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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1433 Press Mis.

169-170

Dated 26—8— 1894.

14/15

Not to be folded or roughly handled

No. 169. Read the following Proceedings of the Board of Revenue, dated 11th August 1874, No. 2191 :—

Read Report from the President of the Local Fund Board, Coimbatore Circle, dated 30th October 1873, No. 45.

THE Local Fund Report of the Coimbatore Circle for 1872-73 will be submitted for the information of Government.

2. RECEIPTS.—According to the Accountant-General the total assets were Rupees 2,92,134, inclusive of an opening balance of Rupees 13,641. According to the President they were Rupees 2,91,379, including an opening balance of Rupees 12,820. The difference in actual receipts is caused by differences in the following items:—

	President.	Accountant General.
	RS.	RS.
Bungalow fees, etc.	1,221	535
Public Works receipts	188	1,091
Miscellaneous	109	456
Do. Debt account	822	193

3. Taking the President's figures the Revenue of the year, excluding the opening balance, was Rupees 94,706 more than in 1871-72. In 1872-73 the Provincial grant for Roads was increased by Rupees 25,435. Ferry rents yielded Rupees 949 more, Avenues Rupees 369 more, Fishery and Grass rents Rupees 222 more, the Road and Land-Cess Rupees 65,192 more, Tolls Rupees 3,091 more, Fees in schools Rupees 35 more, Market rents Rupees 632 more, Sale of other property Rupees 178 more, and the Miscellaneous Debt account Rupees 20 more. Rupees 3,300 were credited to the Local Fund during the year under report, being the Provincial grant-in-aid for the Konghiem school for two years (1871-72 and 1872-73). Rupees 2,585 were received in contributions from other Circles and a Municipality for the purposes noted in the margin. Rupees 33 were realized by the sale of school books, the Pollachy Dispensary furnished Rupees 1,378 in Interest, Rents and Donations, etc., the eight Travellers' bungalows* which were transferred to the Local Fund Board during the year contributed Rupees 1,221 in fees, Bandy-pettah rents amounted to Rupees 64, and Public Works receipts to Rupees 188. On the other hand Rupees 3,000 less were credited from the Surplus Pound Fund, Rupees 8 less from Choultries, Rupees 62 less from sale of materials, Rupees 830 less from contributions for works from private individuals, and Rupees 189 less from sale of manure.

	RS.
From Dindigul Circle for roads	1,048
Do. Nilgiri Circle for Educational inspection...	275
Do. do. for Vaccination	762
Do. Coimbatore Municipality for Educational inspection	500
Total...	2,585

*1. Goodaloor.
2. Sattiamungalum.
3. Hassanoor.
4. Collegal.
5. Chengapully.
6. Avenasby.
7. Nulloor.
8. Caroor.

G. O., Financial Department, dated 5th and 20th July 1872, Nos. 865 and 949.

4. The Provincial grant for Roads as allotted in G. O., dated 15th January 1872, No. 30, amounted to Rupees 20,240. Subsequently Rupees 14,000 and Rupees 3,115 were sanctioned on account of the re-construction of the road between Malliempolliem and Coodoomoody, and the restoration of the Noyel bridge, respectively.

G. O., Financial Department, dated 6th April 1872, No. 468.
Do. dated 12th February 1873, No. 212.

5. The increase in Ferry rents, Fish-rents, and Tolls on roads and bridges was due to competition at the sale.

6. The annual grant for the Konghiem middle class old Rate School is Rupees 1,650. In 1871-72 the grant, though entered in the Budget, was not credited to the Local Fund, and hence two years' grants were credited in the year under report.

7. The increase in Road and Land-Cess was due partly to the realization of arrears, which had remained uncollected in 1871-72 owing to the novelty of the system and the late date at which the demand was fixed, and partly to more punctual collections of current dues.

8. EXPENDITURE, GRANT I., PUBLIC WORKS.—The allotments sanctioned for Public Works according to the Registers maintained in this Office were—

		Rs.	
New Works	Communications by P. W. Department	53,847	
	Do. by Other Agency	1,306	
	Educational by P. W. Department	2,000	
	Sanitary and Miscellaneous by do.	674	
	Do. do. by Other Agency	170	
			57,997
Repairs. ...	Communications by P. W. Department	1,10,789	
	Do. by Other Agency	2,610	
	Sanitary and Miscellaneous by P. W. Department...	3,087	
	Do. do. by Other Agency ...	1,819	
			1,18,305
	Total...		1,76,302

9. The actual expenditure as given in the three accounts before the Board was as follows:—

		President.	Accountant-General.	Controller.
		Rs.	Rs.	Rs.
New Works.	Communications by P. W. Department ...	41,764	40,140	39,175
	Do. by Other Agency ...	809	1,109	809
	Sanitary and Miscellaneous by P. W. Department	46	.....	.....
	Do. do. by Other Agency.	1,019	877	877
		43,638	42,126	40,861
Repairs ...	Communications by P. W. Department ...	1,07,653	1,08,775	1,08,308
	Do. by Other Agency	4,143	4,143	4,143
	Sanitary and Miscellaneous by P. W. Department	2,661	2,789	2,662
	Do. do. by Other Agency.	2,333	2,474	2,474
		1,16,790	1,18,181	1,17,587
	Total...	1,60,428	1,60,307	1,58,448

10. The expenditure given by the Controller is 89·87 per cent. on the allotment sanctioned. The President accounts for the short expenditure on New Works, Communications, as follows:—

"Rupees 6,248 out of the unspent balance under "New Works" is a portion of the allotment for the Malliempolliem and Coodoomoody road, which work could not all be finished in one season. The balances noted in the margin remained unspent owing to the late dates on which sanctions were received. If my proposal for reconstructing the bridge on the Coimbatore and Pollachy road estimated to cost Rupees 2,170, and another between Pollachy and Malabar frontier, estimate Rupees 3,260, had received timely attention an additional sum of Rupees 5,430 would have been spent during the year. Rupees 1,997 out of the allotment of Rupees 5,000 for the Hassanoor ghaut and Ajjeepuram road remained unworked, probably owing to the peculiar difficulty of getting work done in this jungly locality."

	Rs.
Noyel bridge	2,165
Widening culverts at Caroor	1,111
Improving embankments on Caroor, Vangul, and Neroor road	510
Toll house and gate at Sattiamungalum	78

11. The expenditure on Establishments was as follows:—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
Public Works Department General Establishment...	33,810	44,768	46,658
Petty Establishment...	4,029	5,313	5,470
Total...	37,839	50,081	52,128

12. The Controller's charge for supervision is 31·07 per cent. on the expenditure by the Public Works Department on works.

13. The expenditure on Tools and Plant was Rupees 1,066 according to the President, and Rupees 1,690 according to the Accountant-General and the Controller of Public Works Accounts.

14. There were 1,295½ miles of road maintained, but expenditure was incurred only on 1,006½ miles; the remaining portion either did not require repair, or there were no funds to spend upon it: 49⅜ miles of new road were completed, and 26 miles were in progress: 23 culverts and irrigation tunnels were built, and 2 large bridges and a toll house were in progress. The President's remarks on the roads made after inspecting them show that the roads are on the whole in fair order. A sum of Rupees 2,000 was allotted for constructing a building for the Konghiem school, but the estimate for the work was sanctioned on the 27th March 1873, and it was not possible to incur any expenditure. A female ward was added to the Pollachy Dispensary, and the Dispensary building itself improved. A bandy-pettah at Avenashy, and a tiled shed at the Pollachy market were built; the improvements to the Caroor bungalow were completed, a large number (twenty-four) of Choultries, a few (three) tanks and wells, certain (six) Travellers' bungalows, Bandy-pettahs (three), and Markets (three) were repaired, and Avenues were maintained.

15. The principal new works in progress were—

	Rs.
1. Burghoor ghaut, new trace	92
2. Widening and improving the trace from Hassanoor, *via* Guddasal and Byloor, to Ajjeepuram in Collegal Taluq.	3,003
3. Constructing a road from Talavady, *via* Codumbully, to head of Hassanoor ghaut	604
4. Ooppar bridge and road diversions near Dharapuram...	11,313
5. Chennimallay and Perindoray road	4,475
6. Chengapully and Koonnatoor road	4,873
7. Padyoor and Ootoocooly road	4,603
8. Malliempolliem and Coodoomoody road	7,002
9. Noyel bridge near Coimbatore	950
10. Arasoor bridge and road diversion between Sattiamungalum and Erode	1,169
11. Improving Attany road between Sattiamungalum and Bhowany	2,869

16. The Accountant-General shows an expenditure of Rupees 34 on contingencies which the President omits.

17. The expenditure under Grant I. was Rupees 1,99,333 according to the President, and Rupees 2,12,112 according to the Accountant-General.

18. GRANT II., EDUCATION.—Two Deputy Inspectors and five Inspecting Schoolmasters prepared and inspected 318 Pial schools, which drew Results grants amounting to Rupees 9,908, and also attended to four other schools, two of which received Salary grants, aggregating Rupees 187. The attendance of pupils at the Salary Grant schools was thirty-six. The attendance at the Results Grants schools should be reported.

19. The budget provided for the formation of Unions and the levy of House-tax in connection with two* old Rate schools and one† Salary Grant school, and in subsequent orders‡ the requisite draft notifications for collecting the tax were sanctioned. It was proposed by the President to form a Union in connection, also, with the Peria Agraharam Salary Grant school, but the proposal was disallowed by the Board of Revenue in their review of the Budget. The House-tax in the other three cases, though sanctioned, was not collected.

* Konghiem and Sooloor.
† Kattur Tirumallay Naikenpolliem.
‡ G. Os., Financial Department, 31st July and 26th August 1872, Nos. 1,003 and 1,135.

20. The following statement shows the receipts and charges of the schools:—

Schools.	Balance.	Receipts.	Total.	Expenditure.
	RS.	RS.	RS.	RS.
Konghiem	966	3,337	4,303	618
Sooloor	...	1	1	122
Kattur Tirumalay Naikenpolliem	...	...	...	114
Peria Agraharam	...	...	...	73
Total...	966	3,338	4,304	927

21. The attendance at the Konghiem school is reported to have been at the time of inspection forty-three pupils, and that at the Sooloor school seventeen pupils.

22. The expenditure under Grant II. was Rupees 16,750.

23. GRANT III., SANITATION.—The Local Fund Board maintained three Dispensaries, * one of them (the Pollachy Dispensary) being an endowed institution, and contributed towards the support of one in the Coimbatore Municipality. The Pollachy Dispensary had an income of Rupees 1,378, made up of Rupees 1,176 interest on funded capital, Rupees 191 cash balance handed over by the Dispensary Committee to the Local Fund Board, and Rupees 11 sale of medicines. The charges were the Salaries of the Surgeon, Hospital Assistant and servants, Rupees 2,134, Contingencies Rupees 723, and Improvements to the building Rupees 470, making in all Rupees 3,327. The subjoined statement shows the work of the Pollachy and of the two other Dispensaries:—

* Caroor, Dharapuram, and Pollachy.

Dispensaries.	In-patients.				Out-patients.			
	No.	Discharged.	Died.	Remained.	No.	Discharged.	Died.	Remained.
Caroor	...	...	...	...	1,257	1,247	1	9
Dharapuram	...	...	...	...	1,091	1,061	...	30
Pollachy	265	233	11	21	4,733	4,700	6	27
Total ..	265	233	11	21	7,081	7,008	7	66

24. Ten permanent and two temporary Vaccinators vaccinated 29,465 subjects at a cost of Anna 1-5 each person, and 90·08 per cent. of the cases were successful. The President believes that these results are unequalled, and the Board have reason to believe that vaccination is nowhere more successful than in Coimbatore.

25. Rupees 1,022 were spent on sanitation as detailed below:—

	RS.
1. Cleansing tanks and wells	372
2. Improving village-site	330
3. Sanitary arrangements at fairs and festivals	239
4. Scavengering of villages and towns	81
Total...	1,022

26. The Establishment employed in the eight Travellers' bungalows cost Rupees 343, but the number of travellers who halted in them during the year is not stated by the President. The information should now be furnished.

27. Rupees 687 were spent on account of Markets establishment and contingencies. There are three Markets in the Circle, viz., Metoopoliem, Pollachy and Avenashy.

28. There are fifty-one endowed Choultries in the Circle made over to the Local Fund Board in 1871-72. In 1872-73 they had an income of Rupees 6,055, made up of an opening balance of

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

Rupees 1,207, and of the usual Government grant of Rupees 4,848; while the charges which comprised the cost of establishment and contingencies amounted to Rupees 4,371, leaving a balance of Rupees 1,684.

29. The expenditure under Grant III. was Rupees 13,814 according to the President, and Rupees 13,642 according to the Accountant-General.

30. GRANT IV., MISCELLANEOUS.—Controlling, etc., Establishments cost Rupees 2,691, but general contingencies and other items are shown to have cost Rupees 509 by the President, and Rupees 1,041 by the Accountant-General.

31. The Accountant-General debits Rupees 524, or Rupees 111 less than the President under the Miscellaneous Debt account.

32. BALANCE.—The President deducts a total expenditure of Rupees 2,33,732 from total assets amounting to Rupees 2,91,379, and shows a balance of Rupees 57,647. The Accountant-General deducting an expenditure of Rupees 2,46,760 from assets, amounting to Rupees 2,92,134, makes the balance Rupees 45,374.

33. LOCAL FUND BOARD.—The Local Fund Board contain eighteen official and eighteen non-official members. At three Meetings there was not a *quorum*. At the other sixteen the average attendance was five. The attendance of each class (official and non-official) should be reported. Three official and nine non-official members did not attend a single Meeting during the year.

34. A Memorandum will be sent to the President showing 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.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 170. ORDER THEREON, 26th August 1874, No. 1433.

Recorded.

2. The report is satisfactory on the whole, and particularly so in the case of the Vaccination operations.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. J. Tulloch.

Coimbatore, 30th October 1873.

No. 45.

From A. WEDDERBURN, Esq.,
President of the Local Fund Board, Coimbatore.

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

I have the honour to forward a Revised Local Fund Report of the Coimbatore District for 1872-73, as requested in Circular Memorandum No. 1,062, of 16th July 1873.

Enclosures.

1. Book of Accounts.
2. List of Travellers' Bungalows called for in Memorandum No. 1,178, of 8th August 1873.

2. Working of the Local Fund Act.—At the commencement of the year, the district consisted of two Circles which were amalgamated in October 1872, under G. O., No. 1,175, of 4th September 1872. The funds are administered by a Board of thirty-six members, of whom eighteen are official and eighteen non-official. There were nineteen meetings* held during the year under report, and three intended meetings were postponed for want of a *quorum*; the average attendance was five. The President attended seventeen meetings, at the other two, he was unavoidably absent on other duty; the Vice-President eight; and twenty-two members from one to nine meetings each. Three official and nine non-official members have not attended a single meeting during the year. The Local Fund Act undoubtedly contains the germ of future improvement, but may be said to be, generally, in advance of the time. If more interest were taken in the subject, or a stronger public spirit or sense of duty prevalent, there would not have occurred such meagre attendance. It might be for consideration whether payment for non-official attendance might have a good result.

* Northern Circle 7
Southern ,, 7
Amalgamated ,, 5
19

3. Transactions of the Funds.—The total receipts from all sources aggregated Rupees 2,91,380; they are summed up below:—

No.	Particulars.	Estimate.	Actual.	Difference.
		Rs.	Rs.	Rs.
1	Opening Balance	13,390	12,819	— 571
	Provincial Funds.			
2	Educational Grants...	1,650	3,300	+ 1,650
3	Grants for Public Works...	20,240	37,355	+ 17,115
	Special Funds.			
4	Surplus Pound Fund	3,000	3,000	.....
5	Ferry Rents	4,500	6,406	+ 1,906
6	Avenues	1,080	1,223	+ 143
7	Fish Rents	700	1,067	+ 367
	Rates and Taxes.			
8	Road-cess under Act III. of 1866	.....	283	+ 283
9	Do. Act IV. of 1871	1,96,990	2,01,043	+ 4,053
10	Tolls on Roads and Bridges	6,000	11,400	+ 5,400
11	House Tax	940	.....	— 940
12	Fees in Schools and Training Institutions ...	120	38	— 82
13	Contributions	670	2,585	+ 1,915
	Receipts from Unions and Endowed Foundations.			
14	Educational	.....	33	+ 33
15	Hospitals and Dispensaries	1,260	1,378	+ 118
16	Choultries, etc.	4,850	6,069	+ 1,219
17	Miscellaneous	810	3,381	+ 2,571
	Total...	2,56,200	2,91,380	+ 35,180

The variation in Item 1 is slight. The increase under Item 2 was the grant for 1871-72 not drawn within that year. That under Item 3 is the sum of the grants made by Government in their Orders, No. 468 of 6th April 1872 and No. 212 of 12th February 1873, for the Malliempolliem and Coodoomoody Road and Noyel Bridge, respectively. As regards the variation under Item 5, the estimate was based on the collections of 1870-71, but the ferries were actually sold for higher amounts in 1872-73. The same remark applies to the variations under Items 7 and 10. The increase under Item 9 was due to more punctual collection; the increase, however, occurred in the month of March 1873, when the average amount of collections was exceeded by Rupees 19,800. As regards Item 11, the house-tax was not levied within the year, and it was subsequently abolished by G. O., No. 426, of 28th March 1873. The increase under Item 13 was due to the following collections, viz. :—

	Rs.
1. From Dindigul Board for work done by the Coimbatore Department of the Public Works on a road within that Circle	1,048
2. Arrears of contribution from Nilgiri Board on account of Vaccination and Educational Inspection	617
3. Arrears of contribution from Coimbatore Municipality on account of Educational Inspection	250
Total...	1,915

The in crease under Item 16 is the amount of fees collected at the Local Fund Bungalows. Under Item 17, the market rents exceeded the estimate by Rupees 1,298; several recoveries of past expenditure and sale of materials aggregate Rupees 450; recoveries of advances, etc., Rupees 823; these items were not anticipated in the Budget. The total receipts contrast as follows with those of the previous year, viz. :—

	Estimate.	Actual.
	Rs.	Rs.
1871-72	2,40,490	2,04,650
1872-73	2,56,200	2,91,380
Excess in 1872-73...	15,710	86,730

4. Allotments.—The receipts were credited to the several funds as shown below, and allotments made from them aggregated Rupees 2,65,361 :—

——	Receipts.	Allotments made.	Difference.
	Rs.	Rs.	Rs.
Road Fund	2,20,904	2,13,712	— 7,192
Union do.	4,304	3,410	— 894
Endowment Fund	7,432	6,420	— 1,012
General Fund, exclusive of the transfer of Rupees 25,300	58,740	41,819	— 16,921
Total...	2,91,380	2,65,361	— 26,019

The difference under Road and General Funds remained unallotted for the following reasons :—

(1.) Nearly Rupees 20,000 of this amount were collected in March, and such excess collection was known to this office in April 1873, *i. e.*, after the year expired; and,

(2.) It was hopeless to propose allotments when within one or two months of the expiration of the year, as sanction would not be received in time to work them out.

5. Road Fund.—By far the most important section of Local Funds is the Road Fund, the transactions of which are thus summarized, viz. :—

——	Allotment.	Expenditure.			Unspent Balance.
		By P. W. D.	By other Agency.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Communications, New Works ...	55,828	41,764	809	42,573	13,255
Do. Repairs	1,16,314	1,07,653	4,143	1,11,796	4,518
Establishment	39,980	37,799	2,128	39,727	253
Tools and Plant	1,340	1,066	...	1,066	274
Contingencies, etc.	250	...	589	589	— 339
Total...	2,13,712	1,88,082	7,669	1,95,751	17,961

Rupees 6,248 out of the unspent balance under "New Works" is a portion of the allotment for the Malliempolliem and Coodoomoody Road, which work could not all be finished in one season. The balances noted in the margin remained unspent, owing to the late dates on which sanctions were received. If my proposal for reconstructing the bridge on the Coimbatore and Pollachy Road, estimated to cost Rupees 2,170, and another between Pollachy and Malabar frontier, estimate Rupees 3,260, had received timely attention, an additional sum of Rupees 5,430 would have been spent during the year; the Revenue Board disposed of my letters, dated 7th October, 20th November, and 23rd January, in their Proceedings, No. 2,199, of 8th April 1873, by calling for report of the source from which to provide funds in 1873-74. Rupees 1,997 out of the allotment of Rupees 5,000 for the Hassanoor Ghaut and Ajjeepuram Road remained unworked, probably owing to the peculiar difficulty of getting work done in this jungly locality. The other unspent balances are scattered over numerous works requiring no special notice.

	Rs.
Noyel Bridge ...	2,165
Widening culverts at Caroor ...	1,111
Improving embankments on Caroor, Vangul, and Neroor Road ...	510
Toll-house and gate at Sattiamungalam ...	78
Repairing Kullar Bridge and diverting the stream...	1,026
Do. Bhowany Bridge at Mettapolliem ...	570
Do. the 4th mile of Dharapuram and Khanghiem Road...	410
Additional maintenance allowance to Dharapuram and Pulney Road...	1,055
Total...	6,925

The chief works executed under the h oeadf New Works Communications are shown in the margin. No important new road was commenced during the year, those in progress being works undertaken in previous years, except Item 8 intended to supply a village road destroyed by the Great Southern of India Railway, for which Government provided a provincial grant of Rupees 14,000, in their Order, No. 468, of 6th April 1872, as above noticed.

	Rs.
1. Burghoor Ghaut, New Trace...	92
2. Widening and improving the trace from Hassanoor *via* Guddasal and Byloor to Ajjeepuram in Collegal Taluq ...	3,003
3. Constructing a road from Talavady *via* Codumbully to head of Hassanoor Ghaut ...	604
4. Ooppar Bridge and Road diversions near Dharapuram...	11,313
5. Chennimallay and Perindoray Road...	4,475
6. Chengapully and Koonnatoor Road ...	4,873
7. Padyoor and Ootooccoly Road ...	4,603
8. Malliempolliem and Coodoomoody Road ...	7,002
9. Noyel Bridge near Coimbatore ...	950
10. Arasoor Bridge and road diversion between Sattiamungalam and Erode...	1,169
11. Improving Attany Road between Sattiamungalam and Bhowany...	2,869
Other minor items...	1,620
Total...	42,573

6. Distance of Roads repaired.—As required in paragraph 7 of the Board's Circular Memorandum, No. 867, of 20th June 1873, I append the following memorandum, viz. :—

1.	No. of miles of road maintained in good order during the year ...	1,006½
2.	Do. of new road completed	49¾
3.	Do. in progress	26

The entire distance of the roads maintained is 1,295½ miles, of which the 1,006½ miles, given under heading No. 1, represent the distance on which outlay was incurred, their been either no necessity for, or no funds to incur, outlay on the remainder.

ROADS INSPECTED.—Since February of last year, I have been over 1,290 miles of road, and may briefly state the result of my inspection. Coimbatore to Palladum, twenty-two miles being improved. Palladum to Oodoomulpetta, twenty-nine miles, part well made by the Tahsildar in the so-called famine year, part by the Department Public Works carried away by want of provision for cross drainage. Palladum to Dharapuram, twenty-four miles, very bad. Dharapuram to Kanghiem, twenty miles, generally good. Kanghiem to Tiroopoor, eighteen miles, good. Oodoomulpetta to Dulli, ten miles, fair. Oodoomulpetta to Pollachy, seventeen miles, very bad owing to the cotton soil. Pollachy to Anamallay, twelve miles, bad in part from want of good material. Anamallay to Chettoopallum, seven miles, not made. Pollachy to Coimbatore, twenty-five miles, neglected as regards the latter half. Coimbatore to Annoor, twenty miles, very fair indeed. Annoor to Sattiamungalam, twenty-two miles, the same. Sattiamungalam to Bhowany, thirty-four miles, south road fair, but some places had never been touched and were almost impassable. Bhowany to Erode, eight miles, neglected. Erode to Perindoray, eleven miles, neglected. Perindoray to Avenashy, twenty-three miles, pretty fair and very good in places Avenashy to Caroomathumputty and Coimbatore, twenty-five miles, fair. Coimbatore to Mettapolliem, twenty-three miles, fair, but rough in places for spring carriages. Mettapolliem to Siroomoogay, five miles, pretty fair. Siroomoogay, Velamoondy, Cotamungalam, to Bennary, twenty-one miles, pretty fair. Bennary to Hassanoor, twelve miles, up the ghaut showed a want of drainage in places, and consequent damage. Hassanoor to Talavady, sixteen miles, bad. Talavady to Talamallay, twelve miles, unmade old track. Talamallay to Dimbum, new trace, eighteen miles, very easy, but in one place impassable to a horse. Dimbum to Guddasal, ten miles, new ghaut trace, a great improvement, but wanting attention. Guddasal to Gairmal and Byloor, seventeen miles, also new trace. Bennary to Sattiamungalam nine miles, fair. Sattiamungalam to Congrapolliem eight miles, neglected (this is a fine old track with avenue trees, but crossed by heavy nullahs). Congrapolliem to Attany, twelve miles, improved. Attany to Andiyoor, eight miles, rough, but fair for carts. Andiyoor to Tamarakerray, fifteen miles (the ascent of the Burghoor Ghaut) easy, but road trace cut up for want of drainage. Tamarakerray to Burghoor, four miles, good trace practicable to carts. Burghoor to Tattakerray, three miles, the same. From Tattakerray to Girkakundy, twelve miles, the descent is made on the north-side, very good trace indeed, not yet, however, opened out to carts. Girkakundy to Naducavul, ten miles, the old road from Salem *via* Cauveripuram, much frequented, but never made; a succession of round smooth boulders and loose stones. Naducavul several miles to Cauveripuram, the same; but being somewhat improved by the Forest Department. Naducavul to Martally, fifteen miles, same as Girkakundy Road, very bad. I may here remark that the Cauveripuram Road to Collegal is the line which the Salem traffic takes; it is not likely to go out of its way by the Burghoor line. The foot-track might be, however, made much easier for travellers by having the loose stones taken off the path, and the thorny branches of trees cut.

7. UNION FUNDS.—Under the head of Union Funds, we have the following schools, the receipts and charges on account of which are shown opposite to each, viz. :—

Names of Schools.	Receipts.	Charges.				Balance.
		Schoolmasters.		Other charges.	Total.	
		Number.	Salaries paid.			
Local Fund Schools.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Kanghiem School ...	4,302 14 6	2	466 14 5	151 0 0	617 14 5	3,685 0 1
Sooloor School ...	1 2 0	1	106 3 4	15 8 0	121 11 4	— 120 9 4
Salary Grant Schools.						
Kattoor Tirumala Naiken Polliem...	... ...	1	113 13 11	... ...	113 13 11	— 113 13 11
Peria Agraharam ...	... ...	1	73 5 4	... ...	73 5 4	— 73 5 4
Total...	4,304 0 6	5	760 5 0	166 8 0	926 13 0	3,377 3 6

The first two were formerly Rate Schools and are now under the control of the Local Board. The third and fourth are Salary Grant Schools. All these existed at the beginning of the year, and none were taken over or established during the year under report. The attendance in the several classes at the time of inspection was as follows, viz. :—

Class.	Kanghiem School.	Sooloor School.	Kattoor Tirumala Naiken Polliem School.	Peria Agraharam School.
1st Class...	13	12	4	21
2nd ,, ...	12	2	7	4
3rd ,, ...	12	3	...	...
4th ,, ...	6	...	...	...
Total...	43	17	11	25

No account of average attendance for the year was furnished to the Local Board, but such account will be called for hereafter. The Government sanctioned the establishment of Unions at Kanghiem and Sooloor and Kattoor Tirumala Naiken Polliem in G. Os., No. 1,003, of 31st July, and No. 1,135, of 26th August 1872, respectively; but before the house-tax was levied, the taxation was abolished by G. O., No. 426, of 28th March 1873. For the Kanghiem School, we derived funds from the Government grant and school-fees, Rupees 3,300 and Rupees 37, respectively. The charges on account of the three other schools were wholly met from General Local Funds. The surplus funds of the Kanghiem School, which amount to Rupees 3,685, will be required for construction of a school-house in 1873-74, and for other charges of the institution.

8. ENDOWMENT FUND.—The transactions of the Endowment Fund may be thus summed up:—

—	Receipts.	Expenditure.	Balance.
	RS.	RS.	RS.
1 Dispensary at Pollachy ...	1,377	1,377	.....
		3,327	
51 Choultries	6,055	4,371	1,684
Total...	7,432	5,748	1,684

The receipts on account of the Dispensary consist of the interest of the funded capital (Rupees 1,176), the cash balance handed over by the Dispensary Committee (Rupees 190), and rale of medicines (Rupees 11). The expenditure comprises the following items :—

	RS.
Pay of Sub-Assistant Surgeon...	1,800
,, of Hospital Assistant	25
,, of eight Servants	309
Contingent Charges	723
Improvement of the building	470
Total...	3,327

The improvement consisted of a female ward, and separate accommodation for diseased prostitutes. Rupees 1,950 of the charges were met from Local General Fund. The results of this institution are embodied elsewhere. On account of the Choultries, the receipts were made up of the opening balance (Rupees 1,207), and the usual Government grant (Rupees 4,848). The charges incurred comprised the cost of establishment attached to the Chuttrums. The cost of repairing the buildings was met from General Funds.

9. General Funds.—The transactions of the General Local Fund are given in Statement 8. The variations in receipts have been already explained in paragraph 3. The charges are summed up below :—

—	Allotment.	Expenditure.			Difference between allotment and expenditure.
		By P. W. D.	By R. D.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant I.—Public Works (including Rupees 25,300 transferred to Road Fund) ...	31,989	2,948	28,181	31,129	860
Grant II.—Education	20,470	...	16,131	16,131	4,339
Do. III.—Sanitation, Medical Services, and Public and Charitable Institutions.	14,020	...	8,536	8,536	5,484
Grant IV.—Miscellaneous	640	...	3,069	3,069	— 2,429
Total...	67,119	2,948	55,917	58,865	8,254

Under Grant I. we have repaired sixteen endowed Choultries ; eight unendowed Choultries ; six Travellers' Bungalows out of the eight transferred to the Local Board by Government in G. Os., No. 865 of 5th and No. 949 of 20th July 1872 ; three tanks and wells ; three markets ; and three bandypettahs. These have cost Rupees 4,725 (viz., expenditure by Department Public Works, Rupees 2,708, and Revenue Department, Rupees 2,017) ; Rupees 25,300 were transferred to Road Fund ; Rupees 864-6-4 spent in maintaining avenues ; and Rupees 240 was the share of Public Works Supervision. The variation between the allotment and expenditure under Grant I. is small and needs no special remark.

10. Educational Outlay.—Under Grant II., Education, the Results Grants remained unutilized to the extent of Rupees 3,122; and the Budget provision for Educational Inspection was in excess of requirements by Rupees 1,403. There are two Deputy Inspectors and five Inspecting Schoolmasters in this district. Their pay is a follows :—

Deputy Inspector, North Coimbatore, Rupees 175 a month.
Do. South do. ,, 80 ,,
Four Inspecting Schoolmasters at ,, 35 each ,,
One do. do. at ,, 30 ,,

The Local Board have paid two-thirds of the pay and allowances of the two Deputy Inspectors, which amounted to Rupees 3,215 in 1872-73. The pay and allowances drawn by the Inspecting Schoolmasters were Rupees 2,502. The latter work under the orders of the former, and the work done by both the classes of subordinates consists in the preparation and inspection of 318 Pial Schools of the district, which drew Results Grants amounting to Rupees 9,908, and also in the inspection of the Local Fund Schools mentioned in paragraph 7.

11. Village Sanitation.—Under Grant III., the allotment for village sanitation, at the rate of Rupees 500 per taluq, was worked out to the extent of Rupees 1,022 on expenditure noted below:—

	Rs.
1. Cleansing tanks and wells	372
2. Improving village site	330
3. Sanitary arrangements at fairs and festivals	239
4. Scavenging of villages and towns	81
Total...	1,022

leaving Rupees 3,078 unexpeneed.

12. Out of Rupees 1,200 provided as contribution to the Coimbatore Municipality on account of the Dispensary, only Rupees 645 had to be disbursed, that amount being the share of actual expenditure debitable to Local Fund. There was short expenditure also under "Vaccination and Dispensary Charges."

13. Dispensaries.—Both under "General and Endowment Funds," the Local Fund Dispensaries have cost as follows :—

	Rs.
Pollachy Dispensary	3,327
Caroor do.	570
Dharapuram do.	608
Total...	4,505

The copies of the Medical Officers' Reports on these Dispensaries were submitted with my original Report, No. 23, of 19th June 1873 ; the number of in and out-patients admitted in each of the Dispensaries and the result of the treatment are embodied in the following table :—

Name.	Number admitted including that remained on 1st April 1872.		Total.	Number discharged.		Total.	Remained under treatment.	Remarks.
	In-patients.	Out-patients.		Successful.	Unsuccessful.			
Pollachy ...	265	4,733	4,998	4,753	*197	4,950	48	* Of this 17 died.
Caroor ...	...	1,257	1,257	No account of successful and unsuccessful cases.		†1,248	9	† 1 died.
Dharapuram.	...	1,091	1,091			1,061	30	
Total...	265	7,081	7,346	...	...	7,259	87	

14. Vaccination.—The Vaccine Establishment consists of one Superintendent on Rupees 70 per month, and ten Vaccinators, one to each taluq ;* two extra Vaccinators were also temporarily employed on Rupees 10 each. The whole have cost Rupees 2,628. The results are embodied in the following note :—

* Four 1st Class Vaccinators at Rupees 18 each.
Six 2nd ,, do. at ,, 10 ,,

Number of persons vaccinated	29,465
Do. of successful cases	26,542

Cost per each successful case is Anna 1 and Pies 7. These results are, I believe, unequalled.

15. The nominal excess of Rupees 2,429, under Grant IV. Miscellaneous, is the amount of advances made and recovered within the year.

16. Works done by Revenue Agency.—The part taken by the Revenue Department in arrying out the Local Fund Works is summed up in the following abstract :—

Particulars.	Allotment.	Expenditure.
	Rs.	Rs.
Compensation paid on account of New Works Communications ...	1,362	809
Seven roads kept in repair	4,146	4,143
Do. Chuttrums repaired	824	824
Three Moosaferkhanas do.	179	179
Six bungalows repaired	215	215
Three markets improved by constructing sheds, wells, etc.	623	623
Three bandypettahs do.	176	176
Prickly-pear cleared in eleven villages	5,000	339
Sanitary arrangements and cleansing tanks, etc.		692
Maintaining avenues	1,000	865
Improvements to the Pollachy Dispensary	470	470
Total...	13,995	9,326

The Public Works Department have always preferred to carry out Local Fund Works within their reach in the ordinary execution of their proper duties; or else much more would have been undertaken by the Revenue Agency.

Annual Medical Report of the Civil Dispensary for the year 1872-73.—*Station Caroor.*

Remained on 1st April 1872	.....
Admitted	1,257
Discharged	1,247
Died	1
Remaining on 31st March 1873	9
Average daily sick	15½

The opening of the Dispensary for the treatment of out-door sick dates the 1st July 1872. The room now in use as Dispensary is only 10′ × 7′, and forms part of the building of the Taluq Cutcherry, and not at all suited for the treatment of sick. The number treated during the year amounts to 1,257 ; had the dispensary been situated in a favourable locality, the number treated, I am certain, would have been much larger. Many people of respectability, particularly women, hesitate to apply for medical advice or treatment from fear of being seen in so public a place as the Taluq Cutcherry is, which is crowded more or less throughout the day. I humbly beg to bring this to the notice of the Board, with a hope that steps will be taken to place the Dispensary in a suitable place for the treatment of the general public.

I have attached the copy of remarks made by the Deputy Inspector-General of Hospitals, a his last inspection, for the information of the Board.

The Taluq had been healthy throughout the year except in its third-quarter, when Dengue entered the Cusbah and found its way to several villages. Out of 8,138 attacks, forty-one deaths have been reported ; deaths occurring in Aravacoorchy and Pullaputty, but I am not certain that Dengue was the sole cause. I hear the disease is still lingering in some parts of the town.

The sanitary state of the town is unsatisfactory and needs attention.

CAROOR, (Signed) M. S. MOOTTOOSAWMY NAIDU,
1st April 1873. 2nd Class Hospital Assistant.

DISPENSARY AT CAROOR.

Statement showing the number of In and Out-patients treated during the official year 1872-73, *and the number of successful and unsuccessful cases.*

Diseases.	In-patients.						Out-patients.						Total.						Remarks.
	Remained on 1st April 1872.	Admitted.	Total treated.	Discharged.	Died.	Remaining on 1st April 1873.	Remained on 1st April 1872.	Admitted.	Total treated.	Discharged.	Died.	Remaining on 1st April 1873.	Remained on 1st April 1872.	Admitted.	Total treated.	Discharged.	Died.	Remaining on 1st April 1873.	
Cholera	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	The Dispensary was opened on 1st July 1872.
Small-pox	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Fevers	...	...	...	...	...	...	...	234	234	231	...	3	...	234	234	231	...	3	
Bowel complaints ...	...	...	...	...	...	...	...	427	427	426	...	1	...	427	427	426	...	1	
Injuries	...	...	...	...	...	...	...	41	41	40	1	...	...	41	41	40	1	...	
Do. by wild beasts.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Snake-bites	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Other diseases ...	...	...	...	...	...	...	...	555	555	550	...	5	...	555	555	550	...	5	
Total ..	...	...	...	...	...	...	...	1,257	1,257	1,247	1	9	...	1,257	1,257	1,247	1	9	
Average daily sick...	...						15½						15½						

CAROOR, (Signed) M. S. MOOTTOOSAWMY NAIDU, No. 554,
1st April 1873. 2nd Class Hospital Assistant.

Concise Report (1872-73.)

DURING the official year just closed the admission has been 4,952. Of these 4,703 were out-patients and 249 were in-patients, showing an increase of 1,585 among the former and twenty-one among the latter classes of patients. Many of the out-patients have been cases that arrived from distant villages, and made Pollachy their abode for a time, solely for medical treatment: The mortality has been six among the out and eleven among the in-patients.

2. There appears to have been nothing peculiar about the seasons during the year. The fall of rain has been less. The total rain-fall amounted to 27 inches. The health of the town may be said on the whole favourable.

3. The different grains are said to have fairly grown, and provisions were sold at a reasonable rate.

4. There has not been a case of Dengue either in the town or surrounding villages. Conjunctivitis and Catarrhal Ophthalmia prevailed largely during the months of May, June, July, and August, but readily yielded to treatment. The confidence of cure in these affections is great amongst the people, and I am glad to say that these cases are generally brought early for treatment.

5. No cases of Cholera occurred, and the usual Pulney festival held in January, when great crowds of pilgrims pass and re-pass through the town, passed off quietly. There were two cases of Diarrhœa among the devotees, which were seen in time and successfully treated.

6. I am sorry to say that Small-pox of some severity prevailed about the third-quarter of the year, and a few fatal cases have occurred. A second Vaccinator was lately entertained by the Local Fund Board, intended more to work in the Zemindaries. The Vaccinator's Return for the official year shows an operation of 2,667 cases ; in which are stated 220 unsuccessful, 364 unknown, the rest being successful.

7. Intermittent Fever was more or less prevalent throughout the year ; the more serious cases complicated with spleen and leucocythemia have generally been from the Annamalay range of hills.

8. The nature of the duties of the Dispensary induced the Local Fund Board to obtain sanction for a 3rd Class Hospital Assistant, and one has been appointed in G. O. C. C., dated 16th January last, who joined the Hospital on the 30th January.

9. The financial condition of the Dispensary remains stationary ; its funded capital amounting to Rupees 21,000 ; the expenditure is met from the Local Fund ; and the interest realized from the Capital.

(Signed) P. MOONESAWMY,
Sub-Assistant Surgeon,
In Medical charge, Civil Dispensary.

POLLACHY,
1st April 1873.

C

CIVIL DISPENSARY POLLACHY.

Statement showing the number of In and Out-patients treated during the official year 1872-73, and the number of successful and unsuccessful cases.

Diseases.	In-patients. Remained on 1st April 1872.	Admitted.	Discharged. Discharged.	Died.	Remaining April 1873. 1st	Out-patients. Remained on 1st April 1872.	Admitted.	Discharged. Discharged.	Died.	Remaining April 1873. 1st	Total. Remained on 1st April 1872.	Admitted.	Discharged. Discharged.	Died.	Remaining April 1873. 1st	Remarks.
			Discharged.					Discharged.					Discharged.			
			Successful.					Successful.					Successful.			
			Unsuccessful.					Unsuccessful.					Unsuccessful.			
Cholera	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Small-pox	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Fevers	1	44	42	1	2	7	836	840	1	2	8	880	882	2	4	
Bowel complaints ...	1	9	9	1	9	3	223	225	1	223	4	232	234	2	232	
Injuries	...	18	13	1	4	3	203	203	...	203	3	221	216	1	207	
Do. by wild beasts ...	...	2	2	...	...	...	...	...	...	...	...	2	2	...	...	
Snake-bites	...	...	...	...	...	...	1	1	...	1	...	1	1	...	1	
Other diseases	14	176	167	8	15	17	3,440	3,432	3	22	31	3,616	3,599	11	37	
Total...	16	249	233	11	21	40	4,703	4,700	6	27	46	4,952	4,933	17	48	
Average daily sick...	17½					37½					55					

(Signed) P. MOONESAWMY,
Sub-Assistant Surgeon,
In Medical charge, Civil Dispensary.

POLLACHY,
1st April 1873.

Annual Report of the Civil Dispensary, Dharapuram, for the official year 1872-73.

THE climate of the past year was almost the same as it was in preceding years. The place is exceedingly hot during the hot season of the year and is exposed to the violent gust of periodical wind from April to July. It is in this part of the year that Intermittent Fever and diseases of the eye and ear prevails which abates with wind, confining a majority of the populace to their sick-bed. But, however, this was not the case in last year. The year went on quietly and peaceably without great many complaints of fever. I cannot positively ascertain how far the year under review was favourable to the people, as I am new to the place. The health of the town, as well as suburbs, was good and sound. There was no epidemic disease during the year. No special cases suited for communication. There is no hospital building here; but the hospital is located in a small rented house. During the late visit of the Collector, he convened a meeting in the Government School towards the build of a hospital. The people are quite willing to subscribe for the building.

DHARAPURAM,
6th April 1873.

(Signed) W. JACOB, No. 593,
2nd Class Hospital Assistant.

DISPENSARY AT DHARAPURAM.

Statement showing the number of In and Out-patients treated during the official year 1872-73, *and the number of successful and unsuccessful cases.*

Diseases.	In-patients. Remaining on 1st April 1872.	Admitted.	Discharged.	Died.	Total.	Out-patients. Remaining on 1st April 1872.	Admitted.	Discharged.	Died.	Total.	Total. Remaining on 1st April 1872.	Admitted.	Discharged.	Died.	Total.	Remarks.
Cholera	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Small-pox	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Fevers	...	...	...	...	...	...	94	86	...	86	...	94	86	...	86	
Bowel complaints ...	...	...	...	...	...	...	305	303	...	303	...	305	303	...	303	
Injuries	...	...	...	...	...	...	57	54	...	54	...	57	54	...	54	
Do. by wild beasts.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Snake-bites	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Other diseases ...	...	...	...	...	...	...	635	618	...	618	...	635	618	...	618	
Total...	...	...	...	...	...	...	1,091	1,061	...	1,061	...	1,091	1,061	...	1,061	
Average daily sick...	..					22·53					22 53					

DHARAPURAM,
6th April 1873.

(Signed) W. JACOB, No. 593,
2nd Class Hospital Assistant.

(True Copies.)

(Signed) A. WEDDERBURN,
President.

Exd. W. H. French.

Local Fund Report
Coimbatore Circle
1872-73.

No. 2,191.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th August 1874.

Read Report from the President of the Local Fund Board, Coimbatore Circle, dated 30th October 1873, No. 45.

THE Local Fund Report of the Coimbatore Circle for 1872-73 will be submitted for the information of Government.

2. RECEIPTS.—According to the Accountant-General the total assets were Rupees 2,92,134, inclusive of an opening balance of Rupees 13,641. According to the President they were Rupees 2,91,379, including an opening balance of Rupees 12,820. The difference in actual receipts is caused by differences in the following items:—

	President.	Accountant General.
	RS.	RS.
Bungalow fees, etc.	1,221	535
Public Works receipts	188	1,091
Miscellaneous	109	456
Do. Debt account	822	193

3. Taking the President's figures the Revenue of the year, excluding the opening balance, was Rupees 94,706 more than in 1871-72. In 1872-73 the Provincial grant for Roads was increased by Rupees 25,435. Ferry rents yielded Rupees 949 more, Avenues Rupees 369 more, Fishery and Grass rents Rupees 222 more, the Road and Land-Cess Rupees 65,192 more, Tolls Rupees 3,091 more, Fees in schools Rupees 35 more, Market rents Rupees 632 more, Sale of other property Rupees 178 more, and the Miscellaneous Debt account Rupees 20 more. Rupees 3,300 were credited to the Local Fund during the year under report, being the Provincial grant-in-aid for the Konghiem school for two years (1871-72 and 1872-73). Rupees 2,585 were received in contributions from other Circles and a Municipality for the purposes noted in the margin. Rupees 33 were realized by the sale of school books, the Pollachy Dispensary furnished Rupees 1,378 in Interest, Rents and Donations, etc., the eight Travellers' bungalows* which were transferred to the Local Fund Board during the year contributed Rupees 1,221 in fees, Bandy-pettah rents amounted to Rupees 64, and Public Works receipts to Rupees 188. On the other hand Rupees 3,000 less were credited from the Surplus Pound Fund, Rupees 8 less from Choultries, Rupees 62 less from sale of materials, Rupees 830 less from contributions for works from private individuals, and Rupees 189 less from sale of manure.

		RS.
From	Dindigul Circle for roads	1,048
Do.	Nilgiri Circle for Educational inspection...	275
Do.	do. for Vaccination	762
Do.	Coimbatore Municipality for Educational inspection	500
	Total	2,585

*1. Goodaloor.
2. Sattiamungalum.
3. Hassanoor.
4. Collegal.
5. Chengapully.
6. Avenashy.
7. Nulloor.
8. Caroor.

G. O., Financial Department, dated 5th and 20th July 1872, Nos. 865 and 949.

4. The Provincial grant for Roads as allotted in G. O., dated 15th January 1872, No. 30, amounted to Rupees 20,240. Subsequently Rupees 14,000 and Rupees 3,115 were sanctioned on account of the re-construction of the road between Malliempolliem and Coodoomoody, and the restoration of the Noyel bridge, respectively.

G. Os., Financial Department, dated 6th April 1872, No. 468.
Do. dated 12th February 1873, No. 212.

5. The increase in Ferry rents, Fish rents, and Tolls on roads and bridges was due to competition at the sale.

6. The annual grant for the Konghiem middle class old Rate School is Rupees 1,650. In 1871-72 the grant, though entered in the Budget, was not credited to the Local Fund, and hence two years' grants were credited in the year under report.

7. The increase in Road and Land-Cess was due partly to the realization of arrears, which had remained uncollected in 1871-72 owing to the novelty of the system and the late date at which the demand was fixed, and partly to more punctual collections of current dues.

8. Expenditure, Grant I., Public Works.—The allotments sanctioned for Public Works according to the Registers maintained in this Office were—

		Rs.	
New Works	Communications by P. W. Department	53,847	
	Do. by Other Agency	1,306	
	Educational by P. W. Department	2,000	
	Sanitary and Miscellaneous by do.	674	
	Do. do. by Other Agency	170	
			57,997
Repairs. ...	Communications by P. W. Department	1,10,789	
	Do. by Other Agency	2,610	
	Sanitary and Miscellaneous by P. W. Department...	3,087	
	Do. do. by Other Agency ...	1,819	
			1,18,305
	Total...		1,76,302

9. The actual expenditure as given in the three accounts before the Board was as follows:—

		President.	Accountant-General.	Controller.
		Rs.	Rs.	Rs.
New Works.	Communications by P. W. Department ...	41,764	40,140	39,175
	Do. by Other Agency ...	809	1,109	809
	Sanitary and Miscellaneous by P. W. Department	46	.....	.....
	Do. do. by Other Agency.	1,019	877	877
		43,638	42,126	40,861
Repairs ...	Communications by P. W. Department ...	1,07,653	1,08,775	1,08,308
	Do. by Other Agency	4,143	4,143	4,143
	Sanitary and Miscellaneous by P. W. Department	2,661	2,789	2,662
	Do. do. by Other Agency.	2,333	2,474	2,474
		1,16,790	1,18,181	1,17,587
	Total...	1,60,428	1,60,307	1,58,448

10. The expenditure given by the Controller is 89·87 per cent. on the allotment sanctioned. The President accounts for the short expenditure on New Works, Communications, as follows:—

"Rupees 6,248 out of the unspent balance under "New Works" is a portion of the allotment for the Malliempolliem and Coodoomoody road, which work could not all be finished in one season. The balances noted in the margin remained unspent owing to the late dates on which sanctions were received. If my proposal for reconstructing the bridge on the Coimbatore and Pollachy road estimated to cost Rupees 2,170, and another between Pollachy and Malabar frontier, estimate Rupees 3,260, had received timely attention an additional sum of Rupees 5,430 would have been spent during the year. Rupees 1,997 out of the allotment of Rupees 5,000 for the Hassanoor ghaut and Ajjeepuram road remained unworked, probably owing to the peculiar difficulty of getting work done in this jungly locality."

	Rs.
Noyel bridge	2,165
Widening culverts at Caroor	1,111
Improving embankments on Caroor, Vangul, and Neroor road	510
Toll house and gate at Sattiamungalum	78

11. The expenditure on Establishments was as follows:—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
Public Works Department General Establishment ..	33,810	44,768	46,658
Petty Establishment...	4,029	5,313	5,470
Total...	37,839	50,081	52,128

12. The Controller's charge for supervision is 31·07 per cent. on the expenditure by the Public Works Department on works.

13. The expenditure on Tools and Plant was Rupees 1,066 according to the President, and Rupees 1,690 according to the Accountant-General and the Controller of Public Works Accounts.

14. There were 1,295½ miles of road maintained, but expenditure was incurred only on 1,006½ miles; the remaining portion either did not require repair, or there were no funds to spend upon it: 49⅜ miles of new road were completed, and 26 miles were in progress: 23 culverts and irrigation tunnels were built, and 2 large bridges and a toll house were in progress. The President's remarks on the roads made after inspecting them shew that the roads are on the whole in fair order. A sum of Rupees 2,000 was allotted for constructing a building for the Konghiem school, but the estimate for the work was sanctioned on the 27th March 1873, and it was not possible to incur any expenditure. A female ward was added to the Pollachy Dispensary, and the Dispensary building itself improved. A bandy-pettah at Avenashy, and a tiled shed at the Pollachy market were built; the improvements to the Caroor bungalow were completed a large number (twenty-four) of Choultries, a few (three) tanks and wells, certain (six) Travellers' bungalows, Bandy-pettahs (three), and Markets (three) were repaired, and Avenues were maintained.

15. The principal new works in progress were—

	Rs.
1. Burghoor ghaut, new trace	92
2. Widening and improving the trace from Hassanoor, *via* Guddasal and Byloor, to Ajjeepuram in Collegal Taluq.	3,003
3. Constructing a road from Talavady, *via* Codumbully, to head of Hassanoor ghaut	604
4. Ooppar bridge and road diversions near Dharapuram...	11,313
5. Chennimallay and Perindoray road	4,475
6. Chengapully and Koonnatoor road	4,873
7. Padyoor and Ootoocooly road	4,603
8. Malliempolliem and Coodoomoody road	7,002
9. Noyel bridge near Coimbatore	950
10. Arasoor bridge and road diversion between Sattiamungalum and Erode	1,169
11. Improving Attany road between Sattiamungalum and Bhowany	2,869

16. The Accountant-General shows an expenditure of Rupees 34 on contingencies which the President omits.

17. The expenditure under Grant I. was Rupees 1,99,333 according to the President, and Rupees 2,12,112 according to the Accountant-General.

18. Grant II., Education.—Two Deputy Inspectors and five Inspecting Schoolmasters prepared and inspected 318 Pial schools, which drew Results grants amounting to Rupees 9,908, and also attended to four other schools, two of which received Salary grants, aggregating Rupees 187. The attendance of pupils at the Salary Grant schools was thirty-six. The attendance at the Results Grants schools should be reported.

19. The budget provided for the formation of Unions and the levy of House-tax in connection with two* old Rate schools and one† Salary Grant school, and in subsequent orders‡ the requisite draft notifications for collecting the tax were sanctioned. It was proposed by the President to form a Union in connection, also, with the Peria Agraharam Salary Grant school, but the proposal was disallowed by the Board of Revenue in their review of the Budget. The House-tax in the other three cases, though sanctioned, was not collected.

* Konghiem and Sooloor.
† Kattur Tirumallay Naikenpolliem.
‡ G.Os., Financial Department, 31st July and 26th August 1872, Nos. 1,003 and 1,135.

20. The following statement shows the receipts and charges of the schools:—

Schools.	Balance.	Receipts.	Total.	Expenditure.
	RS	RS.	RS.	RS.
Konghiem	966	3,337	4,303	618
Sooloor	...	1	1	122
Kattur Tirumalay Naikenpolliem	...	...	...	114
Peria Agraharam	...	...	...	73
Total...	966	3,338	4,304	927

21. The attendance at the Konghiem school is reported to have been at the time of inspection forty-three pupils, and that at the Sooloor school seventeen pupils.

22. The expenditure under Grant II. was Rupees 16,750.

23. GRANT III., SANITATION.—The Local Fund Board maintained three Dispensaries,* one of them (the Pollachy Dispensary) being an endowed institution, and contributed towards the support of one in the Coimbatore Municipality. The Pollachy Dispensary had an income of Rupees 1,378, made up of Rupees 1,176 interest on funded capital, Rupees 191 cash balance handed over by the Dispensary Committee to the Local Fund Board, and Rupees 11 sale of medicines. The charges were the Salaries of the Surgeon, Hospital Assistant and servants, Rupees 2,134, Contingencies Rupees 723, and Improvements to the building Rupees 470, making in all Rupees 3,327. The subjoined statement shows the work of the Pollachy and of the two other Dispensaries:—

* Caroor, Dharapuram, and Pollachy.

Dispensaries.	IN-PATIENTS.				OUT-PATIENTS.			
	No.	Discharged.	Died.	Remained.	No.	Discharged.	Died.	Remained.
Caroor	...	...	...	...	1,257	1,247	1	9
Dharapuram	...	...	...	...	1,091	1,061	...	30
Pollachy T.	265	233	11	21	4,733	4,700	6	27
Total ..	265	233	11	21	7,081	7,008	7	66

24. Ten permanent and two temporary Vaccinators vaccinated 29,465 subjects at a cost of Anna 1-5 each person, and 90·08 per cent. of the cases were successful. The President believes that these results are unequalled, and the Board have reason to believe that vaccination is nowhere more successful than in Coimbatore.

25. Rupees 1,022 were spent on sanitation as detailed below:—

	RS.
1. Cleansing tanks and wells	372
2. Improving village-site	330
3. Sanitary arrangements at fairs and festivals	239
4. Scavengering of villages and towns	81
Total...	1,022

26. The Establishment employed in the eight Travellers' bungalows cost Rupees 343, but the number of travellers who halted in them during the year is not stated by the President. The information should now be furnished.

27. Rupees 687 were spent on account of Markets establishment and contingencies. There are three Markets in the Circle, viz., Metoopoliem, Pollachy and Avenashy.

28. There are fifty-one endowed Choultries in the Circle made over to the Local Fund Board in 1871-72. In 1872-73 they had an income of Rupees 6,055, made up of an opening balance of Rupees 1,207, and of the usual Government grant of Rupees 4,848; while the charges which comprised the cost of establishment and contingencies, amounted to Rupees 4,371, leaving a balance of Rupees 1,684.

29. The expenditure under Grant III. was Rupees 13,814 according to the President, and Rupees 13,642 according to the Accountant-General.

30. GRANT IV., MISCELLANEOUS.—Controlling, etc., Establishments cost Rupees 2,691, but general contingencies and other items are shown to have cost Rupees 509 by the President, and Rupees 1,041 by the Accountant-General.

31. The Accountant-General debits Rupees 524, or Rupees 111 less than the President under the Miscellaneous Debt account.

32. BALANCE.—The President deducts a total expenditure of Rupees 2,33,732 from total assets amounting to Rupees 2,91,379, and shows a balance of Rupees 57,647. The Accountant-General deducting an expenditure of Rupees 2,46,760 from assets, amounting to Rupees 2,92,134, makes the balance Rupees 45,374.

33. LOCAL FUND BOARD.—The Local Fund Board contain eighteen official and eighteen non-official members. At three Meetings there was not a *quorum*. At the other sixteen the average attendance was five. The attendance of each class (official and non-official) should be reported. Three official and nine non-official members did not attend a single Meeting during the year.

34. A Memorandum will be sent to the President showing 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.

(A true Extract.)

Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with a printed copy of the President's Report.
,, the President Local Fund Board, Coimbatore.
,, the Accountant-General.

Exd. J. Tulloch.

1633

Finl. 1874. Depart.

Board of Revenue,
MADRAS.

PROCEEDINGS, 11TH AUGUST 1874, No. 2,191.

Encl. 25 W Bks
R. 1696

Received 12. August /74.

AUGUST.
No. 2,191.

Local Fund Report—of the Coimbatore Circle for 1872-73, submitted to Government with remarks.—President requested to furnish further information on certain points.

With papers

To. The Board of Revenue 14
" Revenue Department 6
" Public Works Department 16
" Secretary Govt 6
" Secretary Commissr 6
" Surgeon-General Indian 6
" President Revenue Board 6
" Director of Public Instruction 6
" Director of Public Works 16
" Secretary Govt Commissariat 6

Dept 18/8/74.

Ordered 26 Aug. 1874 R.O. 1633.
Recorded
Do when it is ratified by the Govt. and particulars of the case of the Collectors observations

22/8

C22/8. R26/8.

Govt. of {1874} Madras.

Finl

G. O. 26 Augt, 1874, No. 1433

Nos. 169-170.

Coimbatore Circle. The Local Fund Report of this Circle for 1872-73 submitted by the Board of Revenue recorded, with the remark that the report is satisfactory on the whole and particularly as in the case of the Vaccination operations.