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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1431 Press Mis.

165-166.

Dated 26—8—1874.

17/18

Not to be folded or roughly handled

5-7-40

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

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

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

SALEM.

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

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

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

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

1. Karipatty.
2. Valupady.
3. Ahtore.
4. Thulavasal.
5. Senkerridroog.
6. Womalore.
7. Mullur.
8. Moonchavady.
9. Namkul.
10. Valayaputty.

* G. O., Financial Department, 22nd July 1872, No. 956.

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

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

G. O., Financial Department, 20th March 1872, No. 336.

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

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

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

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

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

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

		Rs.	Rs.
New Works...	Communications by Public Works Department	9,995	
	Do. by Other Agency	5,875	
	Sanitary and Miscellaneous by do.	350	
			16,220
Repairs ...	Communications by Public Works Department	8,428	
	Do. by Other Agency	1,09,750	
	Sanitary and Miscellaneous by Public Works Department....	660	
	Do. do. by Other Agency	9,650	
			1,28,488
	Total...		1,44,708

11. The actual expenditure was—

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

Proceedings of the Madras Government, Financial Department,
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	President.	Accountant-General.	Controller.
Repairs.	Rs.	Rs.	Rs.
Communications by Public Works Department	7,636	7,636	7,635
Do. by Other Agency	99,635	1,08,966	99,635
Sanitary and Miscellaneous by Public Works Department...	659	659	659
Do. do. by Other Agency	7,690	7,908	7,588
	1,15,620	1,25,169	1,15,517
Total...	1,23,851	1,35,453	1,23,748

12. The expenditure as given by the Controller shows that, on the whole, 85·52 per cent. of the allotment sanctioned was utilized. Rupees 1,25,625 were assigned to the Other Agency or the Revenue Department, and nearly 90 per cent. of the allotment was spent. This is very satisfactory. The Public Works Department, however, spent only 59·24 per cent. of the grants assigned to them. The expenditure on "New Works, Communications," is considerably short of the allotment which was distributed between five works. On three of them, with an allotment of Rupees 3,395, no expenditure whatever took place, and on the remaining two, less than half of the allotment was expended.

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

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

14. The Controller's debit for Public Works supervision is 27·19 per cent. on the expenditure incurred by the Public Works Department.

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

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

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

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

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

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

Rupees 397 to the Salem Municipality for the maintenance of the Salem and Sooramungalum road.

„ 219 to do. do. do. being collection of Land-cess within Municipal limits.

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

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

22. No new schools were established by the Local Fund Board, nor was any other school besides the two Union Schools (originally Middle Class Rate Schools made over to the Local Fund Board in 1871-72) brought under their control during the year. Their income consisted of balance, Rupees 270, Grants from Government Rupees 270, House-tax Rupees 325, and School fees Rupees 58, making in all Rupees 923. The Union Fund statement sent by the President shows that Rupees 835 of this income was spent in meeting the charges of the schools, but this expenditure does not include Rupees 35 laid out on the purchase of furniture for the Womalore School. Adding this amount to Rupees 835 a total of Rupees 870 is made out, which is the sum shown in the Accountant-General's account. The average attendance of pupils at Haroor was 21⅛, and at Womalore 29½.

Haroor and Womalore.

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

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

* Yercaud, Namkul, and Tripatore.

Dispensaries.	In-patients.					Out-patients.					
	Number.	Cured.	Relieved.	Died.	Remained.	Number.	Cured.	Relieved.	Absented.	Died.	Remained.
Yercaud	33	29	1	3	...	959	891	20	13	3	32
Namkul	53	49	...	2	2	3,336	3,228	13	4	...	91
Tripatore ...	...	...	...	...	...	3,365	3,271	...	...	4	90
Total...	86	78	1	5	2	7,660	7,390	33	17	7	213

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

26. A sum of Rupees 2,000 was paid from Local Funds to the credit of Provincial Funds on account of the Vaccine Establishment employed in the Circle, and this amount is debited in the Local Fund accounts. The actual cost, however, of the establishment is reported to have been Rupees 2,149, including the share due by the Salem Circle on account of the salary of the District Superintendent, and this amount gives Annas 3-11 as the cost of vaccination for each subject: 8,784 persons were operated upon by ten Vaccinators, and 93·20 per cent. of the operations proved successful. The Local Fund Board consider the working of the establishment by no means satisfactory, but the results are better than in most Circles.

27. Rupees 6,083 were expended on Sanitation as shown below :—

	Rs.
Removing prickly-pear on village Poramboke lands	2,029
Scavengering towns and villages	4,054

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

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

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

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

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

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

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

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

OOSSOOR.

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

37. The Revenue of the year excluding the deficit was Rupees 39,203 more than in 1871-72. In 1872-73 the Provincial grant for roads was raised by Rupees 6,690, Ferry rents produced Rupees 181 more, Fish rents Rupees 399 more, Miscellaneous Special funds Rs. 2,014 more, the Road and Land-cess Rupees 27,244 more, and Fines and Penalties Rupees 2,854 more. The Surplus Pagoda Fund provided Rupees 1,403 as interest for two years. Fees, amounting to Rs. 323, were levied at the eight Travellers Bungalows noted in the margin, which were transferred to the Local Fund Board during the year with a balance of Rupees 650, Public Works receipts amounted to Rupees 214, the Miscellaneous Debt account to Rupees 2,018, and Miscellaneous receipts to Rupees 8. There were decreases in the Surplus Pound Fund Rupees 1,125, Avenues Rupees 1,211, Sale of materials Rupees 16, and Sale of other property Rupees 2,511.

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

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

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

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

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

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

42. The actual expenditure was—

		President.	Accountant-General and Controller.
		RS.	RS.
New Works ..	Communications by Public Works Department ...	11,575	11,575
	Do. by Other Agency	350	402
	Total...	11,925	11,977
Repairs ...	Communications by Public Works Department ...	24,717	24,717
	Do. by Other Agency	17,449	17,449
	Sanitary and Miscellaneous by do.	4,879	4,879
		47,045	47,045
	Total...	58,970	59,022

43. The allotments assigned to the Other Agency or Revenue Department were almost all for repairs, and have been very satisfactorily worked up to; but the Public Works Department spent less than two-thirds of the allotment given for New Works, Communications. This short outlay is reported to have been caused chiefly by the season having been unfavorable for carrying out Public Works (but highly favorable to agriculture, in consequence of which labor also was not easily procurable), and the illness of the Range Officer during a great part of the year. On the whole, however, both departments utilized 85·83 per cent. of the total allotment.

44. The expenditure on Establishments was as follows :—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
Public Works Department General Establishment	7,324	9,653	9,041
Petty Establishment	1,254	1,356	1,320
Do. by Civil Officers...	...	...	1,259
Total...	8,578	11,009	11,620

45. The charge on account of Supervision made by the Controller is 24·91 per cent. on the total expenditure by the Public Works Department.

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

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

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

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

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

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

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

51. GRANT II., EDUCATION.—One Deputy Inspector and one Inspecting Schoolmaster were entertained during the year, the former in May and the latter in August 1872. Both were engaged for some months in assisting the Special Deputy Collector in preparing a scheme for the formation of unions, and during the rest of the year they inspected three Taluq Schools, eight Salary Grant Schools, and thirty-two Results Grants Schools, and organized schools of the latter description increasing their number from four to seventy. Salary grants, aggregating Rs. 102, were paid to four schools; and Results grants, aggregating Rupees 768, to thirty-two schools. The attendance of pupils in the Salary and Results Grants Schools should be reported.

52. There were no Local Fund Schools.

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

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

55. Two Government Vaccinators vaccinated 1,286 subjects at a cost of 5 Annas per subject, and 92·22 per cent. of the cases proved successful. Besides these four Vaccinators, paid from the private Vaccination Fund of Oossoor and Kristnagiri, operated on 5,842 persons, and 79·64 per cent. of the cases were successful. The contrast between the number of subjects treated by the two sets of Vaccinators and their alleged success is very marked.

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

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

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

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

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

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

BOTH CIRCLES.

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

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

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 166. ORDER THEREON, 26th August 1874, No. 1431.

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

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

(True Extract.)

Acting Chief Secretary.

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

Exd. J. Wright.

Govt. of [1874] Madras.

FINANCIAL.

To

The Board of Revenue,

&c., &c., &c.

Dated August, 26th.

Recd.

Rect.

G.O., 26th August 1874, No. 1431.

AUGUST.
Nos. 165-166.

Salem and Ossoor Circles.—Certain remarks recorded on the Local Fund Report of these Circles for 1872-73 submitted by the Board of Revenue.

Salem, 11th August 1873

No. 466.

From F. PRICE, Esq.,
Acting President of the Local Fund Board, Salem,

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I have the honour to submit the annual report of operations of the Local Fund Board of the Salem Circle of this district for the past official year.

2. The necessary statements of receipts and expenditure, prepared in accordance with the instructions conveyed in Circular Memorandum, No. 867, of the 20th June last, are appended.

3. Statement No. 1 shows the receipts as compared with the estimate; No. 2 is a similar statement showing the expenditure; Nos. 3, 6, 7, and 8, contain the transactions under the Road, Union, Endowment, and General Funds, respectively; No. 5 exhibits the receipts and charges of Tolls and Ferries; and No. 4 is the progress report of new Local Fund Public Works.

4. Balances.—*Statement No.* 1.—The balance of 1871-72, brought to the credit of the year under report, was Rupees 30 under the Endowment Fund, and Rupees 270 under the Union Fund, there having been no balances under the Road and General Funds; thus making a total of Rupees 300 against the very large sum of Rupees 30,600, which was the anticipated balance entered in the budget. This decrease is explained by the fact of the collections from the Road-cess during 1871-72 having been very small, and the expenditure under the Road and General Funds having in consequence been greatly in excess of the receipts.

1871-72.	Rs.
Estimate	1,30,000
Actual	67,566

5. Receipts, *Provincial Funds.*—The full allotment from the Provincial Funds, viz., of Rupees 17,230, on account of roads, and of Rupees 270 on account of Local Fund middle-class schools, making an aggregate of Rupees 17,500, was credited to Local Funds.

Special Funds.—The receipts from the Special Funds amounted to Rupees 11,702-2-11 against an estimate of Rupees 15,900. This was the result of a decrease in four* of the five items constituting the Special Funds, and an increase in the remaining one†. The variation in the first three items does not call for any special remark, being small. Besides, the items themselves are of a fluctuating nature which would be a sufficient explanation of any difference that might occur.

* Surplus Pound Fund, Ferry-rents, Fishery and Grass-rents, and Avenues.

† Miscellaneous.

6. *Avenues.*—The very low receipts from avenues, viz., Rupees 1,809-6-9 against the anticipated sum of Rupees 8,000, were due to the leases of tamarind trees in the avenues having realized bad prices, and to the fact of the amount entered in the budget not having been determined in reference to the actual receipts from this source during the past few years.

7. *Miscellaneous.*—The increase in the item Miscellaneous was occasioned by the extensive contributions raised by the inhabitants of the principal towns in the Circle on account of the maintenance of Sanitary Establishments and by the credit to Local Funds of a large sum which had been in deposit for a considerable number of years.

8. In the estimate for the Mookanoor and Morapoor road, situated in the Uttengherri Taluq, prepared by the Department of Public Works, Rupees 3,000 were provided on account of compensation to the owners of land to be taken up for the road. Of this sum, only Rupees 1,105-5-10 was reported to be due to the ryots, which was accordingly disbursed; and the balance, viz., Rupees 1,894-10-2, was retained in deposit, pending further inquiries, the result of which was that no further sum was found to be due on account of compensation for the land occupied by the road. The money in deposit was, therefore, credited to this head.

9. The following is an abstract of the receipts of the several items comprised under the head Special Funds, as compared with the estimates:—

Statement No. 1.

No.	Items.	Estimate of 1872-73.	Actuals of 1872-73.	Increase.	Decrease.	Remarks.
		RS.	RS. A. P.	RS. A. P.	RS. A. P.	
1	Surplus Pound Fund	1,500	1,350 0 0	.....	150 0 0	
2	Ferry-rents ...	2,400	2,075 3 8	.....	324 12 4	
3	Fishery-rents. }					
4	Grass-rents... }	1,300	1,185 2 8	.....	114 13 4	
5	Avenues* ...	8,000	1,809 6 9	.....	6,190 9 3	*Vide* para. 6 *supra*.
6	Miscellaneous.	2,700	5,282 5 10	2,582 5 10	.....	„ „ 7 „
	Total...	15,900	11,702 2 11	2,582 5 10	6,780 2 11	

10. The subjoined is a statement showing the details of the receipts under the item Miscellaneous as compared with the estimates:—

Statement No. 2.

No.	Particulars of Items.	Estimate.	Actual.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Contribution for sanitary purposes	1,500	2,852	1,352	.....
2	Recoveries...	500	1,977	1,477	.....
3	Interest on Road-cess	500	406	.....	94
4	Do. on Boat-rents	60	34	.....	26
5	Do. on Fishery-rents	40	4	.....	36
6	Do. on Avenue tamarind trees rent	100	9	.....	91
	Total...	2,700	5,282	2,829	247

11. Rates and Taxes, *Land-cess.*—The receipts under the head Land-cess amounted to Rupees 1,49,165 against an estimate of Rupees 1,40,000. The increase was occasioned by the arrears of the previous year under this head having been collected during the year under report.

12. *Tolls.*—There were no receipts from tolls during the past year, as there were none established in the Circle. The toll on the Cauvery bridge at Comarapolliem has, however, been transferred from the Coimbatore to the Salem Circle Board during the current year, and the receipts from it will appear in the accounts of this year.

13. *House-tax.*—The collections under this head were only Rupees 324-9-11, realized in one* of the two Unions established in the Circle under the authority of G. O., No. 404, dated 5th April 1872. The classification of the houses comprised in the other Union† not having been completed until the close of the official year, no collections were made.

* Haroor.
† Womaloor.

14. *School-fees.*—The decrease in this item as compared with the amount entered in the budget was due to the fact of the fees having been levied in the Haroor school only. No fees were collected from the boys attending the Womaloor school, as at the time when the school was first organized under the rate-system, it was agreed that the boys should be admitted into the school free of charge. Fees have, however, been collected from them from the commencement of the current year.

15. *Contribution.*—The enhanced receipts under this head were owing to the amount due by the Municipality of Salem for the up-keep of the Salem and Sooramungalum road during 1871-72 having been recovered from it in arrears, in addition to the amount due for the past year.

16. Endowments, *Surplus Pagoda Funds.*—The figures shown against this item include the interest of two years, viz., 1871-72 and 1872-73.

17. The interest due for 1871-72 was not drawn within the year in the absence of authority sanctioning the payment of the same.

18. *Miscellaneous.*—The very large receipt in the item Miscellaneous was owing to the travellers' bungalows (both Government and district officers) having been transferred with the balance in hand at the beginning of the year to the Local Fund Board, under the order of Government, No. 966, dated 22nd July 1872. The small collections in the other items included under the head Miscellaneous do not call for any remark, as they are of a petty nature.

19. *Advances recovered.*—The amount shown against this item was advanced in the year 1871-72 as detailed below, and adjusted during the year under report.

Rupees 26-7-0 for repairing a well at the Namkul Dispensary and Rupees 5 to the Local Fund Clerk to defray petty contingent charges.

20. The total receipts of the past year, including the balances of that preceding it, amounted to Rupees 1,85,547 against an estimated income of Rupees 2,07,600 inserted in the budget.

21. The annexed is an abstract of the receipts as compared with the estimates.

Statement No. 3.

No.	Particulars of Items.	Estimate.	Actual.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Balances	30,600	300	...	30,300
2	Grants from Provincial Funds... ...	17,500	17,500	...	...
3	Receipts from Special Funds	15,900	11,702	...	4,198
4	Land-cess	1,40,000	1,49,165	9,165	...
5	House-tax	820	325	...	495
6	School-fees	150	59	...	91
7	Contributions	880	1,607	727	...
8	Receipts from Endowments	1,450	2,805	1,355	...
9	Miscellaneous	300	2,053	1,753	...
10	Advances recovered	...	31	31	...
	Total...	2,07,600	1,85,547	13,031	35,084

22. And the following statement exhibits the receipts arranged under the several funds to which they appertain :—

Statement No. 4.

No.	Particulars of Receipts.	Road Fund.	Union Fund.	Endowment Fund.	General Fund.	Total.
		RS.	RS.	RS.	RS.	RS.
1	Balances of 1871-72	...	270	30	...	300
2	Grants from Provincial Funds	17,230	270	...	...	17,500
3	Receipts from Special Funds.	6,964	...	...	4,738	11,702
4	Land-cess	1,00,510	...	...	48,655	1,49,165
5	House-tax	...	325	...	...	325
6	School-fees	...	59	...	...	59
7	Contributions	1,607	...	..	...	1,607
8	Receipts from Endowments...	...	...	2,805	...	2,805
9	Miscellaneous	72	...	...	1,981	2,053
10	Advances recovered	...	...	...	31	31
	Total...	1,26,383	924	2,835	55,405	1,85,547

23. I now proceed to detail the expenditure.

24. New Works, *Communications.*—The expenditure on communications under the head New Works amounted to Rupees 3,011-5-10 by the Department of Public Works and Rupees 4,869 by the Revenue authorities. The decrease, as compared with the allotments as denoted in the margin, was owing to some of the works having been abandoned, to others having been postponed, and to very little having been done to others, in consequence of delays on the part of the Department Public Works in commencing operations.

	Rs.
Original budget	6,200
Supplemental budget	5,415
Subsequent grants	1,860
Total...	13,475

25. The annexed table exhibits the new works abandoned, postponed, partly executed, and completed.

a.—Works abandoned—

(1.) Tracing a cart-road from the foot of the Shervaroy Hills to Yercaud.

Vide letter to Board of Revenue, No. 538, dated 2nd September 1873.

(2.) Bridge across the Teroomanyar on the Namkul and Trichengode road.

Vide letter to Board of Revenue, No. 563, dated 9th September 1872.

(3.) Diversion of the road from Jaderpolliem to Chittalundur. This, it appears, was given up because the President considered that it was not required. There is nothing on record regarding the matter.

b.—Works postponed—

Road from Tripatore to Pudupettah.

Vide letter to Board of Revenue, No. 651, dated 9th November 1872.

c.—Works partly done—

(1.) Road from the Mullapuram railway station to Tengericottah. This work remains in hand owing to the late period at which it was commenced, and to an outbreak of fever amongst the coolies.

(2.) Bridge at Kistnapuram in the Ahtur Taluq. This work is now going on. An allotment was made late in the year, and operations were in consequence not begun in time to complete the work before the close of the official year.

(3.) Palisading the Tripatore tank-bund. The Acting Head Assistant Collector being of opinion that it was unnecessary to spend the full allotment, this work has been discontinued.

d.—Completed—

Palisading the Periyari tank-bund.

26. Educational.—There were no educational buildings constructed in the year under report, and hence no expenditure is shown under this head.

27. Sanitary and Miscellaneous.—The sum of Rupees 350 exhibited under Revenue Agency against Sanitary and Miscellaneous was expended on the subsidiary buildings attached to the Namkul Dispensary.

28. Repairs, *Communications.*—About 740 miles of road were maintained in good order at a cost of Rupees 1,07,270-8-7 as shown in the margin, and at an average rate of Rupees 145 per mile. This apparently high average is due to large maintenance allotments necessarily assigned to three trunk roads in the Circle, as below, received from the Public Works Department in very bad order:—

	Rs.
By Department Public Works	7,635
,, Revenue Department	99,635

(1.) Trunk road, No. 5, from Vaniembady to Comarapolliem from the 3rd to the 9th mile, between Toppoor and Womaloor, at Rupees 1,170 per mile.

(2.) Salem and Cuddalore road from 1¼ to 9th mile, at Rupees 1,410 per mile.

(3.) Salem and Trichinopoly road from 1¼ to 12th mile, at Rupees 1,180 per mile, and on the 40th mile near Valayaputty where a considerable breach had occurred in the cyclone of 1871-72, which was repaired at a cost of Rupees 2,500.

Though these three large roads can scarcely be said to be in good order throughout, still the improvements effected during the year has been very considerable.

29. The usual mileage statement containing the information required by paragraph 7 of Board's Circular Memorandum, No. 867, dated 20th June last, is appended. As the Board make no distinction between the so-called imperial and local roads, but deal with them all alike, only such as are considered important have been included in the list.

30. The roads in this Circle are, on the whole, in fair order. Those in the Principal Division are not in such good repair as those in the Head Assistant's and General Deputy-Collector's. The Cuddalore road, which was an imperial one, was handed over by the Department of Public Works at the beginning of the year in an extremely bad state. It was only possible with the funds allotted to put 9 miles of it into thorough order, and to patch up the remainder. The Munjavady and Womaloor roads were a good deal damaged by the rains, and the maintenance grants were not enough to put them into a proper condition.

The roads in the Head Assistant Collector's Division were all kept in a good state of repair, with the exception of one which is a small railway feeder, and which was much cut up by the rains and the heavy traffic passing over it. All the roads in the Deputy-Collector's Division were maintained in a good state, with the exception of the grand trunk road No. 11 to Trichinopoly, which it was not possible to put in perfect order owing to want of sufficient funds.

The portion of this line in the Salem Taluq has been thoroughly repaired, and it is expected that the remainder will be put in good order by the Public Works Department from the maintenance grant of the current year.

31. Sanitary and Miscellaneous.—The expenditure on works of a sanitary and miscellaneous character amounted, during the year under report, to Rs. 8,349-12-9, the sum of Rs. 659-5-11 shown under the head of Department of Public Works being the amount expended in the repair of the church tank at Yercaud on the Shervaroy Hills (*vide* Proceedings of the Board of Revenue, Nos. 757 and 1,158, dated 11th May 1872 and 27th February 1873), whilst the sum of Rupees 7,690-6-10 mentioned under the column of Revenue Agency represents the outlay on account of the maintenance of avenue trees and repairs to soldiers' sheds, bungalows, etc.

32. Establishment, *Department of Public Works Supervision.*—The amount transferred from Local to Imperial Funds on account of the share of the cost of general supervision by the Department of Public Works during the past year was Rupees 12,203-13-7, which includes a portion of the amount due on account of this item for the year 1871-72, but reported by the Accountant-General after the close of the same.

33. Petty Establishment.—The increased expenditure under this item, as compared with the budget assignment, was occasioned by the salary of the two Lascars attached to the Overseers not having been provided for in the budget.

34. Tools.—The heavy expenditure under this head, viz., Rupees 2,560, as compared with the budget provision of Rupees 1,310, was incurred in consequence of the transfer of all the roads formerly designated imperial to the Revenue Department, and a very small supply of tools only having been made over with these roads to the Revenue authorities.

35. Contingencies, *Contributions.*—The expenditure under these items does not call for any special remark.

36. The subjoined is an abstract of charges under Grant I. as compared with the allotments:—

Statement No. 5.

No.	Particulars of Charges.	Allotments.	Actual Expenditure	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	New Works	13,475	8,231	...	5,244
2	Repairs.	1,30,465	1,15,620	...	14,845
3	Establishment	19,250	15,931	...	3,319
4	Tools and Plant... ...	1,310	2,560	1,250	...
5	Contingencies	50	38	...	12
6	Contributions	370	617	247	...
	Total...	1,64,920	1,42,997	1,497	23,420

37. And the following exhibits the charges under the several funds to which they appertain :—

Statement No. 6.

No.	Particulars of Charges.	Road Fund.	Union Fund.	Endowment Fund.	General Fund.	Total.
		RS.	RS.	RS.	RS.	RS.
1	New Works	7,881	...	...	350	8,231
2	Repairs	1,07,270	...	...	8,350	1,15,620
3	Establishment	15,931	...	...	...	15,931
4	Tools and Plant	2,460	...	...	100	2,560
5	Contingencies	38	...	...	...	38
6	Contributions	617	...	...	...	617
	Total...	1,34,197	...	...	8,800	1,42,997

38. GRANT II., *Education Inspection.*—The Local Fund share of the cost of inspection by the Deputy-Inspector of Schools during the year under report was Rupees 1,578-6-2; the increase, as compared with the provision in the budget, was due to the Deputy-Inspector having travelled more than was anticipated. The amount paid on account of the salary and allowances of the Inspecting Schoolmasters was Rupees 1,573, which is within the budget allotment.

39. In the year 1871-72 there was one Deputy-Inspector and one Inspecting Schoolmaster at work ; but in the year under report the inspecting staff was strengthened by the addition of two Inspecting Schoolmasters. The six taluqs comprised within the Salem Circle are divided amongst the three Inspecting Schoolmasters, two taluqs being assigned to each, and their work is supervised by the Deputy-Inspector. The Inspecting Schoolmasters are engaged in constant tours. They visit all the villages where schools are established ; and if any village of importance be unprovided with a school, they endeavour to arrange to supply the want.

40. The number of schools visited by these officers and the average number of inspections which each received during the past year are given in the subjoined statement :—

Statement.

Names of Inspecting Schoolmasters.	Taluq.	Number of Schools visited.	Average number of Visits to each School.
Subbaroyalu Naidu	Salem and Ahtur...	114	3
T. Kristna Row	Tripatore and Uttengherri...	79	4
Rama Row	Namkul and Trichengode ...	132	3

41. Owing to the addition to the inspecting staff above referred to the village-school system has considerably developed, the number of schools increased and their character improved.

42. *Union Schools.*—The charges on account of Union schools during the past year amounted to Rupees 836. There were only two such schools at work in the Circle, and these were at Haroor and Womaloor. Both were originally rate schools, established under Act VI. of 1863, and were, prior to their transfer to Local Funds, under the Union system under the authority of G. O., No. 404, dated 5th April 1872, maintained from local subscriptions, supplemented by aid from Government equal to a moiety of the charges. No new schools were established by the Local Fund Board, nor was any other school brought under their control under the Union system.

43. A general scheme for the formation of Unions, and the establishment of schools in them, was in course of preparation during the year under report, but was not completed until nearly its close. The chief source from which the Union schools were to be supported was the tax on houses ; but this item of revenue having been held in abeyance by the Government in their order, No. 426, dated 28th March last, such of the schools as were already proposed in this Office letter, No. 633, dated 30th October last, and as can be conveniently maintained from the General Fund will be established, and a scheme for them forwarded to the Board for sanction.

44. The following statement shows the attendance in the two Union schools under the control of the Board :—

Names of Schools.	Number of Classes in 1871-72.	Strength on 31st March 1872.	Number of Classes in 1872-73.	Strength on 31st March 1873.	Average attendance.	Remarks.
Womaloor	4	42	4	42	29½	Middle class.
Haroor	3	25	3	24	21⅓	Rate Schools.

45. GRANTS-IN-AID, *Salary-grants.*—The amount spent on schools receiving monthly aid from Local Funds was Rupees 333-1-4. There were six of these of an elementary character supported partly from local contributions and partly from grants from Local Funds.

They were as follow :—

(1.) Anglo-Vernacular school at Sooramungalum.
(2.) Do. at Poolavery.
(3.) Do. at Namagheripett.
(4.) Do. Kadathur.
(5.) Infant school at Tripatore.
(6.) Caste girls' school at do.

46. The school at Kadathur was abolished towards the close of the past year owing to the demise of its principal supporter and manager. The remaining schools continue to receive aid.

47. *Results-grants.*—The outlay on village-schools in the shape of results-grants amounted in the past year to Rupees 2,387-12-0, which was less than half of the allotment in the budget on account of this item.

48. The annexed statement exhibits the number of elementary schools supported under the results-system.

Names of Taluqs.	Number of Schools.
Salem, including Womaloor and Razipur...	55
Ahtur	20
Namkul	44
Trichengode	20
Tripatur	48
Uttengherri	12
Total...	199

49. The sum of Rupees 35 shown against the item Miscellaneous was expended in the purchase of furniture for the Womaloor school.

50. The subjoined is an abstract of charges under Grant II. as compared with the estimates :—

Statement No. 7.

No.	Particulars of Charges.	Estimate.	Actual.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Share of Deputy-Inspector's pay and allowances ...	3,090	1,578	61	...
			1,573		
2	Salary and allowances of Inspecting Schoolmasters .	1,030	836	...	194
3	Charges in Union schools	6,000	2,721	...	3,279
4	Grants-in-aid	...	35	35	...
5	Miscellaneous				
	Total...	10,120	6,743	96	3,473

51. Of the sum expended under Grant II., Rupees 836 appertains to the Union Fund and the balance to the General Fund.

52. Medical Services, Hospitals.—The total expenditure during the past year in connection with dispensaries amounted to Rupees 3,241-7-10. The number established in the Circle was 3, viz., at Yercaud, Namkul, and Tripatore.

53. *Yercaud.*—This dispensary was opened in June last year, and was placed in the charge of an Apothecary on Rupees 50, assisted by a compounder on Rupees 25 per mensem. The number of in and out-patients admitted was as follows :—

	No.
In-patients	33
Out-patients	959
Total...	992

54. The dispensary is located in a building formerly the Reading-room, and made over by the trustees to the Board for its present purpose. The necessary improvements and repairs have been effected; but its low situation on the edge of the lake and its proximity to the weekly market place render the construction of a new dispensary at a more convenient site advisable. The subject is under consideration.

55. The dispensary has proved beneficial, especially to the cooly-classes employed on the Hills.

56. *Namkul.*—This dispensary was at work throughout the year under report. A 1st-class Hospital Assistant has charge of it. The number of patients received into the dispensary was—

	No.
In-patients...	53
Out-patients	3,322
Total...	3,375

It is located in a building originally constructed for the purpose from local subscriptions, and is provided with all the necessary out-offices.

57. *Tripatore.*—This was established in July last, and is worked by a 1st-class Hospital Assistant. The number of admissions into it during the nine months of its existence was 3,365, all under the head "Out-patients." This shows to what extent the dispensary has been utilized by the people. In consequence of want of accommodation no in-patients were treated. The building at present in use is a small thatched one specially erected for the purpose, and the want of a better one is a serious hindrance to the progress of a very useful institution. Measures for remedying this evil are now under consideration.

58. Each dispensary is supervised by a local committee appointed by Government.

59. No medical officer's report on the working of these institutions is attached, as there was none received; but those of the local committees are enclosed.

60. A Return (A) showing the result of treatment of patients in the three dispensaries of the Circle is appended for the information of the Board of Revenue.

61. *Vaccination.*—The cost of the Vaccination Establishment amounted to Rupees 2,149, which included the share due by the Salem Circle on account of the salary of the District Superintendent, which is distributed between the two Circles composing the district in the ratio of population, and the pay of the ten Vaccinators actually employed in the Circle. But the actual amount transferred to Provincial Funds was only the allotment in the budget on account of this item, viz., Rupees 2,000, the balance being payable from the current year's funds.

62. The working of the Vaccine Staff during the year under report cannot be said to have been by any means satisfactory, or to have represented a fair return for the amount expended.

63. The description and salaries of Vaccinators are given below :—

	Salary. Rs.
(1.) 1st-class Vaccinator posted to Shervaroy Hills...	18
Special allowance	5
(4.) 1st-class Vaccinators working on the plains, at Rupees 18 each	72
(5.) 2nd-class Vaccinators working on the plains, at Rupees 10 each	50
Total...	145

64. A Return (B) showing the number of operations, the number successful, etc., is appended.

65. *Sanitary Establishments.*—The sum of Rupees 6,083-10-0 shown against the item Sanitation was expended in keeping up the Sanitary Establishments employed for the scavengering of the principal towns in the Circle and in removing prickly-pear on village poramboke lands. There was no expenditure either on account of sanitary arrangements at fairs and festivals or of cleansing tanks and wells.

66. *Bungalows.*—The greater portion of the expenditure shown against this item was incurred previous to the transfer of the public and district bungalows to the Local Fund Board. It has, however, been exhibited in the accounts under instructions from the Accountant-General.

67. *Contributions.*—The usual contribution to the Salem Municipality, viz., Rupees 2,000, on account of the Civil Dispensary was paid.

68. The annexed is an abstract of charges under Grant III., as compared with the estimates:—

Statement No. 8.

No.	Particulars of Charges.	Estimate. Rs.	Actual. Rs.	Increase. Rs.	Decrease. Rs
1	Dispensaries	5,650	3,241	...	2,409
2	Vaccination	2,000	2,000	...	...
3	Medical Practitioners	...	...	...	...
4	Sanitary Establishments	5,000	6,084	1,084	...
5	Markets	...	...	...	...
6	Choultries and bungalows	900	499	...	401
7	Miscellaneous	2,000	2,000	...	...
	Total...	15,550	13,824	1,084	2,810

69. *Grant IV., General and Miscellaneous.*—The share of the cost of the controlling establishment at the Presidency, that of the Accountants entertained in the Collector's Office, and the salary of the Local Fund Board Office establishment, amounted to Rupees 800, 427 and 483, respectively. The excess over the budget allotment in the case of the last was owing to the employment of the additional Peon sanctioned by Government in their order, No. 1,312, dated 2nd October 1872.

70. *Excess.*—The first item, viz., Rupees 2,065-11-9, was the amount taken over by the Local Fund Board in excess of what was due. The following is an explanation regarding it.

71. The sum of Rupees 30,050 was entered in the budget for 1871-72 as the balance to the credit of the Board at the close of the preceding year; and this amount was accordingly transferred to it. But when the accounts were examined, it was found that the credit given was Rupees 2,065 in excess of what it should have been. This sum has now been repaid to Imperial Funds.

72. The second item was the amount actually spent in 1871-72 in excess of the receipts, and which had to be made good in the year under report.

73. *Permanent Advance.*—A permanent advance of Rupees 45 as detailed in the margin has been given under the orders of the Board of Revenue, No. 1,841, dated 16th September last, for the purpose of meeting petty contingent charges; and a net recoverable advance of Rupees 1,531 as per accompanying statement (C) was made for the execution of works under emergent circumstances.

Rupees 5 to the Local Fund Clerk, Rupees 10 to the District Superintendent of Vaccination, and Rupees 10 to each of the three hospitals in the Circle.

Advances Recoverable.

74. The subjoined is an abstract of expenditure under the four grants arranged according to funds :—

Statement No. 9.

Grants.	Road Fund.	Union Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.	RS.
Grant I	1,34,197	...	...	8,800	1,42,997
Do. II	...	836	...	5,907	6,743
Do III.	...	...	...	13,824	13,824
Do. IV.	6,459	...	...	10,099	16,558
Total...	1,40,656	836	...	38,630	1,80,122

N.B.—Transfers from one fund to another are not included in this statement.

75. The annexed statement exhibits the receipts and charges of each of these:—

Statement No. 10.

Particulars of Funds	Balance of 1871-72.	Receipt of 1872-73.	Total.	Charges in 1872-73.	Excess.	Balance.	Remarks.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	
Road Fund	...	1,45,883	1,45,883	1,40,656	...	5,227	The figures in columns 3 and 5 include transfers from one fund to another.
Union Fund	270	654	924	836	...	88	
Endowment Fund ...	30	2,805	2,835	1,000	...	1,835	
General Fund	...	56,406	56,406	58,129	1,723	...	

76. The Revenue Board will observe that, as in the previous year, the transactions under the General Fund have closed with a deficiency, which has to be made good from the funds of the current year.

77. As the statements now submitted contain the net receipts and charges which are distributed according to the funds to which they properly appertain, while the monthly statements submitted by the Collector exhibit the actual transactions, the distribution of which into funds in some instances is incorrect, the figures entered in the present statements and those in the monthly statements for March will not agree, but the Board will see that the total balances in both statements are identical.

Enclosure No. 1.

From Captain J. MARKHAM, Chairman, Yercaud Dispensary Committee, to the Vice-President of the Local Fund Board, Salem, dated 1st May 1873.

Agreeably to Rule 4 of the rules for the guidance of Dispensary Committees, I beg to submit to the Board the first annual report on the working of the Yercaud Dispensary for the official year 1872-73.

2. The dispensary was formally opened by the Zilla Surgeon of Salem on the 23rd June 1872, and during its brief existence has been very beneficial to all the classes who have availed themselves of its advantages; and when its great usefulness is better known and appreciated, there is little doubt but it will prove a real blessing to the poorer classes on these Hills.

3. The dispensary has been especially beneficial to the cooly-class which is much the most numerous, and also the most indigent amongst the natives on these Hills. They are at a distance from their homes, and from the nature of their work on Coffee plantations are more liable to epidemics and sickness generally than other classes of natives.

4. The hill-tribe kept aloof from the dispensary at first, but they are gradually becoming conscious of its advantages, and resort to it now more freely than they did. The next is the servant-class which is rather numerous here, but less subject to sickness than the coolies. They have, however, derived their full share of benefit from the dispensary.

5. The establishment attached to the dispensary, consisting of an Apothecary, a Compounder a Warder, and a Scavenger, is apparently sufficient for all the duties of the Institution. Efforts are made, as far as possible, to confine the operations of the dispensary to relieving out-door patients, though cases which require close and constant attention, combined with extreme poverty on the part of the sick person, are admitted as in-door patients.

6. The low situation of the dispensary on the edge of the lake, and its proximity to the place where the weekly market or shandy is held, is to be regretted on sanitary grounds; and its inconvenient distance (one mile) from Yercaud is a serious hindrance to its usefulness. The building is in many respects ill-suited to its present purpose. The principal room is appropriated to the in-door patients, and to the examination of the sick when necessary * A thatched cook-room and bath-room with stone walls have been erected close to the dispensary during the year with the sanction of the Board. The latrine is rather a temporary structure, and has not stone-walls like the other buildings. The building when handed over was in a state of much disrepair, and had to be restored to its present condition by the Board at a considerable expense. The Committee is, however, aware, that if Mrs. Foulkes and Mrs. Daly had not kindly placed the building at the disposal of the Board, the opening of the dispensary would probably have been delayed until a suitable building could have been erected for the purpose.

*The only other room (a small one) in the building is used as a surgery.

7. The Committee entertain a hope that, when the funds at the disposal of the Board will admit of the expenditure, a building more suitable for a dispensary than the present one will be erected near the new Police-lines in Yercaud, which is a healthy and convenient locality.

8. Mr. Oliver has kindly prepared the accompanying return of in and out-door patients, etc., treated in the dispensary during the year.

9. There is a Government Vaccinator on these Hills, and Mr. Oliver reports that 12 cases were operated upon in the dispensary during the year; but he complains of the difficulty of keeping up the supply of lymph which he attributes to the prejudice that prevails against vaccination. He operates, however, (assisted by the Vaccinator) on cases at their residences, and these cases are accounted for in the Vaccinator's returns. Mr. Oliver is of opinion that vaccination to be beneficial to the hill-tribe should be compulsory, as the mortality amongst them from periodical attacks of small-pox is very considerable, and they continue to hold a strong prejudice against vaccination.

10. The dispensary has been visited during the year by the Deputy-Inspector-General of Hospitals.

11. The Committee, in conclusion, would desire to express to the Board their appreciation of the efficient manner in which Mr. Oliver conducts the professional duties of the dispensary, and of his uniform kindness and attention to the sick.

(True Copy.)

(Signed) F. PRICE,
Acting President.

ENCLOSURE No. 2.

From V. SUNDRIAH, Chairman, to F. PRICE, Esq., Acting President of the Local Fund Board, Salem Circle, dated Tripatore, 15th May 1873.

I HAVE the honour, on behalf of the Committee, to submit the annual report called for in paragraph 8 of the rules for the guidance of Dispensary Committees on the Tripatore Dispensary from its foundation to the close of the official year 1872-73.

2. The dispensary was opened on the 11th July 1872 at Tripatore in the division of the Head Assistant Collector for the benefit of the inhabitants of the Tripatore and Uttengherri Taluqs. These taluqs contain nearly 85,987 houses, with a population of 344,308 persons. The dispensary is held in a temporary thatched hut erected for the purpose in the compound of the Head Assistant Collector's Cutcherry. The building contains two small central rooms separated by a partition of matting, and at each end a small room, the one appropriated to the use of the Hospital Assistant in charge, and the other to the Hospital cooly who prepares poultices, etc., in it. The Committee trust that the Board will take speedy action to provide a better place for the dispensary, the present building being quite inadequate to the purpose to which it is appropriated

3. The establishment of the dispensary consists of—

	Per Mensem. RS.
The 1st-class Hospital Assistant in charge...	60
One cooly...	5
One toty...	5
Total ..	70

4. The dispensary is open for the treatment of out-patients from 7 A.M. till noon, and again from 4 P.M. to 6 P.M.

5. The principal diseases prevalent during the period in which the dispensary has been open were fever of different types, ulcers, and psoriasis. The fever prevails both in the hilly parts of the division and also in the plains. It appears to be endemic, and is chiefly attributable to the heavy rain-fall which, with the neglect of proper precautions in the matter of diet and clothing, has resulted in extensive sickness amongst the inhabitants.

6. The total number of cases treated during the period under report was 3,365, of which 2,020 are reported as having been successfully treated. There were four cases of mortality, viz, one from tetanus, one from partus, one from fever, and another from anasarca.

7. The advantages of the dispensary seem to be appreciated by those for whose advantages it has been established.

8. Appended are two tables showing—

(1.) Diseases treated in the Tripatore dispensary.

(2.) Abstract return showing the sickness and mortality in the dispensary.

(True Copy.)

F. PRICE,
Acting President.

Exd. F. R. Bantleman,

No. 2,219.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th August 1874.

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

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

SALEM.

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

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

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

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

1. Karipatty.
2. Valupady.
3. Ahtore.
4. Thulavasal.
5. Seukerridroog.
6. Womalore.
7. Mullur.
8. Moonchavady.
9. Namkul.
10. Valayaputty.

* G. O., Financial Department, 22nd July 1872, No. 956.

Public Works receipts to Rupees 53, and under the Miscellaneous Debt account to Rupees 31. On the other hand the Surplus Pound Fund contributed Rupees 2,250 less, Ferry rents Rupees 369 less, Avenues Rupees 978 less, Fish rents Rupees 314 less, Hospitals and Dispensaries nothing, or Rupees 30 less, and Miscellaneous receipts Rupees 7,495 less.

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

G. O., Financial Department, 20th March 1872, No. 336.

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

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

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

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

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

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

		Rs.	Rs.
New Works ..	Communications by Public Works Department	9,995	
	Do. by Other Agency	5,875	
	Sanitary and Miscellaneous by do.	350	
			16,220
Repairs ...	Communications by Public Works Department	8,428	
	Do. by Other Agency	1,09,750	
	Sanitary and Miscellaneous by Public Works Department....	660	
	Do. do. by Other Agency	9,650	
			1,28,488
	Total...		1,44,708

11. The actual expenditure was—

	President.	Accountant-General.	Controller.
New Works.			
	Rs.	Rs.	Rs.
Communications by Public Works Department	3,011	3,012	3,012
Do by Other Agency	4,869	6,922	4,869
Sanitary and Miscellaneous by Other Agency	350	350	350
Total...	8,230	10,284	8,231
Repairs.			
Communications by Public Works Department	7,636	7,636	7,635
Do. by Other Agency	99,635	1,08,966	99,635
Sanitary and Miscellaneous by Public Works Department...	659	659	659
Do. do. by Other Agency	7,690	7,908	7,588
	1,15,620	1,25,169	1,15,517
Total...	1,23,851	1,35,453	1,23,748

12. The expenditure as given by the Controller shows that, on the whole, 85·52 per cent. of the allotment sanctioned was utilized. Rupees 1,25,625 were assigned to the Other Agency or the Revenue Department, and nearly 90 per cent. of the allotment was spent. This is very saitsfactory. The Public Works Department, however, spent only 59·24 per cent. of the grants assigned to them. The expenditure on "New Works, Communications," is considerably short of the allotment which was distributed between five works. On three of them, with an allotment of Rupees 3,395, no expenditure whatever took place, and on the remaining two, less than half of the allotment was expended.

13 The charges on account of Establishments were as follow—

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

14. The Controller's debit for Public Works supervision is 27·19 per cent. on the expenditure incurred by the Public Works Department.

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

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

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

	Rs.
1. Road from Mallapuram to Tenka Cottah	1,535
2. Palisading the Tripatore tank bund	604
3. Do. the Periari tank bund	1,309
4. A skew bridge at Kistnapuram on the Salem and Cuddapah road ..	1,476

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

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

Rupees 397 to the Salem Municipality for the maintenance of the Salem and Sooramungalum road.

" 219 to do. do. do. being collection of Land-cess within Municipal limits.

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

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

22. No new schools were established by the Local Fund Board, nor was any other school besides the two Union Schools (originally Middle Class Rate Schools made over to the Local Fund Board in 1871-72) brought under their control during the year. Their income consisted of balance, Rupees 270, Grants from Government Rupees 270, House tax Rupees 325, and School fees Rupees 58, making in all Rupees 923. The Union Fund statement sent by the President shows that Rupees 835 of this income was spent in meeting the charges of the schools, but this expenditure does not include Rupees 35 laid out on the purchase of furniture for the Womalore School. Adding this amount to Rupees 835 a total of Rupees 870 is made out, which is the sum shown in the Accountant-General's account. The average attendance of pupils at Haroor was 21½, and at Womalore 29½.

Haroor and Womalore.

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

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

* Yercaud, Namkul, and Tripatore.

Dispensaries.	IN-PATIENTS.					OUT-PATIENTS.					
	Number.	Cured.	Relieved.	Died.	Remained.	Number.	Cured.	Relieved.	Absented.	Died.	Remained.
Yercaud	33	29	1	3	...	959	891	20	13	3	32
Namkul	53	49	...	2	2	3,336	3,228	13	4	...	91
Tripatore ...	...	...	...	...	...	3,365	3,271	...	...	4	90
Total ..	86	78	1	5	2	7,660	7,390	33	17	7	213

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

26. A sum of Rupees 2,000 was paid from Local Funds to the credit of Provincial Funds on account of the Vaccine establishment employed in the Circle, and this amount is debited in the Local Fund accounts. The actual cost, however, of the establishment is reported to have been Rupees 2,149, including the share due by the Salem Circle on account of the salary of the District Superintendent, and this amount gives Annas 3-11 as the cost of vaccination for each subject: 8,784 persons were operated upon by ten Vaccinators, and 93·20 per cent. of the operations proved successful. The Local Fund Board consider the working of the establishment by no means satisfactory, but the results are better than in most Circles.

27. Rupees 6,083 were expended on Sanitation as shown below :—

	RS.
Removing prickly-pear on village poramboke lands	2,029
Scavengering towns and villages	4,054

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

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

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

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

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

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

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

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

OOSSOOR.

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

37. The Revenue of the year excluding the deficit was Rupees 39,203 more than in 1871-72. In 1872-73 the Provincial grant for roads was raised by Rupees 6,690, Ferry rents produced Rupees 181 more, Fish rents Rupees 399 more, Miscellaneous Special funds Rs. 2,014 more, the Road and Land-cess Rupees 27,244 more, and Fines and penalties Rupees 2,854 more. The Surplus Pagoda Fund provided Rupees 1,403 as interest for two years. Fees, amounting to Rs. 323, were levied at the eight Travellers' bungalows noted in the margin, which were transferred to the Local Fund Board during the year with a balance of Rupees 650, Public Works receipts amounted to Rupees 214, the Miscellaneous Debt account to Rupees 2,018, and Miscellaneous receipts to Rupees 8. There were decreases in the Surplus Pound Fund Rupees 1,125, Avenues Rupees 1,211, Sale of materials Rupees 16, and Sale of other property Rupees 2,511.

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

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

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

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

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

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

42. The actual expenditure was—

		President.	Accountant-General and Controller.
		RS.	RS.
New Works ..	Communications by Public Works Department ...	11,575	11,575
	Do. by Other Agency	350	402
	Total...	11,925	11,977
Repairs ...	Communications by Public Works Department ...	24,717	24,717
	Do. by Other Agency	17,449	17,449
	Sanitary and Miscellaneous by do.	4,879	4,879
		47,045	47,045
	Total...	58,970	59,022

43. The allotments assigned to the Other Agency or Revenue Department were almost all for repairs, and have been very satisfactorily worked up to; but the Public Works Department spent less than two-thirds of the allotment given for New Works, Communications. This short outlay is reported to have been caused chiefly by the season having been unfavorable for carrying out Public works, (but highly favorable to agriculture, in consequence of which labor also was not easily procurable), and the illness of the Range Officer during a great part of the year. On the whole, however, both departments utilized 85·83 per cent. of the total allotment.

44. The expenditure on Establishments was as follows :—

——	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
Public Works Department General Establishment	7,324	9,653	9,041
Petty Establishment	1,254	1,356	1,320
Do. by Civil Officers	...	...	1,259
Total...	8,578	11,009	11,620

45. The charge on account of Supervision made by the Controller is 24·91 per cent. on the total expenditure by the Public Works Department.

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

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

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

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

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

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

51. GRANT II., EDUCATION.—One Deputy Inspector and one Inspecting Schoolmaster were entertained during the year, the former in May and the latter in August 1872. Both were engaged for some months in assisting the Special Deputy Collector in preparing a scheme for the formation of unions, and during the rest of the year they inspected three Taluq Schools, eight Salary Grant Schools, and thirty-two Results Grants Schools, and organized schools of the latter description increasing their number from four to seventy. Salary grants, aggregating Rs. 102, were paid to four schools; and Results grants, aggregating Rupees 768, to thirty-two schools. The attendance of pupils in the Salary and Results Grants Schools should be reported.

52. There were no Local Fund Schools.

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

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

55. Two Government Vaccinators vaccinated 1,286 subjects at a cost of 5 Annas per subject, and 92·22 per cent. of the cases proved successful. Besides these four Vaccinators, paid from the private Vaccination Fund of Oossoor and Kristnagiri, operated on 5,842 persons, and 79·64 per cent. of the cases were successful. The contrast between the number of subjects treated by the two sets of Vaccinators and their alleged success is very marked.

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

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

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

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

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

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

BOTH CIRCLES.

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

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

(A true Extract.)

Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with printed copies of the Circles' Reports.

" the President of the Local Fund Boards, Salem District.

" the Accountant-General.

1431

Read 1874. Depart

Board of Revenue,

MADRAS.

PROCEEDINGS, 12TH AUGUST 1874, No. 2,219.

Dep.s 17 Aug.t/74 Encl.

Received 20. August/74.

AUGUST.

No. 2,219.

Local Fund Report—of the Salem and Oossoor Circles for 1872-73, submitted to Government with remarks.—President requested to furnish further information on certain points and to report how the Local Fund Boards worked showing number of meetings and attendance of Official and non-Official Members.

Govt. of {1874} Madras.

Read

The Board of Revenue,
dated
7.

G. O. 26 August, 1874, No. 1431.

Nos. 165--166.

Salem & Cossaud Circles.

Certain remarks recorded
on the Local Fund Report
of these Circles for 1872-73
submitted by the Board
of Revenue.