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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

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TINNEVELLY, 22nd September 1873.

No. 500.

From R. K. PUCKLE, ESQ.,

President, Local Fund Boards, Tinnevelly.

To H. E. STOKES, ESQ.,

Acting Secretary to the Board of Revenue.

I HAVE the honour to forward herewith the Annual Report for 1872-73 on the working of the Local Fund Act in the Tinnevelly Circle.

2. ROAD FUND—*Receipts.*—The receipts were Rupees 1,66,815.* The balance brought forward was Rs. 9,915, exceeding the estimate by Rs. 6,000. The Road Cess collections under Act III. of 1866 amounted to Rupees 3,200, and two-thirds of the Land Cess collected within the year amounted to Rupees 89,946. The additional appropriation from Land Cess was Rs. 27,500. The grant for Provincial Services was Rupees 24,150. The Surplus Pound Fund gave Rs. 3,108, Ferry rents Rupees 26, Fish rents Rupees 8,047, and Miscellaneous receipts Rupees 923.

* The figures given in my original report were Rs. 1,65,895, and the difference is accounted for by the alteration of figures required in paragraph 5 of the Board's Circular Memorandum of 20th June.

3. *Expenditure.*—Of the gross total of Receipts Rupees 1,09,018 were actually expended on communications, Rupees 90,999 by the Department Public Works, and Rupees 18,019 by Other agency. New works took Rupees 50,569, and Repairs Rupees 58,449. The total cost of Public Works supervision and establishment was Rupees 28,733, and Tools and plant Rupees 1,187. The result of an aggregate expenditure of Rupees 1,38,938 is the completion of twelve miles, and the partial construction of sixty-eight miles of new road, and the maintenance and repair of 405 miles of roads already completed. Five miles of new road were completed, and forty-eight miles were partly completed by Department Public Works, while seven miles of new road were completed, and twenty miles partly completed by Other agency. Three hundred and eighty-one miles were repaired by the Department Public Works and twenty-four miles by Other agency. The main lines of communication are steadily being improved, and much useful work has been effected in the construction or repair of short sections of road connecting villages with one another or with a main line of road. So much of the country in this circle is composed of black cotton or sandy soil that the construction and repair of main lines is most expensive. The Remark column of Statement No. 4 gives particulars as to the condition and progress of each road.

4. The unexpended balance was Rupees 27,877. Of this Rupees 13,742 was the unspent allotment made to the Department Public Works, and Rupees 3,528 the unspent allotment made to Other agency. The remainder, Rupees 10,607, was the unexpected increase of the receipts from the Land Cess, unknown till the close of the year. The unspent balance will generally exceed the estimated balance. Many things combine to delay the complete expenditure of allotments. The work on roads through paddy-fields, over tank and channel banks, should go on when fields, tanks and channels are dry, and labour is easily procurable. If this particular and often brief season is lost, as must frequently happen, it is far better to let the work stand over for a year than to press it on unseasonably at exaggerated cost, simply to show a clear balance sheet at the end of the year.

5. UNION FUND.—No School Unions have been introduced into this circle. The preliminaries were arranged with much labour and care, but were rendered unnecessary by G. O., No. 426, dated 28th March 1873, by which the House-tax was placed in abeyance.

6. ENDOWMENT FUND.—The receipts including balance in hand were Rupees 6,354, and the expenditure Rupees 5,071 on nineteen chuttrums and two water-pandals. Thirteen only of these chuttrums and one of the water-pandals are endowed, but the rest are included in the Endowment Fund statement, as there has been an expenditure of the fund upon them.

7. GENERAL FUND.—The gross receipts were Rupees 58,663, and the net receipts, excluding the appropriation of Rupees 27,500 to the Road Fund, were Rupees 31,163. The expenditure was

Rupees 28,142, leaving a balance of Rupees 3,021. Rupees 700 were spent in improving unendowed choultries and their bandy-pettahs, Rupees 2,348 on avenues, Rupees 215 on the repair of square tanks and wells, and Rupees 1,330 on miscellaneous public works, chiefly bandy-pettahs, halting sheds for low castes, and bathing ghauts.

8. Education, Grant II., cost Rs. 12,635, of which Deputy Inspectors' salaries took Rs. 1,213, Inspecting Schoolmasters salary Rupees 478. In Salary Grants Rupees 7,490 were paid to 156 schools, and in Result Grants Rupees 3,454 were paid to sixty-four schools. Three hundred and seventeen schools were examined by the Inspecting Schoolmaster, but as all examinations for Results Grants must be made by the Deputy Inspector the use of the Inspecting Schoolmaster is not apparent. The Grant-in-aid system ceased altogether in this circle at the end of the year under report, the Results Grant system then becoming universal. The Local Fund Board find the educational question the most difficult of all they have had to deal with, and the absence of special knowledge by most of the official members renders the work still more laborious. The abolition of School Unions and of the House-tax has, however, done much to simplify the matter, and the Results Grant system works with such excellent effect that by its extension school inspection will be rendered almost unnecessary, except for the yearly or half-yearly examinations.

9. The Board are not satisfied with the working of the Vaccine Department, the cost of which was Rupees 1,720. The number of Vaccinators was increased during the year from four to fifteen, the salary of each being from Rupees 10 to Rupees 18. A Superintendent on Rupees 70 supervises the work of the Vaccinators. The returns cannot always be accepted as trustworthy, and one Vaccinator was prosecuted and sentenced under the Penal Code for the submission of false returns. Five thousand eight hundred and ninety-eight persons are reported to have been vaccinated, of which number 5,417 were successful cases.

10. Under the head Sanitary establishments is an expenditure of Rupees 5,713. This includes the cleansing of seven square tanks and wells, and the general improvement in various ways of fifty villages throughout the circle. This expenditure is extremely popular and of great value. The expenditure of Rupees 50 or Rupees 100 in a village on some work of public interest, such as a well or tank or bathing ghaut, causes a much greater appreciation of the benefits of the Act than the expenditure of the largest sums on lines of road at a distance, which may nevertheless be of the greatest service indirectly by opening up the country. The applications for allotments under this head are more than the Board are able to entertain, although the amounts required are often considerably reduced by offers on the part of the resident villagers to make up the sum that may be needed. Rupees 420 were spent on clearing after fairs and festivals; the arrangements made were good, and there was no outbreak of sickness anywhere.

11. The following list gives the information called for in the Board's Circular Memorandum, No. 1,178, dated 8th August :—

Travellers' Bungalows made over to Tinnevelly Local Fund Board.	No. of Travellers in 1872-73.
Virdupatti	55
Sattur	163
Kovilpatti	118
Kytar	87
Streevilliputtur	Rented to a D. P. W. Supervisor at Rs. 15 a month.

12. The officers of the Department Public Works have worked most cordially with the Board in carrying out public works, and many of the non-official members have rendered valuable assistance by their local knowledge, advice, and personal supervision of works.

Tinnevelly, 23rd September 1873.

No. 504.

From R. K. PUCKLE, Esq.,
President, Local Fund Boards, Tinnevelly,

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I have the honour to forward herewith the annual Report for 1872-73, on the working of the Local Fund Act, in the Shermadevi Circle.

2. Road Fund.—*Receipts.*—The receipts were Rupees 86,849. The figures given in my original report were Rupees 86,613; the difference is accounted for by the alteration of figures required in paragraph 5 of the Board's Circular Memorandum of 20th June 1873. The balance brought forward was Rupees 5,258, which is 742 Rupees less than the estimate. The Road Cess collections under Act III. of 1866 amounted to Rupees 708, and two-thirds of the Land Cess collected within the year amounted to Rupees 48,855. The additional appropriation from Land Cess was Rupees 14,000. The grant for Provincial Services was Rupees 12,300. The Surplus Pound Fund gave Rupees 1,243, Ferry Rents Rupees 39, Fish Rents Rupees 3,890, and Miscellaneous Receipts Rupees 555.

3. *Expenditure.*—Of the gross total of receipts, Rupees 51,650 were actually expended on Communications, Rupees 46,725 by the Department Public Works, and Rupees 4,925 by Other Agency. New Works took Rupees 20,155, and Repairs Rupees 31,495. The total cost of Public Works Supervision and Establishment was Rupees 16,453, and Tools and Plant 487 Rupees. The result of an aggregate expenditure of Rupees 68,752 is the completion of 26 miles and the partial construction of 10 miles of new road and the maintenance and repair of 262 miles of roads already completed. Thirteen miles of new road were completed and 10 miles were partly completed by the Department Public Works, while 13 miles of new road were completed by Other Agency; 250 miles were repaired by the Department Public Works and 12 miles by Other Agency. The general state of communications in the circle is improving year by year. The remark column of Statement No. IV. gives particulars as to the condition and progress of each road.

4. Union Funds.—No School Unions have been introduced into this circle. The preliminaries were arranged with much labour and care, but were rendered unnecessary by Government Order, No. 426, dated 28th March 1873, by which the house-tax was placed in abeyance.

5. Endowment Fund.—The receipts including balance in hand were Rupees 25,136, and the expenditure Rupees 11,542 on seven Chuttrums. Six only of these Chuttrums are endowed, but the rest are included in the Endowment Fund Statement, as there has been an expenditure of the fund upon them.

6. The charities distributed and the establishment necessary for their distribution in the Chuttrums absorb naturally by far the greater part of the allotments under the head of "Diet of patients and travellers;" these distributions are highly appreciated by the people, especially travellers, and the arrangements introduced some few years back for the prevention of peculation and abuses, which it is feared can never be wholly eradicated from such institutions in this country, do on the whole work well.

7. This seems the proper place to mention the Nanguneri Dispensary, as it is supported out of Chuttrum Funds. It could not be opened before the 8th December 1872, in consequence of difficulty in obtaining the services of a Hospital Assistant approved by the Inspector-General of Hospitals; it is held for the present in a small rented building; it is neatly kept and there is every reason to be satisfied with the Hospital Assistant. The Dispensary was resorted to by 456 persons between December and March last, or some twenty-four patients daily on the average.

8. The non-repair up to this time of the two larger Chuttrums, Trickangudi and Padmaneri, is much to be regretted ; they are in a miserable state of disrepair; the estimates have just been received, sanctioned.

9. Excellent work has been done in the Chuttrums at Pannagudi, Mundradapu, Tathayen, and Valliyur for which small sums for repairs by the Revenue Department were allotted in appendix to Part II. (3), Sanitary and Miscellaneous.

10. General Fund.—The receipts, one-third of the Road Cess minus Rupees 14,000 appropriated to the Road Fund, amounted to Rupees 22,114 ; the expenditure to Rupees 14,883.

The expenditure was as follows :—

	Rs.
(a.) On Education (Grant II.)	9,142
(b.) On Vaccination (Grant III.)	710
On the Ediyangudi Dispensary...	939
Sanitary Establishments—	
1. Cleansing tanks and wells	*1,000
2. Improvement of village sites	1,647
3. Sanitary arrangements at fairs and festivals	100
4. Scavengering of villages and towns	.....
(c.) On avenues	1,261
(d.) Establishment cost of general management	304

11. *Education Grant II.*—Cost Rupees 9,502, of which Deputy Inspectors' salaries took Rupees 1,220 ; Inspecting School Master's salary Rupees 478 ; in salary grants Rupees 5,070 were paid in 92 schools; in results grants Rupees 2,392 were paid to 65 schools, and Rupees 360 were paid to the Tirukurangudi Local Fund Schools out of Chuttrum Fund. 179 schools were examined by the Deputy Inspector. The Inspecting School Master was engaged in inspection and in procuring and verifying information relating to the state of elementary education in the circle generally for the purpose of assisting the Vice President in preparing a scheme for introducing the union system.

12. Ninety-two schools received salary grants-in-aid. Sixty-five schools obtained payment under the results system. The number of pupils attending in the former schools on the 31st March 1873 was 2,712, being 691 in excess of the attendance on the 31st March 1872 in the 80 schools then on the rolls. On the 31st March 1873 there were 1,797 pupils in results grants schools aided by the Board against 216 pupils in ten such schools on the 31st March 1872.

13. The results schools under Mission management are reported to have done satisfactorily, much more so than the pyal schools examined under the same system, owing to want of proper training for the masters in the latter; but the Deputy Inspector reports that the Masters in the latter are already improving in their style of teaching, learning method from the Head Masters of neighbouring Anglo-Vernacular Schools and from the Inspecting School Master.

14. *Vaccination.*—The number of Vaccinators employed and their salaries is shown below :—

One first-class Vaccinator on Rupees 18.
Three second-class Vaccinators on Rupees 10 each.

15. Besides this, an additional temporary establishment of three (second-class) Vaccinators was employed for the last three months of the year under report, in consequence of small-pox being very prevalent and the staff palpably insufficient.

16. This Board has now made proposals for very considerably enlarging the Vaccine Establishment and providing higher pay as a permanency.

* *Note.*—The cost of repairs and cleansing of certain tanks and wells is charged to the Endowment Fund.

17. The number of persons vaccinated was 3,505.
Do. do. of successful cases 3,197.

18. Under the head Sanitary Establishments is an expenditure of Rupees 2,747. This includes the cleansing of seven square tanks and twenty wells, and the general improvement in various ways of fifteen villages throughout the circle.

19. Sanitary arrangements at fairs and festivals.

Somewhat less than 100 Rupees was spent in "clearing after fairs and festivals." By about 75 Rupees laid out in Courtallum and Tenkasi at the great Arpesi Vishu Festival in October under the Vice President's superintendence, both the town and vicinity of the temple at Courtallum were kept perfectly clean and orderly ; there was no sickness and the people fell into all the arrangements without a murmur and expressed themselves much pleased.

20. A few rupees were well spent in levelling and cleansing sites where village fairs are held weekly.

21. The following list gives the information called for in the Board's Circular Memorandum, No. 1,178, dated 8th August :—

Travellers' Bungalows made over to Shermadevi Local Fund Board.	No. of Travellers in 1872-73.
Nanguneri	97
Pannagudi	44
Alankulam	61

22. The Vice President lays great stress on the thoroughness, honesty and efficacy of the present working of the Department Public Works in this circle, and attributes much of the progress made to this cause.

Civil Department.

Annual Concise Report of the Civil Dispensary at Nanguneri for the Official year 1872-73.

The Civil Dispensary at Nanguneri was opened on the 8th December 1872. The average daily number of attendants is 23¾. There was but one death from Chronic Nephritis out of 456 cases of out-patients treated in the Dispensary since its establishment.

2. The town at present is very healthy, tank full, rain sufficient, and the crops abundant. It is said by the people that a great famine existed in the whole taluq from want of rain during the preceding two years. The water obtained for drinking and cooking purposes from the only tank here is very good, which it appears generally gets dry during the summer season. There are several wells besides.

3. I learned that small-pox was prevalent throughout the taluq last year before the opening of the Dispensary. No cholera is said to have visited this place since 1869-70. Dengue has not yet appeared here. The sanitary measures in every respect are rigidly carried out and the greatest attention is paid by the Tahsildar to these arrangements, which prevent the epidemic to a great extent.

4. The Dispensary is at present established in a native house rented for the purpose, which is not altogether satisfactory. I have suggested a suitable and healthy place for its construction to the Local Fund Board and I believe some measures will shortly be taken by them.

(True Copy.)

(Signed) V. GOOROOSAWMY NAIKER,
2nd Class Hospital Assistant,
Civil Dispensary.

Nanguneri,
2nd April 1873.

(True Copy.)

(Signed) F. BRANDT,
Vice President.

Concise Medical Report of the Civil Dispensary, Edeyengoody, for the Official year ending 31st March 1873.

During the official year under review, there has been a large increase of out-patients. The total admissions this year have been 4,877. This shows an increase of 1,511 over the past year, when there were only 2,366 admissions. The above proportional increase in the admission of out-patients shows that the utility of the Dispensary is fully appreciated by the natives of this neighbourhood. In addition to the above, twenty-four Europeans were also treated as out-door patients.

2. Three deaths amongst the out-patients and one among the in-patients occurred during the year. None of which require remark.

3. No epidemic prevailed during the period, save a few cases of small-pox in the neighbourhood.

4. The most prevalent disease of this neighbourhood is affections of the digestive organs in general; this, I think, is owing to the coarse food of the people.

5. The expenditure and income for the year under consideration is shown in the accompanying statement prepared by the Rev. Dr. R. Caldwell, who has the sole management of the institution so far as its expenditure, etc., are concerned.

Edeyengoody,
1st April 1873.

(Signed) ——————————,
2nd Class Hospital Assistant,
In Medical Charge.

(Signed) R. CALDWELL,
Manager, Edeyengoody Dispensary.

(True Copy.)

(Signed) F. BRANDT,
Vice President.

Exd. E. C. Shunker.

No. 1,462.

Proceedings of the Board of Revenue, dated 16th June 1874.

Read Reports from the President of the Local Fund Boards, Tinnevelly District, dated 22nd and 23rd September 1873, Nos. 500 and 504.

The Local Fund Reports of the Tinnevelly Circles for 1872-73, will be submitted for the information of Government.

TINNEVELLY.

2. Receipts.—According to the Accoutnant General the total assets were Rupees 2,16,450 inclusive of an opening balance of Rupees 19,235. According to the President they were only Rupees 2,04,332. The difference is in the opening balance (Rupees 173) Miscellaneous receipts (Rupees 844) and Advances Recoverable Rupees (11,100).

3. The collections in 1872-73 (excluding the balance) were Rupees 1,85,270. In 1872-73, a new grant of Rupees 6,000 was made from Provincial Funds for general purposes; the Road and Land cess amounted to Rupees 54,975 more than in 1871-72. The Tinnevelly, Palamcottah, and Tuticorin Municipalities contributed Rupees 121 towards the cost of Educational inspection; Rupees 46 were derived from market rents; Rupees 107 from the sale of other than Road Fund property; Rupees 355 from Public Works Receipts; and Rupees 568 from Miscellaneous receipts. Five travellers' bungalows were transferred to the Local Fund Board during the year and the receipts amounted to Rupees 955. On the other hand the Provincial grant for roads was reduced by Rupees 3,050*. Rupees 2,891 less were credited from Surplus Pound Funds; Rs. 664 less from Ferry rents; Rupees 98 less from avenues; Rupees 1,868 less from Fish rent; nothing or Rupees 7,045 less from Miscellaneous Special Funds; and receipts from Choultries were Rupees 791 less.

Virdupatti, Sattur, Kovilpatti, Kytar, and Streevilliputtur.

* G. O., F. D., dated 15th January 1872, No. 30.

4. The Provincial grant for general purposes was sanctioned as the General Fund was insufficient to meet the charges incumbent on it.

G. Os., F. D., dated 20th and 23rd March 1872, Nos. 336 and 352.

5. The actual collections of Land and Road Cess exceeded the estimate by Rupees 14,928. This increase which was unexpected and unknown till the close of the year was the result of a favourable season and the realization of arrears.

6. The collection of ferry rents was deferred, and the decrease in Fish rent was owing to the character of the season.

7. Expenditure Grant I., Public Works.—The total amount allotted for Public Works according to the Register kept in this Office amounted to Rupees 1,34,765 as shown below :—

		Rs.	Rs.
New Works.			
Communications	by Public Works Department	47,110	
Do.	by other Agency	13,530	
Sanitary and Miscellaneous	by Public Works Department.	1,578	
Do.	by other Agency	2,100	64,318
Repairs.			
Communications	by Public Works Department	57,008	
Do.	by other Agency	7,200	
Sanitary and Miscellaneous	by Public Works Department.	200	
Do.	by other Agency	6,039	70,447
		Total...	1,34,765

8. The actual expenditure was—

	President.	Accountant General.	Controller.
New Works.	Rs.	Rs.	Rs.
Communications by Public Works Department	38,780	39,834	39,834
Do. by other Agency	11,789	9,881	11,789
Sanitary and Miscellaneous by Public Works Department ...	....	...	...
Do. by other Agency	1,279	674	1,280
Total...	51,848	50,389	52,903
Repairs.			
Communications by Public Works Department	52,219	52,219	52,723
Do. by other Agency...	6,230	4,024	6,230
Sanitary and Miscellaneous (Avenues) by Public Works Department...	505	505	...
Do. by other Agency	4,984	4,388	4,984
Total...	63,938	61,136	63,937
Grand Total...	1,15,786	1,11,525	1,16,840

9. The expenditure as given by the Controller of Public Works Accounts is 86·69 per cent. on the allotment. This is unsatisfactory. In regard to Communications the President writes that "many things combine to delay the complete expenditure of allotments. The work on roads through paddy-fields, over tank and channel banks, should go on when fields, tanks and channels are dry, and labour is easily procurable. If this particular and often brief season is lost, as must frequently happen, it is far better to let the work stand over for a year than to press it on unseasonably at exaggerated cost, simply to show a clear balance sheet at the end of the year."

10. The expenditure on Establishment was as follows :—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
Public Works Department, General Establishment	23,284	23,284	25,898
Petty Establishment	3,327	3,327	3,368
Additional Surveyors	710	...	...
Total...	27,321	26,611	29,266

11. The Controller's charge for supervision is 27·98 per cent. on the expenditure on works by the Public Works Department.

12. The expenditure on tools and plant amounted to Rupees 1,187.

13. Four hundred and five miles of road were maintained, twelve miles completed, and sixty-eight miles partially constructed. A Bandy Pettah and a small Choultry were constructed and Avenues were planted at a cost of Rupees 849. Eight Chuttrums, two square tanks, two bathing ghauts, and one river step, were repaired. A village site was improved, and avenues were maintained.

14. The principal new works in progress were—

	Rs.
1. Portion of road No. 1 from Ottapidaram *via* Maniachi to Palamcottah, twenty-four miles	6,155
2. Portion of road No. 1 from Vypar to Ottapidaram, eighteen miles.	4,245
3. Road No. 2 from Tinnevelly *via* Sivalaperi and Vallanad to Strevaikuntam, twenty-five miles	5,000
4. Portion of road No. 15 from Vypar to the Vilattikalam road, nine miles	5,999
5. Road between Vypar and Sattur, No. 15, thirty-five and a quarter miles	12,357
6. Road from Strevaikuntam to Arumugamangalem, nine and half miles	3,127
7. Portion of road No. 1 from Solaseri *via* Settar to Vasudevanallur, sixteen miles	2,144

15. The Accountant General records an expenditure of Rupees 3,416 under contributions which the President omits. The Accountant-General will be requested to inform the Board how the expenditure was incurred.

16. The expenditure under Grant I. was Rupees 1,44,294 according to the President, Rupees 1,42,739 according to the Accountant General, and Rupees 1,47,294 according to the Controller of Public Works Accounts.

17. Grant II. Education.—One Deputy-Inspector and one Inspecting Schoolmaster were at work, the latter examining 317 schools. Salary grants amounting to Rupees 7,490 were paid to 156 schools and Results grants amounting to Rupees 3,454 to 64 schools. The Salary grant-in-aid system is reported to have ceased altogether at the end of the year and the Results system to have become universal. It was supposed that under this system the Inspecting Schoolmaster would not be required, but the opinion was founded on misapprehension and the Budget of 1874-75, provides for two Inspecting Schoolmasters. The President seems to think that the Inspecting Schoolmasters can have nothing to do because it is only the Deputy-Inspector who can examine for Results grants. The work of the Inspecting Schoolmasters is to proceed from school to school, and instruct the masters in the approved methods of teaching and see that the schools are conducted properly. They are indispensable in Tinnevelly if the pial schools are to be improved.

18. There are no Local Fund schools in the Circle and it is not proposed to establish any at present.

19. The expenditure under Grant II. was Rupees 12,635.

20. Grant III. Sanitation.—The Local Fund Board maintain no Dispensaries of their own but they contributed to three as noted in the margin and paid Rupees 500 to the Tuticorin Municipality on account of the allowances of a Medical Officer.

1. Palamcottah, 2. Tinnevelly, 3. Nazereth.

21. It is reported that fifteen Vaccinators operated on 393 persons each at a cost of 4 Annas 8 Pice per subject, and 91·84 per cent. of the cases were successful. The results as reported are not unsatisfactory, but the Returns cannot, it is stated, always be accepted as trustworthy, and the Local Board are not satisfied with the working of the department.

22. A sum of Rupees 5,713 was spent on sanitation, as detailed below :—

	Rs.
Clearing seven square tanks and wells	750
Improving fifty village sites	3,643
Clearing after fairs and festivals	420
Constructing sheds for low castes	600
Repairing Bandy Pettah	300

Expenditure of this sort is reported to be extremely popular.

23. There were nineteen Chuttrums and two Water Pandals under the control of the Local Fund Board. Of these thirteen Chuttrums and one Water Pandal are endowed. The institutions had a balance of Rupees 3,575 at their credit at the beginning of the year. The receipts from rent and produce of land aggregated Rupees 2,077, and contributions Rupees 702, making a total

of Rupees 6,354. Fixed and contingent charges amounted to Rupees 2,897, and Rupees 2,174 were spent chiefly on repairs. The total expenditure was thus Rupees 5,071 leaving a balance of Rupees 1,283.

24. The establishment in Travellers' bungalows cost Rupees 879 and the debt (Rupees 296) which was contracted in connection with the bungalows prior to transfer, was debited to the Local Fund. Thus the charges were Rupees 220 more than the receipts, 423 travellers used four of the bungalows during the year. The fifth (Streevilliputtur Bungalow) was rented out to the Public Works Department.

25. The expenditure under Grant III. was Rupees 13,199.

26. Grant IV.—Controlling, etc., establishment cost Rupees 1,717.

27. The President notes an expenditure of Rupees 10 and the Accountant General an expenditure of Rupees 11,107 under "Miscellaneous Debt Account."

28. Balances.—The total expenditure and closing balance of the year were Rupees 1,72,151 and Rupees 32,182 respectively according to the President and Rupees 1,81,693 and Rs. 34,757 according to the Accountant General.

SHERMADEVI.

29. Receipts.—The President gives the assets as Rupees 1,34,079 and the Accountant General as Rupees 1,32,366. The difference is occasioned by the former taking the opening balance as Rupees 3,589 more than the latter, crediting Rupees 995 less on account of Public Works Receipts, Rupees 166 less on account of Miscellaneous Receipts and nothing or Rupees 714 less under Miscellaneous Debt Account.

30. The collections in 1872-73 (excluding the balance) were Rupees 1,15,815 or Rs. 41,431 more than in 1871-72. In 1872-73 the Provincial grant for roads was increased by Rs. 4,360. A new grant of Rupees 6,000 was made for general purposes. Fishery rents yielded Rupees 823 more and Road and Land-cess Rupees 35,152 more; Rupees 6 were obtained from sale of materials; Rupees 20 from sale of other property; Rupees 503 from Public Works Receipts; and Rupees 27 from Miscellaneous Receipts. The fees in the Travellers' bungalows* which were made over to the Local Fund Board during the year amounted to Rupees 146. On the other hand Rupees 2,757 less were credited from the Surplus Pound Fund; Rupees 6 less from Ferry Rents; Rupees 55 less from Avenues; Rupees 1,158 less from Miscellaneous Special Funds; and Rupees 1,630 less from Choultries.

G. O., F. D., dated 15th January 1872, No. 30
G. Os., F. D., ,, 20th and 23rd March 1872, Nos. 336, and 359.

*Nanguneri, Panagudi, and Alankulam.

31. The Provincial grant for general purposes was sanctioned for the same reason as that assigned in the case of the other Circle.

32. The collections of Road and Land Cess exceeded the estimate by Rupees 14,270. This was due to the estimate having been fixed on erroneous data.

33. Expenditure Grant I. Public Works.—The total amount allotted for Public Works according to the Register in this Office, was Rupees 77,437, as shown below:—

New Works.

	Rs.	Rs.
Communications by Public Works Department	17,584	
Do. by other Agency	3,100	
Sanitary and Miscellaneous do.	7,490	
		28,174
Repairs.		
Communications by Public Works Department	39,033	
Do. by other Agency	3,000	
Sanitary and Miscellaneous by Public Works Department.	2,800	
Do. by other Agency	4,430	
		49,263
Total...		77,437

34. The actual expenditure was—

	President.	Accountant-General.	Controller.	Remarks.
	Rs.	Rs.	Rs.	
New Works.				
Communications by Public Works Department	*18,367	15,897	14,465	* This includes Rs. 3,902 expended on two repair works.
Do. by other Agency	1,788	1,556	1,788	
Sanitary and Miscellaneous by Other Agency	120	120	120	
Total...	20,275	17,573	16,373	
Repairs.				
Communications by Public Works Department	28,358	32,260	32,260	
Do. by other Agency	3,136	2,943	3,300	
Sanitary and Miscellaneous by Public Works Department	231 3,761	... 2,817	... 3,761	
Do. by other Agency...				
Total...	35,486	38,020	39,321	
Grand Total ..	55,761	55,593	55,694	

35. The Controller's figures show that the actual expenditure was only 71·92 per cent. on the allotment. This is very unsatisfactory and should have been noticed in the Report. The President will now state the causes of the short outlay. It is observed that nothing of the Rupees 5,500 allotted for constructing three new Chuttrums, or Rupees 1,800 assigned for improving two existing Chuttrums, was expended. No estimates appear to have been passed for these works except the one for the new Ambasamudram Chuttrum which was sanctioned only in G. O., F. D., dated 24th February 1873, No. 257.

36. The expenditure on Establishment was as follows:—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
Public Works Department General Establishment	13,769	13,769	14,868
Petty Establishment	1,897	1,897	1,700
Total...	15,666	15,666	16,568

37. The Controller's figures make the charge for supervision 31·82 per cent. on the expenditure on works by the Public Works Department. He will be requested to explain why the percentage is so great.

38. The expenditure on Tools and plant amounted to Rupees 488.

39. Two-hundred and sixty-two miles of road were maintained, twenty-six miles completed, and ten miles partially constructed. A Chuttrum was completed and a building added to it for Sudras, five Chuttrums, four square tanks, twelve village sites, certain ferry boats, and tanks and channels connected with Chuttrums were repaired, and avenues were maintained. The general state of communications is said to be improving year by year.

40. The principal works in progress were :—

	Rs.
1. Road No. 10, Kalakad, Nanguneri, Vizianarayanam, and Sisayanvilei	6,019
2. Do. No. 11, Yeruvadi, Vallur and Vizayapati...	6,060
3. Do. from Shermadevi to Kalakad	3,338

41. The expenditure under Grant I. was Rupees 72,079 according to the President, Rupees 71,747 according to the Accountant-General, and Rupees 72,749 according to the Controller of Public Work Accounts.

42. Grant II. Education.—The Deputy-Inspector examined 179 schools and the Inspecting Schoolmaster was engaged in collecting and verifying information for the Vice-President for the purpose of preparing an educational scheme. Ninety-two schools with 2,712 pupils (against eighty schools with 2,021 pupils in 1871-72) received Salary grants amounting to Rupees 5,070 and sixty-five schools with 1,797 pupils obtained Results grants amounting to Rupees 2,392. In 1871-72 there were ten Results schools with 216 pupils.

43. There is only one Local Fund school in the circle, viz., that supported from the surplus funds of the Terukurungudi Chuttrum. The charges of the school in 1872-73 amounted to Rupees 360 and were debited to Endowment funds. The President should have reported the number of pupils of this school.

44. The expenditure under Grant II. was Rupees 9,502.

45. Grant III. Sanitation, etc.—There are two Dispensaries in the circle, one at Edayangudi which is Mission property and to which the Circle Board contributed Rupees 939, and the other at Nanguneri which was opened on the 8th December 1872. This institution is supported from the Terukurungudi Chuttrum Funds.

46. In the Edayangudi Dispensary the sick admitted increased from 2,366 in 1871-72 to 4,877 in 1872-73 besides twenty-four Europeans who were treated as out-patients. Three out-patients and one in-patient died.

47. Four-hundred and fifty-six out-patients were treated in the Nanguneri Dispensary between December 1872 and March 1873.

48. Four permanent vaccinators and three temporary vaccinators, who were employed only during the last three months of the year in consequence of the prevalence of small-pox, operated on 3,505 persons at a cost of 3½ Annas per subject ; 91·21 per cent. of the operations were successful.

49. A sum of Rupees 547 was spent on sanitation, as detailed below :—

	Rs.
Repairing a Bandy Pettah	10
Do. square tank	200
Repairing and improving wells...	215
Clearing after fairs and festivals	89
Improving and clearing streets	30
Levelling market places	3
Total...	547

Besides this a sum of Rupees 2,280 was expended on tanks and wells and village improvements from money obtained from the Public Works Department, and is debited under Grant I.

50. There were seven Chuttrums under the control of the Local Fund Board, six of them being endowed. The institutions had a balance of Rupees 8,483 at their credit at the beginning of the year and the receipts from rent and produce of land, etc., amounted to Rupees 16,632, making a total of Rupees 25,115. Fixed and contingent charges amounted to Rupees 11,542, Rs. 1,150 were spent on repairs, Rupees 360 on the Terukurungudi school and Rupees 251 on the Dispensary at Nanguneri. The total expenditure was Rupees 13,303 leaving a balance of Rs. 11,812.

51. The establishment in Travellers' bungalows with contingencies cost Rupees 279. The fees amounted only to Rupees 146 so that the Local Fund was put to a charge of Rupees 133 on account of the bungalows. Two-hundred and two travellers used them during the year.

52. The expenditure under Grant III. amounted to Rupees 14,268.

53. Grant IV.—Controlling Establishment, etc., cost Rupees 1,091.

54. The Accountant-General debits Rupees 714 under "Miscellaneous Debt Account" which the President omits.

55. The expenditure and balance were—

	President.	Accountant General.
	Rs.	Rs.
Expenditure	96,940	97,323
Balance	37,138	35,043

BOTH CIRCLES.

56. A memorandum will be sent to the President shewing wherein his accounts appear to be wrong, and he will be requested to submit revised accounts drawn up in accordance with the Accountant-General's statement.

57. In Tinnevelly the non-official members are reported to have rendered valuable assistance by their local knowledge, advice, and personal supervision of works. The President will be good enough to report on the way in which both the Boards have worked stating the total number of members official and non-official in each Board, the number of meetings held during the year, and the average attendance of each class of members.

(A true Extract.)

J Grote

Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with printed copies of the President's reports.
,, the President of the Local Fund Boards, Tinnevelly District.
,, the Controller of Public Works Accounts.
,, the Accountant-General.

Exd. G. A. Turton.

1120

Financial Depart

1874.

Board of Revenue,

MADRAS.

PROCEEDINGS, 16TH JUNE 1874, No. 1,462.

Dup 22 June 74 Encl 2

Received 25 June 74 No 1314

JUNE.

No. 1,462.

Local Fund Reports—of the Tinnevelly Circles for 1872-73, submitted to Government with remarks.—President to report how the Local Fund Boards in both circles worked, giving the number of Members on each Board, the number of meetings held, and the average attendance of each class of members; and Accountant-General and Controller of Public Works Accounts, to explain certain points.

To The President of the Local Fund Board Tinnevelly
" Public Works Department "
" Revenue Department "
" Board of Revenue "
" Accountant General "
" Sanitary Commissioner for Madras "
" Surgeon General Indian Medical Department "
" Director Public Instruction "
" President of the Municipal Commissioners Tinnevelly

Dup 23/6

Govt. of {1874} Madras.

Financial.

To
The Presdt. of the L. F. Bd.
Tinnevelly.

G. O. July 8, 1874, No. 1128.

Nos. 78. 79.

Tinnevelly Circle. With ref. to the L. F. reports for 1872-73. the Presdt. informed that the Govt. observe with pleasure the testimony borne to the Assistance rendered by the non-official Members of the Bd. in the Supervision of Public Works. as well as the popularity of the Expenditure on miscellaneous Sanitary works.