & grants-in-aid	13
9. Loans from Local to Imperial funds	24
10. Tools and Plant	5
11. Local Fund accounts	79
12. Monthly statements of objectionable items from the Controller of P.W. Accounts	12
13. Miscellaneous	463
Total	1285

Periodical returns submitted to Government quarterly
Statement showing the actual collections up to each quarter compared with the Budget Estimate for the several funds under the Board's administration - 4

$\frac{1}{2}$ submitted annually	
Local Fund Budget Estimate of Receipts and charges	3-1
District Road Fund Budgets	20
Gocharas & Adra canal $\frac{1}{2}$	1
Jungle conservancy $\frac{1}{2}$	1
Local Fund Reports	1
Progress Report of works executed by Rev. Dept.	1

- No of Registers kept up in the Department
1. Register of Estimates
 2. $\frac{1}{2}$ of allotments out of the Reserve
 3. $\frac{1}{2}$ of $\frac{1}{2}$ out of the unappropriated balance
 4. General Register of allotments from the District Road Fund
 5. $\frac{1}{2}$ of Loans from Local to Imperial funds
 6. $\frac{1}{2}$ of Local Fund Establishment in the District
 7. $\frac{1}{2}$ of allotments from other than the District Road Fund -

given in the margin.

20. The Public Works Department is credited annually with nearly 2 Lacs of Rupees out of the District Road Fund as a contribution towards the cost of the Imperial Public Works Establishment who assist in carrying out Local Fund work. There are besides Petty Local Fund Establishments separately maintained in all the Districts costing more than

Rupees 92,000. The proposed controlling establishment will cost about Rupees 11,328 per annum or 4 per centum on an income of Rupees 28,00,000.

I have the honor to be Sir

Your Most Obedient Servant

J. G. Cole
The Secretary to Government, Acting Secretary
Revenue Department.

S.M.

To
From
1871
1870

The Secretary to the
Board of Revenue
The Secretary to Government
Revenue Department

Patna, March 1871
1871

to the Local Board of
Public Health

Report of the
Commissioner of the
District of Patna
for the year 1870

Patna, March 1871
1871