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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	<u>67</u>	Press
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Dated	<u>10-9-1874</u>	<u>196</u>

Not to be folded or roughly handled.

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*Proceedings of the Madras Government, Financial Department,
26th August 1874.*

No. 173. Read the following Proceedings of the Board of Revenue, dated 12th August 1874, No. 2210:—

Read the following letters from the President, Local Fund Boards, Tanjore District:—

Dated 20th September 1873, No. 336.

" 22nd October " " 364.

" 17th " " " 361.

" 15th November " " 399.

THE Local Fund Reports of the Tanjore and Negapatam Circles for 1872-73 will be submitted to Government.

TANJORE.

2. RECEIPTS.—The President commences with a balance Rupees 6,867 more than the Accountant-General, and takes credit for Rupees 255 less under Miscellaneous Special Funds, Rupees 155 less under fees in Travellers' Bungalows, Rupees 75 more under balance of the old Public Bungalow Fund, Rupees 154 less under Public Works Receipts, and Rupees 274 more under Miscellaneous Debt Account. Thus the President makes the assets (inclusive of an opening balance of Rupees 67,763) Rupees 2,45,741, and the Accountant-General Rupees 2,39,087.

3. Taking the President's figures, the revenue of the year, excluding the balance, was Rupees 42,869 more than in 1871-72. In the year under report, the Provincial Grant for Roads was higher by Rupees 940, Rupees 9,348 more were credited from the Surplus Pound Fund (nothing was credited in 1871-72), Rupees 1,972 more from Avenues, and Rupees 4,576 more from Fish and Grass rents. The Road and Land Cess yielded Rupees 24,327 more, and School Fees Rupees 4 more (nothing was collected in the previous year). The Tanjore, Combaconum, and Manargudi Municipalities contributed Rupees 643 on account of the cost of Educational

G. O., Financial Department, 28th May 1872, No. 695.

Inspection. Fees amounting to Rupees 65 were collected at the Travellers' Bungalow at Trivady, which was handed over to the Local Fund Board

during the year with a balance of Rupees 153, and the Miscellaneous Debt Account gave Rupees 996, against nothing in the previous year. On the other hand, Miscellaneous Special Funds were Rupees 27 less, and Miscellaneous Receipts, which included Rupees 845 of subscriptions from ryots for digging tanks, Rupees 128 less.

4. The Provincial Grant for roads was fixed at Rupees 12,370 in G. O., Financial Department, dated 15th January 1872, No. 30.

5. The Surplus Pound Fund Receipts included the amount due for 1871-72, which was not credited to the Local Fund in that year through an oversight.

6. The heavy storms of the 30th April and 1st May 1872 caused a large number of trees to be blown down, and this was the chief cause of the increase under Avenues.

7. The increase under Fishery and Grass rents was due to the collection of a large amount of arrears due for the previous year.

8. The increase in the Road and Land Cess is explained to have arisen from two causes—first, from the Taluk Treasuries having been kept open till the last day of the year, instead of being closed a week beforehand as in the preceding year, whereby the collections of the last few days of 1871-72, at which time the remittances on account of Land Revenue pour in at the several Treasuries, were transferred to the year under report; and, secondly, from the high prices which prevailed in March 1872 having enabled the Merassidars to dispose of their stock of grain in that month to advantage.

9. Rupees 4 of fees were collected in the school at Chuckrapally established without the sanction of Government during the year for the benefit of the Mahomedan population of that village; but the continuance of the school has lately been sanctioned in G. O., Financial Department, dated 27th March 1874, No. 515.

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10. EXPENDITURE, GRANT I, PUBLIC WORKS.—According to the Books of this Office, the following allotments were sanctioned for Public Works:—

New Works.		RS.	RS.
Communications by Public Works Department		58,165	
Do. by other Agency		495	
Sanitary and Miscellaneous by other Agency		4,010	
			62,700
Repairs.			
Communications by Public Works Department		68,065	
Sanitary and Miscellaneous by Public Works Department		680	
			68,745
Total ..		1,31,145	

11. The actual expenditure was—

New Works.		President.	Accountant-General.	Controller.
		RS.	RS.	RS.
Communications by Public Works Department		47,689	49,102	48,024
Do. by other Agency		446	446	446
Sanitary and Miscellaneous by other Agency		4,535	1,241	1,212
		52,670	50,789	49,682
Repairs.				
Communications by Public Works Department		62,353	62,551	62,773
Sanitary and Miscellaneous by other Agency			21	1,530
		62,353	62,552	64,303
Total ..		1,15,023	1,13,341	1,13,985

12. Taking the expenditure given by the Controller of Public Works Accounts, 86.71 per cent. of the sanctioned allotment was expended. The falling off of expenditure occurred chiefly under New Works, Communications, and is said to be owing "to the unusual amount of rain which fell during the year and made the season unfavorable for carrying on Public Works operations."

13. On Establishments the following expenditure took place:—

	President and Accountant-General.	Controller.
	RS.	RS.
Public Works Department supervision	30,590	33,832
Public Establishments	4,738	4,022
Total ..	35,328	37,854

14. The Controller's debit for supervision is 30.53 per cent. on the expenditure by the Public Works Department, as entered in his account.

15. The expenditure on Tools and Plant was—

President.	Accountant-General.	Controller.
RS.	RS.	RS.
318	1,128	1,131

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16. Six hundred and sixty-one and a half miles of roads were maintained in good order, and 17½ miles of new roads were in progress. No roads, newly projected, were completed during the year. Rupees 4,535 were spent upon Avenues out of an allotment of Rupees 4,720. As regards the general state of the roads, the President says that the roads near Tanjore, where laterite is procurable for metalling, are in excellent order, and that those in parts of the circle where sand only can be made use of are, with some exceptions, in fair order. Most of them are not sufficiently elevated from the paddy fields they skirt, and to a certain extent get covered over with mud, in consequence, during the rainy season.

17. The principal works in progress during the year were—

	RS.
(1.) Road No. 57 from Tirukkatupalli to the G. S. I. Railway Station at Budalore	2,358
(2.) Metalling Road No. 15 from Combaconum to Nidamungalam ..	25,461
(3.) Road No. 81 from Tiruppendal to Temulgudi via Tirumalgudi and Audutorai	10,000
(4.) Improving Road No. 15 from Combaconum to Nidamungalam ..	2,063
(5.) Re-forming Road No. 60 from Cattumavady to Arandanghy ..	2,191
(6.) Road in connection with the Pamaniyar and Corayar head-works from No. 15 near Nidamungalam along the Pennar north bank to join Road No. 38	3,000

18. The President debits Rupees 1,310 under Contingencies which are thus made up:—

	RS.
Refund of Road Cess fines	101
Do. of deposit made by Ditch Contractor, the ditch having been made over to the Tanjore Municipality	923
Do. of subscription made for digging a tank	150
Do. of sale proceeds of Avenues	3
Fees for registering Fish rent Muchilikas	33
Total ..	1,310

The Accountant-General appears to have shown the expenditure under Grant IV.

19. A sum of Rupees 354 was paid away in contributions as follows:—

	RS.
To Combaconum Municipality for Road Cess	104
„ Tanjore Municipality for Nursery at Sivagunga garden	250
Total ..	354

The Nursery is for Avenue trees.

20. The total expenditure under Grant I. was Rupees 1,52,334 according to the President, and Rupees 1,50,152 according to the Accountant-General.

21. GRANT II., EDUCATION.—One Deputy Inspector of Schools and two Inspecting Schoolmasters were employed. The work of the latter was confined to superintending and examining the indigenous Prial Schools of the Circle. Rupees 465 were paid in Salary Grants to six schools. One was abolished during the year, and the average attendance in the remaining five was 138. Fifty-one schools received Results' Grants, amounting to Rupees 3,108. The attendance at these schools should be reported.

22. There were two schools supported entirely from Local Funds, (excepting Rupees 4 of school fees collected in one of them), viz., the Mahomedan School at Chuckrapally and the Girls' School at Pattucottah. The first was established by the Local Fund Board without the authority of Government for the benefit of the Mahomedan community who form almost the whole population of Chuckrapally. It has been since sanctioned as already stated. Hindustance, English, and Tamil are taught by a Mahomedan uncertificated teacher, assisted by a Hindu 5th-Grade certificated teacher. The school is said to be progressing fairly; the average attendance was 55. Three-

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fourths of the pupils are Mahomedans, and the rest Hindus. The Girls' School was a Private Subscription School, and was taken under the management of the Local Fund Board during the year under report. It is said to be progressing very satisfactorily; the average daily attendance was 20.

23. There are five schools attached to, and supported from, the funds of the more important of the Rajah's endowed chuttrams in the Circle which were made over to the Local Fund Board in the middle of the year under report (G. O., Financial Department, dated 1st November 1872, No. 1,493); but, to avoid confusion and inconvenience which will be caused by exhibiting the transactions of the institutions in two sets of accounts, they have been kept and are shown under Special Funds, and do not appear in the Local Fund Accounts of the Circle.

24. The expenditure under Grant II. was Rupees 7,032 according to the President, and Rupees 6,669 according to the Accountant-General.

25. GRANT III., SANITATION.—The Local Fund Board had no Dispensaries of their own, but they paid Rupees 2,540 to the Combaconum Municipality, and Rupees 3,620 to the Mannargudi Municipality, being the contributions of two years (1871-72 and 1872-73) on account of the Dispensaries therein situated. Besides these there are six Dispensaries supported from the funds of the Rajah's Chuttrams, the transactions of which are exhibited in the Special Fund Accounts for 1872-73.

26. Eight thousand seven hundred and forty-four persons were vaccinated by six Taluk Vaccinators, at a cost of 2 annas 8 pies per subject, and 91.26 per cent. of the cases were successful. Besides these Vaccinators, there were six men employed out of the funds of the Rajah's Chuttrams, who attended to people in villages round the Chuttrams. Each of these Vaccinators operated on 1,021 persons, and in 95.46 per cent. of the cases the operations were successful. Altogether about 1.53 per cent. of the population was vaccinated.

27. Under Sanitation Rupees 2,004 were spent in digging and repairing tanks and wells in the circle, and Rupees 148 in making sanitary arrangements during the Saptastnam and Tulacaveri bathing festivals at Trivady.

28. The Establishment in the Travellers' Bungalow at Trivady cost Rupees 49. The Accountant-General shows an expenditure of Rupees 207. Fifty travellers are reported to have used the Bungalow.

29. The President makes the total expenditure under Grant III. Rupees 10,509, and the Accountant-General Rupees 10,666.

30. GRANT IV., MISCELLANEOUS.—The cost of Controlling, etc., Establishments amounted to Rupees 1,310, but General Contingencies are shown to have cost Rupees 147 by the President, and Rupees 1,457 by the Accountant-General.

31. The Accountant-General debits Rupees 2,443 under "Write backs of erroneous credits of District Road Fund balance," which the President omits.

32. The charges under the "Miscellaneous Debt Account" aggregated Rupees 909 according to the President, and Rupees 889 according to the Accountant-General.

33. BALANCES.—Thus the President makes the total expenditure Rupees 1,72,291, which leaves a balance of Rupees 73,450. The Accountant-General makes the total expenditure Rupees 1,73,587, and the balance Rupees 65,500.

34. LOCAL FUND BOARD.—There were eight official and six non-official Members on the Board. Eleven meetings were held, with an average attendance of six Members, four being official and two non-official.

NEGAPATAM.

35. RECEIPTS.—The President begins the year with a balance Rupees 5,015 higher than the Accountant-General, and credits Rupees 10 more under Fishery and Grass rents, Rupees 10 less under Miscellaneous Special Funds, Rupees 131 more under balance of the Public Bungalow Fund, Rupees 440 less under Fees from travellers, Rupees 73 less under Miscellaneous, Rupees 315 less under Public Works Receipts, and Rupees 120 more under the "Miscellaneous Debt Account."

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Thus the assets according to the President were Rupees 2,14,419, including an opening balance of Rupees 44,611, and Rupees 2,00,982, including a balance of Rupees 39,599 according to the Accountant-General.

36. The actual collections, without the balance in 1871-72, were Rupees 38,703 less than in 1872-73, when the Provincial Grant for roads was higher by Rupees 1,000, Rupees 6,437 against nothing in the previous year were credited from the Surplus Pound Fund, Rupees 4,825 more from Avenues, Rupees 25,747 more from Road and Land Cess, and Rupees 131 more from Hospitals. The Negapatam Municipality contributed Rupees 324 on account of the cost of Educational Inspection. Fees amounting to Rupees 193 were collected at the Tranquebar and Sheally Travellers' Bungalows transferred to the Local

G. O., Financial Department, 29th May 1872, No. 695.

Fund Board during the year with a balance of Rupees 412. The "Miscellaneous Debt Account" gave Rupees 317. On the other hand, Fishery and Grass rents produced Rupees 374 less, Miscellaneous Special Funds Rupees 28 less, and Miscellaneous Receipts, which included Rupees 80 subscribed for digging tanks, Rupees 785 less.

37. The Provincial Grant for Roads was fixed at Rupees 13,160 in G. O., Financial Department, 15th January 1872, No. 30.

38. The Surplus Pound Fund, Avenues, and Road and Land Cess collections increased for the same reasons as those assigned in the case of the other Circle.

39. EXPENDITURE, GRANT I., PUBLIC WORKS.—A sum of Rupees 1,25,052 (the President makes it Rupees 1,25,827) was allotted for Public Works according to the Books of this Office.

	RS.	RS.
<i>New Works.</i>		
Communications by Public Works Department	60,589	
Sanitary and Miscellaneous (Avenues) by other Agency ..	3,030	
		63,619
<i>Repairs.</i>		
Communications by Public Works Department	60,143	
Sanitary and Miscellaneous (Avenues) by Public Works Department	1,290	
		61,433
Total ..	1,25,052	

40. The actual expenditure was—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
<i>New Works.</i>			
Communications by Public Works Department ..	25,838	23,830	25,503
Sanitary and Miscellaneous by other Agency ..	2,022	3,936	3,118
	27,860	27,766	28,621
<i>Repairs.</i>			
Communications by Public Works Department ..	53,127	52,827	53,105
Sanitary and Miscellaneous by Public Works Department ..	278	278	
	53,405	53,105	53,105
Total ..	81,265	80,871	81,726

41. The expenditure as given by the Controller is only 65.35 per cent. of the allotment. This is decidedly unsatisfactory. The reason assigned for this short expenditure, which is more

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considerable under New Works of Communications, is the same as that given in the case of the other Circle, viz., the unfavorable character of the season; but much better results are shown in that Circle. From the Progress Report it is observed that no expenditure whatever took place on the following works, though they had allotments:—

	Allotments. RS.
(1.) Improving Road No. 35 from Tritrapundi to Trivalore	5,000
(2.) Bridge over the South Rajan Vaikkal, also restoring ten tunnels, and completing the earth-work on the road from Callimodu to Pamani	250
(3.) Repairing and re-building bridge on Road No. 26	100

Nothing is stated to show why the first allotment was not utilized, but, as regards the second and third works, it appears that delay was caused by the Range Officer rejecting, on inspection, the materials that had been collected.

42. The expenditure on Establishments was as follows:—

	President. RS.	Accountant-General. RS.	Controller. RS.
Public Works Department, General Establishment ..	19,946	19,946	22,297
Petty Establishment	4,093	3,117	2,861
Total ..	24,039	23,063	25,158

43. The expenditure incurred by the Public Works Department. The Local Fund Boards of both Circles consider this payment unduly heavy.

44. The President debits Rupees 951 under Tools and Plant, while the Accountant-General and Controller of Public Works Accounts debit Rupees 978.

45. The President shows a charge of Rupees 313 under Contingencies which the Accountant-General exhibits under Grant IV.

46. Four hundred and seventy-two and a half miles of road were maintained in good order, 34 completed, and 13½ in progress. Rupees 2,022 were spent on Avenues and a Village tope. A sum of Rupees 278 appears to have been expended on the repairs of Travellers' Bungalows. The roads which "are mostly of mud" are, it is said, in fair order, except after very heavy rains or prolonged drought.

47. The principal works in progress during the year were—

	RS.
(1.) Re-forming a portion of Road No. 27 from Cottur to Sengandi, lying in the 4th Range	1,460
(2.) Road No. 51 from Muniyur to Talanayar, along the south bank of the Harichendranadi	10,665
(3.) Extending three sluices and constructing four new sluices on the roadway along the Vettar south bank to connect Roads Nos. 16 and 35	2,337
(4.) Cross road No. 65 from No. 35, near Harichendranadi bridge, to Kivalore on Road No. 1	2,769
(5.) Road No. 68 from Puttur on Road No. 2 to Pudupatnam, near Devicottah, along the bank of Pudumaniyar	1,862
(6.) Bridge over the regulating works of Pandavayar and Vellayar on the Railway Feeder No. 58 from Koradacherri to join Road No. 23	1,673

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48. A sum of Rupees 1,200 was contributed to the Negapatam Municipality for Road No. 26. Rupees 4,990 were entered in the Budget for the purpose, but at a subsequent meeting of the Local Fund Board the contribution was reduced.

49. The expenditure under Grant I. was Rupees 1,07,798 according to the President, and Rupees 1,06,113 according to the Accountant-General.

50. GRANT II., EDUCATION.—The Inspecting staff employed in this Circle consisted of one Deputy Inspector and two Inspecting Schoolmasters. The Inspecting Schoolmaster of the Negapatam Range attended to 244 schools, and the Inspecting Schoolmaster of the Mayaveram Range attended to 40 schools. Salary Grants, aggregating Rupees 220, were paid to four schools, with an average attendance of 133 pupils. These schools belonged to the Middle Class, and received aid from Provincial Funds until the year under report, when the Director of Public Instruction transferred them to the Lower Class. Two of them are under Native management, and of the other two, which are under European management, one is a Girls' School presided over by Nuns. At the end of the year there were 40 Results' Grants Schools with an average attendance of 1,079 scholars; but of these only 38 received grants, aggregating Rupees 1,473.

51. There were no Local Fund Schools in this Circle.

52. The expenditure under Grant II. was Rupees 4,127 as per the President's account, and Rupees 4,540 as per the Accountant-General's account.

53. GRANT II., SANITATION.—The Local Fund Board maintained three Dispensaries transferred to them, and contributed to two* in Municipalities. Of the three Dispensaries under the Local Fund Board, the Tranquebar Dispensary is an endowed institution, and the remaining two (Sheally and Tritrapundi) are unendowed institutions. The first has an endowment of Rupees 23,000 secured in Government Promissory Notes which was made over to the Local Fund Board. The interest in the year under report was, however, not drawn in that year but in 1873-74. In this Dispensary and its branch at Sheally, 125 in-patients and 3,456 out-patients, or 182 more, on the whole, than in 1871-72, were treated. Six of the in-patients died. In the Tritrapundi Dispensary there were 3,019 out-patients, against 2,711 in 1871-72, and six of them died, 2,993 were discharged, and 20 remained.

54. Six Vaccinators, one of whom was appointed† during the latter part of the year, operated upon 8,114 persons, at a cost of 2 annas 2 pies each person, and 91.10 per cent. of the cases was successful. Nearly 1 per cent. of the population was vaccinated in this circle.

55. The expenditure on Sanitation was incurred as shown below:—

	RS.
Cleansing tanks and wells	976
Sanitary arrangements at fairs and festivals	86
Scavenging villages	8
Total ..	1,070

56. The Establishment in the two Travellers' Bungalows cost Rupees 210. The Accountant-General shows an expenditure of Rupees 614. The number of the travellers who used them should be reported.

57. The President makes the total expenditure under Grant III. Rupees 10,574, and the Accountant-General Rupees 10,893.

58. GRANT IV., MISCELLANEOUS.—The cost of Controlling, etc., Establishments was Rupees 1,215, and General Contingencies Rupees 104 according to the President, and Rupees 448 according to the Accountant-General.

59. The Accountant-General shows Rupees 2,443 as the debit on account of "Write backs of erroneous credits of District Road Fund balance" which the President omits.

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60. The charges under the Miscellaneous Debt Account aggregated Rupees 436.
61. BALANCE.—According to the President, the total expenditure and balance were Rupees 1,24,254 and Rupees 90,165, respectively, and according to the Accountant-General Rupees 1,26,095 and Rupees 83,887, respectively.
62. LOCAL FUND BOARD.—Eleven meetings were held, with an average attendance of three official and two non-official Members.

BOTH CIRCLES.

63. A memorandum will be sent to the President showing the particulars in which his accounts appear to be wrong. He will be requested to revise them in accordance with the Accountant-General's statements.

(A true Extract)

(Signed) J. GROSE,
Secretary.

No. 174.

ORDER THEREON, 26th August 1874, No. 1435.

To be recorded.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue.

- .. Revenue Department.
- .. Public Works Department.
- .. Accountant-General.
- .. Sanitary Commissioner for Madras.
- .. Surgeon-General, Indian Medical Department.
- .. Director of Public Instruction.
- .. President of the Municipal Commission, Tanjore.

No 3071

Resmial Station

Obdt. of 1874

FINANCIAL.

To THE BOARD OF REVENUE,
Ac, Ac, Ac

Dated August, 26th.

Recd. *Sept 5*

Recd.

G.O. 26th August 1874, No. 1435.

AUGUST.

Nos. 173-174.

See New

Tanjore and Negapatam Circles.—Proceedings of the Board of Revenue submitting, with remarks the Local Fund R for the six Circles for 1872-73, recorded.

No 67.

10 Sept 74