M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 2250	Press Mis.
145-149.	
Dated 20-11-1875.	

35/36

Not to be folded or roughly handled

Local Funds—Reports.

No. 148. Read the following Proceedings of the Board of Revenue, dated 10th June 1875, No. 1566:—

Read letter from the President of the Local Fund Boards, Coimbatore District, dated 24th March 1875, No. 13.

The Local Fund Report of the Coimbatore Circle for 1873-74 is herewith submitted for the information of Government.

2. In the subjoined Statement the receipts and charges of the year are compared with those of the previous year:—

Receipts.	1872-73.	1873-74.
	Rs.	Rs.
1. Balance	13,641	45,374
2. Provincial Grant for Roads ...	37,355	22,945
3. Do. for Schools...	3,300	1,650
4. Surplus Pound Fund	3,000	3,799
5. Ferry Rents	6,406	6,065
6. Avenues	1,223	1,573
7. Fishery Rent	1,067	1,102
8. Road-cess under Act III. of 1866	283	51
9. Land-cess under Act IV. of 1871	2,01,043	1,79,500
10. Tolls on Roads and Bridges ...	11,100	7,740
11. Fees in Schools and Training Institutions	38	44
12. Contribution from Dindigul Circle for Roads	1,047	...
13. Contribution from Nilgiri Circle for Inspection...	275	250
14. Contribution from Nilgiri Circle for Vaccination	762	72
15. Contribution from Coimbatore Municipality for Inspection..	500	250
16. Contribution from Erode Municipality for Inspection ...	...	200
17. Contribution from Erode Municipality for Vaccination ...	...	50
18. Sale proceeds of Books	33	312
19. Hospitals and Dispensaries ...	1,378	643
20. Miscellaneous Government Grant for Chuttrums	4,848	4,848
21. Contribution for works from private individuals	100	3,317
22. Market Rents	1,948	2,364
23. Sale of Materials	22	131
24. Do. of other property	190	192
25. Bungalow Fees	535	658
26. Public Works Receipts	1,091	129
27. Do. Refunds of Expenditure.	...	6,336
28. Miscellaneous	456	1
29. Miscellaneous Debt Account...	193	1,218
Grand Total ...	2,92,134	2,90,814

Expenditure.	1872-73.	1873-74.
New Works.	Rs.	Rs.
1. Communications. { By P.W.D. / By Other Agency.	40,140 / 1,109	74,223 / 250
2. Educational by P. W. D. ..	...	1,487
3. Sanitary and Miscellaneous. { By P.W.D. / By Other Agency.	... / 877	4,268 / 2,952
Repairs.		
4. Communications. { By P.W.D. / By Other Agency.	1,08,775 / 4,143	1,15,527 / 8,546
5. Sanitary and Miscellaneous... { By P.W.D. / By Other Agency.	2,789 / 2,474	2,577 / 2,872
6. Public Works Department Supervision	44,768	50,117
7. Petty Establishment	5,313	5,043
8. Tools and Plant	1,690	1,697
9. Contingencies...	34	...
Total Grant I. ...	2,12,112	2,69,564
10. Payment for Inspection ...	5,717	6,388
11. Local Fund Schools	740	861
12. Purchase of Books	198	625
13. Salary Grants	187	21
14. Results do.	9,908	13,256
Total Grant II. ...	16,750	21,151
15. Hospitals and Dispensaries ...	4,119	5,471
16. Vaccine Establishment ...	2,628	2,343
17. Sanitary Establishments, &c.	1,022	675
18. Markets	515	523
19. Choultries	4,371	2,940
20. Bungalow Establishments ...	343	463
21. Contribution to Coimbatore Municipality for Civil Dispensaries	645	859
Total Grant III. ...	13,643	13,174
22. Establishment at the Presidency, and in the Collector's and Local Fund Board's Offices, and Contingencies...	3,732	3,096
23. Other items	...	368
Total Grant IV. ...	3,732	3,464
24. Miscellaneous Debt Account...	523	2,457
Total Expenditure ...	2,46,760	3,09,810
25. Balance	45,374	— 18,996
Grand Total ...	2,92,134	2,90,814

3. RECEIPTS.—The assets of the year were Rupees 2,90,814, including an opening balance of Rupees 45,374. The actual receipts were Rupees 33,053 less than in the previous year, owing chiefly to a diminution of receipts under Provincial grants for roads and schools, land-cess, and tolls.

4. In 1872-73 the Provincial grant for roads included an ordinary grant of Rupees 20,240 and a special grant of Rupees 17,115 for a bridge and road. In the year under report the ordinary grant was continued, but a special grant of only Rupees 2,705 was made* for the construction of three† short Railway feeder roads.

* G.O., Financial Department, dated 14th May 1873, No. 637.

	RS.
† Mettoopoliem	345
Karamaday	360
Todialoor	2,000
Total ...	2,705

5. The Provincial grant for schools is that allowed for the Konghiem Middle Class School. In 1872-73 the receipts included the grant for the year, as also that for 1871-72.

6. The Road and Land-cess collections show a decrease of Rupees 21,775 compared with the collections of the previous year, and a decrease of Rs. 13,239 compared with the estimate of the year. This is attributed to the same cause as influenced the collections of land revenue in 1873-74, *viz.*, threatened scarcity.

7. The decrease in the receipts from tolls was owing partly to the transfer‡ of the Cauvery toll-gate at Bowany to the Salem Local Fund Board, and partly to the reduced price realized for the Todialoor toll on the Coimbatore and Mettoopoliem road, in consequence of the opening of the Nilgiri Branch Railway. The latter toll has been discontinued since 1st April 1874.

‡ Board's Proceedings, 4th February 1873, Miscellaneous No. 651.

G.O., Financial Department, dated 1st April 1874, No. 542.

8. The sum entered as contribution from private individuals was from the inhabitants of Carooi and Dharapuram for the construction of Dispensaries at those places.

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

	RS.	RS.
New Works.		
Communications by Public Works Department ...	70,890	
Do. by Other Agency	1,755	
Educational by Public Works Department	1,760	
Sanitary and Miscellaneous by Public Works Department	7,100	
Sanitary and Miscellaneous by Other Agency	2,050	
		83,555
Repairs.		
Communications by Public Works Department ...	1,17,374	
Do. by Other Agency	8,843	
Sanitary and Miscellaneous by Public Works Department	4,930	
Sanitary and Miscellaneous by Other Agency	2,384	
		1,33,531
Total ...		2,17,086

The actual expenditure was—

	President and Accountant-General.	Controller.
New Works.	RS.	RS.
Communications by Public Works Department	74,223	74,223
Do. by Other Agency	250	250
Educational by Public Works Department	1,487	1,487
Sanitary and Miscellaneous by Public Works Department	4,268	4,268
Sanitary and Miscellaneous by Other Agency	2,952	2,952
Total ...	83,180	83,180
Repairs.		
Communications by Public Works Department	1,15,527	1,11,467
Do. by Other Agency	8,546	8,546
Sanitary and Miscellaneous by Public Works Department	2,577	2,278
Sanitary and Miscellaneous by Other Agency	2,872	2,872
Total ...	1,29,522	1,25,163
Grand Total ...	2,12,702	2,08,343

10. It is observed that the figures shown against the first and third items under Repairs disagree. The difference, Rupees 4,060, in the first item is explained to be a recovery which the Controller deducts from the expenditure and the Accountant-General credits as a receipt. The difference, Rupees 299, in the third item is a debit by the Accountant-General, the nature of which has not been explained to the Local Fund Board. The Accountant-General is requested now to report upon it.

11. The President points out that the expenditure on New Works of communications by the Public Works Department includes Rupees 8,741 laid out from the Irrigation Cess Fund on irrigation sluices, &c., on the Arkencottah, Thadapally, and Calingaroyen channels of the district which the Controller has debited to Local Funds by mistake. The Controller is requested to arrange for the correction of this erroneous debit in the accounts of 1874-75. Deducting this sum from the total expenditure on works as shown by the Controller a sum of Rupees 1,99,602 is left, which is 91·02 per cent. on the total sanctioned allotment. Under New Works the expenditure was 89·09 per cent. of the allotment, and under Repairs 93·73 per cent.

12. The expenditure on Establishment was as follows:—

	President and Accountant-General.	Controller.
	RS.	RS.
Public Works Department General Establishment ...	50,117	48,228
Petty Establishment	5,048	4,890
Total ...	55,165	53,118

The difference in the two items is due to the Accountant-General having included debits appertaining to the previous year not brought to account by him in that year for want of timely intimation by the Controller of Public Works Accounts.

13. The charge for supervision as made by the Controller is 24·89 per cent. on the expenditure by the Public Works Department.

14. As Rupees 8,741 of the expenditure was erroneously debited to Local Funds, and will now be written back, a reduction in the cost of supervision must likewise be made. The Controller of Public Works Accounts is requested to arrange for the adjustment of the amount, *viz.*, Rupees 2,175, in the accounts of 1874-75. The President requests a further refund of cost of Public Works Supervision due on a charge of Rupees 2,970, which is stated to have been incurred by the Revenue Department on account of compensation for land, and for which no supervision allowance was due to the Public Works Department. This implies that the disbursements, amounting to Rupees 11,880, though made by the Revenue Department are shown as outlay by the Public Works Department. The President has given no particulars and the Board are unable to trace the charge, but the Controller is requested to report whether any and what disbursements for compensation for land made by Revenue Officers were debited in his accounts as outlay by the Public Works Department.

15. One thousand three hundred and sixty-six miles of road were maintained in good order, 35¼ miles of new road completed, and 22½ miles were in progress. Five Railway feeder roads were completed. Two bridges washed away by the floods of 1872 were restored, three bridges were raised, three tunnels were bridged. The Noyel bridge damaged in 1871 was replaced by a wooden girder bridge. The school house at Konghiem was under construction, as also buildings for the Chuttrums at Tirupoor and Talavady, and Dispensaries at Dharapuram and Caroor. Twenty-five Chuttrums and Musaferkhanas, certain Travellers' Bungalows, and four wells used by travellers were repaired, and avenues (6,851 trees) were maintained.

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

Works.	Expenditure in the year.	Amount of the Estimate.	Total Expenditure.
	RS.	RS.	RS.
1. Constructing a bridge of nine arches across the Ooppaur river	4,780	21,140	19,263
2. Do. a road from Dharapuram to Tirupoor Railway station and to Konghiem *via* the proposed bridge over the Ooppaur at Nunjunpoliem	2,699	36,090	16,617
3. Do. a road from Maliempoliem to Koslumady	7,271	14,030	14,272
4. Tracing and opening bridle-path from Hassanoor *via* Gudessal and Byloor to Aggipuram in Collegal Taluq.	6,997	1,46,800	21,013
5. Improvements to the road from Coimbatore Railway station to the Madura frontier at the Amravaty river..	5,544	40,000	5,544
6. Opening out the road from Collegal to the junction of Byloor and Locanhully trace	704	65,000	704
7. Repairing and improving the road from Coimbatore to Konghiem	3,500	28,200	3,500
8. Building a school house at Konghiem	1,487	2,760	1,487
9. Constructing a Chuttrum at Tirupoor	2,371	5,820	2,371
10. Do. do. at Talavady	1,444	3,720	1,444
11. Do. a Dispensary at Dharapuram	700	2,800	700
12. Do. do. at Caroor	2,000	3,100	2,000

17. The expenditure under Grant I. was Rupees 2,69,564.

18. Grant II., Education.—As in the previous year two Deputy Inspectors and five Inspecting Schoolmasters worked. Their salaries and allowances amounted to Rupees 6,388, of which Rupees 700 were recovered from the Municipalities and Local Fund Board named in the margin. The Deputy Inspectors examined the lower class schools for Results grants, and the Inspecting Schoolmasters prepared and inspected the 410 Pial Schools with 8,122 pupils, which drew 13,256. Salary grants, amounting to Rupees 21, due for the previous year were paid to the two schools marginally noted. In the year under report these schools were made Results Grants schools. There were two Local Fund Schools which were old rate schools. Their receipts and charges are as follow:—

	RS.
From Coimbatore Municipality	250
,, Erode do.	200
,, Nilgiri Circle Board	250
Total	700

Results grants amounting to Rupees

1. Katoor Tirumalanaiken poliem School.
2. Peria Agraharam School.

19. No new schools were established during the year. There were two Local Fund Schools which were old rate schools. Their receipts and charges are as follow:—

Konghiem and Sooloor.

Receipts.	RS.	Charges.	RS.
Balance	3,625	Fixed charges	861
Grant from Government	1,650	Public works	1,487
School fees	44	Total	2,348
		Balance	2,971
Total	5,319	Total	5,319

The attendance of pupils at Konghiem was forty-seven in four classes and a Sooloor fifteen in two classes.

20. The expenditure under Grant II. was Rupees 21,151.

21. Grant III., Sanitation.—The Local Fund Board maintained three Dispensaries and contributed to the support of the one in the Coimbatore Municipality. The Pollachy is an endowed Dispensary, with a funded capital of Rupees 21,000 invested in Bank of Madras shares. Interest, amounting to Rupees 630, was realized against an estimate of Rupees 1,260, showing that the investment for which a high premium is stated to have been paid yields only three per cent. instead of six per cent. as expected.

1. Pollachy.
2. Caroor.
3. Dharapuram.

22. The charges of the three Dispensaries aggregated Rupees 5,471, made up of—

	RS.
Medical Subordinates	3,095
Clerks and Servants	540
Diet of Patients	675
Medicines and Surgical Apparatus and Supplies	776
Contingencies	213
Miscellaneous—Rent, Furniture, &c.	172
Total	5,471

The charges of the Pollachy Dispensary amounted to Rupees 3,572, of which Rupees 643 were met from the interest and miscellaneous income of the institution, the remaining Rupees 2,929 being charged to the General Fund of the Circle.

23. The following statement gives the result as to treatment of the patients in the three Dispensaries :—

Dispensaries.	In-patients.	Out-patients.	Total.	Cured.	Dis-charged.	Died.	Remaining.
Pollachy	308	4,917	5,225	5,082	37	17	89
Caroor	1	2,737	2,738	2,703	...	...	35
Dharapuram	...	2,510	2,510	2,497	...	...	13
Total ...	309	10,164	10,473	10,282	37	17	137

24. One Superintendent, eleven permanent and two temporary Vaccinators operated on 22,695 persons at a cost of Anna 1-7 per case and 93·86 per cent. of the cases were successful. The number of operations shows a decrease compared with that of the previous year.

25. Out of a Budget allotment of Rupees 2,500, Rupees 675 were expended on Sanitation as detailed below :—

	RS.
Cleansing tanks and wells	80
Improving village sites	100
Sanitary arrangements at fairs and festivals	204
Scavengering of villages and towns	291
Total ...	675

The President appears to take much personal interest in the furtherance of village sanitation.

26. There are ten markets in the Circle. The fees collected in them amounted to Rupees 2,364, while the establishment maintained for collecting the fees and cleansing the market places cost Rupees 523.

27. The receipts and charges of the fifty-one endowed Choultries under the control of the Local Fund Board are shown below :—

Receipts.	RS.	Charges.	RS.
Balance	1,684	Establishment	2,363
Government Grant	4,848	Contingencies	578
		Public Works	3,275
			6,216
		Balance ...	316
Total...	6,532	Total ...	6,532

The local Board have re-organized and reduced the cost of the Choultry establishment and have effected a considerable saving, which they have devoted to the improvement and extension of the Choultries.

28. Only eight Travellers' Bungalows were transferred to the Local Fund Board in 1872-73. Eleven other Bungalows, which were in charge of the District Officers, were taken over by the Local Fund Board in December 1872 ; but Government having declined to sanction this arrangement the Bungalows were retransferred to the District Officers. The receipts and charges consequently appertain to nineteen Bungalows. Of the eight Bungalows one was rented, one (at Chengapally) was not used at all during the year, and the remaining six were used by forty-eight travellers, who paid Rupees 93-12-0 as fees.

G.O., Financial Department, 5th January 1874, No. 5.

Proceedings of the Madras Government, Financial Department,
20th November **1875.**

29. The expenditure under Grant III. amounted to Rupees 13,174.

30. Grant IV., Miscellaneous.—The expenditure under this grant was Rupees 3,464.

31. Balance.—The total expenditure, including Rupees 2,457 debited to the Miscellaneous Debt account, was Rupees 3,09,810, leaving a deficit of Rupees 18,996. This deficit results from a debit balance of the large sum of Rupees 32,841 in the Road Fund and a credit balance of Rupees 13,845 in the General and Endowment Funds.

32. Local Fund Board.—There were thirty-five members on the Board exclusive of the President, and only nineteen (eleven official and eight non-official) of them attended Meetings. Twelve Meetings were held during the year and the average attendance was six. The attendance of each class of members at the Meetings should be reported.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 149. Order thereon, 20th November 1875, No. 2250.

The Government regret to observe the discrepancies noticed by the Board in paragraphs 9, 10, and 11 of their Proceedings. Considering that the report is submitted fifteen months after the close of the year to which it relates, there does not appear to be any reason why the adjustment of the accounts should not ere this have been satisfactorily effected.

2. The greater part of the debit balance of Rupees 32,841 in the Road Fund appears to be accounted for by the excess allotment of Rupees 11,298 mentioned in paragraph 7 of the Collector's letter, and by the charge of Rupees 16,297 for supervision mentioned in paragraph 30. The further excess, which is not large, appears to have been adjusted in the following year.

3. To enable the Government to draw a parallel between the expenditure under the different grants and the income which may approximately be regarded as pertaining to each, the Board of Revenue are requested to see that Returns according to the three forms given below are submitted in future with the yearly report on each circle. The first of these forms is identical with Budget Form No. II. attached to the Local Fund Rules, and the other two forms are prepared in imitation of it, the one-third land-cess, it will be noted, is divided equally between Education and Sanitation, and it is believed that the various local endowments will be found to fall naturally under one or other of these two heads.

Proceedings of the Madras Government, Financial Department,
20th November 1875.

Should any modifications of these forms suggest themselves to the Board of Revenue, they are requested to state their views to the Government. It is observed that no general report has been received since the year 1871-72.

(True Extract.)

Officiating Chief Secretary.

To the Board of Revenue.
,, Accountant-General.

Exd. T. O'Connor.

D... of Receipts and Expenditure on account of Road Fund for 187...

Receipts.	Amount.		Remarks.
	Rs.	A.	P.	
1. Balance				
2. Two-thirds Land-cess				
3. Additional appropriation				
4. Grants from Government—				
(*a.*) Provincial Funds				
(*b.*) Special Funds				
5. Tolls				
6. Contributions from other Circles, Municipalities, &c., for roads.				
7. Miscellaneous				
Total ...				

Expenditure.	Amount.		Remarks.
	Rs.	A.	P.	
1. New Works				
2. Repairs				
3. Expenditure by Public Works Department*				
4. Establishment—				
(*a.*) Petty Establishment ...				
(*b.*) Share of Public Works Supervision				
(*c.*) Establishment for Tolls and Ferries				
(*d.*) Share of Establishment at the Presidency and in Collectors' and Local Fund Offices				
5. Contingencies				
6. Tools and Plant				
7. Contribution to other Circles and Municipalities for roads				
8. Reserve				
Total ...				
Balance ...				

* This should be entered in red ink and not be included in the Total.

9

DETAILED STATEMENT of Receipts and Expenditure on account of Education for 187 .

Receipts.	Amount. RS.	A.	P.	Remarks.	Expenditure.	Amount. RS.	A.	P.	Remarks.
1. Balance (one-half of General Fund Balance)					1. Public Works				
2. Provincial Grant for Education.					2. Cost of Public Works Supervision				
3. One-sixth Land-cess					3. Tools and Plant				
4. Fees in Schools					4. Appropriation to the Road Fund				
5. Contributions					5. Inspection				
6. Receipts from Endowments ...					6. Local Fund Schools				
7. Miscellaneous					7. Grants-in-aid—				
					(*a.*) Salary Grants				
					(*b.*) Results Grants				
					8. Schools aided on the mixed system...				
					9. Miscellaneous				
					10. Share of the cost of the General management...				
Total ...					Total ...				
					Balance ...				

DETAILED STATEMENT of Receipts and Expenditure on account of Sanitation for 187 .

Receipts.	Amount. RS.	A.	P.	Remarks.	Expenditure.	Amount. RS.	A.	P.	Remarks.
1. Balances—					1. Public Works				
(*a.*) Endowment Fund					2. Supervision				
(*b.*) One-half of General Fund...					3. Tools and Plant				
2. Provincial Grant					4. Establishment—				
3. Special Funds					(*a.*) Hospitals...				
4. One-sixth Land-cess...					(*b.*) Vaccination				
5. Endowments—					(*c.*) Sanitation				
(*a.*) Interest					(*d.*) General management and Supervision				
(*b.*) Rents					5. Hospitals—General charges...				
(*c.*) Contributions—Sale of Medicines, &c.					6. Vaccination do. ...				
6. Contributions from other Circles and Municipalities					7. Sanitation do. ...				
7. Miscellaneous					8. Medical Practitioners				
					9. Markets				
					10. Choultries				
					11. Miscellaneous				
					12. Additional appropriation to the Road Fund				
Total ...					Total ...				
					Balance ...				

OFFICIAL MEMORANDUM.

From Financial Department.

No. 15

Madras,

Dated 22 November 1875.

Received

The Under Secretary to
Government, Public, &c., Departments

is directed to request the
Acting Secretary to
the Board of Revenue
to be good enough to
have statements in
the usual form
prepared showing the
receipts and charges
on account of roads,
education, and sanita-
tion separately in the
records

Govt. of {1875} Madras.

FINANCIAL.

To

The BOARD of REVENUE,

&c., &c., &c.

Dated November, 20th.

Issued

Recd *Encl.*

G.O., 20th November 1875, No. 2250.

NOVEMBER.
Nos. 148-149.

Local Funds—Reports.—Orders passed on the Local Fund Report of the Coimbatore Circle for 1873-74.

several Local Fund
Circles for 1873/74.

It is requested
that the statements
may be submitted to
Government with the
least practicable de-
lay.

[By Order.]

Cy: Under Secy.

To

The Acting Secretary
to the Board of
Revenue.

COIMBATORE, 24th March 1875.

No. 13.

From A. WEDDERBURN, ESQ.,
President, Local Fund Board, Coimbatore,
To H. E. STOKES, ESQ.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to forward my annual report of Local Funds for 1873-74, accompanied by the prescribed statements, in accordance with the Revenue Board's Circular Instructions, No. 867, of 20th June 1873, and Proceedings No. 1,336, of 3rd June 1874.

1 Book of Account.
3 Dispensary Reports.
1 List of Travellers' Bungalow.

2. The Local Board remained the same as in last year, consisting of thirty-six members. The number of meetings held during the year was twelve, at eight of which I presided, nineteen* out of thirty-five other members attended meetings during the year. The average attendance at each meeting was six; no meetings were postponed for want of a *quorum*.

* Eleven official and eight non-official.

3. The estimated receipts from all sources amounted to Rupees 2,47,260; but the actuals exceeded that amount by Rupees 43,554 chiefly under "opening balance," which exceeded the estimate by Rupees 41,544. The variations are classed as follows:—

——	Estimate.	Actual.	Difference.
	RS.	RS.	RS.
1. Opening Balance	3,830	45,374	+ 41,544
2. Allotments from Provincial Funds	21,890	24,595	+ 2,705
3. Do. from Special Funds	7,650	12,539	+ 4,889
4. Rates and Taxes	2,04,190	1,87,291	— 16,899
5. Fees in Schools and Training Institutions	30	44	+ 14
6. Contributions from other Circles and Municipalities ...	820	822	+ 2
7. From Unions and Endowments	6,830	5,803	— 1,027
8. Miscellaneous	2,020	14,346	+ 12,326
Total ..	2,47,260	2,90,814	+ 43,554

The increase in the "opening balance" was in consequence of larger collections in the last month of the previous year. That under Provincial Grants was on account of special allotments for the following works:—

		RS.
1. Railway Feeder,	Mettoopolliem	345
2. Do.	Karamaday	360
3. Do.	Toodialoor	2,000
	Total...	2,705

vide G. O., No. 637, of 14th May 1873, Financial Department. The increase under Special Funds has occurred under the following minor heads, *viz.*:—

——	Estimate.	Actual.	Difference.
	RS.	RS.	RS.
Surplus Pound Fund	500	3,799	+ 3,299
Ferry Rents	5,460	6,065	+ 605
Avenues	850	1,573	+ 723
Fish Rent	840	1,102	+ 262
Total...	7,650	12,539	4,889

The 2nd, 3rd and 4th are fluctuating items of revenue, depending upon the annual bids in the case of Ferry and Fish rents, and upon the amount of loppings made and produce collected every year in the case of avenues. The greater surplus under Pound Fund (Item 1) occurred in consequence of the full estimated expenditure on the construction of new pounds not having been incurred in the previous year.

4. The decrease under Road-cess (rates and taxes) was Rupees 13,238, and under Tolls, Rupees 3,660. The former was due to the same cause as influenced the collections of Land Revenue in 1873-74, *viz.*, threatened scarcity. The latter was caused by the transfer of the Cauvery Toll-gate at Bhowany to the Salem Board, *vide* Revenue Board's Proceedings, No. 651, of 4th February 1873, and by the reduced price realized from the Toodialoor Toll, on the Coimbatore and Mettoopolliem Road, in consequence of the opening of the Nilgiri Branch Railway. The latter toll has since been abolished.

5. The decrease under Unions and Endowed Foundations was owing to short sale of books to the extent of Rupees 395, and to a lower rate of interest realized from the funded capital of the Pollachy Dispensary invested in the Bank of Madras shares, *vide* G. O. No. 593, of 11th May 1870, Public Department. The Local Board reckoned on 6 per cent. when estimating Rupees 1,260 as the amount likely to be realized from interest, but the Accountant-General remitted Rupees 630 in two half-yearly instalments (12th July 1873 and 13th January 1874) which shows that the investment (for which a high premium was paid) yields 3 per cent. only.

6. The increase under Miscellaneous appears under the following heads :—

	RS.
1. Refund of Public Works Expenditure	6,337
2. Public Works Receipts	129
3. Sale of Materials	123
4. Excess Receipts in Market Fees	764
5. Do. Bungalow Fees	438
6. Recoveries of Advances	1,218
7. Private Contributions	3,317
Total ...	12,326

The first item of receipts is as given by the Accountant-General ; the Local Board are not in possession of the details thereof. Items 2 and 3 call for no remark. Item 4 was caused by the extension of the Market Fee System ; there were four markets under the Fee System when the budget was prepared, to which six were added during the year, making a total of ten markets at which fees were levied. Item 5 was caused by one of the Local Fund Bungalows being rented out to the Sub-Judge of Caroor, at Rupees 30 per month ; also by receipts of fees for the District Officers' Bungalows being credited, for a time, to Local Funds till the orders of Government declining to sanction their transfer to the Local Fund Board were received (G. O., No. 5, of 5th January 1874). Item 6 is a mere adjustment of advances made during the year. Item 7 is the amount which the inhabitants of Caroor and Dharapuram liberally subscribed towards the cost of constructing dispensaries at those places, where Medical Subordinates have been maintained by the Local Board.

7. The aggregate assets of 1873-74 contrast with those of the two previous years during which the Local Fund Act has been in operation, as follows :—

Years.	Estimate. RS.	Actual. RS.
1871-72	2,40,490	2,11,209
1872-73	2,56,200	2,91,813
1873-74	2,47,260	2,90,814

The assets of the year under report were distributed to several funds and allotted for expenditure thus :—

——	Receipts.	Allotments made.	Difference.
	RS.	RS.	RS.
Road Fund	2,23,238	2,34,536	+11,298
Endowment Fund	7,175	5,950	— 1,225
General Fund exclusive of Rupees 40,000 transferred to Road Fund	60,402	56,833	— 3,569
Total ...	2,90,815	2,97,319	+ 6,504

As regards the excess allotment over the actual receipts of the year, it will be remembered that the Local Board had reckoned on the previous year's balance as Rupees 57,648, which has been reduced to Rupees 45,374 by the Accountant-General's debits. This matter will be separately considered elsewhere.

8. The expenditure from Road Fund aggregated Rupees 2,56,080, *i. e*, Rupees 21,544 in excess of allotments or Rupees 32,842 in excess of the actual collections of the year. It is classed under the following heads, *viz* :—

——	Allotment.	Expenditure. By D. P. W.	Expenditure. By Revenue Agency.	Total.	Unspent Balance.
	RS.	RS.	RS.	RS.	RS.
Communications, New Works ...	70,562	74,224	250	74,474	...
Do. Repairs	1,22,412	1,15,527	8,546	1,24,073	...
Establishment	40,022	53,087	2,280	55,367	...
Tools and Plant	1,290	1,697	...	1,697	...
Contingencies, &c.	250	...	469	469	...
Total...	2,34,536	2,44,535	11,545	2,56,080	...

The Rupees 74,474 under "Communication, New Works," include Rupees 8,740-15-3 laid out from the Irrigation Cess Fund on Irrigation sluices, &c., on the Arkencottah, Thadapully, and Calingaroyen Channels of the district, but which the Controller and Accountant-General have debited to Local Funds, *by mistake*. Deducting this sum, the outlay on Local Fund New Works of Communication stands at Rupees 65,733. Five Railway Feeders were completed during the year, *viz* :—

——	Expenditure during the year.	Aggregate outlay to end of the year.
	RS.	RS.
1. Chennimallay to Perindoray ...	3,392	8,039
2. Paddyoor to Ootookooly	1,970	7,135
3. Toodialoor	2,013	2,013
4. Karamaday	355	355
5. Mettoopolliem	365	365
Total...	8,095	17,907

Two bridges washed away by the floods of 1872, on the road from Coimbatore *via* Pollachy to Collengode, were restored at an aggregate cost of Rupees 5,288 ; and Rupees 2,150 were laid

out in raising three bridges, bridging three tunnels and forming an approach to the Meengaray Bridge on the Collengode frontier. On the same line of road between Pollachy and Oodumulpettah, a sum of Rupees 5,544 was spent in improving the roadway out of an estimate of Rupees 40,000 sanctioned in 1864. The Noyel Bridge on the road from Coimbatore to Walliar, irremediably damaged by the floods of 1871, was replaced by a wooden girder-bridge at a cost of Rupees 6,230. This work cost a further sum of Rupees 620 to complete. As, however, the wooden girders were reported to "rock" fearfully under quick or heavy traffic, a further estimate of Rupees 335 has been sanctioned to strengthen the woodwork, *vide* G. O., No. 1,228, of 24th July 1874, with Board's Miscellaneous No. 5,670, of 20th August 1874. A sum of Rupees 6,997 was spent on the Ajjeepuram line between Hassanoor Ghaut and Guddessal in opening 21 miles of bridlepath, and blasting rock. This is one of the lines intended for opening up the almost isolated taluq of Collegal, towards the execution of which the Local Board applied for a Provincial grant, *vide* G. O., No. 1,938, of 13th November 1874, Financial Department, with Revenue Board's Proceedings, Miscellaneous No. 8,242, of 26th November 1874. A direct line of road from Collegal to Hassanoor within our frontier, *via* Lokenhully and Byloor, was projected, as a means of communication, for the transport of mails and treasure, under the protection of our Police stations, and an estimate of Rupees 65,000 was accordingly sanctioned; but for want of funds, not more than Rupees 700 could be laid out thereon. Another projected line (Rupees 47,000) in 1870-71, from the head of Hassanoor Ghaut to Talavady, intended to supersede the Guzzlehutty Ghaut, was traced, and cleared at a cost of Rupees 1,324 during the year, in addition to outlay previously incurred, total Rupees 6,000; but I consider, after actual inspection, the work was not needed, and that traffic will never make such a detour over uninhabited mountainous country, and the Local Board are not in favor of this project, and it will not be furthered till other immediate wants are supplied.

The woodwork of the Kullar Bridge, on the road from Mettoopolliem to Coonoor, was so rotten that the Superintending Engineer suggested its reconstruction, and I proposed raised piers to provide increased waterway. The work (estimate Rupees 7,500) was accordingly sanctioned, and three-fourths finished.

The old Erode and Caroor Road between Malliempolliem and Codoomoody in Erode Taluq, destroyed by the Railway and ordered to be restored, with a grant from Provincial Funds, was partially carried out during the year, when it was discovered that the work carried out by the Range Officer would necessitate double the estimate, *viz.*, 14,000. A supplemental estimate has since been passed *vide* G. O., No. 2,303, of 19th August 1874, Public Works Department, with due remarks passed thereon. The Ooppar Bridge and road diversions near Dharapuram on the line towards Tiroopoor, sanctioned in 1870, were more than half finished during the year, and a commencement was made with the repairs and improvements on the road between Coimbatore and Kanghiem, for which Rupees 28,200 were sanctioned.

9. Under the head of Repairs, Communications, Rupees 4,059-11-10 is first debited as expenditure and then credited as recovery, as per Accountant-General's directions. Clear of this transaction, the actual repair outlay was Rupees 1,20,013, with which the communications of the district consisting of seventy-three lines of road, 1,366 miles in length, were maintained in repair, the average cost being Rupees 87¾ per mile. At this distance of time it would serve no purpose to record observations on the general state of communications in the Circle, which will be done in the current year's (1874-75) report, which will be due shortly; but the statement required in paragraph 7 of the Revenue Board's Memorandum, No. 867, of 20th June 1873, is annexed:—

1. Number of miles of road maintained in good order during the year (*i. e.*, where expenditure was actually incurred)	1,366
2. Number of miles of new road completed	35½
3. Do. in progress...	22½

10. Under Endowment Funds, the Local Board have the charge of a dispensary at Pollachy with a funded capital of Rupees 21,000, and fifty-one chuttrums, for the maintenance of which an annual grant of Rupees 4,848 is due from Government in lieu of resumed lands. The transactions of these endowments are summed up in the following table:—

——	Receipts.	Allotment.	Expenditure.	Balance.
	RS.	RS.	RS.	RS.
1 Dispensary, Pollachy	643	...	643	...
51 Choultries	6,532	...	6,215	+317
Total...	7,175	...	6,858	317

As most part of the expenditure on account of the dispensary was incurred from General Funds, the same will be reviewed under that head. The receipts on account of the choultries comprise previous balance, Rupees 1,684, and the grant from Government, Rupees 4,848, making a total of Rupees 6,532, from which the pay of a Sweeper and contingent expense at each choultry, aggregating Rupees 2,941, was met and a portion of the residue (*viz.*, Rupees 3,275 out of Rupees 3,591) was applied towards the construction of chuttrums at Tiroopoor and Talavady. The establishment at these fifty-one choultries formerly consisted of a Monigar to look after the chuttrum, on Rupees 4 per mensem, and a Sweeper on Rupees 2 to 3, and contingencies from Rupees 1 to 2, costing Rupees 4,700 per annum. The Monigar's post was in fact a sinecure, while the ill-paid Sweeper was expected to do all the work which he did very indifferently. The Local Board abolished the office of Monigar and raised the pay of the Sweeper, and laid down an uniform scale of Rs. 5 per choultry. It was by this arrangement that the Local Board were able to effect a saving, and apply the same to the extension of choultries.

	RS.
Sweeper	4
Contingency	1
	5

11. The expenditure from General Funds is classed under the following heads:—

——	Allotment.	Expenditure.			Difference.
		D. P W.	Other Agency.	Total.	
	RS.	RS.	RS.	RS.	
Grant I.—Public Works	21,384	10,410	5,824	16,234	
Grant II.—Education	22,549	...	21,152	21,152	
Grant III.—Sanitation, Medical Services, and Public and Charitable institutions	12,130	...	9,591	9,591	
Grant IV.—Miscellaneous	770	...	714	714	
Miscellaneous Debt Account	...	...	2,457	2,457	
Total ..	*56,833	10,410	*39,738	50,148	

* Exclusive of Rupees 40,000 transferred to Road Fund.

Under the head of Public Works, the construction of a chuttrum at Tiroopoor and the reconstruction of another at Talavady were commenced at an outlay of Rupees 3,815, of which Rupees 3,275 were met by transfer from the chuttrum assets (*vide* paragraph 11). Twenty-five chuttrums and Moosafirkhanas were repaired at a cost of Rupees 3,292. Travellers' Bungalows were repaired at a cost of Rupees 956, and four wells used by travellers were repaired at a cost of Rupees 254. A dispensary at Caroor and another at Dharapuram were commenced, on which Rupees 2,700 were laid out from private contributions (*vide* paragraph 6); and a disused Range Office at Sattiamungalam was adapted for a Local Fund Dispensary at a cost of Rupees 453.

Rupees 1,487 were spent in making a commencement of the school-house at Kanghiem, Rupees 162 in repairing wells, roofing sheds in, and clearing market places ; and Rupees 738 were spent in maintaining avenues with the following results :—

Taluqs.	Roads.	Expenditure during the year.	Number of trees maintained.
		RS. A. P.	
Coimbatore	Road from Coimbatore to Mettoopolliem ...	... .	202
	Do. do. to Avenashy	... ...	58
	Do. do. to Sattiamungalam ...		
Sattiamungalam ...	Do. do. to Trichinopoly	... ...	37
	Do. Sattiamungalam to Gopichettipolliem	... ...	250
Palladum	Do. Palladum to Pollachy	144 0 0	710
	Do. do. to Avenashy	72 0 0	816
	Do. do. to Tiroopoor	72 0 0	371
Dharapuram	Do. Kaliappa Gounden's Chuttrum to Somanoor	72 0 0	320
	Do. Dharapuram to Tiroopoor Railway Station	294 0 0	791
Pollachy	Do. Pollachy to Coimbatore	... ...	973
	Do. do. to Anamallay	... ...	998
Oodumulpettah	Do. do. to Mannoor	... ...	250
	Do. Oodumulpettah to Dully	84 0 0	1,075
Total...	Total...	738 0 0	6,851

The items of expenditure detailed above, and a sum of Rupees 299-0-11 debited by the Accountant-General, but of which details the Local Board are not in possession, aggregate Rupees 8,332 by Department Public Works, and Rupees 5,824 by Revenue agency = Rupees 14,156 to which the charge for Public Works supervision, Rupees 2,078, has to be added, raising the total to Rupees 16,234.

12. Under the head of Education, results grants, amounting to Rupees 13,256, were paid for 410 Lower-class schools attended by 8,122 pupils ; the grants being Rupees 1-10-1 per head. The charges on account of Local Fund and aided schools were as follows :—

—	Number of Masters.	Salaries paid.	Other charges.	Total.
Local Fund Schools.		RS.	RS.	RS.
Khanghiem	3	517	114	631
Sooloor	1	189	41	230
Salary Grant Schools.				
Katoor Tirumalanaikenpolliem ...	1	8	...	8
Peria Agraharam...	1	13	...	13
Total...	6	727	155	882

No schools were established by the Local Board during the year ; the Peria Agraharum and Katoor Tirumalanaikenpolliem Schools hitherto aided by salary grants became results grants schools, and the charges shown on account of these institutions were the arrears of grants due for the previous year. The attendance in the two Local Fund schools was as follows :—

Classes.	Kanghiem.	Sooloor.
1st Class	16	11
2nd do.	13	4
3rd do.	10½	...
4th do.	7½	...
Total...	47	15

Rupees 625 were spent in purchasing books for disposal to Lower-class schools, and the residue of the expenditure, *viz.*, Rupees 6,389, was incurred on educational inspection. The Inspectorate consisted of—

1 Deputy Inspector, North Coimbatore, Rupees 175 per month.
1 Do. South Coimbatore ,, 80 per do.
4 Inspecting Schoolmasters on Rupees 35 each.
1 Do. do. ,, 30 ,,

The first two are officers of the Educational Department under the direct orders of the Inspector of Schools and Director of Public Instruction. They inspected the Lower-class schools for results grants. The duties of the Inspecting Schoolmasters consisted in the preparation and inspection of the 410 pial schools which drew results grants.

13. The expenditure under Grant III. comprises—

—	Allotment.	Expenditure.
	RS.	RS.
1. Bungalows	220	463
2. Markets...	1,180	523
3. Dispensaries...	4,330	4,828
4. Vaccination	3,000	2,243
5. Village Sanitation	2,500	675
6. Contributions to Municipalities ...	900	859
Total ...	12,130	9,591

Rupees 463 is the cost of establishment for nineteen Travellers' Bungalows, while the budget allotment was intended for eight Bungalows ; the remaining eleven were District Officers' Bungalows, which were temporarily transferred to Local Funds in December 1872, but retransferred to their proper head on receipt of G. O., No. 5, of 5th January 1874. With Rupees 523, establishments for the collection of fees and cleansing market places were maintained. Three dispensaries were maintained in the district, and the cost under General Fund was Rupees 4,828, and under Endowment Fund Rupees 643, total Rupees 5,471.

Copies of the Medical Officers' reports are herewith submitted ; the results of the treatment are embodied in the following table : —

Name.	Number admitted including that remained on the 1st of April 1873.		Total.	Number Discharged.		Died.	Total.	Remained under treatment on the 1st April 1874.
	In-patients.	Out-patients.		Successful.	Unsuccessful.			
Pollachy	308	4,917	5,225	5,082	20	17	5,119	89
Caroor	1	2,737	2,738	2,703	...	...	2,703	35
Dharapuram ...	...	2,510	2,510	2,497	...	...	2,497	13
Total ...	309	10,164	10,473	10,282	20	17	10,319	137

The Vaccine Establishment consisted of—

	RS.
One Superintendent	70 per month.
Four 1st-Class Vaccinators at	18 each.
Seven 2nd-Class do.	10 do.
Two 2nd-Class do. temporary	10 do.

The aggregate cost was Rupees 2,243 ; there was a saving from the allotment in consequence of absence and resignation ; the district was without a local Superintendent for ten months, during which Vaccinators acted for him and drew deputation allowance ; this contributed largely to the saving. The work done by the staff may be thus summarized :—

Number of persons vaccinated	22,695
Do. successful cases	20,347

Cost per successful case, Annas 1-9.

Percentage of successful cases to the whole 93·86. There was a decrease of 6,195 cases,* but the results of the previous year were due to the energy of Tahsildars, which somewhat flagged during my temporary absence from the district in the year under report.

* Successful cases in 1872-73	26,542
Do. 1873-74	20,347
Difference...	6,195

14. Under Village Sanitation, the expenditure incurred is classed as follows :—

	RS.
1. Cleansing tanks and wells	80
2. Improving village sites	100
3. Sanitary arrangements at fairs and festivals ...	204
4. Scavengering of villages and towns	291
Total ...	675

leaving Rupees 1,825 unutilized. The reason why this amount remained unutilized, or rather that the expenditure was so small, was in my having to consider an efficient mode which might be applicable at small cost, to a vast area, which plan I have now matured, and put into operation. The measures adopted in this district in large villages, and proposed to be extended throughout, are the erection of trench or camp latrines (combined with cinerators) at suitable outside sites, separate ones for males and females.

15. The trench latrines are rendered decent by being screened from public view, by tarred bamboo screens, about four feet in height—which are easily removable when new trenches have to be dug. The original expense is trifling and very little is required for up-keep or removal of excreta, as the people themselves deposit the same *in situ*.

16. The plan now adopted for deodorization of these trenches is by having small brick cinerators, near each, to which the street rubbish, consisting chiefly of vegetable matter, is conveyed by the village Sweepers, and there burned. The cinerators are not expensive, and are lasting.

17. In this manner the sanitation of villages is conducted at a minimum of expense ; there are no pukka walled and tiled latrines, costing Rupees 250 a pair, as are required in a large and populous town, where the distance to the outskirts is considerable, and where otherwise the streets would be defiled ; and the habits of the village people are not interfered with, as their custom is to go outside, to shelter of village lanes and hedges ; only the excreta no longer remain on the surface to pollute the air, or to form the food of pigs and cattle. Vegetable ashes are also most convenient deodorizers, and being made on the spot, can be at once applied, without expense, and as their bulk is small, trenches can remain longer in use than if earth was used.

18. The places where such latrines are dug are to be planted with trees for which such a sub-soil will afford excellent nutriment, as has been found in actual experience in Municipal operations in the chief town of the district.

19. The extent to which village lanes and streets are polluted can only be known to an officer travelling much through them, and the urgent necessity for a reform was forced on my observation, and led to the conception of a cheap and efficient mode of sanitation. As the Local Funds are limited, and have to bear the weight of every local object of improvement, any large expense is fatal to success, as besides merely sanitary cleanliness, the water-supply has also to be provided for many villages in which it is deficient, and improved where it exists.

20. After having expended large sums in clearing the obnoxious prickly-pear or *Cactus opuntia* from village sites, I despaired of success, as the succeeding crop of it was more difficult of eradication than the first, springing up much closer ; and waste lands were also covered with a jungle of this plant, sheltering snakes and other vermin.

21. When the village sites were found to be in excess of requirement, the unused parts were given up to cultivation.

22. Many villages increase or decrease in population, according to circumstances of health or convenience ; and what a hundred years ago was apportioned as site, may, at the present day, be found beyond requirements, while other villages require addition to their building and other public sites.

23. I found also that waste lands near useless tank beds had been overgrown by prickly-pear, which, being near public roads, had been attempted to be cleared by both village and convict labor ; this land, when given for cultivation, now bears heavy crops of good grain and testifies to the success of the idea.

24. In other places, less favorably situated, it has been proposed to give on reduced assessment such overgrown lands on condition of their being duly cleared and cultivated, which will doubtless ensue, if too long a tenure of free assessment be not given.

25. At any rate, such lands being appropriated will fix a responsibility on their owners for allowing them to be a nuisance.

26. The local officers have also been requested to use their influence to prevent the *Cactus opuntia* being used as a village fence as it spreads and obstructs the village lanes, and so becomes an intolerable nuisance to passengers as well as a source of danger, and when the reported deaths from snake-bite amount to 125 annually, the need of such measures requires no illustration.

27. The contribution charged under Grant III. was paid to the Coimbatore Municipality, being the moiety of the expenses of the Coimbatore Dispensary for 1872-73 not covered by its assets.

28. The expenditure under Grant IV., Rupees 714, is the proportion of charges for establishments debitable to General Fund.

The advances made, amounting to Rupees 2,457, were adjusted to the extent of Rupees 1,218 within the year, leaving a balance of Rupees 1,239, for which vouchers were not forthcoming till after the expiration of the year.

29. The part taken by the Revenue Department in the execution of Local Public Works is shown in the subjoined abstract :—

Particulars.	Allotment.			Expenditure.		
	RS.	A.	P.	RS.	A.	P.
New Works, Communications, 3 culverts ...	250	0	0	250	0	0
Seventeen roads kept in repair	10,820	0	0	8,546	0	0
Eleven Chuttrums repaired	1,409	0	0	1,209	2	7
One Moosafirkhana built...	252	0	0	252	0	0
One do. repaired	15	0	0	15	0	0
Nineteen Bungalows do.	612	0	0	612	2	0
Four Markets improved	163	0	0	162	4	0
Two Hospitals taken in hand...	3,300	0	0	2,700	0	0
Avenues maintained	778	0	0	738	0	0
Two Tanks repaired...	136	0	0	135	12	0
Total...	17,735	0	0	14,620	4	7

30. The accounts now rendered are in exact conformity with the adjustments ordered by the Accountant-General, giving the following Financial Results, *viz* :—

	RS.
Receipts from all sources	2,90,814
Disbursements and Debits.	
Grant I.—Public Works	2,69,564
Grant II.—Education	21,151
Grant III.—Sanitation, Medical Services, and Charitable Institutions	13,174
Grant IV.—Miscellaneous	5,921
	3,09,810
Deficit...	18,996

The Local Board are, however, entitled to a refund of the following amounts for the reasons given, *viz* :—

	RS.
1. Expenditure not debitable to Local Funds, *vide* paragraph 8 ...	8,741
2. Public Works supervision allowance on the above at 24·9 per cent. ; this being the rate charged by the Accountant-General (*viz.*, Rupees 48,228 on 1,93,723)	2,176
3. Public Works supervision allowance on the above at 24·9 per cent ; this being the rate charged by the Accountant-General on Rupees 2,970, which being compensation for land was disbursed by the Revenue Department, for which supervision allowance is not due to the Department Public Works at 24·9 per cent. ...	739
Total...	11,656

so the real deficit was Rupees 7,340. It will be remembered that the deficit was caused chiefly by the *system of charging for Public Works supervision after the expiration of the year* ; the estimate of Public Works supervision allowance for the year under report was Rupees 33,820, while the actual charge, including the arrear charge for the previous year, was Rupees 50,117 or Rupees 16,297 in excess of the estimate.

P. S.—The cause of delay in submitting this report is due to the strict orders of the Board of Revenue* that the account should agree with the adjustment ordered by the Accountant-General; information regarding which was received at various periods, the last being in December 1874.

* No. 1,336, of 3rd June 1874.

ENCLOSURE No. 2.

Concise Report of the Pollachy Civil Dispensary for the Official year 1873-74.

THE year was characterized by a failure of the northeast monsoon ; the total rain-fall was less compared with the average of previous years. Intermittent fever prevailed largely in the months of November and December, induced greatly by evening mist and prevalence of cold easterly wind, but the cases readily yielded to treatment.

2. The different grains (especially cholum) are said to have suffered greatly from the scarcity of rain, and it is feared that the prices of these articles will soon be raised.

3. During the year, there were treated at the dispensary 287 in-patients, and 4,890 out-patients, showing an increase of 38 of the former and 187 of the latter, compared with the admissions of the previous year. The mortality has been thirteen among the in, and four among the out-patients.

4. The prevailing diseases have been malarial fevers, splenic disorder, chronic diseases of the ear, catarrhal affections of the eye, worms, abscesses, cutaneous and venereal affections.

5. There was one solitary case of dengue, the origin of which cannot be traced. Catarrhal affections of the eye prevailed to a less extent during the year.

6. There was no cholera, and the usual Pulni festival passed off quietly.

7. There were a few mild cases of small-pox in the town about the beginning of the year, but it was said to have prevailed in the surrounding villages more or less throughout the year.

POLLACHY,
1st April 1874

(Signed) P. MOONUSAWMY,
Sub-Assistant Surgeon,

(True Copy.)
(Signed) A. WEDDERBURN,
President.

ENCLOSURE No. 3.

Concise Report of the Caroor Civil Dispensary for the Official year 1873-74.

Remained on 1st April	1873	9
Admitted	,, ...	2,729
Discharged	,, ...	2,703
Died	,, ...	...
Remaining on 31st March	1874	35
Average number of sick	... ...	22·97

THE dispensary still continues to work in the small room attached to the Taluq Cutcherry. The room is only 10×7, and is quite unsuited for the treatment of the sick.

2. The number of patients treated during the year amounts to 2,738 against 1,257 in the last year ; fevers, rheumatism, ulcers and wounds form the majority of the complaints treated, there being none deserving special notice. The number of admissions has of late considerably increased, upwards of 400 cases were treated in the month of March alone, and the people both of the Cusbah town and the villages have begun to appreciate the value of European medicines, and to apply for medical advice when in need of it. The number of admissions, especially the females of higher caste (a class of people hitherto unavailing), I believe, will begin to avail themselves of the benefits of Western civilization when the dispensary is removed to the new building which is now in fast course of construction.

3. The general health of the town and the taluq has been satisfactory ; no disease of an epidemic nature has made its appearance in any part of it. An important town like this is in

want of latrines for the public; even houses in many parts of the town are not properly provided with the latrines capable of being cleaned out occasionally at least. The filthy vapours arising from these dirty places might give rise to several diseases; steps should, therefore, I think, be immediately taken to remove the source of evil by providing the town with proper latrines for the public as well as private individuals.

CAROOR, 1st April 1874.

(Signed) S. P. MOONESAWMY MOODELLY,
Passed Hospital Apprentice.

(True Copy.)

(Signed) A. WEDDERBURN,
President.

ENCLOSURE No. 4.

Concise Report of the Dharapuram Civil Dispensary for the Official year 1873-74.

DHARAPURAM is a town situated on the western bank of the Amaravathy River. The town is traversed by a canal from the same river, and is surrounded by paddy-fields which extend from two to four miles. The soil is a rich, dark, sandy clay. The inhabitants—1,773 according to last census—depend for their water-supply chiefly on the river and canal; but the water is rendered filthy and unwholesome (1) from both men and women washing their bodies and clothes, (2) from washing animals, (3) from the water used for the fields being returned into the river or canal, and, lastly, from the excrement of men and animals being washed into the river during the rainy season. The weather is hot, but it is somewhat pacified by free movement of the air. The sanitary condition of the town is bad; it is densely populated in some places; the drainage is bad; sweepings are thrown in the streets but not removed in time. As there are no public latrines, the people use every drain, naked wall, &c., for latrine, and the effluvia arising from these contaminate the atmosphere. The Police were often informed of the nuisance committed by the people, but no steps have been taken to remedy it.

2. The air and water being thus rendered impure, combined with the miasma from the fields, give rise to diseases, the principal of which are intermittent fever, bronchitis, catarrhal ophthalmia, inflammation of the external meatus, itch, boil, dysentery and diarrhœa. Syphilis is also a common disease, but only a few of the victims come to hospital. This being a village, there is no rule here to compel the prostitutes (who are numerous as compared with the small size of the town) to submit themselves to treatment.

3. Small-pox and measles prevail to some extent in the town and in the neighboring villages, but no case was admitted, although some of the young sufferers died from the diseases. The epidemic is now on the decline. Intermittent fever is also the prevailing disease, but the number of admissions have been few. Many of these cases are treated by native quack-doctors. Vaccination is performed regularly by 1st-Class Vaccinator V. Paupiah Naidoo.

4. No special cases suited for communication.

5. No surgical operation was performed during the year.

6. The hospital is under the management of Passed Hospital Apprentice S. A. Appasawmy; and a Peon and a Sweeper are attached to the hospital. It is mainly supported by the Local Fund Board.

7. There is no Lying-in-ward or hospital.

8. Foundation is laid for building an hospital, but the work is going on at a slow rate. The hospital here is almost for namesake from want of medicines in ordinary use, and therefore only a few patients attend the hospital. It is at present located in a small rented house.

DHARAPURAM, 1st April 1874.

(Signed) S. A. APPASAWMY,
Passed Hospital Apprentice,

(True Copy.)

(Signed) A. WEDDERBURN,
President.

No. 1,566.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th June 1875.

Read letter from the President of the Local Fund Boards, Coimbatore District, dated 24th March 1875, No. 13.

THE Local Fund Report of the Coimbatore Circle for 1873-74 is herewith submitted for the information of Government.

2. In the subjoined statement the receipts and charges of the year are compared with those of the previous year:—

Receipts.	1872-73.	1873-74.
	RS.	RS.
1. Balance	13,641	45,374
2. Provincial Grant for Roads ...	37 355	22,945
3 Do. for Schools...	3,300	1,650
4. Surplus Pound Fund	3,000	3,799
5. Ferry Rents	6,406	6,065
6. Avenues	1,223	1,573
7. Fishery Rent	1,067	1,102
8. Road-cess under Act III. of 1866	283	51
9. Land-cess under Act IV. of 1871	2,01,043	1,79,500
10. Tolls on Roads and Bridges ...	11,400	7,740
11. Fees in Schools and Training Institutions	38	44
12. Contribution from Dindigul Circle for Roads	1,047	...
13. Contribution from Nilgiri Circle for Inspection	275	250
14. Contribution from Nilgiri Circle for Vaccination...	762	72
15. Contribution from Coimbatore Municipality for Inspection ...	500	250
16. Contribution from Erode Municipality for Inspection ...	...	200
17. Contribution from Erode Municipality for Vaccination ...	...	50
18. Sale proceeds of Books	33	312
19. Hospitals and Dispensaries ...	1,378	643
20. Miscellaneous Government Grant for Chuttrums	4,848	4,848
21. Contribution for works from private individuals...	100	3,317
22. Market Rents	1,948	2,364
23. Sale of Materials	22	131
24. Do. of other Property	190	192
25. Bungalow Fees	535	658
26. Public Works Receipts	1,091	129
27. Do. Refunds of Expenditure.	...	6,336
28. Miscellaneous	456	1
29. Miscellaneous Debt account,.	193	1,218
Grand Total ...	2,92,134	2,90,814

Expenditure.	1872-73.	1873-74.
New Works.	RS.	RS.
1. Communications. By P. W. D.	40,140	74,223
1. Communications. By Other Agency.	1,109	250
2. Educational by P. W. D ...	...	1,487
3. Sanitary and Miscellaneous. By P. W. D.	...	4,263
3. Sanitary and Miscellaneous. By Other Agency.	877	2,952
Repairs.		
4. Communications. By P. W. D.	1,08,775	1,15,527
4. Communications. By Other Agency.	4,143	8,546
5. Sanitary and Miscellaneous... By P. W. D.	2,789	2,577
5. Sanitary and Miscellaneous... By Other Agency.	2,474	2,872
6. Public Works Department Supervision	44,768	50,117
7. Petty Establishment	5,313	5,048
8. Tools and Plant	1,690	1,697
9. Contingencies...	34	...
Total Grant I...	2,12,112	2,69,564
10. Payment for Inspection... ...	5,717	6,388
11. Local Fund Schools	740	861
12. Purchase of Books	198	625
13. Salary Grants	187	21
14. Results do.	9,908	13,256
Total Grant II...	16,750	21,151
15. Hospitals and Dispensaries ...	4,119	5,471
16. Vaccine Establishment	2,628	2,243
17. Sanitary Establishments, &c...	1,022	675
18. Markets	515	523
19. Choultries	4,371	2,940
20. Bungalow Establishments ...	343	463
21. Contribution to Coimbatore Municipality for Civil Dispensaries...	645	859
Total Grant III ...	13,643	13,174
22. Establishment at the Presidency, and in the Collector's and Local Fund Board's Offices, and Contingencies	3,732	3,096
23. Other items	...	368
Total Grant IV...	3,732	3,464
24. Miscellaneous Debt account ...	523	2,457
Total Expenditure ...	2,46,760	3,09,810
25. Balance	45,374	— 18,996
Grand Total...	2,92,134	2,90,814

3. RECEIPTS.—The assets of the year were Rupees 2,90,814, including an opening balance of Rupees 45,374. The actual receipts were Rupees 33,053 less than in the previous year, owing chiefly to a diminution of receipts under Provincial grants for roads and schools, land-cess, and tolls.

4. In 1872-73 the Provincial grant for roads included an ordinary grant of Rupees 20,240 and a special grant of Rupees 17,115 for a bridge and road. In the year under report the ordinary grant was continued, but a special grant of only Rupees 2,705 was made* for the construction of three† short Railway feeder roads.

* G. O., Financial Department, dated 14th May 1873, No. 637.

	RS.
† Mettoopoliem	345
Karamaday	360
Todialoor	2,000
Total...	2,705

5. The Provincial grant for schools is that allowed for the Konghiem Middle Class School. In 1872-73 the receipts included the grant for the year, as also that for 1871-72.

6. The Road and Land-cess collections show a decrease of Rupees 21,775 compared with the collections of the previous year, and a decrease of Rs. 13,239 compared with the estimate of the year. This is attributed to the same cause as influenced the collections of land revenue in 1873-74, *viz.*, threatened scarcity.

7. The decrease in the receipts from tolls was owing partly to the transfer‡ of the Cauvery toll-gate at Bowany to the Salem Local Fund Board, and partly to the reduced price realized for the Todialoor toll on the Coimbatore and Mettoopoliem road, in consequence of the opening of the Nilgiri Branch Railway. The latter toll has been discontinued since 1st April 1874.

‡ Board's Proceedings, 4th February 1873, Miscellaneous No. 651.

G. O., Financial Department, dated 1st April 1874, No. 542.

8. The sum entered as contribution from private individuals was from the inhabitants of Caroor and Dharapuram for the construction of Dispensaries at those places.

9. EXPENDITURE, GRANT I., PUBLIC WORKS.—According to the Registers kept in this office the following allotments were sanctioned for Public Works.

	RS.	RS.
New Works.		
Communications by Public Works Department	9,890	
Do. by Other Agency	1,755	
Educational by Public Works Department	1,760	
Sanitary and Miscellaneous by Public Works Department	7,100	
Sanitary and Miscellaneous by Other Agency	2,050	
		83,555
Repairs.		
Communications by Public Works Department... ...	1,17,374	
Do. by Other Agency	8,843	
Sanitary and Miscellaneous by Public Works Department...	4,930	
Sanitary and Miscellaneous by Other Agency	2,384	
		1,33,531
Total...		2,17,086

The actual expenditure was —

	President and Accountant-General.	Controller.
New Works.	RS.	RS.
Communications by Public Works Department...	74,223	74,223
Do. by Other Agency	250	250
Educational by Public Works Department	1,487	1,487
Sanitary and Miscellaneous by Public Works Department	4,268	4,268
Sanitary and Miscellaneous by Other Agency ...	2,952	2,952
Total...	83,180	83,180
Repairs.		
Communications by Public Works Department ...	1,15,527	1,11,467
Do. by Other Agency	8,546	8,546
Sanitary and Miscellaneous by Public Works Department	2,577	2,278
Sanitary and Miscellaneous by Other Agency ...	2,872	2,872
Total...	1,29,522	1,25,163
Grand Total...	2,12,702	2,08,343

10. It is observed that the figures shown against the first and third items under Repairs disagree. The difference, Rupees 4,060, in the first item is explained to be a recovery which the Controller deducts from the expenditure and the Accountant-General credits as a receipt. The difference, Rupees 299, in the third item is a debit by the Accountant-General, the nature of which has not been explained to the Local Fund Board. The Accountant-General is requested now to report upon it.

11. The President points out that the expenditure on New Works of communications by the Public Works Department includes Rupees 8,741 laid out from the Irrigation Cess Fund on irrigation sluices, &c., on the Arkencottah, Thadapally, and Calingaroyen channels of the district which the Controller has debited to Local Funds by mistake. The Controller is requested to arrange for the correction of this erroneous debit in the accounts of 1874-75. Deducting this sum from the total expenditure on works as shown by the Controller a sum of Rupees 1,99,602 is left, which is 91·02 per cent. on the total sanctioned allotment. Under New Works the expenditure was 89·09 per cent. of the allotment and under Repairs 93·73 per cent.

12. The expenditure on Establishment was as follows :—

	President and Accountant-General.	Controller.
	RS.	RS.
Public Works Department General Establishment ...	50,117	48,228
Petty Establishment	5,048	4,890
Total...	55,165	53,118

The difference in the two items is due to the Accountant-General having included debits appertaining to the previous year not brought to account by him in that year for want of timely intimation by the Controller of Public Works Accounts.

13. The charge for Supervision as made by the Controller is 24·89 per cent. on the expenditure by the Public Works Department.

14. As Rupees 8,741 of the expenditure was erroneously debited to Local Funds, and will now be written back, a reduction in the cost of Supervision must likewise be made. The Controller of Public Works Accounts is requested to arrange for the adjustment of the amount, *viz.*, Rupees 2,175, in the accounts of 1874-75. The President requests a further refund of cost of Public Works Supervision due on a charge of Rupees 2,970, which is stated to have been incurred by the Revenue Department on account of compensation for land, and for which no supervision allowance was due to the Public Works Department. This implies that the disbursements, amounting to Rupees 11,880, though made by the Revenue Department are shown as outlay by the Public Works Department. The President has given no particulars and the Board are unable to trace the charge, but the Controller is requested to report whether any and what disbursements for compensation for land made by Revenue Officers were debited in his accounts as outlay by the Public Works Department.

15. One thousand three hundred and sixty-six miles of road were maintained in good order, 35¼ miles of new road completed, and 22½ miles were in progress. Five Railway feeder roads were completed. Two bridges washed away by the floods of 1872 were restored, three bridges were raised, three tunnels were bridged. The Noyel bridge damaged in 1871 was replaced by a wooden girder bridge. The school house at Konghiem was under construction, as also buildings for the Chuttrums at Tirupoor and Talavady, and Dispensaries at Dharapuram and Caroor. Twenty-five Chuttrums and Musaferkhanas, certain Travellers' Bungalows, and four wells used by travellers were repaired, and avenues (6,851 trees) were maintained.

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

Works.	Expenditure in the year.	Amount of the Estimate.	Total Expenditure.
	RS.	RS.	RS.
1. Constructing a bridge of nine arches across the Ooppaur river	4,780	21,140	19,263
2. Do. a road from Dharapuram to Tirupoor Railway station and to Konghiem *viâ* the proposed bridge over the Ooppaur at Nunjunpoliem	2,699	36,090	16,617
3. Do. a road from Maliempoliem to Koslumady	7,271	14,030	14,272
4. Tracing and opening bridle-path from Hassanoor *viâ* Gudessal and Byloor to Aggipuram in Collegal Taluq	6,997	1,46,800	21,013
5. Improvements to the road from Coimbatore Railway station to the Madura frontier at the Amravaty river	5,544	40,000	5,544
6. Opening out the road from Collegal to the junction of Byloor and Locanhully trace	704	65,000	704
7. Repairing and improving the road from Coimbatore to Konghiem	3,500	28,200	3,500
8. Building a school house at Konghiem	1,487	2,760	1,487
9. Constructing a Chuttrum at Tirupoor	2,371	5,820	2,371
10. Do. do. at Talavady	1,444	3,720	1,444
11. Do. a Dispensary at Dharapuram	700	2,800	700
12. Do. do. at Caroor	2,000	3,100	2,000

17. The expenditure under Grant I. was Rupees 2,69,564.

18. Grant II., Education.—As in the previous year two Deputy Inspectors and five Inspecting Schoolmasters worked. Their salaries and allowances amounted to Rupees 6,388, of which Rupees 700 were recovered from the Municipalities and Local Fund Board named in the margin. The Deputy Inspectors examined the lower class schools for Results grants, and the Inspecting Schoolmasters prepared and inspected the 410 Pial Schools with 8,122 pupils, which drew 13,256. Salary grants, amounting to Rupees 21, due for the previous year were paid to the two schools marginally noted. In the year under report these schools were made Results Grants schools.

	RS.
From Coimbatore Municipality	250
,, Erode do.	200
,, Nilgiri Circle Board	250
Total...	700

Results grants amounting to Rupees

1. Katoor Tirumalanaiken poliem School.
2. Peria Agraharam School.

19. No new schools were established during the year. There were two Local Fund schools which were old rate schools. Their receipts and charges are as follow :—

Konghiem and Sooloor.

Receipts.	RS.
Balance	3,625
Grant from Government	1,650
School fees...	44
Total...	5,319

Charges.	RS.
Fixed charges	861
Public works	1,487
Total ...	2,348
Balance	2,971
Total ...	5,319

The attendance of pupils at Konghiem was forty-seven in four classes and a Sooloor fifteen in two classes.

20. The expenditure under Grant II. was Rupees 21,151.

21. Grant III., Sanitation.—The Local Fund Board maintained three Dispensaries and contributed to the support of the one in the Coimbatore Municipality. The Pollachy is an endowed Dispensary, with a funded capital of Rupees 21,000 invested in Bank of Madras shares. Interest, amounting to Rupees 630, was realized against an estimate of Rupees 1,260, showing that the investment for which a high premium is stated to have been paid yields only three per cent. instead of six per cent. as expected.

1. Pollachy.
2. Caroor.
3. Dharapuram.

22. The charges of the three Dispensaries aggregated Rupees 5,471, made up of—

	RS.
Medical Subordinates	3,095
Clerks and Servants	540
Diet of Patients	675
Medicines and Surgical Apparatus and Supplies	776
Contingencies...	213
Miscellaneous—Rent, Furniture, &c.,	172
Total...	5,471

The charges of the Pollachy Dispensary amounted to Rupees 3,572, of which Rupees 643 were met from the interest and miscellaneous income of the institution, the remaining Rupees 2,929 being charged to the General Fund of the Circle.

23. The following statement gives the result as to treatment of the patients in the three Dispensaries :—

Dispensaries.	In-patients.	Out-patients.	Total.	Cured.	Discharged.	Died.	Remaining.
Pollachy	308	4,917	5,225	5,082	37	17	89
Caroor	1	2,737	2,738	2,703	...	...	35
Dharapuram	...	2,510	2,510	2,497	...	...	13
Total ...	309	10,164	10,473	10,282	37	17	137

24. One Superintendent, eleven permanent and two temporary Vaccinators operated on 22,695 persons at a cost of Anna 1-7 per case and 93·86 per cent. of the cases were successful. The number of operations shows a decrease compared with that of the previous year.

25. Out of a Budget allotment of Rupees 2,500, Rupees 675 were expended on Sanitation as detailed below :—

	Rs.
Cleansing tanks and wells	80
Improving village sites	100
Sanitary arrangements at fairs and festivals	204
Scavengering of villages and towns	291
Total ...	675

The President appears to take much personal interest in the furtherance o village sanitation.

26. There are ten markets in the Circle. The fees collected in ther amounted to Rupees 2,364, while the establishment maintained for collecting the fees and cleansing the market places cost Rupees 523.

27. The receipts and charges of the fifty-one endowed Choultries under the control of the Local Fund Board are shown below ;—

Receipts.	Rs.	Charges.	Rs.
Balance	1,684	Establishment	2,363
Government Grant	4,848	Contingencies...	578
		Public works	3,275
			6,216
		Balance ...	316
Total ..	6,532	Total ..	6,532

The local Board have re-organized and reduced the cost of the Choultry establishment and have effected a considerable saving, which they have devoted to the improvement and extension of the Choultries.

28. Only eight Travellers' Bungalows were transferred to the Local Fund Board in 1872-73. Eleven other Bungalows, which were in charge of the District Officers, were taken over by the Local Fund Board in December 1872 ; but Government having declined to sanction this arrangement the Bungalows were retransferred to the District Officers. The receipts and charges consequently appertain to nineteen Bungalows. Of the eight Bungalows one was rented, one (at Chengapally) was not used at all during the year, and the remaining six were used by forty-eight travellers, who paid Rupees 93-12-0 as fees.

G. O., Financial Department, 5th January 1874, No. 5.

29. The expenditure under Grant III. amounted to Rupees 13,174.

30. Grant IV., Miscellaneous.—The expenditure under this grant was Rupees 3,464.

31. Balance.—The total expenditure, including Rupees 2,457 debited to the Miscellaneous Debt account, was Rs. 3,09,810, leaving a deficit of Rs. 18,996. This deficit results from a debit balance of the large sum of Rupees 32,841 in the Road Fund and a credit balance of Rupees 13,845 in the General and Endowment Funds.

32. Local Fund Board.—There were thirty-five members on the Board exclusive of the President, and only nineteen (eleven official and eight non-official) of them attended Meetings. Twelve Meetings were held during the year and the average attendance was six. The attendance of each class of members at the Meetings should be reported.

(A true Extract.)

Acting Secretary.

To the Officiating Chief Secretary to Government, Financial Department, with a copy of President's Report.
,, the President of the Local Fund Boards, Coimbatore Circle.
,, the Controller of Public Works Accounts.
,, the Accountant-General.

Exd. J. Tulloch.

Financial Department
Local Fund Report

1875.

Board of Revenue

MADRAS.

PROCEEDINGS, 10TH JUNE 1875, No. 1,566.

Dep^d 19 June 75

Encl.

2 Pp.

Received 21 June 75.

JUNE.

No. 1,566.

Local Fund Report—of Coimbatore Circle for 1873-74—reviewed and submitted for information of Government.

Detailed Statement of Receipts & Expenditure on account of Road Fund for 187

	Receipts	Amount	Remarks
1	Balance		
2	Two thirds Land Cess		
3	Additional Appropriation		
4	Grants from Govt (a) Prov. Funds (b) Special Funds		
5	Tolls		
6	Contributions from other Circles, Municipalities, &c., for roads		
7	Miscellaneous		
	Total		

	Expenditure	Amount	Remarks
1	New Works		
2	Repairs		
3	Expenditure by P.W. Department		These to be entered in red ink & not be included in the total —
4	Establishment (a) Petty establt (b) Share of P.W. Supervision (c) Establt for Tolls and Ferries (d) Share of establt at the Presidency & in Collectors' & Local Fund Offices		
5	Contingencies		
6	Tools and Plant		
7	Contribution to other Circles & Municipalities for roads		
8	Reserve		
	Total		
	Balance		

Detailed Statement of Receipts & Expenditure on account of Education, for 187

	Receipts	Amount	Remarks
1	Balance (One half of General Fund Balance)		
2	Provincial Grant for Education		
3	One sixth Land C/s.		
4	Fees in Schools.		
5	Contributions		
6	Receipts from Endowments		
7	Miscellaneous		
	Total		

	Expenditure	Amount	Remarks
1	Public Works		
2	Cost of P.W. Supervision		
3	Tools and Plant		
4	Appropriation to the Road Fund		
5	Inspection		
6	Local Fund Schools		
7	Grants-in-aid (a) Salary grants (b) Results grants		
8	Schools aided on the mixed system		
9	Miscellaneous		
10	Share of the cost of the gen.l management		
	Total		
	Balance		

Detailed Statement of Receipts and Expenditure on account of Sanitation for 187

	Receipts	Amount	Remarks
1	Balances		
	(a) Endowment Fund		
	(b) One half of Genral Fund		
2	Provincial Grant		
3	Special Funds		
4	One sixth Land Cess		
5	Endowments		
	(a) Interest		
	(b) Rents		
	(c) Contributions - Sale of medicines, &c		
6	Contributions from other Circles and Municipalities		
7	Miscellaneous		
	Total		

	Expenditure	Amount	Remarks
1	Public Works		
2	Supervision		
3	Tools and Plant		
4	Establishment		
	(a) Hospitals		
	(b) Vaccination		
	(c) Sanitation		
	(d) General management & Supervision		
5	Hospitals. Genl charges		
6	Vaccination - Genl charges.		
7	Sanitation — do —		
8	Medical Practitioners		
9	Markets.		
10	Shoutteries		
11	Miscellaneous.		
12	Additional appropriation to the Road Fund. —		
	Total.		
	Balance.		

Detailed Estimate of Circle Receipts and Expenditure, Road Fund for ~~1875-76~~.

Circles	Receipts									Expenditure													
				Grants from Government									Establishment										
	Balance	Less. District Land. Cess	Additions & appropriations	Provincial Funds	Special Funds	Tolls	Contributions from Dist. Boards, Municipalities &c. for Roads.	Miscellaneous	Total	New Works	Repairs	Expenditure by Public Works Department	Petty Establishment	Share of Public Works Supervision	Establishment for Land and Revenue	Share of Salt Abkarry Establishments and Local Funds Officers	Total Establishment	Contingencies	Tools and Plant	Contributions to other Circles and Municipalities for Roads	Reserve	Balance	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1. Chitterpore																							
2. Chicacole																							
3. Vizagapatam																							
4. Cocanada																							
5. Ellore																							
6. Masulipatam																							
7. Guntoor																							
8. Nellore																							
9. Bellary																							
10. Pennacondah																							
11. Ghooty																							
12. Kurnool																							
13. Cuddapah																							
14. Madanapally																							
15. Sydapett																							
16. Chingleput																							
17. Chittoor																							
18. Vellore																							
19. Cuddalore																							
20. Virdachellam																							
21. Tanjore																							
22. Negapatam																							
23. Trichinopoly																							
24. Madura																							
25. Dindigul																							
26. Tinnivelly																							
27. Shemadevi																							
28. Coimbatore																							
29. Salem																							
30. Ootacoor																							
31. Nilgiris																							
32. Calicut																							
33. Tellicherry																							
34. Canara.																							
Total																							

Frame to be attached to No 2850 + Bk no 2

Detailed Estimate of Circle Receipts and Expenditure, on account of Education for 1875-76.

Circles	Receipts									Expenditure.													
	Balances (one-half of General Fund) Balances	Provincial Grant for Education	One-sixth Land Cess	Fees & Rents	Contributions	Receipts from Endowments	Miscellaneous	Total	Remarks	Public Works	Cost of P.W. Establishment	Tools & Plant	Appropriation on account of Road Funds	Inspection	Local Fund Schools	Grants-in-aid: Salary Grants	Grants-in-aid: Result Grants	Scholarships in the primary Stage	Miscellaneous	Share of the Cost of the Provincial Service	Total	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24.
1. Chatterpore																							
2. Chicacole																							
3. Vizagapatam																							
4. Cocanada																							
5. Ellore																							
6. Masulipatam																							
7. Guntoor																							
8. Nellore																							
9. Bellary																							
10. Pennacondah																							
11. Ghooty																							
12. Kurnool																							
13. Cuddapah																							
14. Madanapally																							
15. Sydapett																							
16. Chingleput																							
17. Chittoor																							
18. Vellore																							
19. Cuddalore																							
20. Verdachellam																							
21. Tanjore																							
22. Negapatam																							
23. Trichinopoly																							
24. Madura																							
25. Dindigul																							
26. Tinnevelly																							
27. Sherma devi																							
28. Coimbatore																							
29. Salem																							
30. Ootacamund																							
31. Nilgiris																							
32. Calicut																							
33. Tellicherry																							
Total																							

Detailed Estimate of Circle Receipts and Expenditure, on account of Sanitation for 1875-76

Circle	Receipts											Expenditure																Remarks
	Balances		Provincial Grant	Special Funds	one-sixth Land Cess	Endowments			Contributions from Municipalities	Miscellaneous	Total	Public Works	Supervision	Tools and Plant	Establishment				Total	Hospitals & Dispensaries	Vaccination	Sanitation &c	Medical & Architecture	Markets	Schools	Miscellaneous	Total	Balance	Additional appropriation by the Board's Funds	
	Endowment Funds	one half of General Funds				Interest	Rents	Contributions Sale of materials &c							Hospitals	Vaccination	Sanitation	General management and supervision											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1. Chellerpore																														
2. Chicacole																														
3. Vizagapatam																														
4. Cocanada																														
5. Ellore																														
6. Masulipatam																														
7. Guntoor																														
8. Nellore																														
9. Bellary																														
10. Pennacondah																														
11. Ghooty																														
12. Kurnool																														
13. Cuddapah																														
14. Madanapally																														
15. Cydapett																														
16. Chinglput																														
17. Chittoor																														
18. Vellore																														
19. Cuddalore																														
20. Virdachellum																														
21 Tanjore																														
22. Negapatam																														
23. Trichinopoly																														
24. Madura																														
25. Dindigul																														
26. Tinnevelly																														
27. Shermadevi																														
28. Coimbatore																														
29. Salem																														
30. Coossoor																														
31. Nilgiris																														
32. Calicut																														
33. Tellicherry																														
34. Cuddapah																														

S. O. No. 2250 - 27. 20th November 1875 - Financial

65

Financial Department.

61

Fin. Department,

~~No.~~

~~From~~ Draft Order of 27th July 1875. already
proposed by Members of Government.

~~Dated~~ ~~187~~.

FOR ORDERS.

While this Draft Or-
-der was in circulation,
H.E. the Governor directed
certain forms to be prepared
and filled in, showing the
receipts and expenditure in
each Circle, on the 3 heads
of Road Fund, Sanitation,
and Education. The forms
have been prepared and
proposed, and are now being
filled in with figures for
1873-74, the latest availa-
-ble in this office. The forms
for Road Fund is a reproduction
of Form II. Budget, the
only

Financial Department.

only difference being that instead of figures being shown for 1 circle, they are shown for all. The 2 other forms have not hitherto been used under the Local Fund Rules, but they have been prepared in strict imitation of the Road Fund Form just mentioned. The details of these forms are given in the margin.

Inasmuch as the Note of H.E. the Governor, on which the present para. 3 has been drafted, asks for the same information as the forms above mentioned, permission is requested to cancel para. 3 (which has not yet gone out) and to call on the Board to submit their statements in future according to those 3 forms. The Road Fund form is already in use by them, and it is submitted that the addition of the other 2 will be an improvement. In the absence of this the yearly tabulation of the 3 forms in this office will be troublesome.

There seems moreover no reason why the Revenue Board should not send up a general account for the entire Presidency in the same forms after the annual reports have been separately reviewed. They have not done this since 1872-73. All that they now submit is the annual detailed estimate for each Circle, and the abstract of receipts and charges at the end of each year with the annual report for each circle. It is submitted that there are more facilities for preparing these statements

Form for Road Fund

Vide Budget Form II in Local Fund Rules.

Form for Education

(Receipts)	Balance (½ of Genl. Fund Balance)
	Provincial Grant for Education
	1/6th Land Cess
	Fees in Schools
	Contributions
	Receipts from Endowments
	Miscellaneous
	Total of Receipts
(Expenditure)	Public Works Cost of P.W. Supervision
	Tools and Plant
	Appropriation of the Road Fund
	Inspection
	Local Fund Schools
	Salary grants to do.
	Results grants to do.
	Miscellaneous
	Share of cost of general management
	Total of Expenditure
	Balance

Form for Sanitation

(Receipts)	Endowment Funds Balance
	One ½ of General Fund Balance
	Provincial Grant Special Funds
	1/6th Land Cess.
	Endowments. Interest
	Do. Rents
	Do. Contributions, Sale of Industries &c.
	Contributions from other Municipalities
	Miscellaneous
	Total of Receipts
(Expenditure)	Public Works Supervision
	Tools & Plant
	Establt. Hospitals
	Do. Vaccination
	Do. Sanitation
	Do. Jail Management & Supervision
	Do. Total
	Hospital Establt. Charges.
	Vaccination Do.
	Sanitation Do.
	Indl. Practitioners
	Markets
	Choultries
	Miscellaneous
	Total of Expenditure
	Balance
	Additional appropriation to the Road Fund.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following ~~Letter~~ Proc.ⁿ of the Board of Revenue. dated 10th June 1895 No. 1566.

Order thereon-

The Govt regret to observe the discrepancies noticed by the Board in paras 9, 10 and 11 of their Proceedings. Considering that the report is submitted fifteen months after the close of the year to which it relates there does not appear to be any reason why the adjustment of the accounts should not ere this have been satisfactorily effected.

2. The large debit balance of Rs 32,841 in the Road Fund is not explained. It is requested that the omission may now be supplied.

The

Struck the figure part of item report th. always the first item in the Appx of the Annual Accts for Rd. Fd. & a blank space and then the papers went to the Press for Draft

WS 3/8

Struck it in the 1892 Appx.
Fd. allotts for June 1894 11298
Fd. charges for Supervision June 30. 1839 7
3137 5

The further excess in charges will be adjusted in the following year. The papers went to the

Statements in the Board's Office there here.

Contain forms for L-7 Circle Reports

FOR ORDERS.

I commend the Report to the Board - I see such additional establishment as I have indispensable & proposed suspension of the Tool comparison from year to year - Bd of the Govt leaves are not quite satisfactory the abstract should be more detailed & the Engineer in actual practice should submit to the Govt Forms of proposed improvements if any

2/10

C27 1/2/10

3. The Govt consider that it is necessary for a clear understanding of the operations of the year, that separate accounts showing distinctly the receipts and expenditure under the three important heads of Communication, Education and Sanitation should be submitted with the annual reports. The Board will report their opinion on this point.

does not contain the sum for transport Com. funds & Road fund. but I presume it was contained in

P. O. part of C.

Sum withdrawn & increase the Est. accounts.

It seems true that Road act & L.F. Act expenses as it appears in distribution of Funds. It gradually drifting here to approach pretty closely to Facts the means pertaining Head Qrs.

Chn

	Head II		
	Establishment		
hr 8		1652	Expenditure 21,157.
hr 11	–	44	
hr 18	–	312	
1/6 of hr 9	at	30000	
		32006	To

The Board of Revenue

	Head II		
	Means		
1/6 of hr 9	at –	30,000	Expenditure 18,174
		30	
hr 17		643	
19	–	4848	
20	–	4648	
		35,521	brought on

Of course perfect accuracy of Expenditure is not necessary but the sum under Head should approximate correctly to the Expenditure

Local Fund Report
of Ganjam Estate
for 1875-76.

To

Dated
Recd. 187 , No.

Nos.

49
4278

49

Judicial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following ~~letter~~ Proc:
of the Board of Revenue;
dated 10th June 1875, No. 1566.

Order thereon 27 July 1875:

The Govt. regret to observe the discrepancies noticed by the Board in paras. 9, 10, and 11 of their Proceedings. Considering that the Report is submitted fifteen months after the close of the year to which it relates there does not appear to be any reason why the adjustment of the accounts should not ere this have been satisfactorily effected.

2. The greater part of the debit balance of Rs 32.84 in the Road Fund

fund appears to be accounted for by the excess allotment of Rs 11,298 mentioned in para. 7 of the Collector's letter, and by the charge of Rs 16,297 for Supervision mentioned in para. 30.

The further excess, which is not large, appears to have been adjusted in the following year.

5. To enable the Govt to draw a parallel between the expenditure under the different Grants and the income which may approximately be regarded as pertaining to each, it is desirable that an abstract should be appended to the left hand side of the statements submitted with these reports shewing, as far as practicable, the different items of income grouped and totalled so as to correspond with the sub-divisions on the expenditure side. Thus, against Grants II and III in the Statement given above, might be set the two groups of income noted in the margin. For this purpose one-sixth of the Land-Cess under Act III of 1871 may be taken as the proportion of that cess available for Grants II and III respectively.

Against Grant II

No 3		12,650.
"		44
18		312
1/6th of No 9		29,916
	Total	31,922

Against Grant III

1/6th of No 9		Rs 29,916
No 17		30
" 19		643
" 20		4,846
	Total	35,437

To the Board of Revenue.

27.7.75.

Coimbatore Civil
Report for 1875

To

Dated
Recd. } 187 , No.

Nos.

29-7.

11 V3

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings
of the Board of Revenue, dated 10th
June 1875 No. 1566-
20th Nov. 1875 No. 2250-
Order thereon ~~27th July 1875~~

The Government regret
to observe the discrepancies
noticed by the Board in paras
9-10, and 11 of their Proceedings-
Considering that the Report is
submitted fifteen months after
the close of the year to which
it relates there does not appear
to be any reason why the
adjustment of the Accounts
should not ere this have been
satisfactorily effected-

2- The greater part
of the debit balance of

Rupees 32841 - in the Road Fund appears to be accounted for by the Expenditure allotment of Rupees 1198 mentioned in para 7 of the Collectors letter, and by the charge of Rupees 16297 for Supervision mentioned in para 30 - The further Excess, which is not large, appears to have been adjusted in the following year

3. To enable the Govt to draw a parallel between the Expenditure under the different Grants and the income which may approximately be regarded as pertaining to each, the Board of Revenue are requested to see that returns according to the three forms given below are submitted in future with the yearly report on each Circle - The first of these forms is identical with Budget Form No. II attached to the Local Fund Rules, and the other two forms are prepared in imitation of it, the one third land cess it will be noted, is divided equally between Education and Sanitations, and it is believed that the various local endowments will be found to fall naturally under one or other of these two heads - Should any modifications of these forms suggest themselves to the Board of Revenue, they are requested to state their views to the Govt - It is observed that no General Report has been received since the year 1870-71

To Accts of the Accountant Genl

50 } Accts 1/12
15/00 } 1/2

29-7

From Govt of the Madras Government

To

Dated 20th Nov 1875. No. 2250
Recd.

Nos. 1484149

Local Funds - Reports.

Orders passed on the Local Fund Report of the Coimbatore Circle for 1873-74, submitted by the Board of Revenue with their review.