G.F. 73.

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 958	Press / Mis.
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Dated 29-4-	1815.

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Not to be folded or roughly handled

Local Funds—Report.

No. 287. Read the following Proceedings of the Board of Revenue, dated 3rd April 1875, No. 808 :—

Read letters from the President of the Local Fund Boards, Salem District, dated 25th November 1874, Nos. 1,044 and 1,045.

THE Local Fund Reports of the Salem and Oossoor Circles for 1873-74 are submitted for the information of Government.

SALEM.

2. The subjoined statement compares the receipts and charges of the year with those of the previous year:—

Receipts.	1872-73.	1873-74.
	RS.	RS.
1. Balance	12,145	14,191
2. Provincial Grant for roads	17,230	25,000
3. Provincial Grant for Schools	270	270
4. Surplus Pound Fund.	1,350	2,200
5. Ferry rents	2,075	3,184
6. Avenues	1,810	2,960
7. Fishery rents	1,185	1,099
8. Miscellaneous(Special Funds)	47	125
9. Road-cess under Act III. of 1866	3,199	443
10. Land-cess under Act IV. of 1871	1,45,966	1,49,305
11. Tolls	...	1,100
12. Rate-cess ' (Act VI. of 1863)	123	...
13. House-tax (Act IV. of 1871)	201	214
14. Fees in Schools and Training Institutions.	59	101
15. Contributions from the Salem Municipality	1,607	824
16. Interest on Surplus Pagoda Funds ...	2,805	1,290
17. Balance of the Bungalow Fee Fund transferred to Local Funds	1,315	...
18. Receipts from Bungalows	648	250
19. Fines and Penalties.	18	301
20. Sale of Materials, &c.	19	61
21. Sale of other Property	...	1
22. Contributions on account of Sanitary purposes	2,852	1,831
23. Public Works Receipts.	180	...

Expenditure.		1872-73.	1873-74.
New Works.			
		RS.	RS.
1. Communications.	By P. W. D.	3,011	9,264
	,, Other Agency.	4,870	1,670
2. Sanitary and Miscellaneous.	By P. W. D.	...	758
	,, Other Agency.	350	...
Repairs.			
3. Communications.	By P. W. D.	7,635	35,822
	,, Other Agency.	99,775	55,645
4. Sanitary and Miscellaneous.	By P. W. D.	659	...
	,, Other Agency.	7,588	5,355
5. Public Works Department General Establishment		4,680	11,480
6. Petty Establishment ...		2,673	5,252
7. Tools an ' Plant		727	4,153
8. Contributions		617	1,571
Total Grant I...		1,32,585	1,30,970
9. Payment for Inspection...		3,151	2,689
10. Local Fund Schools ...		836	1,025
11. Salary Grants		333	571
12. Results Grants		2,388	2,282
13. Miscellaneous...		35	...
Total Grant II...		6,743	6,567
14. Hospitals and Dispensaries		3,241	4,532
15. Vaccine Establishment...		2,000	2,207
16. Sanitary Establishments, &c...		6,084	4,042
17. Bungalow Establishments		601	413
18. Contributions		2,000	2,000
Total Grant III...		13,926	13,194

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	Rs.	Rs.		Rs.	Rs.
24. Public Works Refunds of Expenditure ...	...	1,251	19. Establishments at the Presidency, and in the Collector's and Local Fund Board's Offices, and contingencies	2,141	2,234
25. Miscellaneous... ...	2,383	595	20. Excess amount credited to Local Funds in 1871-72 as balance of 1870-71	2,066	...
26. Miscellaneous Debt Account	8,002	5,168	21. Refunds of sums erroneously credited to Local Funds	...	75
			Total Grant IV...	4,207	2,309
			22. Miscellaneous Debt Account	9,547	4,137
			Total Expenditure...	1,67,008	1,57,177
			23. Balance	14,191	54,587
Grand Total...	1,81,199	2,11,764	Grand Total...	1,81,199	2,11,764

3. Receipts.—The year opened with a balance of Rupees 14,191 and actual receipts aggregated Rupees 1,97,573, or Rupees 4,229 more than in the previous year, making the total assets Rupees 2,11,764.

4. In their order on the budget of the year Government increased the Provincial grant for roads by Rs. 7,770, of which Rupees 3,530 were given as a moiety of the cost of the up-keep of seven Forest roads and Rupees 4,240 to supplement the reduced allotments for road repairs which the Local Fund Board found themselves compelled to adopt on account of the straitened circumstances of the fund.

G. O., Financial Department, dated 31st May 1873, No. 762.

5. The receipts from Surplus Pound Fund increased, a sum of money which was retained under the Pound Fund as a balance in 1872-73 in order to meet any emergent contingencies in connection with it was transferred to Local Funds in the year under report.

6. The increase in Ferry rents is due to the realization of the arrears of the previous year.

7. The increase under the Land-cess, viz., Rupees 3,339, was due to the realization of arrears of the preceding two years.

8. Rupees 1,100 were drawn from the toll over the Cauvery bridge at Comarapoliem in the Trichengode Taluq, which was transferred to this Circle from Coimbatore in the year under report.

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

9. Rupees 214 were collected as House-tax, being the arrears due for 1872-73.

10. The contributions from the Salem Municipality are made up of Rs. 624 for the up-keep of the road from Salem to Suramungalum Railway Station, and Rupees 200 towards the cost of Educational inspection.

Proceedings of the Madras Government, Financial Department, 29th April 1875.

11. Expenditure, Grant I., Public Works.—According to the Registers kept in this Office the allotments sanctioned for Public Works were as follow:—

	Rs.	Rs.
New Works.		
Communications by Public Works Department	15,580	
Do. by Other Agency	838	
Sanitary and Miscellaneous by Other Agency	1,620	
		18,038
Repairs.		
Communications by Public Works Department... ...	37,600	
Do. by Other Agency	53,372	
Sanitary and Miscellaneous by Other Agency	7,350	
		98,322
Total...		1,16,360

12. The actual expenditure was—

	Rs.	Rs.
New Works.		
Communications by Public Works Department	9,264	
Do. by Other Agency	1,670	
Sanitary and Miscellaneous by P. W. Department ...	758	
		11,692
Repairs.		
Communications by Public Works Department	35,822	
Do. by Other Agency	55,645	
Sanitary and Miscellaneous by Other Agency	5,355	
		96,822
Total...		1,08,514

These figures agree with those of the Accountant-General and Controller. On the whole 93·25 per cent. of the sanctioned allotment was expended, 64·81 per cent. under New Works and 98·47 per cent. under Repairs. There has been considerable improvement over the previous year when the expenditure was only 85·52 per cent. of the allotment on the whole. The allotment to the Public Works Department in 1873-74 was 46 per cent. of the whole, while in 1872-73 it was only 13 per cent. Thus a considerable amount of work was transferred to the professional Department during the year under review, chiefly under the head Repairs of Communications. The expenditure by the Public Works Department was 86·2 per cent. of the allotment. The short expenditure on New Works of communications was owing to little work having been done to the bridge on the road from Womalore to Tharamangalum as explained by the President, funds having been provided for some other works at too late a date to allow of the whole of the assignments being utilized within the official year.

13. The expenditure on Establishment was as follows:—

	President and Accountant-General.	Controller.
	Rs.	Rs.
Public Works Department General Establishment...	11,480	11,413
Petty Establishment	5,252	3,748
Total ...	16,732	15,161

14. The Controller's charge for supervision is 24·89 per cent. on the expenditure incurred by the Public Works Department. The charge is Rupees 67 less than that shown by the President and Accountant-General. The Board have been unable to trace the cause of this difference. The Accountant-General will be good enough to explain. The difference in the second item is stated to be due to the inclusion of the pay of certain Maistries having been charged to Petty Establishment instead of to the works. This irregularity requires further explanation, and the President will report after communication with the District Engineer.

15. The expenditure on Tools and Plant was Rupees 4,153 according to the President and Accountant-General, and Rupees 4,146 according to the Controller. The difference is a recovery which the Controller deducts from the expenditure and the Accountant-General credits as a receipt.

16. Eight hundred and eighty miles of road were maintained at an average cost of Rs. 104 per mile, 8 miles of new road were completed, and 3⅝ miles in progress. The works marginally noted, which were entrusted to the Revenue Department for execution, were completed. Eleven miles of the trace of a ghaut road from the foot of the Shevaroy Hills to Yercaud were formed. The road, it is stated, would cost 1½ lakhs of Rupees. The trace has been opened as a bridle-path to a width of one yard. The foundation basement and walls of the Choultry at Yercaud were completed and materials for roof, &c., were collected. A house for the use of the Medical Officer attached to the Dispensary at Yercaud was constructed. A Travellers' Bungalow was repaired and avenues were maintained. The roads under the charge of Revenue Officers are stated to have been kept in very fair order.

1. Branch road from Trunk Road No. V. to Alangyam road.
2. Toll gate over the Cauvery bridge at Comarapoliem.
3. Palisading the Periyari and Alagapuram tank bunds.

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

Works.	Expenditure in the year.	Amount of Estimate.	Total Expenditure.
	Rs.	Rs.	Rs.
1. Constructing a skew bridge of 3 arches of 30 feet span each on the Salem and Cuddalore road at Krishnapuram	4,000	7,220	5,477
2. Constructing a bridge on the Womalore and Taramungalum road	1,359	4,960	1,359
3. Constructing a road from Mullapuram Railway station to Tenkerikottah	2,693	5,600	4,228
4. Tracing a cart road from the foot of the Shevaroy Hills on the Salem side to Yercaud...	1,211	1,500	1,211
5. Palisading the Periyari and Alagapuram tank bunds ...	900	2,210	2,210
6. Constructing a Choultry at Yercaud...	638	1,500	638
7. Do. a house for the Dresser attached to the Dispensary at Yercaud	120	120	120

18. The Local Fund Board made the following contributions during the year :—

	Rs.	
To Salem Municipality, being Land-cess collected within Municipal limits	170	
To do. do. for up-keep of Trunk Roads do. do...	400	
To do. do. for Office accommodation.	500	G. O., F. D., dated 15th September 1873, No. 1,[illegible]8.
To do. do. for extension of Dispensary building	500	
Total...	1,570	

The Accountant-General debits only Rupees 615, which sum is made up of the two first items named above, and Rupees 45 rent of avenues collected within the Municipal limits and paid to the Municipal body, which the President shows under Grant IV. The third and fourth items are shown by the Accountant-General under Grants IV. and III., respectively.

19. The expenditure under Grant I. is thus Rupees 1,30,970 according to the President and Rupees 1,30,014 according to the Accountant-General.

20. Grant II., Education.—As in the previous year there were one Deputy Inspector and three Inspecting Schoolmasters at work, the latter having charge of two taluqs each. Their salaries and allowances aggregated Rupees 2,689, of which Rupees 200 were recovered from the Salem Municipality. The following statement shows the schools visited by the Inspecting Schoolmasters :—

Names of Inspecting Schoolmasters.	Taluqs entrusted to them.	Number of Schools visited.	Average number of visits to each.	Number of Schools newly organized.
B. Subbaroyalu Naidu ...	Salem and Ahtoor ...	87	3	21
T. R. Kistna Row	Tripatore and Utengiri.	64	4	24
T. Streenevassa Row... ...	Namkul and Trichengode.	80	6	20

Rupees 571 were paid in Salary grants. There were five schools of this sort at the beginning of the year. The grant to one was stopped and another was placed on the Results system. Two new schools, one Anglo-Vernacular school at Karapur and Girls' school at Ahtoor, were brought on the list. The grants for the Girls' schools at Ahtoor and Tripatore are paid from Provincial Funds from the commencement of 1874-75. Rupees 2,282 were paid in Results grants to 181 schools out of an allotment of Rupees 4,800. There is a decrease both as regards the number of schools and the grants paid compared with the previous year. The decrease is assigned by the President to the transition state of elementary education in which no advance can be made until the Local Fund Board have completed the task of maturing the general scheme for education. The Board fear, however, that the Results system is not in favor, and that too much attention is directed to schemes for establishing Local Fund schools. The staff of Inspecting Schoolmasters, each of whom has two taluqs, appears to the Board to be too small to admit of much progress being made in the improvement of indigenous schools.

Local Fund Schools at Womalore and Haroor.

21. There were, as in last year, only two Local Fund schools maintained. The following is a statement of their receipts and charges :—

Receipts.

	Rs.
Balance	53
Government Grant	270
Arrears on House-tax	213
School Fees	101
Appropriation from the General Fund ...	414
Total...	1,051

Charges.

	Rs.
Salaries of Teachers	836
Do. of Servants...	134
Miscellaneous	55
	1,025
Balance...	26
Total...	1,051

The pupils in the Womalore school decreased from 42 on the 31st March 1873 to 37 on the 31st March 1874, and the average attendance was $23\frac{3}{4}$ against $29\frac{1}{4}$ in the previous year. At Haroor there was an increase of pupils from 24 to 28, but the average attendance was 25 against 27 in the previous year. In the former school the extreme carelessness of the Head Master led to the falling off of the school. His dismissal, and the appointment of a better and more experienced man, has caused a manifest improvement. The cause of falling off in the Haroor school was the inability of the single Teacher to attend to the boys divided into three classes, and it has since been remedied by the appointment of an Assistant.

22. The expenditure under Grant II. was Rupees 6,567.

* Yercaud, Namcul, and Tripatore.

23. Grant III., Sanitation.—As in 1872-73 three* Dispensaries were kept up. The proposed Dispensary at Ahtoor was not established, the building intended for its accommodation not having become available during the year. The charges of the three Dispensaries aggregated Rupees 4,532, as follows :—

	Rs.
Medical Subordinates	2,307
Clerks and Servants...	461
Diet of Patients	73
Medicines and Supplies	1,270
Contingencies	312
Rents, furniture, &c.	109
Total...	4,532

and the statistics of patients treated are given below.—

Dispensaries.	In-Patients.					Out-Patients.							Average daily sick.
	Total treated.	Cured.	Died.	Total.	Remaining.	Total treated.	Cured.	Relieved.	Absented.	Died.	Total.	Remaining.	
1. Yercaud.....	58	52	4	56	2	1,337	1,331	...	...	2	1,333	4	...
2. Namkul.....	40	35	1	36	4	3,291	3,200	6	8	1	3,215	76	56
3. Tripatore..	...	...	...	...	...	4,315	4,253	...	...	13	4,266	49	494
Total...	98	87	5	92	6	8,943	8,784	6	8	16	8,814	129	...

The President has not forwarded copies of the Medical Officers' reports on the working of these Dispensaries. They should be sent without delay.

24. The Local Fund Board contributed Rupees 2,000 to the Salem Municipality for the Dispensary there.

25. Vaccination cost Rupees 2,207. There were one Superintendent who had charge of the two Circles in the district, four 1st Class and seven 2nd Class Vaccinators employed: 10,264 persons were vaccinated at a cost of 3 Annas and 5 Pies per case, and 94·09 per cent. of the cases were successful. The President states that the work shows improvement compared with that done in the previous year owing to the constant pressure kept up by the Local Fund Board, but the results are not what they should have been, and in his opinion the staff is insufficient for the requirements of the Circle. The transfer to the local Board is awaited in order to revise it.

26. The expenditure on Sanitation is detailed below:—

	Rs.
Removing prickly-pear on village sites	53
Scavengering of towns and villages	3,989
Total ...	4,042

27. The fees from the eleven Travellers' Bungalows in the Circle amounted to Rupees 250, while the salaries of the Establishment and Contingencies aggregated Rupees 413: 194 travellers halted in them.

28. The expenditure under Grant III. was Rupees 13,193 according to the President and Rupees 13,693 according to the Accountant-General, who, as already explained, has included under this grant the contribution for the extension of the Salem Dispensary building.

29. Grant IV., Miscellaneous.—The expenditure under this head, amounting to Rupees 2,309, is made up of the following items :—

	Rs.
Controlling Establishment..	1,998
Contingencies	236
Contribution to the Salem Municipality, being the avenue tamarind tree rent collected within the Municipal limits	45
Contribution to Mittadar of Salem, being the sale proceeds of certain trees	30
Total...	2,309

30. The Accountant-General's debit under Grant IV. is Rupees 2,704. The difference has already been explained under Grant I.

31. Balance.—The total expenditure amounted to Rupees 1,57,177, including Rupees 4,137 under Miscellaneous Debt Account, leaving a balance of Rupees 54,587.

OOSSOOR.

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

Receipts.	1872-73.	1873-74.
	RS.	RS.
1. Balance	— 8,578	—10,911
2. Provincial Grant for roads	8,780	11,010
3. Surplus Pound Fund	675	1,100
4. Ferry rents	733	482
5. Avenues	5,661	5,171
6. Fishery rents	2,197	2,029
7. Miscellaneous	128	71
8. Road-cess under Act III. of 1866	720	284
9. Land-cess under Act IV. of 1871	52,550	66,255
10. Interest on Surplus Pagoda Fund	1,403	645
11. Balance of Bungalow Fee Fund.	329	...
12. Bungalow receipts	644	405
13. Fines and Penalties	2,877	426
14. Sale of Materials	28	62
15. Sale of other Property	22	7
16. Public Works Receipts	161	82
17. Public Works Refund of Expenditure	.....	657
18. Sale of Books	.....	37
19. Contributions	1,809	1,383
20. Miscellaneous	281	161
21. Advances Recoverable	2,018	1,066
Grand Total...	72,438	80,416

Expenditure.	1872-73.	1873-74.
New Works.		
	RS.	RS.
1. Communications ... {By P. W. D.	11,575	11,351
,, Other Agency.	402	15
Repairs.		
2. Communications ... {By P. W. D.	24,717	20,259
,, Other Agency.	17,449	16,800
3. Sanitary and Miscellaneous by do.	4,879	2,999
4. Public Works Department General Establishment	9,653	7,915
5. Petty Establishment	1,356	2,914
6. Tools and Plant	420	583
Total Grant I...	70,451	62,836
7. Payment for Inspection	1,739	1,846
8. Local Fund Schools	.....	117
9. Salary Grants	102	120
10. Results Grants	768	1,010
11. Purchase of Books	.....	84
Total Grant II...	2,609	3,177
12. Vaccine Establishment, &c.	402	529
13. Sanitary Establishment, &c.	4,981	4,047
14. Bungalow Establishment, &c.	329	659
Total Grant III ..	5,712	5,235
15. Establishments at the Presidency and in the Collector's and Local Fund Board's Offices	817	946
16. General Contingencies	73	55
17. Excess amount credited to Local Funds in 1871-72 as balance of the preceding year.	1,033	.....
Total Grant IV..	1,923	1,001
18. Advances Recoverable	2,654	1,204
Total Expenditure...	83,349	73,453
19. Balance	—10,911	6,963
Grand Total...	72,438	80,416

33. RECEIPTS.—The year commenced with a deficit of Rupees 10,911, thus—

		RS.
Road Fund Balance...	—	15,127
Endowment do.	+	1,403
General do.	+	2,813
Total...	—	10,911

34. The actual receipts of the year, which were Rupees 10,311 more than in the previous year, aggregated Rupees 91,327, and the total assets after deducting the deficit were Rupees 80,416.

35. The Provincial grant for roads was raised from Rupees 8,780 to Rupees 11,010 in consideration of the small amount at the disposal of the Local Fund Board, and of the heavy charge falling on them for repairs.

36. The Road and Land-cess receipts increased by Rupees 13,269 as compared with the collections of the previous year, and were Rupees 20,539 in excess of the estimate of the year 1873-74 owing to realization of the arrears outstanding.

37. EXPENDITURE, GRANT I., PUBLIC WORKS.—The amounts assigned for Public Works according to the Registers in this Office were—

New Works.	RS.	RS.
Communications by Public Works Department ...	10,999	
		10,999
Repairs.		
Communications by Public Works Department...	20,250	
Do. by Other Agency	16,950	
Sanitary and Miscellaneous by Other Agency ...	3,000	
		40,200
Total...		51,199

38. The actual expenditure was—

New Works.	RS.	RS.
Communications by Public Works Department...	11,350	
Do. by Other Agency	15	
		11,365
Repairs.		
Communications by Public Works Department...	20,259	
Do. by Other Agency	16,800	
Sanitary and Miscellaneous by Other Agency ...	2,999	
		40,058
Total...		51,423

These figures agree with those of the Accountant-General and Controller. On the whole 100·43 per cent. of the allotment was expended, 103·32 per cent. under New Works, and 99·64 per cent. under Repairs. The expenditure under New Works exceeded the sanctioned allotment by Rupees 366, owing it is said to the highly favorable character of the season, not a satisfactory explanation for outlay without sanction. It appears that a larger amount might have been expended, but funds were not available and work had to be stopped as early as December 1873.

39. The expenditure on Establishment was as follows:—

	President and Accountant-General.	Controller.
	RS.	RS.
Public Works Department General Establishment.	7,915	7,870
Petty Establishment	2,914	1,691
Total...	10,829	9,561

40. The difference in the first item is the amount of a refund which is deducted from the expenditure by the Controller and credited by the Accountant-General. The difference in the second item is caused by the Accountant-General taking in a debit appertaining to the previous year. The Controller's

charge for supervision was 24·88 per cent. on the expenditure by the Public Works Department.

41. In paragraph 43 of his Report the Vice-President comments upon the unsatisfactory way in which the roads were maintained by the Department Public Works. It is said that there is a marked contrast between these roads and the roads maintained by the Revenue Department, and that roads recently transferred to the Department Public Works have deteriorated since the transfer. It is not stated which class of roads bear the heaviest traffic. The local Board also complain of the high charge for Public Works Department supervision, but they forget that a portion of it is covered by the Establishment grant made from Provincial Funds.

42. The President has not reported the number of miles of road maintained, completed, and in progress. The omission should be supplied at once. One bridge of 20 feet span was completed, the abutments and wing-walls of another were built up to the spring of the arches, ten tunnels, thirteen road dams, and four culverts were completed and avenues were maintained.

43. The new works in progress during the year were—

Works.	Expenditure in the year.	Amount of the Estimate.	Total Expenditure.
	Rs.	Rs.	Rs.
1. Road from Kristnagiri to Maharajagady, 7 miles ...	2,431	7,480	5,506
2. Constructing a skew bridge of 20 feet span on the 12th mile of the road from Palcode to Adamancottah ...	511	2,500	2,491
3. Road from Cauveripetnam to Palcode	1,523	7,100	3,500
4. Constructing a bridge across the Chinnar river on the 2nd mile of the road from Oossoor to Maloor	5,000	11,900	6,311
5. Road from Maharajagady to Vartnapally	1,885	4,070	3,124

44. The expenditure under Grant I. was Rupees 62,835.

45. Grant II., Education.—One Deputy Inspector and one Inspecting Schoolmaster were employed as in the previous year. One Inspecting Schoolmaster is quite insufficient for three taluqs, but an increase has since been sanctioned. Thirty-five schools against 32 in the previous year were examined for Results grants, and Rs. 1,010 were disbursed to 34 schools. The small number of schools examined in Darampury is said to be owing to the fact that, though schools were ready for examination, the allotment given having been expended it was considered useless to examine schools when there were no funds to pay the grants from. But this explanation is unsatisfactory, as the allotment might easily have been increased had the local Board suggested that measure. The General Fund closed with a balance of 8,020 Rupees. Rupees 119 were paid in Salary grants to two* schools.

14	Oossoor Taluq.
13	Kristnagiri.
8	Darampury.
35	

* Dowlatabad and Mullappadi.

46. In G. O., Financial Department, dated 5th December 1873, No. 1,769, sanction was accorded to the proposal of the Local Fund Board to take over the

London Mission Caste Girls' school at Kristnagiri. The charges of the school aggregated Rupees 117, as follows:—

	Rs.
Salary of Teacher	88
Do. of Servants	11
Miscellaneous	18
Total ...	117

Under G. O., Financial Department, dated 14th January 1874, No. 42, the school is now supported from Provincial Funds.

47. The expenditure under Grant II. was Rupees 3,177.

48. Grant III., Sanitation.—There were no Dispensaries in the Circle.

49. Four Local Fund Vaccinators were employed and cost the Local Fund Rupees 529: 2,710 persons were vaccinated at a cost of Annas 3·1 per case, and 76·12 per cent. of the cases were successful. Besides these four Vaccinators paid from the Price Vaccination Fund operated on 7,277 persons, and 79·02 per cent. of the operations were successful. The cost was Rupees 434, or 11 Pies per case, a highly satisfactory result. The percentages of success seem low.

50. The expenditure on Sanitation is detailed below:—

	Rs.
Cleansing and repairing 13 wells	357
Removing prickly-pear	133
Sanitary Establishment, &c...	3,557
Total ..	4,047

Rupees 1,330 of this expenditure was met from the Surplus Pagoda Fund.

51. There were eight Travellers' Bungalows under the control of the Local Fund Board in 1872-73. In the year under report the Bungalow at the foot of the Toppoor ghaut was purchased for Rupees 200. The charges of the Bungalows are given below:—

	Rs.
Salary of Sepoys	344
Contingencies...	81
Furniture and sundries...	34
Total ...	459

The receipts were Rupees 361. Two hundred and thirty-two travellers halted in the Bungalows.

52. The expenditure under Grant III. was Rupees 5,235.

53. Grant IV., Miscellaneous.—The expenditure under Grant IV. for Establishments and general contingencies was Rupees 1,001.

54. Balance.—The total expenditure, including Rupees 1,204 debited to the Miscellaneous Debt Account, was Rupees 73,453, leaving a balance of Rupees 6,963.

BOTH CIRCLES.

55. The President is requested to state, as early as possible, the total number of members, official and non-official, on each Board; the number of Meetings held

during the year; and the average attendance of each class of members at the Meeting, reporting at the same time how the system of Local Fund Board has worked.

(A true Extract.)

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

No. 288. ORDER THEREON, 29th April 1875, No. 958.

SALEM.—The increase in the percentage borne by the expenditure on public works to the allotments is satisfactory; but with the large closing balance of Rupees 54,587 the Government must express their dissatisfaction that more funds were not allotted for expenditure in time to admit of their being utilized within the year.

2. In paragraph 43 of the report it is said that, owing to the exertions of the Inspecting Officers "the number of village schools during the year under report considerably increased and their character improved." The Government are unable to reconcile this statement with the fact that a comparison with the previous year shows a decrease both as regards the number of schools and the grants paid.

3. OOSSOOR.—As remarked by the Board of Revenue the highly favorable character of a season affords no satisfactory ground for incurring expenditure without sanction. With reference to the complaint made regarding the high charge for supervision the Board of Revenue will furnish all Local Fund Boards with a copy of paragraph 3 of G.O., dated 9th April 1875, No. 800, with the intimation that th Government do not at present see their way to make any more liberal arrangements. The propriety of sanctioning the entertainment of separate Local Fund Public Works Establishments is under consideration, but compliance with the proposal made by the Oossoor Local Fund Board that the repairs of all roads should be entrusted to the Revenue Department is quite out of the question.

4. The Government learn with much dissatisfaction that though there were ample funds on hand a number of schools ready for examination were left unexamined on the plea that the Budget allotment had been expended. The President will report whether any application for an increased allotment was made by the Educational Officers of the District.

(True Extract.)

Offg. Chief Secretary.

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

Exd J. Tulloch.

Govt. of [1875] Madras.

FINANCIAL.

To

The BOARD OF REVENUE.

&c., &c.

Dated April, 29th.

Issued

Recd.

G.O., 29th April 1875, No. 958.

APRIL.
Nos. 287-288.

Local Funds—Reports,—Orders passed
Proceedings, Board of Revenue, reviewing
Local Fund Reports of the Salem and Ooss
Circles for 1873-74.

SALEM, 25th November 1874.

No. 1,044.

From C. T. LONGLEY, Esq.,
President of the Local Fund Boards, Salem District,

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

I HAVE the honor to submit the Annual Report of the operations of the Local Fund Board of the Salem Circle of this district for the past official year.

2. The necessary Statements of Receipts and Expenditure prepared in accordance with the instructions issued in Circular Memorandum of the Board of Revenue, No. 867, dated 20th June last, are appended.

3. Statement No. 1 is a consolidated one of receipts as compared with the estimates ; No. 2 is a similar Statement showing the expenditure ; Nos. 3, 6, 7 and 8 exhibit the transactions of the Road Fund, Local Fund Schools, Endowment and General Funds respectively ; No. 5 gives the Receipts and Charges for Tolls and Ferries ; and No. 4 is the Progress Report of Local Fund Public Works.

4. *Statement No.* 1—*Balances.*—The balances of the year 1872-73 brought to the credit of the year under report were Rupees 15,523 under the Road Fund, Rupees 53 under Union Fund, Rupees 1,835 under the Endowment Fund, and Rupees 3,220 under the General Fund, giving a net balance of Rupees 14,191 at credit, against the very large sum of Rupees 23,970 which was the anticipated balance entered in the Budget. The decrease is explained by the fact that the collections realized from the Land-cess during 1872-73 though in excess* of the estimate were not so large as the Board expected to obtain from that source, in order to enable them to have at the close of that year, the balances which appear in the Budget.

	1872-73.* Rs.
Demand	2,02,195
Collection	1,49,165
Balance on 1st April 1873	53,030

5. RECEIPTS, PROVINCIAL FUNDS.—The full allotment sanctioned by Government from the Provincial Funds, viz., of Rupees 25,000 on account of roads, and of Rupees 270 on account of Local Fund Schools, making an aggregate of Rupees 25,270 was credited to Local Funds.

6. SPECIAL FUNDS.—The receipts from Special Funds amounted to Rupees 9,568 against an estimate of Rupees 9,800. This was the result of an increase in two† of the five items constituting the Special Funds, and a decrease in the remaining three.‡

† Surplus Pound Fund, Ferry Rents.
‡ Avenues, Fish Rent, Miscellaneous.

7. SURPLUS POUND FUND. The increase in the item "Surplus Pound Fund" as against an estimate of Rupees 1,500, arose from the fact of a large sum of money which should have been assigned to Local Funds and Experimental Farms in the year 1872-73, but which was retained as a balance in the Pound Fund in order to meet any emergent contingencies in connection with it, having been transferred during the year under report, together with the amounts that accrued out of the receipts of that year.

8. FERRY RENTS —The increase in the income in the shape of Ferry Rents as against an estimate of Rupees 2,650, was due to the arrears under this head for the preceding year having been realized during that now under report.

9. AVENUES.—The decrease in the receipts from Avenues, as compared with the estimate, which was determined after ascertaining the actual sums for which the tamarind trees in the avenues along the roads of the circle were rented, was caused by the collections under this head in the taluq of Tripatore having been erroneously carried to the credit of the Jungle Conservancy Fund during the last three years. The error was discovered too late in the past year to allow of the necessary transfers being effected, and the amount which was so large as Rupees 8,262 has now

been transferred to Local Funds from the Jungle Conservancy—*vide* Board's Proceedings, No. 2,966, dated 12th October last.

10. Fish Rent, Miscellaneous.—The variations in the remaining two items do not call for any special notice, as they are of a fluctuating nature which is a sufficient explanation of any difference that might occur.

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

No.	Items.	Estimate of 1873-74.	Actuals of 1873-74.	Increase.	Decrease.	Remarks.
		Rs.	Rs.	Rs	Rs.	
1	Surplus Pound Fund ...	1,500	2,200	700	...	*Vide* paragraph 7.
2	Ferry rents	2,650	3,184	534	...	Do. do. 8.
3	Fishery rents	1,520	1,099	...	421	
4	Grass rents	...	...	...	...	
5	Avenues	4,000	2,960	...	1,040	Do. do. 9.
6	Miscellaneous	130	125	...	5	
	Total...	9,800	9,568	1,234	1,466	

12. Land-cess.—The receipts under the head "Land-cess" amounted to Rupees 1,49,748 against an estimate of Rupees 1,20,000. This augmented receipt was due to the arrears under this head for the preceding two years having been recovered during that under report.

13. Tolls.—The receipts under this item of revenue amounted to Rupees 1,100. This was the sum for which the toll over the Cavery bridge at Comarapoliem, in the Trichengode Taluq, transferred to the Local Fund Board of this Circle from that of Coimbatore, in Board's Proceedings, No. 651, dated 4th February 1873, was rented. There were no other tolls in the Circle.

14. House-Tax.—A sum of Rupees 214 being the arrears of house-tax due on account of the year 1872-73, from the inhabitants of the villages comprised in the Union of Haroor, was realized during the past year. This item of revenue will not appear in future reports, as Government have, in their Order, No. 457, dated 28th March 1873, directed that the house-tax should be discontinued, and that the schools which were to be maintained from the income derived from this source, should be made a charge on the General Fund.

15. School Fees.—The amount realized from this source of revenue during the year under report was Rupees 101, which was only 1 Rupee over the estimate. It would have been larger, had it not been for the circumstances detailed further on. The rates at which school fees were levied, were those fixed by the Local Fund Board under the authority of G. O., No. 1,156, dated 31st August 1872. They were much lower than those prevailing in Government Schools, but were those, in the opinion of the Local Fund Board, best suited to such places as Womalore and Haroor where the majority of the boys are the sons of persons in humble circumstances.

Vide paragraph 44.

16. Contributions.—The only contributions received during the year under report, were from the Municipality of Salem, viz., Rupees 624 on account of the up-keep of the feeder from Salem to the Suramungalum Railway Station, which was a moiety of the actual outlay during the past year on that road, and Rupees 200 which was the contribution to Local Funds towards the salary of the Deputy Inspector of Schools and the Inspecting Schoolmasters for the past two years at Rupees 100 a year.

17. Endowment Funds.—There were no endowments under the control of the Board during the year under report; but the receipt shown under this head was the share of the interest of the Surplus Pagoda Funds which, under the orders of the Board of Revenue, in Proceedings, No. 2,731, dated 5th July 1871, was credited to Local Funds.

18. Miscellaneous.—The subjoined is an abstract showing the receipts on account of the several items comprised under the head "Miscellaneous" as compared with the estimates:—

No.	Items.	Estimate of 1873-74.	Actuals of 1873-74.	Increase.	Decrease.	Remarks.
		Rs.	Rs.	Rs.	Rs.	
1	Fees and subscriptions on account of Public Bungalows.	500	250	...	250	*Vide* paragraph 19.
2	Market rents	...	...	...	...	
3	Fines and Penalties	10	302	292	...	Do. do. 20.
4	Sale of Materials and Tools and Plant.	70	61	...	9	
5	Sale of other property	20	1	...	19	Do. do. 22.
6	Voluntary contributions on account of Sanitary purposes.	2,000	1,831	...	169	
7	Interest on Road-cess	500	369	...	131	Do. do. 23.
8	Sale proceeds of manure	...	215	215	...	
9	Do. do. of books	50	...	...	50	Do. do. 24.
10	Refunds	...	11	11	...	Do. do. 27.
11	Public Works Receipts	...	1,251	1,251	...	Do. do. 28.
12	Advances recoverable, etc. ...	...	5,168	5,168	...	Do. paragraphs 25 and 26.
	Total...	3,150	9,459	6,937	628	

19. Bungalow Receipts.—The decrease in the income in the shape of fees and subscriptions on account of bungalows was due to the several District Officers having discontinued their subscriptions which the Board expected to realize when preparing the budget for the past year.

20. Fines and Penalties.—The very large sum of Rupees 302 as compared with the estimate was realized under "Fines and Penalties," and was the amount of fine imposed in 1871-72 upon the Muttadars and Shrotriemdars in the Namkul and Trichengode Taluqs on account of failure to furnish the accounts required in order to determine the amount of Road-cess payable by them. This was, after their appeals were disposed of, recovered during the year under report.

21. Sale of Materials and Tools and Plant—Voluntary Contributions for Sanitary purposes.—The differences in the receipts on account of "Sale of Materials and Tools and Plant" and "Voluntary contributions for Sanitary purposes" as compared with the estimates are too small to call for any special explanation.

22. Sale of other property.—Only a very small sum was shown as having been realized from sale of other property. But the sum of Rupees 215 derived by sale of the rubbish collected and stored in some of the towns of this Circle where Sanitary Establishments are entertained, and credited to Local Funds, has been shown as a separate item as in the Accountant-General's account.

23. Interest on Road-cess.—Rupees 369 were realized during the year under report as interest on Road-cess. The decrease as compared with the estimate of Rupees 500 was due to the strict measures adopted for the punctual collection of the cess within the month for which it fell due. The arrears of Land-cess remaining uncollected on the 31st March last amounted to only Rupees 26,976, whilst they were no less than Rupees 53,030 on the 31st March 1873.

24. Sale of Books.—There were no elementary books purchased for sale during the past year, and consequently there was no receipt under this head.

25. Advances Recoverable.—Of the sum of Rupees 5,163 shown as the receipt under this head, only Rupees 1,390 were due on account of 1872-73. The balance was the amount advanced and recovered during the past year, and the receipt was consequently only nominal, as there was a corresponding expenditure on the debit side.

26. Permanent Advance.—The sum of Rupees 5 shown as the receipt on account of this item, was the amount of permanent advance held by the Local Fund Board's Clerk, and paid into the Treasury at the close of the official year, under a misconception of the order of the Accountant-General relating to the subject. It was, however, re-drawn at the commencement of the current official year.

27. Refunds.—The sum of Rupees 11-1-4 exhibited as the receipt from this source was composed of two sums, viz., Rupees 8-8-0 and Rupees 2-9-4; the former was the amount refunded to Local Funds, as being an excess transfer to Imperial Funds on account of the share of the cost of the Controlling Establishment at the Presidency; and the latter was also a like refund for 1872-73 discovered on a further examination of the Accounts, and made under the instructions of the Accountant-General.

28. Public Works Receipts.—The sum of Rupees 1,251 shown as the receipt under this head was also composed of two sums, viz., Rupees 1,244-10-0, and Rupees 6-13-4. The former and by far the larger of the two was the amount re-credited to Local Funds under the orders of the Accountant-General, as being an excess transfer to Imperial Funds on acount of Public Works Department supervision during the year 1872-73. The circumstances which led to so large a sum being first credited to Imperial Funds and then being retransferred to Local Funds were as follows:—Rule 27, Clause 4 of the Local Fund Rules provides that the allotment sanctioned in the Budget on account of Public Works Department supervision should be debited to Imperial Funds by monthly instalments equal to one-twelfth of the Budget grant, any adjustment that may be necessary on account of savings accruing in the course of the year being effected against the last instalment. This procedure was held in abeyance by the Accountant-General, who, under orders of Government, directed that the monthly adjustment of one-twelfth of the Budget grant should be discontinued, and that in future, transfers should be made on receipt of the advice from him of the actual amounts to be paid to Imperial Funds on account of supervision of the Department of Public Works.

In accordance with the procedure, as laid above, so much of the aggregate of the instalments that had already been paid to Imperial Funds, as was in excess of the amounts due for the months to which these instalments related, was re-transferred to Local Funds. The other sum of Rupees 6-13-4 was the amount recovered by the Public Works Department on account of "Tools and Plant." This recovery was also made under instructions from the Accountant-General.

29. The annexed is an abstract of the receipts as compared with the estimates:—

No.	Items.	Estimate of 1873-74.	Actuals of 1873-74.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Balances	23,970	14,191	...	9,779
2	Grants from Provincial Funds	25,270	25,270	...	...
3	Receipts from Special Funds	9,800	9,568	...	232
4	Land-cess	1,20,000	1,49,748	29,748	...
5	Tolls	...	1,100	1,100	...
6	House-tax	...	214	214	...
7	School fees	100	101	1	...
8	Contributions	730	824	94	...
9	Receipts from Endowments	1,300	1,290	...	10
10	Miscellaneous	3,150	9,458	6,308	...
	Total...	1,84,320	2,11,764	37,465	10,021

and the following Statement exhibits the receipts arranged under the several funds to which they appertain:—

No.	Receipts.	Road Fund.	Endowment Fund.	General Fund.	Total.
		RS.	RS.	RS.	RS.
1	Balances	15,523	1,835	3,167	14,191
2	Grants from Provincial Funds	25,000	...	270	25,270
3	Receipts from Special Funds	6,595	...	2,973	9,568
4	Land-cess	99,980	...	49,768	1,49,748
5	Tolls	1,100	...	...	1,100
6	House-tax	...	...	214	214
7	School fees	...	...	101	101
8	Contributions	624	...	200	824
9	Receipts from Endowments	...	1,290	...	1,290
10	Miscellaneous	1,685	...	7,773	9,458
	Total...	1,50,507	3,125	58,132	2,11,764

30 Expenditure.—I now proceed to detail the expenditure.

31. Statement No. II., New Works, Communication.—The expenditure on communications under the head "New Works" during the year under report amounted to Rupees 9,264 by the Department of Public Works, and Rupees 1,670 by the Revenue authorities, making a total of Rupees 10,934. The decrease as compared with the estimates as noted in the margin, was owing to very little having been done to the bridge on the road from Womalore to Tharamungalum in the Salem Taluq, and to funds having been provided for some other works at too late a date to allow of the whole of the assignments being utilized within the official year.

	RS.
Budget	6,920
Supplemental Budget	2,500
Proceedings of Board of Revenue	5,930
Total...	15,350

Womalore bridge.—The bridge on the road from Womalore to Tharamungalum was taken in hand by the Revenue authorities by whom it was originally proposed that it should be constructed, and an outlay of Rupees 1,000 in excavating for foundation, and collecting materials was incurred by them during the year 1872-73; but the expenditure was not shown in the Accounts of that year, as no assignment of funds was sanctioned by the Board of Revenue within the same. The expenditure was however exhibited as an advance. The work having been subsequently transferred to the Department of Public Works, it was made over to that Department in the month of June last. It will thus be seen that out of the sum of Rupees 1,359 shown as expended by the Department of Public Works on this work during the last official year, only Rupees 500 have been spent by them, (although it was in hand throughout the year) the balance, viz., Rupees 859 being simply the amount of a cheque issued in favor of the Revenue Department towards the adjustment of the advance referred to above. It is stated that the foundations of the bridge were in progress and that materials were being collected.

Skew bridge on the road from Salem to Ahtur at Kristnapuram.—The allotment of Rupees 4,220 provided on account of this work was almost fully worked out, the expenditure amounting to Rs. 4,000. It was reported that the foundation, piers, and abutments up to spring level had been completed, and that materials were being collected for the remaining portion of the work. It had been two years in hand, and there is every probability of its being completed during the current year.

Road from Tengericotta to the Mullapuram Railway Station.

This work has also been two years in hand, and the amount laid out on it up to the 31st March last, was Rupees 4,228 out of an estimate of Rupees 5,600. The expenditure during the past year on this road would have been larger, had it not been for the late date at which the sanction of the Board of Revenue was

obtained for the supplemental allotment of Rupees 1,000 asked for by the District Engineer. It has since been finished. The road is one running for the greater part through jungly waste, too poor ever to be opened up for cultivation. It is not likely to be of much use, but as very much of it had been completed, it was considered well to allow the road to be finished. The road was first projected by the Department of Public Works. The following works entrusted to the Revenue Department for execution were completed during the year under report :—

(1.) Branch road from Trunk Road No. V. to Alangayam Road, Rupees 500·

(2.) Toll Gate over the Cavery bridge at Comarapoliem, Rupees 270.

(3.) Palisading the Periyari and Alagapuram tank bunds, Rupees 900.

The last mentioned work was commenced in 1872-73, and a portion up to the allotment sanctioned was finished ; but as in consequence of incorrect measurements the estimate did not provide for the full length, its completion was deferred to last year, in which a supplemental allotment of Rupees 900 was passed on a revised estimate, and the work proceeded with, and brought to a close. The trace of a ghaut road from the foot of the Shevaroy Hills to Yercaud which had been abandoned in the year preceding, was taken up in 1873-74 and an allotment of Rupees 1,500 sanctioned for the purpose. The Assistant Engineer of Salem to whom the work was entrusted spent Rupees 1,211. About 11 miles of the road were traced in the year under review. The report which has been received on the trace shows the practicability of good ghaut road being made with a gradient of 1 in 18 all through, and at a cost which will be very large, probably something like a lakh and a half of Rupees. I have inspected the trace which appears a very good one. It is being opened into a bridle path of 1 yard wide, cut out of the solid as directed by Government, in their No. 1,787-A., Public Works Department, dated 3rd July last. An allotment of Rupees 1,900 has been made for the purpose from the current year's Road Fund Reserve.

Yercaud Ghaut trace.

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

33. Sanitary and Miscellaneous.—The only works of a Sanitary and Miscellaneous nature executed during the past year were :—

(1.) Chuttrum at Yercaud and,

(2.) Apothecary's house at do.

The latter was completed ; but only Rupees 638 were spent on the former, as a larger outlay could not be incurred in consequence of operations having been commenced so late as February last. The cause of this was that the Department of Public Works did not furnish the estimate called for from them in time to allow of the work being completed within the year, and that the question as to the site of the building concerning which there was a variety of opinion had to be settled by the Acting Collector in person. He could not go to the Shevaroys until January, in which month the sanction of the Board of Revenue was accorded to the estimate.

34. Repairs, Communications.—About 880 miles of road were maintained at a cost of Rupees 91,467 as shown in the margin, and at an average rate of Rupees 104 per mile. The decrease in the average as compared with that in the preceding year was due to the reduced allotments provided for some of the roads in the Circle, and to no such special repairs as those made in that year having been carried out during 1873-74.

	Rs.
By Public Works Department.....	35,822
By Revenue Department	55,645

35. A memorandum showing the expenditure on new works and repairs of communications formerly classed as Imperials roads, has been appended, as required in paragraph 7 of Board's Circular Memorandum, No. 867, dated 20th June 1873.

36. The roads in this Circle under the charge of the Revenue officers were kept in very fair order. Those in the Head-Assistant Collector's Division were all kept in a good state of repair, notwithstanding the damages caused by heavy rains in September 1873. The roads in the Principal and Deputy-Collector's Divisions were also maintained in good working order, but not in that state in which the roads in the Head-Assistant's Division were. It is utterly impossible to expect one Overseer to see to the roads of four large taluqs.

37. Sanitary and Miscellaneous.—The outlay on repairs of a Sanitary and Miscellaneous character amounted in the year under report to Rupees 5,355, of which Rupees 67 were spent in the repair of Travellers' Bungalows and the balance (viz., Rupees 5,288) for the maintenance of Avenue trees.

38. Establishment, Public Works Department.—The amount transferred to Imperial Funds on account of share of the cost of general supervision by the Department of Public Works during the past year was Rupees 11,480. The whole of this amount appertained to the year under report, and was about 25 per cent. of the expenditure incurred by Public Works Department.

39. Petty Establishment.—The outlay under this item as intimated by the Accountant-General amounted to Rupees, 5,252 or Rupees 1,352 over the estimate as denoted in the margin. The large increase is due to the pay, etc., of special temporary Maistries employed by Department Public Works for charge of works under them having been included under this item instead of being charged to the works for the supervision of which they were employed. During the year under report, the Public Works Petty Establishment was increased by the appointment of Clerks for the two Overseers working in the Circle.

Rupees 3,900.

40. Tools.—The expenditure under this head has been shown by the Accountant-General as Rupees 4,153 ; but the value of tools purchased during the year under review, was within the budget allotment. The very large debit in the Accounts was due to the cost of tools purchased in the year 1872-73 by both agencies having been accounted for in the Accounts of 1873-74 instead of in those of the previous year.

41. Contributions.—In addition to the usual contribution of Rupees 400 on account of Imperial roads within the Municipal limits, Rupees 1,000 were paid over to the Salem Municipality, Rupees 500 on account of the improvements to the Brett Town Hall, now used as an Office for both the Local Fund and Municipal Boards, and the balance to defray the expenses incurred on account of the extension of the Dispensary building which was found insufficient to accommodate the large number of patients attending it, and Rupees 170 being the collection of Land-cess within Municipal limits.

42. The subjoined is an abstract of charges under Grant I. as compared with the Budget assignments :—

No	Particulars of Expenditure.	Estimate.	Actuals.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	New Works	16,970	11,692	...	5,278
2	Repairs	99,660	96,822	...	2,838
3	Establishment	15,260	16,732	1,472	...
4	Tools and Plant	1,560	4,153	2,593	...
5	Contributions	1,400	1,571	171	...
	Total...	1,34,850	1,30,970	4,236	8,116

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

No.	Particulars of charges.	Road Fund.	Endowment Fund.	General Fund.	Total.
		Rs.	Rs.	Rs.	Rs.
1	New Works	10,934	...	758	11,692
2	Repairs	91,467	...	5,355	96,822
3	Establishment	16,732	...	...	16,732
4	Tools and Plant ...	4,153	...	...	4,153
5	Contribution	571	...	1,000	1,571
	Total...	1,23,857	...	7,113	1,30,970

43. Grant II., Education, Inspection.—The Local Fund share of the cost of inspection by the Deputy Inspector of Schools during the year under report was Rupees 1,218, or Rupees 167 less than the amount entered in the Budget. This difference was owing to the salary of the late Deputy Inspector of Schools for two months not having been paid in this district.

The amount disbursed on account of the salaries and allowances of the Inspecting Schoolmasters was Rupees 1,471, which was Rupees 204 less than the estimate. The decrease was due to stoppages from the pay and allowances of these officers, and to the savings that accrued in consequence of two of these having been on leave for a considerable time.

There are three Inspecting Schoolmasters in the Circle, each of whom has charge of two taluqs, and their work is supervised by the Deputy Inspector. The number of schools visited by them, and the average number of inspections which each received during the year under report, are given in the subjoined Statement, which also shows the number of schools newly organized by them :—

Names of Inspecting Schoolmasters.	Taluqs entrusted to them.	Number of schools visited.	Average number of visits to each.	Number of schools newly organized.	Number of days spent in travel.	Remarks.
B. Subbaroyalu Naidoo*	Salem and Ahtur.	87	3	21	267	* V. Cuppusamy Iyer, Acting.
T. R. Kistna Row ...	Tripatore and Utengeri.	64	4	24	230	
T. Streenevasa Row ...	Namkul and Trichengode.	80	6	20	316	

Owing to the exertions of these Inspecting Officers, the number of village schools during the year under report considerably increased and their character improved.

44. Local Fund Schools.—The charges on account of these schools during 1873-74, amounted to Rupees 1,025. The increase as compared with the budget assignment, arose from the arrears of salary due on account of the preceding year having been paid from the funds of the year under report. Full particulars regarding this were given in this Office letter No. 164, dated 15th February last. There were only two Local Fund Schools at work during the past year, viz., those at Womalore and Haroor. Both were originally Rate Schools, and were on the establishment of the Local Fund Board, transferred to it under the authority of G. O., No. 404, dated 4th April 1872. No new schools were established by the Board during the year. A scheme for opening some which has been prepared and approved by the Local Fund Board has been submitted* for the sanction of Government.

* Since sanctioned.

A Statement showing the attendance of the two schools under the control of the Board as compared with that of the previous year is annexed :—

No.	Names of Schools.	Attendance on 31st March 1873.	Attendance on 31st March 1874.	Number of classes in 1872-73.	Number of classes in 1873-74.	Average attendance in 1872-73.	Average attendance in 1873-74.
1	Womalore ...	42	37	4	3	29¼	23¾
2	Haroor	24	28	3	3	27	25
		66	65	7	6	56¼	48¾

It will observed from the above that there is a decrease both in the attendance on the 31st March last and in the average attendance in the school at Womalore, and an increase in the former, and a decrease in the latter, in that at Haroor. The small attendance of the school at Womalore was the result of extreme carelessness on the part of the Head Master, who neglected his duties so much that the school fell off very considerably. His dismissal and the appointment of a better and more experienced man, has caused a manifest improvement, and four boys have since then gone to join the 3rd Class of the Zillah School. At Haroor it was found that a single teacher could not look to all the boys divided into three Classes. The defect has now been remedied by the appointment of an Assistant, and there is every prospect of better results in future.

Womalore.

Haroor.

45. Salary Grants.—The amount spent on schools receiving monthly aid from Local Funds was Rupees 571. The decrease as compared with the estimate of Rupees 1,200 was due to fewer schools having been taken on the salary system than was expected when the budget was prepared. At the beginning of the year under report, there were five schools of an elementary character supported partly from local contributions and partly from grants from Local Funds.

They were as follows :—

1. Anglo-Vernacular School at Suramungalum.
2. Do. do. at Poolavery.
3. Do do. at Namageripett.
4. Infant School at Tripatore.
5. Caste Girl's School at do.

The grant to the school at Poolavery was stopped owing to its attendance having fallen too low to deserve any ; and the school at Namageripett was placed on the results system at the recommendation of the Inspector of Schools.

Two new schools, viz., Anglo-Vernacular School at Karupur and Girl's School at Ahtur were brought on the list of Local Fund Grant-in-aid Schools. The grants to the marginally noted institutions are paid from Provincial Funds from the commencement of the current year, as by G. O., dated 14th January 1874, No. 42, all charges in connection with Female education should be met from that source.

Girl's School at Ahtur.
Do. at Tripatore.

46. Results Grants.—The outlay in the shape of Results grants amounted in the past year to Rupees 2,282, which was a little less than half the amount provided in the Budget. The expenditure under this head in the year 1871-72 was Rupees 2,178, and in the year 1872-73 it amounted to Rupees 2,388. The decrease must be assigned to the transition state of elementary education in which no advance can be made, until the Local Fund Board have completed the task of maturing the general scheme already alluded to. The annexed Statement exhibits the number of Elementary Schools supported under the results system:—

Names of Taluqs.	Number of Schools.
Salem including Womalore and Razipur ...	39
Ahtur	20
Namkul	41
Trichengode	19
Tripatore	43
Utengeri	19
Total...	181

47. Purchase of books.—There were no books purchased during the year under report ; and consequently no expenditure was shewn under this head.

The subjoined is an abstract of charges under Grant II. as compared with the estimates, and the whole of them appertained to the General Fund.

No.	Particulars.	Estimate.	Actuals.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Inspector's pay	1,385	1,218	...	167
2	Inspecting Schoolmaster's pay	1,675	1,471	...	204
3	Local Fund Schools	940	1,025	85	...
4	Grants-in-aid	6,000	2,853	...	3,147
5	Miscellaneous	50	...	...	50
	Total...	10,050	6,567	85	3,568

48. Grant III., Medical, etc., Dispensaries, Medical Subordinates.—The total charges during the past year on account of Dispensaries amounted to Rupees 4,531. The reduced expenditure on account of Medical Subordinates was due to the Dispensary at Ahtur not having been opened during the year, as originally proposed, owing to the failure of the Department of Public Works to complete the new Cutcherry, and there consequently being no building available.

Clerks and Servants.—The decrease in the item "Servants" arose from this Establishment not having been paid at the rates entered in the Budget, and from the non-establishment of the Ahtur Dispensary.

Diet of Patients.—The very small expenditure as compared with the estimate under this head, was owing to in-patients having been dieted at Yercaud only.

Medicines.—The whole of the amount exhibited against this item appertained to the year 1872-73. The value of medicines purchased during the past year was not brought to account, the same not having been intimated by the Accountant-General. It has been shewn in the account of the current year.

Contingencies, Rent, Furniture, etc.—The decrease in these items was due to the same cause as that stated in respect to "Medical Subordinates."

A Return shewing the result of treatment of patients in the three Dispensaries in the Circle is appended for the information of the Board of Revenue. It will be observed from it that there has been a steady attendance at both Namkul and Tripatore, and a considerable increase in the number of persons treated at Yercaud. No in-patients were admitted into the Dispensary at Tripatore, owing to the absence of proper accommodation for the reception of such. The subject of providing a proper Dispensary was in correspondence with the Police Department who had possession of the building which the Board intended to obtain. It has now been decided to construct a new building for the Dispensary. Plans and Estimates for it which have been prepared and approved by the Local Fund Board, will shortly be submitted for the sanction of the Revenue Board. There is no doubt that the Dispensaries have done much good, and that they are rapidly obtaining in the eyes of the people the favor which such useful institutions merit. The Dispensary at Yercaud was during the year in charge of Mr. Oliver, a medical practitioner on the Hills. The others were under the care of Native Hospital Assistants who under recent orders have been withdrawn, and who have been, or are to be succeeded by warrant officers, thereby causing a very considerable increase in expenditure on account of Medical Subordinates.

49. Vaccination.—The amount transferred to Provincial Funds on account of the Vaccination establishment was Rupees 2,207. This included the share of the Superintendent's pay to be borne by this Circle, and the whole of the salary of the vaccinators employed in it. The description and salaries of the Vaccinators remaining on the 31st March last are given below :—

	Rs.
Four 1st Class Vaccinators on Rs. 18 per mensem	72
Seven 2nd Class do. on Rs. 10 do.	70
Special allowance to the Vaccinator working on the Hills... ...	5
Total...	147

A Return showing the number of vaccination operations, the number successful, etc., accompanies. It will be evident from it that though the total number of cases vaccinated was, owing to the constant pressure kept up by the Local Fund Board, larger during the year under report than in that preceding it, the results were not what they should have been. There was no vaccinator in the Ahtur Taluq for several months. The present vaccination staff is not sufficient to meet the requirements of the Circle ; but the question of entirely re-casting it must stand over until orders have been passed by Government upon the subject of placing the whole vaccination staff under the control of the Local Fund Board.

50. Sanitation.—The sum of Rupees 4,042 exhibited as outlay on account of this item was expended in removing prickly pear on village sites, and maintaining sanitary establishments at all the Head-quarter stations. The plan of having large draw wells for the use of the people was introduced during the year. A well of this kind on a standard plan has been newly completed at Tripatore ; and the work of estimating for and sinking like wells at Utengeri, Yercaud, and Haroor is in progress.

51. Bungalows.—Rupees 413 were expended on account of the salaries of the Sepoys and Sweepers employed in the eleven bungalows in this Circle, and contingent charges in connection with them. A Statement shewing the number of persons that halted at these bungalows during the past year is appended.

52. Contribution.—The usual contribution of Rupees 2,000 to the Salem Municipality on account of the Civil Dispensary was paid.

53. The annexed is an abstract of charges under Grant III. as compared with the estimates, and the whole of them appertained to the General Fund :—

No.	Particulars of charges.	Estimate.	Actuals.	Increase.	Decrease.	Remarks.
		Rs.	Rs.	Rs.	Rs.	
1	Dispensaries...	7,560	4,531	...	3,029	
2	Vaccination	2,400	2,207	...	193	
3	Medical Practitioners ...	...	...	...	...	
4	Sanitation	5,000	4,042	...	958	
5	Markets, etc.	...	...	...	...	
6	Choultries and Bungalows	1,340	413	...	927	
7	Miscellaneous	2,000	2,000	...	...	
	Total...	18,300	15,193	...	5,107	

54. Grant IV., General Controlling Establishment at the Presidency, Accountants in the Collector's Office, Local Fund Board's Office Establishment, Contingencies and Furniture.—The outlay on account of these items was within the budget allotments and calls for no remark.

55. Advances Recoverable.—These were advances made during the year under report. Rupees 3,773 of the amount shown against this item were recovered within the year under report, and the balance, viz., Rupees 364 has been adjusted subsequently in the current year. A Statement showing the particulars of unadjusted advances is appended.

56. Refunds.—The first sum under this head was the avenue tamarind tree rent collected within Municipal limits, and credited to Local Funds. It was transferred to the Municipal Funds at the close of the year. The second was the sale proceeds of certain trees on the bund of the Periyari tank belonging to the Salem Mutah, and erroneously credited to the Local Funds. It was repaid to the Muttadarnee, under the Board's Proceedings, Miscellaneous No. 4,170, dated 7th July 1873.

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

Grants.	Road Fund.	Endowment Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.	Rs.
Grant I.	1,23,857	...	7,113	1,30,970
Grant II.	...	...	6,567	6,567
Grant III.	...	1,750	11,443	13,193
Grant IV.	1,787	...	447	2,234
Refunds and Advances.	...	...	4,212	4,212
Total...	1,25,643	1,750	29,782	1,57,175

58. The annexed Statement exhibits the receipts and charges of each of them :—

Funds.	Balance on 31st March 1873.	Receipts during 1873-74.	Total.	Charges during 1873-74.	Balance on 31st March 1874.
	RS.	RS.	RS.	RS.	RS.
Road Fund	15,523	1,34,984	1,50,507	1,25,644	† 24,863
Endowment Fund...	1,835	1,290	3,125	1,750	1,375
General Fund ...	* 3,167	61,299	58,132	29,783	† 28,349
Total...	5,426	2,07,182	2,12,608	1,43,865	54,587

59. It will be observed from the above that the year under report unlike the two previous ones closed with large balances at credit which was owing to the punctual collection of the Land-cess and other items which form the revenue of Local Funds.

SALEM, dated 25th November 1874.

No. 1,045.

From C. T. LONGLEY, ESQ.,
President of the Local Fund Boards, Salem District.

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

I HAVE the honor to forward, herewith, the Revised Annual Report of operations of the Local Fund Board of Oossoor for the year 1873-74 together with the necessary Statements of receipts and charges also revised according to the audited account of the Accountant-General. The revised report and accounts were laid before the Local Board, and approved by them at their meeting held on the 6th instant.

2. The report is sufficiently explanatory and contains information on all the points on which information is desirable. No further explanation is necessary.

3. The following items, however, require to be noticed :—

4. DEPARTMENT OF PUBLIC WORKS, GENERAL SUPERVISION.—The amount shown against this item in Statement I. B. is that transferred to the Imperial Funds on account of the share of the cost of the Public Works Department Supervision. It is 25 per cent. of the amount expended by that department.

5. PETTY ESTABLISHMENT.—The expenditure on account of this item as entered in I. B., includes the salaries of special temporary Maistries employed by the Department of Public Works on the works entrusted to that Department.

6. TOOLS AND PLANT.—The value of the tools purchased with a special grant by the Department of Public Works for works under their control, will appear in the current year's account, the purchase not having been effected until the close of the year under report.

7. A memorandum showing the expenditure on new works and repairs of communications formerly classed as Imperial Trunk roads is appended, as desired by the Revenue Board.

8. The remarks of the Local Fund Board as contained in paragraph 43 of the Report, seem to be out of place under G. O., No.1,297, dated 7th August last.

Paragraph 4.

DARUMPOORY, dated 6th November 1874.

No. 242.

From F. WILKINSON, ESQ.,
Acting Vice-President of the Local Fund Board, Oossoor.

To C. T. LONGLEY, ESQ.,
President of the Local Fund Boards, Salem District.

THE Local Fund Board, Oossoor Circle, have the honor to submit their revised Annual Report for the year 1873-74, together with Statement of receipts and expenditure in the prescribed form.

2. The variations between the estimated and actual receipts in Statement No. 1 may be thus explained.

* Union Fund incorporated with General Fund. † This does not include transfers from one fund to another.

3. BALANCES.—ROAD FUND.—The transactions of the Road Fund of the previous year closed with a deficit of Rupees 15,126-12-4. In 1871-72 the expenditure exceeded the receipts by Rupees 8,577, the receipts from the cess on land having fallen far short of the estimate. In 1872-73 the expenditure again exceeded the receipts by Rupees 15,126, there being a balance under the head of the General and Endowment Funds which did not however go far towards making good the Road Fund deficit.

4. GENERAL FUND.—As the receipts for 1872-73 exceeded the estimate in some items, and fell short in others, there is a variation of Rupees 332-14-8 under this head.

5. ENDOWMENT FUND.—The receipts under the head "Endowment Fund" exceeded the estimate by Rupees 702, owing to the credit to this head in 1872-73 of the interest of the Surplus Pagoda Fund for that and the preceding year.

6. SPECIAL FUNDS.—Under the head of Special Funds, the actual receipts fell short of the estimated amount by Rupees 1,316-13-0. This is due to the estimate for avenues having been framed on insufficient data, the receipts of the previous years, which have of late fallen off considerably, being taken as the estimate. The difference under the other items calls for no remark, as the receipts vary from year to year.

7. LAND-CESS.—The cess collected under Act III. of 1866 is, as required, shown separately from that collected under Act IV. of 1871.

8. The actual receipts under both heads exceeded the estimated amount by Rs. 20,539-2-10 From the reports of the previous years it will have been observed, that the receipts under this head have invariably fallen short of the estimates, and large arrears thus accumulated. The Board are glad to be able to state that owing to the exertions of the Darumpoory and Krishnagherry Tahsildars, the great portion of the estimate together with a large portion of the arrears has been collected within the official year. A balance of Rupees 10,000 and odd still remains due principally in the Oossoor Taluq. This, they have reason to believe, will also be collected ere long.

9. ENDOWMENTS AND CONTRIBUTIONS.—The receipts under this head consist entirely of the interest on Surplus Pagoda Funds ; and the small difference between the estimate and the actuals calls for no remark.

10. FINES AND PENALTIES.—The increase under this head over the estimate amounting to Rupees 326-3-9 is attributable to the realization of the fines levied from landholders who failed to furnish their accounts within the prescribed time.

11. BUNGALOWS.—The variation of Rupees 154-9-9 under this head is due to more travellers having made use of the bungalows than was anticipated when the estimate was prepared.

12. CONTRIBUTION FOR SANITARY PURPOSES.—The actuals in this item fell short of the by Rupees 617-8-0. This is partly to be accounted for by the fact that the Acting ...sildar of Daru...poory laid out without sanction Rupees 112-10-0 out of the collections in the repair of the town roads. The collections also under this head have been very low in the year under review, but the Board hope there will be an improvement in the current year.

13. PUBLIC WORKS RECEIPTS AND REFUND OF PUBLIC WORKS EXPENDITURE.—These are the receipts intimated by the Controller of Public Works Accounts through the Accountant-General.

14. The Board will now proceed to explain the variations between the estimate and actuals of the several items in Statement No. II.

15. The actual expenditure exceeded the estimate by Rupees 2,722. This was caused by the estimate for establishments being far too low. The cost of the Public Works Department Supervision exceeded the estimate by Rupees 1,714 odd, reaching the high figure of Rs. 7,914. The cost of the petty establishment was Rupees 1,114 above the estimate.

16. NEW WORKS.—The excess expenditure of Rupees 365-5-4 under this head may be ascribed to the highly favorable character of the season. A larger amount might have been expended, but funds were not available, and work had to be stopped as early as December last.

17. REPAIRS.—Nearly the whole of the amount allotted in the Budget for repairs was expended; and the variation requires no explanation.

18. Public Works Department, General Supervision.—In the first report submitted on the 30th May, the amount shewn under this head was Rupees 3,706. The sum of Rs. 7,914 11-0 now entered is as per revised account received with your letter under reply. As no explanation of any of the alterations accompanied that letter or account, the Board are unable to explain why the actual exceeds the estimate.

19. The Board desire, however, to call attention to the very high price they have to pay for Public Works Supervision. The number of miles of road repaired by the Public Works Department is 203, while 260 miles of road are repaired by Other Agency. The Board have frequently had occasion to complain of the way in which the former repairs are executed, and have requested that all roads may be handed over for repair to Other Agency. The fact that they are debited with Rupees 7,914 as the cost of the Public Works Department, while their own establishment is maintained for Rupees 1,686, makes them regret still more that their request was not complied with.

20. Petty Establishment.—The actual amount expended under this head in the year under report was only Rupees 1,686 3-1, the residue of Rupees 1,228- 6 being the cost of establishment for the previous year. The variation of Rupees 113-12-[illegible] in the year under review, is attributable to the Local Fund Overseer having resigned his post in December last. The Board were unable to obtain a competent man as his successor before the close of the official year.

21. Under the general sanction accorded in G. O., Financial Department, No. 857, dated 18th June 1873, the Local Fund Overseer of this Circle was allowed to entertain a Clerk on Rupees 15 from 1st November last, and this was sanctioned by the Revenue Board, in their Proceedings, No. 2,229, dated 31st March 1874.

22. Tools and Plant.—The estimate under this head was exceeded by Rupees 142 and odd, owing to the payment to the Department of Public Works under orders from the Accountant-General, of the sum of Rupees 392-12-10 after the sum of Rupees 190 had been allotted to "Other Agency." In addition to this, the Department of Public Works having pointed out their inability to do proper work until provided with tools for which they submitted an estimate amounting to Rupees 1,690, the Board in January last, sanctioned a special grant of Rupees 800 for the purchase of tools required by the Department of Public Works. This amount has not been entered in the accounts of the year under report, as the Board have heard no more of their resolution since it left their Office.

23. Payment for Inspection.—Between the estimate and actuals under this head, there is a difference of Rupees 404-5-4, owing to the former having been too liberally framed, and to the absence of the Inspecting Schoolmaster on leave for several months of the year.

24. Local Fund Schools.—The only Local Fund School in the Circle was the Caste Girls' School at Krishnagherry. The charge was Rupees 117-4-6 against an estimate of Rupees [illegible]. The Government sanctioned the maintenance of this school from Local Funds, in their Proceedings, No. 1,769, dated 5th December last; but by G. O., No. 42, dated 14th January 1874, the school is now supported by Government.

25. Salary Grant Schools.—At the opening of the year, there were no Salary Grant Schools in the Circle; but a grant of Rupees 119-6-4 was subsequently made to two schools, in anticipation of the sanction of the Board of Revenue, which was accorded in their Proceedings, No. 8,774, dated 31st December 1873.

26. Result Grant.—The net expenditure under this head was Rupees 1,010-4-0. The number of schools examined last year which obtained result grant was thirty-two.

27. In the year under review, thirty-five schools were examined, and recommended for a grant which, however, was sanctioned in thirty-four cases only. The Director of Public Instruction refused a grant to one school; but the Board are not in a position to give the reason. Of these thirty-five schools, fourteen were in the Oossoor Taluq, thirteen in the Krishnagherry, and eight in Darumpoory. The low number in the Darumpoory Taluq is, the Board learn, due to the fact that though schools were ready for examination, the whole of the amount allotted had already been expended, and it was therefore useless to examine schools when there were no funds from which the result grant could be met. In preparing their Budget, the Board allotted Rupees 300 above the amount expended in the previous year under this head; but more schools were ready for examination, and higher grants were obtained in the year under review.

28. The following Statement shows the number of schools examined, and the amount of result grant obtained during the year as compared with the previous year :—

No. of Schools examined.		Amount distributed.		Remarks.
In 1872-73.	In 1873-74.	In 1872-73.	In 1873-74.	
		Rs. A. P.	Rs. A. P.	
32	*35	768 0 0	1,010 4 0	*Grant for one of which was refused by the Director of Public Instruction.

29. Purchase of Books.—The actual expenditure under this head exceeded the estimate by Rupees 34-7-8. The large sale is due partly to the exertions of the Inspecting Schoolmaster and partly to the increas[illegible]sire of Pial Schoolmasters to obtain a result grant.

30. Vaccination.—The [illegible]gret that the actual expenditure under this important head fell short of the estimat[illegible]ficiency is due to the fact that until late in the year, the establi[illegible]nt of Local Fund[illegible]tors was not organized. In October 1873 the Board [illegible]ed a Sub-Committee to tak[illegible] matter into consideration. Their report was submitted [illegible] and adopted by the Board in November 1873. In accordance with their recommendation, the vaccine staff under the Local Fund Board is thus distributed :—

Oossoor Taluq 4
Krishnagherry Taluq 3
Darumpoory do. 3

1. The subjoined Statement exhibits the amount of salary drawn by each class of Vaccinators, the total number of persons vaccinated, and the number of successful cases, etc. :—

No.	Designation of Vaccinators.	Amount of salary drawn.	Total No. vaccinated.		No. of successful cases.		Remarks.
			In 1872-73.	In 1873-74.	In 1872-73.	In 1873-74.	
		Rs. A. P.					
1	Government Vaccinator.	162 0 9	1,286	836	1,183	782	
3	Local Fund do. ...	120 13 11		1,874	...	1,281	
	Total...	285 14 8	1,286	2,710	1,183	2,063	
4	Price Vaccinators ...	434 3 1	5,842	7,277	4,653	5,751	
	Grand Total...	720 1 9	7,128	9,987	5,836	7,814	

32. The total number vaccinated by the Government Vaccinator when compared with that of the last year is disgracefully small, and is a clear proof of the unsatisfactory way in which he worked during the year, and of the indifferent supervision exercised by the late Superintendent of Vaccination.

33. The number vaccinated by Price Vaccinators shows an increase of 1,435, which in the opinion of the Board is satisfactory.

34. The Board have already submitted their views on the subject of vaccination, in their Proceedings, No. 2, dated 3rd March 1874.

35. Sanitary Establishments and Cleansing Tanks and Wells.—The actual expenditure under this head fell short of the estimate by Rupees 952-15-1. This is to be accounted for by the fact that estimates for works were not sent in until late in the year, and sums allotted had to be abandoned. Under the system now adopted, the Board hope that the whole of the amount allotted in future will be spent. Sanitary Establishments were maintained in five towns, and thirteen wells were cleansed and repaired.

36. Bungalow Expenditure.—The amount originally allotted in the Budget under this head together with the sums afterwards sanctioned by the Revenue Board were all expended.

37. All the Bungalows in the Oossoor Taluq and the Palacode Bungalow in the Darumpoory Taluq were supplied during the year with furniture.

38. Subjoined is the Statement showing the names of all the Travellers Bungalows in the Circle and the number of persons who halted in them during the year 1873-74 as compared with, those of 1872-73 :—

No.	Names of the Travellers Bungalows.	Number of Travellers halted. In 1872-73.	Number of Travellers halted. In 1873-74.
	Oossoor Taluq.	Rs.	Rs.
1	Oossoor	31	32
2	Shulagherry	30	36
3	Udenhully	8	24
	Krishnagherry Taluq.		
4	Krishnagherry...	18	44
5	Rayacottah	9	27
6	Mullapudi	9	19
	Darumpoory.		
7	Palacode	5	28
8	Adamancotta	7	12
9	Tooppoor	0	10

39 Road Fund.—Statement No. III. shows the rece[illegible] d expenditure of the Road Fund as compared with the estimates of the year. The tota[illegible] nounted to Rupees 58,88[illegible]-7. The total expenditure was Rupees 60,663-3-2. There is ther[illegible] ore an excess expenditure under this head of Rupees 1,775-7-7, which is due to the large [illegible] balance with which the year opened.

40. Statement No. IV.—Statement No. IV., shows all [illegible] works executed by [illegible] Department of Public Works, and by the Revenue Department, [illegible]unt of estimate for each work, the date of sanction, the expenditure from the beginning of [illegible] work up to the close of the last year, and that of the current year, and the stage of progress which each work had attained from its commencement up to the close of the year.

41. The construction of the skew-bridge on the 12th mile of the road from Palacode to Adamancotta was completed in the year under review. The Range Officer reports that the execution of the work is good.

42. The Board trust that all the incomplete new works will be completed in the current year.

43. General state of communication.—The Board have already expressed their opinion on this point. The roads which are under the management of the Revenue Department are, as a rule, very well maintained; but many complaints have, the Board believe, with justice been made as to the up-keep of the roads by the Department of Public Works, and the Board are of opinion that it is for the interests of the public that the repairs of all the roads should be entrusted to the Revenue Department. The present Range Officer is of opinion that the mileage on roads repaired by the Department of Public Works is too low; but the Board observe that it is in all cases higher than in those roads which are repaired by the Revenue Department, and the state of certain roads (Oossoor to Adamancotta for example) recently transferred to the Department of Public Works has, the Board regret to learn, deteriorated since the transfer was effected.

44. Endowment Fund.—Statement No. VII. shows the receipts and charges under Endowment Fund. A sum of Rupees 1,330 was transferred to the General Fund for Sanitary purposes, and the balance of Rupees 707-10-1 remains unexpended.

45. General Fund.—The assets and charges under this head are particularized in Statement No. VIII. The variations between the estimates and the actuals of the several minor items under this head have been already explained in reviewing the Statements Nos. I., and II.

(True Copy)

(Signed) C. T. LONGLEY,
President.

26 Aug/74 - Nos 292-293 R
26 Aug/74 - " - 165-166.
5 Dec/75 - " - 53-54.

Financial Department
Local Funds Report
1875.

Board of Revenue,

MADRAS.

Proceedings, 3rd April 1875, No. 808.

Dept Bapt 75

Encl. 1

No. 914

Received 14 April/75.

APRIL.

No. 808.

Local Fund Reports—of Salem and Oossoor Circles for 1873-74 reviewed and submitted to Government with remarks.—Accountant-General and President of Local Fund Boards requested to explain certain points in connection with the reports.

Encl.

Local Fds. Report.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 3rd April 1875-No 808.

Order thereon 29 to Apl 75, No 958

Salem

The increase in the per centage borne by the expenditure on Public works to the allotments is satisfactory; but with the large closing balance of Rupees 54,587 the Government must express their dissatisfaction that more funds

Do not the Surveys taking more than their proper share of the Fund? Would not a Patent for 2 years

funds were not allotted for expenditure in time to admit of their being utilized within the year.

2. In para 43 of the report it is said that owing to the exertions of the inspecting officers "the number of village schools during the year under report considerably increased and their character improved". The Govt are unable to reconcile this statement with the fact that a comparison with the previous year shows a decrease both as regards the number of schools and the grants paid.

Grants	1872-73	Rs 2388
	1873-74	2178
Schools	1872-73	199
	1873-74	181

The two schools at Coimbatore & Madura (Para 21) are by cooly & Wynaad & undalatchy

is not available in the office - It can be called for if necessary -

It may be mentioned however that 100 have just been sanctioned on the plant roads and that in applying for sanction it was stated that the land cess was only Rs 765 while the expenditure on roads was over Rs 5-000 and a new cess had lately cost Rs 4000.

It was estimated that the tolls would produce Rs 4,700 but it has since been decided only to establish two out of the three for the present, the proportionate receipts from which will be Rs 3134.

A recent proposal to establish a school at Yercaud was rejected for further information regarding the grounds on which it was justifiable to incur so large an expenditure. H

Coimbatore

3. As remarked by the Board of Revenue the highly favorable character of a season affords no satisfactory ground for incurring expenditure without sanction - With reference to the complaint made regarding the high charge for supervision the Board of Revenue will furnish all Local Fund Boards with a copy of para 3 of G.O. dated 9th April 1875 - No 800 with the intimation that the Government do not at

at present see their way to make any more liberal arrangements. The propriety of sanctioning the entertainment of separate Local Fund Public Works establishments is under consideration in compliance with the proposal made by the Bpoor L. G. Board that the repairs of all the roads should be entrusted to the Revenue Department is quite out of the question.

4 The Government learn with much dis-

satisfaction that though there were ample funds on hand a number of schools ready for examination were left unexamined on the plea that the Budget allotment had been expended. The President will report whether any application for an increased allotment was made by the educational officers of the District.

20/4

To the Board of Revenue
— Public Works Dept
— Accountant General
— Sanitary Commr
— Surgeon Genl I Genl Hospl
— Director of Pub Instruction
— Presidt of the Munsl Comrs Salem

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Govt. of {1875} Madras.

Fwd

~~To~~

Dated 29 to Apl. 1875. No. 958
Recd.

Nos. 287-288

Local Funds - Reports.

Orders passed on Roc: No. 9 Revs reviewing the L.F. reports of the Salem & Coimbatore Circles for 1873-74.