

- (1) Number of pages 8
(2) Date of repair 23-2-70
(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1625	Press
B.P. No.		Mis.
Dated	12-7-1876	196

Not to be folded or roughly handled

162

Proceedings of the Madras Government, Financial Department,
22nd June 1876. No. 1143.

Local Funds—Report.

No. 191. Read the following Proceedings of the Board of Revenue, dated 28th April 1876, No. 1124:—

Read letter from the President of the Local Fund Board, Trichinopoly Circle, dated 13th September 1875, No. 45:—

THE Local Fund report of the Trichinopoly Circle for 1874-75 will be submitted for the information of Government, and in forwarding it the Board must explain that the delay which has occurred in the disposal of the annual reports has arisen from the Accountant-General's refusal to furnish the usual statements unless Accountants from this office were deputed to assist in compiling them until special orders were passed on the subject by Government in their Order, dated 25th January 1876, No. 156.

2. The subjoined statement exhibits the receipts and charges of the year in comparison with those of the previous year:—

Receipts.	1873-74.	1874-75.	Expenditure.	1873-74.	1874-75.
	RS.	RS.		RS.	RS.
1. Balance	39,950	42,771	<i>New Works.</i>		
2. Provincial grant for Roads.	50,960	50,960	1. Communications... { By P.W.D.	46,743	53,090
3. Surplus Pound Fund.....	3,300	3,500	{ „ O. A.	865	750
4. Ferry Rents	6,383	5,566	2. Tolls and Ferries. { „ P.W.D.	...	481
5. Avenues	132	1,787	{ „ O. A.	...	179
6. Fishery Rents.....	4,623	3,312	3. Sanitary and Mis- { „ P.W.D.	283	194
7. Grass Rents.....	28	2	{ „ O. A.	153	664
8. Road-cess	795	217	<i>Repairs.</i>		
9. Land-cess	1,13,895	1,13,822	4. Communications... { By P.W.D.	78,158	77,199
10. Contribution from Trichinopoly Municipality for Educational Inspection	170	250	{ „ O. A.	...	...
11. Contribution from Srirangam Municipality for Educational Inspection	70	50	5. Sanitary and Mis- { „ P.W.D.	...	155
12. Choultry Receipts	1,954	1,876	{ „ O. A.	...	...
13. Fees from Travellers.....	133	160	6. Public Works Department, General Establishment	35,021	33,053
14. Balance of Bungalow Fund.	158	...	7. Petty do.	5,379	921
15. Rents (unendowed Choultryes)	...	87	8. Charges in connection with Tolls and Ferries	46	2,096
16. Balance of District Road Fund on the 31st March 1871	8,365	...	9. Tools and Plant	2,860	2
17. Contribution from private individuals	17	40	10. Fines and Refunds	...	2,473
18. Miscellaneous	26	558	11. Contributions	200	15,532
19. Public Works Receipts	236	1,101	<i>Total, Grant I</i>	69,890	1,83,635
20. Advances recoverable	...	...	12. Payment for Inspection.....	2,117	1,096
			13. Salary Grants	469	285
			14. Results Grants	1,908	4,218
			<i>Total, Grant II</i>	4,494	5,629
			15. Vaccine Establishment	2,437	2,632
			16. Sanitary do.	2,021	1,936
			17. Chuttrums do.	652	2,054
			18. Public Bungalow do.	139	138
			19. Contributions	103	144
			<i>Total, Grant III...</i>	8,103	3,293
			20. Establishments at the Presidency and in the Collector's and Local Fund Board's Offices and Contingencies	2,439	2,297
			<i>Total, Grant IV...</i>	2,439	2,297
			21. Miscellaneous Debt Account	...	1,107
			<i>Total Expenditure ...</i>	1,90,291	2,07,895
			<i>Balance ...</i>	42,771	49,456
<i>Grand Total ...</i>	2,33,062	2,57,351	<i>Grand Total ..</i>	2,33,062	2,57,351

*Proceedings of the Madras Government, Financial Department,
22nd June 1876. No. 1143.*

3. RECEIPTS.—The actual receipts of the year exceed those of the previous year by Rupees 21,468, owing chiefly to the transfer of the collection of all the Municipal tolls to the Local Fund Board on condition of payment of half of the net receipts by the latter to the Municipalities concerned.

4. The Provincial grant for roads consisted, as in the previous year, of an ordinary grant of Rupees 44,210 and a special grant of Rupees 6,750 for the road from Trichinopoly to Madura, sanctioned in G.O., Financial Department, dated 18th June 1873, No. 852.

5. In 1873-74, the Local Fund Board had only one toll-gate, at the Iyar Bridge, under their charge. In 1874-75, under the arrangement above alluded to, nine more gates came under their control, seven being old Municipal toll-gates and two being new gates established by them in connection with the arrangement. The estimated yield from all the tolls was Rupees 32,000, but only Rupees 31,454 were actually realized, of which Rupees 30,992 were brought to credit in the year under report and the remainder Rupees 462 in 1875-76.

EXPENDITURE, GRANT I., PUBLIC WORKS.—According to the Registers maintained in the Board's Office, the following allotments were sanctioned on account of Public Works:—

<i>New Works.</i>		RS.	RS.
Communications by Public Works Department	...	57,600	
Do. by Other Agency	...		
Tolls and Ferries by Public Works Department	...	1,936	
Sanitary and Miscellaneous by do.	...	2,046	
Do. by Other Agency	...		62,827
<i>Repairs.</i>			
Communications by Public Works Department	...	78,580	
Sanitary and Miscellaneous by do.	...	3,332	
Do. by Other Agency	...	160	
	Total	1,44,899	

7. The total given by the President is Rupees 1,44,235, or Rupees 664 less. The President has included one item* which does not appear in the books of this Office and has omitted the following sanctioned items:—

*Constructing new toll-huts and gates, &c., Rupees 180.

1. Constructing a Stable at Manapare Travellers' Bungalow, Board's Proceedings, dated 30th July 1874, Miscellaneous No. 5,101	...	72
2. Constructing a Stable at Tuvankurchi Traveller's Bungalow, Board's Proceedings, dated 30th July 1874, Miscellaneous No. 5,101	...	72
3. Repairing the Chuttrum at Kalpatti, Board's Proceedings, dated 2nd April 1875, Miscellaneous No. 2,612	...	340
4. Repairing Bungalow at Tuvagudi, Board's Proceedings, dated 21st May 1875, Miscellaneous No. 4,628	...	110
5. Repairing Bungalow at Tottayam, Board's Proceedings, dated 21st May 1875, Miscellaneous No. 4,628	...	250

*Proceedings of the Madras Government, Financial Department,
22nd June 1876. No. 1143.*

8. The actual expenditure was—

	President.	Accountant General.	Examiner.
	RS.	RS.	RS.
<i>New Works.</i>			
Communications by Public Works Department	53,090	53,270	53,270
Do. by Other Agency	750	750	750
Tolls and Ferries by Public Works Department	484	...	304
Do. by Other Agency	179	...	136
Sanitary and Miscellaneous by Public Works Department	194	194	194
Do. do. by Other Agency	664	664	664
Total	55,361	54,878	55,318
<i>Repairs.</i>			
Communications by Public Works Department	77,199	77,199	77,199
Sanitary and Miscellaneous do.	1,243	271	271
Do. by Other Agency	155	155	155
Total	78,597	77,625	77,625
Grand Total	1,33,958	1,32,503	1,32,943

9. The figures of the Examiner of Public Works Accounts agree with those of the Accountant-General except with regard to two items (Tolls and Ferries) ... The President has

54 1/2 miles unmetalled, ... 1 miles of new road completed, and 5 3/4 miles were in progress during the year under report. The following are some of the principal roads completed or in progress:—

Works.	Amount of the Estimate.	Expenditure in the Year.	Total Expenditure.
	RS.	RS.	RS.
1. Remetalling Southern Trunk Road No. 5 from Trichinopoly to Madura	27,000	10,496	26,905
2. Road No. 14 from the Bridge over the Cauvery and Vennar to Tiruvarambur Station	24,520	10,023	19,520
3. Constructing Road from Cattaputtoo to Valayapatti	9,468	2,056	2,056
4. Graveling Road No. 6 from Trichinopoly to Iyenkondasolapuram from Trunk Road as far as Puvalur	13,600	10,778	10,778
5. Completing Road No. 15 from Kulitalai to Manapare	28,580	3,867	28,496
6. Graveling the Dindigul Road No. 4 from Toll-gate to 16th Milestone	10,360	2,720	7,633

16. The contributions paid are made up of—

Rupees 14,000 to Trichinopoly Municipality on account of Tolls.	
1,000 to Srirungum do.	
532 to Virdachellam Circle for repairs of Trunk Road No. 9.	
	15,532

17. The expenditure under Grant I. was Rupees 1,88,635 according to the President, and Rupees 1,86,451 according to the Accountant-General.

12. The charge for Public Works Supervision is 25 per cent. on the expenditure by the professional department. The amount given by the President differs from that given by the Examiner and Accountant-General, owing to the difference in the expenditure on works shown in the several accounts. The President should alter his accounts both as to the outlay on works and charge for establishment so as to maintain agreement with the Accountant-General's figures.

13. In G.O., Financial Department, dated 21st January 1875, No. 98, Local Funds were relieved of the cost of the Petty Establishment; but the charge shown in the accounts is an adjustment made in correction of the erroneous rateable distribution between Circles of the cost of such establishment adopted in 1872-73.

14. The charge exhibited in the Accountant-General's accounts against Mills and Ferries appears to include the outlay on toll and ferry works. Excluding this, which amounts to Rupees 440 according to the Examiner, a sum of Rupees 1,770 remains, which is Rupees 926 less than the amount shown by the President and Rupees 135 more than that shown by the Examiner. The Accountant-General is requested to be so good as to explain the cause of the difference between his figure and that given by the Examiner, and the latter Officer is requested to report upon the statement made by the President in paragraph 27 of his report that the pay and contingencies of the Toll Establishment from November 1874 to February 1875 are not included in the accounts.

15. There were 517½ miles of road in the Circle. 176 miles metalled and taken into account in the President's progress reports according to which the expenditure is Rupees 1,015 more than that given by the Examiner. This appears to be owing to the omission by the latter Officer of the expenditure on certain items enumerated in paragraph 23 of the President's report. The Examiner of Public Works Accounts appears to have been addressed on the subject. The result of this reference should be made known to this office. The President should however have taken the figures of the Accountant-General, for which purpose all Presidents of Local Fund Boards were allowed to delay the submission of the Annual Local Fund Reports until the particulars of the final adjustments of the accounts were duly communicated by the Accountant-General.

10. For the purpose of comparison of outlay with grants the figures of the Examiner of Public Works Accounts must be taken, and according to them 88.04 per cent. of the allotment for New Works were expended and 94.58 per cent. of that for Repairs. On the whole, the expenditure was 91.74 per cent. of the sanctioned allotment which is satisfactory.

11. The following debts were made on account of Establishments:

	President.	Accountant General.	Examiner.
	RS.	RS.	RS.
Public Works Department, General Establishment	33,052	32,809	32,809
Petty Establishment	921	921	921
Tolls and Ferries	2,696	2,210	1,635
Total	36,669	35,940	35,365

18. GRANT II., EDUCATION.—Under G.O., Financial Department, dated 28th March 1873, No. 426, Local Funds were relieved of the contributions towards the cost of the Deputy Inspectors of Schools. There were three Inspecting Schoolmasters attached to the Circle, and their salaries, &c., aggregated Rupees 1,096, of which Rupees 300 were contributed by the Trichinopoly and Srirungam Municipalities. They visited 662 villages and prepared 216 schools for inspection, of which two Salary Grant schools and 130 Results Grant schools received aid during the year, the former to the extent of Rupees 285 and the latter to the extent of Rupees 4,248. There were 2,858 pupils attending the Results Grant schools at the end of the year. The attendance at the Salary Grant schools should be reported. One of them is said to have been closed.

19. The expenditure under Grant II. amounted to Rupees 5,629.

20. GRANT III., SANITATION.—In G.O., Financial Department, dated 13th August 1873, No. 1,141, the Local Fund Board were allowed to try the system of payment for vaccination according to results. The President reports that the system was not introduced during the year under report, because the six months allowed to the old servants who disliked the change, to get transferred if they could to other districts, had not expired. One Superintendent and seventeen Vaccinators were employed, of whom six were entertained in October 1874; 21,188 persons were vaccinated at a cost of 1 Anna and 11 Pies per case, and 94.82 per cent of the cases were successful. These results are satisfactory, and are due to the increase of establishment and improved supervision and assistance given by the Revenue authorities.

21. Rupees 1,936 were spent on Sanitation as detailed below:—

	RS.
1. Cleansing Tanks and Wells	728
2. Improving Village-sites	100
3. Contribution to Trichinopoly Municipality towards filling up the Fort Ditch	1,000
4. Building a Latrine at Perambalur	108
Total	1,936

22. The sum of Rupees 1,000, paid to the Trichinopoly Municipality, should have been shown under Contributions, as it was not direct expenditure by the Local Fund Board.

23. There were seventeen endowed choultries and one unendowed choultry under the control of the Local Fund Board. The receipts and charges of the endowed institutions are shown below:—

	RS.		RS.
Balance	14,221	Establishment	463
Rents and Produce of Lands	1,876	Feeding	97
		Public Works (Grant I.)	235
		Sanitary Works	1,438
		Miscellaneous	85
		Balance	2,318
Total	16,097	Total	16,097

*Proceedings of the Madras Government, Financial Department,
22nd June 1876. No. 1143.*

24. The receipts of the unendowed choultry amounted to Rupees 86, while Rupees 430 were spent upon the repairs of the building.

25. The four Travellers' Bungalows under the Local Fund Board cost Rupees 138 for establishment and contingencies, Rupees 400 for repairs, and Rupees 144 for constructing two stables; or in all Rupees 682, against which Rupees 160 were collected as fees from 139 travellers.

26. Contributions aggregating Rupees 3,293 were made for the following objects admitted in the Budget:—

Rupees	860 to Trichinopoly Municipality for the Dispensary.
"	1,500 to Srirungum do. do.
"	791 to do. do. being the amount equal to the sum collected by voluntary subscription raised for payment of salary of Native Surgeon of the Dispensary.
"	142 to Srirungum Municipality for the Dispensary, being one-third of the actual cost incurred on account of the festival at Srirungam.

3,293

27. The expenditure under Grant III. was Rupees 10,227.

28. GRANT IV., MISCELLANEOUS.—Controlling, &c., Establishments and General Contingencies cost Rupees 2,297.

29. The total Local Fund expenditure including Rupees 107,507 against the miscellaneous Department, and Rupees 2,05,710 according to the Accountant-General's statement, to the President, and Rupees 2,05,710 according to the Accountant-General's statement.

30. LOCAL FUND BOARD.—The Local Fund Board consisted of eighteen members (nine official and nine non-official). Fourteen meetings were held during the year and the average attendance was 7 $\frac{1}{2}$, 4 $\frac{1}{2}$ being official and 2 $\frac{1}{2}$ non-official. The President considers that the Local Fund Board system may be regarded as having worked satisfactorily.

31. Agreeably to paragraph 3 of G.O., Financial Department, dated 20th November 1875, No. 2,250, the Board append three statements showing the receipts and charges in connection with roads, education and sanitation in the form prescribed.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 192. ORDER THEREON, 22nd June 1876, No. 1143.

His Grace the Governor in Council observes that the actual outlay on Public Works as compared with the allotment was highly satisfactory. The results of vaccine operations also showed considerable progress. On the other hand the balance of the year is one-fifth of the total income, and the whole of this disproportionate reserve is shown by the three statements appended to the Board's Proceedings to be taken from the General Fund. The outlay on Education was considerably less than 25 per cent. of the assets available for that purpose, and only about 8,000 out of nearly 167,000 children of school-going age, or 1.8 per cent.

*Proceedings of the Madras Government, Financial Department,
22nd June 1876. No. 1143.*

were under instruction in schools supported by the Local Fund Board. The outlay on Sanitation was less than half of the available assets.

2. The discrepancies noted by the Board of Revenue in paragraphs 8, 9, and 12 of their Proceedings should be rectified at an early date. The President's accounts should exactly tally with those of the Accountant-General; if there is a mistake in the latter it can be brought to his notice, but meanwhile the Accountant-General's figures must be adopted.

(True Extract.)

Chief Secretary

To the Board of Revenue.

Revenue Department.
Public.
Director of Public Instruction.
Accountant-General.
Surgeon-General, Indian Medical Department.
Sanitary Commissioner.

President, L. J. B. S. S. S. S. S.

Exd. W. H. French

1879
Revenue 1875-1876
Cost. of 118761

FINANCIAL.

THE BOARD OF REVENUE,
&c., &c.,

Decided June, 22nd.

Issued

877

Recd. 22 July 1876.

End.

G.O., 22nd June 1876, No. 1143.

JUNE.
Nos. 191-192.

Local Funds.—Report.—Orders passed on
Revenue Board's review of the annual report of
Treasurer, &c. for 1874-75.

1876-77 20th 1875—

776 12 July 1876