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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

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Government {1872} of Madras.

FINANCIAL.

Read.

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Enclosures

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G.O., No. 377, 26th March 1872.

MARCH.

No. 262A.

Provincial, Local and Special Funds Budgets.

Reviewing — for the current and ensuing years.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

No. 262-A. *Proceedings of Government, No.* 377, *Financial, dated* 26*th Marc*h 1872.

In conformity with the instructions contained in the 19th paragrap Resolution of the Government of India, Financial Department, under date t December 1870, commonly known as the Decentralization Resolution, the Ho the Governor in Council proceeds to review the Budget Estimates of Provincia and Special Funds for the current and ensuing financial years, and directs t Estimates, together with this review of their contents, shall be published in t *St. George Gazette.*

2. In the annexed Statements the estimated receipts and charges are e separately under the three heads above specified, viz., Provincial, Local and and in the Local Fund Estimates there is a further separate exhibition of the and charges on account of the Road Funds, the Union Fund and the Endowmen Detailed Statements showing the receipts and charges of each Local Fund Ci also appended.

3. The Government will first deal with the Estimate of Provincial Funds is an entirely new head of account created by the Resolution of the Governr India above referred to, under which a lump sum was made over to eac Government from the general revenues, to enable it to meet the charges of departments, the receipts of which were to be credited to the Provincial Fund departments thus transferred are,

Jails.
Registration.
Police.
Education.
Medical Services (excepting Medical Establishments).
Printing.
Roads and Miscellaneous Public Improvements.
Civil Buildings.

The sum granted in the Resolution in question to the Madras Governm for the maintenance of these Departments and to enable the Government to meet its share of the cost of the proportion of the Public Works Establishment which is employed on the two classes of Public Works which are henceforth to be treated as Provincial and for the purchase of Tools and Plant, was £739,488. This sum was less by £55,428 than the grant for the services in question made for the financial year 1870–71, after deducting the estimated receipts for the same year under each head of service except Public Works. The receipts under the latter head, estimated at £7,455, were subsequently made over, a corresponding deduction being made from the grant. Consequent on the transfer of certain additional charges to the Provincial Services, and with reference to a saving effected by the alteration in the law which regulates Municipalities in the Provinces, and which relieved the Imperial Budget from the

charge for grants-in-aid previously made to the several Municipal Commissions, the grant was eventually raised to a permanent assignment of £756,525; in addition to which the Government of India granted from the savings of Financial year 1870–71 the sum of £33,467, to enable the Local Government to commence the new system with a balance in hand. The total grant from the General Revenues for the current Financial year was thus £789,992, but, as when the Budget Estimate was prepared, the deduction above referred to on account of Public Works receipts had not been ordered, the amount of the grant as entered in that estimate was £797,447. The aggregate estimated receipts amounted to £863,779, the difference being made up by the receipts of the several Departments except Public Works, those receipts, according to the estimate then framed, amounting to £66,332. According to the regular estimate which has recently been prepared, based on the actual receipts for the first eight months of the current year, the aggregate Provincial receipts will amount to £887,288, thus exceeding the Budget Estimate by £23,509. The difference occurs entirely in the Departmental receipts and principally in the receipts under Jails, Registration, Education, and Public Works.

4. The charges for the year, according to the Budget Estimate, were put down at £841,563, which sum, however, is reduced by the regular estimate, based upon the accounts of actual expenditure for the first eight months, to £813,508, leaving a balance of £73,780, wherewith to commence the financial year 1872–73. Before further noticing the Regular Estimate, it is desirable to explain in what manner the deficiency in the Provincial grant, as compared with the aggregate sum allotted in the Budget orders for 1870-71 for the departments transferred to that grant, was provided for in the Budget Estimate for the current year. The original deficiency amounted, as has been shown, to £55,428. The additional permanent grant subsequently made reduced the deficit to £42,428, but this sum did not by any means include the whole of the deficiency which had to be met. Under Registration, Police, Printing, and Miscellaneous, the charges which were deemed absolutely necessary exceeded the corresponding grants for 1870–71 by £22,898; and for Civil Buildings, of which a considerable number were in an unfinished condition, it was considered advisable to allot a sum exceeding the grant under that head for the preceding year by £12,602. There were also increased charges to be provided for under Education and Medical Services. The estimated charge for Education in 1870–71 was £97,777, but the grant made by the Government of India was less by £7,727, viz., £90,052. Allowance being made for the ordinary and necessary expansion in grants-in-aid and the educational grant generally, the estimate for 1871–72 should have been £107,986. The deficiency in the actual assignment was thus £17,934, which was, however, reduced to £11,434 by a change in the system of provision for the purchase of books. Under Medical Services there was a deficit, owing chiefly to the inclusion of the cost of medicines and supplies as a Civil charge, of £5,819. Setting off the additional net grant for official postage charges included in the estimates above compared £4,163, the whole increase of charge was £48,590. On the other hand, in consequence of the abolition of the Municipal contributions for Police under the Municipal Acts passed last year, the estimated receipts under that head of service fell below the estimated receipts for the previous year by the large sum of £30,218.

	£
There was thus a deficiency of grant of	42,428
an increase of charge of	48,590
and a decrease of receipts of	30,218
showing a total deficiency	121,236

which had to be met either by reduction of expenditure, or by increase of receipts, or by transferring certain charges to Local Funds, or by all three methods combined. The relief which could be expected from increase of receipts in those departments of the Provincial Services which yield receipts, was not considerable. The total estimate of increased receipts amounted to £14,740, of which more than half are from the Jail Department. It was found possible to reduce the estimate of charges for the

same Department by £1,983. Under Public Works £6,702 were taken from the provincial estimate for Communications and Miscellaneous Public Improvement, and a net saving of £1,922 in the charges for Establishment and tools and plant was estimated for. £8,624 were thus taken from Public Works. To gain the further relief required charges hitherto met from the general revenues were transferred to Local and Municipal Funds. The transferred charges were estimated at £84,638 as shown in the margin.

	£
Education	15,013
Medical Services	22,342
Public Works	47,283
	84,638

	£
Thus by increase of receipts	14,740
and by reduction of charges retained	10,607
and by transfer of charges	84,638

the sum of £109,985 was provided towards meeting the estimated deficit of £121,236, leaving a balance of £11,251 still to be met. In order to meet this deficiency, it would have been necessary either to make still larger transfers of charge to Local Funds, or to provide for a much smaller expenditure on civil buildings, had not the Governmeet of India sanctioned an additional grant amounting to £33,467 as a cash balance wherewith the new system of Provincial Services should be commenced. From the latter sum it was deemed sufficient to reserve from £20,000 to £25,000 as a cash balance to be available at the commencement of the ensuing financial year. The actual balance so reserved was £22,216.

5. Reverting to the regular estimate for the current year, it will be seen that the increase in the receipts falls principally under Jails and Education. In both cases the receipts were considerably under-estimated in the Budget Estimate. The Jail receipts for the year include a balance amounting to £13,182 from the Convict Labour Fund, a fund which was formed a few years ago with the sanction of the Government of India, and was placed at the disposal of the Local Government to be applied at its discretion to purposes connected with the administration of the Jail Department. As under the new system, the whole of the Jail receipts are credited to Provincial Services, the retention of any portion of these receipts as a separate fund has become unnecessary, and the balance of the Convict Labour Fund has been incorporated in the Jail receipts for the current year. The estimated receipts under Education in like manner include a balance of a School Fee Fund amounting to £10,059, which fund has also been abolished; all School Fees in Government Schools being now credited to Provincial Services.

6. The large decrease in the Regular Estimate of expenditure, as compared with the Budget Estimate, occurs principally under Jails, Police, Education, and Medical Services. Under Public Works there is an increase of £10,782, caused entirely by the provision for Public Works Establishments exceeding that entered in the Budget Estimate by the large sum of £30,607. On the other hand the expenditure on Civil Buildings, as now estimated, is less than the Budget Estimate by £16,581. The great difference between the entries for Public Works Establishments in the Budget Estimate and Regular Estimate, respectively, arises from a fixed charge having been debited on this account to Local Funds, which falls considerably below the rateable sum due to the probable outlay on Local Fund Works; in consequence of which the deficiency has to be made good from Provincial Funds. In the Estimate for the ensuing year, the proper rateable proportion has been charged to Provincial and Local Funds, respectively.

	£
Jails	7,784
Police	15,264
Education	4,601
Medical*	8,739

* The saving under medical services is nominal. The allowances for medical charge of Jails, £2,250, provided under Medical Establishment, have been debited in the actuals and regular estimates to Jails; and the pay of Apprentices about £4,500, provided under Medical College is now a Military charge.

7. The Budget Estimate for 1872–73 commences with the large balance of £73,780, and the estimated receipts for the year amount to £914,702, exceeding the receipts for the current year, as now estimated by £27,414. The estimated charges amount to £886,262, exceeding the Regular Estimate for the current year by £72,754, and leaving an estimated balance of £28,440. The increased expenditure falls principally under Jails, Police, Education, Medical Services and Public Works. Under the latter head the grant for Civil Buildings is raised to £86,041, or £31,514 in excess of the estimated outlay for the current year, and the grants-in-aid of Local Funds for roads will exceed the grant for the current year by £20,901. The large increase to the provision under Civil Buildings is made with the view of completing a considerable number of buildings in various parts of the Presidency, principally Taluq Cutcherries and Subsidiary Jails, which were commenced some years ago, but were stopped on the occasion of the retrenchment of expenditure ordered by the Government of India in 1869. With reference to the grants to Local Funds, it should be mentioned here that under the new system of Provincial Services, it has been deemed advisable in this Presidency, except in a few localities, to abolish the distinction hitherto maintained between Imperial and Districts Roads, and to make all Roads a charge on Local Funds, utilizing the sum available for this branch of expenditure from the Provincial Funds as a grant-in-aid of the Local Funds in proportion to the necessities of the several Local Fund Circles. The localities excepted are the Hill tracts of Ganjam and Vizagapatam, where there is at present no local taxation. There are also certain charges in connection with roads at the Presidency for which separate provision is made in the Provincial Estimate. No provision is made either in the Regular Estimate for the current year, or in the Budget Estimate for 1872–73, on account of the special charges now being incurred consequent on the scarcity in the Districts of Ganjam and Vizagapatam and in a part of Godavery, a portion of which, being incurred in road work, will probably be debitable to Provincial Funds. It is not likely that these charges will exceed £15,000, and it is anticipated that there will be no difficulty in meeting them, partly from the balance provided for in the Estimate for the ensuing year, and partly from savings on the estimated charges which, judging from the experience of past years, are certain to accrue.

8. Local Funds.—The estimate of Local Funds receipts for the current year exhibits:—

	£
Balances at the commencement of the year amounting to	129,780
and receipts estimated at	479,557
giving a total income of	609,337

The charges are estimated at £553,966, and the balances available for the ensuing year at £55,371. From the information before Government, it seems probable that the actual balances at the close of the year will be very much larger than those entered in the estimate, but it has not yet been possible to frame a reliable regular estimate from the materials which are available. Owing to the recent division of many of the Collectorates into separate Local Fund Circles, and the novelty of the system, the accounts of the several Local Fund Boards have not been rendered with that punctuality and accuracy which it is hoped will in future be attained. Of the balances with which the year commenced, the sum of £123,527 belonged to the Road Funds, raised under the District Road Cess Act of 1866. These balances, like the receipts under the Local Funds Act, are available for expenditure only in the circle in which they were raised, and ranged from £142 in the Chingleput Circle to £13,430 in the Masulipatam Circle. The allotments by Government from Provincial Funds amounted to £95,169 * and from Special funds to £38,087, made up of surplus Pound Funds, Fishery, Grass and Avenue rents, &c., hitherto ordinarily credited to the Road Fund. The local taxation of the year was estimated at £336,564, and the Miscellaneous receipts from School Fees, Contributions from Municipalities, and other Miscellaneous contributions and donations at £9,737. The estimated receipts from taxation under former Acts for 1871–72 were £205,904. The estimated additional taxation for the year under the Madras Local Funds Act was therefore £130,660.

* This includes £2,026 paid on account of Middle Class Schools now vested in the Local Boards. The sum is paid from the general provision for Educational grants-in-aid.

The charges amounting to £553,966 were distributed under the following heads :—

	£
Public Works	496,201
Education	26,951
Sanitation, Medical Services, &c.	27,864
Miscellaneous	2,950

9. For the year 1872-73 the estimated receipts are £585,872, composed of the following items :—

	£
Balances	61,356
Allotments by Government from Provincial Funds	*116,600
From Special Funds..	31,685
Rates and taxes	365,965
School Fees, Contributions from Municipalities, and Miscellaneous contributions.	10,266

Of the estimated charges amounting to £554,498 the allotment for Public Works is £479,772

Education	36,944
Sanitation, &c.	32,547
Miscellaneous	5,235

The balances at the close of the year are estimated at £31,374, of which

£ 5,187 belonging to the Road Funds,
„ 2,987 „ to the Union Funds,
„ 4,035 „ to Endowment Funds, and
„ 19,165 „ to the General Funds of the several Local Fund Circles.

Detailed Estimates of the Receipts and Expenditure of the several Local Fund Circles are annexed to this Resolution.

10. Special Funds.—The estimated income from the funds classed as Special Funds was for the current year £300,286, including balances to the credit of the several funds at the beginning of the year amounting to £66,633. The estimated expenditure is £260,788, leaving an estimated balance of £39,498 at the close of the year. For some of the funds no formal estimates were framed for 1871-72; and principally owing to this cause the balance brought forward in the Budget of 1872-73 largely exceeds that estimated at the beginning of 1871-72 as the closing balance at the end of that year. For 1872-73 the estimated receipts including the balances are £600,411, and the estimated charges £448,722.

11. Of these funds the principal are, the Jungle Conservancy Fund, the Cattle Pound Fund, the Educational Building Fund, the Village Service Fund, the Port Fund, and the Municipal Fund. The Village Service Fund can be spent in great measure only in the villages or groups of villages, and the Municipal Funds only in the Municipalities in which they are raised, except in those cases in which contributions from Municipal to Local Funds are authorized by law. The Jungle Conservancy, Nanul Grass, and Irrigation Cess Funds are expended in the Districts in which they are raised. The funds belonging to Endowments, and accruing from Cochrane's and the Sadras Canals are applicable only to the institutions to which they belong, and to the canals in question. The other funds above mentioned are applicable at the discretion of Government to the special purposes of the funds without restriction as to locality.

12. The following is a classified estimate for the ensuing year of the income of Local and Special Funds, excluding provincial grants, and distinguishing those raised by taxation from those not so raised :—

	£
Local and Special Funds raised by taxation	517,640
Municipal Funds raised by taxation	133,303
Local and Special Funds not raised by taxation	153,343
Municipal Funds not raised by taxation	32,881

* Including, as above, £2,271, for grants-in-aid of Schools.

Of the funds to be raised by taxation, the estimated amount to be levied under the Local Funds Act is £365,965. The Village Service Fund receipts from taxation amount to £149,173, of which £38,300 represents the Cess raised in the Districts of Godavery, Kurnool, and Trichinopoly, under the Village Service Cess Act IV of 1864, and £110,873 the meerahs or fees paid in other Districts for the remuneration of the Village servants. The Irrigation Cess paid in parts of the Madura, Coimbatore, and Trichinopoly Districts, for the repair of channels, etc., amounts to £2,502.

Of the Municipal Taxation £87,323 is the amount to be raised in the Provinces under the Towns' Improvement Act, and £45,980 the estimated Taxation in the Presidency Town under the Madras Municipal Act.

13. Of the estimated taxation under the Local Fund Act,

	£
the Cess on land is estimated to yield	342,854
Tolls	13,462
House Tax	9,649

The Cess on land is levied at the full rate of one anna in the rupee of the annual rent value in

Ganjam,	Cuddapah,	Salem,	Canara,
Vizagapatam,	Bellary,	Coimbatore,	Malabar, and
Nellore,	South Arcot,	Trichinopoly,	Neilgherry Hills,

and at nine pies in the rupee in

Godavery	Kurnool	North Arcot	Madura
Kistna	Chingleput	Tanjore	Tinnevelly

In Kurnool, Chingleput, North Arcot, and Madura the reduced rate of Cess has been adopted in consideration of the poverty of those Districts. In the other Districts the reduction has been influenced by the opposite consideration with reference to the large unexpended balances of the Road Cess, and the sufficiency of the reduced rate to supply funds to the extent to which they are capable of being utilized at present.

For the ensuing year the Government have abstained from sanctioning any considerable extension of the system of tolls. The tolls provided for in the Local Fund Budget are those already existing, principally in the Western Districts and on Hill Ghauts, in addition to which tolls estimated to yield £3,472 have been sanctioned under the new law; viz., at three places in the Chingleput District which is traversed by expensive arterial lines, accommodating large external traffic and converging on the Presidency Town; at the Iyaur Bridge in the Trichinopoly District, a costly structure on an important line of road, and within easy reach of redress for oppression or fraud on the part of the Toll collectors; and at Pennakonda in Bellary, which is the station of a European and of a Native Magistrate on the main road from Bangalore northwards, and lies in a Circle the Funds of which are inadequate to its needs.

The estimate of House tax in the Local Fund Budget, £9,649, is comparatively small. This tax is by the provisions of the Local Funds Act restricted to those villages in which the Government, acting through the medium of the Local Fund Boards, are able to make provision for elementary education. It may be regarded as a tax to be levied primarily for educational purposes, but applicable to other objects after the educational requirements of the locality have been met. Its imposition will necessarily be gradual. In the words of a resolution issued by Government shortly after the Local Funds Act was passed, and a copy of which is appended to this Resolution, the House tax "is to be imposed in a village or group of villages constituting a Rate School Union only as the means become available for providing improved means of instruction, whether by aiding an existing school, or by establishing a new school according to the circumstances of the case". Accordingly the sum entered under the head of House tax for the ensuing year is comparatively small, being less than £10,000. In the Resolution referred to, it is laid down that except in the case of schools of a higher order hitherto maintained under the provisions of the Madras Education Act of 1863, and in exceptional cases, in which, on the representations of the parties

concerned, the Government may sanction a different course, or with reference to institutions for medical and technical training, the appropriation of Local and Municipal Funds, so far as they are applied to educational purposes, shall be practically limited to the maintenance and improvement of elementary education.

14. The Governor in Council will now proceed to notice briefly, both from a financial and from an administrative point of view, the present position of the several branches of the administration, the charges of which are met from Provincial, Local, or Special Funds. He will follow the order observed by the Government of India in the Decentralization Resolution, commencing with the Jail Department.

15. Jails.—The receipts under Jails for the current year were put down in the Budget Estimate at £15,000. This was an unduly low estimate, for, at the commencement of the financial year, there remained at the credit of the Convict Labour Fund a balance of £13,182. Including this balance, which, under the new system, becomes a portion of the Jail Receipts of the year, the receipts according to the regular estimate amount to £24,087. For 1872–73, the Jail Receipts are estimated at £23,750. The latter sum represents the estimated income of the year, not including any balance, such portion of the receipts for the current year as may remain unexpended going to swell the aggregate balance of Provincial Funds, with which the ensuing year will commence. The Budget Estimate of expenditure for current year was £90,000. The regular estimate is £82,216, and the Budget Estimate for 1872–73 £93,000. The latter was originally fixed at 97,911, but as the provision made for the purchase of materials for manufactures was, on further consideration, deemed unnecessarily high, the lower sum has been adopted. The following are the actual Jail charges for the last five years:—

	£
1866–67	77,933
1867–68	82,730
1868–69	82,782
1869–70	80,062
1870–71	79,298

It is not improbable that there will be a considerable saving on the estimate for 1872–73, which exceeds by more than £10,000 the highest expenditure of any previous year, but with reference to the large development of Jail manufactures which is now being carried out, and which necessitates a considerable expenditure in the purchase of materials and of machinery, it has not been deemed safe to adopt a lower sum. The expenditure to which the foregoing figures relate, is exclusive of the charges incurred on Central and District Jail buildings in the Public Works department, which for the ensuing year are estimated at £10,975. It is also exclusive of the cost of feeding the prisoners confined for short periods either while awaiting trial or while undergoing short sentences for periods of less than a month in the Subsidiary Jails, of which there are 284 scattered about the country, and which is defrayed under the orders of the District Magistrates, and is debited to the Imperial Budget under Law and Justice. Excluding building charges but including Inspection, the net cost of the Central and District Jails which it appears from the latest available returns contained a daily average of 9621 prisoners, is according to the regular estimate for the current year £58,129, and according to the Budget Estimate for 1872–73, £69,250; but as already observed, it is not improbable that there will be a considerable saving on the latter estimate, and if it should be otherwise, inasmuch as the provision made for the purchase of materials and machinery in the ensuing year is large, it may be expected that the charge will be less in 1873–74.

There is probably no branch of the provincial administration in which a more marked improvement has taken place during the last few years than has been the case in the Jail Department. Ten years ago the amount of Jail accommodation was very insufficient, the prisons were overcrowded, the Jails were badly ventilated, the conservancy was bad, the drainage was bad, there was a deficiency of cleanliness, and the death-rate was consequently excessive. In 1861–62 the percentage of deaths was 9·30. In 1864–65 it was 12·70. In 1867–68 it had diminished to 4·24, and in 1870 it had fallen to 2·69. In 1871 it was 1·86. The commencement of practical

measures for the reformation of the Jail system may be said to date from 1863, in which year, in consequence of the heavy mortality which occurred in two of the Jails, those at Salem and Calicut, and which was clearly attributable to overcrowding, inquiries were instituted as to the condition of the Jails throughout the Presidency, and immediate steps were taken for relieving some of the most crowded Jails by employing large gangs of prisoners on Public Works in temporary prisons. In the following year, 1864, the subject was taken up by the Governor-General, Sir John Lawrence, and a Committee was appointed at Calcutta to consider and report on the management of the Jails throughout India, and the condition of the prisoners. In his Minute proposing the appointment of this Committee, Sir John Lawrence remarked that in many cases the sentence of imprisonment in India was virtually one of capital punishment. The Madras Government had previously erected a large Jail at Salem which is now used partly as a Central and partly as a District Jail and had commenced the erection of two other of the existing Central Jails, those at Rajahmundry and Coimbatore. Central Jails have since been built at Vellore, Trichinopoly, and Cannanore at an average cost of £35,000 each. In these Jails are confined all prisoners sentenced to periods of imprisonment exceeding one year. The Jail at Madras, which is assuming the proportions and something of the character of a Central Jail has been much improved. In addition there are twenty-eight District Jails, in which prisoners whose sentences range from thirty days to one year, are confined. Of these two classes of Jails it may be affirmed that the Central Jails are in a very satisfactory condition. The health of the prisoners is good. The system of prison discipline is very satisfactory and is strictly enforced, and the labour of the prisoners, which in these Jails is now entirely intramural, is becoming year by year more productive. The reproach, which in some cases was formerly not altogether undeserved, that our prisons were places in which the criminal classes were maintained in comfortable idleness, is now becoming more and more unfounded. Labour is rigorously exacted. The prisoners are strictly debarred from communicating with their friends. Jail manufactures are making steady progress. In another year the whole of the Police clothing of the Presidency will be supplied by convict labour. The tents and furniture required for the Army and for the Hospitals are being made in the Jails, and before very long the grain-food of the prisoners will be supplied by convict labour on the Jail farms. It may be mentioned here that an important measure, having for its object the reformation of criminals, has been introduced in the Central Jails by the adoption of a system under which convicts are enabled to earn by continued good conduct and industry remission of a portion of their sentences, and by the employment of well-conducted convicts as Maistries and Warders. Of the District Jails it may be said that they are much more healthy than formerly, and that many of the improvements introduced in the Central Jails have been effected in them. It is estimated that an expenditure of about £50,000 will suffice to complete improvements to these buildings which are still required.

For some time past the attention of the Government has been directed to the condition of the Subsidiary Jails throughout the Presidency. The question was first taken up in March 1866, and after a careful inquiry it was determined that a considerable number of new jails of this class was required, and that the most convenient arrangement would be to construct them in connection with the Taluq Cutcherries for which new buildings were needed in many places. It appeared that many of the places used as Subsidiary Jails were rooms without air or light, some of them unsuitable for the detention of human beings even for a short time, and many of them quite insufficient as regard the amount of space available for the number of prisoners frequently confined in them. The majority of the Taluq Offices were built many years ago (many indeed were originally native houses) and proper accommodation for the prisoners (then far less numerous than now, owing to recent charges in the law and the greater efficiency of the Police) was not provided. It was estimated that the cost of placing these Jails in a proper state, including that of new Cutcherries where necessary, would amount to £200,000 in round numbers, of which £85,000 represented the cost of the Cutcherries. A special grant of £50,000 was sanctioned for the purpose by the Government of India in the Financial year 1868–69, but in the

following year it was not renewed, and consequent on the financial deficit in 1869 many of the buildings commenced had to be stopped. A good deal, however, has been done to render the existing Subsidiary Jails more habitable.

16. Registration.—It will be seen from the estimate that the receipts of the Registration Department considerably exceed the expenditure. According to the regular estimate for the current year the receipts amount to £37,287 and the charges to £24,601. For 1872–73 the receipts are estimated at £32,000 and the charges at £23,618. The estimated decrease under both heads is attributable to the reduced table of fees which will take effect from the 1st proximo, and which, as the Sub-Registrars are principally remunerated by a commission on their receipts, affects the charges as well as the receipts. During the five years ending with 1870–71, the number of registrations had increased from 100,425 to 148,930. In 1867–68, the value of instruments registered was £4,702,144. In 1870–71 it was £5,995,897. The average cost of each registration was 2*s.* 8*d.* The surplus of receipts over charges amounted according to the report of the Registrar-General for 1870–71 to £22,231. During that year there were ten prosecutions for false personation, in six of which convictions were obtained.

17. Police.—Under Police there is a considerable falling off in the receipts consequent on the abolition of the contribution formerly paid by the Municipalities for the Police in Towns. In 1870–1871 the actual receipts were £33,468. For 1871–72, the estimated receipts are only £5,955, and those for 1872–73 are further reduced to £2,152. The Regular Estimate for 1871–1872 includes a sum of £1,787 paid in arrears by the Madras Municipality. The estimated charges for 1871–72 are £350,000 and those for 1872–73, £360,000. The difference is provided to cover certain increased rates of pay which were sanctioned last year for the lower grades of the Force, but which were given effect to only during a portion of the current year.

The question of the Police expenditure in this Presidency has for some years past engaged the anxious attention of this Government, and has formed the subject of frequent correspondence with the Government of India. Some years ago, in 1864, the police charges were fixed by the Supreme Government at the lump sum of £390,000, against which, however, there was to be a set off in the shape of contributions from Municipalities to the cost of the Town Police, the fees paid for the Marine Police and other miscellaneous receipts, which in round numbers might be estimated at about £30,000. In 1867 and the following two years the Government of India urged a considerable reduction of the charge, naming £300,000, or thereabouts, as the sum to which, in their opinion, the net charge ought to be restricted. In 1870 a reduction was effected, principally by reducing the numerical strength of the lower grades of the Force and by abolishing the European Mounted Police in the Presidency Town. In the financial year 1870–71 the gross charge was reduced to £339,571, and was less than the corresponding charge for the previous year by rather more than £40,000. This reduction, however, was considerably more than in the opinion of the Inspector-General and of the Government could safely be continued without seriously impairing the efficiency of the Force. It involved a reduction of more than ten per cent. on the numerical strength of the Force, and it left no margin for increasing the rates of pay in the lower grades, the insufficiency of which had long been a source of serious difficulty. An underpaid Police is in itself a serious evil, and that evil becomes intensified when the numerical strength of the Force is diminished, and when it is in consequeuce all the more essential that every member of it should be fairly qualified for the duties which he has to discharge. After full discussion and careful consideration, it was determined while retaining the reduced strength to raise the pay both of the petty officers and the men of the force. The former who are designated head constables are now paid at the following rates:—

	Rs.
1st Grade	
2nd „	25
3rd „	20
4th „	15
.. ..	12

These rates are nearly the same as those allowed in the Lower Provinces and in the North-West Provinces of Bengal, where the cost of subsistence is lower than in Madras, and they are not higher than those given for duties of corresponding responsibility in other branches of the public service in this Presidency. It is obviously most essential to the efficiency of the police that the petty officers in charge of stations should be intelligent and honest men. For the constables employed in the Provinces who are divided into four classes, the rates of pay fixed were Rs. 8, 7½, 7, and 6½ respectively. The rates given in the town of Madras, Rs. 9, 8, and 7, were not altered. Petty officers and constables employed in the Hill Tracts received batta in addition to their regular pay. The reductions included the abolition of one of the four Deputy Inspectors-General, the substitution of a first-class Assistant Superintendent of Police for the Superintendent in North Malabar, whereby the whole of that district was placed under one Superintendent, and the abolition of four out of five second-class Assistant Superintendents. The Government of India had urged still further reductions in the Officer Grade including the entire abolition of the grade of Deputy Inspector-General and of all the Assistant Superintendents except six. Such a wholesale reduction in the number of officers was regarded by this Government as altogether impracticable. Their view was that a police in this country not subjected to constant European supervision would become simply an instrument of corruption and oppression. On the 31st March 1871, the force consisted of 21,443 men including 48 European officers. The cost of the sanctioned establishment was fixed at £369,823, of which, however, it was estimated that fully £10,000 would be saved annually by the various contingencies of delay in filling up vacancies and other causes which in so large a force render it certain that the sanctioned grant will not be fully spent. It is with reference to these considerations that the budget estimate of the police charges for the ensuing year is fixed at £360,000. Reference has been made to the abolition of the municipal contribution paid up to the present year under the Acts passed in 1865. This measure was adopted in the legislation of last year, partly because in the opinion of the Members of this Government, the charge incurred in the protection of life and property is one of the first charges which should be met from the general revenues, and partly because it was deemed advisable to put an end to the system of grants-in-aid of the general expenses of the municipalities, and this could not be done if the municipalities were still to be required to pay for their police.

With reference to the working of the present police system, which as regards the Provincial districts has been in more or less full operation for the last fourteen years, the Governor in Council sees every reason to think that much benefit has resulted to the country from the establishment of the police on its present footing. The efficiency of the force in the detection of crime is improving every year. The criminal classes are observed and carefully registered. The heinous crime of torch-light gang robbery which, not many years ago, was a curse to the country, has been in most districts in a great measure stamped out. In South Arcot, in which district this crime is still prevalent, there was a marked decrease in 1870–71, as compared with the previous year, and special measures have recently been taken to disperse the gangs which still infest a portion of that and the adjoining districts of Tanjore and Salem. The education of the force is carefully attended to—62·4 per cent. can read and write and it may be hoped that the higher rates of pay lately sanctioned, will have the effect of attracting and retaining a better class of men than have hitherto been procurable in some districts.

18. Education.—The receipts in the department of Education for the current year are estimated at £17,755, including a balance of £10,059 at the credit of the School-fee fund which has now been abolished as a separate fund. The estimated receipts for 1872–73 are £13,650, the latter sum, as in the case of the Jail receipts, including only the estimated income of the year derived entirely from fees. The increase in the estimated income for the year is attributable partly to the increase recently sanctioned in the rates of school fees in all Government schools, and partly to the inclusion of the University fees estimated at about £2,000 in the receipts. Hitherto the University fees have not been shown in the receipts, but have been deducted from the charges, the net charge only being exhibited in the estimate of expenditure. The estimated expenditure for the current year is £81,872. That for the ensuing year

£92,736. The increase is caused partly by the insertion in the estimate for the ensuing year of the gross instead of the net University charges, partly by provision for the Provincial share of the cost of a considerable increase to the lower inspecting staff, and partly by a larger provision having been made for grants-in-aid. The charges for 1872–73 may be classified as follows:—

	£
University	3,894
Direction	4,260
Inspection	12,293
Government colleges and schools	36,126
Scholarships and prizes	2,760
Grants-in-aid	31,960
Miscellaneous	1,443
	92,736

This is exclusive of the charges connected with elementary education which are now met almost entirely from Local Funds, and for which provision is made in the Local Fund Budget to the extent of £3[illegible],000, the balance of the Local Funds grant for education, or about £4,944, being applied to schools formerly established under Act III of 1863 and ranked in the middle class. It is also of course exclusive of the charges defrayed by the managers of private schools from other sources than the Government grants. According to the report of the Director of Public Instruction for 1870–71, the expenditure thus defrayed in schools brought on the returns of the department amounted in that year to £96,509.

According to the same report the number of schools and other educational institutions connected with the department on the 31st March last year was 3,479, with an attendance of 115,212 pupils. During the year there had been an increase of 345 schools and 9,757 pupils. The number of Government institutions was 119, attended by 10,811 pupils. 109 schools containing 4,054 pupils, were supported by rates levied under the Madras Education Act of 1863. In the case of many of these schools the rates were supplemented by grants-in-aid from the treasury. The number of private schools in the receipt of grants in-aid was 2,204 with 80,623 pupils. 1,047 schools, with 19,724 pupils, were under inspection, but did not receive grants. The following is a classification of the institutions with reference to the standard of instruction aimed at:—

			Number of pupils.
Colleges		14	453
Boys' schools ..	Higher class ..	53	12,554
	Middle „ ..	476	24,859
	Lower „ ..	2,491	56,576
Mixed schools ..	Middle class ..	25	1,163
	Lower „ ..	264	10,005
Girls' schools ..	Higher class ..	1	122
	Middle „ ..	90	5,402
	Lower „ ..	45	1,656
Normal schools		16	1,909
Professional schools		4	513

Of the pupils,
548 were Europeans.
4,244 East Indians.
12,276 Native Christians.
93,830 Hindus.
4,301 Mahomedans.
13 Parsees.

The number of girls under instruction were 10,185, of whom
193 were Europeans.
1,843 East Indians.
3,873 Native Christians.
4,258 Hindus.
13 Parsees.
5 Mahomedans.

The measures adopted in this Presidency for the promotion of what, according to the classification used in the returns, may be regarded as higher class education, have been very successful on the whole. The Annual University Examinations indicate steady progress. Year by year employment in the public service is sought by an increasing number of candidates, who have received a liberal education. The

Native Bar is annually recruited by young men who, in respect of general education and legal attainments, are very superior to their brethren of the old school. It is not too much to expect that, before very long, natives will be found qualified for a share of the higher offices in the Educational Department. During the present year one of the principal Inspectorships of schools has been filled by a native with marked success. It may be added that the educated class is gradually acquiring its legitimate influence in the country, and is beginning to perform the useful duty of interpreting between the ignorant masses and their English rulers. The increasing value which is attached to English education is proved by the facility with which schooling fees, considerably in excess of what could have been exacted a few years ago, are now paid, indicating that at no very distant date English school education, as distinguished from collegiate education, may be made self-supporting. In this department of education the grant-in-aid system is working admirably, and is proving a most valuable adjunct to the system of Government schools. But while English education is making satisfactory progress among the comparatively limited class who are able to take advantage of it, but little has yet been done towards providing a sound and comprehensive system of primary education for the great mass of the population. Provision has been made for supplying this want, so far as money is concerned, in those sections of the Local Funds and Municipal Acts passed last year which declare the funds raised under the Acts to be capable of application to educational purposes. The plan which has been resolved on is gradually to divide each Local Fund Circle into Unions, in which the house-tax is to be levied and its proceeds applied to the establishment of new schools or the improvement of existing schools, and secondarily to sanitary conservancy or other local objects. The Government have directed that the limits of each Union shall be so defined that the school or schools maintained in it shall not be more than two and a half miles distant from the houses of any of the rate-payers. In those places in which schools exist which were established under the Madras Education Act of 1863, and in some other localities Unions have already been formed. In each district the duty is entrusted to a Revenue Officer selected for the purpose, who is ordered to act in communication with an officer of the Educational Inspectorate. With a view to the additional work which will devolve on the Inspecting Agency in connection with these measures, the Director of Public Instruction has been authorized to appoint a Deputy Inspector to each Local Fund Circle. The salaries and allowances of these officers are to be shared by Provincial and Local Funds—one-third by the former and two-thirds by the latter. The Inspecting Schoolmasters are to be appointed by the Presidents of the Local Fund Boards subject to the sanction of Government. The salaries of these officers will be entirely debitable to Local Funds.

19. Medical Services.—The estimated expenditure on Medical Services for the current year from the Provincial grant is £41,993, and for 1872–73 £52,187. The difference is in a great measure accounted for by the fact that in the estimates for the current year some of the items entered under "Medical Establishment" have been included in the actuals and regular estimate under Jails. Charges amounting to £27,864 and £28,018, respectively, are provided for in the Local Fund Estimates for the current and ensuing years in connexion with Medical Services and Sanitation. This is exclusive of charges falling under the same heads which have to be met from Municipal Funds amounting to £36,739. The receipts under Medical Services are trifling and do not call for notice. Under the new system the whole of the charges for Civil Medical Establishments except the salaries of Medical Officers are debitable to Provincial, Local or Municipal Funds. It has been already pointed out that at the beginning of the current year charges amounting to £22,342 were transferred to Local and Municipal Funds. Of the charges so transferred the most important were those appertaining to Vaccination and Hospitals and Dispensaries. The whole of the Vaccination charges, except the pay of the General Superintendent and his Office Establishment and of the Vaccinators employed in the Hill Tracts of Ganjam and Vizagapatam, and at Bangalore, Kamptee and Secunderabad, were thus transferred. Three of the Madras Hospitals and the whole of the Civil Hospitals and Dispensaries in the Provinces are now maintained from Local and Municipal Funds. The General Hospital, Eye Infirmary, Lying-in-Hospital, and Leper Hospital are all provided for from Provincial Funds. The expense of the Lock Hospital is met partly from Provincial and partly from Municipal and Port Funds.

Sanitary.—Here, as in other parts of India, questions connected with the Public Health have much occupied the attention of the Government during the last few years. In accordance with the views of Her Majesty's Government, and under instructions from the Government of India, a Sanitary Commission was appointed in 1864, composed of Civil, Military, Medical, and Engineer Officers to consider and afford advice and assistance in all matters relating to the health of the Army, and to supervise the gradual introduction of sanitary improvements in Barracks, Hospitals, and stations, as well as in Towns in proximity to Military Stations in this Presidency. This Commission was afterwards superseded by the appointment of a Sanitary Commissioner as the adviser of Government on all questions connected with public health of the population, Civil as well as Military.

As has been very justly described in a Minute recorded by Lord Napier, the acts done in the Sanitary Department still bear but a small proportion to the counsel given, but this has been in consequence of the heavy expenditure involved in carrying out the suggestions offered. Nevertheless, considerable progress has been made in the direction of sanitary improvement during the last few years.

The condition of our European Troops has been greatly ameliorated, their death-rate has been sensibly diminished, and the heavy mortality which formerly accompanied the movement of troops has been greatly reduced. The condition of our Jails has already been sufficiently noticed, and the striking results obtained by the observance of Sanitary Laws have been described. The improvements in the Principal Towns in the Presidency, designed and carried out by the Municipalities, are important, and are being year by year steadily continued. Epidemic disease is less frequent, and when it occurs, it finds the inhabitants of towns better prepared to resist its attacks. Attention is being given to the necessity of supplying the towns with pure drinking-water, and to the requirements of drainage and general cleanliness.

The places of pilgrimage and of annually occurring fairs and festivals have been brought under very complete sanitary control to the great benefit, not only of those resorting to these places, but with a marked diminution of epidemic disease along the roads followed by pilgrims, and those who attend the great fairs throughout the country.

An important experiment is being made by the introduction of the Contagious Diseases Act into the capital of the Presidency. The result has been to prove that, under proper control, a marked reduction in the amount and an improvement of character of diseases, affecting in the gravest manner the public health, can be effected without the evils which were supposed to be necessary accompaniments of the interference of Government in this difficult question.

The Government have had, and still have, under consideration the important question of the organization of a general system by which the benefits of sanitation and European Medical treatment may be brought home to the mass of the population, not living in Municipalities or Cantonments.

This is a large and difficult question, but a commencement will probably soon be made in the establishment of a limited number of Provincial Medical Schools, at which natives will be instructed in European Medical Science; it may reasonably be expected that before many years have passed, a sufficient number of qualified native medical practitioners will be found in every district of the Presidency.

The services of these Medical men will also be available as Assistants to the Collectors of Districts in all that relates to the Sanitary administration of the country.

Without a complete and careful Registration of Births and Deaths, and without a reliable Census, the condition of the public health and the effect of the efforts made for its protection must always remain uncertain. The Government have directed their attention closely to this question of late years. The collection of life statistics is worked through the agency of the village accountants to whom the Registration is entrusted in the several districts. The Taluqs are constituted Registration Circles. The Taluq returns are tabulated in the Collector's office and forwarded for final tabulation to the Sanitary Commissioner.

Municipal Towns are constituted separate Registration Circles, and the Municipalities provide the necessary machinery for careful record. Although still far from perfect, the Registration Returns now received are becoming more reliable, and with the Census now under completion, the information so necessary in the direction of Sanitary administration will become available.

There is probably no question connected with the Public Health more important than that of Vaccination. At present the Vaccination Establishment consists of

1 General Superintendent.
23 Deputy Superintendents.
255 Vaccinators.

The condition of the population as regards Vaccination is very unsatisfactory. This is especially the case in the town of Madras where the lowest classes are so opposed to Vaccination that it has been proposed to have recourse to legislation and to make Vaccination compulsory in Madras, and gradually to apply the provisions of the law to other places where the ravages of this preventible epidemic disease are most conspicuous. The Government, however, feel that much careful thought and inquiry are necessary before so great an innovation, and one so liable to misinterpretation, is attempted.

20. Printing.—The estimates under printing do not call for remark further than that efforts have been made to reduce the quantity of printing in the Presidency offices.

21. Communications.—The entries under the two headings in the Provincial Estimates of Communications and Grants to Local Funds under Public Works represent sums allotted for expenditure on communications from the Provincial Grant. These sums amount according to the Regular Estimate for 1871–72 to £94,244, and for 1872–73 to £116,180. The aggregate sums allotted from Provincial and Local Funds together are for the current year £381,005 and for the ensuing year £329,492. These sums are exclusive of a Road Fund Reserve of £22,968 in 1871–72 and of £14,027 in 1872–73. The following is a statement of the expenditure on communications during the five years ending with the 31st March 1871.

Years.	From Imperial Funds.	From Local Funds.	Total.
	£	£	£
1866–67 ..	158,230 ..	58,700	216,930
1867–68 ..	197,449 ..	132,322	329,771
1868–69 ..	201,754 ..	170,545	372,299
1869–70 ..	148,370 ..	193,797	342,167
1870–71 ..	153,983* ..	200,296	354,279

Assuming the whole allotment including the reserve to be spent in the current and ensuing years, the expenditure on communications will be £403,976 in 1871–72 and £373,519 in 1872–73.

These figures present a remarkable contrast with the figures given in the Report of the Public Works Commissioners appointed in 1851, from which it appears that the average expenditure on Roads, Bridges, and Ghauts in this Presidency was during the five years

	£
ending with 1830	9,838
„ „ 1835	7,063
„ „ 1840	19,690
„ „ 1845	16,179

In the five years ending with 1850, the average expenditure on roads was £42,076, but this sum included the cost of Establishment and Superintendence. The Commission in question, writing in 1852 stated that "in 1846 there were 3,110 miles "of road called made road, but a large part of this extent was unbridged and totally "unmade, consisting of tracks ever a firm soil, not considered to need making for the "light traffic then using them. The extent of made road constructed since that time

* Includes £48,348 expended in previous years on famine works, but brought to account in 1870-71. The outlay of the year was £105,635.

"has been very small indeed; in fact, scarcely any additions have been made except "the southern road, some passes or roads in Canara, a few miles of the Cotton road "in Tinnevelly, the road from Arcot to Palmanair now in course of formation, and a "few short pieces of road in other parts of the country, the whole probably not "exceeding 400 miles. And the term 'made' must be understood in a very low "sense: at this time there is probably not a single mile of road throughout the "territories under this Presidency, equal to an ordinary English Turnpike Road and "certainly not above a thousand miles over the whole extent of the country on which "it is possible to travel in a wheel conveyance at the rate of six miles an hour, with "any degree of comfort."

During the twenty years which have elapsed since the Report of the Commission was published considerable sums have been expended in the construction and maintenance of roads, in addition to an extensive system of Railways. According to the most recent returns * the extent of trunk roads is 3,982 miles, of which 2,950 miles are bridged and metalled. The mileage of District roads is 10 589, of which 4,186 miles are metalled, and 6,403 miles are made but not metalled. The extent of roads traced is 1,284 miles, 822 miles have been surveyed. The extent of the lines projected is 2,869 miles. Up to the present year the cost of constructing and maintaining the trunk roads which were designated as Imperial Roads, was met from Imperial Funds, the charges for District roads falling on Local Funds of which the most productive latterly was the District Road Cess collected under Act III. of 1866 which Cess was superseded by the Cess on land provided for in the Local Funds Act. The sum which was likely to be available from the general revenues having been diminished by the reduction of the grants assigned for the services now classed as Provincial, the Government, as has been already mentioned, deemed it expedient at the beginning of the present year to abolish the distinction between Imperial and District Roads as regards the source from which the expense of constructing and maintaining them is defrayed, and to constitute the communications a charge on Local funds, allotting the sum available from the Provincial revenues to the several Local Fund Circles, such allotment being determined by a consideration partly of the financial position of the several circles and partly of the charges imposed upon them in connexion with the maintenance of roads hitherto classed as Imperial. The amount of the grants for the current year was £91,699, which for 1872–73 has been raised to £112,600, a sum in excess of the expenditure from Imperial Funds in 1870-71. So much could not have been given, if it had not been for the large balance of Provincial Funds which according to the Regular Estimate, will remain unexpended at the close of the present month.

Civil Buildings.—The same cause which has enabled the Government to increase the grant for communications for the ensuing year as compared with that allotted for the year now about to close, has placed at its disposal a larger grant for Civil Buildings. Under this head the allotment for the current year was £71,108, which is reduced by the Regular Estimate to £94,527. The reduction is not satisfactory, proceeding as it does from the amount of work done having been considerably less than was estimated. The sum allotted for the ensning year is £86,041—£10,975, are allotted for the Central and District Jails, £30,695 for Taluq Cutcherries and Subsidiary Jails, £6,399 for Collectors', Sub-Collectors', and Deputy Collectors' Offices, £900 for increasing the accommodation in the Madras Court of Small Causes, £622 for a Court House for the District Munsif at Trivalore, £1,000 for the restoration of Tirumal Naick's Palace at Madura, £510 for the restoration of the choultry and well erected at Patticonda to the memory of Sir Thomas Munro, £398 for the completion of the Revenue Board Buildings at Chepauk, and £8,000 for Police Stations in various districts. The remainder of the sum available, after allowing for new works a reserve of ten per cent. on the grant, is appropriated to various comparatively unimportant works. The allotment for repairs from the Provincial Budget is £12,927.

* Returns have not been received for the Cuddapah District. From the Local Fund Budgets for 1872-73, it is estimated that maintenance allowances are assigned for about 600 miles of road in that district.

In addition to the grant for Civil Buildings from the Provincial Funds, provision is made under Special Funds for an expenditure of £15,938 from the Educational Building Fund, of which £14,000 is allotted for the completion of the University Senate House.

Miscellaneous Public Improvement.—Under the head of Miscellaneous Public Improvement, the principal works to be executed in the ensuing year are in connexion with the Cocanada and Cochin Harbours, the Paumben Channel, and the construction of a screw pile jetty at Mangalore. Of the total expenditure on new works and repairs under this head amounting to £7,049, £2,379 are allotted from Provincial Funds, and the remainder from Port Funds.

Establishments.—It has been determined by the Government of India that a portion of the cost of the Public Works Establishment shall be debited to Provincial and Local Funds in the proportion which the outlay from those funds on works bears to the aggregate outlay on Public Works. In the estimate for the current year this rule has not been acted on, Local Funds having been charged a fixed sum, and consequently the Provincial Budget is debited with more than its proper share. In the ensuing year the charge on this account against Provincial Budget is estimated at £28,020 and against Local Funds at £79,209 exclusive of a charge of £12,068 for Petty Establishments. This charge for Public Works Establishments is felt to be a very heavy burthen on the Local Funds, and more than one suggestion has been made for framing a separate establishment for Local Fund works as a more economical arrangement. The question is an important and difficult one. In the opinion of the Governor in Council it is not desirable that any change should be attempted until the Local Fund Boards have been longer in operation.

22. The Governor in Council will now close his review of the estimates appended to this Resolution. He desires in conclusion to express his conviction that the important administrative change, in pursuance of which these estimates are published, and which will long be connected with the name of the late lamented Viceroy, is calculated to confer great advantages on the country in removing restrictions which unduly hampered the action of the Local Government, and in furnishing incentives to an economical husbanding of the resources of the State, which, under the former system, did not exist. The rule under which the unexpended balances of the Provincial Receipts are retained at the credit of the Local Government, instead of being returned into the Imperial Treasury at the end of the year, as was formerly the case, is in itself a most valuable boon. On the present occasion it has enabled the Government to make a more adequate provision than would otherwise have been possible for two important branches of public expenditure. His Honour in Council also anticipates much benefit from the changes which have been made in the Administration of Local Funds and especially from the establishment of the recently constituted Local Fund Boards, which, if properly worked, are capable of rendering valuable aid to the district authorities in various ways. The usefulness of these Boards will of course greatly depend upon the mode in which the Members are treated by the District Officers and upon their being made to feel that the powers conferred on them and the responsibilities entrusted to them are real and practical. In this matter the Government confidently expect cordial co-operation from their officers of every grade and especially from the Collectors of districts.

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

To the Board of Revenue.
" Accountant-General.
" Revenue Department.
" Public Works "
" Public "
" Judicial "
" Educational "

GOVERNMENT

1.—Budget Estimate of Provincial

Receipts.	1870–71 (Actuals).	1871–72. Budget Estimate.	1871–72. Actuals (8 months).	1871–72. Regular Estimate.	1872–73, Budget Estimate.
	£	£	£	£	£
1. Balance	..	..	33,467	33,467	73,780
2. Allotments from general revenues	33,467	797,447	509,320	756,525	756,525
3. Jails	4,957	15,000	20,452	24,087	23,750
4. Registration	28,184	35,430	24,858	37,287	32,000
5. Police..	33,468	2,132	4,566	5,955	2,152
6. Education	6,340	9,450	5,131	17,755	13,650
7. Medical	789	700	603	905	930
8. Printing	2,441	3,620	1,808	2,712	3,460
9. Ecclesiastical	166	..	90	135	130
10. Miscellaneous	..	..	670	1,005	900
11. Public Works	..	..	..	7,455	7,455
Carried forward ..	109,812	863,779	600,965	887,288	914,702

OF MADRAS.

Funds for the official year 1872–73.

Expenditure.	1870–71 (Actuals).	1871–72. Budget Estimate.	1871–72. Actuals (8 months).	1871–72. Regular Estimate.	1872–73, Budget Estimate.
	£	£	£	£	£
1. Jails—					
Inspection	3,473	3,454	2,329	3,493	3,811
Central Jails	39,765	49,188	29,534	46,356	48,446
District Jails	36,060	37,358	21,578	32,367	40,743
Total ..	79,298	90,000	53,441	82,216	93,000
2. Registration—					
Superintendence	6,646	6,264	4,715	7,072	7,058
Remuneration to Sub-Registrars, etc.	13,277	17,578	11,686	17,529	16,560
Total ..	19,923	23,842	16,401	24,601	23,618
3. Police—					
Provincial Superintending Officers	12,553	12,091	7,147	10,720	11,786
Presidency Police	20,143	2 ,301	12,557	18,835	21,718
District Police	306,307	328,257	199,998	319,163	324,881
Village Police		1,615	40	1,282	1,615
Total ..	339,003	365,264	219,742	350,000	360,000
4. Education—					
University	1,290	1,814	695	1,814	3,894
Direction	17,368	4,185	2,603	3,904	4,260
Inspection		10,765	5,813	8,719	12,293
Government Colleges	6,070	7,189	4,089	6,133	10,458
Government Schools, Ordinary Charges ..	20,347	28,113	19,636	29,259	25,668
,, ,, Scholarships, etc. ..	2,184	2,760			2,760
Grants-in-aid		30,204	15,034	30,000	30,460
Building Grants	..	..	..	..	1,500
Government Book Depot	7,430	995	654	981	995
Miscellaneous	440	448	708	1,062	448
Total ..	..	85,473	49,232	81,872	92,736
5. Medical Services—					
Medical Establishment	..	6,265	..	..	7,285
Vaccination	..	1,803	1,256	1,884	2,364
Hospitals and Dispensaries	..	21,506	15,705	23,557	23,297
Medical College	3,112	3,342	1,834	2,751	4,358
Lunatic Asylum	6,056	6,316	4,311	6,466	7,541
Sanitary Commissioner	3,165	3,350	2,235	3,352	3,297
Health Officer	2,311	2,322	1,693	2,539	2,575
Chemical Examiner	1,455	1,470	963	1,444	1,470
Grants for medical purposes	118	60	6	..	..
Total ..	..	51,439	28,003	41,993	52,187
6. Printing—					
Government Press	..	18,382	11,923	17,884	17,048
Collectorate Presses	..	5,800	3,335	5,003	5,800
Miscellaneous	..	2,150	906	1,359	2,150
Total ..	25,434	26,332	16,164	24,246	24,998
7. Ecclesiastical—					
Cemetery establishments and contingencies ..	151	..	96	144	150
Total ..	..	..	..	144	150
8. Miscellaneous—					
Refunds	..	..	78	117	120
Purchase of Municipal Police Buildings ..	..	5,000	..	2,700	..
Adjustment of State contribution to Municipalities.	..	2,000	..	..	..
Grants to Local Funds for General purposes ..	..	..	229	1,444	1,783
Chepauk grounds	..	..	499	2,175	1,500
Miscellaneous	..	..	3	5	..
Total ..	..	7,000	809	6,441	3,403
9. Public Works—					
Communications	..	3,045	2,122 *	2,545	3,580
Civil Buildings	60,513	71,108	17,875 *	54,527	86,041
Miscellaneous Public Improvement	3,289	3,895	1,309 *	2,928	2,379
Petty construction and repairs	..	1,050	481	7 0	1,050
Establishment	..	16,366	..	46,973	28,020
Tools and plant	..	3,000	..	2,599	2,500
Grants to Local Funds	..	92,749	60,705	91,699	112,600
Profit and Loss	..	..	2	4	..
Total ..	..	191,213	82,494	201,995	236,170
Total Expenditure ..	..	841,563	..	813,508	886,262
Balance ..	..	22,216	..	73,780	28,440
Grand Total ..	..	863,779	..	887,288	914,702

* Includes only six months' outlay.

GOVERNMENT OF MADRAS.

2.—Budget Estimates of Local Funds under Act IV of 1871, for the official year 1872-73.

I—General. A.—Revenues and Receipts.

	Estimate, 1872-73.		Estimate, 1871-72.	
	Detail (Minor Heads).	Total (Major Heads).	Detail (Minor Heads).	Total (Major Heads).
	£	£	£	£
1.—Balances—				
(a) Road Fund	33,360	..	1,23,527	
(b) Union Funds	2,780	..	2,194	
(c) Endowment Funds	3,715	..	4,059	
(d) General	21,501	..	..	
		61,356		129,780
2.—Allotments by Government—				
(a) Provincial Funds — For Roads	112,600	..	91,699	
(a) Provincial Funds — For Schools	2,217	..	2,026	
(a) Provincial Funds — General	1,783	..	1,444	
(b) Special Funds	31,685	..	38,087	
		148,285		133,256
3.—Rates and Taxes—				
(a) Cess on land	342,854	..	3,16,241	
(b) Tolls	13,462	..	12,057	
(c) House Tax	9,649	..	8,266	
		365,965		336,564
4.—Fees in Schools and Training Institutions	..	933		739
5.—Contributions	..	1,026		
(a) From Municipalities	1,026		..	8,998
6.—Receipts from endowments, contributions and donations	..	7,318	6,581	
7.—Miscellaneous	..	989		
Total	..	585,872	..	609,337

B.—Expenditure.

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads).	Estimate, 1872-73. Total (Major Heads).	Estimate, 1871-72.
	£	£	£	£	£
Grant I.—*Public Works.*	..	..	..	146,012	202,122
(a) New Works	137,405	2,836	140,241		
Communications	465	610	1,075		
Educational	1,883	2,813	4,696		
Sanitary and Miscellaneous	..	..	..	192,274	193,458
(b) Repairs	173,304	12,367	185,671		
Communications	104	213	317		
Educational	1,390	4,896	6,286		
Sanitary and Miscellaneous					
Total	314,551	23,735			
				91,854	
(c) Establishment—			79,209		58,369
Cost of General Establishment, Public Works Department			12,068		
Petty Establishment			577		
Tolls and Ferries			..	3,381	
(d) Tools and Plant			..	608	
(e) Contingencies			..	44,027	42,252
(f) Road Fund Reserve			..	1,616	
(g) Contributions for Public Works, etc.			586		
To Municipalities for Public Works			930		
On Account of tolls			100		
Compensation for land			..		
Total Grant I			..	479,772	496,201
Grant II.—*Education.*					
(a) Payment for Inspection			..	9,746	5,550
(b) Training Schools			..	1,404	993
(c) Local Fund Schools			..	10,935	8,830
(d) Grants-in-aid			..	14,579	11,309
(e) Miscellaneous			50	280	269
Contributions to Municipalities for Schools			230		
Sundry					
Total Grant II			..	36,944	26,951
Grant III.—*Sanitation, Medical Services and Public and Charitable Institutions.*					
(a) Hospitals and Dispensaries			..	6,082	4,670
(b) Vaccination			..	5,745	5,651
(c) Employment of Medical Practitioners			..	356	
(d) Sanitary Establishments and cleansing of Tanks and Wells			..	10,697	
(e) Markets			..	43	
(f) Choultries			..	4,486	*17,643
(g) Miscellaneous			4,388	..	
Contributions to Municipalities for Dispensaries			39	..	
Do. for Lungarkhanas			711	5,138	
Grant for Medical purposes					
Total Grant III			..	32,547	27,864
Grant IV.—*Miscellaneous.*					
(a) Contributions for Controlling Establishments at the Presidency			..	2,273	1,333
(b) Do. do. in Collectors' Offices and Establishments of Local Fund Boards.			..	2,962	1,617
Total Grant IV			..	5,235	2,950
Grand Total Expenditure			..	554,498	553,966
Balances.					
(a) Road Fund			5,187		21,439
(b) Union Funds			2,987		2,895
(c) Endowment Funds			4,035		4,143
(d) General			1,965		26,894
				313,740	
Total			..	585,872	609,337

* Markets and Choultries .. .. .. £ 4,067
Other 13,576
Total .. 17,643

II.—Estimate of Receipts and Expenditure of the Road Fund for the official year 1872–73.

Receipts.	Estimate, 1872–73. Detail.	Total.	Expenditure.	By D.P.W.	By other Agency.	Estimate, 1872–73. Detail.	Total.
	£	£		£	£	£	£
1. Balance of 1871–72	..	33,360					
2. Road Cess two-thirds of Land Cess collected within the year	..	229,694	1. New Works	137,405	2,836	..	140,241
3. Additional appropriation from the Land Cess by the Local Fund Board	..	57,957	2. Repairs	173,304	12,367	..	185,671
4. Grants from Government—				310,709	15,203		
(a) Provincial Funds	112,600	..	3. Establishment—				
(b) Special Funds	27,760	140,360	(a) Petty establishment			12,068	
5. Tolls	..	13,462	(b) Share of cost of Public Works Department supervision chargeable to the Road Fund			78,242	
6. Contributions	..	614	(c) Charges in connection with Tolls and Ferries			577	
7. Miscellaneous	..	220	(d) Share of general management chargeable to the Road Fund.			4,233	
			(e) Contingencies			597	95,717
			4. Tools and Plant			..	3,258
			5. Contributions from the Road Fund			..	1,565
			6. Reserve at 10 per cent. of income of the year			..	44,027
			Total ..			..	470,480
			Balance ..			..	5,187
Total ..	..	475,667	Total ..			..	475,667

III.—Estimate of Receipts and Expenditure of Union Funds, for the official year 1872–73.

Receipts.	£	Expenditure.	£
1. Balance of 1871–72	2,786	1. Salary grants	117
2. House tax	9,649	2. Charges in Union Schools	10,893
3. Appropriation from General Funds by Local Fund Boards.	784	3. Allotted for Public Works (Educational)	1,434
	2,217	Total (Educational)	12,449
4. Grants from Government for Schools	933	4. Allotted for Public Works (Sanitary and Miscellaneous).	130
5. School Fees	21	5. General Sanitation, etc.	818
6. Contributions, etc.		Total	13,397
		Balance	2,987
Total ..	16,384	Total ..	16,384

IV.—Estimate of Receipts and Expenditure of Endowment Funds, for the official year 1872–73.

Receipts.	£	Expenditure.	£
1. Balance of 1871–72	3,715	1. Fixed charges of Endowed Institutions	2,788
2. Interest	507	2. Contingent do.	3,341
3. Rents and produce of lands	2,881	3. Allotted for Public Works	643
4. Allotments from Capital	..	4. Do. for Schools	37
5. Appropriation from General Funds by Local Fund Boards.	1,126	5. Do. for Miscellaneous purposes	130
	2,695	Total ..	6,869
6. Contributions, grants from Government, etc. ..		Balance ..	4,055
Total ..	10,924	Total ..	10,924

2. IV-A.—Detailed General Estimate of Circle Receipts of Local Funds for 1872–73.

Circles.	Balances.					Allotments from General Revenues.				Rates and Taxes.				Fees in Schools and Training Institutions.	Contributions from other Circles and Municipalities.	Receipts from Endowments, Contributions, and Donations.	Miscellaneous.	Grand Total.	Remarks.
	Road Fund.	Union Funds.	Endowment Funds.	General.	Total.	Provincial Funds. Lump Grants.	Provincial Funds. Education.	Special Funds.	Total.	Cesses.	Tolls.	House tax.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1. Chetterpore ..	612	..	..	230	842	1,546	..	392	1,938	8,530	..	100	8,630	..	(a) 20	..	..	11,430	(a) From Berhampore Municipality for Inspection.
2. Chicacole ..	64	..	..	993	1,057	632	..	244	876	5,696	..	..	5,696	..	(b) 50	100	..	7,779	(b) From Chicacole Municipality for Inspection.
3. Vizagapatam ..	..	149	..	..	149	1,953	..	6	1,959	12,438	..	..	12,438	5	..	..	..	14,551	
4. Nursapatam ..	8	..	..	..	8	1,516	..	4	1,520	4,057	..	..	4,057	..	..	..	..	5,585	
5. Cocanada ..	6,000	516	..	1,000	7,516	1,445	48	1,900	3,393	18,066	..	618	18,684	..	..	..	..	29,593	(c) From Cocanada L.F. for P.W., £1,000.
6. Rajahmundry ..	500	5	..	500	1,005	2,757	..	785	3,542	10,570	..	51	10,621	..	(c) 1,069	..	..	16,237	
7. Masulipatam ..	5,000	4	80	1,600	6,684	3,761	17	1,800	5,578	12,600	..	55	12,655	10	(d) 410	32	100	25,469	From Rajahmundry Municipality for Inspection, £69.
8. Guntoor ..	300	17	..	250	567	2,625	..	480	3,105	10,000	..	66	10,066	..	(e) 10	6	50	13,804	
9. Nellore	8,500	25	..	2,000	10,025	3,828	170	420	4,418	21,000	250	1,160	22,410	10	..	5	5	36,873	(d) From Masulipatam Municipality for P.W., £310.
10. Bellary	31	..	75	325	431	1,648	78	1,219	2,945	7,500	..	460	7,960	98	(f) 20	1	..	11,455	
11. Pennacondah ..	500	97	..	183	780	1,674	..	170	1,744	4,100	600	181	4,781	36	..	..	28	7,369	From Guntoor Circle for Training School, £160.
12. Ghooty	152	181	..	1,479	1,812	741	30	428	1,199	9,200	..	356	9,556	..	..	2	..	12,569	
13. Kurnool	5,660	34	..	760	6,334	3,015	35	510	3,560	14,000	..	280	14,280	42	..	..	70	24,286	(e) From Guntoor Municipality for Inspection.
14. Cuddapah ..	42	41	.	720	803	1,246	28	241	1,515	12,200	..	74	12,334	5	..	..	..	14,657	
15. Madanapilly ..	168	..	..	290	458	2,688	..	123	2,811	6,051	..	..	6,051	..	..	102	..	9,422	(f) From Bellary Municipality for Inspection.
16. Sydapett	7	4	390	64	465	2,355	330	162	2,847	4,075	1,000	150	5,225	270	(g) 376	43	15	16,241	
17. Chingleput ..	6	6	..	95	107	7,058	..	153	7,211	5,278	1,000	50	6,328	..	..	32	5	13,683	(g) From Chingleput for tolls, £245; Training Schools, £100; P.W., £31.
18. Chittoor ..	46	..	116	50	212	4,714	..	1,055	5,769	14,000	..	..	14,000	..	(h) 106	1,308	10	21,405	
19. Vellore	500	..	165	150	815	772	..	10	782	7,000	..	..	7,000	..	..	964	..	9,561	(h) From Vellore for P.W., £81; and Wallajapett for P.W., £25.
20. Cuddalore ..	556	..	26	..	582	4,464	..	642	5,106	13,000	..	..	13,000	..	..	45	10	18,743	
21. Virdachellum ..	450	128	..	1,214	1,792	3,640	81	308	4,029	8,000	..	151	8,151	54	..	39	30	14,095	
22. Tanjore	81	..	..	1,961	2,042	1,237	..	1,550	2,787	11,200	..	..	11,200	..	..	..	60	16,089	(i) From Negapatam Municipality for P.W.
23. Negapatam ..	163	..	..	1,086	1,249	1,316	..	1,310	2,626	11,800	..	..	11,800	..	(i) 100	163	60	15,998	
24. Trichinopoly ..	180	..	1,185	2,668	4,033	4,421	..	1,425	5,846	14,000	972	..	14,972	..	(j) 17	200	..	25,068	(j) From Municipality for Inspection.
25. Madura	72	..	1,013	827	1,912	3,685	..	1,345	5,030	12,480	..	..	12,480	..	..	1,397	..	20,819	
26. Dindigul ..	1,500	..	..	80	1,580	4,497	..	1,050	5,547	8,200	600	..	8,800	..	..	..	100	16,027	
27. Tinnevelly ..	300	..	338	349	987	3,615	..	2,100	5,115	12,319	..	..	12,319	..	..	348	..	18,769	(k) From Neilgherry L.F. for Vacon., £12, and Inspection, £300. From Coimbatore Municipality for Inspection, £25.
28. Shermadevi ..	600	..	180	100	880	1,830	..	640	2,470	5,972	..	..	5,972	..	..	1,600	..	10,922	
29. North Coimbatore	265	..	92	350	707	1,019	..	615	1,634	9,355	690	..	9,955	..	(k) 67	235	25	12,623	
30. South do.	100	327	55	150	632	1,005	165	313	1,483	10,344	..	94	10,438	12	..	376	56	12,997	
31. Salem	1,347	47	..	1,666	3,060	1,723	27	1,590	3,340	14,000	..	82	14,082	15	(l) 88	145	30	20,760	(l) From Salem Municipality for P.W.
32. Oossoor	89	..	..	112	201	878	..	1,345	2,223	5,500	..	..	5,500	..	..	70	15	8,009	
33. Neilgherry ..	..	..	..	..	..	4,988	..	..	4,988	180	1,244	545	1,969	..	(m) 17	41	10	7,025	(m) From Coonoor and Ooty. for Inspection.
34. Calicut	56	430	..	141	627	13,222	763	3,200	17,185	8,100	3,416	2,955	14,471	244	(n) 75	64	..	32,666	
35. Tellicherry ..	..	278	..	43	321	5,834	258	1,850	7,942	3,400	3,300	927	7,627	..	(o) 66	..	..	15,956	(n) From Calicut, £26; Palghaut, £49 for Inspection.
36. Canara	65	491	..	125	681	4,735	187	2,300	7,222	8,583	580	1,294	10,457	132	(p) 53	..	310	18,855	
Total ..	33,360	2,780	3,715	21,501	61,356	114,383	2,217	31,685	148,285	342,854	13,462	9,649	365,965	933	2,544	7,318	989	587,390	(o) From Tellicherry, £26; Cannanore £40 for Inspection.
															Deduct contributions between Circles ..			1,518	(p) From Mangalore for Inspection.
																		585,872	

2. IV-B.—Detailed General Estimate of Circle Expenditure from Local Funds for 1872–73.

Circles.	Grant I.											Grant II.						Remarks.
	New Works.	Repairs.	Public Works Department expenditure.	Public Works Department General establishment.	Public Works Department petty establishment.	Tolls and Ferries.	Tools and Plant.	Contingencies.	Road Fund Reserve.	Contributions to other Circles and Municipalities for Public Works.	Total (except column 4).	Inspection.	Training schools.	Local Fund schools.	Grants-in-aid.	Miscellaneous.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1. Chetterpore	2,810	4,090	6,900	1,737	314	..	69	5	917	..	9,942	180	..	80	300	..	560	
2. Chicacole	1,900	2,345	3,895	981	158	..	42	25	608	..	6,059	190	..	..	200	..	390	
3. Vizagapatam	4,316	4,732	8,998	2,266	346	..	90	17	1,315	..	13,082	271	41	62	300	..	674	
4. Nursapatam	1,980	1,314	3,264	822	126	..	33	6	483	..	4,764	271	41	..	150	..	462	
5. Cocanada	11,154	2,117	13,271	3,342	456	..	133	12	1,539	(a) 1,000	19,753	276	28	1,119	320	(b) 230	1,973	(a) To Rajahmundry for P.W.
6. Rajahmundry	7,227	2,523	9,750	2,455	333	..	97	8	1,367	..	14,010	276	130	682	196	..	1,284	(b) Arrears to Old Rate School Teachers.
7. Masulipatam	11,900	4,638	16,048	4,041	735	..	165	20	1,796	..	23,295	276	200	93	350	..	919	
8. Guntoor	5,500	2,690	8,190	2,062	365	..	82	20	1,134	..	11,853	276	..	66	350	(c) 100	792	(c) To Masulipatam Circle for Training School.
9. Nellore	14,198	9,362	22,882	5,762	629	30	236	25	2,440	..	32,682	400	..	1,000	300	..	1,700	
10. Bellary	244	5,436	5,427	1,367	265	..	57	10	801	..	8,180	274	..	617	400	..	1,291	
11. Pennacondah	1,066	3,132	3,766	948	196	30	42	10	508	..	5,932	100	..	144	150	..	394	
12. Ghooty	2,068	4,906	6,904	1,739	325	..	70	10	1,005	..	10,123	276	..	273	200	..	749	
13. Kurnool	8,572	6 336	14,258	3,590	472	..	149	17	1,508	..	20,644	500	500	297	500	..	1,797	
14. Cuddapah	..	7,616	7,416	1,867	376	..	76	4	1,087	..	11,026	276	..	88	300	..	664	
15. Madanapilly	..	5,140	5,035	1,268	253	..	51	2	733	..	7,447	276	..	..	194	..	470	
16. Sydapett	1,700	7,790	9,365	2,358	233	84	95	15	1,356	..	13,631	264	200	739	386	..	1,589	
17. Chingleput	2,306	5,884	7,930	1,997	254	100	82	15	1,197	(d) 276	12,111	237	..	..	245	(e) 100	582	(d) To Sydapett Circle for Roads, £245; for Training School, £31.
18. Chittoor	4,610	8,414	11,834	2,980	572	..	130	30	1,746	..	18,482	276	..	..	500	..	776	
19. Vellore	1,724	3,164	4,688	1,181	214	..	49	6	639	..	6,977	276	..	..	450	..	726	
20. Cuddalore	5,453	6,953	11,256	2,835	369	..	114	10	1,574	(f) 100	16,408	399	..	..	600	(g) 50	1,049	(e) To Sydapett Circle for Training School
21. Virdachellum	5,000	2,258	7,258	1,828	247	2	73	10	992	(h) 80	10,460	276	..	280	560	..	1,116	(f) Compensation for Lands, £50; to Municipality for Roads, £50.
22. Tanjore	2,904	6,377	8,877	2,235	472	..	93	50	1,331	..	13,462	352	..	..	341	..	693	
23. Negapatam	3,274	4,133	7,104	1,789	472	..	74	50	1,215	(i) 499	11,506	272	..	..	425	..	697	
24. Trichinopoly	7,500	7,555	14,555	3,665	532	29	150	25	2,180	..	21,636	250	..	..	600	..	850	
25. Madura	5,600	5,488	11,088	2,793	315	..	111	10	1,574	..	15,891	320	..	..	640	..	960	(g) To Municipality for Schools.
26. Dindigul	6,100	4,175	9,905	2,494	157	45	102	25	1,259	..	14,357	267	..	..	500	..	767	(h) Compensation for lands taken up for Roads.
27. Tinnevelly	4,787	6,350	8,579	2,160	524	..	111	16	1,475	..	15,423	214	..	..	1,125	..	1,339	
28. Shermadevi	2,680	3,280	4,568	1,150	262	..	60	9	708	..	8,149	178	..	37	710	..	925	(i) To Municipality for Roads.
29. North Coimbatore ..	1,358	5,853	6,971	1,756	237	..	72	10	995	..	10.281	420	..	..	473	..	893	
30. South do. ..	1,431	5,244	6,454	1,625	220	..	67	10	917	..	9,514	292	..	78	874	..	1,244	
31. Salem ..	620	12,450	6,215	1,565	360	..	131	5	1,478	(j) 37	16.646	309	..	103	600	..	1,012	(j) To Salem for Roads.
32. Oossoor	800	4,245	3,285	827	180	..	50	5	679	..	6 786	203	..	..	200	..	403	
33. Neilgherries	1,210	3,351	4,501	1,134	167	..	46	6	300	..	6,214	30	..	319	42	(k) 30	421	(k) To N. Coimbatore for Educational Inspection.
34. Calicut	7,413	10,844	16,700	4,205	288	141	182	60	2,554	..	25,687	276	34	2,774	253	..	3,337	
35. Tellicherry	2,460	5.923	8,042	2,025	158	116	84	30	1,270	(l) 930	12,896	276	123	827	645	..	1,871	(l) To Coorg and French Governments, £700, to Municipality for tolls £230.
36. Canara	5,147	6,166	9,374	2,360	486	..	113	20	1,347	..	15,639	241	107	1,257	200	..	1,805	
Total ..	146,012	192,274	314,551	79,209	12,068	577	3,381	608	44,027	2,892	481,048	9,746	1,404	10,935	14,579	510	37,174	
										Deduct contributions between Circles. For Public Works ..	1,276	For Training Schools and Inspection ..				230	
											479,772						36,944	

2. IV-B.—Detailed General Estimate of Circle Expenditure from Local Funds for 1872–73—*cont.*

Circles.	Grant III.								Grant IV.			Balances.					Grand Total.	Remarks.
	Hospitals.	Vaccination.	Medical Practitioners	Sanitary Establishments.	Markets.	Choultries.	Miscellaneous.	Total.	Establishment. Presidency establishment.	Establishment. Other.	Establishment. Total.	Road Funds.	Union Funds.	Endowment Funds.	General.	Total.		
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1. Chetterpore ..	..	250	..	100	..	..	(a) 150	500	44	79	123	16	..	..	289	305	11,430	(a) To Berhampure for Dispensary.
2. Chicacole ..	200	75	120	200	..	..	(b) 150	745	30	74	104	6	..	..	475	481	7,779	(b) To Chicacole for Dispensary.
3. Vizagapatam ..	..	185	..	100	..	..	(c) 111	396	56	22	78	48	92	..	181	321	14,551	(c) To Vizag. £71, Palconda £41, for Dispensary.
4. Nursapatam ..	..	90	..	100	..	..	..	190	22	8	30	79	..	..	60	139	5,585	
5. Cocanada ..	..	163	120	550	..	..	(d) 180	1,013	114	124	238	1,969	80	..	4,567	6,616	29,593	(d) For Medicines £130, to Cocanada for Dispensary £50.
6. Rajahmundry ..	..	117	..	100	..	..	(e) 87	304	63	54	117	58	5	..	459	522	16,237	
7. Masulipatam ..	..	165	30	250	..	10	(f) 89	544	99	116	215	12	4	51	429	496	25,469	(e) To Rajahmundry for Dispensary.
8. Guntoor	..	150	36	300	..	6	(g) 100	572	53	86	139	53	17	..	378	448	13,804	(f) To Masulipatam for Dispensary.
9. Nellore	87	270	50	550	..	..	(h) 210	1,167	143	165	308	206	315	..	495	1,016	36,873	(g) To Guntoor Municipality for Dispensary.
10. Bellary	124	153	..	829	..	..	(i) 85	1,191	44	78	122	28	22	..	621	671	11,455	(h) To Municipality for Dispensary £51, for Branch Dispensary £120, and for Lungerkanas £39.
11. Pennacondah ..	150	95	..	405	..	..	..	650	29	46	75	24	130	..	164	318	7,369	
12. Ghooty	80	166	..	458	..	..	(j) 359	1,063	49	79	128	46	211	..	249	506	12,569	(i) To Bellary for Dispensary.
13. Kurnool	134	263	..	622	..	8	(k) 240	1,267	94	144	238	33	94	..	213	340	24,286	(j) To Ghooty £217, Adony £85, and Anantapoor £57, for Dispensaries.
14. Cuddapah	..	200	..	400	..	..	(l) 210	900	57	36	93	24	60	..	1,880	1,964	14,657	(k) To Kurnool £120, Cumbum £60, for Dispensaries.
15. Madanapilly ..	565	120	..	172	..	..	..	857	36	30	66	100	..	..	482	582	2,422	(l) To Cuddapah for Dispensary £160; for Training School £50.
16. Sydapett	85	173	..	80	..	..	..	338	63	107	170	29	8	362	114	513	16,241	
17. Chingleput ..	212	173	..	80	..	7	(m) 140	612	53	85	138	29	11	..	200	240	13,683	(m) To Conjeveram Municipality for Dispensary.
18. Chittoor	670	223	..	335	..	128	..	1,356	83	103	186	37	..	261	307	605	21,405	
19. Vellore	..	111	..	250	..	952	(n) 75	1,388	37	70	107	40	..	177	146	363	9,561	(n) To Municipality for Dispensary.
20. Cuddalore ..	..	167	..	420	..	40	(o) 233	870	73	99	172	66	..	31	147	244	18,743	(o) On account of Dispensary at Munjacoopum.
21. Virdachellum ..	352	100	..	360	..	13	..	825	55	79	134	52	134	..	1,374	1,560	14,095	
22. Tanjore	..	149	..	415	..	..	(p) 470	1,034	62	67	129	232	..	..	539	771	16,089	(p) To Municipality for Dispensary.
23. Negapatam ..	420	120	..	420	..	..	(q) 158	1,118	62	67	129	1,015	..	..	1,533	2,548	15,198	(q) On account of Dispensary at Munjacoopum.
24. Trichinopoly ..	..	268	..	..	..	74	(r) 236	578	97	135	232	144	..	1,311	317	1,772	25,068	(r) To Municipality for Dispensary.
25. Madura	772	179	..	200	..	1,173	(s) 190	2,314	80	99	179	37	..	1,030	208	1,275	20,819	(s) To Comtaconum £120, and Manargudi £350, for Dispensaries.
26. Dindigul	286	124	..	50	..	..	(t) 120	580	62	65	127	62	..	..	134	196	16,027	(t) To Mayaveram £18, and Negapatam £140, for Dispensaries.
27. Tinnevelly ..	..	196	..	610	..	323	(u) 199	1,328	73	89	162	70	..	283	164	517	18,769	(u) To Municipality for Dispensary.
28. Shermadevi ..	130	74	..	116	..	1,024	(v) 140	1,484	42	65	107	28	..	129	100	257	10,922	(v) To Palamcottah £46, Tinnevelly £53, and Nazareth £50 for Dispensaries, and Tuticorin £50 for Medical Officers.
29. North Coimbatore.	..	150	..	250	15	224	(w) 120	759	49	60	109	..	..	103	478	581	12,623	
30. South do.	325	150	..	250	28	245	..	998	50	53	103	96	257	82	703	1,138	12,997	(w) To Municipality for Dispensary.
31. Salem	565	200	..	500	..	100	(x) 200	1,565	80	138	218	326	68	145	780	1,319	20,760	(x) To Edayangoody Dispensary.
32. Oossoor	..	100	..	300	..	..	..	400	31	62	93	11	..	70	246	327	8,009	(y) To Municipality for Dispensary.
33. Neilgherries ..	..	60	..	27	..	41	(w) 12	140	27	68	95	46	97	..	12	155	7,025	(z) To Salem for Dispensary.
34. Calicut	478	227	..	578	..	78	(x) 696	2,057	126	103	229	66	965	..	325	1,356	32,666	(w) To Coimbatore for Vaccine Superintendence.
35. Tellicherry ..	194	96	..	100	..	40	(y) 90	520	62	70	132	62	186	..	189	437	15,956	(x) To Calicut £350, Palghat £75, and Gudalur £271, for Dispensaries.
36. Canara	253	263	..	110	..	..	(z) 100	726	73	137	210	37	231	..	207	475	18,855	(y) To Municipality for Dispensary.
Total ..	6,082	5,745	356	10,697	43	4,486	5,150	32,559	2,273	2,962	5,235	5,187	29,87	4,035	19,165	31,374	587,340	(z) To Mangalore Dispensary £80 and for purchasing Medicines for gratis distribution £20.
For Vaccine Superintendence ..								12									1,518	
								32,547									585,872	

2. V.—Detailed Estimate of Circle Receipts and Expenditure, Road Funds, for 1872–1873.

Circles.	Receipts.									Expenditure.												
	Balance.	Road Cess and Two-thirds Land Cess.	Additional Appropriation.	Grants from Government. Provincial Funds.	Grants from Government. Special Funds.	Tolls.	Contributions from other Circles, Municipalities, &c., for Roads.	Miscellaneous.	Total.	New Works.	Repairs.	Expenditure by Public Works Department.	Establishment. Petty Establishment.	Establishment. Share of Public Works Department Supervision.	Establishment. Tolls and Ferries.	Establishment. Share of Establishment at Presidency and in Collectors and Local Fund Offices.	Contingencies.	Tools and Plant.	Contributions to other Circles and Municipalities for Roads.	Reserve.	Balance.	Total (except Column 13).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1. Chetterpore	612	5,687	1,550	1,546	391	..	..	..	9,786	2,590	4,090	6,680	314	1,682	..	105	5	67	..	917	16	9,786
2. Chicacole	64	3,797	1,410	632	244	..	..	..	6,147	1,900	2,345	3,895	158	981	..	82	25	42	..	608	6	6,147
3. Vizagapatam	..	8,941	2,250	1,953	6	..	..	..	13,150	4,266	4,732	8,998	346	2,266	..	70	17	90	..	1,315	48	13,150
4. Nursapatam	8	2,823	488	1,516	4	..	..	..	4,839	1,950	1,314	3,264	126	822	..	26	6	33	..	483	79	4,839
5. Cocanada	6,000	12,044	..	1,445	1,900	..	..	..	21,389	11,154	1,717	12,871	456	3,241	..	172	12	129	1,000	1,539	1,969	21,389
6. Rajahmundry	500	7,947	2,180	2,757	686	..	1,000	..	14,170	7,227	2,523	9,750	333	2,455	..	102	8	97	..	1,367	58	14,170
7. Masulip tam	5,000	8,400	3,595	3,761	1,800	..	300	100	22,956	11,900	4,198	15,648	735	3,940	..	194	20	161	..	1,796	12	22,956
8. Guntoor	300	6,670	1 550	2,625	450	..	..	50	11,645	5,500	2,390	7,890	365	1,987	..	117	20	79	..	1,134	53	11,645
9. Nellore	8,000	14,000	5,900	3,828	420	250	..	5	32,403	14,198	8,632	22,830	629	5,749	30	266	25	228	..	2,440	206	32,403
10. Bellary	31	5,000	140	1,648	1,218	..	..	..	8,037	244	5,183	5,427	265	1,367	..	85	10	54	..	801	28	8,037
11. Pennacondah	500	2,733	100	1,574	170	500	..	..	5,577	960	2,806	3,766	196	948	30	57	10	38	..	508	24	5,577
12. Ghooty	152	6,133	2,750	741	426	..	..	..	10,202	1,998	4,906	6,904	325	1,739	..	104	10	69	..	1,005	46	10,202
13. Kurnool	5,600	9,334	2,220	3,015	508	..	..	..	20,677	8,572	6,136	14,258	472	3,590	..	202	17	147	..	1,508	33	20,677
14. Cuddapah	42	8,173	1,250	1,246	206	..	..	..	10,917	..	7,416	7,416	376	1,867	..	69	4	74	..	1,087	24	10,917
15. Madanapilly	168	4,034	500	2,688	103	..	..	..	7,493	..	5,035	5,035	253	1,268	..	52	2	50	..	733	100	7,493
16. Sydapett	7	2,917	..	2,240	151	1,000	245	5	13,565	1,700	7,581	9,261	233	2,333	84	141	15	93	..	1,356	29	13,565
17. Chingleput	6	3,685	100	7,058	122	1,000	..	5	11,976	2,306	5,634	7,930	254	1,997	100	120	15	79	245	1,197	29	11,976
18. Chittoor	46	9,300	2,300	4,714	1,035	..	106	10	17,511	3,870	8,014	11,834	572	2,980	..	153	20	119	..	1,746	37	17,511
19. Vellore	500	4,670	950	772	..	..	..	..	6,892	1,724	2,964	4,688	214	1,181	..	78	5	47	..	639	40	6,892
20. Cuddalore	556	8,667	2,000	4,464	602	..	..	10	16,299	4 166	6,953	11,119	369	2,800	..	150	10	111	100	1,574	66	16,299
21. Virdachellum	450	5,333	620	3,640	308	..	20	..	10,371	4,850	2,258	7,108	247	1,790	2	99	10	71	..	992	52	10,371
22. Tanjore	81	7,470	3,200	1,237	1,400	..	..	5	13,393	2,500	6,377	8,877	472	2,235	..	107	50	89	..	1,331	232	13,393
23. Negapatam	163	7,870	1,700	1,316	1,160	..	100	5	12,314	2,971	4,133	7,104	472	1,789	..	99	50	71	499	1,215	1,015	12,314
24. Trichinopoly	180	9,333	5,752	4,421	1,325	972	..	..	21,983	7,500	7,555	14,555	532	3,665	29	203	25	150	..	2,180	144	21,983
25. Madura	72	8,320	2,400	3,685	1,335	..	..	..	15,812	5.600	5,288	10,888	315	2,743	..	136	10	109	..	1,574	37	15,812
26. Dindigul	1,500	5,467	1,200	4,497	825	600	..	..	14,089	5,750	4,175	9,555	157	2,406	45	111	25	99	..	1,259	62	14,089
27. Tinnevelly	300	8,213	2,750	2,415	1,370	..	..	..	15,048	4,507	6,060	8,579	524	2,160	..	130	16	106	..	1,475	70	15,048
28. Shermadevi	600	3,981	1,400	1,230	470	..	..	..	7,681	2,430	2,965	4,563	262	1,150	..	75	9	54	..	708	28	7,681
29. North Coimbatore ..	265	6,237	1,530	1,019	555	600	..	..	10,206	1,358	5,703	6,921	237	1,744	..	88	10	71	..	995	..	10,206
30. South do. ..	100	6,896	1,000	1,005	265	..	..	..	9,266	1,231	5,094	6,204	220	1,562	..	73	10	63	..	917	96	9,266
31. Salem	1,347	9,333	2,840	1,723	790	..	88	10	16,131	620	11,450	6,215	360	1,565	..	169	5	121	37	1,478	326	16,131
32. Oossoor	89	3,677	1,582	878	645	..	..	5	6,876	800	4,245	3,285	180	827	..	79	5	50	..	679	11	6,876
33. Neilgherries	..	120		4,920	..	1,244	..	..	6,284	1,150	3,351	4,501	167	1,134	..	85	6	45	..	300	46	6,284
34. Calicut	56	5,400	600	13,222	2,900	3,416	..	..	25,594	7,258	10,664	16,700	288	4,205	141	179	60	179	..	2,554	66	25,594
35. Tellicherry	..	2,267	..	5,434	1,700	3,300	..	..	12,701	2,185	5,7-8	7,857	158	1,977	116	105	30	80	930	1,270	62	12,701
36. Canara	65	5,722	150	4,735	2,270	580	..	10	13,532	3,306	5,996	8,328	486	2,097	..	150	20	93	..	1,347	37	13,532
Total ..	33,360	229,694	57,957	112,600	27,760	13,462	1,859	220	476,912	140,241	185,671	310,709	12,068	78,242	577	4,233	597	3,258	2,811	44,027	5,187	476,912
Deduct contributions between Circles ..									1,245													1,245
									475,667													475,667

2. VI.—Detailed Estimate of Circle Receipts and Expenditure, Union Funds, for 1872–73.

Circles.	Receipts.							Disbursements.								Net Balance.
	Balance.	Housetax.	Grants from Government.	Appropriation by Local Fund Board.	School fees.	Contribution, etc.	Total.	Salary Grants.	Charges in Union Schools.	Allotted for Public Works (Educational.)	Total.	Balance.	Allotted for Public Works (Sanitary and Miscellaneous.)	Sanitation, etc.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		17
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1. Chetterpore	..	100	..	..	..	..	100	..	80	20	100	..	..	..	..	..
2. Chicacole	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Vizagapatam	149	..	..	..	5	..	154	..	62	..	62	92	..	..	..	..
4. Nursapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	92
5. Cocanada	516	618	48	23	..	..	1,205	6	1,119	..	1,125	80	..	..	..	..
6. Rajahmundry	5	51	..	631	..	..	687	..	682	..	682	5	..	..	..	80
7. Masulipatam	4	55	17	..	10	11	97	..	93	..	93	4	..	..	..	5
8. Guntoor	17	66	..	..	..	..	83	..	66	..	66	17	..	..	..	4
9. Nellore	25	1,160	170	..	10	..	1,365	..	1,000	50	1,050	315	..	..	..	17
10. Bellary	..	460	78	56	98	..	692	..	617	53	670	22	..	..	..	315
11. Pennacondah	97	181	..	..	36	..	314	..	144	..	144	170	40	..	40	22
12. Ghooty	181	356	30	..	..	2	569	..	273	20	293	276	..	65	65	130
13. Kurnool	34	280	35	..	42	..	391	..	297	..	297	94	..	..	..	211
14. Cuddapah	41	74	28	..	5	..	148	..	88	..	88	60	..	..	..	94
15. Madanapilly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	60
16. Sydapett	4	150	330	..	270	8	762	..	739	5	744	18	..	10	10	8
17. Chingleput	6	50	..	..	..	..	56	45	..	..	45	11	..	..	..	11
18. Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. Virdachellum	128	151	81	..	54	..	414	..	280	..	280	134	..	..	..	134
22. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
26. Dindigul	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
27. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
28. Shermadevi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
29. North Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
30. South Coimbatore	327	94	165	12	12	..	610	24	78	251	353	257	..	..	..	..
31. Salem	47	82	27	..	15	..	171	..	103	..	103	68	..	..	..	257
32. Oossoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	68
33. Neilgherries	..	545	..	..	..	..	545	42	319	60	421	124	..	27	27	97
34. Calicut	430	2,955	763	..	244	..	4,392	..	2,774	75	2,849	1,543	..	578	578	965
35. Tellicherry	278	927	258	..	..	..	1,463	..	827	345	1,172	291	..	105	105	186
36. Canara	491	1,294	187	62	132	..	2,166	..	1,257	555	1,812	354	99	33	123	231
Total	2,780	9,649	2,217	784*	933	21	16,384	117	10,898	1,434†	12,449	3,935	130	818	948	2,987

* Amount of deficit balances in individual unions made good from General funds.

† Inclusive of £96 for Public Works Establishment.

2. VII.—Detailed Estimate of Circle Receipts and Expenditure, Endowment Funds, for 1872–1873.

Circles.	Receipts.							Expenditure.						Balance.
	Balance.	Interest.	Rents, etc.	Capital allotments.	Appropriation by Local Fund Board.	Contributions, sale of medicines, etc.	Total.	Fixed charges.	Contingent charges.	Allotted for Public Works.	Allotted for Education.	Allotted for other.	Total.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1. Chetterpore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Chicacole	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Nursapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Cocanada	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Rajahmundry	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Masulipatam	80	21	..	..	..	..	101	6	4	40	..	..	50	51
8. Guntoor	..	..	6	..	..	..	6	6	..	..	..	..	6	..
9. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Bellary	75	..	..	..	48	1	124	73	51	..	..	..	124	..
11. Pennaconda	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. Gooty	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Madanapilly	..	72	..	..	463	30	565	308	257	..	..	..	565	..
16. Sydapett	..	..	..	..	..	..	425	..	..	63	..	..	63	362
17. Chingleput	390	35	..	..	..	..	..	..	..	..	..	..	..	..
18. Chittoor	..	16	7	..	187	9	219	106	113	..	..	..	219	..
19. Vellore	116	..	..	..	238	568	922	263	398	..	..	..	661	261
20. Cuddalore	165	..	..	..	..	964	1,129	438	514	..	..	..	952	177
21. Virdachellum	26	..	2	..	..	43	71	29	11	..	..	..	40	31
22. Tanjore	..	22	..	..	112	17	151	88	63	..	..	..	151	..
23. Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Trichinopoly	1,185	..	200	..	..	537	1,385	54	20	..	..	..	74	1,311
25. Madura	1,013	..	653	..	..	..	2,203	340	833	..	..	..	1,173	1,030
26. Dindigul	..	..	..	..	..	..	..	..	..	..	..	..	..	..
27. Tinnevelly	338	..	348	..	..	..	686	198	125	80	..	..	403	283
28. Shermadevi	180	..	1,600	..	..	..	1,780	167	857	460	37	120	1,651	129
29. North Coimbatore	92	..	15	..	..	235	342	239	..	..	..	..	239	103
30. South Coimbatore	55	126	50	..	78	250	559	382	95	..	..	..	477	82
31. Salem	..	145	..	..	..	..	145	..	..	..	..	..	..	145
32. Oossoor	..	70	..	..	..	..	70	..	..	..	..	..	..	70
33. Neilgherries	..	..	..	..	..	41	41	41	..	..	..	..	41	..
34. Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..	..
35. Tellicherry	..	..	..	..	..	..	..	..	..	..	..	..	..	..
36. Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	3,715	507	2,881	..	1,126 *	2,695	10,924	2,738	3,341	643	37	120	6,889	4,035

* Amount of deficit balances of individual endowments made good from General funds.

3.—Budget Estimate of Special funds for the official year 1872–1873.

—	1871–1872.					1872–1873.				
	Balance.	Receipts.	Total.	Expenditure.	Balance.	Balance.	Receipts.	Total.	Expenditure.	Balance.
	£	£	£	£	£	£	£	£	£	£
1. Jungle Conservancy Fund	11,993	15,041	27,034	16,247	10,787	21,166	14,704	35,870	21,965	13,905
2. Cattle Pound Fund	6,198	19,806	26,004	20,402	5,602	8,818	14,795	23,613	13,247	10,366
3. Bungalow Fee Fund	1,310	2,361	3,671	2,406	1,265	1,100	1,430	2,530	2,530	..
4. Endowment Fund	12,632	21,176	33,808	28,021	5,787	4,454	16,150	20,604	18,717	1,887
5. Nanul Grass Fund	867	1,124	1,981	1,180	801	456	1,097	1,553	962	591
6. Canal and Ferry Fund	..	..	..	..	..	1,480	1,900	3,380	470	2,910
7. Cochrane's and Sadras Canal Fund	370	4,520	4,890	4,890	..	..	4,520	4,520	4,392	128
8. Educational Building Fund	..	..	..	..	..	14,000	1,982	15,982	15,982	..
9. Village Service Fund	..	..	..	..	..	90,465	187,413	277,878	176,312	101,566
10. Irrigation Cess Fund	2,000	2,530	4,530	2,570	1,960	2,543	2,502	5,045	3,320	1,725
11. Port Fund	14,117	15,500	29,617	24,309	5,308	1,000	15,500	16,500	16,378	122
12. Municipal Fund	12,592	92,384	104,976	98,946	6,030	17,252	107,508	124,760	112,103	12,657
13. Police Lodging Fund	..	..	..	..	..	5,900	2,100	8,000	3,500	4,500
	62,069	174,442	236,511	193,971	37,540	168,634	371,601	540 235	389,878	150,357
Presidency Municipality	4,564	59,211	63,775	61,817	1,958	1,500	58,676	60,176	58,844	1,332
Total ..	66,633	233,653	300,286	260,788	39,498	170,134	430,277	600,411	448,722	151,689

Fort St. George,
24th February 1872.

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

Fin. Dep.t
31

Pres. of the Madras Govt.
dated Ootacamund 20

In conformity with the instructions contained in the 19 Paragraph of the Resolution of the Govt of India Financial Department under date the 14th Decr 1870, communicating Mr Secretary Ritchie's Decentralization Resolution, the Honorable the Governor in Council directs to review the Budget Estimates of Provincial, Local and Special Funds for the current and ensuing financial years, and directs that the Estimates be submitted together with the Report to Government with the views of their contents shall be published in the Fort St George Gazette.

&c

2. In the annexed Statements the estimated receipts and charges are exhibited separately under the three heads above specified, viz. Provincial, Local and Special, and in the Local Fund Estimates there is a further separate exhibition of the receipts and charges on account of the Road Funds, the Union Fund and the Endowment Fun

3. The Government will first deal with the Estimate of Provincial Funds. This is an entirely new head of account created by the Resolution of the Govt. of India above referred to, under which a lump sum was made over to each Local Government from the General [illegible] to enable it to meet the charges of certain Departments the

detailed
ought the circular statements to be published with these? or issued with a minor order? If with these, then
omitted this remarks
Planning the receipts and charges of each Local Fund Circle are also appended

the receipts of which were to be credited to the Provincial Fund. The departments thus transferred are,

Jails.
Registration
Police.
Education
Printing
Medical Services (excepting Medical Establishments)
Roads & Miscellaneous Public Improvements
Civil Buildings.

The sum granted in the Resolution in question to the Madras Govt. for the maintenance of these Departments and to enable the Government to meet its share of the cost of the proportion of the Public Works Establishment which is employed on the two classes of Public Works which are hence forth to be

be treated as Provincial and for the purchase of Tools and Plant, was £739,488 5s. This sum was less by £55,428 5s than the grant for the Services in question made for the financial year 1870/71 after deducting the Estimated receipts for the same year under each head of Service ~~It was subsequently raised~~ Consequent on the transfer of certain additional charges to the Provincial Services and with reference to a saving effected by the alteration in the law which regulates Municipalities in the Provinces and which relieved the Imperial Budget from the charge for Grants in and previously made to the several Municipal Commissions, the grant was similarly raised to a permanent assignment

except Public Works Extraordinary Our The unspent balance of the Estimate of £748,5 was Either hand, was lapsed, made over, a corresponding deduction has been made from the grant.

× Under the Public Works receipts an item of £763,980 is entered. This figure is not explained by what has been said. The reduction on account of P.W. receipts comes into the regular estimate, and notwithstanding it has perhaps been defended that it is treated. If this is done the figure here ought to be £763,980

Public Works receipts under the amount of Grant entered in the estimate was £797,477.

assignment of £756,525, in addition to which the Govt. of India granted from the savings of the Financial year 1870/71 the sum of £33,467 to enable the Local Govt. to commence the new system with a balance in hand. The total Grant from the General Revenues for the current Financial year was thus, £797,447 and the aggregate Estimated receipts according to the Budget Estimate prepared early in the year amounted to £863,779 5s, the difference being made up by the receipts of the several Departments which according to the Estimate then framed amounted to £66,332 5s. According to the regular Estimate which

these receipts

which has recently been prepared based on the actual receipts for the first eight months of the current year, the receipts will amount to £887,288, s thus exceeding the Budget Estimate by £ 23,509

The difference occurs entirely in the Departmental receipts and principally in the receipts under Jails, Registration, Education and Public Works.

3. The charges for the year according to the Budget Estimate were put down at £ ~~844,126~~ 841,863, which sum, however, is reduced by the regular Estimate based upon the accounts of actual expenditure for the first eight months to £ 813,508, leaving a balance of £ ~~71,380~~ 37,380 wherewith to commence the financial

financial year 1872/73. Before further noticing the Regular Estimate, it is desirable to explain in what manner the deficiency in the Provincial Grant as compared with the aggregate sum allotted in the Budget orders for 1870/71 for the departments transferred to that Grant was provided for in the Budget Estimate for the current year. The original deficiency amounted, as has been shown, to £ 55,420. The additional grants subsequently made reduced the deficit to £ ~~30,391~~ 42,428, but this sum did not by any means include the whole of the deficiency which had to be met. Under Registration, Police, Printing and Miscellaneous the charges which were deemed absolutely necessary

necessary exceeded the corresponding grants, by £23,198, and for Civil Buildings, of which a considerable number were in an unfinished condition, it was considered advisable to allot a sum exceeding the grant under that head for the preceding year by £12,602. On the other hand in consequence of the abolition of the Municipal contributions for Police under the Municipal Acts passed last year, the estimated receipts under that head of service fell below the Estimated receipts for the previous year by the large sum of £30,118.

There was thus a deficiency of grant of £30,391.

an increase of charge of £35,800

and a decrease of receipts of £30,118.

Showing a total deficiency of £104,309

which

for 1870-71

for 70-1

There were also increased charges to be provided for under Education and Medical Services. The estimated charge for Education in 1870-1 was £97,229, but the grant made by the Govt. of India was ten by £11,727 viz. £99,052 leaving an allowance made for the progressive expansion in the Education Grant generally the Estimate for 1871-2 should amount to £109,986. The deficiency in the actual assignments was £17,934 which was however reduced to £11,434 by a change in the system of provision for the purchase of books. Under Medical Services there was a deficiency chiefly in the item of medicines & Supplies as a civil charge, of £5819, & the [illegible] additional outlay for official postage charges included in the Estimates above mentioned the increased charge was £7500

32,950 − 2132

22,898
12,602
11,434
5819
52753
4163
48590

£42,428
£48,590
£30,218
£108,446
121,236

which had to be met either by reduction of expenditure, or by increasing the receipts, or by transferring certain charges to Local Funds, or by all three methods combined. The relief which could be expected from increased receipts in those departments of the Provincial Service which yield receipts was not considerable. The total estimated increased receipts amounted to £111,710 of which more than half came from the Jail Department. It was found possible to reduce the Estimate of charges for the same Department by £1983. The remainder of the reductions which were deemed feasible were effected for the most part by transferring charges hitherto met from

Col. Ord. budget
On which transfers
to local funds were
based.

Comm. 11,32,827
Mr. P. I. 38950
11 71 777
12 38800
67023

Estabt. 44147
Tools &c. 5000
49147

Estabt. Ord. S.I.
47421
3648
51069
49147
1922

Under Public Works, £3607.6702 were taken from the allotment for Communications, Miscellaneous Public Improvements & the charges for Establishment was £80277 £5000 were thus taken from Public Works. To this the further relief required

from the General Revenues to Local Funds. The reductions thus effected amounted according to the Budget estimate to £ 70437 and including the reduction of expenditure under Jails to £ 72420. Thus by increase of receipts, £ 11740. and by reduction of charges, £ 1000 7 £ 12740. the sum of £ 109985 was provided towards meeting the Estimated Deficit of £ 121,236 £ 104309, leaving a balance of £ 17,149 still to be met. In order to meet this deficiency, it would have been necessary either to make still larger transfers of charge to local funds, or to provide for a much smaller expenditure on Civil buildings, had not the Govt. of India sanctioned an additional grant amounting

transferred charges

by transfer to local funds. If
Education it 15,512
Medical Services 2,934
Public Works 47,284
84,538

Jails &c. — 48,584
Civil Bs. — 27,149
106,254

Its necessary Grant & Estimate
the number of establishments
charge. It was written that
that returned Early by me.

The figures taken by Mr Ash
seem to be the difference between the
grant for the services in 1870-1 1872
3. But these differences are brought
about by causes, of which transfer
to local funds is only one. Under
Education for instance, £6500 is
set off by the discontinuance of
the grant for the purchase of both
Then was really an increased
grant both under Education & medical
services.

41

amounting to £ 33467 as a cash balance wherewith the new system of Provincial Services should be commenced. From the latter sum it was deemed sufficient to reserve from £ 20,000 to £ 25,000 as a Cash balance to be available at the commencement of the ensuing financial year. The actual balance so reserved was £ 23673. Reverting to the Regular Estimate for the current year, it will be seen that the increase in the receipts falls principally under Jails and Education. In both cases the receipts were considerably underestimated in the Budget Estimate. The Jail receipts for the year include a balance amounting to £ 13,102 from the Convict Labor Fund, a fund which was formed

£
33,467
12,416
21,051 Balance at close
2,673 Balance in hand
1,571 Discrepancy

formed a few years ago with the sanction of the Govt. of India and was placed at the disposal of the local Government to be applied at its discretion to purposes connected with the administration of the Jail Department. As under the new system the whole of the Jail receipts are credited to Provincial Services, the retention of any portion of these receipts as a separate fund has become unnecessary, and the balance of the Convict Labor Fund has been incorporated in the Jail receipts for the current year. The estimated receipts under Education in like manner include a balance of a School fee fund amounting to £ 10,059 which fund has also been abolished

all

all School fees in Govt. Schools being now credited to Provincial Services

4. The large decrease in the Regular Estimate of expenditure, as compared with the Budget Estimate, occurs principally under Jails, Police, Education and Medical Services. Under Public Works there is an increase of £ 10,782 caused entirely by the provision for Public Works Establishments exceeding that entered in the Budget Estimate by the large sum of £ 30,607. On the other hand the expenditure on Civil Buildings as now estimated is less than the Budget Estimate by £ 16,581 ✓ The great difference between the entries for Public Works Establishments in the Budget Estimate and

Jails — £ 7,704 ✓
Police — 15,264 ✓
Education — 4,601 ✓ *
Medical — 2,739 ✓

20,19,95
19,12,13
Note

* This is entirely nominal & is due to the inclusion of the Medical Establishment charges, which are debited to Jails in great part.

and Regular estimate respectively arises from a fixed charge having been debited on this account to Local Funds which falls considerably below the rateable sum due to the probable outlay on Local Fund Works in consequence of which the deficiency has to be made good from Provincial Funds. In the Estimate for the ensuing year the proper rateable proportion has been charged to Provincial & Local Funds respectively.

5. The Budget Estimate for 1872/73 commences with the large balance of £ 7~~1~~37,280 and the estimated receipts for the year amount to £ 9~~1~~47,702 exceeding the receipts for the current year as now Estimated by

9147,02
8972 38
274 14

8

886,262
813,080
73,182

88041
57527
31,514

all grants 11,43,839 — 9,16,999 — 14,440 — 9,31,439 — 2,12,400

Road grants. 11,25,00 — 9,1899 — 20,901

× This is the Excess in road grants alone.

by £ 2~~0~~74,114. The estimated charges amount to £ 886.262 ~~exceed borrowed~~ ~~estimated~~ exceeding the Regular Estimate for the current year by £ 73,182 and leaving an estimated balance of £ 28,~~0~~440. The increased expenditure falls principally under Jails, Police, Education, Medical Services and Public Works. Under the latter head the Grant for Civil Buildings is raised by £ 86,000 of £ 31,514 in excess of the estimated ~~outlay~~ for the current year and the Grants in aid of Local Funds ~~principally~~ for roads will exceed the grant for the current year by £ 20,901. The large increase in the provision under Civil Buildings is made with the view of completing

a

a considerable number of buildings in various parts of the Presidency, principally Taluq Cutcheries and Subsidiary Jails which were commenced some years ago but were stopped on the occasion of the retrench-ment of expenditure ordered by the Government of India in 1869. With reference to the Grants to Local Funds, it should be mentioned here that under the new system of Provincial Services, it has been deemed advisable in this Presidency, except in a few localities, to abolish the distinction hitherto maintained between Imperial and District Roads and to make all Roads a charge on Local Funds, utilizing the sum available for this

branch of expenditure from the Provincial Funds as a grant in aid of the Local Funds in pro-portion to the necessities of the several Local Fund Circles. The localities ex-cepted are the Hill tracts of Ganjam & Vizagapatam where there is at present no local taxation. There are also certain charges in connection with roads at the Presidency Town for which separate pro-vision is made in the Provincial Estimate. No provision is made either in the Regular Estimate for the current year or in the Budget Estimate for 1872/73 on account of the special charges now being incurred consequent on the scarcity in the Districts of Ganjam & Vizagapatam and

and in a part of Godavery, a portion of which being incurred in road work will be debitable to Provincial Funds. From the information at present before Govt. it does not seem probable that these charges will exceed £ 15000, and it is anticipated that there will be no difficulty in meeting this charge partly from the balance provided for in the Estimate for the ensuing year, and partly from savings on the estimated charges which judging from the experience of past years, are certain to accrue.

Local Funds.

The estimate of Local Funds Receipts for the current year Exhibits balances at the commencement of

of the year amounting to _____ £ 129,780

and Receipts Estimated at _____ £ 479,557

giving a total income of £ 609,337.

The charges are estimated at £ 553,966 and the balances available for the ensuing year at £ 55,371. From the information before Government it seems probable that the actual balances at the close of the year will be very much larger than those entered in the estimate, but it has not yet been possible to frame a reliable Regular estimate from the materials which are available. Owing to the recent division of many of the Collectorates into separate Local fund circles and the novelty of the system, the accounts of the several Local Fund Boards have not been rendered

rendered with that punc-
tuality and accuracy which
it is hoped will in future
be attained - Of the balance
with which the year com-
menced the sum of
£ 123527 belonged to the
Road Funds raised under
the District Road Cess Act
of 1866. These balances
like the receipts under the
Local Funds Act, are avail-
able for expenditure only
in the circle in which they
were raised, ranged from
£ 142 in the Chingleput
Circle to £ 13,430 in the
~~Nellore~~ Masulipatam
Circle. The allot-
ments by Govt. from Pro-
vincial Funds amounted
to £ 95.169* and from
Special Funds to £ 38.087
made up of surplus Pound
Funds, Fishery, Grass and
avenue rents &c hitherto
ordinarily credited to the
Road Fund. The local
taxation

* This includes £ 2026 paid on account of middle class schools now vested in the local boards. The sum is paid from the general provision for Educational grant in aid.

6.

Rg. add here.

"The Estimated receipts from taxation under former Acts were £ 580,872. The estimated additional taxation for 1872-73 under the Madras Local Funds Act was £ 205,904. The estimated total receipts for 1872-73 under the Act were £ 786,776"

yr
A/A.

taxation of the year was
estimated at £ 336564 and
the Miscellaneous receipts
from School fees, Contribu-
tions from Municipalities
and other Miscellaneous
contributions and Donations
at £ 9737 -

The charges amounting
to £ 553.966, were distri-
buted under the following
heads

Public Works —	£ 196,201
Education —	£ 26,951
Sanitation - Medical Services &c —	£ 27,864
Miscellaneous —	£ 2,950

For the year 1872-73 the
estimated receipts are
£ 586,872 composed of
the following items.

Balances —	£ 61,356
Allotments by Govt. from Provincial Funds* —	£ 116,600
from Special Funds -	£ 31,685
Rates & Taxes —	£ 365,965
School fees, contributions from Municipalities, & miscellaneous con-tributions —	£ 10,266

* Including as above, £ 2217, for grants in aid of schools.

Of

Of the estimated charges amounting to £ 534,498 ,

the allotment for
public works is – £ 479,772 .
Education ——— £ 36,944 .
Sanitation &c ___ £ 32,547 .
Miscellaneous — 5,235 .

The balances at the close of the year are estimated at £ 31,374 of which,

£ 5,107 belong to the Road Funds
£ 2,987 to the Union Funds
£ 1,035 to Endowment Funds
£ 19,165 to the General Funds

of the several Local Fund Circles

Detailed estimates of the Receipts and expenditure of the several Local Fund Circles are annexed to this Resolution.

Special Funds.

The estimated income from the funds classed as Special Funds was for the current year £ 300,286 including balances to the credit of the several funds at the beginning of the year amounting to £ 66,633 . The estimated expenditure is £ 260,788 leaving an estimated balance of £ 39,498 at the close of the year.

For 1872-73 the estimated receipts are £ 600,411 and the estimated charges £ 448,722.

Of these funds the principal are, the Jungle Conservancy Fund, the Cattle Pound Fund, the Educational Building Fund, the Village Service Fund, the Port Fund and the Municipal Fund. The Village Service Funds can only be spent in the villages or groups of villages, and the Municipal Funds in the Municipalities in which they are raised, except in those cases in which contributions

For some of the funds no formal estimates were framed for 1871-2; and principally owing to this cause, the balance brought forward in the budget of 1872-3 greatly exceeds that estimated at the beginning of 1871-2 as the closing balance at the end of that year.

Note for the for-
The ceremonies & functions
the villages - Rupees (mostly)
& proceeds of Infanticide
Grants when the District
& Petty encroachments

contributions from Munic. cipal to local Funds, ~~service grants~~, are autho. rized by law. The other funds above mentioned are applicable at the discretion of Government to the ~~purpose~~ purposes of the funds without restriction as to locality.

The Jungle Conservancy, Naval. Grass, & Irigation cess Funds are expended in the Districts in which they are raised. The funds belonging to Endowments & accruing from Cochrane's Pardon Canal are applicable only to the institutions to which they belong, & to the canals in question

The following is a classified estimate for the ensuing year of the income of local and special Funds, distinguishing those raised by taxation from those not so raised.

excluding Provincial Grants &

Local & Special Funds raised by taxation	£ 517,640	
Municipal Funds raised by taxation	£ 133,303	
Local & Special Funds not raised by taxation	£ 153,435	154369.
Municipal Funds not raised by taxation	£ 32,881	Less amt. of from Munic. to Local 1026 153343

Of the funds to be raised by taxation the estimated amount to be

7

be levied under the Local Funds Act is £ 365,965. The Village Service Fund amounts to £ 149,173 of which £ 38,300 represents the cess raised in the Districts of Godavery, Kurnool and Trichinopoly, under the Village Service Cess Act IV of 1864 and £ 110,873 the ~~amount~~ receipts or fees paid in other Districts for the remuneration of the Village servants. The Irrigation cess paid in parts of the Coimbatore Madura and Trichinopoly Districts ~~for the repair of the channels from the Cauvery~~ amounts to £ 2502.

Of the Municipal taxation £ 87,323 is the amount to be raised in the Provinces under the Towns Improvement Act and £ 45,980 the estimated taxation

taxation in the Residency Town under the Madras Municipal Act.

Of the estimated taxation under the Local Funds Act, the cess on land is estimated to yield £ 342,854
Tolls ——— 13,462
House tax ——— 9,649

The cess on land is levied at the full rate of one anna in the rupee of the annual rent value in,

Ganjam
Vizagapatam's
Nellore's
Cuddapah's
Bellary's
South Arcot's
Salem's
Coimbatore's
Trichinopoly's
Canara's
Malabar &'s
Neilgherry Hills's

and at nine pies in the rupee in,

Godavery

Godavery's
Kistna's
Kurnool's
Chingleput's
North Arcot's
Tanjore's
Madura's
Tinnevelly's

In Kurnool, Chingleput, North Arcot and Madura the reduced rate of cess has been adopted in consideration of the poverty of these Districts. In the other Districts the reduction has been influenced by the opposite consideration with reference to the large unexpended balances of the road cess and the sufficiency of the reduced rate to supply funds to the extent to which they are capable of being utilized at present.

For the ensuing year the Govt. have abstained from sanctioning any considerable

considerable extension of the system of tolls. The tolls provided from the Local Fund Budget are those already existing principally in the Western Districts and on Hill Ghauts in addition to which tolls have been sanctioned at three places in the Chingleput District which is traversed by expensive arterial lines accommodating large external traffic and converging on the Presidency Town; at the Iyanr Bridge in the Tinnevelly District, a costly structure in an important line of road and within easy reach of redress for oppression or fraud on the part of the Toll collectors, and one at Pamaundu in Bellary which is the station of a European and

Marginal note

Estimated to yield £3472

and of a Native Magistrate on the main road from Bangalore northwards, and in a Circle the funds of which are inadequate to its needs.

The estimate of House tax in the Local Fund Budget £9649 is comparatively small. This tax is by the provisions of the Local Funds Act restricted to those villages in which the Government acting through the medium of the Local Fund Boards are able to make provision for elementary education. It may be regarded as a tax to be levied primarily for educational purposes, but applicable to other objects after the Educational requirements of the locality have been met. Its imposition will necessarily be

be gradual - In the words of a resolution issued by Govt. shortly after the Local Funds Act was passed, and a copy of which is appended to this Resolution, the house tax" is to be imposed in a village or group of villages constituting a Rate School Union only as the means become avail-able for providing improved means of instruction whether by aiding an existing School or by establishing a new School according to the cir-cumstances of the case" - Accordingly the sum Entered under the head of house tax for the Ensuing year is comparatively small being less than ₹ 10000 - In the Resolution referred to it is laid down that except in the case of Schools of a higher order hitherto main-tained under the provisions of the Madras Education Act of 1863 and in exceptional

cases

cases in which on the representations of the parties concerned the Govt. may sanction a different course, or with reference to institutions for medical and technical training, the appropriation of local & municipal funds so far as they are applied to educational purposes shall be practically limited to the maintenance and improvement of elementary education.

The Governor in Council will now proceed to notice briefly both from a finan-cial and from an adminis-trative point of view, the present position of the several branches of the administration the charges of which are met from Provincial, Local or Special Funds - He will follow the order observed by the Govt of India in the Decentralization Reso-lution, commencing with

the

the Jail Department.

Jails.

The receipts under Jails for the current year were put down in the Budget Estimate at £150,000. This was an unduly low estimate, for at the commencement of the financial year there remained at the credit of the Convict labor fund a balance of £ 13,182. Including this balance, which under the new system becomes a portion of the Jail receipts of the year, the receipts according to the regular estimate amount to £ 24087. For 1872/73 the Jail receipts are estimated at £ 23,750. The latter sum represents the estimated income of the year not including any balance, such portion of the receipts for the current year as may remain unexpended owing to swell the aggregate balance

The estimate was not intended to include the convict labour fund, the appropriation of which was an after thought. The estimate related only to Jail manufacture receipts & was drawn before the latter had been realized.

balance of Provincial funds, with which the ensuing year will commence. The Budget Estimate of expenditure for the current year was £ 90,000. The regular estimate is £ 82,716 and the Budget Estimate for 1872/73 £ 93,000. The latter was originally fixed at £ 97,911, but as the provision made for the purchase of materials for manufactures was on further consideration deemed unnecessarily high, the lower sum has been adopted. The following are the actual Jail charges for the last five years.

1866-7	£ 77,933
1867-8	82,730
1868-9	82,782
1869-70	80,062
1870-71	79,225

It is not improbable that there will be a considerable

considerable saving on the estimate for 1872/73 which exceeds by more than £10000 the highest expenditure of any previous year, but with reference to the large development of Jail manufactures which is now being carried out and which necessitates a considerable expenditure in the purchase of materials and of machinery, it has not been deemed safe to adopt a lower sum - The expenditure to which the foregoing figures relate is exclusive of the charges incurred on Jail buildings in the Public Works Department which for the ensuing year are estimated at £

It is also exclusive of the cost of feeding the prisoners confined for short periods either while awaiting trial or while undergoing short sentences for periods of less

less than a month in the Subsidiary Jails of which there are 284 scattered about the country and which is defrayed under the orders of the District Magistrates and is debited to the Imperial Budget under Law and Justice - Excluding building charges but including Inspection the net cost of the Central and District Jails which it appears from the latest available returns contained a daily average of 9621 prisoners, is according to the regular estimate for the current year £ 58129 and according to the Budget Estimate for 1872-73 — £ 69200; but as already observed it is not improbable that there will be a considerable saving on the latter estimate, and if it should be otherwise, inasmuch as the provision made for the purchase

of

~~78730~~ 87280
240870 89190
546360 237500
654390

of materials and machinery in the ensuing year is large, it may be expected that the charge will be less in 1873-74. There is probably no branch of the Provincial administration in which a more marked improvement has taken place during the last few years than has been the case in the Jail Department. Ten years ago the amount of Jail accommodation was very insufficient, the prisoners were over-crowded the Jails were badly ventilated, the conservancy was bad, the drainage was bad, there was a deficiency of cleanliness and the death rate was consequently excessive - In 1861-62 the percentage of deaths was 9.30 - In 1864/65 it was 12.70. In 1867/68 it had diminished to 4.24 and in 1870 it had fallen

to

* Ascertain this from Col Wilson.

to 2.69 - In 1871 it was

- The commencement of practical measures for the reformation of the Jail system may be said to date from 1863, in which year in consequence of the heavy mortality which occurred in two of the Jails, those at Salem & Calicut, and which was clearly attributable to over-crowding, enquiries were instituted as to the condition of the Jails throughout the Presidency, and immediate steps were taken for relieving some of the most crowded Jails by employing large gangs of prisoners on public Works in temporary prisons. In the following year 1864 the subject was taken up by the Governor General, Sir John Lawrence, and a Committee was appointed at Calcutta to consider and report on

the

the management of the Jails throughout India and the condition of the prisoners. In his Minute proposing the appointment of this Committee, Sir John Lawrence remarked that in many cases the sentence of imprisonment in India was virtually one of Capital punishment. The Madras Govt. had previously erected a large Jail at Salem which is now used partly as a Central and partly as a District Jail, and had commenced the erection of two other of the existing Central Jails, those at Rajahmundry and Coimbatore. Central Jails have since been built at Vellore, Trichinopoly and Cannanore at an average cost of £35,000 Each. In these Jails are confined all prisoners sentenced to periods of imprisonment exceeding

exceeding one year. The Jail at Madras which is assuming the proportions and something of the character of a Central Jail, has been much improved. In addition there are twenty eight District Jails in which prisoners whose sentences range from thirty days to one year, are confined. Of these two classes of Jails it may be affirmed that the Central Jails are in a very satisfactory condition. The health of the prisoners is good. The system of prison discipline is very satisfactory and is strictly enforced, and the labor of the prisoners, which in these Jails is now entirely intramural, is becoming year by year more productive. The reproach which in some cases was formerly not altogether

altogether undeserved,
That our prisons were
places in which the Cri-
minal classes were main-
tained in comfortable
idleness, is now becoming
more and more unfounded -
Labor is rigorously exacted -
No prisoners are strictly
debarred from communi-
cating with their friends -
Jail manufactures are
making steady progress -
In another year the whole
of the Police clothing of the
Presidency will be supplied
by convict labor - The
tents and furniture required
for the Army and for
the hospitals are being
made in the Jails, and
before very long the grain
food of the prisoners will
be supplied by convict
labor on the Jail farms.
It may be mentioned here
that an important measure
having for its object
the

the reformation of criminals,
has been introduced in
the Central Jails by the
adoption of a system
under which convicts are
enabled to earn by con-
tinued good conduct and
industry remission of a
portion of their sentences,
and by the employment
of well-conducted Convicts
as Jailors and Warders.
Of the District Jails it may
be said that they are
much more healthy than
formerly and that many
of the improvements intro-
duced in the Central
Jails have been effected in
them. It is estimated that
an expenditure of about
£ 50000 will suffice to
complete the improvements
to these buildings which
are still required -

For some time past
the attention of the Govt.
has

has been directed to the condition of the Subsidiary Jails throughout the Presidency. The question was first taken up in March 1866 and after a careful enquiry it was determined that a considerable number of new Jails of this class was required, and that the most convenient arrangement would be to construct them in connection with the Taluq Cutcherries for which new buildings were needed in many places. It appeared that many of the places used as Subsidiary Jails were rooms without air or light, some of them unsuitable for the detention of human beings even for a short time, and many of them quite insufficient as regards the amount of space available for the number of prisoners frequently

confined

confined in them. The majority of the Taluq offices were built many years ago (many indeed were originally native houses) and proper accommodation for the prisoners (then far less numerous than now owing to recent changes in the law and the greater efficiency of the Police) was not provided - It was estimated that the cost of placing these Jails in a proper state including that of new Cutcherries where necessary would amount to £200000 in round numbers, of which £85000 represented the cost of the Cutcherries. A special grant of £50,000 was sanctioned for the purpose by the Govt. of India in the Financial year 1868/69, but in the following year it was not renewed,

and

and consequent on the financial deficit in 1869 many of the buildings commenced had to be stopped. A good deal however has been done to render the existing Jails more habitable. This subject will be further noticed under the head of Civil buildings in connection with the appropriation for that purpose in the Provincial Estimate for 1872-3.

Registration

It will be seen from the Estimate that the receipts of the Registration Department considerably exceed the expenditure. According to the regular estimate for the current year the receipts amount to £37287 and the charges to £14,601. For 1872-3 the receipts are estimated at £32000 and the charges at £23618. The estimated decrease

decrease under both heads is attributable to the reduced table of fees which will take effect from the 1st proximo, and which, as the Sub Registrars are principally remunerated by a commission on their receipts, affects the charges as well as the receipts. During the five years ending with 1870-71 the number of registrations had increased from 100425 to 148930 - In 1867-8 the value of instruments registered was £4,702,141 - In 1870-1 it was £5,995,898 - The average cost of each registration was 2-8. The surplus of receipts over charges amounted according to the report of the Registrar General for 1870-71 to £22,231. During that year there were

were ten prosecutions for false personation, in six of which convictions were obtained.

Police.

Under Police there is a considerable falling off in the Receipts consequent on the abolition of the contribution formerly paid by the Municipalities for the Police in Towns - In 1870-1 the actual receipts were £ 33,460. For 1871. 2 the estimated receipts are only £5,661, and those for 1872. 3 are further reduced to £ 2,152. The Regular Estimate for 1871. 2 includes a sum of £ 1707 paid in arrears by the Madras Municipality. The estimated charges for 1871. 2 are £ 350,000 and those for 1872. 3 £ 360,000. The difference is provided to cover certain increased

Communications.

The Entries under the two headings in the Provincial Estimate of Communications and Grants to Local Funds represent sums allotted for expenditure on Communications from the Provincial Grant. These sums amount according to the Regular Estimate for 1871. 2. to £ 942,424 and for 1872. 3 to £ 1,116,100. The aggregate sums allotted from Provincial and Local Funds together are for the current year £ and for the ensuing year £ 329,692. These sums are exclusive of a Road fund reserve of £ 42,752 in 1871. 2 and of £ 44,027 in 1872. 3. The following is a Statement of the expenditure on communications during the five years Ending with the 31st March 1871 -

Years.	From Imperial Funds.	From Local Funds	Total
1866-7.	£ 150,230	£ 78,072	£ 236,302
1867-8.	£ 197,449	£ 143,499	£ 240,948
1868-9.	£ 283,399	£ 106,875	£ 390,274
1869-70.	£ 148,370	£ 198,711	£ 347,081
1870-1	£ 115,703	£ 227,430	£ 342,633

Assuming the whole allotment including the Reserve to be spent in the current and ensuing years, the expenditure on Communications will be £ in 1871-2 and £ 373,519 in 1872-3.

These figures present a remarkable contrast with the figures given in the Report of the Public Works Commissioners appointed in 1851 from which it appears that the average expenditure on Roads, Bridges and Ghauts in this Presidency was during the five

X exclusive of £ spent on Famine Works.
X° exclusive of £ spent on Famine works

five years
ending with 1830. £ 9838
" " 1835. £ 7063
" " 1840. £ 19,690
" " 1845. £ 16,179.

In the five years ending with 1850 the average expenditure on roads was £ 42,076, but this sum included the cost of establishment and Superintendence. The Commission in question in writing in 1852 stated that "in 1846 there were "3110 miles of road called "made road, but a large "part of this extent was "unbridged and totally "unmade, consisting of "tracks over a firm soil, "not considered to need "making for the light "traffic then using them "The extent of made road "constructed since that time

"time has been very small
"indeed; in fact scarcely
"any additions have been
"made except the Southern
"Road; some passes or
"roads in Canara, a few
"miles of the Cotton road
"in Tinnevelly, the road
"from Arcot to Palmanair
"now in course of formation
"and a few short pieces of
"road in other parts of
"the country, the whole
"probably not exceeding
"400 miles. And the
"term "made" must be
"understood in a very
"low sense: at this
"time there is probably
"not a single mile of
"road throughout the
"territories under this
"Presidency Equal to an
"ordinary English Turnpike
"road and certainly not
"above a thousand miles

over

"over the whole extent of
"the country on which it
"is possible to travel in a
"wheel conveyance at the
"rate of six miles an hour"
with any degree of comfort.

During the twenty years which have elapsed since the Report of the Commission was published considerable sums have been expended in the construction and maintenance of roads in addition to an extensive system of Railways. According to the most recent returns the extent of Trunk roads is miles of which miles are bridged and metalled. The mileage of District roads is of which miles are metalled and miles are made but not metalled.

The

The extent of roads traced is ... miles. ... Miles have been surveyed. The extent of the lines projected is ... miles. Up to the present year the cost of constructing and maintaining the trunk roads which were designated as Imperial roads, was met from Imperial Funds, the charges for District roads falling on local Funds of which the most productive latterly was the District Road Cess collected under Act III of 1886. That Cess having been superseded by the cession of land provided for in the Local Funds Act, the sum which was likely to be available from the general revenues having been diminished by the

reduction

reduction of the Grants assigned for the services now classed as Provincial the Govt as already has been mentioned deemed it expedient at the beginning of the present year to abolish the distinction between Imperial and District roads as regards the source from which the expense of constructing and maintaining them is defrayed and to constitute the communications a charge on local funds, allotting the sum available from the Provincial Revenues to the several Local Funds Circles, such allotment being determined by a consideration partly of the financial position of the several Circles and partly of the charges imposed

imposed upon them in connexion with the maintenance of roads hitherto classed as Imperial. The amount of the grants for the current year was £ 91.099 which for 1872. 73 has been raised to £ 112 600, a sum but little short of the expenditure from Imperial Funds in 1870. 1. So much could not have been given if it had not been for the large balance of Provincial Funds which according to the Regular Estimate will remain unexpended at the close of the present month. The Governor in Council anticipates much benefit from the arrangement

of

of entrusting to the local Road Boards an active share in the administration of the expenditure on roads and other Communications - Already it is apparent that in some circles at all events the intervention of these Boards will tend to ensure a more Economical and therewith a more efficient application of the funds.

The same course which has enabled the Govt. to increase the grant for communications for the ensuing year as compared with that allotted for the year now about to close, has placed at its disposal a larger grant for Civil Buildings - Under this head the allotment for the current year was £ 60,513 which

is

is reduced by the Regular estimate to £ 54,527. The reduction is not satisfactory proceeding as it does from the amount of work done having been considerably less than was estimated. The sum allotted for the ensuing year is £ 86,041. - £ 10,975 are allotted for the Central and District Jails; £ 30,695 for Taluq Cutcherries and Subsidiary Jails, £ 6399 for Collectors, Sub Collectors and Deputy Collectors' offices, £ 900 for increasing the accommodation in the Madras Court of Small Causes, £ 622 for a Court House for the District Moonsiff at Tirvalur, £ 1000 for the restoration of Tirumal Naicks Palace at Madura, £ 510 for the

the restoration of the choultry and well erected at Patticondah to the memory of Sir Thomas Munro, £ 998 for the completion of the Revenue Board buildings at Chepauk and £ 5000 for Police Stations in various Districts. The remainder of the sum available after allowing for new works, a reserve of ten per cent on the grant is appropriated to various comparatively unimportant works. The allotment for repairs from the Provincial Budget is £

In addition to the grant for Civil Buildings from the Provincial Funds, provision is made under Special Funds for an Expenditure of £

£ from the Educational Building Fund of which £14.000 is allotted for the completion of the University Senate House.

Miscellaneous Public Improvement

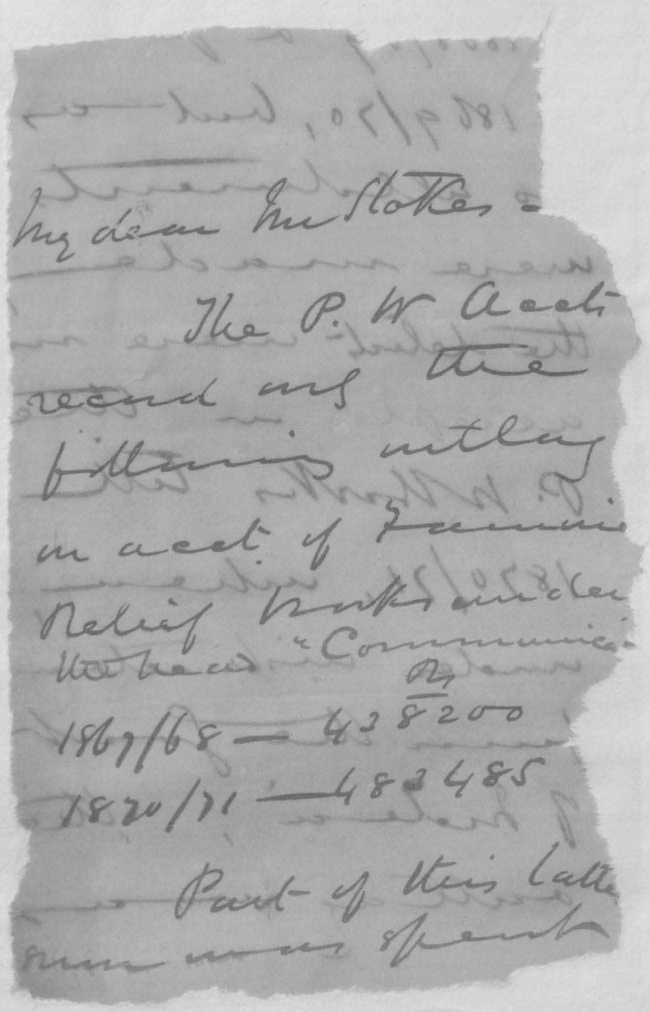
Under the head Miscellaneous Public Improvement the principal works to be executed in the ensuing year are in connection with the Coconada and Cochin Harbours the Paumben Channel and the construction of a screw pile jetty at Mangalore. Of the total expenditure on new works and repairs under this head amounting to £8771. £2379 are allotted from Provincial funds and the remainder from Port funds

Establishments

It has been determined by the Government of India that a portion of the cost of the Public Works Establishments shall be debited to Provincial and Local Funds in the proportion

which the outlay from those
funds on works bears to the
Aggt. yearly

On Public works - In the
Estimate for the current
year this rule has not
been acted on Local
Funds, having been charged
on a fixed sum and con-
sequently the Provincial
Budget is debited with
more than its proper share.
In the ensuing year the
charge on this account
against Provincial Budget
is estimated at £2020
& against Local Funds
at £79209 inclusive
of a charge of £1206
for Petty Establishments.
His charge for Public
works Establishments is
felt to be a very heavy
burthen on the Local
Funds, & more than one
suggestion have been
made for fixing a se-
parate establishment



My dear Mr Stokes -

The P. W Accts
record only the
billing outlay
on acct of Famine
Relief Books under
that head "Communica-
tions"

	Rs
1867/68 —	428200
1870/71 —	483485

Part of this latter
sum was spent

in 1868/69 & part
in 1869/70, but as
no allotments
were made
the deliv- were not
accepted in the
P. W. Works till
1870/71, when,
under instructions
from the Govt
of India, the
outlay was

brought to credit
me -

I do not under
stand how the
figures quoted
in your letter have
been arrived at.
They, however,
include outlay
relating to famine
relief, but not
purposes
under the

Dear Stokes,

Here you are —

Sums allotted in current
year's Local Fund Budget
for communications —

New Works	R 19,46,170
Repairs	18,63,910
Road Fund Reserve	2,29,680

Yours

J Grote

Mar 26

Head Publick Hall.

Yours Truly

S. Thorell

11. 99+100 Blank sheet 101

for Local Fund works as a more economical arrangement. The question is important & difficult one. In the opinion of the Governor in Council it is not desirable that any change should be attempted until the Local Funds Boards have been longer in operation

The Hy. in. C. will now close his review of the Estimate appended to this Resolution - he desires in conclusion to impress his conviction that the important administrative change in pursuance of which these Estimate are published & which will long be connected with the name of the late lamented

lamented Viceroy is
to confer great
advantage on the country
in removing restrictions
which unduly hampered
the action of the Local
Government & in fur=
nishing incentives to
an economical hus=
banding of the resources
of the State which under
the former system did
not exist. The rule un=
der which the unex=
pended balances of the
Provincial Receipts are
retained at the credit
of the Local Government
instead of being returned
into the Imperial Trea=
sury at the end of the
year as was formerly
the case is in itself a
most valuable boon.
On the present occasion
it has enabled the
Government

Government to make a
more adequate provision
that would otherwise
have been possible for
two important branches
of public expenditure.
His Honor in Council
also anticipates much
benefit from the Changes
which have been made
in the Administration
of Local Funds and
especially from the
Establishment of the
recently constituted
Local Fund Boards.
which if properly worked
are capable of rendering
valuable aid to the
District Authorities
in various ways.
The usefulness of these
Boards will of course
greatly depend upon
the mode in which
the Members are treated
by the District Officers
and upon their being
made to feel that
the

6 the powers conferred
on them and the res-
-ponsibilities entrusted
to them are real and
practical - In this
matter Government con-
-fidently expect cordial
co-operation from
their Officers of every
grade and especially
from the Collectors
of Districts.

rates of pay which were sanctioned last year for the lower grades of the Force but which were given effect to only during a portion of the current year.

The question of the Police expenditure in this Presidency has for some years past engaged the anxious attention of this Govt. and has formed the subject of frequent correspondence with the Govt. of India - Some years ago in 1864 the Police charges were fixed by the Supreme Govt. at the lump sum of £ 390000 against which however there was to be a set off in the shape of contributions from Municipalities to the cost of the Town Police of the fees paid for the Marine Police and other miscellaneous receipts, which in round numbers might be

be estimated at about £ 30,000. In 1868 and the following year the Govt. of India urged a consider-able reduction of the charge, naming £ 300.000 or thereabouts as the sum to which in their opinion the net charge ought to be restricted - In 1870 a consider-able reduction was effected principally by reducing the numerical strength of the lower grades of the Force and by abolishing the European Mounted Police in the Presi-dency Town. In the financial year 1870-1 the gross charge was reduced to £ 339,571 and was less than the corresponding charge for the previous year by rather more than £ 40.000. This reduction however was considerably more than in the opinion of the Inspector General and of the Govt. could safely be

be continued without seriously impairing the efficiency of the Force. It involved a reduc-tion of more than ten per cent on the numerical strength of the Force and it left no margin for increasing the rates of pay in the lower grades, the insufficiency of which had long been a source of serious difficulty. An underpaid Police is in itself a serious evil, and that evil becomes iden-tified when the numerical strength of the Force is diminished and when it is in consequence all the more essential that every member of it should be fairly qualified for the duties which he has to discharge. After full discussion and careful consideration, it was determined while retaining the reduced strength to raise the pay both of the petty officers and of the men

men of the force - The former who are designated Head Constables are now paid at the following rates,

1st Grade - Rs 25.
2d - do - Rs 20.
3d - do - Rs 15.
4 - do - Rs 12.

These rates are nearly the same as those allowed in the Lower Provinces and in the North West Provinces of Bengal where the cost of subsistence is lower than in Madras, and they are not higher than those given for duties of corresponding responsibility in other branches of the public service in this Presidency. It is obviously most essential to the efficiency of the Police that the petty officers in charge of stations should be intelligent and honest men. For the Constables employed in the Provinces who

who are divided into four classes the rates of pay fixed on were Rs 8 - 7½ - 7 - 6½ respectively. The rates given in the Town of Madras, Rs 9 - 8 - 7 were not altered. Petty officers and Constables employed in the Hill Tracts received batta in addition to their regular pay. The reductions included the abolition of one of the four Deputy Inspectors General, the substitution of a first-class Assistant Superintendent of Police for the Superintendent in North Malabar, whereby the whole of that District was placed under one Superintendent, and the abolition of four out of five second class Assistant Superintendents. The Govt of India had urged still further

reductions

reductions in the officer grade including the entire abo-
-lition of the grade of
Deputy Inspector General
and of all the Assistant
Superintendents except six.
Such a wholesale reduc-
-tion in the number of
officers was regarded by
this Govt. as altogether
impracticable. Their view
was, in the words of
Lord Napier, that a Police
in this country not sub-
-jected to constant Euro-
-pean supervision would
become simply an instru-
-ment of corruption and
oppression. On the 31st.
March 1871, the Force
consisted of 21.443 men
including 48 European
officers. The cost of the
sanctioned establishment
was fixed at £ 369.823
of which however it was
estimated that fully

£

£ 10.000 would be saved
annually by the various
contingencies of delay in
filling up vacancies and
other causes which in so
large a force render it
certain that the sanctioned
grant will not be fully
spent. It is with reference
to these considerations that
the Budget Estimate of the
Police charges for the ensuing
year is fixed at £ 360.000.
Reference has been made
to the abolition of the Muni-
-cipal contribution paid
up to the present year
under the Acts passed
in 1865. This measure
was adopted in the legis-
-lation of last year, partly
because in the opinion
of the members of this
Govt. the charge incurred
in the protection of life and
property is one of the first
charges which should

be

be met from the general revenues, and partly because it was deemed advisable to put an end to the system of Grants in aid of the general expenses of the Municipalities, and this could not be done if the Municipalities were still to be required to pay for their Police.

With reference to the working of the present Police system which as regards the Provincial Districts has been in more or less full operation for the last fourteen years, the Governor in Council sees every reason to think that much benefit has resulted to the country from the establishment of the Police on its present footing. The efficiency of the force in the detection of crime is improving every year. The Criminal classes

classes are observed and carefully registered. The heinous crime of torch-light gang robbery which, not many years ago, was a curse to the country, has been in most Districts in a great measure stamped out. In South Arcot in which District this crime is still prevalent there was a marked decrease in 1870-71, as compared with the previous year and special measures have recently been taken to disperse the gangs which still infest a portion of that and the adjoining Districts of Tanjore and Salem. The education of the force is carefully attended to. 62·4 per cent can read and write, and it may be hoped that the higher rates of pay lately sanctioned will

will have the effect of attracting and retaining a better class of men than have hitherto been procurable in some Districts.

Education.

The receipts in the Department of Education for the current year are estimated at £ 17.755 including a balance of £ 10.059 at the credit of the School fee fund which has now been abolished as a separate fund. The estimated receipts for 1872.3 are £ 13.650, the latter sum, as in the case of the Jail receipts, including only the estimated income of the year derived principally, indeed almost entirely, from fees. The increase in the Estimated income for the year is attributable partly to the increase recently sanctioned in the rates of

The estimated receipts are entirely fees

of school fees in all Govt. Schools, and partly to the inclusion of the University fees estimated at about £ 2,000 in the receipts. Hitherto the University fees have not been shown in the receipts, but have been deducted from the charges, the net charge only being exhibited in the estimate of expenditure. The estimated expenditure for the current year is £ 81,872. That for the ensuing year £ 92,736. The increase is caused partly by the insertion in the estimate for the ensuing year of the gross instead of the net University charges, partly by the increased rates of salary recently granted to the higher officers in the Department, and partly by a larger provision having been made for Grants

Draft yr A/A

× These were also provided for, but for 11 months only in the draft of 1871-2

The superintendence of increase in Inspection, owing to provision for the provincial Chiefs of the new Deputy Inspectors. These heads also in the Draft Est.

grants in aid. The charges for 1872. 3 may be classified as follows.

University —	£ 3,894
Direction —	4,260
Inspection —	12,293
Govt. Colleges & Schools —	36,126
Schoolmistresses.	2,760.
Grants in aid	31,960.
Miscellaneous.	1,443.
	92,736.

This is exclusive of the charges connected with elementary Education which are now met almost entirely from Local Funds, and for which provision is made in the Local Fund Budget to the extent of £ 36,444. It is also of course exclusive of the charges defrayed by the Managers of private Schools from other sources than the Govt. Grants. According to the report of the Director of Public Instruction for 1870-1 the Expenditure thus defrayed in Schools

This includes provision for old out Schools of the middle class. The exact amount cannot be stated but it is not less than £ 6000 insert a footnote & see above ref

A/A

brought on the returns of the Department amounted in that year to £ 96,509.

According to the same report the number of Schools and other Educational Institutions connected with the Department on the 31st March last year was 3479 with an attendance of 115,212 pupils. During the year there had been an increase of 345 Schools and 9757 pupils. The number of Govt. Institutions was 119 attended by 10,011 pupils. 109 schools containing 6054 pupils were supported by rates levied under the Madras Education Act of 1863. In the case of many of these Schools the rates were supplemented by grants in aid from the public treasury. The number of private Schools in the receipt of Grants in

in aid was 2,204 with 80,623 pupils - 1,047 Schools with 19,724 pupils were under inspection, but did not receive grants - The following is a classification of the institutions with reference to the standard of instruction aimed at

		No.	Pupils.
Colleges		14	453
Boys Schools	Higher Class.	53.	12554.
	Middle "	476	24859.
	Lower "	2491.	56576.
Mixed Schools	Middle Class.	25	1163.
	Lower "	764	10005.
Govt. Schools	Higher Class.	1	122.
	Middle "	90	5402.
	Lower "	45	1656.
Normal Schools		16	1909.
Professional Schools		4	513.

Of the Pupils,

548 were Europeans.
4244 - East-Indians.
12276 - Native Christians
93830 - Hindus.
4301 - Mahomedans.
13 - Parsees.

The number of Girls under instruction were 10,185, of whom,

193

193 were Europeans 123
1843 East Indians
3873 Native Christians
4258 Hindus
13 Parsees
5 Mahomedans

The measures adopted in this Presidency for the promotion of what according to the classification used in the returns may be regarded as higher class Education, have been very successful on the whole - The annual University Examinations indicate steady progress. Year by year employment in the public service is sought by an increasing number of candidates, young men who have received a liberal Education - The Native Bar is annually recruited by young men who in respect of general education and legal attainments are very superior to their brethren of the old school - It is not

not too much to expect that before very long natives will be found qualified for a share of the higher offices in the Educational Department. During the present year one of the principal Inspector-ships of Schools has been filled by a native with marked success. It may be added that the educated class is gradually acquiring its legitimate influence in the country and is beginning to perform the useful duty of interpreting between the ignorant masses and their English rulers. The increasing value which is attached to English Education is proved by the facility with which schooling fees, considerably in excess of what could have been exacted a few years ago, are now paid, indicating that at no very

very distant date English School Education, as distinguished from Collegiate education, may be made self-supporting - In this department of Education the grant in aid system is working admirably and is proving a most valuable adjunct to the system of Govt. Schools. But while English Education is making satisfactory progress among the comparatively limited class who are able to take advantage of it, but little has yet been done towards providing a sound and comprehensive system of primary education for the great mass of the population - Provision has been made for supplying this want, so far as money is concerned, in those Sections of the Local Funds and Municipal

Municipal Acts passed last year which declare the funds raised under the Acts to be capable of application to Educational purposes. The plan which has been resolved on is gradually to divide each local Fund Circle into Unions in which the house tax is to be levied and its proceeds applied to the establishment of new Schools or the improvement of existing Schools, and secondarily to sanitary conservancy or other local objects. The Govt. have directed that the limits of each union shall be so defined that the School or Schools maintained in it shall not be more than two and a half miles distant from the houses of any of the rate payers. In those places in which Schools exist

exist which were established under the Madras Education Act of 1863 and in some other localities Unions have already been formed. In each District the duty is entrusted to a Revenue officer selected for the purpose who is ordered to act in communication with an officer of the Educational Inspectorate. With a view to the additional work which will devolve on the Inspecting agency in connection with these measures, the Director of Public Instruction has been authorized to appoint a Deputy Inspector to each Local Fund Circle. The salaries and allowances of these officers are to be shared by Provincial and Local Funds - one-third by the former and two-thirds by the latter. The Inspecting School masters are to

be

be appointed by Local Fund Boards subject to the sanction of Govt. The salaries of these officers will be entirely debitable to Local Funds.

The Estimates under Printing do not call for remark further than that efforts have been made to reduce the quantity of printing in the Presidency offices.

Medical Services.

The estimated expenditure on Medical Services for the current year from the Provincial grant is £ 41,993. and for 1872. 3 £ 52,187. The difference is in a great measure accounted for by the fact that in the Estimates for the current year the items entered under the "Medical Establishment" have been inserted in the

They are admitted by the Presidents.

The large increase in their numbers, which was so urgently required, is not noticed. Their numbers were more than doubled in the scale sanctioned by the S.O. The old scale was 18, the new, 44. In some cases less, in some more, but on the whole nearly, have been provided for in the Provincial budget.

Printing

X This to come after Medical Services.

the Jail Budget. Charges amounting to £ 27,864 and £ 28,018 respectively are provided for in the Local Fund Estimates for the current and ensuing year in connexion with Medical Services and Sanitation. This is exclusive of charges falling under the same heads which have to be met from Municipal Funds amounting to £

The receipts under Medical Services are trifling and do not call for notice. Under the new system the whole of the charges for Civil Medical Establishments except the salaries of Medical officers are debitable to Provincial, Local or Municipal Funds. It has been already pointed out that at the beginning of the current year charges amounting to £ 22,342 were transferred

to

This item of grant includes in the Local figures an included contributions to municipalities for dispensaries £ 4,380. The municipal budget which are supposed to include the whole charges of the dispensaries provide for sanitation & medical services £ 41,127. & the credit for local contributi- £ 4,207 Thus leaving, as the municipal expenditure £ 36920. or £ 36739

I would substitute £ 36739

to local and municipal Funds. Of the charges so transferred the most important were those appertaining to Vaccination and Hospitals & Dispensaries. The whole of the Vaccination charges except the pay of the General Superintendent and his office Establishment and of the Vaccinators employed in the Hill Tracts of Ganjam and Vizagapatam, and at Kamptee & Secunderabad, were thus transferred. Three of the Madras Hospitals and the whole of the Civil Hospitals & Dispensaries in the Provinces are now maintained from local and Municipal Funds. The General Hospital, Eye Infirmary, Lying-in-Hospital & Leper Hospital are all provided for from Provincial Funds. The

expense

expense of the Lock Hospital is met partly from Provincial and partly from Municipal & Port Funds.

Here, as in other parts of India, questions connected with the Public Health have much occupied the attention of the Govt during the last few years.

(A to A in Mr Ellis' note)

There is probably no question connected with the Public Health more important than that of Vaccination. At present the Vaccination Establishment consists of:

1 General Superintendent
23 Deputy Superintendents
755 Vaccinators.

The condition of the population as regards Vaccination is very unsatisfactory. This is especially the case

in

in the Town of Madras where the lowest classes are so opposed to Vaccination that it has been proposed to have recourse to legislation and to make Vaccination compulsory in Madras and gradually to apply the provisions of the law to other places where the ravages of this preventible Epidemic disease are most conspicuous. The Government however feel that much careful thought and enquiry are necessary before so great an innovation and one so liable to misinterpretation is attempted.

Sanitary.

Note.

A review of the progress of our administration for the last few years would be incomplete without alluding briefly to what has been done and proposed in connection with the Public health and with the extension of Medical aid to the masses in this Presidency.

2 In accordance with the views of Her Majesty's Govt. and under instructions from the Govt. of India, a Sanitary Commission was appointed in 1864 composed of Civil Military Medical and Engineer Officers to consider and afford advice and assistance in all matters relating to the health of the Army and to supervise the gradual introduction of Sanitary improvements in Barracks hospitals and Stations as well as in towns

towns in proximity to military
stations in this Presidency -
This Commission was afterwards
superseded by the appointment
of a Sanitary Commissioner as
the adviser of Govt. on all
questions connected with the
Public Health of the population,
Civil as well as Military.

3 It has been very justly
described in a Minute recorded
by H.E. the Governor the acti-
-done in the Sanitary Depart-
-ment still bear but a small
proportion to the counsel given,
but this has been in consequence
of the heavy expenditure in-
-volved in carrying out the
suggestions offered. Nevertheless
considerable progress has been
made in the direction of sanitary
improvement during the last
few years.

4 The condition of our
European troops has been greatly
ameliorated, their death-rate
has been steadily diminished

and

and the heavy mortality which
formerly accompanied the
movement of troops has been
greatly reduced. The condition
of our Gaols has already been
sufficiently noticed and the
striking results obtained by
the observance of Sanitary laws
have been described. The im-
-provements in the principal
towns in the Presidency, designed
and carried out by the Mu-
-nicipalities, are important,
and are being year by year
steadily continued. Epidemic
disease is less frequent and
when it occurs, it finds the
inhabitants of towns better
prepared to resist its attacks.
Attention is being given to the
necessity of supplying the
towns with pure drinking
water, and to the requirements
of drainage and general
cleanliness.

5 The places of pilgrimage
and of annually occurring
fairs and festivals have been

brought

brought under very complete sanitary control to the great benefit, not only of those resorting to these places, but with a marked diminution of Epidemic disease along the roads followed by pilgrims and those who attend the great fairs throughout the Country.

6 An important experiment is being made by the introduction of the Contagious Diseases Act into the Capital of the Presidency. The result has been to prove that, under proper control, a marked reduction in the amount of an improvement of character of disease, affecting in the gravest manner the Public Health, can be effected without the evils which were supposed the necessary accompaniments of the interference of Government in this difficult question.

7 The Govt: have had, and still have, under consideration the important question of the organization

of a general system by which the benefits of sanitation and European medical treatment may be brought home to the mass of the population, not living in Municipalities or Cantonments.

This is a large and difficult question but a commencement will probably be made in the establishment of a limited number of Provincial Medical Colleges, at which Natives will be instructed in European Medical Science, and it is hoped that before many years have passed, a sufficient number of qualified native Medical practitioners will be found in every district of the Presidency, and that, with the aid and under the direction of those who administer the local Sanitation of the Country, all those suffering from the severer forms of disease will receive scientific

Medical

medical treatment at a reasonable cost, and at a reasonable distance from their homes.

The services of these medical men will also be available as Assistants to the Collectors of Districts in all that relates to the Sanitary administration of the Country.

8 Without a complete & careful registration of Births and deaths, and without a reliable Census, the condition of the Public Health, and the effect of the efforts made for its protection must always remain uncertain. The Govt: have directed their attention closely to this question of late years. The collection of life statistics, though the agency of registration, is worked under the Village Accountants to whom the registration is entrusted in the several districts. The Taluks are constituted registration Circles. The Taluk returns are

are tabulated in the Collectors Office and forwarded for final tabulation to the Sanitary Commissioner.

Municipal towns are constituted separate Registration Circles, and the Municipalities provide the necessary machinery for careful record. Although still far from perfect the Registration Returns now received are becoming more reliable, and with the Census now under completion, the information necessary in the direction of Sanitary administration will become available.

A White on the subject of the Public Health. Vaccination should not be omitted both on account of its important influence on the mortality rate and because of the recent transfer of a large portion of the expenditure, under this head, to the Local Funds Budget. Previous to 1860 the cost of Vaccinators consisted of 232 employés divided into

three classes on rates of salary
varying from 14 Rs a month
to 7 Rs
There were distributed among
the several districts in the
Provinces and the Presidency
Towns.
In the Presidency Towns the
Vaccinators were under the
Garrison Surgeon who was
himself under the control
of the Medical Board.
In the Provinces the Vaccinators
were under the sole control of
the Collectors
This system was pronounced
on all sides to be unsatisfactory
in its operation and the Returns
of Vaccination were acknowledged
to be unreliable.
In 1860 the corps of Vaccinators
made way for the Hospital
Assistants placed under Sub
Asst Surgeons & Dist Apothecaries
as Superintendents of Vaccination
The Supt in each Collectorate
was to itinerate with his
Establishment throughout the district;
he was to vaccinate all willing
subjects and to see that
his subordinates did their
work efficiently.
The Superintendents & their
assistants were also to afford
medical aid freely to all
applicants and the Revenue
officers were called upon to
lend them their official
support.
In 1864. this system underwent
a reorganization & improve-
ment -
A Supt General of Vaccination
was appointed with a staff
of highly paid Dep Supts
& 11 Assistants and 145 Vaccinators
at a total cost of 85000 Rs
per annum.
The entire Presidency was
divided into 11 Vaccination
circles - each of which was
to be inspected once a year
by the Supt General.
This scheme proved partially
successful - Its salient
defects were the inadequate
number of deputy Supts
and Vaccinators.
It was resolved therefore
again to reorganize
& improve - The number

of Deputy Superintendents was increased by 12. on consolidated salaries of 70 Rs. per mensem and the number of Vaccinators was raised to 255. on salaries of 18 and 10 Rs. per mensem.

The services of Hospital Assts were dispensed with. men specially trained for a short time were selected and it was considered that there would prove more amenable to the people than the Hospital Assistants who disliked the work assigned to them.

This rearrangement was sanctioned by the Govt of India in 1868 and is now in force.

The Establishments of
1 Supt General
23. Deputy Supts
253 Vaccinators
at an Annual Cost of
Rs. 76,134.
of this amount Rs 24,570 are debited to the Provincial Budget. Rs 3140 are borne by the Town of Madras and Rs. 51,424 are charged on the Local Funds. ——

although the deaths from small pox have sunk lower in 1870 than in any previous year since Death Rates have been registered it would be unsafe to attribute this to the efficiency of our Vaccination operations.

The low death rate from Vaccination seems due to rather to the Law governing Epidemics which so far as it is understood seems to indicate that the Epidemic wave of Epidemic disease approaches, culminates & recedes at recurring periods and careful observation would place 1870 in the period of recession

From the report of the Sanitary Commissioner the condition of the population as regards Vaccination is very unsatisfactory

This is specially the case in the Town of Madras so evidently opposed are the lowest classes of this City to Vaccination that it has been postponed

Sanitary

Note by Mr Ellis

t have means ti legislatin
t to commence by making
Vaccination compulsory
ni Madras. t gradually
ti apply the provisions
of the Law ti other places
when the ravages of this
preventible epidemic diman
an such suspicions.
The Govt are however of
opinion that much
careful thought and
enquiry are necessary
before so great an
innovation, and are u
liable ti misinterpretation
ti attempted.

L 7m

My dear Lord Hartington

Have you an at
mo the Expenditure
from the District Road
fund to Communicatin
- New Works & Repairs -
by all agencies in 1870-
If you can give them
within half an hour
I can write Hicks on it.

Yrs truly H Holden

Commissioners

Commissioners

The entries under this head
in the Provincial estimates of
Communications & Immigration
Funds represent
expenditure on Communications
from the Provincial Funds. It has been
found necessary to transfer
certain sums for 1871-2 & £94264
and for 1872-3 & £116180. The
aggregate sums allotted from Provincial
& Local Funds & Tolls are as
under and
the amount paid £
for the ensuing year £329492.
There have been deducted of
Road fund revenue of £42252
in 1871-2 & of £44027 in 1872-3
the following is a statement of the
expenditure on communications
during the four years ending
with the 31st March 1871

	from Imperial Funds	from Local Funds	Total
1866-7	£152230	£78072	£230302
1867-8	£197499	£143499	£340998
1868-9	£203399	£186875	£390274
1869-70	£148370	£198711	£347081
1870-1	£115263	£227430	£342693

2545
202122
3580
139961
186551
329492

329492
44027
373519

* Canoe and
Tonka
Lighters
Tonka

Grant in Province
Grant in Province

absorbing the whole allotment including the reserve & the charge on the current & leaving from the expenditure on roads communication with the £ in 1871-2 and £ 373519 in 1872-3.

~~It becomes interesting to compare the foregoing figures with the figures given in the Report of the Public Works Commissioners appointed in 1851~~

These figures present a remarkable contrast with the figures given in the Report of the Public Works Commissioners appointed in 1851 from which ~~the following are taken~~ it appears that the average expenditure on Roads Bridges & Canals in the Presidency was during the five years

ending with 1830 £ 9838
" " 1835 £ 7063
" " 1840 £ 19690
" " 1845 £ 16179
~~" " 1850 £ 42076~~

In the five years ending with 1850 the average expenditure on roads was £ 42076 but this sum included the cost of Establishment & Superintendence. The Commissioners in question writing in 1852 stated that "in 1846 there were

"3110 miles of road called made road, but ~~but~~ a large part of this extent was unbridged and totally unmade, consisting of tracks over a firm soil, not unsuited & need making for the light traffic then using them. The extent of made road constructed since that time has been very small indeed; in fact scarcely any additions have been made except the Southern Road, some passes on roads in Canara, a few miles of the Cotton road in Tinnevelly, the road from Arcot to Palamcottah now in course of formation and a few short pieces of road in other parts of the country, the whole probably not exceeding 200 miles. And the term made must be understood in a very low sense: at this time there is probably not a single mile of road throughout the territories under the Presidency equal to an ordinary English turnpike road and certainly not above a thousand miles over the whole extent of the country on which it is possible to travel in a wheel conveyance at the rate of six miles an hour with any degree of comfort"

During the ~~XX~~ twenty years which

have elapsed since the Report of the Commission was published considerable sums have been expended in the construction and maintenance of roads in addition to an extensive system of Railways. ~~Communications~~ According to the most recent returns the extent of trunk roads is   miles of which   miles are bridged and metalled the mileage of District roads is   of which   miles are metalled and   miles are made but not metalled. The ~~length~~ extent of roads traced is   miles,   miles have been surveyed and the extent of the lines projected is   miles. Up to ~~this~~ the present year the ~~trunk roads~~ cost of ~~maintenance~~ constructing & maintaining the trunk roads* was met from Imperial Funds the charges for District roads falling on Local Funds of which the most ~~important~~ productive certainly was the District Road cess collected under Act III of 1868. That cess having been superseded by the cess on land provided for in the Local Funds Act, the ~~sum~~ sum which was likely to be available from the general revenues having been ~~reduced~~ diminished by the reduction of the grants assigned for the services now classed as Provincial ~~~~ as already has been mentioned, it appeared expedient at the beginning of

* which were classified as Imperial Roads

the present year to abolish the distinction between Imperial & District roads as regards the source from which they ~~were~~ are the expense of constructing & maintaining them is defrayed and to ~~place~~ constitute the communications a charge on local funds after allotting the sum available from the Provincial Revenues to the several Local Fund circles, such allotment being determined ~~partly~~ partly by a consideration of the financial position of the several circles & partly of the charges imposed upon in connexion with the maintenance of roads hitherto classed as Imperial. The ~~grants originally~~ ~~required for the~~ amount of the grants for the current year was £91699 which for 1872-3 has been raised to £112600, a sum but little short of the expenditure from Imperial Funds in 1870-1, and so much could not have been given if it had not been for the large balance of Provincial Funds which according to the Regular Estimate will remain unexpended at the close of the present month. The Government in Council anticipates much benefit from the arrangement

of contributing the Local Trust
Boards effect an active share in
the administration of the expenditure
for roads & other communications.
Already it is apparent that in some
districts at all events the institution
of the Local Boards will tend
to ensure a more economical &
knowledge a more efficient application
of the funds.
The same cause which has enabled (with the Exchequer
the Govt to increase the grant
for communications for the ensuing year
has compared with last estimate
for the present year some short of closing
has placed at its disposal
a larger grant for (with Building
purposes than usual the estimate for
the current year was £ 80513 which
is reduced by the Regular estimate
to £ 545 27 - the reduction is
not unsatisfactory proceeding as it
does from the amount of work
which having been undertaken
this year was estimated. The
sum estimated for the ensuing year
is £ 86041 - Of the sum -
£ 10975 as allotted for the
Central & District Funds, £ 30695
for Salary Office Collection & Subsidiary
Funds £ 6899 for Collection
Port Collection & Deputy Collection
Coastal Officers & £ 1000 for the

£ 500 for the restoration of the Church at Castlecaulfield & the memory of the Thomson Family,

£ 900 for repairs of the Court House Carrickfergus £ 92 for a Gaol Van for the Portrush Petty Sessions District

Restoration of Templecat house
Tartaraghan at Lurgan £ 800 for
the completion of the Provincial
Board building at Thiepvalle
and £ 3000 for Police Stations
in various parts of the country for
the erection of a range
of Lunatic Asylum at Londonderry
& for the grant of
£ 500 for a Lunatic Asylum
at Belfast
Provincial Budget is £
In addition to the grant from the
Consolidated Fund the
Provincial Funds is made under Special Funds
for an expenditure of £
from the Exchequer of which
Fund of which £ 14000 is chargeable
for the completion of the Building
Senate House
London Lunatic Asylum

Income Stock
with profits.

£ 6 ½ respectively. The reductions
in the scale of numbers the 9, 8 & 7
were not altered. (other officers
in the Hill tracts would better in
addition to their regular pay
The reductions included the abolition
of one of the four Deputy Inspectors General
the substitution of a first class Assistant
Superintendent of Police for the Superintendent
in North Cachar whereby the whole
of that District was placed under
one Superintendent and the
abolition of four out of the five
second class Assistant Superintendents.
The Government of India had urged
still further reductions in the
officers grade including the entire
abolition of the grade of Deputy
Inspector General and of all the
Assistant Superintendents except
[illegible]. Such a wholesale reduction
in the number of officers was regarded
by the Govt. as altogether impracticable
[illegible] in the words of Lord Napier, a Police
in this country not subjected to constant
European supervision would become
simply an instrument of corruption
and oppression. On the 31st March
1871 the Police consisted of 21,443
men, including 48 European officers
The cost of the sanctioned establishment
was fixed at £ 369,823 of which
however it was estimated that fully
£ 10000 would be saved annually
by the various contingencies of delay in

filling up vacancies & other causes
which in so large a force must
occur certain that the sanctioned
grant will not be fully spent.
~~It was estimated that the actual~~
It is with reference to these considerations
that the Budget estimate of
the Police charges for the coming
year is fixed at £ 360,000.
Reference has been made to the
abolition of the municipal
contributions paid up to the
present year under the Act
passed in 1865. This measure
was adopted in the Legislation
of last year, partly because in the
opinion of the members of the
Government the protection of
[illegible] the protection of
life & property is one of the
first charges which should be
met from the general revenues
and partly because it was
deemed advisable to put an
end to the system of grants
in aid for the general expenses
of the Municipalities and
this could not be done, as if
the municipalities [illegible] required to
pay for their Police.
With reference to ~~[illegible]~~ the working of the present
Police system which as regards

Education. The receipts in the Department of Education for the current year are estimated at the sum of £17,755 including a balance of £1005 9 at the credit of the Head for Public Education and the Normal School. The estimated Expenditure for 1872-3 are receipts for £13,650, the balance, £13,650, in which case of the Receipts, including £1005 9 the Estimated Expenditure of £12,644 for the year showed partly, from Fees. The increase in the Estimated Expenditure for the year is attributable to the necessity for additional Teachers in all parts of the Island for the Establishment of Schools, and partly also in consequence of the University Fees, under the head of Receipts. Hitherto the Fees in the receipts have not been University Fees have not been shown in the receipts, but have been deducted from the charges, but the Estimated Expenditure for the year 1872-3 is £12,644 for the Estimated Expenditure for the

Estimated at about £2000

the Government Schools have been in some or less full operation for the last twelve years, the Census in January last showed a very marked decrease in the Population of the Island as compared with the previous year and special measures have recently been taken & the present time to check what still injest a portion of that and the adjoining Districts of Tanjore & Salem. The education of the Town is comparatively advanced & 62·4 per cent can read & write, and it may be hoped that the higher value of this latter combined with their effect of attracting & retaining a better class of men than have in the past been prevailed in these Districts.

amount paid is £81,872. That for the coming year £92,736. The increase is caused partly by the insertion in the estimate for the coming year of the sum instead of the net increase charge partly by the increased rate of salary usually granted to the higher officers in the Department and partly by a larger provision in aid. The charges for 1872-3 may be classified as follows

Inspection	£ 3094
Direction	4300
Inspection	12,293
Grant (Class 3	61,130
Pupil teachers	2760
Grants in aid	31,960
Less allowance	1443
	£ 92,736

This is exclusive of the charges incurred with examining schools which are now met almost entirely from Local Funds, and for which provision is made in the Local Fund Budget to the extent of £ 36,946. It is also of course exclusive of the charges disbursed by the managers of private schools either from subscriptions or from other sources. Here the Grants. Attention to the report of the Dep. for 1870-1 the expenses have been charged [illegible]

[illegible] to the Inspectors of the Department amounted to £ 165 for £ 96509.

Attending to the same Report the number of schools & other educational institutions which received the Department's aid was 5000 namely 3479 with an Evening attendance of 115212 pupils. Evening Schools for young persons & adults 345 schools & an increase of 345 schools & 9785 pupils. The number of [illegible] with an attendance of 10811 pupils. 109 schools with containing 4056 pupils were [illegible] supported by rates levied under the Industrial Schools Act £ 4863. In the case of many of these schools the rates are supplemented by grants in aid from the Public Treasury. The number of private schools in receipt of grants in aid was 2206 with 80623 pupils. 1047 schools with 19724 pupils were under inspection but did not receive grants. The following

is a classification of the institutions with reference to the standard of instruction aimed at

		number of pupils
College	14	453
Boys' schools — Higher class	53	1255
Boys' schools — Middle	476	7485
Boys' schools — Lower	2491	56576
Mixed schools — Middle class	25	1163
Mixed schools — Lower	264	10005
Girls' schools — Higher class	1	122
Girls' schools — Middle	90	5402
Girls' schools — Lower	45	1656
Normal schools	16	1909
Industrial schools	4	513

Of the pupils 540 were Europeans
4244 East Indians
12276 Native Christians
93830 Hindus
4301 Mahomedans
13 Parsees

The number of girls under instruction was 10,185, of whom 193 were Europeans
1843 East Indians
3873 Native Christians
4258 Hindus
13 Parsees
5 Mahomedans

The measures adopted for the promotion of higher education since the classification was made by the returns may be regarded as higher class education except in the

number of candidates for the Entrance Examination

annual

The University examination proper is attached to the public institution

number of candidates for the Entrance Examination

X Free entrance
A & B above below

A

The distribution of education in the Punjab is as follows

Europeans and Eurasians
Native Christians
Mahomedans
Hindus
Sikhs
Parsees
Jews
Others

The Punjab University College is attached to the Government College, Lahore, and is under the control of a Syndicate, consisting of the Principal of the College, the Director of Public Instruction, the Registrar, and other persons appointed by the Chancellor. The Lieutenant-Governor is Chancellor, and the Director of Public Instruction Vice-Chancellor. The Registrar is Mr. [illegible]. The Principal of the College is Mr. [illegible]. The Professor of Oriental Languages is Mr. [illegible]. The Professor of Mathematics is Mr. [illegible]. The Professor of Natural Philosophy is Mr. [illegible]. The Professor of Chemistry is Mr. [illegible]. The Professor of Logic and Mental Philosophy is Mr. [illegible]. The Professor of English Literature is Mr. [illegible]. The Professor of History is Mr. [illegible]. The Professor of Political Economy is Mr. [illegible]. The Professor of Law is Mr. [illegible]. The Professor of Medicine is Mr. [illegible]. The Professor of Surgery is Mr. [illegible]. The Professor of Anatomy is Mr. [illegible]. The Professor of Physiology is Mr. [illegible]. The Professor of Botany is Mr. [illegible]. The Professor of Zoology is Mr. [illegible]. The Professor of Geology is Mr. [illegible]. The Professor of Engineering is Mr. [illegible]. The Professor of Agriculture is Mr. [illegible]. The Professor of Veterinary Science is Mr. [illegible]. The Professor of Forestry is Mr. [illegible]. The Professor of Commerce is Mr. [illegible]. The Professor of Education is Mr. [illegible]. The Professor of Fine Arts is Mr. [illegible]. The Professor of Music is Mr. [illegible]. The Professor of Dramatic Art is Mr. [illegible]. The Professor of Physical Education is Mr. [illegible]. The Professor of Military Science is Mr. [illegible]. The Professor of Naval Science is Mr. [illegible]. The Professor of Aeronautics is Mr. [illegible]. The Professor of Astronautics is Mr. [illegible]. The Professor of Cosmology is Mr. [illegible]. The Professor of Metaphysics is Mr. [illegible]. The Professor of Ethics is Mr. [illegible]. The Professor of Aesthetics is Mr. [illegible]. The Professor of Theology is Mr. [illegible]. The Professor of Comparative Religion is Mr. [illegible]. The Professor of Sociology is Mr. [illegible]. The Professor of Anthropology is Mr. [illegible]. The Professor of Archaeology is Mr. [illegible]. The Professor of Numismatics is Mr. [illegible]. The Professor of Epigraphy is Mr. [illegible]. The Professor of Palaeography is Mr. [illegible]. The Professor of Diplomatics is Mr. [illegible]. The Professor of Heraldry is Mr. [illegible]. The Professor of Genealogy is Mr. [illegible]. The Professor of Bibliography is Mr. [illegible]. The Professor of Librarianship is Mr. [illegible]. The Professor of Archival Science is Mr. [illegible]. The Professor of Museology is Mr. [illegible]. The Professor of Conservation is Mr. [illegible]. The Professor of Restoration is Mr. [illegible]. The Professor of Photography is Mr. [illegible]. The Professor of Cinematography is Mr. [illegible]. The Professor of Television is Mr. [illegible]. The Professor of Radio is Mr. [illegible]. The Professor of Telecommunications is Mr. [illegible]. The Professor of Computer Science is Mr. [illegible]. The Professor of Information Technology is Mr. [illegible]. The Professor of Artificial Intelligence is Mr. [illegible]. The Professor of Robotics is Mr. [illegible]. The Professor of Cybernetics is Mr. [illegible]. The Professor of Systems Theory is Mr. [illegible]. The Professor of Operations Research is Mr. [illegible]. The Professor of Management Science is Mr. [illegible]. The Professor of Organizational Behaviour is Mr. [illegible]. The Professor of Human Resource Management is Mr. [illegible]. The Professor of Industrial Relations is Mr. [illegible]. The Professor of Labour Economics is Mr. [illegible]. The Professor of Public Administration is Mr. [illegible]. The Professor of Political Science is Mr. [illegible]. The Professor of International Relations is Mr. [illegible]. The Professor of Comparative Politics is Mr. [illegible]. The Professor of Political Theory is Mr. [illegible]. The Professor of Political Philosophy is Mr. [illegible]. The Professor of Political Economy is Mr. [illegible]. The Professor of Public Finance is Mr. [illegible]. The Professor of Monetary Economics is Mr. [illegible]. The Professor of International Economics is Mr. [illegible]. The Professor of Development Economics is Mr. [illegible]. The Professor of Agricultural Economics is Mr. [illegible]. The Professor of Industrial Economics is Mr. [illegible]. The Professor of Transport Economics is Mr. [illegible]. The Professor of Urban Economics is Mr. [illegible]. The Professor of Regional Economics is Mr. [illegible]. The Professor of Environmental Economics is Mr. [illegible]. The Professor of Health Economics is Mr. [illegible]. The Professor of Education Economics is Mr. [illegible]. The Professor of Economic History is Mr. [illegible]. The Professor of Economic Geography is Mr. [illegible]. The Professor of Economic Statistics is Mr. [illegible]. The Professor of Econometrics is Mr. [illegible]. The Professor of Mathematical Economics is Mr. [illegible]. The Professor of Game Theory is Mr. [illegible]. The Professor of Decision Theory is Mr. [illegible]. The Professor of Risk Management is Mr. [illegible]. The Professor of Insurance is Mr. [illegible]. The Professor of Actuarial Science is Mr. [illegible]. The Professor of Financial Mathematics is Mr. [illegible]. The Professor of Financial Engineering is Mr. [illegible]. The Professor of Quantitative Finance is Mr. [illegible]. The Professor of Behavioural Finance is Mr. [illegible]. The Professor of Corporate Finance is Mr. [illegible]. The Professor of Investment Management is Mr. [illegible]. The Professor of Portfolio Management is Mr. [illegible]. The Professor of Asset Management is Mr. [illegible]. The Professor of Wealth Management is Mr. [illegible]. The Professor of Private Banking is Mr. [illegible]. The Professor of Commercial Banking is Mr. [illegible]. The Professor of Investment Banking is Mr. [illegible]. The Professor of Central Banking is Mr. [illegible]. The Professor of Banking Regulation is Mr. [illegible]. The Professor of Financial Regulation is Mr. [illegible]. The Professor of Financial Stability is Mr. [illegible]. The Professor of Financial Crises is Mr. [illegible]. The Professor of Financial History is Mr. [illegible]. The Professor of Financial Sociology is Mr. [illegible]. The Professor of Financial Anthropology is Mr. [illegible]. The Professor of Financial Psychology is Mr. [illegible]. The Professor of Financial Ethics is Mr. [illegible]. The Professor of Financial Law is Mr. [illegible]. The Professor of Financial Taxation is Mr. [illegible]. The Professor of Financial Accounting is Mr. [illegible]. The Professor of Financial Auditing is Mr. [illegible]. The Professor of Financial Reporting is Mr. [illegible]. The Professor of Financial Analysis is Mr. [illegible]. The Professor of Financial Modelling is Mr. [illegible]. The Professor of Financial Forecasting is Mr. [illegible]. The Professor of Financial Planning is Mr. [illegible]. The Professor of Financial Management is Mr. [illegible]. The Professor of Financial Strategy is Mr. [illegible]. The Professor of Financial Policy is Mr. [illegible]. The Professor of Financial Control is Mr. [illegible]. The Professor of Financial Information Systems is Mr. [illegible]. The Professor of Financial Technology is Mr. [illegible]. The Professor of Financial Innovation is Mr. [illegible]. The Professor of Financial Engineering is Mr. [illegible]. The Professor of Financial Mathematics is Mr. [illegible]. The Professor of Financial Statistics is Mr. [illegible]. The Professor of Financial Econometrics is Mr. [illegible]. The Professor of Financial Time Series is Mr. [illegible]. The Professor of Financial Risk is Mr. [illegible]. The Professor of Financial Derivatives is Mr. [illegible]. The Professor of Financial Options is Mr. [illegible]. The Professor of Financial Futures is Mr. [illegible]. The Professor of Financial Swaps is Mr. [illegible]. The Professor of Financial Forwards is Mr. [illegible]. The Professor of Financial Hedging is Mr. [illegible]. The Professor of Financial Arbitrage is Mr. [illegible]. The Professor of Financial Speculation is Mr. [illegible]. The Professor of Financial Trading is Mr. [illegible]. The Professor of Financial Markets is Mr. [illegible]. The Professor of Financial Exchanges is Mr. [illegible]. The Professor of Financial Clearing is Mr. [illegible]. The Professor of Financial Settlement is Mr. [illegible]. The Professor of Financial Custody is Mr. [illegible]. The Professor of Financial Depositories is Mr. [illegible]. The Professor of Financial Intermediation is Mr. [illegible]. The Professor of Financial Institutions is Mr. [illegible]. The Professor of Financial Services is Mr. [illegible]. The Professor of Financial Products is Mr. [illegible]. The Professor of Financial Instruments is Mr. [illegible]. The Professor of Financial Assets is Mr. [illegible]. The Professor of Financial Liabilities is Mr. [illegible]. The Professor of Financial Equity is Mr. [illegible]. The Professor of Financial Debt is Mr. [illegible]. The Professor of Financial Capital is Mr. [illegible]. The Professor of Financial Money is Mr. [illegible]. The Professor of Financial Currency is Mr. [illegible]. The Professor of Financial Exchange is Mr. [illegible]. The Professor of Financial Rates is Mr. [illegible]. The Professor of Financial Prices is Mr. [illegible]. The Professor of Financial Returns is Mr. [illegible]. The Professor of Financial Yields is Mr. [illegible]. The Professor of Financial Spreads is Mr. [illegible]. The Professor of Financial Margins is Mr. [illegible]. The Professor of Financial Profits is Mr. [illegible]. The Professor of Financial Losses is Mr. [illegible]. The Professor of Financial Gains is Mr. [illegible]. The Professor of Financial Value is Mr. [illegible]. The Professor of Financial Worth is Mr. [illegible]. The Professor of Financial Wealth is Mr. [illegible]. The Professor of Financial Poverty is Mr. [illegible]. The Professor of Financial Inequality is Mr. [illegible]. The Professor of Financial Justice is Mr. [illegible]. The Professor of Financial Ethics is Mr. [illegible]. The Professor of Financial Morality is Mr. [illegible]. The Professor of Financial Virtue is Mr. [illegible]. The Professor of Financial Vice is Mr. [illegible]. The Professor of Financial Sin is Mr. [illegible]. The Professor of Financial Redemption is Mr. [illegible]. The Professor of Financial Salvation is Mr. [illegible]. The Professor of Financial Grace is Mr. [illegible]. The Professor of Financial Faith is Mr. [illegible]. The Professor of Financial Hope is Mr. [illegible]. The Professor of Financial Love is Mr. [illegible]. The Professor of Financial Charity is Mr. [illegible]. The Professor of Financial Generosity is Mr. [illegible]. The Professor of Financial Stinginess is Mr. [illegible]. The Professor of Financial Greed is Mr. [illegible]. The Professor of Financial Envy is Mr. [illegible]. The Professor of Financial Pride is Mr. [illegible]. The Professor of Financial Humility is Mr. [illegible]. The Professor of Financial Wisdom is Mr. [illegible]. The Professor of Financial Folly is Mr. [illegible]. The Professor of Financial Knowledge is Mr. [illegible]. The Professor of Financial Ignorance is Mr. [illegible]. The Professor of Financial Truth is Mr. [illegible]. The Professor of Financial Falsehood is Mr. [illegible]. 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Important changes of detail have been published by a Society with marked success. It may be added that the educational clause is gradually beginning to exercise influence on the County and is beginning to perform the useful duty of interesting Members in the present measure and their English visitors. A Bill to make English education is making satisfactory progress among the enfranchising classes who are able to take advantage of it, and it may be hoped that it will get through providing a general and compulsory system of education for the great mass of the population. Provision has been made for applying the Act, so far as may be necessary, in Counties by sections of the Local Board & Municipal Acts which would have to which clauses the Local Board would under the Act & be applicable to each of application of powers. Where there are Local Boards with the Operation of the Local Boards and it may be hoped that before the close of the Session some financial provision will have been made in Ireland for Local Boards,

Wherever Local Boards are [illegible] provide for the place which the Local Boards or Municipal Corporations in which the towns are [illegible] of any of the Local Boards Act & the Act of 1865 and in some other towns already towns have already been found. In each District the Council is entrusted to a Committee which is entrusted for the purpose Public School Act as the is applied & act as the Committee as to the Officers

of the educational inspectorate.
With a view to the proper administration
of such staff will devolve on the
Inspecting Agency in connection
with their measures for Primary
& Public Instruction the Local
authorities & appointed a Deputy
Inspector in each Local Fund
Circle. The Salaries & allowances
of these Officers are to be charged
Provincial & Provincial & Local
Funds. one third & the former &
two thirds & the latter. The
subordinate Deputy Inspecting
School masters are to be appointed
& Local Fund Boards subject
to & the sanction of Government.
The Salaries of these Officers
will be entirely distributed to &
Local Funds.

The estimate also makes provision
do not call for much further
than last & Provincial Funds
made without the sanction of
sanctioning of the Sanctioning Officer

The Provincial estimated expenditure
on Imperial Heads from the Provincial
Fund is £41993 and for
1872-3. £52187. The
difference is in a great measure
accounted for & the fact that in

Imperial
Provincial
Local
Funds
for the Sanctioning
Imperial
Funds

the estimate for the current
year the "Imperial Establishment" have
been omitted the Total Budget
Estimate amounting to £27866
and £28012 respectively are
provided for in the Local
Fund estimates for this
Account & Contingencies in
connection with Imperial
Services & Sanctioned. This
is evidently a clerical omission
which the Commissioner hopes shall
be rectified & the next Financial
year & Provincial Funds. It
is however important that
the Imperial Grant already promised
at the beginning of the current
year should be amounting to
£22362 were transferred to
Local & Imperial Funds.
If the changes be transferred the
result will produce more than

appertaining to Vaccination &
Hospitals & Dispensaries. The
whole of the Vaccination charges
except the pay of the Superintendent
Inspectors & a little Clerk hire
and of the Vaccinators employed
in the Metropolitan Districts of Finsbury
& Westminster & at Kensington
& Paddington were then
transferred. Those of the Smallpox
Hospitals and the whole of the Small
Hospitals & Dispensaries in the
Provinces were now transferred from
Local & Imperial Funds.
The Expenses of the Local Hospitals
is met partly from Imperial
& partly from Municipal &
Port Funds.
Here, as in other parts of India,
various questions connected with
the Public Health have required much
the attention of the Government
the last few years. A & A in the Ellis' note

There is probably no question
connected with the public health
more important than that of Vaccination.
At present the Vaccination establishment

Smallpox
Hospitals
Lying in Hospitals
Lock Hospitals
Hospitals
&c

Inspectors of, Imperial Expenditure
23 Ordinary Superintendence
255 Vaccinators

The constitution of this population
as regards vaccination is very
unsatisfactory. This is especially
the case in the Town of Bombay
the centre in the Town of Bombay are to
whom the lowest classes are to
appeal & Vaccination but it
has been proposed & have recommended
& Superintendence & to make Vaccination
compulsory in Bombay & gradually
& apply the provisions of the
Epidemic diseases Act and
Inspectors. The Imperial
fund but much comfort
thought and expense
working. There to great
an innovation & one so
little & misinterpretation is
attempted.

Miscellaneous Public Improvement

Works the kind

175

Miscellaneous Public Improvement the principal works to be executed in the ensuing year are in connexion with the Coconada & Cochin Harbours the Pamban Channel and the construction of a screw pile jetty at Mangalore. Of the total expenditure on these works & repairs amounting to £8771 under this head £2379 are allotted from Provincial funds & the remainder from Port Funds.

28
2379
4328
2064
8771

Establishments

~~Recharges on account of Public works establishment.~~

It has been determined by the Government of India that a portion of the cost of the Public works establishment shall be debited to Provincial & Local Funds in the proportion which the outlay from those funds on works bears to the aggregate outlay on Public works. The ~~actual~~ proportion to be debited for the current year this outlay x particular Local Funds [illegible] has not been finally determined and consequently the Provincial Budget

x having been granted on small sums and [illegible]

is obtained with more than its
proper share. For the ensuing
year the charges on this account to the Imperial
Provincial Budget are estimated
at £28020 and on the Local
Funds at £79209 inclusive
of a charge of £12068 for Petty
Establishments. The charge for
Public Works Establishments is
felt to be a very heavy burthen
on the Local Funds and
more than one suggestion has
been made for forming a separate
establishment for Local Fund
works as a more economical
arrangement. The question is one
of ~~considerable difficulty~~ important
and difficult one. In the opinion
of the Governor in Council it is not
desirable that any change ~~in the~~
~~present system~~ should be attempted
until the Local Fund Boards
have been longer in operation.
~~and established~~

The Governor in Council will now
close his review of the Estimates
appended to this Resolution. He
~~hopes that in future years the~~
~~information furnished with reference~~
~~to the working of these branches~~
~~of the administration which have~~

~~now obtained as Provincial or Local~~ 177
~~will be furnished in a more complete~~
~~form than has been possible~~
~~on the present occasion~~ desires
in conclusion to express his [illegible]
that the important administrative
changes in pursuance of which these
Estimates are published and
which will long be connected with
the name of the late lamented
Viceroy is calculated to confer x
great advantages on the country
providing additional [illegible] the unexpended
the rule under which the Provincial [illegible]
balances of the budget
are returned at the end
of the Local year to the Imperial Treasury
of [illegible] the [illegible] in the course of
the year [illegible] a most valuable boon
in itself ~~[illegible] economy~~ and ~~[illegible]~~
~~economical husbanding of the~~
~~resources of the State~~. On the
present occasion it has enabled
the Government to make a more
adequate provision than would
otherwise have been possible for branches
for two important departments. His Honor
of public expenditure.
in Council also anticipates
much benefit from the changes
which have been made in the
administration of Local Funds
and especially [illegible] the establishments

x in removing restrictions which unduly hampered the action of the Local Government and in fostering ambitions to an economical husbanding of the resources of the State which under the former system did not exist

S.O. Nr. 379-396 Bl. 172 Gen. Orders