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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.
~~B.P. No.~~

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Dated

12-9-1874 196

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

No. 165. Read the following Proceedings of the Board of Revenue, dated 12th August 1874, No. 2219:—

Read letters from the President of the Local Fund Boards, Salem District, dated 11th August and 13th October 1873, Nos. 466 and 620.

THE Local Fund Reports of the Salem and Oosoor Circles for 1872-73 will be submitted for the information of Government.

SALEM.

2. RECEIPTS.—The year commenced with a deficit. The President makes it Rupees 10,475, thus—

	RS.
Balance of Union Fund	+ 270
Do. of Endowment Fund	+ 30
Do. of Road and General Funds	—10,775
Total...	—10,475

The first two sums are shown in the statement of receipts, and the last (Road and General Fund balance) in the statement of expenditure. In this manner the President makes the total assets Rupees 1,85,547, adding actual receipts amounting to Rupees 1,85,247; but they are properly only Rupees 1,74,772 if the deficit be deducted from the actual receipts as should have been done. The Accountant-General shows the deficit as Rupees 581, and deducting it from actual receipts, amounting to Rupees 1,93,345, makes the assets Rupees 1,92,764. The difference in actual receipts between the President and Accountant-General is caused by the former crediting Rupees 5,235 more than the latter under Miscellaneous Special Funds, (but the President has included in this item Rupees 2,852, being contributions from private individuals for works which the Accountant-General exhibits separately.) Rupees 2,805 more (nothing is credited by the Accountant-General) under Miscellaneous Endowment Funds, Rupees 321 more under balance of the Public Bungalow Fund, Rupees 323 less under Fees, etc., from Travellers bungalows, Rupees 2 more (nothing is credited by the Accountant-General) under Sale of other property, Rupees 127 less under Public Works receipts, nothing or Rupees 5,188 less under Miscellaneous, and Rupees 7,971 less under the Miscellaneous Debt account.

3. The assets of 1872-73, exclusive of the opening balance, compared with those of 1871-72, show an increase of Rupees 96,511. The items which contributed to swell the assets were the Provincial grant for roads, which was raised by Rupees 15,100; Miscellaneous Special Funds, which provided Rupees 4,560 more; and the Road and Land-Cess, which yielded Rupees 81,599 more. House-tax and School fees, amounting to Rupees 325 and Rupees 58 more, respectively, were collected during the year. The Salem Municipality paid a two years' contribution (Rupees 1,507) for the maintenance of the Salem and Soorāmunjalum road. The Surplus Pagoda Fund provided Rupees 2,805 as interest on the capital for 1871-72 and 1872-73. Fees, rents, and subscriptions, aggregating Rupees 325, were realized from the Travellers bungalows named in the margin which were transferred* to the Local Fund Board with a balance of Rupees 1,636. The receipts under Fines and Penalties amounted to Rupees 18, Sale of materials to Rupees 19, Sale of other property to Rupees 2, Public Works receipts to Rupees 53, and under the Miscellaneous Debt account to Rupees 31. On the other hand the Surplus Pound Fund contributed Rupees 2,250 less, Ferry rents Rupees

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|------------------|------------------|
| 1. Kariputty. | 6. Womalore. |
| 2. Valupady. | 7. Mullur. |
| 3. Ahtore. | 8. Moomehavady. |
| 4. Thulavascl. | 9. Namkul. |
| 5. Senkeridroog. | 10. Valayaputty. |

* G. O., Financial Department, 22nd July 1872, No. 966.

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369 less, Avenues Rupees 978 less, Fish rents Rupees 314 less, Hospitals and Dispensaries nothing, or Rupees 30 less, and Miscellaneous receipts Rupees 7,495 less.

4. The Provincial grant for roads was raised by Rupees 13,900, the amount expected from thirteen toll gates proposed to be established by the Local Fund Board, but disallowed by Government.

5. The decrease in Avenues is owing to the leaves of the tamarind trees in the avenues having fetched bad prices.

6. Miscellaneous Special Funds are said to include contributions, Rupees 2,852, raised by the inhabitants of the principal towns in the Circle on account of Sanitary establishments, and a deposit of Rupees 1,895. This amount is the balance of a sum of Rupees 3,000 provided on account of compensation for land to be taken up for the Mookanoor and Morapoor road, of which only Rupees 1,105 were due to the ryots and were accordingly paid, and the remainder held in deposit for a considerable number of years, until 1872-73, when it was credited to the Local Fund.

7. The Road and Land-Cess increased in consequence of the collection of arrears of the previous year.

8. Rupees 275 of House-tax was collected in the Haroor Union, and only Rupees 50 in the Womalore Union; the arrangements for collecting it in the latter union not having been completed until the close of the official year.

9. Rupees 58 of fees were collected from the Haroor School, and nothing in the Womalore Union owing to an agreement made when this school was first organized, under the old Rate system, that the boys should be admitted free of charge. Since the beginning of 1873-74 fees have been collected in this school also.

10. EXPENDITURE, GRANT I., PUBLIC WORKS.—According to the Registers kept in this office Rupees 1,44,708 were allotted for expenditure on Public Works, as detailed below:—

		RS.	RS.
New Works...	Communications by Public Works Department	9,995	
	Do. by Other Agency	5,875	
	Sanitary and Miscellaneous by do.	350	
			16,220
Repairs ...	Communications by Public Works Department	8,428	
	Do. by Other Agency	1,09,750	
	Sanitary and Miscellaneous by Public Works Department....	600	
	Do. do. by Other Agency	9,650	
			1,28,488
	Total...		1,44,708

11. The actual expenditure was—

	President.	Accountant-General.	Controller.
<i>New Works.</i>			
Communications by Public Works Department	RS. 3,011	RS. 3,012	RS. 3,012
Do. by Other Agency... ..	4,869	6,922	4,869
Sanitary and Miscellaneous by Other Agency	350	350	350
Total...	8,230	10,284	8,231

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	President.	Accountant-General.	Controller.
<i>Repairs.</i>	RS.	RS.	RS.
Communications by Public Works Department	7,636	7,636	7,635
Do. by Other Agency	99,635	1,08,966	99,635
Sanitary and Miscellaneous by Public Works Department...	659	659	659
Do. do. by Other Agency	7,690	7,908	7,588
	1,15,620	1,25,169	1,15,517
Total...	1,23,651	1,35,453	1,23,748

12. The expenditure as given by the Controller shows that, on the whole, 85.52 per cent. of the allotment sanctioned was utilized. Rupees 1,25,625 were assigned to the Other Agency or the Revenue Department, and nearly 90 per cent. of the allotment was spent. This is very satisfactory. The Public Works Department, however, spent only 59.24 per cent. of the grants assigned to them. The expenditure on "New Works, Communications," is considerably short of the allotment which was distributed between five works. On three of them, with an allotment of Rupees 3,395, no expenditure whatever took place, and on the remaining two, less than half of the allotment was expended.

13. The charges on account of Establishments were as follow:—

	President.	Accountant-General.	Controller.
Public Works Department General Establishment	RS. 12,204	RS. 4,680	RS. 3,075
Petty Establishment	3,727	2,673	411
Do. by Civil Officers	...	...	3,765
Total ...	15,931	7,353	7,251

14. The Controller's debit for Public Works supervision is 27.19 per cent. on the expenditure incurred by the Public Works Department.

15. The expenditure on Tools and Plant was Rupees 2,560 according to the President, Rupees 727 according to the Accountant-General, and Rupees 626 according to the Controller.

16. About 740 miles of road were maintained in good order, seven completed, and three in progress. A dead-house for the Namkul Dispensary was constructed. Petty repairs were executed to the Namkul and Yercaud Dispensaries and to three Bungalows, and Avenues were maintained. The roads in the Circle are said, on the whole, to be in good order.

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

	RS.
1. Road from Mallapuram to Tenkarai Cottah	1,535
2. Palisading the Tripature tank bund	604
3. Do. the Periar tank bund	1,309
4. A skew bridge at Kistnapuram on the Salem and Cuddapah road...	1,476

18. On Contingencies Rupees 38 were expended according to the President, but the Accountant-General does not notice the outlay.

19. Rupees 616 were paid away in contributions as follows:—

Rupees 397 to the Salem Municipality for the maintenance of the Salem and Sooramungalum road.	
" 219 to do. do. do. being collection of Land-cess within Municipal limits.	

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20. The expenditure under Grant I. was Rupees 1,42,997 according to the President, and Rupees 1,44,149 according to the Accountant-General.

21. GRANT II., EDUCATION.—There were one Deputy Inspector and three Inspecting Schoolmasters working in the Circle, the latter having charge of two taluqs each. The Inspecting Schoolmasters visited 325 schools three or four times during the year. Salary grants, amounting to Rupees 333, were paid to six schools, and Results grants, amounting to Rupees 2,388, to 199 schools. The attendance at the Salary and Results Grants Schools should be reported.

22. No new schools were established by the Local Fund Board, nor was any other school besides the two Union Schools (originally Middle Class Rate Schools made over to the Local Fund Board in 1871-72) brought under their control during the year. Their income consisted of balance, Rupees 270, Grants from Government Rupees 270, House-tax Rupees 323, and School fees Rupees 53, making in all Rupees 913. The Union Fund statement sent by the President shows that Rupees 835 of this income was spent in meeting the charges of the schools, but this expenditure does not include Rupees 35 laid out on the purchase of furniture for the Womalore School. Adding this amount to Rupees 835 a total of Rupees 870 is made out, which is the sum shown in the Accountant-General's account. The average attendance of pupils at Haroor was 214, and at Womalore 194.

23. The expenditure under Grant II. was Rupees 6,743.

24. GRANT III., SANITATION.—The Local Fund Board maintained three Dispensaries established by them, and contributed to the support of one in the Salem Municipality. The Yercaud Dispensary was opened in June 1872, that at Namkul in February 1872, and that at Tripatore in July 1872. Each Dispensary is supervised by a local Committee. The following statement shows the work of the Dispensaries:—

Dispensaries.	IN-PATIENTS.					OUT-PATIENTS.				
	Number.	Cured.	Relieved.	Died.	Remained.	Number.	Cured.	Relieved.	Absented.	Remained.
Yercaud ...	33	29	1	3	...	959	891	20	13	3
Namkul ...	53	40	...	2	2	3,336	3,224	13	4	91
Tripatore ...	...	...	...	...	...	3,365	3,271	...	...	90
Total...	86	78	1	5	2	7,660	7,386	33	17	213

25. No in-patients were treated at the Tripatore Dispensary, as there was no accommodation in the building for such patients.

26. A sum of Rupees 2,000 was paid from Local Funds to the credit of Provincial Funds on account of the Vaccine Establishment employed in the Circle, and this amount is debited in the Local Fund accounts. The actual cost, however, of the establishment is reported to have been Rupees 2,149, including the share due by the Salem Circle on account of the salary of the District Superintendent, and this amount gives Annas 3-11 as the cost of vaccination for each subject: 8,781 persons were operated upon by ten Vaccinators, and 93.20 per cent. of the operations proved successful. The Local Fund Board consider the working of the establishment by no means satisfactory, but the results are better than in most Circles.

27. Rupees 6,683 were expended on Sanitation as shown below:—

Removing prickly-pear on village Perambolok lands	2,029
Scavenging towns and villages	4,054

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28. The Establishment and Contingent charges in Travellers Bungalows amounted to Rupees 499. The Accountant-General shows Rupees 601 as the charges. One hundred and ten travellers are said to have halted in them during the year.

29. The expenditure under Grant III. was Rupees 13,824 according to the President, and Rupees 13,926 according to the Accountant-General.

30. GRANT IV., MISCELLANEOUS.—Controlling, etc., Establishment and Contingencies cost Rupees 2,142.

31. A sum of Rupees 2,065, being the amount credited in 1871-72 in excess of what was due from the balance of the District Road Fund for 1870-71, was written back in the accounts of 1872-73 by a debit entry of the same sum.

32. The President debits a further sum of Rupees 10,775, which is the deficit of the Road and General Funds at the close of 1871-72 referred to in the first part of the report.

33. Under the Miscellaneous Debt account the President shows an expenditure of Rupees 1,576, and the Accountant-General an expenditure of Rupees 9,547.

34. The last three items are wrongly placed by the President under Grant IV.

35. BALANCE.—The President makes the total expenditure Rupees 1,80,122, and the balance Rupees 5,425. The Accountant-General makes the expenditure Rupees 1,78,573, which results in a balance of Rupees 14,191.

OOSSOOR.

36. RECEIPTS.—As in the other Circle the year commenced with a deficit (Rupees 7,534), but the President exhibits it in the expenditure statement instead of in the statement of receipts. Thus the President makes the assets Rupees 81,069, which are the actual receipts of the year. The Accountant-General deducting a deficit of Rupees 8,578 from actual receipts, amounting to Rupees 81,016, makes the assets Rupees 72,438. The difference in actual receipts between the President and Accountant-General is owing to the former crediting Rupees 2,082 more than the latter under Miscellaneous Special Funds, but the President has included in this item Rupees 1,809, being contributions from private individuals for works which the Accountant-General exhibits separately, Rupees 1,405 more (nothing is credited by the Accountant-General) under Interest of the Surplus Pagoda Fund, Rupees 322 less under Fees from Travellers, Rupees 322 more under Balance of the old Public Bungalow Fund transferred to the Local Fund, Rupees 53 more under Public Works receipts, and Rupees 1,676 less under Miscellaneous receipts.

37. The Revenue of the year excluding the deficit was Rupees 39,203 more than in 1871-72. In 1872-73 the Provincial grant for roads was raised by Rupees 6,690, Ferry rents produced Rupees 181 more, Fish rents Rupees 399 more, Miscellaneous Special funds Rs. 2,014 more, the Road and Land-cess Rupees 27,244 more, and Fines and Penalties Rupees 2,854 more. The Surplus Pagoda Fund provided

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|-----------------|------------------|
| 1. Oossoor. | 5. Raycottah. |
| 2. Shulagiri. | 6. Mallapadi. |
| 3. Uddanapalli. | 7. Palcode. |
| 4. Kristnagiri. | 8. Adamancottah. |

Rupees 1,403 as interest for two years. Fees, amounting to Rs. 323, were levied at the eight Travellers Bungalows noted in the margin,

which were transferred to the Local Fund Board during the year with a balance of Rupees 650, Public Works receipts amounted to Rupees 214, the Miscellaneous Debt account to Rupees 2,018, and Miscellaneous receipts to Rupees 8. There were decreases in the Surplus Pound Fund Rupees 1,125, Avenues Rupees 1,211, Sale of materials Rupees 16, and Sale of other property Rupees 2,511.

38. The Provincial grant for roads is made up of Rupees 3,260 given in G. O., Financial Department, dated 15th January 1872, No. 30, in aid of establishment, and Rupees 5,520 given in G. O., Financial Department, dated 20th March 1872, No. 336, in lieu of tolls disallowed.

39. The increase in the Land-Cess is owing chiefly to the collection of arrears.

40. The increase under Fines and Penalties is due to fines having been levied from landholders on account of their failure to furnish, within the prescribed time, certain rent accounts.

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41. EXPENDITURE, GRANT I., PUBLIC WORKS.—According to the Registers of this office following allotments were sanctioned for Public Works:—

		RS.	RS.
New Works.	Communications by Public Works Department.	20,860	
	Do. by Other Agency	450	
			21,310
Repairs	Communications by Public Works Department.	24,850	
	Do. by Other Agency	17,600	
	Do. Sanitary and Miscellaneous (Avenues) by Other Agency.	5,000	
			47,450
	Total...		68,760

42. The actual expenditure was—

		President.	Accountant-General.
		RS.	RS.
New Works...	Communications by Public Works Department	11,575	11
	Do. by Other Agency	350	
	Total...	11,925	11
Repairs	Communications by Public Works Department	24,717	24
	Do. by Other Agency	17,449	17
	Sanitary and Miscellaneous by do.	4,879	4
		47,045	47
	Total...	58,970	58

43. The allotments assigned to the Other Agency or Revenue Department were almost for repairs, and have been very satisfactorily worked up to; but the Public Works Department spent less than two-thirds of the allotment given for New Works, Communications. This outlay is reported to have been caused chiefly by the season having been unfavorable for carrying out Public Works (but highly favorable to agriculture, in consequence of which labor also not easily procurable), and the illness of the Range Officer during a great part of the year; the whole, however, both departments utilized 85.83 per cent. of the total allotment.

44. The expenditure on Establishments was as follows:—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
Public Works Department General Establishment	7,324	9,653	9,000
Petty Establishment	1,254	1,356	1,300
Do. by Civil Officers			1,200
Total...	8,578	11,009	11,500

45. The charge on account of Supervision made by the Controller is 24.91 per cent. on total expenditure by the Public Works Department.

46. The President enters Rupees 115 on account of Tools and Plant, while both Accountant-General and Controller enter Rupees 420.

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47. Three hundred and ninety-three and half miles of road were maintained in good order, nine were completed, and twelve were in progress. Three tunnels, two small irrigating culverts, and eight road dams were constructed. Two large bridges were in progress, and avenues were maintained. The Local Fund Board are of opinion that the roads are in fair order. Some portions of the existing roads require thorough repair, but on the whole the present state of the roads, it is said, affords cause for much satisfaction.

48. The principal new works in progress during the year were—

	RS.
1. Re-constructing the Mallapadi bridge on the fourteenth mile of the Great Western Road	1,235
2. Road from Kristnagiri to Maharajagadai	3,075
3. Do. from Cauverypatnam to Palcode	1,977
4. Do. from Maharajagadai to Vertnapully	1,240
5. Constructing a bridge across the Chinnar river on the second mile of the road from Oosoor to Maloor	1,371
6. Constructing a skew bridge of twenty feet span on the twelfth mile of the road from Palcode to Adamancottah	2,000

49. The President debits Rupees 5 under Contingencies, but the Accountant-General omits the charge.

50. The total expenditure under Grant I. is Rupees 67,667 according to the President, and Rupees 70,452 according to the Accountant-General.

51. GRANT II., EDUCATION.—One Deputy Inspector and one Inspecting Schoolmaster were entertained during the year, the former in May and the latter in August 1872. Both were engaged for some months in assisting the Special Deputy Collector in preparing a scheme for the formation of unions, and during the rest of the year they inspected three Taluk Schools, eight Salary Grant Schools, and thirty-two Results Grants Schools, and organized schools of the latter description increasing their number from four to seventy. Salary grants, aggregating Rs. 102, were paid to four schools; and Results grants, aggregating Rupees 708, to thirty-two schools. The attendance of pupils in the Salary and Results Grants Schools should be reported.

52. There were no Local Fund Schools.

53. The expenditure under Grant II. was Rupees 2,609.

54. GRANT III., SANITATION.—There was no expenditure on Dispensaries, as there were no Dispensaries of any kind in the Circle.

55. Two Government Vaccinators vaccinated 1,286 subjects at a cost of 5 Annas per subject, and 92.22 per cent. of the cases proved successful. Besides these four Vaccinators, paid from the private Vaccination Fund of Oosoor and Kristnagiri, operated on 5,842 persons, and 79.64 per cent. of the cases were successful. The contrast between the number of subjects treated by the two sets of Vaccinators and their alleged success is very marked.

56. The Establishment and Contingent charges of the Travellers Bungalows amounted to Rupees 329: 117 travellers halted in them.

57. The expenditure under Grant III. was Rupees 5,712.

58. GRANT IV., MISCELLANEOUS.—The expenditure under this grant was in Controlling etc., Establishments and General Contingencies, and amounted to Rupees 890.

59. A sum of Rupees 1,033, which was over-credited in 1871-72 to Local Funds, was debited with a view to adjustment in the accounts of 1872-73.

60. The President debits the deficit (Rupees 7,534) at the close of 1871-72. As already shown this deficit should have been entered in the statement of receipts, and deducted from the total assets.

61. BALANCE.—According to the President the total expenditure was Rupees 88,099, and the year closed with a deficit of Rupees 7,030. According to the Accountant-General the expenditure was Rupees 83,349, resulting in a deficit of Rupees 10,911.

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BOTH CIRCLES.

62. The President will be good enough to state the total number of Members, official and non-official, on each Board, and the average attendance of each class, reporting at the same time how the institution of Local Fund Boards has worked.

63. A Memorandum will be sent to the President showing where his accounts are in error and where they differ from those of the Accountant-General, and the Board hope that all discrepancies will be cleared up in time for correct figures to be embodied in the General Report.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 166.

ORDER THEREON, 26th August 1874, No. 1431.

The failure of the Public Works Officers in the Salem District to utilize satisfactorily the allotments assigned to them for execution has been under consideration.

2. It is obvious that the private Vaccinators in the Oosoor Taluq are kept more steadily at work than those on the regular establishment, and the smaller recorded percentage of successful operations may be due to the different check employed.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue.

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

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Exd. J. Wright.

N^o 3191
Passage of 1874
Col. of 1874

✓ FINANCIAL

To THE BOARD OF DIRECTORS,
No. 10, No. 10.

Dated August, 1874.

Per. *Sept 8th* No.

G.O., 200, August 1874, No. 1431.

ENQUIRY.

No. 100-166.

Sept 11th

Salem and Oregon Circles—(Certain remarks
recorded on the Local Pamphlet of these Circles
for 1872-73 submitted by the Board of Revenue.)

No. 95.

Sept 11th
12 Sept 74