M.R.O. 1—77,000—8-6-37.

(1) Number of pages _____

(2) Date of repair 8-1-40

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1435 Press ~~Mis.~~

173-174

Dated 26—8— 1874.

22/23

Not to be folded or roughly handled

No. 173. Read the following Proceedings of the Board of Revenue, dated 12th August 1874, No. 2210:—

Read the following letters from the President, Local Fund Boards, Tanjore District:—

Dated 20th September 1873, No. 336.
„ 22nd October „ „ 364.
„ 17th „ „ „ 361.
„ 15th November „ „ 399.

The Local Fund Reports of the Tanjore and Negapatam Circles for 1872-73 will be submitted to Government.

TANJORE.

2. Receipts.—The President commences with a balance Rupees 6,867 more than the Accountant-General, and takes credit for Rupees 255 less under Miscellaneous Special Funds, Rupees 155 less under fees in Travellers' Bungalows, Rupees 75 more under balance of the old Public Bungalow Fund, Rupees 154 less under Public Works Receipts, and Rupees 274 more under Miscellaneous Debt Account. Thus the President makes the assets (inclusive of an opening balance of Rupees 67,763) Rupees 2,45,741, and the Accountant-General Rupees 2,39,087.

3. Taking the President's figures, the revenue of the year, excluding the balance, was Rupees 42,869 more than in 1871-72. In the year under report, the Provincial Grant for Roads was higher by Rupees 940, Rupees 9,348 more were credited from the Surplus Pound Fund (nothing was credited in 1871-72), Rupees 1,972 more from Avenues, and Rupees 4,576 more from Fish and Grass rents. The Road and Land Cess yielded Rupees 24,327 more, and School Fees Rupees 4 more (nothing was collected in the previous year). The Tanjore, Combaconum, and Manargudi Municipalities contributed Rupees 643 on account of the cost of Educational Inspection. Fees amounting to Rupees 65 were collected at the Travellers' Bungalow at Trivady, which was handed over to the Local Fund Board during the year with a balance of Rupees 153, and the Miscellaneous Debt Account gave Rupees 996, against nothing in the previous year. On the other hand, Miscellaneous Special Funds were Rupees 27 less, and Miscellaneous Receipts, which included Rupees 845 of subscriptions from ryots for digging tanks, Rupees 128 less.

G. O., Financial Department, 28th May 1872, No. 695.

4. The Provincial Grant for roads was fixed at Rupees 12,370 in G. O., Financial Department, dated 15th January 1872, No. 30.

5. The Surplus Pound Fund Receipts included the amount due for 1871-72, which was not credited to the Local Fund in that year through an oversight.

6. The heavy storms of the 30th April and 1st May 1872 caused a large number of trees to be blown down, and this was the chief cause of the increase under Avenues.

7. The increase under Fishery and Grass rents was due to the collection of a large amount of arrears due for the previous year.

8. The increase in the Road and Land Cess is explained to have arisen from two causes—first, from the Taluq Treasuries having been kept open till the last day of the year, instead of being closed a week beforehand as in the preceding year, whereby the collections of the last few days of 1871-72, at which time the remittances on account of Land Revenue pour in at the several Treasuries, were transferred to the year under report; and secondly, from the high prices which prevailed in March 1872 having enabled the Merassidars to dispose of their stock of grain in that month to advantage.

9. Rupees 4 of fees were collected in the school at Chuckrapally established without the sanction of Government during the year for the benefit of the Mahomedan population of that village; but the continuance of the school has lately been sanctioned in G. O., Financial Department, dated 27th March 1874, No. 515.

10. Expenditure, Grant I., Public Works.—According to the Books of this Office, the following allotments were sanctioned for Public Works :—

	Rs.	Rs.
New Works.		
Communications by Public Works Department	58,165	
Do. by other Agency	495	
Sanitary and Miscellaneous by other Agency	4,040	
		62,700
Repairs.		
Communications by Public Works Department	68,065	
Sanitary and Miscellaneous by Public Works Department.	680	
		68,745
Total ..		1,31,445

11. The actual expenditure was—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
New Works.			
Communications by Public Works Department ..	47,689	49,102	48,024
Do. by other Agency	446	446	446
Sanitary and Miscellaneous by other Agency	4,535	1,241	1,212
	52,670	50,789	49,682
Repairs.			
Communications by Public Works Department ..	62,353	62,531	62,773
Sanitary and Miscellaneous by other Agency ..	....	21	1,530
	62,353	62,552	64,303
Total ..	1,15,023	1,13,341	1,13,985

12. Taking the expenditure given by the Controller of Public Works Accounts, 86·71 per cent. of the sanctioned allotment was expended. The falling off of expenditure occurred chiefly under New Works, Communications, and is said to be owing "to the unusual amount of rain which fell during the year and made the season unfavorable for carrying on Public Works operations."

13. On Establishments the following expenditure took place :—

	President and Accountant-General.	Controller.
	Rs.	Rs.
Public Works Department supervision	30,590	33,832
Petty Establishment	4,738	4,032
Total ..	35,328	37,864

14. The Controller's debit for supervision is 30·53 per cent. on the expenditure by the Public Works Department, as entered in his account.

15. The expenditure on Tools and Plant was—

President.	Accountant-General.	Controller.
Rs.	Rs.	Rs.
318	1,128	1,131

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

16. Six hundred and sixty-one and a half miles of roads were maintained in good order, and 17½ miles of new roads were in progress. No roads, newly projected, were completed during the year. Rupees 4,535 were spent upon Avenues out of an allotment of Rupees 4,720. As regards the general state of the roads, the President says that the roads near Tanjore, where laterite is procurable for metalling, are in excellent order, and that those in parts of the circle where sand only can be made use of are, with some exceptions, in fair order. Most of them are not sufficiently elevated from the paddy fields they skirt, and to a certain extent get covered over with mud, in consequence, during the rainy season.

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

	Rs.
(1.) Road No. 57 from Tirukkatupalli to the G. S. I. Railway Station at Budalore	2,358
(2.) Metalling Road No. 15 from Combaconum to Nidamungalam ..	25,461
(3.) Road No. 81 from Tiruppendal to Temulgudi *viâ* Tirumalgudi and Audutorai	10,000
(4.) Improving Road No. 15 from Combaconum to Nidamungalam..	2,063
(5.) Re-forming Road No. 60 from Cattumavady to Arandanghy ..	2,191
(6.) Road in connection with the Pamaniyar and Corayar head-works from No. 15 near Nidamungalam along the Pennar north bank to join Road No. 38	3,000

18. The President debits Rupees 1,310 under Contingencies which are thus made up :—

	Rs.
Refund of Road Cess fines	101
Do. of deposit made by Ditch Contractor, the ditch having been made over to the Tanjore Municipality	1,023
Do. of subscriptions made for digging a tank	150
Do. of sale proceeds of Avenues	3
Fees for registering Fish rent Muchilikas	33
Total ..	1,310

The Accountant-General appears to have shown the expenditure under Grant IV.

19. A sum of Rupees 354 was paid away in contributions as follows :—

	Rs.
To Combaconum Municipality for Road Cess	104
„ Tanjore Municipality for Nursery at Sivagunga garden	250
Total..	354

The Nursery is for Avenue trees.

20. The total expenditure under Grant I. was Rupees 1,52,334 according to the President, and Rupees 1,50,152 according to the Accountant-General.

21. Grant II., Education.—One Deputy Inspector of Schools and two Inspecting Schoolmasters were employed. The work of the latter was confined to superintending and examining the indigenous Pial Schools of the Circle. Rupees 465 were paid in Salary Grants to six schools. One was abolished during the year, and the average attendance in the remaining five was 138. Fifty-one schools received Results' Grants, amounting to Rupees 2,108. The attendance at these schools should be reported.

22. There were two schools supported entirely from Local Funds, (excepting Rupees 4 of school fees collected in one of them), viz., the Mahomedan School at Chuckrapally and the Girls' School at Pattucottah. The first was established by the Local Fund Board without the authority of Government for the benefit of the Mahomedan community who form almost the whole population of Chuckrapally. It has been since sanctioned as already stated. Hindustanee, English, and Tamil are taught by a Mahomedan uncertificated teacher, assisted by a Hindu 5th-Grade certificated teacher. The school is said to be progressing fairly ; the average attendance was 55. Three-

fourths of the pupils are Mahomedans, and the rest Hindus. The Girls' School was a Private Subscription School, and was taken under the management of the Local Fund Board during the year under report. It is said to be progressing very satisfactorily ; the average daily attendance was 20.

23. There are five schools attached to, and supported from, the funds of the more important of the Rajah's endowed chuttrums in the Circle which were made over to the Local Fund Board in the middle of the year under report (G. O., Financial Department, dated 1st November 1872, No. 1,493) ; but, to avoid confusion and inconvenience which will be caused by exhibiting the transactions of the institutions in two sets of accounts, they have been kept and are shown under Special Funds, and do not appear in the Local Fund Accounts of the Circle.

24. The expenditure under Grant II. was Rupees 7,082 according to the President, and Rupees 6,669 according to the Accountant-General.

25. GRANT III., SANITATION.—The Local Fund Board had no Dispensaries of their own, but they paid Rupees 2,540 to the Combaconum Municipality, and Rupees 3,620 to the Mannargudi Municipality, being the contributions of two years (1871-72 and 1872-73) on account of the Dispensaries therein situated. Besides these there are six Dispensaries supported from the funds of the Rajah's Chuttrums, the transactions of which are exhibited in the Special Fund Accounts for 1872-73.

26. Eight thousand seven hundred and forty-four persons were vaccinated by six Taluq Vaccinators, at a cost of 2 annas 8 pies per subject, and 91·26 per cent. of the cases were successful. Besides these Vaccinators, there were six men employed out of the funds of the Rajah's Chuttrums, who attended to people in villages round the Chuttrums. Each of these Vaccinators operated on 1,021 persons, and in 95·46 per cent. of the cases the operations were successful. Altogether about 1·59 per cent. of the population was vaccinated.

27. Under Sanitation Rupees 2,694 were spent in digging and cleansing tanks and wells in the circle, and Rupees 148 in making sanitary arrangements during the Saptastanum and Tulacaveri bathing festivals at Trivady.

28. The Establishment in the Travellers' Bungalow at Trivady cost Rupees 49. The Accountant-General shows an expenditure of Rupees 207. Fifty travellers are reported to have used the Bungalow.

29. The President makes the total expenditure under Grant III. Rupees 10,509, and the Accountant-General Rupees 10,666.

30. GRANT IV., MISCELLANEOUS.—The cost of Controlling, etc., Establishments amounted to Rupees 1,310, but General Contingencies are shown to have cost Rupees 147 by the President, and Rupees 1,457 by the Accountant-General.

31. The Accountant-General debits Rupees 2,443 under "Write backs of erroneous credits of District Road Fund balance," which the President omits.

32. The charges under the "Miscellaneous Debt Account" aggregated Rupees 909 according to the President, and Rupees 889 according to the Accountant-General.

33. BALANCES.—Thus the President makes the total expenditure Rupees 1,72,291, which leaves a balance of Rupees 73,450. The Accountant-General makes the total expenditure Rupees 1,73,087, and the balance Rupees 65,500.

34. LOCAL FUND BOARD.—There were eight official and six non-official Members on the Board. Eleven meetings were held, with an average attendance of six Members, four being official and two non-official.

NEGAPATAM.

35. RECEIPTS.—The President begins the year with a balance Rupees 5,015 higher than the Accountant-General, and credits Rupees 10 more under Fishery and Grass rents, Rupees 10 less under Miscellaneous Special Funds, Rupees 131 more under balance of the Public Bungalow Fund, Rupees 440 less under Fees from travellers, Rupees 73 less under Miscellaneous, Rupees 315 less under Public Works Receipts, and Rupees 120 more under the "Miscellaneous Debt Account."

Thus the assets according to the President were Rupees 2,14,419, including an opening balance of Rupees 44,614, and Rupees 2,09,982, including a balance of Rupees 39,599 according to the Accountant-General.

36. The actual collections, without the balance in 1871-72, were Rupees 38,703 less than in 1872-73, when the Provincial Grant for roads was higher by Rupees 1,000, Rupees 6,437 against nothing in the previous year were credited from the Surplus Pound Fund, Rupees 4,825 more from Avenues, Rupees 25,747 more from Road and Land Cess, and Rupees 134 more from Hospitals. The Negapatam Municipality contributed Rupees 324 on account of the cost of Educational Inspection. Fees amounting to Rupees 193 were collected at the Tranquebar and Sheally Travellers' Bungalows transferred to the Local Fund Board during the year with a balance of Rupees 412. The "Miscellaneous Debt Account" gave Rupees 817. On the other hand, Fishery and Grass rents produced Rupees 374 less, Miscellaneous Special Funds Rupees 28 less, and Miscellaneous Receipts, which included Rupees 80 subscribed for digging tanks, Rupees 785 less.

G. O., Financial Department, 28th May 1872, No. 695.

37. The Provincial Grant for Roads was fixed at Rupees 13,160 in G. O., Financial Department, 15th January 1872, No. 30.

38. The Surplus Pound Fund, Avenues, and Road and Land Cess collections increased for the same reasons as those assigned in the case of the other Circle.

39. EXPENDITURE, GRANT I., PUBLIC WORKS.—A sum of Rupees 1,25,052 (the President makes it Rupees 1,25,827) was allotted for Public Works according to the Books of this Office.

	RS.	RS.
New Works.		
Communications by Public Works Department	60,589	
Sanitary and Miscellaneous (Avenues) by other Agency ..	3,030	
		63,619
Repairs.		
Communications by Public Works Department	60,143	
Sanitary and Miscellaneous (Avenues) by Public Works Department	1,290	
		61,433
Total ..		1,25,052

40. The actual expenditure was—

	President.	Accountant-General.	Controller.
New Works.	RS.	RS.	RS.
Communications by Public Works Department ..	25,838	23,830	25,503
Sanitary and Miscellaneous by other Agency	2,022	3,936	3,118
	27,860	27,766	28,621
Repairs.			
Communications by Public Works Department ..	53,127	52,827	53,105
Sanitary and Miscellaneous by Public Works Department	278	278	....
	53,405	53,105	53,105
Total ..	81,265	80,871	81,726

41. The expenditure as given by the Controller is only 65·35 per cent. of the allotment. This is decidedly unsatisfactory. The reason assigned for this short expenditure, which is most

considerable under New Works of Communications, is the same as that given in the case of the other Circle, viz., the unfavorable character of the season; but much better results are shown in that Circle. From the Progress Report it is observed that no expenditure whatever took place on the following works, though they had allotments :—

	Allotments.
	RS.
(1.) Improving Road No. 35 from Tritrapundi to Trivalore	5,000
(2.) Bridge over the South Rajan Voikkal, also restoring ten tunnels, and completing the earth-work on the road from Callimodu to Pamani	250
(3.) Repairing and re-building bridge on Road No. 26	100

Nothing is stated to show why the first allotment was not utilized, but, as regards the second and third works, it appears that delay was caused by the Range Officer rejecting, on inspection, the materials that had been collected.

42. The expenditure on Establishments was as follows :—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
Public Works Department, General Establishment..	19,946	19,946	22,297
Petty Establishment	4,093	3,117	2,861
Total ..	24,039	23,063	25,158

43. The Controller's debit for Public Works supervision is 26·50 per cent. of the expenditure incurred by the Public Works Department. The Local Fund Boards of both Circles consider this payment unduly heavy.

44. The President debits Rupees 951 under Tools and Plant, while the Accountant-General and Controller of Public Works Accounts debit Rupees 978.

45. The President shows a charge of Rupees 343 under Contingencies which the Accountant-General exhibits under Grant IV.

46. Four hundred and seventy-two and a half miles of road were maintained in good order, 34 completed, and 13½ in progress. Rupees 2,022 were spent on Avenues and a Village tope. A sum of Rupees 278 appears to have been expended on the repairs of Travellers' Bungalows. The roads which "are mostly of mud" are, it is said, in fair order, except after very heavy rains or prolonged drought.

47. The principal works in progress during the year were—

	RS.
(1.) Re-forming a portion of Road No. 27 from Cottur to Sengandi, lying in the 4th Range	1,460
(2.) Road No. 51 from Muniyur to Talanayar, along the south bank of the Harichendranadi	10,665
(3.) Extending three sluices and constructing four new sluices on the roadway along the Vettar south bank to connect Roads Nos. 16 and 35	2,337
(4.) Cross road No. 65 from No. 35, near Harichendranadi bridge, to Kivalore on Road No. 1	2,769
(5.) Road No. 68 from Puttur on Road No. 2 to Pudupatnam, near Devicottah, along the bank of Pudumaniyar	1,862
(6.) Bridge over the regulating works of Pandavayar and Vellayar on the Railway Feeder No. 58 from Koradacherri to join Road No. 23	1,673

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

48. A sum of Rupees 1,200 was contributed to the Negapatam Municipality for Road No. 36. Rupees 4,990 were entered in the Budget for the purpose, but at a subsequent meeting of the Local Fund Board the contribution was reduced.

49. The expenditure under Grant I. was Rupees 1,07,798 according to the President, and Rupees 1,06,113 according to the Accountant-General.

50. GRANT II., EDUCATION.—The Inspecting staff employed in this Circle consisted of one Deputy Inspector and two Inspecting Schoolmasters. The Inspecting Schoolmaster of the Negapatam Range attended to 244 schools, and the Inspecting Schoolmaster of the Mayaveram Range to 40 schools. Salary Grants, aggregating Rupees 220, were paid to four schools, with an average attendance of 123 pupils. These schools belonged to the Middle Class, and received aid from Provincial Funds until the year under report, when the Director of Public Instruction transferred them to the Lower Class. Two of them are under Native management, and of the other two, which are under European management, one is a Girls' School presided over by Nuns. At the end of the year there were 40 Results' Grants Schools with an average attendance of 1,079 scholars; but of these only 38 received grants, aggregating Rupees 1,473.

51. There were no Local Fund Schools in this Circle.

52. The expenditure under Grant II. was Rupees 4,127 as per the President's account, and Rupees 4,540 as per the Accountant-General's account.

53. GRANT II., SANITATION.—The Local Fund Board maintained three Dispensaries transferred to them, and contributed to two* in Municipalities. Of the three Dispensaries under the Local Fund Board, the Tranquebar Dispensary is an endowed institution, and the remaining two (Sheally and Tritrapundi) are unendowed institutions. The first has an endowment of Rupees 23,000 secured in Government Promissory Notes, which was made over to the Local Fund Board. The interest in the year under report was, however, not drawn in that year but in 1873-74. In this Dispensary and its branch at Sheally, 125 in-patients and 3,456 out-patients, or 182 more, on the whole, than in 1871-72, were treated. Six of the in-patients died. In the Tritrapundi Dispensary there were 3,019 out-patients, against 2,711 in 1871-72, and six of them died, 2,993 were discharged, and 20 remained.

* 1. Negapatam.
2. Mayaveram.

54. Six Vaccinators, one of whom was appointed† during the latter part of the year, operated upon 8,114 persons, at a cost of 2 annas 2 pies each person, and 91·10 per cent. of the cases was successful. Nearly 1 per cent. of the population was vaccinated in this circle.

† G. O., Financial Department, 10th Oct. 1872, No. 1,385.

55. The expenditure on Sanitation was incurred as shown below :—

	RS.
Cleansing tanks and wells	976
Sanitary arrangements at fairs and festivals	86
Scavengering villages	8
Total ..	1,070

56. The Establishment in the two Travellers' Bungalows cost Rupees 210. The Accountant-General shows an expenditure of Rupees 614. The number of the travellers who used them should be reported.

57. The President makes the total expenditure under Grant III. Rupees 10,574, and the Accountant-General Rupees 10,899.

58. GRANT IV., MISCELLANEOUS.—The cost of Controlling, etc., Establishments was Rupees 1,215, and General Contingencies Rupees 104 according to the President, and Rupees 448 according to the Accountant-General.

59. The Accountant-General shows Rupees 2,443 as the debit on account of "Write backs of erroneous credits of District Road Fund balance" which the President omits.

60. The charges under the Miscellaneous Debt Account aggregated Rupees 436.

61. BALANCE.—According to the President, the total expenditure and balance were Rupees 1,24,254 and Rupees 90,165, respectively, and according to the Accountant-General Rupees 1,26,095 and Rupees 83,887, respectively.

62. LOCAL FUND BOARD.—Eleven meetings were held, with an average attendance of three official and two non-official Members.

BOTH CIRCLES.

63. A memorandum will be sent to the President showing the particulars in which his accounts appear to be wrong. He will be requested to revise them in accordance with the Accountant-General's statements.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 174. ORDER THEREON, 26th August 1874, No. 1435.

To be recorded.

(True Extract.)

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, Tanjore.

Exd. A. Grubert.

Govt. of 1874 Madras

FINANCIAL.

To THE BOARD OF REVENUE,

&c., &c.,

Dated August, 26th.

Read.

G. O., 26th August 1874, No. 1435.

AUGUST.

NOS. 173-174.

Tanjore and Negapatam Circles.—Proceedings of the Board of Revenue submitting with remarks the Local Fund Report of these Circles for 1872-73, recorded.

COMBACONUM, 20th September 1873.

No. 336.

From the Hon. D. ARBUTHNOTT,

President, Local Fund Board, Tanjore Circle,

To H. E. STOKES, ESQ.,

Acting Secretary to the Board of Revenue.

I HAVE the honour to forward my Report on the working of the Local Fund Board of the Tanjore Circle during the year 1872-73, accompanied by the prescribed statements prepared in accordance with the instructions contained in the Circular Memorandum of the Board, dated 20th June 1873, No. 867.

2. *Statements Nos.* 1 *and* 2.—The Local Fund Board commenced the year with a balance of Rupees 67,762-14-2, while the receipts amounted to Rupees 1,77,977-12-10, thus increasing the assets to Rupees 2,45,740-11-0. Out of this sum Rupees 1,72,291-2-1 were expended, and the balance left at the close of the year was Rupees 73,449-8-11.

3. The funds are of four descriptions, viz., Road Fund, Union Fund, Endowment Fund, and General Fund, and I shall give the transactions under each of these classes in their order.

4. I. ROAD FUND—*Statement No.* 3, *Receipts.*—The total assets under the head of Road Fund were Rupees 1,85,349-1-4, of which the sum of Rupees 56,553-8-3 was the balance brought forward from the year preceding the one now under report; and Rupees 1,28,795-9-1 formed the current receipts. The latter is made up of the following items :—

	RS.	A.	P.
Road Cess collected under Act III. of 1866	8,613	9	6
Two-thirds of the proceeds of Land Cess under Act IV. of 1871	34,884	0	0
Grants from Provincial Funds	12,370	0	0
Surplus Pound Fund	9,348	0	11
Fishery and Grass rents	13,024	10	1
Other miscellaneous sources	555	4	7
Total ...	1,28,795	9	1

The total amount of the proceeds of the Road Cess collected under Act III. of 1866, and Land Cess collected under Act. IV. of 1871, for the whole year amounted to Rupees 1,35,939-9-6. The Road Cess collected under the former Act, and the two-thirds of the Land Cess under the latter, are under the Local Fund rules credited to the head of Road Fund. It will be seen that the total amount of the cess has exceeded the estimate by about Rupees 15,000.

5. The increase above noticed, as explained by me in the Revenue Administration Report submitted to the Board for last year, was due to two causes—

(1.) The taluq treasuries were kept open during the year under report till the last day of the last month of the year, whereas in the year preceding they were closed above a week before the close of it under instructions from the Accountant-General, in view to the actual amount of the collections being telegraphed to him on the 26th of the month. This had the effect of transferring to the year under reference the collections of the last few days of the year 1871-72, that being the period when the remittances on account of land revenue pour in at the several Government treasuries.

(2.) The high prices of paddy which ruled in the month of March 1872 enabled the Merassidars to dispose of their stock of grain in that month to advantage, and to pay up punctually their kists for that month.

6. No portion of the General Fund has been appropriated for the purposes of this fund as proposed in the Budget, as the income actually derived from the Road Fund was found to be sufficient to cover the expenses under that head.

7. The sum of Rupees 12,370 entered in the statement refers to the amount made over to Local Funds out of the Provincial Funds to meet a portion of the cost of the maintenance of the imperial roads which have been made over to the Local Fund Board.

8. The next source of income to the Road Fund is the Surplus Pound Fund, the collections under which amounted during the year to Rupees 9,348-0-11 against an estimate of Rupees 3,500.

9. The Surplus Pound Fund represents the surplus collections of the various cattle pounds maintained in this district under Act I. of 1871 after defraying from them the charges incidental thereto. A moiety of the surplus appertaining to the pounds situated within the limits of the circle is credited to the Road Fund under the instructions of the Board of Revenue contained in their Proceedings, dated 27th March 1872, No. 506. This adjustment was however, it will be observed from the report for the year 1871-72, not made by an oversight in that year but only in the year under report, and consequently it will be seen that the sum of Rupees 9,348-0-11 put down under this head does not represent the moiety of the surplus due for the year 1872-73 alone, but represents the amounts due for that year and the year preceding. This accounts for the very large discrepancy observable between the estimate and the actual receipts.

10. The receipts under the head of Fishery and Grass Rents, another source of income to the Road Fund, were Rupees 13,024-10-1 against an estimate of Rupees 8,000. This item is composed of the sum of Rupees 1,800 paid as grass rent by the Municipal Commissioners of the town of Tanjore on account of ditch and glacis of the Fort in that town made over to them by Government, and Rupees 11,224-10-1 the proceeds of the several fisheries within the limits of the circle. The increase observable in this item is mainly due to the collection in the year under report of a large amount of arrears which remained uncollected in the year preceding.

11. The other items of receipts under the head of Road Fund do not call for particular remark.

12. The total expenditure under the Road Fund amounted to Rupees 1,12,050-10-0, and the balance which remained at the end of the year unexpended was Rupees 36,398-7-4.

13. *Expenditure.*—The expenditure under Road Fund was distributed among New Works and Repairs as follows :—

	Rs.	A.	P.
New Works	48,134	13	5
Repairs	62,353	0	10

against the allotments of Rupees 58,660 and Rupees 68,065 respectively. The falling off in the expenditure is reported to be due to the character of the season during the year, which was unfavourable for carrying on Public Works operations. Major Oakes, the District Engineer, makes the following remarks on the subject :—

"The season has not been favourable for the execution of public works. In the very middle of the working season, and at a time when every exertion was being made to push on the works under construction in the river beds, the heavy storm of the 30th April and 1st May 1872 interrupted the progress of those works and prevented their being resumed for some time. Again the heavy rains of February 1873 delayed the resumption of work in the river beds till a far later date than usual.

"Besides the unusual rains which occurred in May 1872 and February 1873, and the rain during the monsoon, there were a few wet days in almost all the other months of the year, which in some measure interfered with the progress of the works generally. The total fall of rain from April 1872 to March 1873 at Tanjore was 53·26 inches, and 64·23 inches on the coast, the average being 36·9 and 51·27 respectively in 1870 and 1871."

14. The number of new works either completed or partially executed were thirteen, of which the following three are the most important :—

(1.) Metalling the portion of Road No. 15 (13¼ miles) between Combaconum and Nidamangalam. This is a most important line of road commanding all the traffic between the town of Combaconum and the Great Southern of India Railway. The metalling of this road was sanctioned in the year 1871 at an estimated cost of Rupees 106,600. Out of this sum Rupees 49,844-13-7 were expended up to the end of the year under report, the expenditure in that year alone being Rupees 25,461-6-7, or rather more than half of the total expenditure under the head of New Works. Only three miles from the Combaconum end of the road have been completely metalled, and the remainder is in progress. Major Oakes, the District Engineer, however explains that this does not represent the whole of the work already executed, and that a considerable portion of the requisite materials for the remaining portion of the road have been collected and that the rest of the work can be easily done. Complaints have been frequently made by the public on account of closing this road against traffic. This is found unavoidable, as the metalling is now in progress and carts cannot be allowed free passage without materially injuring the work already executed. The Local Board have, however, deemed it advisable that arrangements should be made for getting the work completed before the end of the year 1873-74, and for allotting the necessary funds for furthering this object. The proposals of the Local Fund Board on this subject have been placed before the Board of Revenue in a separate communication, and their orders on the subject are awaited.

(2.) Road No. 57.—This is a new road in progress between Tirukattupally and the Budalore station on the Great Southern of India Railway. Nearly the whole of the earth-works and the masonry works, excepting the bridge over the Vennar for which Rupees 59,200 have been provided, have been completed. The expenditure up to the end of 1872-73 was Rupees 36,698-3-10 out of an estimate of Rupees 37,400, the construction of the bridge not having been sanctioned.

(3.) Road No. 81 from Tiruppanandal to Tennelgudy. This is also a road newly projected, the estimate cost of which is Rupees 35,680. The expenditure up to the end of the year under report was Rupees 26,717-11-0, the expenditure in that year being Rupees 10,000. The earth-work has been completed, and a greater part of the masonry work has also been finished with the exception of the bridge over the Palavar.

15. As directed in paragraph 7 of the Circular Memorandum of the Board of Revenue, dated 20th June 1873, No. 867, I have the honour to forward a statement received from the District Engineer, containing observations on the condition of the roads in this circle, as also the mileage maintained during the year under report. The total number of miles of roads maintained in good order was 661½, and that of new roads in progress was 17½. None of the roads which were newly projected were completed. The roads near Tanjore, where laterite is procurable for metalling, are in excellent order ; but the roads in the other portions of the circle, where sand only could be made use of, are with some exceptions in fair order. Though, as remarked by Major Oakes, for sanded roads they must also be said to be in good order, still most of the roads in the Deltaic portions of the circle not being sufficiently elevated from the paddy-fields which they skirt on both sides are to a certain extent covered with mud in the rainy season and are susceptible of much improvement, and the efforts of the Local Fund Board will therefore be directed to the improvement of the existing lines of communication rather than to increasing the mileage already completed.

16. The cost of the petty establishment has, it will be seen from the statement, been put down as Rupees 4,738-0-8, while the allotment for the purpose is Rupees 4,720.

17. It will also be observed that in the accounts submitted to the Board with the report for the year 1871-72 the cost of this establishment was not exhibited because the Controller of Public Works Accounts had not communicated to this office the amount through the Accountant-General.

This was not done in the year under report either, and consequently the amount has not been debited in the accounts now submitted. It appears, however, that the Accountant-General has lately directed the debit in the Local Fund accounts of the whole of the allotments provided for this establishment for the year 1871-72, and this adjustment will accordingly be carried out and exhibited in the accounts of the present year, 1873-74.

18. The expenditure under "Share of cost of Public Works supervision chargeable to Road Fund" was Rupees 30,590-5-4 against an estimate of Rupees 22,350. This sum has been debited according to the advices received from the Accountant-General. The Board are unable to account for the very large excess in the actual expenditure observable under this head over the allotment in the Budget. It is to be observed that the cost of Public Works supervision amounts to nearly 28 per cent. of the expenditure, while the amount charged for this item was only 10 per cent. prior to the introduction of the Local Funds Act.

19. The other items of expenditure under the head of Road Fund call for no remarks.

20. II. Union Fund.—No unions were formed for the maintenance of the schools during the year under report.

21. III. Endowment Fund.—The only endowed institutions under the management of the Local Fund Board of the circle are the Rajah's Chuttrums situated within its limits, as also in the Municipality of Tanjore, together with a few other Chuttrums which were under the management of Government. These institutions, with the endowments appertaining to them, were made over to the Local Board under the sanction conveyed in the Revenue Board's Proceedings, dated 13th November 1872, No. 2,200. As, however, a considerable portion of the year under report had elapsed before this was done the items of receipts and expenditure appear to have been retained under the head of Special Funds to avoid the inconvenience and complication attendant upon a division of the accounts. The particulars of the accounts appertaining to these institutions have therefore been omitted in the statements now submitted, but have been inserted in the statements of Special Funds. They have, however, been brought from the beginning of the present year under the appropriate heads of Local Funds accounts.

22. IV. General Fund—*Statement* 8, *Receipts*.—The total assets of the General Fund were Rupees 60,391-9-8. Of this sum Rupees 11,209-5-11 was the balance brought forward from the accounts of the year 1871-72, and Rupees 49,182-3-9 from the current receipts. The latter was derived from the following sources :—

	Rs.	A.	P.
One-third of the Land Cess under Act IV. of 1871...	42,442	0	0
Avenues	4,496	13	3
Fees in Local Fund school...	4	0	0
Contribution from Municipalities on account of Educational Inspection	643	0	0
Subscription for digging tanks...	844	12	0
Receipts from Travellers' bungalow at Trivadi ...	217	12	8
Other miscellaneous sources	533	13	10
Total...	49,182	3	9

23. It will be observed from the above statement that the item, which to a great extent goes to make up the amount of the receipts under the head of General Fund, is the one-third of the amount of Land Cess collected within the circle. I have already, in noticing the item under the head of Road Fund, sufficiently explained the discrepancy between the actual receipts of this tax and the estimated amount entered in the Budget, so that it is unnecessary to make any further remarks on the subject.

24. The sale proceeds of the avenue clippings amounted to Rupees 4,496-13-3 against an estimate of Rupees 2,500. The heavy storms of the 30th April and 1st May 1872, by which a large number of trees skirting the roads in several portions of this district were blown down, chiefly contributed to the increase in this item.

25. The sum of Rupees 4 entered under the head of Fees from schools, etc., was collected in the school at Chukrapully near Aiyempettah, established during the year for the benefit of the Mahomedan population of that village.

26. Rupees 643 were paid by three Municipalities situated within this circle, being a portion of the cost of the staff of Inspecting Educational agency—maintained by the Local Fund Board.

27. The Travellers' bungalow at Trivadi, being the only Government building of that kind situated within the circle, was transferred to the Local Board under the sanction of Government, conveyed in Revenue Board's Proceedings, dated 5th June 1872, Miscellaneous No. 4,006. The balance on hand when this institution was transferred to the Local Fund Board was Rupees 152-6-8, and the fees collected Rupees 65-6-0, thus the total receipts amounted to Rupees 217-12-8, the sum entered under this head in the statement. Adverting to the Circular Memorandum of the Board of Revenue I have the honour to report that the number of travellers that halted during the year at this bungalow was fifty.

28. The other items call for no special remarks.

29. The total expenditure under this head amounted to Rupees 23,340-8-1, and the balance left at the end of the year was Rupees 37,051-1-7.

30. *Expenditure.*—The expenditure was distributed under the following heads :—

	Actuals. Rs.	A.	P.	Estimate. Rs.	A.	P.
Grant I.—Sanitary and Miscellaneous.	4,688	14	4	4,760	0	0
Grant II.—Education	7,082	4	2	6,930	0	0
Grant III.—Sanitation, etc.	10,508	15	1	10,418	0	0
Grant IV.—Miscellaneous	1,060	6	6	220	0	0
Total...	23,340	8	1	22,328	0	0

31. The chief item of expenditure under the head of Grant I. was the maintenance of road avenues. Rupees 4,720 were allotted for this purpose during the year, out of which Rupees 4,535-7-4 were expended.

32. Education.—Under the head of Education Rupees 7,082-4-2 were expended. Out of this sum Rupees 2,107-7-6 were spent towards the maintenance of the Deputy Inspector of Schools and his establishment, and Rupees 1,155-8-0 on the staff of Inspecting Schoolmasters, of whom there are two, one for the taluqs of Tanjore and Combaconum, and the other for those of Mannargudi and Pattukottah. Rs. 464-14-0 were paid to schools as Salary grants. There were six schools of this class as noted in the margin, of which the one at Candamangalam was abolished about the middle of the year, and the grant for the same was consequently stopped. There were 177 boys taught in them, with an average attendance of 138. The school at Melakaveri was in a languishing condition, but the Deputy Inspector of Schools reports that he has warned the Managers, and that he expects a speedy improvement. The other schools were doing well at the end of the year.

	No. of Pupils on the 31st March 1873.	Average daily attendance.	Cost. Rs.	A.	P.
Valangiman... ...	51	29	78	0	0
Natchiar Covil ...	44	40	90	0	0
Cottayur	30	28	114	12	0
Melakaveri ...	16	14	82	2	0
Tandankorai ...	36	27	90	0	0
Candamangalam ...	...	...	10	0	0
Total...	177	138	464	14	0

33. There were two schools maintained entirely out of Local Funds, viz., the Mahomedan School at Chukrapully, and the Girls' School at Pattucottah. The school at Chukrapully was established in the month of February last for the benefit of the Mahomedan community, who form almost the whole population of that place. Hindustani, English, and Tamil are taught in this school, and it has been placed under a Mahomedan uncertificated teacher, who is assisted by another

Hindu teacher who has passed the fifth grade certificate examination. The present strength of the school is about sixty, three-fourths of whom are Mahomedans and the rest Hindus. The school is progressing fairly, and its monthly cost is Rupees 25. The average attendance of this school was fifty-five.

34. The Girls' School at Pattucottah was established some years ago and maintained out of private local subscription, aided by a grant under the Result system. The Managers in the beginning of the year petitioned the Local Fund Board to take the school under their management altogether, as they were unable to carry on the management themselves, and the school was accordingly taken under the Local Fund Board with its endowment. The strength of the school is twenty-six, the average daily attendance being twenty, and its monthly cost Rupees 15. The school is progressing very satisfactorily.

35. Besides these, owing to the transfer of the Chuttrums to the Local Fund Board, the five schools noted in the margin attached to the Rajah's Chuttrums have, during the year under report, been placed under their management, although, for the reasons stated in paragraph 21 of this report, the particulars of charges with reference to them have not been exhibited in the statement. The schools are all of the middle class, and they were established under the sanction conveyed by the Board in their Proceedings,* dated 1st November 1869, No. 8,121, and are maintained entirely out of the funds of the several Chuttrums to which they are attached. In all these schools provision has been made for the encouragement of the study of Sanscrit, and free boarding in the Chuttrums is allowed to such pupils as are shown to be altogether without other means of support. Free boarding, however, has lately been very much discouraged, as it has been found to interfere to some extent with the progress of these schools. The subjoined table shows the strength of these schools .—

Ortanad, Nidamangalam, Rajamadam, Manamelkudi, and Minpessal.

* Communicated in G. O., R. D., dated 27th October 1869, No. 2,859.

Names of Schools.	No. of Pupils on the 31st March 1873.	Average daily attendance.
Ortanad	92	74
Nidamangalam	117	108
Rajamadam	35	30
Manamelkudi	42	32
Minpessal	38	33

The Deputy Inspector of Schools reports that the schools at Nidamangalam and Manamelkudi are progressing very satisfactorily and Ortanad School fairly, and that the others are in a tolerable condition.

36. Grants, amounting to Rupees 3,107-12-0, were made out of Local Funds to fifty-one schools, which were found under the rules qualified for aid under the Results system.

37. No Educational Unions were formed during the year. Deputy Collector Y. Alagasingari Naidu was deputed in the middle of the year 1872 for making the necessary arrangements and the collection of the requisite information for the above purpose, and this was nearly completed by about the end of the year. As, however, Government in their order, dated 28th March 1873, No. 426, have directed that no Educational Unions should henceforward be formed for the imposition of the house-tax the work has been discontinued, but it is expected that the information already collected will enable the Local Board to form a correct opinion on the educational wants of the circle, and to adopt such measures with the funds at their disposal as would further this object.

38. The work of the two Inspecting Schoolmasters during the year has been confined only to the superintendence and examination of the indigenous Pial Schools of the circle.

39. SANITATION.—The only dispensaries within the circle are those attached to the Rajah's Chuttrums which were transferred to the Local Fund Board about the middle of the year. The transactions relating to these institutions will be noticed in the report on Special Funds.

40. The Vaccine establishment for the whole district consists of one Superintendent and twelve Vaccinators, and cost Rupees 2,591-2-1 during the year. This sum has been distributed between this and the Negapatam Circle according to their population. The subjoined table shows the operations of this establishment in the Tanjore Circle :—

Taluqs.	Population exclusive of that in the Municipalities.	Number of Vaccinators in each Taluq.	Total number vaccinated.	Successful.	Unsuccessful.
Tanjore	2,92,028	2	2,194	1,897	297
Combaconum	2,95,835	1	1,412	1,355	57
Mannargudi	1,43,945	1	1,144	1,019	125
Pattucottah	2,38,245	2	3,994	3,709	285
	9,70,053	6	8,744	7,980	764
Dispensaries attached to six Rajah's Chuttrums	...	6	6,127	5,849	278

41. It will be seen from the above-mentioned table that the number of successful cases to the population amounts to 1 in 110, and that the average number for each Vaccinator is 1,330.

42. There are besides six Vaccinators employed out of the funds of the Rajah's Chuttrums, and their operations are confined to the villages round the Chuttrums. There were 6,127 persons vaccinated by this establishment, of which in 5,849 cases the vaccination was successful, giving an average for each man of 975.

43. In their order, dated 24th January 1873, No. 80, Government drew the attention of the Local Fund Boards to the remarks of the Sanitary Commissioner on the inadequacy of the strength of the Vaccine establishment maintained by them, but the Board considered the subject at their Meeting held on the 18th February 1873, and were of opinion that the present staff of Vaccinators maintained by them, including those attached to the Rajah's Chuttrums, were, if properly worked, quite sufficient for the wants of the population, and that they were accordingly not prepared to increase the number of Vaccinators.

* Rupees 1,457-12-7.

It is to be observed that the cost* of the Vaccine establishment under the direct management of Government amounts for this circle to about Rupee 1-1-6 for every successful case, whereas in Municipalities 4 Annas for every case has been accepted as the ordinary rate.

44. Rupees 2,694-4-5 were expended in digging and cleansing tanks and wells situated within this circle. Out of this sum Rupees 844-12-0 were contributed by the villagers themselves.

45. Rupees 147-10-0 were spent in making Sanitary arrangements during the Saptastanam and Tulacaveri bathing festivals at Trivadi. On the former occasion a Hospital Assistant was deputed to the place for affording medical aid to the crowds of pilgrims in case of any epidemic breaking out. The arrangements were satisfactory, and there were no cases of cholera or other diseases reported.

46. Rupees 49-4-4 were spent towards the maintenance of the establishment entertained in the Travellers' bungalow at Trivadi made over during the year to the Local Fund Board as noticed in paragraph 27.

47. The sums of Rupees 2,540 and 3,620, entered as contributions from Local Funds for the Dispensaries of Combaconum and Mannargudi respectively, have reference to the sums paid by the Board to the Municipal Commissioners of those towns for the maintenance of those institutions for the years 1871-72 and 1872-73. It will be seen from the last report that the contribution on account of these institutions for the year 1871-72 was not paid within that year, as the amounts had not then been settled.

48. There were eleven Meetings of the Local Fund Board during the year under report against six in the year preceding, the average attendance in each being six. The attendance of the members is given below:—

Names of Members.	Number of Meetings attended by each.
Official Members.	
1. President	11
2. The District Engineer	6
3. Range Officer, Tanjore	5
4. Inspector of Schools, 4th Division ...	1
5. A. Strinivasa Row, Deputy Collector, Tanjore	11
6. Y. Alagasingary Naidu, Deputy Collector, Mannargudi	4
7. C. Sama Row, Deputy Inspector of Schools.	7
8. The Zillah Surgeon, Tanjore	...
Non-Official Members.	
9. M.R.Ry. K. Raghunatha Row, Vice-President	2
10. Do. Viru Vandiar of Pundi... ...	8
11. Do. Ramasamier, Mullavassal (died).	2
12. Do. Krishna Mudaliar, Kottur ..	3
13. Do. Gopu Subroya Chettiar, Combaconum...	2
14. Do. Muttusamy Iyer, Puttucottah ...	3

ENCLOSURE No. 1.

Extract from the Proceedings of the Local Fund Board of the Tanjore Circle, dated 15th September 1873.

* * * * *

READ Proceedings of this Board, No. 66 of 1873, and also the draft report on the operations of Local Funds of this Circle for 1872-73 submitted by the President.

Resolved that with a few slight alterations suggested by some of the members the report be passed, and the President be requested to submit the same to the Board of Revenue.

* * * * *

(Signed) D. ARBUTHNOTT,
President.

(True Copy.)

(Signed) D. ARBUTHNOTT,
President.

EXD. J. Tulloch.

19

VALLAM, 22nd October 1873.

No. 364.

From the Hon. D. ARBUTHNOTT,

President of the Local Fund Boards, Tanjore,

To H. E. STOKES, ESQ.,

Acting Secretary to the Board of Revenue.

I HAVE the honour to forward copy of a Report of the Vice-President of the Negapatam Circle on the working of the Local Fund Board in the year 1872-73, together with the prescribed Statements.

2. As the report explains in detail the working of the Board, I have little to add to what is contained therein.

3. I have, however, corrected in the form of marginal notes, one or two inaccuracies found in the report.

From H. J. STOKES, Esq., Vice-President of the Local Fund Board, Negapatam Circle, to the Hon. D. ARBUTHNOTT, President of the Local Fund Boards, Tanjore, dated Negapatam, 14th October 1873, No. 140.

I HAVE the honour to submit our Report on the operations of the Local Funds of the Negapatam Circle during the year 1872-73, accompanied by the usual Statements in the prescribed form.

2. STATEMENT No. 1.—The actual Receipts of the Local Funds during the year amounted to Rupees 2,14,419, against an estimate of Rupees 2,01,104 made up of the following items:—

Items.	Actuals.	Estimate for 1872-73.	More than Estimate.	Less than Estimate.
	RS.	RS.	RS.	RS.
Balances	...	...	...	...
Road Fund	32,436	14,744	17,692	...
Union Fund	...	...	...	...
Endowment Fund	...	...	...	...
General Fund	12,177	30,020	...	17,843
Allotment from General Revenue	...	...	...	...
Provincial Funds. Grants for Public Works ...	13,160	13,160	...	...
Special Funds	...	...	...	...
Surplus Pound Fund	6,437	3,100	3,337	...
Avenues	7,007	6,000	1,007	...
Fishery rent	10,152	8,000	2,152	...
Miscellaneous	169	100	69	...
Rates and Taxes	...	...	...	...
Cess on land	...	...	...	...
Road-cess under Act III. of 1866,3907 ... ... Land-cess IV. of 1871, 1,26,907	1,30,815	1,23,000	7,815	...
Tolls	...	...	...	...
House-tax	...	...	...	...
Fees in Schools, etc.	...	...	...	...
Contribution from Municipalities	...	...	...	...
For Roads	...	1,000	...	...
Education	324	...	...	...
Hospitals and Dispensaries and Miscellaneous.	167	...	...	...
Miscellaneous	757	350	407	...
Miscellaneous Debt Accounts	817	...	...	...
Total...	2,14,419	2,01,104	...	...

3. Before explaining the fluctuations, we may mention that the figures entered in the column of estimate for 1872-73 in the above Statement differ from those entered in the printed Budget for the year as regards a few of the items. The cause of this difference is that when the Budget for 1873-74 was framed, the estimate for 1872-73 was likewise modified, with reference to the actuals of a few months then ascertained. The altered figures for 1872-73 which were entered in the Budget for 1873-74 passed by the Government and circulated with the Board's Proceedings, No. 964, dated 9th June 1873, have now been adopted throughout.

4. Balances.—The opening balance of the Road Fund was Rupees 17,692 more than the estimate as per margin. When the Budget for the year under report was framed, the Road and General Fund balances were estimated at Rupees 1,630 and 10,860 respectively, which were subsequently changed to Rupees 14,744 and 30,020 with reference to the actual balance under these heads given in the last year's report. These figures which represented the actual balance have, however, been subsequently altered, with reference to Board's Proceedings of the 25th June 1873, No. 1,111. This alteration seems to have been made by the Board of Revenue under advice from the Accountant-General.

	Rs.
Actuals	32,436
Estimate	14,744
	17,692

5. Special Funds.—The revenue under this head during the year was Rupees 23,765, against an estimate of Rupees 17,200, the chief items being Surplus Pound Fund, Avenues, Fishery Rent, and Miscellaneous.

6. Surplus Pound Fund.—This is another of the items in which the Budget Estimate was subsequently altered, the original estimate Rupees 6,200 being changed into Rupees 3,100. The actual receipt exceeded the estimate by Rupees 3,337. This is owing to the surplus proceeds of Pounds in the year 1871-72 being omitted through oversight to be brought to account within that official year, as was observed in our past year's report. The figure now given, therefore, represents not only the realization of the year under repor, but of the preceding one also.

7. Avenues.—The estimate of receipt under this item was Rupees 1,500, which was subsequently altered into 6,000, but the actual receipt is about 7,007 or Rupees 1,007 more than the estimate. The difference is caused by the heavy storms of 30th April and 1st May 1872 which blew down a large number of trees skirting the roads in different parts of the district.

8. Fishery Rent.—A sum of Rupees 10,152 was realized under this head, while Rs. 8,000 only was estimated as the probable receipt. The increase of Rupees 2,152 is due to the fact that a large amount of arrears which remained uncollected during the preceding year was collected in the year under report.

9. Miscellaneous.—The receipt of Rupees 169 under this head is the sum of the following items :—

	Rs.	A.	P.
Interest on arrears of Fish Rent	11	0	9
Sale Proceeds of Village Topes, etc., on road sides	137	7	5
Receipts on account of Bandy-stand at Anikara Chuttrum	1	5	3
Refund from the amount paid for erecting pandals in the Travellers' Bungalow at Shiali	19	1	0
	168	14	5

10. Land Cess.—The entire land cess including the collections expected from the road cess under Act III. of 1866 was at first estimated at Rupees 1,18,000, and subsequently at Rupees 1,23,000 as noted in paragraph 3. The amount realized was Rupees 1,30,815. The difference of Rupees 7,815 is attributable chiefly to the following two causes :—

First.—The Taluq Treasuries were kept open during the year 1872-73 till the last day of March, whereas in the preceding year, they were closed some days before the end of that month, under instructions of the Accountant-General. This change in practice had the effect of transferring to the year under reference, so much of the collections of 1871-72 as was realized on the last few days of March, and it was just the time when remittances on account of Land Revenue were very largely received at the several Treasuries.

2nd.—The Mirassidars paid up their kists for March very readily, owing to the high price of grain which enabled them to dispose of their stock at a good profit.

11. Contributions from Municipalities.—We estimated the probable receipts from the Negapatam Municipality for the repair of the Nagore Bridge at Rupees 1,000, but no portion of it was realized within the year; a third part of the actual cost of the repair (viz., Rupees 300) was realized—(*s.i.c.*)

N. B. by the President. It should be added in the year 1873-74.

12. Under the head of Miscellaneous Receipts there was Rupees 757, of which Rupees 605 represents the fees collected in the Travellers' Bungalows at Shialli and Tranquebar together with the amount transferred from Special Funds. Rupees 54 is the recovery of the excess of the sum paid on account of the Controlling Establishment at the Presidency for 1871-72, as per Accountant-General's letter, No. 6,097, dated 15th October 1872. Rupees 80 is a contribution paid by the villagers towards digging a tank. The other heads of revenue need no explanation.

13. No tolls were levied during the year nor was the house-tax imposed.

14. Statement No. 2.—Statement No. 2 shows the total expenditure of the Local Funds in the Circle, viz., Rupees 1,24,254, which, deducted from the total assets of Rupees 2,14,419, as given in paragraph 2 above, leaves a balance of Rupees 90,165 made up of the following :—

	Rs.
1. Road Fund	44,713
2. Union do.	...
3. Endowment do.	...
4. General do.	45,451

15. The expenditure is as follows:—

	Rs.
Grant I.—Public Works	1,07,798
Do. II.—Education	4,127
Do. III.—Sanitation, etc.	10,574
Do. IV.—Miscellaneous	1,319
Debt Accounts	436
Total...	1,24,254

The total estimated expenditure was Rupees 1,68,684, to which an additional allotment of Rupees 18,160 was subsequently added, increasing the estimate to Rupees 1,86,844 and the actual expenditure fell short of the estimate by Rupees 62,590. The difference will be explained when we notice the minor funds comprising the Local Funds.

16. Road Fund.—Statement No. 3 shows the receipts of the Road Fund (including the actual balance on the 1st of April 1872) which is Rupees 1,51,211 and the expenditure is Rupees 1,06,497, thus leaving a balance of Rupees 44,714; an abstract of the Statement is given overleaf :—

RECEIPTS.

Items.	Actuals.	Estimate.	Difference.
	Rs. A. P.		
1. Balance of 1871-72	32,436	14,744	+ 17,692
2. Cesses—			
Road Cess... ... ... 3,907 3 10			
Two-thirds of Land Cess 84,604 13 6			
	88,512	82,000	+ 6,512
3. Additional appropriation from the Land Cess...	...	27,030	— 27,030
4. Grants from Government—			
(a) Provincial Funds...	13,160	13,160	...
(b) Special Funds—			
Surplus Pound Fund	6,437	3,100	+ 3,337
Fishery...	10,152	8,000	+ 2,152
Miscellaneous	148	100	+ 48
5. Tolls	...	...	...
6. Contribution from the Negapatam Municipality for Nagore bridge ...	...	1,000	— 1,000
7. Other minor items	364	100	+ 264

CHARGES.

Items.	Actuals.	Estimate.	Difference.
Communication ... {1. New Works ...	25,837	60,189	— 34,352
{2. Repairs... ...	53,127	61,318	— 8,191
3. Establishment—			
(a) Petty Establishment	4,092	4,720	— 628
(b) Share of cost of Public Works Supervision chargeable to Road Funds ...	19,945	17,890	+ 2,055
(c) Charges in connection with Tolls.	...	...	...
(d) Share of cost of Controlling Establishment at the Presidency, Collector's and Local Board's offices...	914	990	— 76
(e) Contingencies...	343	500	— 157
4. Tools and Plant	950	710	+ 240
5. Contribution to Municipality—			
To Negapatam for Road No. 36 ...	1,200	4,990	— 3,790
6. Reserve	...	12,150	— 12,150
7. Miscellaneous Debt Account	85	...	...

In addition to the two-thirds of Land Cess and the whole of Road Cess under Act III. of 1866, a sum of Rupees 27,030 was proposed in the budget to be appropriated to the Road Fund from the General Fund made up of the other third, together with some other items. But no appropriation of this kind was found necessary during the year, the other sources of Road Fund income alone more than meeting the requirements of the purposes for which the funds under notice are applicable.

17. From the Statement above, it will be seen that the total expenditure on New Works and Repairs was Rupees 25,838 and 53,127 against estimates of Rupees 60,189 and 61,318 respectively, thus leaving about Rupees 34,351 unspent on New Works and Rupees 8,191 out of the allotment for Repairs.

18. This decrease in the expenditure on Public Works is due to the unfavourable character of the season. In the middle of the working season, and at a time when every exertion was being made to push on the works under construction, the heavy storms of the 30th April and 1st May 1872, interrupted progress, and prevented the work being resumed for some time.

19 The expenditure for Original Works was incurred on sixteen new works, as will be seen from the Statement No. 4. All these works except three, are, it is observable, such as have been begun before the commencement of the year under report, Rupees 53,127 was spent on the maintenance and usual repair of roads in the Circle.

20. The roads, which are mostly of mud, are in fair order, except after very heavy rain or prolonged drought.

21. The subjoined Statement shows the number of inches of road constructed and maintained in the Circle during the year under report—

Taluqs.	Number of miles maintained in good order.	Number of miles of new roads completed.	Number of miles of new roads in progress.	Remarks.
Mayaveram ...	114¼	5	...	
Shiali	83¾	9	...	
Nannilam ...	149	6½	...	
Negapatam ...	86½	12½	...	
Tritrapundi ...	39	...	13½	
Total...	472½	34	13½	

22. The next item which calls for attention, is the difference, between the estimate and actuals under the head of cost of Public Works Supervision.

	Rs.
Actuals	19,945
Estimate	17,890
	2,055

23. The cost of this establishment is debited to the accounts on the receipt of advices from the Accountant-General, so that we have no means of ascertaining the cause of this difference. Here it is to be observed that the cost of Public Works Supervision, amounts to more than 25 per cent., while the amount charged to this item was only 10 per cent. prior to the introduction of the Local Funds Act. The Board regard this large percentage as excessive, and as more than the fund can duly be expected to bear.

24. The difference of Rupees 628 in the provision for Petty Establishment is to be traced to the cause abovementioned.

	Rs.
Estimate	4,720
Actuals	4,092
	628

25. A sum of Rupees 4,990 has been provided in the Budget for contribution to the Negapatam Municipality on account of the maintenance of Road No. 36. In a subsequent meeting of the Local Fund Board, this contribu-

tion was reduced to Rupees 1,200, and hence the difference between the estimate and the actual which is Rupees 3,790.

26. Union Funds.—There were no Unions formed, nor Union Schools started, in the Circle during the year. All that was done by way of education was the payment of grants-in-aid to some schools established by private agency. The table below shows the transactions of the Educational Department :—

Nature of the School.	Number of Schools in existence on the 31st March 1872.	Number of Schools started during the year.	Number of Schools closed during the year.	Total number of Schools remaining on 31st March 1873.	Average number of Scholars.
Aided Schools—					
Salary System ...	...	4	...	4	123
Result System ...	12	39	11	40	1,079
Unaided Schools ...	64	91	63	92	2,208

27. Salary Grants.—From the above Statement it will be seen that in the beginning of the year under report, this Local Fund Board had no school under their control which received salary grants, but four schools have since been taken over. They were started before the introduction of the Local Funds Act, and continued to receive aid from the Provincial Fund till the 1st of August 1872, when they were transferred from the category of the Middle to that of the Lower-class Schools, under Proceedings of the Director of Public Instruction, No. 1,259, dated 14th June 1872, a change which under the existing rules shifted the burden of maintaining them by grants in-aid from the Provincial to Local Funds. To this number no new school has been added, and thus the number existing on the 31st March 1873 was the same four, with an average attendance of 123 pupils. The grants paid to these during the year amounted to Rupees 220, which gives Rupees 1-12-7½ per pupil (for 8 months) as the average cost, under the salary system, of the lower class education of a pupil devolving on the public funds.

28. Of these four schools those at Komal and Chorakayúr are under Native management, while the other two are at Tranquebar, managed by European Missionaries. One of the last two is a girl's school, with an average attendance of fifty-two girls, taught by three Nuns. A monthly grant of Rupees 4 each is paid in aid of the salary of these teachers.

29. Results Grant.—A grant of Rupees 1,473 was paid to thirty-eight Lower class Schools under this system. So including the amount paid under the other system *i. e.* Rupees 220, the total grants-in-aid paid during the year amounted to Rupees 1,693 against a Budget allotment of Rupees 4,250. This large decrease is owing to the fact that a smaller number of schools than was expected claimed aid under the Result system, that system not yet being fairly developed.

30. On the 31st March 1872 there were in existence twelve Results Grant Schools, of which four were closed in 1872-73. To the remaining eight, thirty-nine new schools have been added, of which seven schools did not, however, live to the end, but were closed in the course of the year. The number of schools existing on the 31st March 1873 was forty, with an average attendance of 1,079 scholars.

31. Inspection.—The Inspecting staff of the Circle consists of a Deputy Inspector of Schools on a salary of Rupees 100, per mensem, with office and travelling allowances. He has the general supervision of schools in the circle. He examines and certifies the schools claiming aid under the payment for Results system. Under him are employed two Inspecting Schoolmasters ; the one whose salary is Rupees 35, per mensem, with batta of 8 Annas, per day, has the charge of the Negapatam, Nannilam and Tritrapundi Taluqs ; while the other drawing Rupees 30 with the usual batta has the taluqs of Shiali and Mayaveram for his range. Two-thirds of the cost of the Deputy Inspector's salary with the whole of the cost of the Inspecting Schoolmasters were met from the Local Funds. The total actual cost of Inspection was Rupees 2,433, against an estimate of Rupees 2,720. This sum as well as the grant paid, as above alluded to, was paid from the General Fund. The Board point out that Rupees 2,433 was paid for inspection against a tota of Rupees 1,693 paid for grants-in-aid.

The table below shows the work done by the several classes of officers :—

Officers.	Number of Schools once visited during the year.	Number of Schools twice visited.	Number of Schools thrice visited.	Number of Schools four times visited.	Total.
Inspecting Schoolmaster, Negapatam Range...	205	34	5	...	244
Do. do. Mayaveram Range ...	3	19	18	...	40

32. Endowment Fund.—Statement No. 7 refers to the receipts and charges of the endowed institutions in the circle. As the only institution of this kind in the Negapatam Circle is the Dispensary at Tranquebar, which has a funded capital of Rupees 23,000, secured in Government Promissory Notes, as was mentioned in our last year's report, the Statement shows the transactions of this Dispensary alone. The total receipts on account of the Dispensary was Rupees 167-14-5 (exclusive of Rupees 2,810 which was appropriated from the General Fund) and the expenditure Rupees 2,977 or Rupees 2,810, more than the receipts, and hence the appropriation. The details of the receipts and charges are given below :—

Receipts.				Charges.			
Items.	Actual.	Estimate.	Difference.	Items.	Actual.	Estimate.	Difference.
	Rs.				Rs.		
Balance	...	...	...	Fixed charges	1,168	1,302	—134
Interest	...	1,265	—1,265	Contingent charges ...	1,809	1,375	+434
Rents and produce of lands	55	55	...	Allotted for Public Works	...	...	...
Allotment from capital.	...	...	...	Allotted for education.	...	...	...
Contributions				Allotted for other purposes	...	...	...
Sale of medicines, etc.	112	100	+ 12				
Total...	167	1,420	+1,253	Total...	2,977	2,677	+300

33. General Fund.—We began the transactions of the year with an opening balance of Rupees 12,177, to which a receipt of Rupees 50,862 was added, thus increasing the total assets of General Fund for the year to Rupees 63,039, the chief items of revenue being those particularized below :—

Number.	Items.	Actuals.	Estimate.
		Rs.	Rs.
		12,177	30,020
1.	Balance	7,007	6,000
2.	Avenues	42,302	41,000
3.	One-third of Land Cess	324	...
4.	Contribution from Municipalities	15	...
5.	Hospitals	605	250
6.	Travellers' Bungalow		
7.	Contribution from private individuals in aid of works—	80	...
	For digging a tank	20	...
8.	Miscellaneous	388	...
	Advances recoverable	120	...
	Cash recoveries...		
	Total...	63,039	...

34. The total charges from the General Fund is Rupees 17,588, classified as below. This leaves a general balance of Rupees 45,451 on the 31st March 1873:—

	RS.
Grant I.—Public Works	2,300
Do. II.—Education	4,126
Do. III.—Sanitation Medical Service	10,405
Do. IV.—Miscellaneous	405
Advances recoverable	350
Total...	17,588

35. The only item of receipt which requires explanation and which has not been noticed above, is the sum of Rupees 324 under the head of Contributions from Municipalities. This is the amount received from the Negapatam Municipality as a contribution for Educational inspection.

36. Of the expenditure of Rupees 2,300 under Grant I., Rupees 278 were for the up-keep of Travellers' Bungalows; of which there are only two under the management of this Board. The remaining Rupees 2,022 was incurred in the maintenance of Avenues and a Village Tope for which the estimated expenditure was Rupees 3,030.

Talnqs.	Amount.
	RS. A. P.
Mayaveram	1,280 3 5
Shiali	404 14 5
Negapatam	586 14 9
Tritrapundi	366 0 0
Nannilam	546 13 4
Village Tope	179 0 0
Total...	3,363 13 11

37. The actual expenditure under this head was Rupees 3,363 as per margin. From this a sum of Rupees 1,341 had to be deducted, being the amount of difference between the annual Local Funds Account and Account Current for 1871-72. Hence Rupees 2,022, has been shown as the actual in the Accounts of this year.

[illegible] expenditure from the General [illegible] Chorakayur [illegible] has already been noticed with reference to the transactions of education in the Circle.

39. The receipt from the endowed institutions being insufficient to meet the charges, it had to be supplemented by appropriating Rupees 2,810 from the General Funds. The Board are not aware, as the Accounts of the Circle are kept, and the collections made at Tanjore, why the interest on the Dispensary Fund for the last year amounting to Rupees 1,265, has not been paid. Rupees 1,752 was spent for the maintenance of the Dispensaries that are unendowed, of which there are three in the Circle (viz.,) Shiali, Tranquebar Fort, and Tritrapundi.

N.B.—The Statement of Receipts and Expenditure are monthly submitted to the Local Fund Board. The interest on Promissory Notes was not drawn for last year, this has been done in the current year.

40. A cost of Rupees 1,133, against an estimate of Rupees 1,260 was incurred for the Vaccination Establishment. The cost of the whole of this establishment was, as in last year, distributed between the two Circles in proportion to the population of each. The Vaccine Department consists of a Superintendent on Rupees 35* per mensem, who supervises the whole district. There were two first class and three second class Vaccinators in the circle.

* This is incorrect. There is a Superintendent for the whole district and his salary is Rupees 70, per mensem. The charges on account of Vaccine Establishment are incurred for the whole district, and the cost debited to the Accounts of the two Circles in the proportion of the population in each.

41. The first two receive a salary of Rupees 18 each, per mensem, and one of them has the charge of the Negapatam Taluq, the other being employed in Shiali. The three second class vaccinators are attached to the Taluqs of Tritrapúndi, Nannilam and Mayaveram respectively, and receive a monthly salary of Rupees 10 each. To this staff of Government Vaccine Department, an additional second class Vaccinator on a salary of Rupees 10, per mensem, has been sanctioned during the latter part of the year, and he has been attached to Tranquebar, Poriyar, and suburbs in the Mayaveram Taluq, as requested by the inhabitants of Tranquebar.

The Statement below shows the operations of the Vaccine Department in the Circle :—

Taluq.	Population as per last census.	Number of persons vaccinated.	Number of successful cases.	Number of unsuccessful cases.	Number Unknown.
Shiali	1,08,795	1,288	1,192	21	75
Negapatam ...	1,51,596	1,837	1,636	35	166
Nannilam ...	2,05,951	1,146	1,086	17	43
Mayaveram ...	2,01,155	1,269	1,209	12	48
Tritrapundi ...	1,54,873	2,574	2,269	42	263
Total...	8,22,370	8,114	7,392	127	...

42 From this Statement it will be seen that the number of persons vaccinated during the year is nearly 1 per cent. of the total population of the circle.

43. Of the total number vaccinated, about 91·1 per cent. has been successful. Thus the cost of vaccination is Rupees 1,133 for 7,392 successful cases, or Annas 2 and 5 Pies per head.

44. For Sanitary Establishment, etc., a sum of Rupees 1,070 was expended during the year, against an estimate of Rupees 4,200. The difference is owing to a less number of villages than was expected applying for aid in cleansing the tanks. The amount is made up as follows :—

	RS. A. P.
Cleansing tanks and wells	976 2 0
Sanitary arrangement at fairs and festivals	86 2 8
Scavenging Villages	8 0 0
Total...	1,070 4 8

45. Contributions from Municipalities.—A sum of Rupees 1,580 was allotted in the Budget to be paid to the Negapatam and Mayaveram Municipalities for contribution towards the maintenance of the Dispensaries at those stations. The actual amount paid is Rupees 3,430, as is detailed below :—

Locality.	Actual RS.	Estimate. RS.
Negapatam Municipality	2,830	1,400
Mayaveram Do.	600	180
Total...	3,430	1,580

46. The figures for the current year, above given, include the contributions for the two years 1871-72 and 1872-73, as the amounts payable for 1871-72 were not paid to the Municipalities in the preceding year. The Local Fund and the Municipal Boards were not agreed as to the amount of contribution till the close of that year.

47. Moreover, a contribution of Rupees 180 was first proposed to be given to the Mayaveram Dispensary; but subsequently, on application made by the Municipal Commissioners of that town, the amount was raised to Rupees 300 a year. These circumstances explain the difference between the actual and estimate.

43. There were eleven meetings of the Local Fund Board held during the year ; and the number of members present at each meeting is given below, which gives an average of 3½ official to 2 non-official members :—

Dates on which meetings were held.	Number of Official Members that attended the meetings.	Number of Non-Official Members that attended the meetings.	Total attendance.
23rd April 1872	3	3	6
27th May 1872	2	1	3
21st June 1872	2	2	4
22nd July 1872	4	3	7
28th August 1872	2	3	5
4th September 1872	3	...	3
25th September 1872	4	3	7
18th October 1872	5	4	9
6th December 1872	5	1	6
17th January 1873	3	1	4
10th March 1873	5	3	8
11 Meetings...	38	24	62

(True Copy.)

(Signed) D. ARBUTHNOTT,
President.

Exd. G. A. Turton.

29

VALLUM, 17*th October* 1873.

No. 361.

From the Hon. D. ARBUTHNOTT,
President of the Local Fund Boards, Tanjore District,

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

I have the honour to request that you will be good enough to correct an error which has crept into my Report on the working of the Local Fund Board of the Tanjore Circle during the year 1872-73.

In paragraph 43 of the Report, I stated that the cost of the Vaccine Establishment amounted to Rupees 1-1-6 for every successful case of vaccinating. This is however incorrect, the proper amount being nearly 3 Annas only.

From the Hon. D. ARBUTHNOTT, President of the Local Fund Boards, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Tanjore, 15th November 1873, No. 399.

With reference to the Circular Memorandum of the Board, dated 20th June 1873, No. 867, I have the honour to submit, herewith, copies of the Reports on the working of the Tranquebar and Tritrapundi Dispensaries for 1872-73. These were received from the Negapatam Circle Board Office after the submission of the Report to the Board.

ENCLOSURE No. 1.

Report on the working of the Dispensaries at Tranquebar and Sheally for the official year 1872-73.

The climate on the whole, during the year ending 31st March 1873, has not been conducive to public health ; however, there has not been an epidemic of any sort in the district. In the beginning of the year, a few cases of small-pox and chicken-pox were reported in Poraiyar and surrounding villages.

The rainfall has been considerably above the average, and the heat, during the past month or two, excessive.

2. As already mentioned in my Annual Report, [the sum of Rupees (23,000) twenty-three thousand, which formed the capital of the Dispensary, was handed over to the Local Funds Board, Negapatam Circle, in November last, and the Hospital is now supported from the amount sanctioned in the General Budget of the Circle.

3. During the past year a Vaccinator and a trained Midwife have been procured for the district, and I opened lying-in-wards both at the Dispensary and its branch in the Fort. I am happy to be able to report that the inhabitants of all classes are beginning to value the services of the Nurse. I may mention that since the Vaccinator was sanctioned for Tranquebar and suburbs, the Public Vaccinator has been removed from the district, so that in the out-lying districts there is not, as far as I can learn, any vaccination carried on.

4. Hundred and twenty-five in-patients and 3,456 out-patients were admitted during the year, showing an increase of 182, including both classes, over the number in 1871-72. In 1871-72, the numbers were 122 in and 3,277 out-patients ; six deaths amongst the in-patients happened in the twelve months as follows ; one carbuncle followed by erysipelas of head, one primary syphilis, one stricture of urethra, one dysentery, one ascites, and one out-patient died from collapse.

5. As stated above, there has been no epidemic reported in the district.

6. The principal diseases were fevers of various types, rheumatism, both acute and chronic, and bowel complaints, none of them presenting any peculiarity calling for special remark.

7. The dry-earth system of conservancy is carried out, and, lately, I have had new brick flooring well-coated with coal tar laid down in the several latrines.

TRANQUEBAR
8th June 1873.

(Signed) H. G. ARCHDALL,
Zillah Surgeon.

(True Copy.)

D. ARBUTHNOTT,
President.

Annual Report of the Branch Civil Dispensary at Tritrapundi for the official year 1872-73.

Comparative Table of Sick treated in the Branch Civil Dispensary, Tritrapundi.

		1871-72.		1872-73.	
		In-patients.	Out-patients.	In-patients.	Out-patients.
Remained ...	Europeans	...	...	...	...
	Natives	...	26	...	18
Admitted ...	Europeans	...	2	...	...
	Natives	...	2,683	...	3,001
	Total...	...	2,711	...	3,019
Discharged ...	Europeans	...	2	...	...
	Natives	...	2,689	...	2,993
Died		...	2	...	6
Remaining		...	18	...	20

In submitting the Annual Report for the official year 1872-73, I beg to state that I am glad in being able again to report that this institution during the year has been useful to afford relief to 2,254 males, 613 females, 152 children of all castes, including eighteen cases which remained on the 31st March 1872.

The average daily number of sick during the year has been 20·33, which is nearly the same as in the year previous, but the number of admissions when compared with that of the last Return seems to have been exceeded by 316. This increase is owing to a greater number of fevers of intermittent character admitted during the third-quarter of the year under report, when the health of several villagers, who invariably applied for fever medicines, had been much affected by the change of weather.

2. I have often heard the public say that the native quacks who reside in their respective localities know very little of medicines, and that the benefits they derive from taking the English medicines are much and well-appreciated.

3. Notwithstanding that many Native Doctors labour under the deficiency of diagnosing the diseases, and administering suitable medicines to the public even according to their own native practice, and that they have not in fact learnt what the European treatment is, yet they invariably dissuade the people from putting themselves under it, when some of the poor fickle-minded public, being frequently misled by them, obtain at last no recovery, but meet with deaths imprudently caused by these men.

If the Government or the local authorities of respective districts be pleased to publish a notice either in the Government or District Gazette, to the effect that the Native Doctors of every village under their jurisdictions would not be allowed to treat the general public unless they buy the *Compendium of English Medicines* in Tamil by one Pensioned Dresser Jaganaicalu Naidu, and learn it thoroughly with their own native sciences of medicines, I believe these set of quacks will have no reason to speak ill of European treatment, but themselves acknowledge its excellent effects.

4. The principal diseases admitted during the year under report have been Fevers 235, Acute and Chronic Rheumatism 123, Dyspepsia 80, Dysentery 40, Diarrhœa 144, Hepatitis 4, Injuries 142.

All the other diseases that have been entered in the Nominal Register, during the year under report, having fallen under the same classes and orders as in the last year, 1871-72, it would seem rather unfair to remark upon all, but a few cases of Cholera, which, after having first depended upon the aid of Native Doctors, sought me for relief and proved successful.

The Cholera above alluded to was said to have been brought into the station by the pilgrims, who, from Railway Station, Trivalore, then passed by this town to Point Calimere for bathing.

5. *Small-pox* had been prevalent during the months of April and May last in Muttuppettah, to which many, both adults and children, fell victims. The Government Vaccinator was then sent thither to vaccinate those who were unaffected, and got the disease much reduced in its strength.

One case of Small-pox has terminated fatally in the Cusbah in March last.

TRITRAPUNDY,
1st April 1873.

(Signed) G. VIRABHADRA MUDELLIAR, No. 523,
2nd Class Hospital Assistant in charge
B. C. Dispensary, Tritrapundi.

(True Copy.)

(Signed) D. ARBUTHNOTT,
President.

Exd. W. H. French.

Local Fd – Reports
Tanjore & Negapatam
Circles
1872 73

No. 2,210.

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

Read the following letters from the President, Local Fund Boards, Tanjore District :—

Dated 20th September 1873, No. 336.
„ 22nd October „ „ 364.
„ 17th „ „ „ 361.
„ 15th November „ „ 399.

THE Local Fund Reports of the Tanjore and Negapatam Circles for 1872-73 will be submitted to Government.

TANJORE.

2. RECEIPTS.—The President commences with a balance Rupees 6,867 more than the Accountant-General, and takes credit for Rupees 255 less under Miscellaneous Special Funds, Rupees 155 less under fees in Travellers' Bungalows, Rupees 75 more under balance of the old Public Bungalow Fund, Rupees 154 less under Public Works Receipts, and Rupees 274 more under Miscellaneous Debt Account. Thus the President makes the assets (inclusive of an opening balance of Rupees 67,763) Rupees 2,45,741, and the Accountant-General Rupees 2,39,087.

3. Taking the President's figures, the Revenue of the year, excluding the balance, was Rupees 42,869 more than in 1871-72. In the year under report, the Provincial Grant for Roads was higher by Rupees 940, Rupees 9,348 more were credited from the Surplus Pound Fund (nothing was credited in 1871-72), Rupees 1,972 more from Avenues, and Rupees 4,576 more from Fish and Grass rents. The Road and Land Cess yielded Rupees 24,327 more, and School Fees Rupees 4 more (nothing was collected in the previous year). The Tanjore, Combaconum, and Manargudi Municipalities contributed Rupees 643 on account of the cost of Educational Inspection. Fees amounting to Rupees 65, were collected at the Travellers' Bungalow at Trivady, which was handed over to the Local Fund Board during the year, with a balance of Rupees 153, and the Miscellaneous Debt Account gave Rupees 996, against nothing in the previous year. On the other hand, Miscellaneous Special Funds were Rupees 27 less, and Miscellaneous Receipts, which included Rupees 845 of subscriptions from ryots for digging tanks, Rupees 128 less.

G. O., Financial Department, 28th May 1872, No. 695.

4. The Provincial Grant for roads was fixed at Rupees 12,370 in G. O., Financial Department, dated 15th January 1872, No. 30.

5. The Surplus Pound Fund Receipts included the amount due for 1871-72, which was not credited to the Local Fund in that year through an oversight.

6. The heavy storms of the 30th April and 1st May 1872 caused a large number of trees to be blown down, and this was the chief cause of the increase under Avenues.

7. The increase under Fishery and Grass rents was due to the collection of a large amount of arrears due for the previous year.

8. The increase in the Road and Land Cess is explained to have arisen from two causes—first, from the Taluq Treasuries having been kept open till the last day of the year, instead of being closed a week beforehand as in the preceding year, whereby the collections of the last few days of 1871-72, at which time the remittances on account of Land Revenue pour in at the several Treasuries, were transferred to the year under report; and, secondly, from the high prices which prevailed in March 1872 having enabled the Merassidars to dispose of their stock of grain in that month to advantage.

9. Rupees 4 of fees were collected in the school at Chuckrapally established without the sanction of Government during the year for the benefit of the Mahomedan population of that village; but the continuance of the school has lately been sanctioned in G. O., Financial Department, dated 27th March 1874, No. 515.

10. Expenditure, Grant I., Public Works.—According to the Books of this Office, the following allotments were sanctioned for Public Works :—

	Rs.	Rs.
New Works.		
Communications by Public Works Department	58,165	
Do. by other Agency	495	
Sanitary and Miscellaneous by other Agency	4,040	
		62,700
Repairs.		
Communications by Public Works Department	68,065	
Sanitary and Miscellaneous by Public Works Department.	680	
		68,745
Total ..		1,31,445

11. The actual expenditure was—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
New Works.			
Communications by Public Works Department ..	47,689	49,102	48,024
Do. by other Agency	446	446	446
Sanitary and Miscellaneous by other Agency	4,535	1,241	1,212
	52,670	50,789	49,682
Repairs.			
Communications by Public Works Department ..	62,353	62,531	62,773
Sanitary and Miscellaneous by other Agency ..	....	21	1,530
	62,353	62,552	64,303
Total ..	1,15,023	1,13,341	1,13,985

12. Taking the expenditure given by the Controller of Public Works Accounts, 86·71 per cent. of the sanctioned allotment was expended. The falling off of expenditure occurred chiefly under New Works, Communications, and is said to be owing "to the unusual amount of rain which fell during the year and made the season unfavorable for carrying on Public Works operations."

13. On Establishments, the following expenditure took place :—

	President and Accountant-General.	Controller.
	Rs.	Rs.
Public Works Department supervision	30,590	33,832
Petty Establishment	4,738	4,032
Total ..	35,328	37,864

14. The Controller's debit for supervision is 30·53 per cent. on the expenditure by the Public Works Department, as entered in his account.

15. The expenditure on Tools and Plant was—

President.	Accountant-General.	Controller.
Rs.	Rs.	Rs.
318	1,128	1,131

16. Six hundred and sixty-one and a half miles of roads were maintained in good order, and 17¼ miles of new roads were in progress. No roads, newly projected, were completed during the year. Rupees 4,535 were spent upon Avenues out of an allotment of Rupees 4,720. As regards the general state of the roads, the President says, that the roads near Tanjore, where laterite is procurable for metalling are in excellent order, and that those in parts of the circle where sand only can be made use of, are, with some exceptions, in fair order. Most of them are not sufficiently elevated from the paddy fields they skirt, and to a certain extent get covered over with mud, in consequence, during the rainy season.

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

	Rs.
(1.) Road No. 57 from Tirukkatupalli to the G. S. I. Railway Station at Budalore	2,358
(2.) Metalling Road No. 15 from Combaconum to Nidamungalam ..	25,461
(3.) Road No. 81 from Tiruppendal to Temulgudi *viâ* Tirumalgudi and Audutorai	10,000
(4.) Improving Road No. 15 from Combaconum to Nidamungalam..	2,063
(5.) Re-forming Road No. 60 from Cattumavady to Arandanghy ..	2,191
(6.) Road in connection with the Pamaniyar and Corayar head-works from No. 15 near Nidamangalam along the Pennar north bank to join Road No. 38	3,000

18. The President debits Rupees 1,310 under Contingencies which are thus made up :—

	Rs.
Refund of Road Cess fines	101
Do. of deposit made by Ditch Contractor, the ditch having been made over to the Tanjore Municipality	1,023
Do. of subscriptions made for digging a tank	150
Do. of sale proceeds of Avenues	3
Fees for registering Fish rent Muchilikas	33
Total ..	1,310

The Accountant-General appears to have shown the expenditure under Grant IV.

19. A sum of Rupees 354 was paid away in contributions as follows :—

	Rs.
To Combaconam Municipality for Road Cess	104
„ Tanjore Municipality for Nursery at Sivagunga garden	250
Total..	354

The Nursery is for Avenue trees.

20. The total expenditure under Grant I. was Rupees 1,52,334 according to the President, and Rupees 1,50,152 according to the Accountant-General.

21. Grant II., Education.—One Deputy Inspector of Schools and two Inspecting Schoolmasters were employed. The work of the latter was confined to superintending and examining the indigenous Pial Schools of the Circle. Rupees 465 were paid in Salary Grants to six schools. One was abolished during the year, and the average attendance in the remaining five was 138. Fifty-one schools received Results' Grants, amounting to Rupees 3,108. The attendance at these schools should be reported.

22. There were two schools supported entirely from Local Funds, (excepting Rupees 4 of school fees collected in one of them), viz., the Mahomedan School at Chuckrapally and the Girls' School at Pattucottah. The first was established by the Local Fund Board without the authority of Government for the benefit of the Mahomedan community who form almost the whole population of Chuckrapally. It has been since sanctioned as already stated. Hindustance, English, and Tamil are taught by a Mahomedan uncertificated teacher, assisted by a Hindu 5th-Grade certifi-

cated teacher. The school is said to be progressing fairly; the average attendance was 55. Three-fourths of the pupils are Mahomedans, and the rest Hindus. The Girls' School was a Private Subscription School, and was taken under the management of the Local Fund Board during the year under report. It is said to be progressing very satisfactorily; the average daily attendance was 20.

23. There are five schools attached to, and supported from, the funds of the more important of the Rajah's endowed chuttrums in the Circle which were made over to the Local Fund Board in the middle of the year under report (G. O., Financial Department, dated 1st November 1872, No. 1,493); but to avoid confusion and inconvenience which will be caused by exhibiting the transactions of the institutions in two sets of accounts, they have been kept and are shown under Special Funds, and do not appear in the Local Fund Accounts of the Circle.

24. The expenditure under Grant II. was Rupees 7,082 according to the President, and Rupees 6,669 according to the Accountant-General.

25. Grant III., Sanitation.—The Local Fund Board had no Dispensaries of their own, but they paid Rupees 2,540 to the Combaconum Municipality, and Rupees 3,620 to the Mannargudi Municipality, being the contributions of two years (1871-72 and 1872-73) on account of the Dispensaries therein situated. Besides these there are six Dispensaries supported from the funds of the Rajah's Chuttrums, the transactions of which are exhibited in the Special Fund Accounts for 1872-73.

26. Eight thousand seven hundred and forty-four persons were vaccinated by six Taluq Vaccinators, at a cost of 2 annas 8 pies per subject, and 91·26 per cent. of the cases were successful. Besides these Vaccinators, there were six men employed out of the funds of the Rajah's Chuttrums, who attended to people in villages round the Chuttrums. Each of these Vaccinators operated on 1,021 persons, and in 95·46 per cent. of the cases, the operations were successful. Altogether about 1·53 per cent. of the population was vaccinated.

27. Under Sanitation, Rupees 2,694 were spent in digging and cleansing tanks and wells in the circle, and Rupees 148 in making sanitary arrangements during the Saptastanum and Tulacaveri bathing festivals at Trivady.

28. The Establishment in the Travellers' Bungalow at Trivady cost Rupees 49. The Accountant-General shows an expenditure of Rupees 207. Fifty travellers are reported to have used the Bungalow.

29. The President makes the total expenditure under Grant III. Rupees 10,509, and the Accountant-General Rupees 10,666.

30. Grant IV., Miscellaneous.—The cost of Controlling, etc., Establishments amounted to Rupees 1,310, but General Contingencies are shown to have cost Rupees 147 by the President, and Rupees 1,457 by the Accountant-General.

31. The Accountant-General debits Rupees 2,443 under "Write backs of erroneous credits of District Road Fund balance," which the President omits.

32. The charges under the "Miscellaneous Debt Account" aggregated Rupees 909 according to the President, and Rupees 889 according to the Accountant-General.

33. Balances.—Thus the President makes the total expenditure Rupees 1,72,291, which leaves a balance of Rupees 73,450. The Accountant-General makes the total expenditure Rupees 1,73,587, and the balance Rupees 65,500.

34. Local Fund Board.—There were eight official and six non-official Members on the Board. Eleven meetings were held, with an average attendance of six Members, four being official and two non-official.

NEGAPATAM.

35. Receipts.—The President begins the year with a balance Rupees 5,015 higher than the Accountant-General, and credits Rupees 10 more under Fishery and Grass rents, Rupees 10 less under Miscellaneous Special Funds, Rupees 131 more under balance of the Public Bungalow Fund, Rupees 440 less under Fees from travellers, Rupees 73 less under Miscellaneous, Rupees 315 less under Public Works Receipts, and Rupees 120 more under the "Miscellaneous Debt Account."

Thus the assets according to the President were Rupees 2,14,419, including an opening balance of Rupees 44,614, and Rupees 2,09,982, including a balance of Rupees 39,599 according to the Accountant-General.

36. The actual collections, without the balance in 1871-72, were Rupees 38,703 less than in 1872-73, when the Provincial Grant for roads was higher by Rupees 1,000, Rupees 6,437 against nothing in the previous year were credited from the Surplus Pound Fund, Rupees 4,825 more from Avenues, Rupees 25,747 more from Road and Land Cess, and Rupees 134 more from Hospitals. The Negapatam Municipality contributed Rupees 324 on account of the cost of Educational Inspection. Fees amounting to Rupees 193 were collected at the Tranquebar and Sheally Travellers' Bungalows transferred to the Local Fund Board during the year with a balance of Rupees 412. The "Miscellaneous Debt Account" gave Rupees 817. On the other hand, Fishery and Grass rents produced Rupees 374 less, Miscellaneous Special Funds Rupees 28 less, and Miscellaneous Receipts, which included Rupees 80 subscribed for digging tanks, Rupees 785 less.

G. O., Financial Department, 28th May 1873, No. 695.

37. The Provincial Grant for Roads was fixed at Rupees 13,160 in G. O., Financial Department, 15th January 1872, No. 30.

38. The Surplus Pound Fund, Avenues, and Road and Land Cess collections increased for the same reasons as those assigned in the case of the other Circle.

39. Expenditure, Grant I., Public Works.—A sum of Rupees 1,25,052 (the President makes it Rupees 1,25,827) was allotted for Public Works according to the Books of this Office.

	Rs.	Rs.
New Works.		
Communications by Public Works Department	60,589	
Sanitary and Miscellaneous (Avenues) by other Agency ..	3,030	
		63,619
Repairs.		
Communications by Public Works Department	60,143	
Sanitary and Miscellaneous (Avenues) by Public Works Department	1,290	
		61,433
Total ..		1,25,052

40. The actual expenditure was—

	President.	Accountant-General.	Controller.
New Works.	Rs.	Rs.	Rs.
Communications by Public Works Department ..	25,838	23,830	25,503
Sanitary and Miscellaneous by other Agency	2,022	3,936	3,118
	27,860	27,766	28,621
Repairs.			
Communications by Public Works Department ..	53,127	52,827	53,105
Sanitary and Miscellaneous by Public Works Department	278	278	....
	53,405	53,105	53,105
Total ..	81,265	80,871	81,726

41. The expenditure as given by the Controller is only 65·35 per cent. of the allotment. This is decidedly unsatisfactory. The reason assigned for this short expenditure, which is most

considerable under New Works of Communications, is the same as that given in the case of the other Circle, viz., the unfavorable character of the season; but much better results are shown in that Circle. From the Progress Report, it is observed that no expenditure whatever took place on the following works, though they had allotments :—

	Allotments.
	RS.
(1.) Improving Road No. 35 from Tritrapundi to Trivalore	5,000
(2.) Bridge over the South Rajan Voikkal, also restoring ten tunnels, and completing the earth-work on the road from Callimodu to Pamani	250
(3.) Repairing and re-building bridge on Road No. 26	100

Nothing is stated to show why the first allotment was not utilized, but, as regards the second and third works, it appears that delay was caused by the Range Officer rejecting, on inspection, the materials that had been collected.

42. The expenditure on Establishments was as follows :—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
Public Works Department, General Establishment..	19,946	19,946	22,297
Petty Establishment	4,093	3,117	2,861
Total ..	24,039	23,063	25,158

43. The Controller's debit for Public Works supervision is 28·36 per cent. of the expenditure incurred by the Public Works Department. The Local Fund Boards of both Circles consider this payment unduly heavy.

44. The President debits Rupees 951 under Tools and Plant, while the Accountant-General and Controller of Public Works Accounts debit Rupees 978

45. The President shows a charge of Rupees 343 under Contingencies which the Accountant-General exhibits under Grant IV.

46. Four hundred and seventy-two and a half miles of road were maintained in good order, 34 completed, and 13½ in progress. Rupees 2,022 were spent on Avenues and a Village tope. A sum of Rupees 278 appears to have been expended on the repairs of Travellers' Bungalows. The roads which "are mostly of mud" are, it is said, in fair order, except after very heavy rains or prolonged drought.

47. The principal works in progress during the year were—

	RS.
(1.) Re-forming a portion of Road No. 27 from Cottur to Sengandi, lying in the 4th Range	1,460
(2.) Road No. 51 from Muniyur to Talanayar, along the south bank of the Harichendranadi	10,665
(3.) Extending three sluices and constructing four new sluices on the roadway along the Vettar south bank to connect Roads Nos. 16 and 35	2,337
(4.) Cross-road No. 65 from No. 35, near Harichendranadi bridge, to Kivalore on Road No. 1	2,769
(5.) Road No. 68 from Puttur on Road No. 2 to Pudupatnam, near Devicottah, along the bank of Pudumaniyar	1,862
(6.) Bridge over the regulating works of Pandavayar and Vellayar on the Railway Feeder No. 58 from Koradacherri to join Road No. 23	1,673

48. A sum of Rupees 1,200 was contributed to the Negapatam Municipality for Road No. 36. Rupees 4,990 were entered in the Budget for the purpose, but at a subsequent meeting of the Local Fund Board, the contribution was reduced.

49. The expenditure under Grant I. was Rupees 1,07,798 according to the President, and Rupees 1,06,113 according to the Accountant-General.

50. GRANT II., EDUCATION.—The Inspecting staff employed in this Circle consisted of one Deputy Inspector and two Inspecting Schoolmasters. The Inspecting Schoolmaster of the Negapatam Range attended to 244 schools, and the Inspecting Schoolmaster of the Mayaveram Range to 40 schools. Salary Grants, aggregating Rupees 220, were paid to four schools, with an average attendance of 123 pupils. These schools belonged to the Middle Class, and received aid from Provincial Funds until the year under report, when the Director of Public Instruction transferred them to the Lower Class. Two of them are under Native management, and of the other two, which are under European management, one is a Girls' School presided over by Nuns. At the end of the year, there were 40 Results' Grants Schools, with an average attendance of 1,079 scholars; but of these, only 38 received grants, aggregating Rupees 1,473.

51. There were no Local Fund Schools in this Circle.

52. The expenditure under Grant II. was Rupees 4,127 as per the President's account, and Rupees 4,540 as per the Accountant-General's account.

53. GRANT II., SANITATION.—The Local Fund Board maintained three Dispensaries transferred to them, and contributed to two* in Municipalities. Of the three Dispensaries under the Local Fund Board, the Tranquebar Dispensary is an endowed institution, and the remaining two (Sheally and Tritrapundi) are unendowed institutions. The first has an endowment of Rupees 23,000 secured in Government Promissory Notes, which was made over to the Local Fund Board. The interest in the year under report was, however, not drawn in that year, but in 1873-74. In this Dispensary and its branch at Sheally, 125 in-patients and 3,456 out-patients, or 182 more, on the whole, than in 1871-72, were treated. Six of the in-patients died. In the Tritrapundi Dispensary there were 3,019 out-patients, against 2,711 in 1871-72, and six of them died, 2,993 were discharged, and 20 remained.

* 1. Negapatam.
2. Mayaveram.

54. Six Vaccinators, one of whom was appointed† during the latter part of the year, operated upon 8,114 persons, at a cost of 2 annas 2 pies each person, and 91·10 per cent. of the cases was successful. Nearly 1 per cent. of the population was vaccinated in this circle.

† G. O., Financial Department, 10th Oct 1872, No. 1,385.

55. The expenditure on Sanitation was incurred as shown below :—

	RS.
Cleansing tanks and wells	976
Sanitary arrangements at fairs and festivals	86
Scavengering villages	8
Total ..	1,070

56. The Establishment in the two Travellers' Bungalows cost Rupees 210. The Accountant-General shows an expenditure of Rupees 614. The number of the travellers who used them should be reported.

57. The President makes the total expenditure under Grant III. Rupees 10,574, and the Accountant-General Rupees 10,899.

58. GRANT IV., MISCELLANEOUS.—The cost of Controlling, etc., Establishments was Rupees 1,215, and General Contingencies Rupees 104 according to the President, and Rupees 448 according to the Accountant-General.

59. The Accountant-General shows Rupees 2,443 as the debit on account of "Write backs of erroneous credits of District Road Fund balance" which the President omits.

60. The charges under the Miscellaneous Debt Account aggregated Rupees 436.

61. Balance.—According to the President, the total expenditure and balance were Rupees 1,24,254 and Rupees 90,165, respectively, and according to the Accountant-General Rupees 1,26,095 and Rupees 83,887, respectively.

62. Local Fund Board.—Eleven meetings were held, with an average attendance of three official and two non-official Members.

BOTH CIRCLES.

63. A memorandum will be sent to the President, showing the particulars in which his accounts appear to be wrong. He will be requested to revise them in accordance with the Accountant-General's statements.

(A true Extract.)

Secretary.

To the Chief Secretary to Government, Financial Department,
with a printed copy of the President's Report.
„ the President, Local Fund Boards, Tanjore District.

Exd. A. Grubert.

Cotacs 26 Aug 1874 No 1435.

Recorded

Board of Revenue,
MADRAS.

1874.

Proceedings, 12th August 1874, No. 2,210.

Enclosure

Received

AUGUST.
No. 2,210.

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

Govt. of {1874} Madras.

Finl

To, The Board of Revenue,
&c

G. O. 2 Aug.t, 1874, No. 1435.

Nos. 173-174.

Tanjore & Trichinopoly Circles - Proc: of the Board of Revenue submitting with remarks the Local Fund Report of these Circles for 1872-73, recorded -