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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	800	Press / Mis.
115-116.		
Dated	9-4-	1875.

26/27

Not to be folded or roughly handled

Local Funds—Report.

No. 115. Read the following Proceedings of the Board of Revenue, dated 1st February 1875, No. 211 :—

Read letters from the President of the Local Fund Boards, Madura District, dated 27th August and 12th September 1874, Nos. 83 and 95.

THE Local Fund Reports of the Madura and Dindigul Circles for 1873-74 will be submitted for the information of Government.

MADURA CIRCLE.

2. The annexed abstract shows the receipts and expenditure of the year compared with those of the previous year:—

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73	1873-74.
	RS.	RS.	*New Works.*	RS.	RS.
1. Balances	87,395	1,44,575	1. Communications, By P. W. D.	59,536	85,389
2. Provincial Grant for roads	36,850	36,850	2. Sanitary and Miscellaneous. By P. W. D.	...	3,710
3. Do. Education ...	...	6,460	,, O. A. ...	...	2,822
4. Surplus Pound Fund ...	2,550	2,400			
5. Avenues	754	1,341			
6. Fishery Rents	13,769	14,456			
7. Road-cess under Act III. of 1866	2,517	104	*Repairs.*		
8. Land-cess under Act IV. of 1871	1,55,791	1,66,894	3. Communications. By P. W. D.	57,175	69,935
9. Fees in Schools	...	8	,, O. A. ...	125	2,995
10. Contribution from Madura Municipality for road from Madura to Aruppanadi	...	100	4. Educational. ,, P. W. D.	...	336
11. Do. do. for Educational Inspectorate Charges	617	...	5. Sanitary and Miscellaneous. ,, P. W. D.	2,867	10,255
12. Hospitals and Dispensaries. Interest and Rents ...	...	8	,, O. A. ...	34	510
Donations ...	...	2,947	6. Public Works Department General Establishment	27,966	43,892
Sale of Medicines... ...	118	107	7. Petty Establishment ...	3,240	4,203
13. Choultries. Interest and Rents ...	21,527	8,575	8. Tools and Plant... ...	1,987	1,110
Sundries ...	2,042	5,479	Total, Grant I...	1,52,930	2,25,157
14. Market Rents	244	698	9. Deputy-Inspector's salary, etc.	1,383	1,514
15. Bungalow Fees	300	114	10. Inspecting Schoolmaster's do.	1,155	1,340
16. Contributions	557	5	11. Local Fund Schools ...	...	70
17. Sale-proceeds of Books.	32	368	12. Results Grants	4,821	5,004
18. Public Works Receipts.	493	421	13. Purchase of Books ..	202	519
19. Interest on Road-cess.	...	8	14. Miscellaneous	...	61
20. Fine imposed under Act IV. of 1871	...	50	Total, Grant II...	7,561	8,508

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	Rs.	Rs.		Rs.	Rs.
21. Recovery from Provincial Funds on account of salary of Native Surgeon, Ramnad	...	1,323	15. Hospitals and Dispensaries	8,432	6,002
22. Recovery of advance made for the repair of a tank of Narikudi Chuttrum	...	40	16. Vaccination	1,122	2,916
23. Miscellaneous	56	...	17. Sanitation	...	1,347
24. Public Works refund of expenditure	...	5,860	18. Choultries	7,271	11,798
25. Balance of Bungalow Fund	11	...	19. Travellers' Bungalows.	160	155
26. Do. of Endowment Fund on 31st March 1873.	...	588	20. Grant for Medical purposes	1,900	...
27. Miscellaneous debt account	317	...	Total, Grant III...	18,885	22,218
			21. Establishments at the Presidency and in the Collector's and Local Fund Board's Offices, and Contingencies...	1,672	1,695
			Total, Grant IV...	1,672	1,695
			22. Miscellaneous debt account	317	10
			Total Expenditure...	1,81,365	2,57,588
			23. Balance	1,44,575	1,42,191
Grand Total ...	3,25,940	3,99,779	Grand Total ...	3,25,940	3,99,779

3. Receipts.—The opening balance of the year was Rupees 1,44,575, and the actual receipts aggregated Rupees 2,55,204, making the total assets Rupees 3,99,779.

4. The Provincial grant for Roads was the same as in the previous year, but a fresh grant of Rupees 6,460 was made in G. O., Financial Department, dated 11th July 1873, No. 971, for the establishment of Elementary Schools, the House-tax having been done away with.

5. The increase in the Road and Land-cess was due to the punctual collection of arrears of Zemindari Land-cess.

6. The Madura Municipal Board paid a contribution of Rupees 100 for the road from Madura to Aruppanadi. The circumstances under which it was made should have been stated. Their contribution for educational inspection which was estimated at Rupees 620 in the budget was not paid, pending the settlement of the amount.

7. Rupees 2,947 were received from the Ramnad Estate for the support of the Ramnad Dispensary, and Rupees 1,323 were recovered from Provincial Funds, being the one-fourth share of the salary, etc., of the Native Surgeon in charge payable by Government.

8. The receipts from Choultries show a decrease compared with the previous year's collections, owing probably to the inclusion in the latter of the balance of the Endowment Fund at credit transferred with the institutions to the Local Fund Board. Compared with the estimate of the year, they show an increase of Rupees 2,164, which was the price for which the grain belonging to the Narikudi Chuttrum was sold.

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9. Market rents increased owing to the advanced rent obtained for the Bandypettah at Kottamputty, and to the collection of arrears of rent due on account of Meloor and Kottamputty Bandypettahs.

10. Expenditure, Grant I., Public Works.—The allotment for Public Works according to the Registers maintained in this Office were—

		Rs.	Rs.
New Works.			
Communications by Public Works Department	...	1,19,953	
Sanitary and Miscellaneous by do.	...	10,402	
			1,30,355
Repairs.			
Communications by Public Works Department	...	71,308	
Sanitary and Miscellaneous by do.	...	14,291	
			85,599
	Total...		2,15,954

11. The President nowhere shows the whole of the allotments sanctioned for Public Works. The sums exhibited in the column headed "Estimate" of statement No. 2 are budget allotments, and do not include those subsequently sanctioned. In paragraphs 12 and 14 of the report, the President mentions only the total allotment for new works and repairs of Communications. The figures, however, do not agree with those appearing in the Register kept in this Office, as the President has not correctly noted certain transfers. The President will report whether a register is kept, showing the allotments made for Public Works including those in the printed budget, and whether it is corrected from time to time by noting the additions and modifications made in the course of the year.

12. The actual expenditure was—

	President and Accountant-General.	Controller.
New Works.	Rs.	Rs.
Communications, By P. W. D....	85,389	83,389
Sanitary and Mis. ,, do. ...	3,710	3,710
Do. ,, O. A.	2,822	2,822
Total ...	91,921	89,921
Repairs.		
Communications, By P. W. D....	69,935	67,068
Do. ,, O. A.	2,995	2,871
Educational ,, P. W. D....	336	...
Sanitary and Mis. ,, do.	10,255	9,598
Do. ,, O. A.	510	510
Total ...	84,031	80,047
Grand Total ...	1,75,952	1,69,968

13. It will be observed that the Controller's figures do not agree with those of the President and Accountant-General. The disagreement appears to be owing to the following causes:—

(1.) There is a difference of Rupees 2,000 in the first item. It is a refund of expenditure which the Controller deducts from the gross expenditure, but which the Accountant-General credits as a receipt.

(2.) The next item that differs is the fourth. The difference here is Rupees 2,867, which is the expenditure appertaining to 1872-73 not brought to account in that year by the Accountant-General.

(3.) The difference of Rupees 124 in the fifth item is due to the same cause

(4.) The sixth item was apparently an erroneous debit. The Accountant-General corrects it by a credit entry of the same amount on the receipt side.

(5.) As regards the seventh item there is a difference. The Accountant-General debits Rupees 657 more than the Controller, which appears to be a refund of expenditure shown by the Accountant-General on the receipt side included in the sum of Rupees 5,860.

14. The total expenditure according to the Controller whose accounts show the actual expenditure of the year was 78·70 per cent. on the total allotment sanctioned. This is very unsatisfactory. The result in the previous year was much better, viz., 88·46 per cent. The cause of short outlay appears to be the non-utilization of the full or a large proportion of the following allotments for new works of Communications under which head only 69½ per cent. were expended.

Work.	Allotment.	Expenditure.	Remarks.
	Rs.	Rs.	
1. Construction of road from Madura to Nuttam *viâ* Alagar covil	5,000	...	Estimate not ready.
2. Do. of road from Teroochoolay to Tiruppavanum	700	...	Do.
3. Widening five bridges on Road No. XIII. between Madura and Tiruppavanum	1,650	...	These works were duly sanctioned, but do not appear in the Progress Report.
4. Re-constructing a portion of the coast road between the Vattanam Salt Station and the road running from the coast to Dindigul	1,600	...	
5. Widening five tunnels on the road from Madura to Aruppucottah	1,500	...	
6. Construction of road from Madura to Veeraloor	6,010	3,168	
7. Do. of road from Madura to Alagarcovil	5,900	2,319	
8. Do. of road from Meloor to Shevagungah	5,000	1,761	A large proportion of these allotments was not utilized.
9. Constructing ten miles of road from Shevagungah to Shembanur	4,300	1,880	

	Allotment.	Expenditure.
	Rs.	Rs.
Shevagungah Dispensary ...	3,000	2,822
Ramnad do. ...	4,650	1,825
Mattanendal Chuttrum ...	2,132	1,770
Petty Works	620	115
Total ...	10,402	6,532

15. As regards new works, Sanitary and Miscellaneous, under which 62·7 per cent. of the allotment was utilized, the falling off of the expenditure appears to be owing to short outlay on all the works as shown in the margin.

16. The expenditure on repairs, Communications, was satisfactory.

17. The decrease of expenditure compared with allotment on repairs, Sanitary and Miscellaneous, is explained to be due to no part of the proposed repairs of the

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Sholavundum Chuttrum having been executed during the year and to short expenditure in other chuttrums.

18. The Expenditure on establishment was as follows:—

	President and Accountant-General.	Controller.
	Rs.	Rs.
Public Works Department, General Establishment	43,892	40,769
Petty Establishment...	4,203	3,093
Total ...	48,095	43,862

19. The Controller's debit for Public Works Supervision is 24·89 per cent. on the expenditure by the Public Works Department. The difference between the amount charged by the President and Accountant-General under this head and that charged by the Controller is owing to the accounts of the first two Officers including a debit of Rupees 3,123 appertaining to the previous year, but not brought to account in that year.

20. The President points out that Rupees 1,053 have been debited under Petty Establishment in excess of the allotment* for the purpose under advices received from the Accountant-General who gave no explanation as to the cause of the excess. The cause is the same as that assigned in the case of the debit on account of the Public Works Department General Establishment. The actual cost of the Petty Establishment during the year was Rupees 3,093 as given by the Controller, but the Accountant-General's Statement includes Rupees 1,110 appertaining to 1872-73 and not brought to account in that year.

* Rupees 3,150.

21. Of the five hundred and twenty-seven miles of road in the Circle, three hundred and sixty-two miles were maintained in good order at an average cost of Rupees 180 a-mile, forty-seven miles of new road were made, and seventy-two-and-half miles were in progress, leaving forty-five-and-half miles of road untouched. Twenty-two tunnels and fifteen road-dams were constructed, and twelve tunnels were repaired. A bungalow was purchased for the dispensary at Shevagungah. The work of converting the old jail at Ramnad into a dispensary and that of improving the new chuttrum at Muttanendal were in progress, and avenues were planted and maintained. Twenty thousand eight hundred and seventy-one trees were newly planted.

22. The principal new works in progress were—

	Rs.
1. Road from Shevagungah to Tondy	9,597
2. Do. from Tiruppavanum to Ramnad	28,447
3. Do. from Madura to Aruppucottah	9,934
4. Do. from Madura to Veeraloor	3,168
5. Do. from Shevagungah to Mana Madura	3,907
6. Do. from Sayelgudy to Kariaputty...	7,519
7. Do. from Ramnad to Devipatam	3,364
8. Do. from Twariman to Nillakall	3,159
9. Do. from Shevagungah to Ramnad	3,880
10. Erection of a dispensary at Shevagungah	2,822
11. Converting the old jail at Ramnad into a dispensary ...	1,825
12. Improving the new chuttrum at Muttanendal	1,770

23. The expenditure under Grant I. was Rupees 2,25,157.

24. GRANT II., EDUCATION.—The educational staff consisted, as in the previous year, of one Deputy-Inspector and three Inspecting Schoolmasters. One hundred and fifty schools attended by 5,458 pupils were examined for Results Grants, and eighty-five other schools attended by 1,874 pupils, which were not prepared for grants, were inspected. The Results Grants paid during the year amounted to Rupees 5,004.

25. The three schools named in the margin are stated to have been opened During the year as Experimental Local Fund Schools. The salaries of masters and servants and Miscellaneous charges aggregated Rupees 70.

1. Eliangudi.
2. Tirupullavi.
3. Sekkimungalum.

26. The expenditure under Grant II. amounted to Rupees 8,508.

27 GRANT III., SANITATION.—The Local Fund Board maintained the three dispensaries noted in the margin, the last of which came under their control during the year under report on the closing of the Paumben Jail, *vide* G. O., Financial Department, dated 13th January 1873, No. 41.

1. Ramnad.
2. Shevagungah.
3. Paumben.

28. A bungalow was purchased for Rupees 2,783, and was fitted up at a cost of Rupees 217 for the Shevagungah Dispensary.

29. The Paumben Dispensary receives Rupees 300 annually from the Rameswaram Devastanam Temple, and Government pay half the cost of the Medical Officer in charge; but none of these receipts appear to have been brought to account in the year under report.

30. The following statement shows the working of the Dispensaries:—

Dispensaries.	In-patients.				Out-patients.			
	Number treated.	Cured and discharged.	Died.	Remaining.	Number treated.	Cured and discharged.	Died.	Remaining.
1. Ramnad ...	311	287	17	7	8,827	8,708	..	119
2. Shevagungah.	47	41	4	2	5,512	5,438	4	70
3. Paumben ...	17	Not stated.	2	Not stated.	2,598	Not stated.	...	Not stated.
Total ...	375	...	23	...	16,937	...	4	...

31. Six 1st-Class and twelve 2nd-Class Vaccinators under a Superintendent operated on 16,330 persons at a cost of 2 Annas and 10 Pies per case, and 96·9 per cent. of the cases proved successful.

32. A sum of Rupees 4,021 was spent on sanitation as detailed below—

		Rs.
1.	Contribution for sanitary arrangements during the Chittrey festival at Madura, and the Punguni festivals at Teruparangundam	270
2.	Do. for the improvement of the Moga Urani at Ramnad	1,077
3.	Improving the water-supply of thirty villages	2,674
	Total ...	4,021

33. A portion of the first amount was not required and was repaid to Local Funds. For the second item, local subscriptions to the amount of Rupees 2,154 were collected.

34. The total assets of the Endowment Fund, which embraces the transactions of five Chuttrums, three Water-sheds, and seven Urani Inams, amounted to Rupees 30,945 made up of Rupees 16,263, opening balance, Rupees 9,163, rent and produce of lands, and Rupees 5,519 contributions, etc. The charges which were incurred on the Chuttrums and Water-sheds only were—

	Rs.
Establishment...	3,683
Contingencies	3,111
Feeding travellers	5,004
Public Works including cost of supervision and Tools and Plant	5,335
Total ...	17,133

35. The second item includes Rupees 1,500 paid in redeeming the mortgage of certain landed property belonging to the hereditary Hukdar of the Narikudi Chuttrum, which the Circle Board accepted in lieu of a debt due by him to the institution.

36. The establishment, etc., in the two travellers' bungalows maintained by the Local Fund Board cost Rupees 155. The President will report the number of travellers that used them during the year.

At Meloor.
,, Kottamputty.

37. The budget provided Rupees 1,900 as contribution to the Madura Municipality for the Civil Dispensary, but the contribution was not made, as the actual cost was not known.

38. The expenditure under Grant III. was Rupees 22,218.

39. GRANT IV., MISCELLANEOUS.—The Controlling, etc., establishment, etc., cost Rupees 1,695.

40. BALANCE.—The total expenditure was Rupees 2,57,588, leaving a balance of Rupees 1,42,191.

41. LOCAL FUND BOARD.—Twelve ordinary and two special meetings were held with an average attendance of seven members. The President will report the total number of members, official and non-official, on the Board and the average attendance of each class of members at the meetings.

DINDIGUL CIRCLE.

42. The subjoined statement shows a comparison of the receipts and charges of the year with those of the previous year:—

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	Rs.	Rs.	*New Works.*	Rs.	Rs.
1. Balance	55,390	83,464	1. Communications. By P. W. D..	43,064	54,589
2. Provincial grant for roads	44,970	44,970	,, O. A. ...	1,937	951
3. Surplus Pound Fund	1,750	1,600	2. Sanitary and Miscellaneous By P. W. D..	...	1,602
4. Avenues	2,327	2,210	,, O. A. ...	...	41
5. Fishery Rent ...	8,316	9,062	*Repairs.*		
6. Grass Rent		24	3. Communications. By P. W. D..	35,911	46,733
7. Road-cess	8,984	300	,, O. A. ...	1,417	2,385
8. Land-cess	77,524	81,150	4. Sanitary and Miscellaneous. ,, P. W. D..	523	2,458
9. Tolls	4,776	3,882	,, O. A. ...	65	922
10. Contribution from Dindigul Municipality for Educational Inspection	...	42	5. Public Works Department Supervision	20,584	27,866
11. Sale of Books ...	45	116	6. Petty Establishment	2,547	2,187
12. Do. of Medicines..	...	19	7. Tolls and Ferries	241	33
13. Choultries	...	3,300	8. Tools and Plant...	1,187	679
14. Miscellaneous ...	4	3	9. Contributions	1,047	...
15. Market Rents ...	349	523	Total, Grant I...	1,08,523	1,40,446
16. Sale of materials...	55	...	10. Inspection	2,260	2,289
17. Bungalow Fees ...	395	60	11. Local Fund Schools (Miscellaneous)	...	30
18. Contributions from private individuals..	405	269	12 Purchase of Books	78	143
19. Public Works Receipts	19	63	13. Results Grants	3,448	3,970
20. Do. Refund of Expenditure	...	131	Total, Grant II...	5,786	6,432
21. Advances Recoverable	45	3	14. Hospitals and Dispensaries.	1,796	3,557
22. Miscellaneous ...	1,004	257	15. Vaccine Establishment ...	1,976	1,769
23. Balance of Endowment Fund on the 31st March 1873 ...	...	5,818	16. Sanitary do. ...	167	316
			17. Markets	280	180
			18. Choultries	...	2,920
			19. Public Bungalows	67	37
			20. Grant-in-aid to the Rev. E. Chester's Dispensary at Dindigul	2,883	1,137
			Total, Grant III...	7,169	9,916
			21. Establishments at the Presidency and in the Collector's and Local Fund Board's Offices and Contingencies ...	1,331	1,369
			Total, Grant IV...	1,331	1,369
			22. Miscellaneous debt account.	85	13
			Total Expenditure...	1,22,894	1,58,176
			23. Balance	83,464	79,090
Grand Total...	2,06,358	2,37,266	Grand Total...	2,06,358	2,37,266

43. Receipts.—The assets of the year were Rupees 2,37,266, including an opening balance of Rupees 83,464.

44. The Road and Land-cess collections show a decrease compared with the previous year's receipts, but come up very nearly to the estimate of the year.

45. The Andiputty toll-collections were smaller than in 1872-73, when there was a great decrease owing to the bad state of the road causing interruption to the traffic. The decrease in the year under report is thus explained by the Vice-President. "The decrease represents a considerable decrease of traffic probably due to the state of the road between Chekkanurani and Usilampatti, which runs through black-cotton soil and is now under construction, and which must remain almost impassable until completed, and to a decrease in the export of grain from the Periacolum Taluq, owing to the failure of crops and high prices there as well as in Tinnevelly, to which district export is usually active."

46. Choultries.—This is a new item of receipt. The institutions concerned are thirteen Chuttrums, six Water-sheds, and three Urani Inams. The Chuttrums and Water-sheds were transferred to the Local Fund Board towards the latter end of 1872-73, and the transactions were brought to account in the year under report. The Urani Inams were taken over by the Local Fund Board under the general authority to take over tanks and wells given in G. O., Financial Department, dated 6th April 1872, No. 463. The institutions have since been regularly transferred, *vide* G. O., Financial Department, dated 26th October 1874, No. 1,831. The institutions had a balance of Rupees 5,818.

G. O., Financial Department, dated 29th January 1873, No. 143.

47. The contribution from private individuals is the subscription by some ryots of the Tirumangalum Taluq for the repair of wells.

48. Expenditure, Grant I., Public Works.—According to the Registers maintained in this Office, the following allotments were made for Public Works:—

	New Works.		Rs.	
Communications	By Public Works Department		80,415	
Sanitary and Miscellaneous	,, Do.	...	7,991	
Do.	,, Other Agency		200	
				88,606
	Repairs.			
Communications	By Public Works Department		48,768	
Do.	,, Other Agency		2,200	
Sanitary and Miscellaneous	,, Public Works Department		4,389	
Do.	,, Other Agency		100	
				55,457
			Total ...	1,44,063

49. The actual expenditure was—

	President and Accountant-General.	Controller.
New Works.	RS.	RS.
Communications by Public Works Department	54,589	54,589
Do. by Other Agency	951	951
Sanitary and Miscellaneous by Public Works Department.	1,602	1,602
Do. by Other Agency	41	...
Total ..	57,183	57,142
Repairs.		
Communications by Public Works Department	46,733	46,648
Do. by Other Agency	2,385	2,260
Sanitary and Miscellaneous by Public Works Department.	2,458	2,452
Do. by Other Agency...	922	911
	52,498	52,271
	1,09,681	1,09,413
Tolls and Ferries	...	13
Total...	1,09,681	1,09,426

50. The total expenditure according to the Controller, including the outlay on tolls and ferries, regarding which the Controller will be requested to furnish the Board with particulars showing how the expenditure was incurred, was 75·95 per cent. on the total allotment. This is satisfactory compared with the results obtained in previous years, though, as pointed out by the Circle Board, there is considerable room still left for improvement.

51. The expenditure on Establishment was as follows:—

	President and Accountant-General.	Controller.
	RS.	RS.
Public Works Department Supervision...	27,866	26,216
Petty Establishment	2,187	1,841
Toll do.	33	20
Total...	30,086	28,077

52. According to the Controller, the cost of Public Works supervision was 24·89 per cent. (against 27·92 per cent. in the previous year) on the expenditure by the Public Works Department. The Circle Board repeat their protest made in the report of 1872-73, of which they say no notice has been taken, against the high charge for Public Works supervision. The attention of the President will be called to paragraph 40 of the Board's Proceedings, dated 28th August 1874, No. 2,423, in which they noticed the protest and asked Government to call upon the District Engineer to explain and to provide a remedy for the unsatisfactory supervision. The Government have called for a special report showing the assets, allotments, and expenditure for 1873-74 and for 1874-75 up to date, which report is now before the Board and will be separately submitted. The general subject

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of the charge which should be made against the Local Fund for supervision is being carefully considered.

53. With regard to the remarks of the Circle Board on the charge for Petty Establishment, it is observed (from explanations supplied by the Controller) that the excess debit under that head in 1872-73 was due to the Petty Establishment charges of all the Circles having been lumped together and then distributed with reference to expenditure among the Circles which is incorrect, as the actual expenditure incurred in each Circle ought to have been charged to it. This subject is under consideration.

54. There is a difference of Rupees 13 between the figures of the Controller and those of the President and Accountant-General with regard to the cost of the toll and ferry establishment. The Controller shows the amount under Works. The explanation called for in paragraph 50 *supra* will show whether this classification is correct or not.

55. The President states that "the entry of Rupees 33 only as paid to the establishment maintained for the collection of tolls at the Andiputty Pass is manifestly incorrect, the sum actually paid having been about Rupees 40 *per mensem* during the year." The Controller will be requested to report on this point.

56. Three hundred and ten miles of road are stated to have been generally maintained in pretty fair order, 18¾ths miles of road to have been completed, and 41½ miles to have been in progress. Twenty-eight tunnels and sixty-eight road-dams were completed, and one bridge and twenty road-dams were nearly completed. The walls of the new dispensary at Periacolum were raised three feet above the basement, and the door and window frames were fixed. The conversion of the Pulni Bungalow into a dispensary was in progress. Repairs were executed to certain wells, a bandypettah at Andiputty, the travellers' bungalow at Tirumangalum, and to certain chuttrums. The tool-sheds at Battalagundu were fitted up as a travellers' bungalow and avenues were maintained.

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

	RS.
1. Road from Madura to Allinagaram	13,802
2. Portion of road from Andiputty and Allinagaram.	2,573
3. Road from Madura *viâ* Dindigul and Pulni to Udumalpettah	7,001
4. Masonry works on road from Periacolum to Goodalur	2,035
5. Portion of road from Periacolum to Cumbum ...	2,253
6. Road from Pulni to Darapuram	9,440
7. Do. Mettur to Pulkanuth	6,185
8. Do. Tirumangalum to Strivilliputtur ...	8,367

58. Tools and Plant cost Rupees 679 according to the President and Accountant-General, and Rupees 674 according to the Controller of Public Works Accounts. The Controller will be requested to furnish the Board with his remarks on the points noticed in paragraph 25 of the Circle Board's Report.

59. The expenditure under Grant I. was Rupees 1,40,446.

60. GRANT II., EDUCATION.—One Deputy-Inspector and two Inspecting Schoolmasters (the same staff as that employed in the previous year) inspected 133

schools with 2,507 pupils, of whom 1,744 pupils presented themselves for examination and obtained Results Grants, amounting to Rupees 3,970. The Circle Board point out that education made but little progress in the year under report, and think it probable that this result was due to the perfunctory manner in which the Deputy-Inspector discharged his duties. The Board resolve to call the attention of the Director of Public Instruction to this part of the report.

61. The expenditure under Grant II. amounted to Rupees 6,432.

62. GRANT III., SANITATION.—There were three Dispensaries * under the control of the Local Fund Board including the one at Uttampalayam,† newly established during the year. A Hospital Assistant† was also stationed at Kodaikanel with a small supply of medicines to attend on emergent cases and to act as Vaccinator for the upper hill-villages.

* 1. Periacolum.
2. Pulni.
3. Uttampalayem.

† Sanctioned in G. O., Financial Department, dated 3rd February 1873, No. 158.

63. The work of the Dispensaries and of the Hospital Assistant at Kodaikanel is shown below :—

Dispensaries.	In-patients.				Out-patients.			
	Number treated.	Discharged.	Died.	Remaining.	Number treated.	Discharged.	Died.	Remaining.
1. Periacolum ...	...	...	...	...	3,980	3,946	1	33
2. Pulni	70	62	4	4	3,152	3,076	3	73
3. Uttampalayem ...	...	...	...	...	1,893	1,861	9	23
4. Kodaikanel ...	...	...	...	...	128	119	...	9
Total...	70	62	4	4	9,153	9,002	13	138

64. One Superintendent of Vaccination (a separate Superintendent was employed in the year under report for this Circle under the sanction accorded in G. O., Financial Department, dated 3rd February 1873, No. 158) and ten Vaccinators were employed : 6,492 persons were operated on at a cost of 4 Annas and 4 Pies per case, and 84·79 per cent. of the cases proved successful. In the previous year, 10,239 cases were vaccinated at a cost of 3 Annas and 1 Pie per subject, and 95·92 per cent. of the cases were successful. The Circle Board look upon this falling off in all respects as serious, and attribute it to the constant changes made in the vaccine staff during the year, in consequence of which the staff for a great part of the year consisted of new hands and was rarely at its full strength, and to the inefficiency of the Circle Superintendent. These evils will be remedied by the transfer of the vaccination staff to the control of the Local Fund Board.

65. Rupees 316 were spent on sanitation as shown below :—

	Rs.
Pulni Festival	163
Sanitation in Dindigul Taluq	132
Scavengering Establishment	16
Total...	316

66. There were thirteen Chuttrums, six Water-sheds and three Urani Inams under the control of the Local Fund Board. Their income amounted to Rupees 9,124, and the charges to Rupees 3,441, leaving a balance of Rupees 5,683.

67. The establishment in the Tirumangalum Bungalow cost Rupees 36. The number of travellers that used the bungalow during the year is not stated. It should now be reported.

68. The Local Fund Board contributed Rupees 1,137 for the Reverend E. Chester's Dispensary at Dindigul.

69. The expenditure under Grant III. amounted to Rupees 9,916.

70. GRANT IV., MISCELLANEOUS.—Under this head the expenditure consisted of Rupees 1,222 on account of the Controlling, &c., establishment, Rupees 146 general contingencies, and 1 Rupee refund of road-cess.

71. BALANCE.—The total expenditure and balance were Rupees 1,58,176 and Rupees 79,090, respectively.

72. LOCAL FUND BOARD.—The Board consisted during the year of twenty members, of whom ten were official and ten non-official. Twelve meetings were held, and the average attendance of the members was five, three being official and two non-official.

73. The attention of the Accountant-General will be called to paragraph 44.

(A true Extract.)

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

No. 116. ORDER THEREON, 9th April 1875, No. 800.

The report of the Madura and Dindigul Local Fund Circles for 1872-73 disclosed such an inability to utilize the funds available that the Government thought it necessary to call for a special report to enable them to decide whether the defect in the administration of the funds was due to the Local Boards or to the Executive Agency. The report has not yet been received, but the Board of Revenue state that it is now before them.

2. The report for the year 1873-74 shows an improvement inasmuch as the income of the year has been fully utilized, and some little progress has been effected in the reduction of the accumulated balances. In the Dindigul Circle the expenditure on Public Works was 75·95 per cent. of the total allotment against 55·04 in the preceding year, but in Madura the percentage fell from 88·46 to 78·70. The necessary orders to prevent a recurrence of this unsatisfactory work in the Madura Circle will be issued in the Public Works Department.

	Rs.
Madura.	
Opening balance	1,44,575
Closing do.	1,42,191
Decrease ...	2,384
Dindigul.	
Opening balance	83,464
Closing do.	79,090
Decrease... ...	4,374

3. With reference to their renewed complaints regarding the high percentage charged for Public Works Supervision, the Dindigul Local Fund Board will be informed that, owing to the introduction of arrangements by which Imperial Funds

are charged twenty-five per cent. on outlay besides the total cost of special establishments for conservancy, &c., it has been found possible in the current year to reduce the charge to Local Funds for Public Works Supervision and Petty Establishment together to twenty-five per cent. on the outlay on works by the Public Works Department.

4. The remarks of the Board of Revenue in paragraph 53 regarding the method of debiting charges for Local Fund Petty Establishment are correct, and the Controller will see that the course indicated by the Board of Revenue is adhered to so long as the establishment is retained on a separate footing.

5. The Government await the report of the Director of Public Instruction with reference to the remarks made in paragraph 60 of the Proceedings of the Board of Revenue regarding educational operation in the Dindigul Circle.

6. Complaints are made from both Circles regarding the manner in which the Local Boards are called on by the Accountant-General to accept charges without any explanation being offered of the circumstances under which the excess debit has been incurred. The Government are of opinion that the Boards are fully entitled to such explanation, and the Accountant-General will see that it is promptly supplied in future.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Madura.
,, Public Works Department, with special reference to paragraphs 2 and 4.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General, with reference to paragraph 6.
,, Sanitary Commissioner.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund, Madura.

Exd. T. O'Connor.

Pub. d 13 Jany 75. No. 41
Final. 29 Jany 73 - " 177-178
" - 3 Feby 73 - " - 6-9.
" - 6 April 73 - " 133-134-
" - 11 July 73 - " - 71.
" - 12 Sept 74 - " 172-176
" - 26 Oct 74 - " 228-229.

Financial Department
Local Funds - Reports

1875.

Board of Revenue.

MADRAS.

PROCEEDINGS, 1ST FEBRUARY 1875, No. 211.

Desp 13 Feb 1875
Encl. 2
No. 360

Received 15 February 1875.

FEBRUARY.

No. 211.

Local Fund Reports—of Madura and Dindigul Circles for 1873-74, reviewed and submitted for the information of Government, with remarks.—Controller of Public Works Accounts and President of Local Fund Boards requested to explain certain points in connection with the reports. Attention of Director of Public Instruction called to the little progress in education made during the year by the Local Fund Schools in the Circle.

No. 115

Govt. of {1875} Madras

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madura.

&c., &c., &c.

Dated April 9th.

Issued

Recd.

Encl.

G.O., 9th April 1875, No. 800.

APRIL.
Nos. 115-116.

Madura and Dindigul Circles.—The annual report on the working of these Circles during 1873-74, reviewed.

MADURA, 27th August 1874.

No. 83.

From W. McQUHAE, ESQ.,
President of the Local Fund Boards, Madura,
To J. GROSE, ESQ.,
Secretary to the Board of Revenue.

I HAVE the honor to submit the Annual Report of the Local Fund Board, Madura Circle, for the official year 1873-74.

ENCLOSURE No. 1.

Report of the Local Fund Board of the Madura Circle for the Official year 1873-74 *with the prescribed Statements.*

TWELVE ordinary and two special meetings of the Board were held during the year, the average number of members present at each meeting being seven.

2. STATEMENT No. 1.—The actual receipts during the year including opening balances amounted to Rupees 3,99,779 against an estimate of Rupees 2,77,180.

3. BALANCES.—The opening balance of the Road Fund exceeds the estimate by Rupees 74,542. This increase is chiefly due to the change effected in the annual statements for 1871-72 by the orders of the Board of Revenue, dated 25th June 1873, No. 1,111, that the whole of the collections under Act III. of 1866 should be credited to Road Fund, and to an increase in the collection of Zemindari land-cess in 1872-73. The increase in the Endowment Fund balance is owing to larger balances than were expected having been handed over to the Local Fund Board with the institutions to which they belonged and also to short expenditure of the allotment for public works in 1872-73. The General Fund balance in the report for 1872-73 is Rupees 26,957, and it has been reduced to Rupees 3,770 with reference to the balance arrived at by the Board of Revenue on review of the Local Fund report for 1871-72, which was received after the despatch of the report for 1872-73.

Vide Revenue Board's Proceedings, dated 25th June 1873, No. 1,111.

4. ALLOTMENTS FROM PROVINCIAL FUNDS.—It was proposed in the Budget to spend Rupees 6,460 on the establishment of elementary schools, but this provision was struck out by Government. Afterwards, in their Order, dated the 11th July 1873, No. 971, Financial Department, Government sanctioned Rupees 6,460 as a grant from Provincial Funds for expenditure on schools to be newly opened.

5. RATES AND TAXES.—The increase of Rupees 26,894 is due to the punctual collection of arrears of Zemindari land-cess.

6. The contribution of the Madura Municipality for Educational Inspectorate charges was not paid during the year owing to a difference of opinion regarding the proportion to be paid by them. This question has now been settled.

7. DONATIONS.—Rupees 2,947 were paid by the Ramnad Estate for the support of the dispensary there. The subscription was paid at the rate of Rupees 2,000 per annum from July 1872 to 20th February 1873, the date of the Zemindar's death, and at the rate of Rupees 1,500 from that date to the end of the year.

8. CHOULTRIES.—The increase of Rupees 2,061 is due to the price for which the grain belonging to Narikudi Chuttrum was sold.

9. MARKET-RENTS.—The increase is due to the advanced rent obtained for the bandy-pettah at Kottamputty and to collection of arrears of rent due on account of the Melur and Kottamputty Bandy-pettahs.

10. MISCELLANEOUS.—The sum of Rupees 1,421 entered under this head comprises the following items:—

RS.	
1,323	One-fourth of the pay of the Native Surgeon at Ramnad.
8	Interest on Road-cess.
50	Fine imposed under Act IV. of 1871.
40	Recovery of advance made for the repair of tank of Narikudi Chuttrum.

11. Statement No. 2.—The total expenditure under all heads is Rupees 2,57,588, or Rupees 13,142 less than the Budget Estimate as sanctioned by Government.

12. New Works.—Rupees 85,389 were spent by the Department of Public Works on making new roads, or Rupees 7,352 less than the Budget Estimate. But additional allotments, amounting to Rupees 29,868, were made subsequently, of which only Rupees 17,994 were utilized, so that only 70·79 per cent. of the whole allotment of Rupees 1,20,609 has been utilized.

13. Sanitary and Miscellaneous.—The increased expenditure under this head is due to the cost of additions to the new chuttrum at Muttanendal, sanctioned in the Revenue Board's Proceedings, dated 4th October 1872, No. 1,968, and to the commencement of the conversion of the old jail at Ramnad into a dispensary.

14. Rupees 72,930 have been spent on the maintenance and repair of roads. The expenditure is 100 per cent. of the whole allotment of Rupees 72,832 for this purpose.

Madurato Veraloor.
Do. to Alagarcovil.
Melur to Shevagungah.
Shevagungah to Ramnad.

15. A large proportion of the allotment for the construction of the new roads noted in the margin has not been utilized.

16. Sanitary and Miscellaneous.—The decrease is due to no part of the proposed repairs of the Sholavandan Chuttrum having been executed during the year and to short expenditure on other chuttrums.

17. From the following statement it appears that 362 miles of road were maintained in good order at an average cost of Rupees 180 a-mile and that forty-seven miles of new road were made at an average cost of Rupees 1,817 a-mile:—

No.	Names of Roads.	Total length in Miles.	No. of Miles which have been maintained in good order.	No. of Miles which have been constructed during the year.	No. of Miles which are still under construction.	No. of Miles which are not yet commenced upon.
1 and 4	Madras to Travancore ...	48	48	...	...	...
2	Madura to Ramaswaram ...	68	37	18	13	...
3	Do. to Sayelgudi and Aruppukotti ...	85	24	12½	18½	30
5	Do. to Checkanoorany..	9	9	...	...	...
6	Do. to Dindigul ...	16	16	...	...	...
7-A	Do. to Alagarcovil ...	11¼	6	...	5¼	...
8	Do. to Tondi	60	50	8½	1½	...
8-A	Do. to Angadimangalam	1¼	...	...	1¼	...
9	Dindigul to Tondi	84	80	...	4	...
10	Coast Road from Ramnad to Tanjore Frontier ...	10	...	6	3	1
12	Melur to Pudukotta... ...	27	27	...	...	...
13	Do. to Shevagungah ...	16	...	...	3	13
14	Do. to Teroochooly *viâ* Tiruppavanam ...	16	16	...	...	...
15	Tiruppattore to Manamadura *viâ* Shevagungah	32½	32½	...	...	...
16	Shevagungah to Ramnad...	13	...	...	13	...
27	Tovariman to Melakal ...	6	1½	2	2½	...
28	Vundyoor to Thurumboor...	3	3	...	...	...
29	Madura to Veraloor... ...	7½	...	...	6	1½
30	Do. to Anuppanadi ...	1½	...	...	1½	...
46	Tirumangalam to Pallapatti	12	12	...	...	...
	Total...	527	362	47	72½	45½

18. Detailed information regarding the progress made in the construction of new roads is given in the Remark column of Statement No. 4. Roads 1 to 9 were entered in the Budget, but the construction of the others was sanctioned subsequently. The first road is forty miles in length, 38½ miles of which have been completed at a cost of Rupees 47,949. The second road is intended to complete the communication between Madura and Ramnad. The portion to be constructed is fifty-one miles in length, of which eighteen miles have been finished this year, and a bridge of three arches (12 × 6) across the Palayaur Channel has been partly constructed. The expenditure during the year was Rupees 28,447 out of an allotment of Rupees 30,000. The third road is an important line of communication between Madura and the Tinnevelly District. The other roads are of no great length except that from Sayelgudi to Kariaputty, which will complete an important line of communication between Madura and the sea coast.

19. The roads from Madura to Nuttum *viâ* Alagarcovil and from Teroochooly to Tiruppavanam, Items Nos. 6 and 10 in the Budget, have not been commenced in consequence of delay in sending in the estimates.

20. Avenues.—Rupees 3,947 have been spent on the maintenance and planting of avenues. Twenty thousand, eight hundred, and seventy-one trees were newly planted during the year.

21. Establishment.—The cost of Department of Public Works supervision exceeds the sanctioned percentage in consequence of Rupees 3,123 having been charged in this year's accounts for Department of Public Works supervision in 1872-73.

22. Petty Establishments.—Rupees 1,053 in excess of the allotment under this head has been expended according to the advices received from the Accountant-General, who has not explained the reason of the excess. The Board think that such expenditure should be fully explained to them.

23. Grant II., Education.—Three Inspecting Schoolmasters were employed in the Circle on a salary of Rupees 25 per mensem with a contingent allowance of Rupees 1-8-0 each.

24. Local Fund Schools.—The original proposals for the establishment of Local Fund schools having been disallowed by Government, it was determined to open four schools of this description as an experiment, and three of them were actually opened during the year.

25. Rupees 5,004 have been spent on results grants. One hundred and fifty schools attended by 5,458 pupils were examined for grants during the year; eighty-five other schools which were not prepared for grants were also inspected. These schools are attended by 1,874 pupils. The extent of elementary education is very small, in proportion to the population of the Circle, which is 1,246,382 excluding Municipalities. There has, however, been a small increase in the number of schools during the year.

26. Grant III., Sanitation—Medical Services, etc.—There are now three dispensaries in the Circle—at Ramnad, Shevagungah, and Paumben. Three hundred and two in-patients and 8,732 out-patients received medical treatment during the year at Ramnad, and 134 surgical operations were successfully performed. The Ramnad Estate, now under the Court of Wards, subscribes Rupees 1,500 a-year to this dispensary, and Government pay one-fourth of the salary of the Native Surgeon in charge. The dispensary is still in a rented house, but the construction of a new building on the site of the old jail was sanctioned by Government in G.O., dated 22nd August 1873, No. 132, and the work is progressing rapidly.

27. The Local Fund Board have determined to establish a Lying-in Ward in connection with this dispensary, the inhabitants of the town having proved their interest in the matter by subscribing Rupees 2,622-12-0 for this purpose. An estimate for the construction of the necessary building is under preparation by the District Engineer. With the sanction of Government a midwife has already been employed, and the Native Surgeon reports that her assistance is of immense advantage.

28. The number of patients treated at the Shevagungah Dispensary was 5,511, of whom forty-seven were in-patients. Nine surgical operations were successfully performed. A suitable building was purchased for Rupees 2,783 and was fitted up as a dispensary at a cost of Rupees 217.

29. The total number of patients treated at Paumben was 2,598. A portion of the old jail is being converted into a suitable building for this dispensary at a cost of Rupees 2,050. Government pay half the salary of the Medical Officer in charge and the Ramaswaram Devastanam subscribes 25 Rupees a-month to the institution.

30. Copies of the reports of the Medical Officers in charge of these dispensaries are submitted herewith.

31. Vaccination.—Rupees 2,916 were expended in this service. The number of operations performed was 16,330, of which 15,824 were successful. The present establishment consists of one Superintendent on Rupees 70, six first-class vaccinators on Rupees 18, and twelve second-class vaccinators on Rupees 10 each. The cost of each successful operation was 3 Annas. Last year the number of successful operations was 26,193, and the decrease is believed to be owing to the way in which vaccinators are transferred from one part of the country to another.

32. Sanitary Establishment and Cleansing Wells and Tanks.—Rupees 4,021 have been spent under this head out of an allotment of Rupees 6,000. The sum of Rupees 270 for scavenger-ing establishment is the Local Fund Board's contribution to sanitary arrangements during the Chittray festival at Madura and the Punguni festival at Tiruparangundam. A portion of this sum was not required and was repaid to Local Funds. The sum of Rupees 3,751 was spent on improving the water supply in thirty villages. Of this sum Rupees 1,077 were contributed for the improvement of the Moga Urani at Ramnad, for which local subscriptions to the amount of Rupees 2,154 were collected.

33. Choultries.—Rupees 11,798 have been spent on the maintenance of the five chuttrums and three water-sheds which are under the management of the Board. The cost of establishment was Rupees 3,683, and Rupees 5,004 were spent on feeding travellers.

34. The Local Fund Board, in Resolution No. X., of the 11th January 1873, determined to accept certain landed property belonging to the hereditary Hukdar of the Narikudi Chuttrum in lieu of a debt due by him to the institution, which could not be otherwise liquidated. This land was mortgaged to one Arunachellam Chetty for Rupees 1,500 and was redeemed by the payment of this sum under the sanction of the Board of Revenue, dated 17th September 1873, Miscellaneous No. 6,116. This sum is included in contingencies.

35. Bungalows.—There are two Travellers' Bungalows at Melur and Kottamputty. The cost of their establishment is Rupees 150, and Rupees 5 were spent on mats, *etc.*

36. A sum of Rupees 1,900 was entered in the Budget by the Board of Revenue as contribution to the Madura Municipality. The Local Fund Board never made any such contribution, though they are prepared to recommend the payment of a part of the cost of the new dispensary at Madura from Local Funds. This payment must be made after the actual cost of the dispensary has been ascertained.

37. Balances.—The actual balance is Rupees 1,42,191 against an estimate of Rupees 4,700, *viz.* :—

	Rs.
Road Fund	1,06,768
Endowment Fund	13,812
General Fund	21,611

Enclosure No. 2.

Annual Report of the Civil Dispensary at Ramnad for the Official year 1873-74.

During the official year 1873-74, 9,034 patients had been treated in the Civil Dispensary, being 302 in and 8,732 out-patients, which, compared with the number treated in the previous year, exhibits a decrease of 52 in and 331 out-patients. The decrease is attributable to the absence on leave for two months of the Medical Officer, to the establishment of a Local Fund Dispensary at Paumben, and partly to an inadequate supply of medicines received in 1872, which was almost exhausted before the commencement of the official year under report. The greater decrease in the in-patients is due, in addition to the causes mentioned above, to the system of supplying patients with medicines for a week or ten days and, in some cases, for a fortnight, which the poor ryots coming from villages appear to prefer greatly. The confidence of the public in the usefulness of the institution is daily increasing. In proof of this I have only to cite an instance of an old Lubbay, who was gored by a cow at about 7 in the evening in a village eight miles distant, and who was brought to the hospital in about three hours without waiting for the next morning. Instances of this kind are too numerous to enumerate here. They are attended to at any time of the day or night, when they require our assistance. A pregnant woman who had suffered from retention of urine for eighteen hours had also been brought in a dooly to the hospital for treatment, and after staying two days in the institution left it of her own accord as she was relieved of the complaint and did not require our further assistance. In previous years cases of this kind would first try the skill of the native doctors and the efficacy of native medicines before resorting to English treatment, and that when they came to us they would be almost in a moribund state ; now they lose no time in resorting to us in surgical cases.

2. From the financial statement herein enclosed it will be observed that the diet and the perishable articles had cost Rupees 1,172-15-5, which, divided by 311 in-patients treated during the year, gives the cost of dieting each patient for the year to be Rupees 3-12-4⅓ for an average stay of 17¼ days in hospital, so that the daily cost of each diet will be Annas 3½. If the ordinary and extra diets alone are calculated the cost of each patient will then be Rupees 2-12-1¾, reducing the daily cost of each diet to Annas 2 and Pies 7. Many of the patients that come to the hospital are in such a poor state of health that extra diets in the shape of soup, milk, egg, *etc.*, are had recourse to. Some that should properly have gone to a poor-house are obliged to be admitted here for want of such a place. Leprous patients with deep excavated sores, and others who have suffered from exhausting diseases and whose constitutions have consequently broken down greatly, resort to the hospital for treatment. These are also taken and treated for a time, and when they are able to go out they are sent away. It is a subject worthy of consideration by the Local Fund Board whether a poor-house or a Lazaretto for the benefit of such cases cannot be started in a place like this.

3. The cost of European medicines supplied to the dispensary is Rupees 353-11-0, out of which, if Rupees 81-11-9, collected from persons not entitled to gratuitous supply of the same, is deducted, there will be a balance of Rupees 271-15-3, which is the actual cost of medicines consumed by 9,034 patients treated in the year ; the actual cost, therefore, for each patient (in and out included) will be a little less than 6 Pies. If the cost of country medicines, which amounts to Rupees 105-11-9, and which is included under the head of "Perishable articles," is transferred under the head of "Medicines" and divided by 9,034, the number of cases treated as in and out-patients, it will come to 2¼ Pies for each patient and raise the cost of medicines from 6 Pies to 8¼ Pies and reduce the cost of diet from Rupees 3-12-4⅓ to Rupees 3-6-10¾, which divided by 17¼, the average number of days each patient had stayed in hospital, will cost Annas 3-2 instead of Annas 3-6. If the whole expenditure of *the institution*, including the pay of the medical staff and establishment, *etc.*, is divided by 9,034, the number of patients treated in the year, the cost of treating each patient comes to Annas 9-6½ for the whole year ; but, if it should be divided by 311, the number of in-patients alone, it will come to Rupees 17-5-1½ for each patient for the year.

4. There had been 134 surgical operations performed during the year, which were all brought to a successful termination. Of these there were—

Amputation of thigh	2
Do. of leg	3
Do. of arm	1
Craniotomy	1

The rest consisted of the removal of fingers, toes, penis, breast, tumors of all kinds, foreign substances from the eyes, nose, ears, gullets, and cellular tissue, and of paracentesis of hydrocele, hœmatocele, setting up of fractures, and reduction of dislocations.

5. The number of deaths during the year among in-patients is seventeen, which is a little more than 5½ per cent. of admissions, while the percentage of fatality last year was about 3¼. The increased mortality is due to the extremely advanced stage of the diseases in which patients are admitted. Some had been brought almost in a dying state ; to refuse admission to such would be like hastening their death. The floors and walls of the wards being made of common mud are, from their porous nature, beginning to absorb and retain gases, the result of decomposition of putrid animal matters from patients with surgical complaints. With all the precautions adopted to white-wash the walls as often as possible and smear the floor with cow-dung the wards are becoming more and more unhealthy. Sometimes patients who are bed-ridden are obliged to be accommodated in the same room, and their discharges also help to contaminate the atmosphere of the wards. This state of things will be remedied as soon as the new hospital is ready, where accommodations are provided for bad bed-ridden cases.

6. The amount collected and deposited in the Savings' Bank for the Lying-in Ward is Rupees 2,626-12-0, and there is a little more than Rupees 800 promised but not collected. I am doubtful of success in realizing this whole amount, though every attempt is made to recover it. All the assistance I had obtained in this case was from native friends, and the amount of success that has attended my endeavors up to date shows clearly how difficult it is to induce people to help in a good cause ; they would rather serve a person than a good cause. If it can only secure the sympathy of an European official I have no doubt the success will be much greater and the institution can be made self-supporting : that such a philanthropist may soon rise is my earnest wish.

7. The midwife, during her short stay of three months in this place, had three cases to attend, one of which was a natural labor and conducted by her successfully without assistance. In a case of complex labor with puerperal convulsion, and in another of craniotomy, her assistance was of immense advantage to me. She attends the hospital in the mornings, where she is taught vaccination and made to attend to female patients with surgical complaints. She promises to be a steady woman.

(Signed) Y. ANTHONY,
Native Surgeon.

(True Copy.)

RAMNAD,
1st Ap 1874.

(Signed) W. McQUHAE,
President.

ENCLOSURE No. 3.

Annual Report of the Civil Dispensary at Shevagungah for the year 1873-74.

DURING the past year the north-west monsoon set in with plenty of rain. All the tanks in the town and in the Zemindari had their usual supply of water, the dry grains were abundantly cultivated by the ryots, and the rice and other articles of food were very cheap. The north-eastern monsoon was rather favorable at the onset. Nunjah cultivation was commenced everywhere, but little or no rain fell in the Zemindari during November and December. The sudden cessation of rain just at the maturity of plants had caused them to fade and thereby the price of rice and other articles of food began to rise high and they are now sold very dear.

2. The public health was pretty good during the year. Small-pox, fevers, and sore-eyes prevailed epidemically in the town and in the Zemindari. Very few cases of small-pox occurred in the town, but its prevalence was very severe in several villages in the Tripatoor, Amarapathy, and Eliangudy Taluqs, and the disease seems to have continued prevailing in every village for some months and caused several deaths. Fevers of a simple, continued, and intermittent kinds prevailed during the year. They were mild, and hardly any death occurred. Common country sore-eyes prevailed as usual. No cholera prevailed during the year.

3. The town of Shevagungah is as filthy as ever. The Local Fund Board has sanctioned Rupees 3,500 for improving the roads, and the work is now going on ; but nothing was arranged for removing the sweepings and preserving the water used by the people for drinking purposes from contamination and adulteration of any putrifying animal or vegetable matters.

4. A tiled roof building of fifty-two feet in length and thirty-three feet in breadth with a large and extensive garden was purchased by the Local Fund Board for Rupees 2,783 for a dispensary, and this institution was shifted into it on the 1st September 1873. It contains two large rooms in the centre 16 by 13½ feet and five small rooms in the verandahs between 10 and 16 by 7 and 6 feet.

The Acting President, Mr. W. Bliss, of the Local Fund Board, kindly paid a visit to this institution in October last and sanctioned Rupees 217 for some alterations to be made in the building.

5. During the past year 5,511 patients were treated, of which forty-seven were in-patients ; four deaths occurred among out and four among in-patients. Of the forty-seven in-patients twenty-seven were pauper patients ; they were dieted at the hospital, and the rest had provided themselves for their meals. The total number of patients treated at the dispensary during last year greatly exceeds that of all the previous years and affords the best proof of the confidence of the people in European medical and surgical treatments.

The principal diseases were fevers, bowel-complaints, sore-eyes, and skin diseases. There were no serious cases as to require any special notice.

A few surgical minor operations were performed, the list of which is herewith appended.

SHEVAGUNGAH,
10th May 1874.

(Signed) T. S. PALANIYANDY PILLAI, Hospital Assistant,
In medical charge.

(True Copy.)

(Signed) W. McQUHAE,
President.

ENCLOSURE No. 4.

Annual Report of the Paumben Civil Dispensary for the year 1873.

	In-patients.	Out-patients.
Remained, 31st December 1872	...	24
Admitted since, Europeans and natives ..	6	2,417
Discharged	3	2,419
Transferred	...	...
Died	2	...
Remaining, 31st December 1873	1	22

SEASONAL PHENOMENA.—Paumben is a small island situated on the western side of Ramaswaram and has a population of about 3,000 souls. The soil is sandy and porous intermixed with decayed shells and corals. It does not retain moisture, and in level grounds the rainfall is readily absorbed while in elevated places it drains into the sea. The sanitary condition and the existing state of conservancy is not satisfactory as the inhabitants are in the habit of not only throwing accumulations of rubbish in the neighborhood but resort to those spots for the calls of nature. These heaps are increasing daily and may be the sources of some epidemic diseases. There are, I believe, no funds for their removal as the Municipal Act is not in force here. The town, however, is kept comparatively clean. Monsoons have commenced at proper season, and there have been thirty-four inches of rain during the year.

2. NECESSARIES OF LIFE, ETC.—*Vide* last year's report.

3. GENERAL STATE OF PUBLIC HEALTH.—Fevers of ordinary type have been prevalent during some months of the year, and "dengue" made its appearance in August and continued until the beginning of October. There have been 172 cases of it on record ; no casualties.

Cholera.—None.

Small-pox.—Very few cases have occurred in the village.

Malarious Fevers.—These existed to some extent in the cold season.

Civil Dispensary.

19. GENERAL WORKING OF THE INSTITUTION.—Six in and 2,441 out-patients (natives and Europeans) were treated during the year, and the number exceeds the previous year by 810 in out and four in in-door sick. Among the in-patients two deaths have occurred, one from general dropsy after dysentery, and the other from tetanus following compound fracture of the femus.

The average daily sick out of hospital has been forty-eight natives and 3½ Europeans and Eurasians and that in hospital one-fourth.

20. Financial Condition and funded Capital.—The dispensary was chiefly supported by Government regarding medicines and salary of the Medical Officer until the 20th of May, when, on the abolition of the jail, the Local Fund Board had taken the institution under their care and made arrangements to pay half of the salary of the Medical Officer and to house in-door sick, which was a great necessity long felt in this station owing to the poor and helpless pilgrims on their way to the shrine at Ramaswaram seeking medical advice and help. The temple at Ramaswaram has contributed Rupees 25 a-month towards maintaining the hospital establishment and renting a building until the 30th September. In the latter part of November the dispensary was removed into the vacant jail.

General Remarks.—The dispensary is now located in the jail buildings granted by Government in their Proceedings. It can accommodate several patients. The attendance of sick is daily increasing, and the villagers and pilgrims to the shrine at Ramaswaram freely seek its help.

I beg to enclose a true copy of remarks from the Visitors' Book.

I certify that the orders respecting the custody of poisonous drugs issued by the Principal Inspector-General, Indian Medical Department, dated the 23rd January 1863, were fully carried out.

Paumben, 1st January 1874. (Signed) M. SEETHARAM NAIDU, Assistant Apothecary, In medical charge.

(True Copy.)

(Signed) W. McQUHAE
President.

Concise Annual Medical Report of the Paumben Civil Dispensary for 1873-74.

19. The dispensary continues to be appreciated by all classes of the people both in the town and its adjoining villages as also by the pilgrims from distant places to the shrine at Ramaswaram.

The following is a statement of the number of patients treated during the past two years :—

	In-patients.	Out-patients.
In 1872-73.		
Europeans and Eurasians		158
Natives		1,748
Total ...	...	1,906
In 1873-74.		
Europeans and Eurasians		117
Natives	13	2,481
Total ...	13	2,598

20. The institution is supported by the Local Fund Board and the Government, who pays one-half of the salary of the Medical Subordinate. Since the removal of the hospital from a rented building into the empty jail granted by Government the house-rent was thereby saved, which saving enabled me to receive and feed a few in-door sick during the period under review. No funded capital.

21. To open a new dispensary for the in-door sick the Local Fund Board have made arrangements in their Budget for 1874-75, and the Public Works Department have been requested to make estimates, *etc.*, for the necessary alterations in the buildings suitable for an hospital.

A copy of remarks from the Visitors' Book is enclosed.

Paumben, 1st April 1874. (Signed) M. SEETHARAM NAIDU, Assistant Apothecary.

(True Copy.)

(Signed) W. McQUHAE,
President.

Remarks from the Visitors' Book, 29th July 1873.

Captain A. Wingfield, 32nd Regiment Madras Native Infantry.
J. J. L. Ratton, Esq., M.D., Surgeon, 29-7-73.

Annual Inspection, 29th September 1873.

The working of this dispensary is very satisfactory as compared with former years—a result due to the zeal and intelligence seen in the conduct of its present Medical Officer. It is to be hoped that soon the transfer of this institution to the now empty jail may afford him increased opportunities to be useful to the suffering poor of this place and to the pilgrims who annually pass through the town to the neighboring shrine of Ramaswaram.

(Signed) W. JOHNSTON,
Depy. Surgeon-General, I. M. D.

(True Copy.)

Paumben, 1st January 1874. (Signed) M. SEETHARAM NAIDU, Asst. Apothy., In medical charge.

(True Copy.)

(Signed) W. McQUHAE,
President.

Copy of Remarks from the Visitors' Book.

Found everything satisfactory. Accommodation for in-patients necessary.

8th March 1874. (Signed) A. VYTHILINGAM.

Inspected the dispensary and found it neatly maintained. Four in-patients, *viz.*, two men, one woman, and one boy, are under treatment.

Cots and bedding are much needed.

14th March 1874. (Signed) R. A. ROBERTS, Lieut.-Colonel, R. E.

Bedding should be supplied *at once*, cots afterwards if not immediately procurable.

14th March 1874. (Signed) J. LEE-WARNER.

Cots and bedding are required for the in-patients, of whom there are five—four adults and one boy.

The dispensary is neatly maintained and is popular.

27th March 1874. (Signed) N. RAMASAMY.

(True Copy.)

Paumben, 1st April 1874. (Signed) M. SEETHARAM NAIDU, Assistant Apothecary.

(True Copy.)

(Signed) W. McQUHAE,
President.

Exd. A. S. Rodgers.

12th September 1874.

No. 95.

From H. W. BLISS, Esq.,
Acting President, Local Fund Boards, Madura.

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

I HAVE the honor to submit the Local Fund Report of the Dindigul Circle for 1873-74, together with the prescribed Statements passed by the Local Fund Board, under date, the 15th August 1874.

ENCLOSURE No. 1.

Report of the Local Fund Board, Dindigul Circle, for the year 1873-74.

DURING the year under report, the following gentlemen have been appointed additional Members of the Local Fund Board or have become so by virtue of their tenure of a particular office:—

C. W. W. Martin, Esq., } Acting Sub-Collectors.
J. Cameron, Esq., }
W. R. Kershaw, Esq., Acting Inspector of Schools.
Captain F. Kilgour, Superintendent of Police.
M.R.Ry. P. Ramachendra Rowjee, Deputy Inspector of Schools.
Do. T. Muttusami Pillai Avergal, Tahsildar of Pulni.

2. The Local Fund Board thus consisted during the year of twenty Members, of whom ten were officials and ten non-officials—eleven Europeans and nine Natives.

3. Meetings of the Board were held on the dates shown in the margin, and were attended by the number of members there given. On the day fixed for the meeting in the month of June, no business could be transacted, a quorum of members not having attended. The average number of members attending the meetings was five, of whom three were officials and two non-officials. Four members attended no meetings during the year. One of these members, has in fact not attended a single meeting since the formation of the Board. No non-official members attended more than seven of the meetings noted above.

Date.	Official.	Non-Official.	Total.
1873.			
April 18th	5	2	7
May 22nd	7	2	9
July 30th	4	1	5
August 26th	4	2	6
August 30th	4	2	6
September 18th	3	...	3
October 3rd	4	3	7
November 20th	3	1	4
December 15th	4	3	7
1874.			
January 15th	2	4	6
February 19th	3	2	5
March 19th	3	4	7

No. I.—Receipts.
" II.—Expenditure.
" III.—Receipts and Expenditure of the Road Fund.
" IV.—Expenditure and Progress on new Local Fund Works.
" V.—Receipts and Charges of Tolls.
" VI —Receipts and Expenditure of Union Funds.
" VII —Do. Endowment Fund.
" VIII.—Do. General Fund.

4. The Local Fund Board proceed to notice such of the items of the different Statements noted in the margin, and herewith to be submitted to the Board of Revenue and Government as appear to call for remark.

5. STATEMENT I, RECEIPTS.—The total of receipts was Rupees 2,37,266, or Rupees 65,236 more than the estimate (Rupees 1,72,030), under the following heads :—

	Estimate.	Actuals.	Difference.
	RS.	RS.	RS.
1. Balances... Road Fund	13,000	78,550	+ 65,550
1. Balances... Endowment Fund	4,670	5,818	+ 1,148
1. Balances... General Fund	5,600	4,914	— 686
2. Allotment from General Revenues—			
Provincial Fund	44,970	44,970	...
Special Fund	10,100	12,896	+ 2,796
3. Rates and Taxes...	88,000	85,332	— 2,668
5. Contributions from other Circles and Municipalities—			
From Dindigul Municipality for share of Educational Inspectorate	40	42	+ 2
6. Endowments and Donations	4,770	3,438	— 1,332
7. Miscellaneous	880	1,306	+ 426

6. Balances.—The great increase over the estimate under this head is due to short expenditure on roads during the year 1872-73, as explained and commented on in the report for that year.

7. The opening balances above entered do not however correspond with the closing balances given in that report. This is because of certain adjustments made since the close of that year of some errors said to have been since discovered and rectified, explanation as to which should be sought in separate Proceedings.

8. Allotments from General Revenues.—The increase under this head is due to increased competition for the rents of Fisheries.

9. Rates and Taxes.—The receipts under the head of Tolls show a considerable falling off as compared both with the estimate of the current (Rupees 6,000), and with the actual receipts (Rupees 4,776) of the preceding year. This decrease represents a considerable decrease of traffic on the road through the Andipatti Pass, the causes of which are not very clear; but which is probably due to the state of the road between Chekkanurani and Usilampatti which runs through black cotton soil, and is now under construction, and of course is, and must remain, almost impassable until completed; and to a decrease in the export of grain from the Periacolam Taluq owing to the failure of crops and high prices there as well as in Tinnevelly, to which district export is usually active.

10. Receipts from Endowments, etc.—The only item under this head which requires remark is that of receipts from sale of books for use in elementary schools. The considerable decrease below the estimate is due to the fact that the estimates both for the purchase and sale of books were put much too high by the Revenue Board.

11. Miscellaneous.—The decrease under the heads of Market rents and Bandy pettah fees is due to competition of new Bandy pettahs established by private parties.

12. Rupees 269-5-10 were received as subscriptions from some ryots of the Tirumangalam Taluq for the repair of wells.

13. The sums marginally noted have been so credited from time to time by order of the Accountant-General. The miscellaneous credit of Rupees 257 appertains Rupees 240-13-8 to Road, Rupees 9-9-0 to General, and Rs. 6-4-0 to Endowment Funds, and requires no special remark; but the Local Fund Board have no means of knowing the grounds on which the credits under the first two of the above heads have so been made, or the sources from which the monies in question are derived. They seem chiefly to represent corrections of mistakes made in the Account Offices in Madras, and their frequent recurrence appears to the Local Fund Board to require explanation.

	Rs.
Public Works Receipts	63
Refund of Expenditure	131
Miscellaneous	257

14. Statement II., Expenditure.—This Statement shows expenditure and balances as follows :—

	Estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
Grant I., Public Works	1,40,830	1,40,446	— 384
Grant II., Education	10,820	6,432	— 4,388
Grant III., Sanitary Services	14,280	9,916	— 4,364
Grant IV., Miscellaneous	1,230	1,369	+ 139
Miscellaneous Debt Accounts	...	13	+ 13
Balances.			
Road Fund	1,060	63,584	+ 62,524
Endowment Fund	2,150	5,911	+ 3,761
General Fund	...	9,595	+ 9,595

15. Grant I,—Public Works.—The actual expenditure upon works was Rupees 1,09,681, as compared with an allotment of Rupees 1,40,537, including Rupees 1,00,080 provided in the Budget and Rupees 40,457 sanctioned in the Incomplete Works Statement and by the resolutions of the Local Fund Board passed from time to time during the currency of the year under report, and noted in the margin. The percentage of expenditure to allotments was therefore seventy-eight, which is certainly satisfactory as compared with the expenditure of the two preceding years, though considerable room for improvement is still left.

Local Fund Board's Proceedings, Nos. 57, 60, 62, 73, 74, 78, 82 and 123 of 1873.

16. New Works.—The new works under progress during the year are shown in detail in Statement No. IV.

17. The total allotment for New Works was Rupees 85,419, of which only Rupees 57,183 or 66·94 per cent. was spent. The result is that many works which should have been finished years ago still hang on in a most disappointing manner. A conspicuous instance of this is the Periacolam Hospital, the estimate for which was called for in August 1871, took more than a year to prepare, and was sanctioned by the Revenue Board only in October 1872 ; then was retained for more than a year by the Department Public Works, without any work being done, until it was revised by the simple process of a general increase of the rates allowed and thus re-sanctioned, so that actual work on the building was not commenced until more than 2½ years after the estimate was called for, and provision made in the budget for carrying it out.

18. Eighteen and three-quarter miles of road were completed and forty-one and a half under construction during the year.

19. Repairs.—Three hundred and ten miles of roads have been generally maintained in pretty fair order, though the Local Fund Board are inclined to think that more might have been done considering the expenditure.

20. The Sanitary and Miscellaneous expenditure under the head of Repairs was on wells, a bandy pettah at Andipatti, the Travellers' Bungalow at Tirumangalam, fitting up the Tool sheds at Buttalagundu as a Travellers' Bungalow, the repairs of certain Chuttrums, and the maintenance of avenues.

21. Establishment.—The share of contribution to the cost of Department Public Works, General Establishment, was Rupees 27,866 against an estimate of Rupees 25,510. This makes the actual cost of supervision just 26·4 per cent. on the expenditure by the department. It is explained, however, that of this sum of Rupees 27,866, Rupees 1,649-8-2 are charged on account of the year 1872-73, having been omitted (how it is not stated) to be charged in that year. Deducting this sum, therefore, the charge for the year under report is 26,217 or 24·86 per cent. on the expenditure by the department, and adding the same sum to the preceding year's charge, it becomes Rupees 22,234 or 27·93 per cent. on the expenditure by the Department Public Works in 1872-73.

22. In their report for 1872-73 (paragraph 23, which is quoted in the margin) the Local Fund Board protested against the high charge for supervision (Rupees 20,584 or 25·9 per cent.) there shown, which is now considerably increased as shown above. Of that protest, no notice has been taken, but the Local Fund Board feel bound to renew it and to press it upon the attention of Government. It is not, in their opinion, just that they should be charged for such services as the Department Public Works, General

23. Establishment.—"The share of contribution to the cost of Department of Public Works, General Establishment was Rupees 20,584 as against an estimate of Rupees 24,940. This makes the actual cost of supervision just 25·9 per cent. on the expenditure, which, in the opinion of the Local Fund Board, cannot be accepted as satisfactory. They are fully aware that in this country supervision, to be effective, must be European and highly paid, but when they find that it costs here more than five times as much per cent. as similar professional services do in Ireland, a poor country, and not unfairly comparable with a well-to-do Indian district, they consider it too costly and capable of considerable reduction."

Establishment, performs for them more than five-sixths (so far as they can calculate) of the total cost of that portion of that establishment, which is employed in the Circle.

23. The charge for Petty Establishment was Rupees 2,187 or Rupees 617 in excess of the Budget provision. Of this sum, Rupees 346 is stated to be on account of Petty Establishment for 1872-73, but omitted (how it is not stated) to be charged in that year. The over-charge for the year under report is thus reduced to Rupees 271 and that for the preceding year increased to Rupees 1,323 (*vide* paragraph 24 of the Local Fund Report for 1872-73, marginally quoted.)

24 "The expenditure on Petty establishment was Rupees 2,547 or Rupees 977 in excess of the Budget Provision. The Local Fund Board have requested in separate Proceedings that they may be informed of the reason of this. They now desire to draw the attention of Government to the fact that the Controller of Public Works Accounts seems to have passed this expenditure in excess of the estimate without comment. They consider that this is an irregularity which should not be permitted."

24. At the time of passing that report, the Local Fund Board requested in separate Proceedings (No. 92-1873) that they might be informed of any explanation the Controller of Public Works Accounts might have to offer of his action in passing expenditure under this and other heads in excess of the Budget provision, but to this request no answer has been vouchsafed ; and now for a third year running the Local Fund Board find that the expenditure on Petty Establishment has exceeded the sum allotted to the purpose, and, so far as they can make out, has exceeded also the full pay of the establishment which has been employed.

25. Tools and Plant.—The total expenditure under this head is Rupees 679 according to the Accounts furnished by the Accountant-General against an estimate of Rupees 1,000, and an expenditure of Rupees 759-11-1 entered in the Local Fund Progress Report for March last, submitted by the Range Officer. Last year, (*vide* paragraph 25 of the report for 1872-73, marginally quoted) the charge for Tools and Plant made by the Accountant-General, exceeded that made by the Range Officer. Now the difference is the other way ; but why there should be a difference at all, the Local Fund Board have no means whatever of knowing, their request for information on this point also having been taken absolutely no notice of.

Tools and Plant.—"The total of expenditure under this head is reported by the Controller of Public Works Accounts through the Accountant-General to be Rs. 1,187, whereas in the last Progress Report for the year is stated at Rupees 727. This is the second year in which has occurred an increase of expenditure on Tools and Plant passed by the Controller over that stated in Progress Reports to have been incurred by the Local Officers of the Department Public Works. The Local Fund Board can understand that the sum passed by the Controller may be less than that shown in the Progress Report on account of items disallowed on audit, but they do not understand how the contrary can happen, nor how the Controller has found himself able to pass without reference to them, and, so far as they know without comment, unauthorized expenditure in excess not only of the allotment but of the proportion (1 per cent.) ordered not to be exceeded, the cost of Tools and Plant and the expenditure on works. They have requested in separate Proceedings that this may be explained, and again beg to draw the attention of Government to this further instance of irregularity."

26 With reference to the matters noticed in the two preceding paragraphs, the Local Fund Board desire to draw the special attention of Government to the utter indifference with which their reasonable requests for information as to their accounts are treated.

27. The entry of Rupees 33 only as paid to the establishment maintained for the collection of tolls at the Andipatti Pass is manifestly inaccurate, the sum actually paid having been about Rupees 40 *per mensem* during the year. The Local Fund Board are charged considerable sums as contributions towards the expense of Offices of Account in Madras, and think that in return those offices should be efficient and should furnish correct Accounts, which at present is very far from being the case.

28. Grant II. Education.—The total expenditure under this head has been Rupees 6,432, against an estimate of Rupees 10,820, and was on inspection, results grants, and purchases of elementary school books, etc.

29. General Progress.—One Deputy Inspector and two Inspecting Schoolmasters were employed in the Circle during the year. The subjoined Statement of schools under inspection and examined shows that but little progress has been made as compared with the preceding year. This is due to the fact that education seems to have been falling back rather than advancing in the Pulni Taluq and has remained almost stationary in the taluqs of Dindigul and Tirumangalam. Only in the Periacolam Taluq does any considerable advance appear to have taken place. What is the reason of this unsatisfactory state of things, it is difficult to say. The annual report of the Deputy Inspector of Schools is most meagre, and gives the Local Fund Board no information. They find, however, that the Deputy Inspector only spent eighty-two days, or about a quarter of the working days of the year in inspecting schools, and contented himself with spending forty-seven (or less than half) of a day in the inspection of each school he did inspect ; and are of opinion that the perfunctory manner in which this officer has evidently discharged his very important duties is the most probable cause of the little progress education has made during the year.

Statement of Schools under inspection and examined.

Taluqs.	Schools in		Pupils in		Grants sanctioned in		Standard.	Number of pupils presented for examination.		Number of pupils passed in												Amount sactioned but not drawn during.	
	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.		1872-73.	1873-74.	Tamil Reading.		Tamil Writing.		Arithmetic.		Tamil Gramar.		Geography.		English Reading.		English Writing.		English Grammer.		1872-73.	1873-74.
					Rs. A. P.	Rs. A. P.				1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.	Rs. A. P.	Rs. A. P.
Dindigul	33	44	564	621	1,239 14 9	1,289 0 3	1	296	294	266	193	275	205	265	212	...	...	...	...	...	...	...	...	...	...	...	...
							2	110	148	99	109	106	120	103	95	...	...	...	...	...	...	...	...	...	...	...	...
							3	11	76	...	54	1	63	10	34	...	1	...	...	...	...	...	...	...	...	27 8 0	... ...
							4	.....	2	...	1	...	1	...	1	...	...	...	...	...	...	...	...	...	...	... ...	... ...
Pulni	28	30	723	666	924 7 9	673 8 0	1	257	196	134	84	134	143	213	129	...	...	...	...	...	...	...	...	...	...	... ...	... ...
							2	76	121	62	48	62	106	53	26	...	...	...	...	...	...	...	...	...	...	... ...	... ...
							3	18	37	15	11	18	24	14	6	13	4	2	12	...	...	...	...	...	...	... ...	... ...
							4	.....	13	...	3	...	11	...	...	...	...	...	...	...	...	...	...	...	...	... ...	... ...
Periacolam	21	36	479	567	762 0 0	1,161 0 0	1	159	312	130	138	128	233	144	239	...	...	...	...	...	...	...	...	...	...	... ...	... ...
							2	62	119	48	72	52	95	48	78	...	...	...	...	...	...	...	...	...	...	... ...	... ...
							3	33	55	28	26	32	35	26	31	25	29	12	30	6	22	21	24	...	...	... ...	... ...
							4	3	13	...	3	...	11	...	...	...	...	...	...	...	5	2	3	...	...	... ...	... ...
Tirumangalam	15	23	505	653	678 11 0	707 4 0	1	143	217	130	89	121	148	127	...	...	...	...	...	...	...	...	...	...	1	... ...	... ...
							2	59	99	34	37	55	72	46	45	...	...	...	...	...	...	...	...	...	...	... ...	... ...
							3	27	33	22	11	25	27	20	19	2	5	17	14	...	...	2	...	6	...	... ...	... ...
							4	2	15	1	8	...	10	...	...	...	1	2	8	...	...	...	...	...	...	... ...	... ...
Total...	97	133	2,271	2,507	3,605 1 6	3,829 12 3	...	1,256	1,744	970	938	1,013	1,298	1,064	1,043	46	64	42	102	13	34	29	37	1	1	27 8 0	... ...

30. Inspection.—The cost of inspection was only Rupees 2,289 against an estimate of Rupees 2,870, owing to the Deputy Inspector having been paid at a lower rate than was provided in the Budget.

31. Results Grants.—The expenditure under this head was Rupees 3,970 against an estimate of Rupees 6,450.

32. Grant III., Sanitation, etc.—The total expenditure under this head was Rupees 9,916 against an estimate of Rupees 14,280. The decrease has been chiefly under the heads of Vaccination, Cleansing of Tanks and Wells, and Chuttrum Contingencies.

33. Hospitals and Dispensaries.—Besides the two Hospitals before opened by the Local Fund Board at Periacolam and Pulni, a third was established at Uttamapalayem during the year under report. A Hospital Assistant has also been stationed at Kodaikanel with a small supply of medicines to attend on such emergent cases as may arise. He also acts as Vaccinator for the Upper Hill Villages.

34. The Hospital Assistant in charge of Periacolam Dispensary and his medicines were still lodged in the old Mantapam referred to in the preceding year's report, as the construction of the new building was hardly commenced before the end of the year. No in-patients were therefore received at Periacolam.

35. The alterations required to the old Dawk Bungalow at Pulni to fit it for use as a Hospital, were nearly completed during the year, but the necessary cook-houses and latrines are still unbuilt. In-patients are, however, and have been received.

36. At Uttamapalem, the Hospital Assistant in charge is accommodated in a small hired building, until the Hospital, estimate for which has been passed by the Local Fund Board, and awaits sanction by the Revenue Board and Government, can be built.

37. The following Statement shows the number of cases treated in each of the three Hospitals noticed above, and by Hospital Assistant at Kodaikanel :—

Diseases.	Periacolam.				Pulni.				Uttamapalem.				Kodaikanel.			
	In-patients.				Out-patients.				Out-patients.				Out-patients.			
	Remained.	Admitted.	Discharged, etc.	Died.	Remaining.	Admitted.	Discharged, etc.	Died.	Remaining.	Admitted.	Discharged, etc.	Died.	Remaining.	Admitted.	Discharged, etc.	Died.	Remaining.
Fevers	5	181	181	...	5	203	204	...	2	51	50	...	1	31	28	...	3
Diseases of the Lungs.	...	78	76	...	2	89	88	1	3	98	98	...	...	16	14	...	2
Do. Liver... ...	...	1	1	...	...	16	17	...	1	8	8	...	...	2	2	...	...
Do. Stomach and Bowels.	2	1,218	1,216	...	4	515	514	1	4	340	338	...	2	39	38	...	1
Do. Brain ...	...	...	...	...	...	74	75	1	...	80	76	3	1	...	...	...	...
Dropsies...	...	9	9	...	...	35	37	...	...	6	3	3	...	1	1	...	...
Cholera	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...
Rheumatic affections.	...	134	134	...	...	265	260	...	11	186	184	...	2	7	7	...	...
Venerial do. ...	...	140	139	...	1	188	184	...	7	155	151	...	4	...	...	...	...
Ulcers	3	616	611	...	8	429	425	...	7	242	238	...	4	7	6	...	1
Wounds and injuries.	...	183	180	1	2	146	141	...	7	49	47	...	2	4	4	...	...
Diseases of the eye...	1	271	267	...	5	55	55	...	...	84	82	...	2	6	6	...	...
Do. skin	9	560	565	...	4	528	519	...	14	261	259	...	2	5	5	...	...
All other diseases ...	4	565	567	...	2	564	557	...	18	333	327	3	3	10	8	...	2
Total...	24	3,956	3,946	1	33	3,107	3,076	3	73	1,893	1,861	9	23	128	119	...	9

Grand Total—Remained 74, Admitted 9,149, Discharged, etc., 9,064, Died 17, Remaining at the end of year 142.

38. The reports of the Hospital Assistants in charge of the Hospitals with detailed Statements of numbers, diseases, etc., of patients treated are enclosed.

39. The Local Fund Board view with great satisfaction the success which has continued to attend the working of these institutions, which are becoming increasingly popular among the natives.

40. VACCINATION.—One Circle Superintendent of Vaccination, four first class Vaccinators on salaries of Rupees 18, and six second class Vaccinators on salaries of Rupees 10 were employed in the Circle during the year under report. The total expenditure incurred under this head was Rupees 1,769 against an estimate of Rupees 3,230. The difference is due to the Circle Superintendent of Vaccination having drawn only acting pay for a considerable time, to the many vacancies in the staff of Vaccinators which from time to time have occurred, and to the debiting of the pay of the Hospital Assistant at Kodaikanel to Grant III. (d) instead of to this head under which he was budgeted for.

41. Excluding Dindigul Municipality, the number of cases of vaccination in the Circle during the year was 6,492, of which 5,505 were reported to be successful, 370 unsuccessful, and 617 unknown. The number of successful cases in the two preceding years was 9,822 and 11,445 respectively. The average cost of each was 4¼ Annas, as against nearly 3¼ and 2½ Annas in the two preceding years.

42. The figures above given show a progressive and most serious falling off in the efficiency of the Vaccination Department in the Circle, due, so far as the Local Fund Board can tell, to the following causes :—

1st.—The way in which the staff of Vaccinators has been changed in apparently the most causeless manner. At the beginning of the year there were some ten men in the Circle, many of whom had been doing duty here for a considerable time, and of course knew and were known by the people. No sooner had the year commenced, however, when the scheme of the Local Fund Board for the improvement of vaccination in the Circle had to be brought into effect, than the General Superintendent removed several of the old hands and sent others from distant districts, some of whom remain, while others have resigned or have been transferred elsewhere. For a great part of the year, the staff has thus consisted of new hands, and has besides rarely been at its full strength. Many of the hands have also several times been moved within the Circle during the year, without apparent reason. The state of the department in the Circle has in fact been one of entire disorganization throughout the year in consequence of constant changes, which still continue. The Local Fund Board cannot understand why well could not have been let alone and the men who were in the Circle at the beginning of the year left here after the formation of each Circle of the district into a separate Vaccination charge, an administrative change which need in no way have affected the working hands of the department.

2nd.—The inefficiency of the Circle Superintendent of Vaccination, who is apparently a most unintelligent, and ill-educated man, hardly fit for a 15 Rupees Gumastah's post, much less for a well paid post at the head of a department whose operations extend over about 4,000 square miles, and affect nearly a million of people.

43. The other items in Statement No. II., and those in Statements Nos. III., VIII., either require no remark or have been noticed above.

44. The Local Fund Board desire in conclusion and in justification of some of their observations above made, to draw attention to the following list of errors and discrepancies in their Accounts submitted by the Accountant-General and other officers. This list does not pretend to be exhaustive.

Particulars of Items.	As shown by Accountant-General.	As shown by Local Officers.	Remarks.
	RS. A. P.	RS. A. P.	
Balance on 31st March 1873 ...	83,463 9 3	... ...	This sum seems to be wrong for it appears to include twice over a sum of Rs. 880 advanced by the D. P. W., to the Sub-Collector for execution of works, and refunded into the Treasury by that officer at the close of the year 1872-73, and erroneously credited by the Tahsildar to Local Funds, instead of to D. P. W., and also credited by the Controller, P. W. Accounts, to whom the Sub-Collector had sent the receipt obtained by him from the Treasury.
Grant I., Public Works. New Works.— (d) Sanitary and Miscellaneous— By Other Agency. (a) Communications—	40 12 1	... ...	It cannot be ascertained that any such expenditure ever was made after careful local enquiry in all the offices charged with expenditure of this nature.
New Works by D. P. W.	54,589 3 11	54,574 3 11	In each of these cases, the lesser sum is that given by the Range Officer in his Progress Report for March 1874. He surely must know what he has spent, and the Local Fund Board cannot understand how the Account Offices in Madras can make out he has spent more than he says, though doubtless they might decrease his total if they made any retrenchments.
Repairs by D. P. W...	46,732 13 9	46,647 13 4	
Repairs by other Agency... ...	2,385 3 1	2,249 1 2	Of the sum given by the Accountant-General, Rs. 125-5-4 is said to be on account of expenditure made in 1872-73, but on what item or why not charged in the year in which spent, nothing is known. This should be explained. Admitting, however, for the sake of argument, that this sum is rightly charged, the Accountant-General's charge for the year 1873-74, still remains Rupees 10-12-1 higher than the local Return which is known to a certainty to include all the money that was spent under this head during the year.
(c) Sanitary and Miscellaneous. By D. P. W. ...	2,457 9 2	2,452 6 5	The Accountant-General has advised the refund of Rs. 5-2-9, the difference between these two sums. He has thereby admitted that he made a mistake in his charge of Rs. 2,457-9-2, but the Local Fund Board would like to know why the mistake was made, and in what item.
By other Agency..	922 1 5	871 5 4	The smaller of these sums is the total of the actual expenditure under this head as ascertained by enquiry at the office where the expenditure was made. Of the difference of Rs. 50-12-1, the Accountant-General has admitted an error to the extent of Rs. 10-12-1, refund of which he has advised. Explanation should be obtained of how this happened, as well as of the remaining difference of Rs. 40.

Particulars of Items.	As shown by Accountant-General.	As shown by Local Officers.	Remarks.
	Rs. A. P.	Rs. A. P.	
Establishment Tolls	33 3 2	37 13 8	The difference of Rs. 4-10-6 has been refunded. But the entry of Rs. 33-3-2 is nevertheless utterly wrong (*vide* paragraph 27 *supra*.
Tools and Plant ..	678 11 7	759 11 1	*Vide* paragraph 25 *supra*.
Grant II., Education.			
(a) Payment for Inspection—Government Establishment... ...	1,228 10 5	1,229 12 4	The cause of this difference is unknown, but should be ascertained and reported to the Local Fund Board.
(d) Grants-in-aid Results grants..	3,970 0 0	3,857 4 3	Do. do. do.
Grant III., Sanitation, etc.			
(b) Vaccination Establishment—Government Establishment Rs. 152-12-0. Local Fund Establishment Rs. 1,616-5-8.	1,769 1 8	1,742 3 6	Do. do. do.

ENCLOSURE No. 1.

Annual Report of the Civil Dispensary Uttamapalem for the official year 1873-74.

In submitting the accompanying Return, I have to state that the Dispensary at Uttamapalem was opened to the public on the 3rd September 1873, and has given relief since its operation to 1,893 ; of these nine were Europeans and East Indians, and 1,884 Natives.

2. I am happy to say that the Dispensary continues to maintain its usefulness and popularity. Many poor creatures were relieved from their serious illness since the Dispensary was opened ; the Institution being open to all classes of people and they are at liberty to come whenever they like, and kind attention is paid to all their wants. The people of this and adjacent villages are offering their humble thanks to the Local Fund Board for establishing such an useful institution.

3. No Epidemic disease was brought to my notice since the Dispensary was established here.

4. The building hired for the Dispensary is very small, being 15 × 10½, this is made into two compartments by a wall in the centre, the result of it being in the centre, is, that there is scarcely sufficient room for furniture, etc., and it is situated within the village at an eastern end. There not being sufficient place the respectable and other classes of attendants are incommoded placed very inconveniently when they come for treatment.

5. With regard to the conservancy of the station, I am sorry to report that the village is apparently kept in a filthy state because householders are throwing the excreta and other sweepings in the street. I have written to the Magistrate to prevent such practices, though measures were taken by them to stop it : yet great difficulty exists here to keep them in such restriction. I think it will not be kept clean unless the station is brought under the Town Police Act.

UTTAMAPALEM,
1st April 1874.

(Signed) P. THAGAROYA MOODELY, No. 75,
2nd Class Hospital Assistant,
in charge Civil Dispensary,
Uttamapalem.

ENCLOSURE No. 2.

I HAVE the happiness to report that during the last year the taluq of Periacolam has enjoyed for the most part an immunity from fatal and epidemic diseases ; up to this day there has not been a single case of cholera brought to my notice.

Out-patients.

Europeans.	Natives.
9	3,956

showing an equal number of European, and increase of 1,608 of those of Natives, when compared with last return.

I am glad that it continues to maintain its reputation for usefulness and popularity.

2. The mantapam which is now in use for the Dispensary is a small building 8½ + 6, situated on the southern direction of Kodaikanel Hills, and Veraganady river, about 100 yards from the latter, which was utilized by the people as a rest-house for the god during festivals ; it has neither apartments nor ventilators, supported by a shed in front portion, which is apparently not commodious as the admissions increase daily, and include a large number of Brahmins, and other respectable classes, who are inconvenienced by the place being not sufficiently adequate for their accommodation.

3. The inhabitants of the telugue and adjacent villages have gained much confidence with regard to the English mode of treatment than was the case in the previous year, but the admissions will show a decrease in numbers during the harvest times, as the inhabitants are almost all cultivators.

4. The Collector and Sub-Collector never fail to visit the Dispensary, and take a great interest with regard to the improvement of the institution.

5. The Tahsildar Mootoosawmy Iyer not only takes necessary steps for its improvement, but tries to enlighten some of the ignorant natives, particularly the Brahmins who are not habituated to the English mode of treatment.

6. CONSERVANCY OF THE NEIGHBOURHOOD OF THE TALUQ AND STATION GENERALLY.—I am sorry to inform, as the inhabitants are cultivators, they throw their refuses and sweepings into the river, and cause the water to become polluted though measures were taken by the Police to prevent such practice, yet it is difficult to keep them in such restriction, unless municipality, or scavengers Carts be introduced, the taluq will not be in a cleanly state.

7. Eighty Surgical operations of more or less importance were performed during the year under review.

8. In financial Statement, all expenses incurred, are submitted to the Vice-President, Local Fund Board, and paid by the Civil authorities. The accompanying form will give the information.

VISITORS' BOOK.—Only one signature, that of the Collector. No remarks.

PERIACOLAM,
28th January 1874.

(Signed) P. SAWMYNADA PILLAY,
2nd Class Hospital Assistant,
In charge Civil Dispensary, Periacolam.

(True Copy.)

PERIACOLAM,
14th April 1874.

(Signed) P. SAWMYNADA PILLAY,
Civil Dispenary, Periacolam.

1873-74.

Concise Medical Report for the year ending 31*st March* 1874.

SEASONAL PHENOMENA.—The rain-fall during the year appears to be deficient, but there is no means of ascertaining the quantity of rain. There is also no means of ascertaining the amount of heat.

Clouds occasionally cover the hills generally in the afternoon, and occasionally result in rain.

CROPS, ETC.—Potatoes, Peas, and other English Vegetables grow here. Wheat, Garlic, Coffee, etc., are also produced in the neighbourhood. All were of good quality.

STRENGTH, SICKNESS, MORTALITY, ETC.—The Europeans garrisoned here are about three or four. But during the summer heat their strength amounts to nearly thirty. The native population varies likewise from 250 to 300.

The figures against the items below as collected from the Register represent cases treated in the month of September, and in fifteen days of October 1873, and from 4th March 1874, during which time only the Dispensary appears to have been opened for patients.

Admissions	128
Discharged cured	105
Absented	14
Died	None
Remaining under treatment on 31st March 1874, ...	9
Average daily sick	5·78

MORTALITY.—None in those who were under treatment. Four deaths are said to have occurred in the Civil population at Kodaikanel without treatment from Ague, Diarrhœa, Convulsion, and Abscess. Prevailing Diseases—Ague, Bronchitis, Dyspepsia and Skin-diseases.

EUROPEAN SICK.—Two cases were treated during the year. One in the person of a Road Superintendent for Delirium Tremens and the other in a boy of eleven years of age. The former recovered. The latter was attacked on 31st March 1874 with a mild fever.

The public health has been generally good. Water used for drinking purpose is wholesome, and is received from various springs from the hills.

Articles of food used by the natives here are wholesome, and are generally Rice and Raggie.

EPIDEMICS.—Cholera—none. Small-pox—none.

VACCINATION.—No vaccinator is posted here nor to the adjoining villages. It becomes thus my duty to leave the station for seven days in the month to vaccinate the hilly subjects in the nearest villages ; vaccination has been kept up very well here.

REMARKS.—The report is somewhat incomplete, as nothing more could be added from my own observation, it being only a month since I have arrived here.

KODIKANEL,
1st April 1874.

(Signed) S. ANTONY, No. 978,
3rd Class Hospital Assistant, in charge
Civil Dispensary, Kodikanel.

Civil Dispensary, Pulni.

Report for the official year 1873-74.

——	In-patients.	Out-patients.
Remained on the 31st March 1873 ...	.....	45
Admitted since	65	3,252
Discharged	57	3,221
Died	4	3
Remaining on the 31st March 1874 ...	4	73
Average daily sick	3·009	36·75

I ARRIVED at this station only a few days ago (on the 18th March 1874,) and took medical charge of the Dispensary from 2nd Class Hospital Assistant P. Parthasarathy Naidoo, who was temporarily attached to the Hospital on the removal of the permanent Hospital Assistant on other duty to Trichinopoly.

2. The building now used as a Dispensary was a travellers bungalow before September 1872, when the Dispensary was first opened to the public. Some alterations and additions to the original building have been sanctioned, and the work is now carried on by Public Works Department.

3. The present establishment consists of :—

1 Passed Hospital Apprentice in medical charge.
1 Compounder.
1 Peon.
1 Sweeper.

4. A reference to the Hospital records will show that the number of attendants to this Dispensary is steadily increasing.

Total number of cases.		Average daily attendants.	
During 1872-73.	During 1873-74.	During the first week of March 1874.	During the last week of March 1874.
2,870	3,317	30	47

5. The incorrect idea existing among some people that the English medical officers are not so well advanced in medicine as they are in surgery, and that the Native Hakeems and Vytheens who can only practice quackery, can be relied upon as physicians, ought to be corrected by examples of instances of evil effects of bad treatment adopted by many quacks even in simple cases. The fact that a good knowledge of the natural structure and functions of the human body is quite necessary for a medical man to diagnose any deviation from health, should also be taken into consideration in connection with the above subject. The number of medical cases at present under my treatment is as equally large as that of the surgical ones. This shows that the inhabitants of this place are beginning to have confidence in both the medical and surgical treatment of the English.

6. The two principal classes of diseases which prevailed during the past official year are Rheumatism and Cutaneous diseases. The former attributable to the confirmed and unavoidable practice of the lower classes of people in exposing their persons both to heat and wet, day and night indiscriminately, and partly to venerial affections, and the latter (class of diseases) to the impure source of drinking and want of cleanliness. Venerial diseases are not uncommon here, owing to a pretty large number of prostitutes. The Vyapooree lake, surrounding the three sides of Pulni and the Shunmooga river at a distance of one mile on the western side of the town, are the only principal sources of drinking water. Lake water is used by most of the inhabitants.

7. The general sanitary condition of the town is bad. There is no provision made for the removal of sweepings, etc., from the interior of the town, nor is there any drain or permanent latrine in any part of the town for the public use. Notwithstanding the general bad sanitation and the large number of pilgrims that visited the place from innumerable sources during the late Car festival that continued for ten days from the 25th of March 1874, I am glad to say, there is no epidemic disease in existence at present in any part of the taluq. Sanitary arrangements made during the late festival were satisfactory ; sufficient number of temporary latrines were erected for the use of the pilgrims, and there was no case of accident, caused by the drawing of car or crowd. For the reason stated above, I have nothing more at present medically important, and hope to obtain a good idea of every useful subject of the station before the time arrives for the next report.

PULNI,
1st April 1874.

(Signed) T. GOOROOSAWMY PILLAY,
Passed Hospital Apprentice, in Medical
charge of Civil Dispensary, Pulni.

Exd. G. A. Turton.

The draft is re-submitted with an alteration in the first para in the sense of the Chancellor's remarks.

With reference to the remarks of H.E. the Governor it is submitted that before any further orders are passed with reference to the balances in these circles ~~it is submitted that~~ the report for 1874-75 may be awaited as agreed to by Their Lordships in connection with the note on the subject submitted on the draft order on the ordinary report for 1872-73. - It is true that the rate of the 3rd Revenue quoted in that note may appear to have been over sanguine, but if the present draft be passed a great stimulus will be given to the utilization of the accumulated balances.

22

Memo with reference to remarks on the draft order directing the Provincial grants for 1875-76 to the Madura & Dindigul Circles

Despatch thus &c.
The Govt: is entitled
now to get to
this collectorate
letter now
the best explanation afforded
the draft

h H. S. The Govt

Rs 800

C 23/4

Local Fr. — Report — 77

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from
the Board of Revenue dated
1st February 1875 - No 211-

Rdn 9th April 75 Rs 800.

The report of the Madura and Dindigul Local Fund Circles for 1872-73 disclosed such an inability to utilize the funds available that the Government thought it necessary to call for a special report to enable them to decide whether the defect in the administration of the funds was due to the Local Boards or to the Executive Agency. The report has not yet been received but the Board of Revenue state that it is now before them.

I agree to the suggestion at the end of the memo at p. 3 - & pass the Rs

9/3

2. The report for the year 1873-74 shows an improvement inasmuch as the income of the year has been fully utilized and some little progress has been effected in the reduction of the accumulated balances. In the Dindigul Circle the expenditure on Public Works and 75.95 per cent of the total allotment against 55.04 in the preceding year, but in Madura the per cent ole fell from 88.46 to 78.70. The necessary ~~enquiries~~ to prevent a recurrence of this unsatisfactory work in the Madura Circle will be issued in the P.W. Dept.

3. With reference to their

From the
Madura
Opening balance Rs 144,575
Closing — do — — 142,191
Decrease — 2,384

Dindigul
Opening balance — 83,464
Closing — do — — 79,090
Decrease — 4374

Madura
for 1875-6?

Should not the accumulated balances & be invested? They appear now to be utilising all their

their renewed complaints regarding the high per centole charged for P.W. supervision the Dindigul Local Fund Board will be informed that owing to the introduction of arrangements by which Imperial funds are charged 25 per cent on outlay besides the total cost of special establishments it has been found possible in the current year to reduce the charge to Local Funds for P.W. Supervision and Petty Establishment together to 25 per cent on the outlay on works by the P.W. Dept. and that

income: but I presume the amount also will be written off as irrecoverable

The estimated opening balances for 1875-76 are

Madura

Road Fund	Rs 15000
Endt Fund	8000
Instt Fund	5000
	Rs 28000

Dindigul

Road Fund	Rs 18,000
Endt Fund	2000
Instt Fund	1000
	Rs 21,000

The Rd. of Revenue wondered that the explanatory Memo with the budgets showed that the balances had been fairly calculated except that in the case of Dindigul savings from allotments for new works had not been included as they were to be re-allotted in the list of incomplete works.

The estimated closing balances of the Road Fund for 1875-76 are trifling - as there has been an improvement to be taken credit for when the grants may be curtailed upon investment of arrears

~~[The proposal of a further deduction will be made in the event of experience that it can be done without throwing an undue burden on Provincial funds this year.]~~

4. The remarks of the Board of Revenue in para 53 regarding the method of debiting charges for Local petty establishment are correct and the Controller will see that the expenditure is adhered to so long as this system is retained in the separate footing of ~~a separate establishment~~.

5. The Government await the report of the Director of Public Instruction with reference to the remarks made in para 60 of the Proceedings of the Board of Revenue regarding the Educational operation in the Judicial Circle.

6. Complaints are made from both Circles regarding the manner in which the Local Boards are called on by the Accountant General to accept charges without any explanation being offered of the circumstances under which the excess debit has been incurred. The Government are of opinion that the Boards are fully entitled to such explanation and the Accountant General will see that it is promptly supplied in future.

L. B. 17/3

To Genl Branch Comptr Madras
" Public Works Dept with special ref to paras 2 & 4
" Revenue Dept
" The Board of Revenue.
" Pr. Dept with special reference to paras 2 & 4.
" Accountant General with reference to para 6.
" Sanitary Commissioner
" Surgeon Genl Indian Medl Dept
" Director of Pub Instruction
" Presdt. of the Board of Revenue

Issue from Controller's Regular estimate of outlay on works it appeared that the balance of establishment charges to be met from Provincial would bear a much lower per-centage to the Provincial outlay on works than 25 per cent but he has subsequently submitted a reduced estimate of Imperial outlay on works, and consequent increase in the balance of establishment charges to be borne from Provincial funds. If the latter estimate is correct it would not be easy to reduce the charge to Local funds any further.

Note. We are keeping in view but with the uncertainty of the working of the new system. Sanctioned need not be issued.

20/3

Govt. of [illegible] 1877 [illegible] Drns.

Dated 9th Dec. 1877 No. 58

Rec'd.

Nos. 1152/10

Enclosure to Desp. dated the 4th January 1878 from the Secretary of State for India in Council

Received 23rd January 1878

Re-submitted for the consideration of H. E. the Govr. with reply to note inside

[signature]

[signature]