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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 2360 Press / Mis. Original

Dated 12. 12. 1879.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

12th December 1879, No. 2360.

Local Fund Reports.

Read the following papers :—

No. 91. *Proceedings of the Board of Revenue, dated 8th August* 1879, *No.* 2263.

ABSTRACT.—Reviewing and submitting to Government the Local Fund Report of the Tanjore Circle for 1878-79.

No. 92. *Proceedings of the Board of Revenue, dated 18th November* 1879, *No.* 3181.

ABSTRACT.—Submitting letter from President furnishing further information regarding Local Fund Report of Tanjore Circle for 1878-79.

No. 93. ORDER THEREON, 12th December 1879, No. 2360.

The Tanjore Circle report for 1878-79 gives the receipts of the year at Rs. 4,83,037-9-10 against Rs. 3,71,890 shown in the regular estimate. The increase was chiefly under "Endowments." Land cess and tolls also brought in a larger revenue as noted below :—

	Estimate.	Actuals.
	RS.	RS.
Land Cess	1,26,000	1,47,483
Tolls	15,660	23,448

The land cess balances at the close of the year were as under :—

	Arrears.	Percentage to Demand.	Current.	Percentage to Demand.
	RS.		RS.	
Ryotwar	154	2·9	5,359	5·8
Poliput	338	100·0	84	4·2
Inam	74	3·9	1,204	2·8
Shrotriem	19	·6	790	7·6
	585	5·7	7,437	5·1

2. The collections were on the whole satisfactory. It should be explained why no portion of the arrears due from poliputs was collected during the year. The Government observe that, while the total balance as shown in the abstracts appended to paragraphs 6 and 7 of the report is the same, viz., Rs. 8,022-9-4, the portions appertaining to current and arrears as shown in the two statements differ. Recoverable and doubtful balances of faslis prior to 1288 are shown at Rs. 4,955, whereas according to the abstract in paragraph 6 the total arrears balance did not exceed Rs. 585-5-6. The reason stated for writing off the irrecoverable amount, Annas 3 and Pies 11, is that the land revenue to which the land cess appertains has been recommended for remission. The remission of the land revenue does not necessarily afford ground for remitting the corresponding land cess.

G.O., 1st February 1877, No. 349, Finl.
„ 28th March „ „ 1109, „

3. The opening balance adopted by the President is Rs. 1,45,046, while according to the Accountant-General's adjustments it was Rs. 1,42,568. The difference is Rs. 2,478. The Board of Revenue show it as Rs. 2,356.

4. The receipts of the Endowment Fund were in excess of the estimate by Rs. 1,25,035 owing to prompt collections of arrears of chattram revenue and to the high price of grain. The invested capital of the fund amounted at the close of the year to Rs. 3,27,100.

5. The Public Works expenditure under Road Fund amounted to nearly sixty per cent. of the allotment. No expenditure was incurred by "Other Agency" on the repair of village roads, for which Rs. 8,000 were provided in the budget, and the explanation furnished for not carrying out the work is not satisfactory. The Local Board's opinion regarding the condition of the roads in the circle, for the maintenance of which Rs. 48,716, or 77·86 per cent. of the allotment, were expended by the Public Works Department, will be considered in the Public Works Department.

	Rs.
Total allotment	89,727
Expenditure	53,703

6. There were three schools maintained from Chattram Funds during the year, and sixteen combined system schools supported from the General Fund. Excepting two of the chattram schools, which were of the middle class, all the schools were of the lower class. The cost of the former is high as remarked by the Board of Revenue. The non-payment of the results grants due to the masters of the combined system schools and of a portion of the grants earned by some of the results grants schools is explained in the President's letter submitted with Board's Proceedings, dated 18th November 1879, No. 3181, to be owing to the delay on the part of the Deputy Inspector of Schools in issuing the certifying memoranda to the managers of schools. The attention of the Director of Public Instruction is requested to the matter. The establishment of a girls' school at Nídámangalam is noted with satisfaction, as also the proposal to remove to another locality the school at Avidiarcoil, which did very badly at the last annual examination.

7. The Board's remarks under the heads "Dispensaries and Hospitals," "Vaccination," and "Sanitation" are approved.

8. The travellers' bungalow at Tiruvádí cost Rs. 62 against Rs.24 collected from fees.

9. The number of meetings of the Local Board was only eight during the year. The provisions of Rule 168 of the Local Fund Rules should be observed. The Government note that several official and six non-official members did not attend a single meeting during the year. The President will individually warn each of these gentlemen that their names will be removed from the list unless they manifest more interest in the duty entrusted to them by Government.

(True Extract.)

H. B. GRIGG,
Acting Under Secy. to Govt.

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 Commissions, Tanjore District,

with Board's Procs. Nos. 2263 and 3181.

Exd. J. W. Fischer.

Govt. of {1879} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated December, 12*th*.

Issued

Recd. *Encl.*

G.O., 12*th December* 1879, *No.* 2360.

DECEMBER.
Nos. 91—93.

Local Fund Reports.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Report of the Tanjore Circle for 1878-79.

No. 3,181.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th November 1879.

Read the following letter from C. S. CROLE, Esq., President of the Local Fund Boards, Tanjore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 3rd November 1879, No. 1,316:—

I HAVE the honor to report on the points noticed by the Board of Revenue in their Proceedings, dated 5th August 1879, No. 2,263.

2. With reference to paragraph 2, I beg to state that the annual returns for 1878-79 appear to have been prepared in the Treasury Deputy Collector's office before the receipt of the advices from the Accountant-General showing the audited actual balance on the 31st March 1878.

3. With regard to paragraph 11, all the schools that were eligible for examination under the Results Grant Rules have been examined by the late Deputy Inspector within the year; but certifying memoranda for about forty schools examined in November 1878 and January 1879 having been submitted for the countersignature of the President only at the end of March 1879, the Managers concerned had no time to obtain payment within the year.

4. For the same reason the payments of results grants to the schools under the combined system, referred to in paragraph 10, were not made within the year.

5. The delay on the part of the Deputy Inspector of Schools in issuing the certifying memoranda is stated to be due to the pressure of work in his office. It is, however, hoped that during the current year such delays will not occur.

SUBMITTED to Government in continuation of the Proceedings quoted.

(A true Copy and Extract.)

Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department.
Copy to the President, Local Fund Boards, Tanjore District.

Exd. A. F. Goodall.

No. 92

No 2360/27

Pres. by 12th Decr 1879
Hinch Deputy
Local Fund Report

1879.

Board of Revenue,

MADRAS.

To

THE CHIEF SECY. TO GOVT.,

FINANCIAL DEPARTMENT.

Dated November 18th.

Printed th.

Received 2220

PROCEEDINGS, 18TH NOVEMBER 1879, No. 3,181.

Dep. 21/11/79

NOVEMBER.

No. 3,181.

2.26

Local Fund Report — of Tanjore Circle f
1878-79.—Submitting letter from Preside
furnishing further information regarding —.

No. 2,263.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th August 1879.

Read the following letter from E. F. WEBSTER, Esq., President, Local Fund Boards, Tanjore District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vallam, 7th July 1879, No. 723 :—

I HAVE the honor to submit the report on the operation of the Local Fund Board of the Tanjore Circle during the official year 1878-79, together with the statements prescribed in Board's Circular Memorandums noted in the margin. I enclose also a statement called for in Board's Circular Memorandum, No. 577, dated 5th May 1879, showing the allotments from Local Funds under all the budget heads as they appeared in the sanctioned printed budget of 1878-79, with subsequent additions and deductions quoting the Board's Proceedings in each case.

Dated 5th August 1875, No. 1,250.
„ 11th May 1877, No. 803.

2. STATEMENTS Nos. 1 AND 2.—The Local Fund Board commenced the year with an opening balance of Rs. 1,45,045-7-1, which, together with the receipts of the year, amounting to Rs. 4,83,037-9-10, raised the assets to Rs. 6,28,083-0-11. The total expenditure during the year was Rs. 3,53,393-9-6, leaving a balance of Rs. 2,74,689-7-5 at its close.

3. The subjoined table shows in one view the transactions of the three branches of Local Funds in the Circle during the year :—

—	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Load Fund	17,928 8 8	1,34,185 0 4	1,52,113 9 0	69,633 15 10	82,479 9 2
Endowment Fund	83,163 11 10	2,90,315 5 7	3,73,479 1 5	2,43,066 11 10	1,30,412 5 7
General Fund	43,953 2 7	58,537 3 11	1,02,490 6 6	40,692 13 10	61,797 8 8
Total ..	1,45,045 7 1	4,83,037 9 10	6,28,083 0 11	3,53,393 9 6	2,74,689 7 5

The transactions of these Funds are noticed separately.

4. ROAD FUND, STATEMENT No. 3.—RECEIPTS.—The assets of this Fund amounted as above shown to Rs. 1,34,185-0-4 against an estimate of Rs. 1,12,710. The receipts are made up of the following items :—

	Actuals.	Estimate.
	RS. A. P.	RS. A. P.
Two-thirds of the Land-cess	98,321 12 11	84,000 0 0
Surplus Pound Fund	3,851 0 9	3,500 0 0
Fishery Rent	8,522 15 2	9,500 0 0
Miscellaneous	...	50 0 0
Tolls	23,448 7 6	15,660 0 0
Public Works Receipts, &c.	40 12 0	50 0 0
Total ...	1,34,185 0 4	112760 ...

5. *Land-cess.*—The total collection of Land-cess under Act IV of 1871 amounted to Rs. 1,47,482-11-4 against Rs. 1,19,617 in the preceding year and Rs. 1,26,000 entered in the budget. Of this sum, two-thirds are credited to this Fund and one-third to the General Fund. There is thus an increase of Rs. 27,865 over the collections of the previous year and of Rs. 21,482 over the budget estimate. The increase is chiefly due to the following causes :—

(1.) The punctual collections of the current dues and the realization of arrears on ryotwar lands.

(2.) The collection during the year of arrears of the cess due upon the villages in the Tanjore and Combaconum Taluks, belonging to His Highness the late Rajah of Tanjore from Faslis 1285 1287.

6. As directed in paragraph 6 of the Board's Proceedings, dated 22nd April 1879, No. 1,043, the demand, collection, and balance of Land-cess in the Circle for the year is shown in the following table :—

—	Demand.						Collection.						Balance.					
	Arrears.		Current.		Total.		Current.		Total.		Arrears.		Current.		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Ryotwar...	5,170	3 11	91,140	5 4	96,310	9 3	85,781	9 0	90,797	6 5	5,015	13 5	5,358	12 4	5,513	2 10
Poliaput...	337	13 6	1,960	13 10	2,298	11 4	1,876	6 2	1,876	6 2	...		84	7 8	422	5 2
Inam ...	1,889	2 7	41,833	1 4	43,722	3 11	40,629	11 8	42,445	2 4	1,815	6 8	1,203	5 8	1,277	1 7
Shrotriem..	2,776	9 8	10,397	2 6	13,173	12 2	9,606	8 4	12,363	12 5	2,757	4 1	790	10 2	809	15 9
Total ...	10,173	13 8	1,45,331	7 0	1,55,505	4 8	1,37,894	3 2	1,47,482	11 4	9,588	8 2	7,437	5 10	8,022	9 4

7. The subjoined statement shows the arrears of Land-cess which must be written off as irrecoverable :—

Circle.	Fasli	Total Amount of Land-cess.	Amount collected up to date.	Balance.		
				Recoverable and Doubtful.	Irrecoverable.	
					Cause.	Amount.
		Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
Tanjore ..	1281 ...	5 12 0	...	5 12 0	The Land Revenue to which the Land-cess appertains has been recommended for remission.	...
	1282 ...	39 7 11	...	39 4 0		0 3 11
	1283 ...	61 13 1	...	61 13 1		...
	1284 ...	40 6 1	...	40 6 1		...
	1285 ...	42 8 5	...	42 8 5		...
	1286 ...	1,978 10 10	...	1,978 10 10		...
	1287 ...	2,791 0 9	4 0 1	2,787 0 8		...
	1288 ...	3,028 3 7	1,248 4 11	1,779 14 8		...
		7,987 14 8	1,252 5 0	6,735 5 9	...	0 3 11
Remission applied for in previous years		34 10 8	...	...	...	34 10 8
	Total ...	8,022 9 4	1,252 5 0	6,735 5 9	...	34 14 7

It will be observed that out of the arrears which amounted at the end of the past official year to Rs. 8,022-9-4, a sum of Rs. 1,252-5-0 was since collected, and Rs. 34-10-8, which was recommended in the previous year's reports to be written off the accounts as being irrecoverable, awaits sanction of the Board of Revenue. Deducting these amounts, the balance still outstanding was Rs. 6,735-9-8, out of which Rs. 6,735-5-9 are recoverable, and the remainder, viz., Rs. 0-3-11, irrecoverable which is now recommended to be written off the accounts.

8. *Surplus Pound Fund.*—The income derived from this source amounted to Rs. 3,851-0-9, or 351 over the budget estimate. This is an item of a fluctuating nature, and the small excess may be attributed to the increased collections in cattle pounds.

9. *Fishery Rents.*—A sum of Rs. 8,522-15-2 was realized from fisheries against an estimate of Rs. 9,500. The decrease is perhaps due to the fact that in the present state of the law it is impossible to punish persons who catch fish in rivers which have been rented out by Government. The subject is, it is believed, now under the consideration of the Legislative Department.

10. *Tolls.*—This item represents the contribution of one-third of the collection of tolls levied by the Municipalities. The total amounts thus paid by the three Municipalities in the Circle aggregated during the year Rs. 23,448-7-6 against Rs. 23,997-8-0 in the preceding year and Rs. 15,660 entered in the budget. The amounts entered in the budget were communicated by the Vice-Presidents of the Municipalities as the Local Fund share of the estimated income from tolls in the Municipalities. The large increase in the actual collection over the estimate is due—

(1) to keen competition at the auction sale of toll gates in the Municipalities.

(2) to a sum of Rs. 1,500 having been paid by the Mannargudi Municipality on account of the arrears due for 1877-78.

(3) to the raising of the tolls in the Cumbaconum Municipality from half to three-fourths of the maximum rates.

The toll gates in all the Municipalities were let out on contract for Rs. 68,425 as particularized below :—

	Rs.
Tanjore	26,000
Combaconum	27,225
Mannargudi	[illegible]00
Total	

11. Expenditure.—The total expenditure under this Fund during the year amounted to Rs. 69,633-15-10. The allotments sanctioned during the year and the expenditure incurred on account of roads were as follows :—

——		Allotment.			Expenditure.			Percentage.
		Rs.	A.	P.	Rs.	A.	P.	
New Works...	Public Works Department ...	17,646	0	0	4,779	4	4	27·08
	Other Agency	1,518	0	0	208	0	0	13·70
		19,164	0	0	4,987	4	4	...
Repairs ...	Public Works Department ...	62,563	0	0	48,715	9	0	77·86
	Other Agency	8,000	0	0	...			...
		70,563	0	0	48,715	9	0	...
Total	Public Works Department ...	80,209	0	0	53,494	13	4	66·69
	Other Agency	9,518	0	0	208	0	0	2·18
		89,727	0	0	53,702	13	4	...

It will be observed that of the allotment assigned to the Public Works Department 66·69 per cent. was expended within the year while only 2·18 per cent. was utilized by Other Agency. The results of the year under report as compared with those of the preceding year are not satisfactory ; but it must not be forgotten that the orders of Government restricting the Public Works expenditure checked the full utilization of the assignments, and, though subsequently those restrictions were removed, yet it was then too late in the year to spend the full allotments. The actual outlay by the Public Works Department on works fell short of the allotments by Rs. 26,715.

12. Statement No. 4.—This statement shows the particulars of all Local Fund Works on which expenditure was incurred during the year and the progress made in each work. The following are the most important of the new roads that were under construction in the Circle during the year :—

——	Estimate.			Expenditure					
				During the year.			Up to the year.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Road No. 5, from Tirukkattupully to Budalur Railway Station...	96,600	0	0	2,948	4	4	93,557	11	3
2. Widening the north bank of the Vennar east of No. 4	3,900	0	0	684	0	0	3,313	0	0
3. Constructing a bridge across Shullanaur on Road No. 6	6,900	0	0	1,000	0	0	1,000	0	0

13. The cost of the upkeep of the roads in the circle during the year amounted to Rs. 48,715-9-0. The roads were generally maintained in good order* as far as the funds on hand admitted, except in cases specially brought to notice by the Divisional Officers, to which the attention of the Superintending Engineer has been invited.

* The Members present think that the roads are not properly maintained and attended to by the Public Works Department to the desired extent.

14. From the subjoined table it will be seen that there are 822½ miles of roads in the circle, of which 681½ miles were maintained, * miles completed, and * miles in progress during the year :—

* The information is not yet received from Public Works Department.

Taluks.	Number of Miles of Roads in existence.	Number of Miles maintained in good order.	Number of Miles of new Roads completed.	Number of Miles in progress.
Tanjore	208⅓	179	...	...
Combaconum	217½	194	...	...
Mannargudi	121⅓	92⅓	...	...
Pattukotai	275	216	...	...
Total ...	822½	681⅓	...	...

15. The outlay incurred by Other Agency on new works was Rs. 208 against an allotment of Rs. 1,518 ; of this Rs. 58 were spent on the completion of a village road from No. 23 to Budamangalam Village, and Rs. 150 for the formation of an approach road from the Tiruvadamarudur Railway Station to the main road. The work of improving the rough track connecting the Iyampett Railway Station with the main line, for which Rs. 1,000 was provided in the budget, has not been commenced owing to the non-receipt within the year of the estimate from the Divisional Officer. A sum of Rs. 60 sanctioned for compensation for the lands taken up for the approach to Tiruvadamarudur Railway Station was not paid to the party within the year, owing to the bill for the same having been received (after audit by the Examiner of Public Works Accounts) too late in the year. Hence the decrease under this item.

16. The following statement shows the number of miles of village roads formed and repaired during the year, as well as the cost thereof :—

New Works.			Repairs.			Total.			Road Fund Income.	Per cent. of Cost to Road Fund Income.
Length.		Cost.	Length.		Cost.	Length.		Cost.		
Miles.	Yards.		Miles.	Yards.		Miles.	Yards.			
...	1,541	Rs. 208	...	...	Rs. ...	...	1,541	Rs. 208	Rs. 1,34,185	·15

17. A sum of Rs. 8,000 was allotted in the budget for repairing village roads in the circle, but the amount could not be utilized during the year, partly owing to the non-receipt of estimates from Divisional Officers and partly to the restriction placed by Government on Local Fund expenditure.

18. *Public Works Supervision.*—The charges on account of Public Works Supervision amounted to Rs. 13,373-11-4, and were calculated, as usual, at 25 per cent. on the actual outlay incurred by that department.

19. *Tools and Plant.*—Rs. 1,337-6-0 have been debited on account of tools and plant at the rate of 2½ per cent. on the actual outlay.

20. The other items under Road Fund call for no special remarks.

21. Endowment Fund—Statements Nos. 7 and 8.—This fund embraces the transactions of all the endowed chuttrums in the circle as detailed in Statements Nos. 7 and 8. There were twenty-seven chuttrums under the management of the Local Fund Board at the beginning of the official year under report, and five* more were transferred during the year with an annual endowment of Rs. 331-4-1 as directed in G.O., dated 8th February 1878, No. 248.

	Rs.	A.	P.
Kindersley Rajapuram	63	0	0
Venkatasamudram	43	10	10
Perambur	68	2	2
Nemam	56	14	11
Solapuram	79	8	2
Total ...	331	4	1

22. Receipts.—The total assets of these chuttrums during the year, including the balance outstanding at the end of the previous year, aggregated Rs. 3,73,479-1-5, of which Rs. 2,90,315-5-7 formed the receipts of the year under report against Rs. 2,01,427-2-4 in the preceding year and Rs. 1,65,280 provided in the budget. The receipts of the year are made up of the following items :—

	Actuals of 1878-79.	Estimate.	Actuals of 1877-78.
	Rs. A. P.	Rs.	Rs. A. P.
Balance	83,163 11 10	73,170	69,911 14 5
Interest on Promissory Notes	8,828 8 5	11,716	15,516 8 0
Rents and Produce of Lands	2,34,619 12 9	1,40,464	1,46,398 7 4
Appropriation by Local Fund Board from General Funds	1,000 0 0	...	1,278 5 10
Contributions, &c.	45,867 0 5	13,100	39,512 3 2
Total ...	2,90,315 5 7	1,65,280	2,02,765 8 4

It will be observed that the receipts from this fund show an increase of Rs. 1,25,035-5-7 above the estimate and of Rs. 88,888-3-3 above the actuals of the previous year. The former is the result of a gross increase of Rs. 1,27,923 against a gross decrease of Rs. 2,888 (under Interest).

23. *Interest.*—The decrease observable under item "Interest" is due to the interest on promissory notes in favor of Kalianamahal Chuttrum not having been drawn to its full extent during the year. The endowment of the chuttrums in the shape of promissory notes up to the previous official year amounted to Rs. 2,92,100, and promissory notes to the value of Rs. 35,000 were purchased during the year under report, making in all a total of Rs. 3,27,100 at the end of the year.

24. *Rents and Produce of Lands.*—The income derived from lands would seem to have exceeded the estimate by Rs. 94,155, but, in fact, the excess is Rs. 99,508, the actual income being Rs. 2,40,172-11-7. On a detailed examination it is found that a sum of Rs. 5,552-14-10 realized from the sale of paddy stored in the chuttrums noted in the margin has been credited to the item "Contributions" instead of to this head, but the entries in the statement have been retained unaltered in order to make them tally with the Accountant-General's statement. Instructions have been issued to guard against this irregularity in future.

	Rs.	A.	P.
Solachanambalpuram	4,849	3	4
Yemmambalpuram	463	12	8
Muktambalpuram	39	14	10

The large increase under this item may be attributed to—

1*st*, the prompt collections of arrears of chuttrum revenue which were left uncollected in the previous year;

2*nd*, to the high price at which grains were sold, while the prices calculated for the purposes of the budget were at the normal rates.

25. *Appropriations by Local Fund Boards.*—The sum of Rs. 1,000 shown under this head represents the usual contribution paid out of the General Funds for the maintenance of the conjee-house charity at Tanjore.

26. *Contribution and Miscellaneous.*—The actual income under this head exceeds the budget estimate by Rs. 32,767, and the increase is in a great measure due to the following causes :—

	Rs.
1*st*.—The erroneous credit of sale proceeds of grain as above stated...	5,552
2*nd*.—Credit of a large amount of deposits made by lessees or renters	11,508
3*rd*.—Transfer of funds from one taluk to another for the support of chuttrums, the income of which is derived in both, and payments made from one chuttrum to another in adjustment of advances made	8,731
4*th*.—Credit of interest on arrears of rent	2,794

27. Expenditure.—The total expenditure under Endowment Fund during the official year amounted to Rs. 2,43,066-11-10 against an allotment of Rs. 1,95,982, and is distributed as below :—

	Actuals.			Estimate.		
	Rs.	A.	P.	Rs.	A.	P.
1. Fixed Establishment	27,997	5	9	29,370	0	0
2. Feeding Charges	1,03,696	13	3	76,350	0	0
3. Contingencies	1,00,396	12	9	66,580	0	0
4. Chuttrum Maramut	5,725	6	5	7,256	0	0
5. Education	2,540	0	4	3,960	0	0
6. Dispensary	2,710	5	4	12,466	0	0
Total ...	2,43,066	11	10	1,95,982	0	0

28. *Establishment.*—The decrease observable under the first item is due to savings, &c.

29. *Feeding Charges.*—The cost of feeding charges in the chuttrums is shown in the accounts to be Rs. 1,03,696-13-3, but to this must be added the sum of Rs. 14,490-11-6 erroneously debited to contingencies, and which is comprised of the following items :—

1*st*.—Rs. 5,872-13-10, being the value of grain given to certain Mamemdars to whom subsistence grants have been assigned by the late Rajahs out of the income of the chuttrums.

2*nd*.—Rs. 8,617-13 8, being the value of grains purchased for the consumption of certain chuttrums.

Arrangements have been made for preventing these irregularities in the accounts in future.

The increase in the actual outlay over the budget allotment is due, as already stated, to the high prices at which the grains were sold.

One million seven hundred and eighty-four thousand nine hundred and seventy persons were fed in the chuttrums during the year against 1,689,064 in the preceding year, the average cost per head being one anna. The increase in the number is due to the closing of the Government relief-houses that existed in the previous year, as also to the number of beggars of this and the neighbouring districts that are still wandering about the district in search of food.

In the conjee-house charity at Tanjore 127,895 persons were supplied with conjee.

30. *Contingencies.*—The amount of contingent charges incurred in connection with chuttrums is shown to be Rs. 1,00,396-12-9 against an allotment of Rs. 66,580. Deducting from this the amount of Rs. 14,490-11-6, which should appear, as above stated, under "Feeding Charges," the net amount spent was Rs. 85,906-1-3, or Rs. 18,906 in excess of the budget allotment. The following are among the causes which contributed to the increase :—

	Rs.
1*st*.—Refunds of deposits made by the renters for the fulfilment of their contracts	4,404
2*nd*.—The transfer of funds from one taluk to another	8,732

31. *Maramut.*—The maramut works in connection with the chuttrums are executed by the Revenue Department. The decrease under this item is due to the partial execution of the work connected with the Nidamangalam Chuttrum owing to the necessary materials not being ready in time to commence the work earlier; 2nd, to the non-execution of the tank works in the Pattukotai Taluk, which were not commenced owing to the hardness of the soil during the dry season.

32. *Education.*—There were at the close of the previous year five schools under the management of the Local Fund Board supported from Chuttrum Funds; but this number was reduced* during the year under report to three by the abolition of Sanscrit Schools at Vilangulam and Minpessal, and by the substitution of a girls' school in the place of the boys' school at Nidamangalam.

*G.O., No. 242, dated 7th February 1878.

In all these three† schools instruction in English and Tamil is imparted except at Oratanad, where Sanscrit is also taught. The transactions of these schools are detailed in Statement No. 6.

† Oratanad, Nidamangalam, Rajamadam.

33. The outlay incurred on them during the year amounted to Rs. 2,540-0-4, or Rs. 1,420 less than the budget estimate. The decrease under this head is attributable to the following causes. In the budget the pay of the teaching staff of the girls' school at Nidamangalam was put down at Rs. 50 and 20, but in fact the services of two mistresses were procured for Rs. 15 and 10 only. Savings were effected in consequence of the non-entertainment of teachers in some schools which did not require them.

34. The following table shows the number of boys that were reading in these schools on the 31st March 1879 as compared with those of the previous year:—

	Number on the Rolls on the 31st March.	
	1879.	1878.
Oratanad	126	116
Rajamadam	77	45
Nidamangalam	56	105
Total ...	259	266

The increase in the Oratanad and Rajamadam Schools is the result of the transfer of the boys from Nidamangalam, where a girls' school was substituted at the beginning of the year notwithstanding boys above the maximum age of eighteen have been excluded from all schools. The Government scheme of studies was introduced into these schools at the suggestion of the Deputy Inspector of Schools. The schools at Rajamadam and Oratanad were inspected by the Inspector of Schools for the division and the girls' school at Nidamangalam by the Deputy Inspector of Schools, and the result of their examination is satisfactory.

The working of the Sanscrit classes in the Oratanad School has not been tested since it was opened. It was proposed by the Local Fund Board to have it examined by the Sanscrit Pandit of the Combaconum College, and the proposal awaits the sanction‡ of Government (*vide* Board's Proceedings, No. 925, dated 8th April 1879).

‡ Government Order since received.

35. *Dispensaries.*—The cost of the chuttrum dispensaries is Rs. 9,756 less than the budget allotment. For some § of the Civil Dispensaries medical officers are not available, and therefore they are at present in charge of Assistant Dressers.

§ Vilangulam.
Minpessal.
Manamelgudy.

The Kalianamahal Dispensary at Tiruvadi and the Mohanamba Boyi Saheb's Female Hospital at Tanjore have not yet been opened, the former for want of a medical subordinate and the latter for want of suitable accommodation for a lying-in hospital at Tanjore. To obviate this want a new set of buildings are now under

construction out of subscription raised for the purpose, and it is hoped that they will be soon completed and handed over to the Local Fund Board. When these buildings are completed it is proposed to remove the Raj Hospital to them and to establish a Female Hospital to be supported by the funds of Mohanambal Boyi Saheb's Chuttrum Charities. It is then proposed to start a Medical School in commemoration of His Royal Highness the Prince of Wales' visit to India out of the funds subscribed by the inhabitants of Tanjore in 1876.

36. The following abstract shows in one view the funds available for the Medical School at the end of the year under report:—

Items.	Amount.	Remarks.
	Rs. A. P.	
Subscriptions collected for the reception of H. R. H. the Prince of Wales, inclusive of the interest accrued on the capital invested.	64,139 1 11	Promissory Notes, to the value of Rs. 61,800, were purchased at a cost of Rs. 63,775-1-8.
Amount transferred from the funds of the Kallianamhal Chuttrum at Trivady under G.O., dated 20th May 1876, No. 894, in the shape of Promissory Notes.	30,000 0 0	The total funds available in behalf of the Medical School was Rs. 91,800 in Promissory Notes and Rs. 364-0-3 in cash.

The working of these dispensaries will be noticed when treating of the Local Fund Dispensaries.

37. General Fund—Statement No. IX.—The assets of this fund during the year aggregated Rs. 1,02,490-6-6, of which the previous year's balance was Rs. 43,953-2-7; the receipts of the year therefore amounted to Rs. 58,537-3-11 against Rs. 52,330 in the previous year and are made up of the following items:—

	Actuals.			Estimate.		
	Rs.	A.	P.	Rs.	A.	P.
One-third of Land-cess	49,160	14	5	42,000	0	0
Avenues	2,450	8	11	1,500	0	0
Fees in Schools	644	9	0	1,000	0	0
Contribution, &c.	90	0	0	1,450	0	0
Subscriptions for Tanks, &c.	1,850	13	4	4,900	0	0
Fees in Travellers' Bungalow	23	10	0	30	0	0
Other Miscellaneous sources	4,316	12	3	1,450	0	0
Total ...	58,537	3	11	52,330	0	0

38. The increase under Land-cess has already been explained.

39. The sum of Rs. 90 shown under Contributions from Municipalities, &c., refers to the amount contributed by the Mannargudi Municipality on account of Educational Inspection and Vaccine Supervision. The Combaconum Municipality has not yet paid its share for the above objects. A sum of Rs. 1,200 was entered in the budget as a contribution payable by the Tanjore Municipality towards the maintenance of Mohanambal Boyi Saheb's Female Hospital at Tanjore, but as that institution was not started nothing has been paid by them. This contributes to the decrease under this item.

40. The increase under Income from other sources is due to the credit of a sum of Rs. 2,862-9-1 refunded at the end of the year out of the advances drawn by the Divisional Officers for the execution of tank works.

41. The total expenditure from this fund during the year was Rs. 40,692-13-10 as shown below and the balance left at the close of it was Rs. 61,797-8-8 —:

—	Actuals.			Allotment.		
	RS.	A.	P.	RS.	A.	P.
Grant I—Public Works ...	6,670	5	0	10,999	0	0
Do. II—Education	10,481	5	0	19,070	0	0
Do. III—Sanitation	21,279	5	10	33,084	0	0
Do. IV—Miscellaneous ...	1,261	14	0	2,880	0	0
Miscellaneous Debt Account ...	1,000	0	0	...		
Total ...	40,692	13	10	66,033	0	0

42. Public Works.—The item on which the outlay of Rs. 6,670-5-0 was incurred was the planting and maintaining avenues, for which an allotment of Rs. 8,240 was made in the budget. The sum of Rs. 600 provided for the construction of school buildings at Madukur, Anidayarkoil, and Arantangi was not utilized as the Local Fund Board have since resolved that the schools should be located in the present buildings instead of in thatched ones which require annual repair.

An allotment of Rs. 1,655 was sanctioned by the Board* for the construction of an upper story to the Town Hall at Tanjore for the use of the Local Fund Board, but as the conditions under which the building should be cons[illegible] was not decided on till recently the work had to be postponed. These circu[illegible]s account for the decrease below the allotment under this head.

* Board's Proceedings, dated 19th September 1878, No. 9,695.

43. Educational Inspection.—There were three Inspecting Schoolmasters at the beginning of the year, and to this number one was added on Rs. 30 during the year under report, so that each was placed in charge of a taluk. One of these officers is on receipt of Rs. 35 and the rest on Rs. 30 each per mensem. The cost of this agency amounted to Rs. 2,223-8-1 against an allotment of Rs. 2,290. The work done by these Inspecting Schoolmasters during the year is shown in the subjoined table :—

Ranges.	Names.	Number of Villages visited.	Number of Schools visited and prepared for Examination.			Remarks.
			Salary Grant Schools.	Result Grant Schools.	Other Schools.	
Tanjore...	P. S. Venkatapatti Iyer ..	159	1	72	*86	*5 Combined System Schools.
Coimbatore	T. Krishna Row	96	4	39	53	4 Do. do.
Mannargudi	T. Streenivasa Row	109	1	92	16	1 Do. do.
Pattukotai	S. Gopala Iyer	80	...	61	15	5 Do. do.
	Total ...	444	6	264	170	

The Inspecting Schoolmasters are reported to have discharged their work satisfactorly.

44. Local Fund Schools—Statement No. VI.—There are sixteen schools in existence under the management of the Local Fund Board, of which fifteen are under the combined system and a Mahomedan School at Chakrapally under the salary system. The cost of maintaining these schools during the year amounted to Rs. 4,573-12-10 against an allotment of Rs. 5,630.

The decrease in the actual outlay below the allotment is owing to the Result Grant due to the teachers for 1878-79 not having been paid to them within the year.

45. The following table gives the attendance at these schools on the 31st March

1879 as compared with the previous year, together with the results of examination held by the Deputy Inspector :—

Names.	Number on the Roll on the 31st March		General Results of Examination.
	1879.	1878.	
	NO.	NO.	
Ammapetai	39	40	Good.
Ayyampet...	30	30	Indifferent.
Meratur	13	30	Do.
Kovilady	25	41	Very fair.
Papanasam	30	32	Good.
Valangiman	46	40	Do.
Vepathur	31	43	Do.
Tirupanandal	47	35	Do.
Kottur	27	31	Fair.
Madukur	31	35	Very fair.
Thambikotai	28	30	Good.
Adrampatam	33	29	Do.
Avidiarcoil	31	24	Very bad.
Arantangi	45	65	Very fair.
Marnery	20	26	Do.
Chakrapally	34	35	
Total ...	510	567	

The falling off in the number of boys in the schools is attributed to several causes, the chief of them being—

1*st.*—The prevalence of famine and small-pox in the Pattukotai Taluk.

2*nd.*—The starting of many rival schools.

3*rd.*—The refusal by the Local Fund Board to introduce the fourth standard subjects.

In all the combined system schools boys were taught up to the third standard except Arantangi where the fourth standard subjects were introduced by the Local Fund Board in the middle of the year. In the Mahomedan School at Chakrapally instruction is confined to the first standard. As the Mahomedan Deputy Inspector has not visited this school the progress made in Persian and Hindustani languages could not be tested. The bad state of Avidiarcoil School is due to the fact that the people who are mostly connected with the pagoda at that place do not appreciate the value of education, and as the Deputy Inspector says that the school will never prosper there it will be removed to some other place.

The following table contains the information required in Board's Circular Memorandum, dated 11th May 1877, No. 803, with regard to these schools :—

—	Salary Schools.		Combined System Schools.		Total.	Attendance of Pupils.		Cost of		Rates of Salaries drawn by Masters.	Fee Collections.		Rates of Fees.	Average net cost of educating a Pupil.
	Old.	New.	Old.	New.		Salary Schools.	Combined System Schools.	Salary System Schools.	Combined System Schools.		Salary Schools.	Combined System Schools.		
Higher and Middle Class Schools.						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
Chuttrum Schools...	2	...	...	...	2	203	...	2,167	...	{30, 20, 15, 12 and 10}	...	...	...	10 10 9
Lower Class Schools.														
Local Fund Schools	1	...	15	...	16	34	476	336	4,676	{14, 7, 5 and 4}	...	645	{4, 3, 2 and 1 Anna}	8 9 0
Chuttrum Schools...	...	1	...	...	1	56	...	*373	...	{15 and 10.}	...	...	...	6 4 4
Total ...	3	1	15	...	19	293	476	2,876	4,676	...	...	645	...	...

* This includes Rs. 28, being the arrears of pay to establishment of Vilangulam and Minpesal abolished.

46. There were no Salary Grant Schools in existence in the circle.

47. Result Grant Schools.—Two hundred and ninety-four schools were registered by the Local Fund Board during the year, out of which 151 attended by 1,705 boys, were examined and earned a grant of Rs. 4,095-1-0, of which sum Rs. 3,245-9-0 were actually paid. The allotment in the budget for this purpose was Rs. 10,000. The falling off in the expenditure is due to the following causes :—

1*st.*—The budget amount was estimated at a time when the new Result Grant Rules were not in force.

2*nd.*—The raising of the standards.

3*rd.*—The reduction in the scale of grants.

4*th.*—The prevalence of small-pox, &c., especially in Pattukotai Taluk, where several of the schools were not presented for examination.

Eight cases of fraud and suspicious conduct on the part of managers were brought to notice. In the case of four schools grants were stopped for this and the succeeding three years, and in other schools the grants were withheld for the year.

48. Rupees 1,000 were as usual appropriated from General Funds for the up-keep of the Conjee House at Tanjore.

49. Dispensaries.—The sum of Rs. 2,375-11-0 refers to the cost of maintaining the Civil Dispensaries at Vallam and Pattukotai, the transactions of which are given in Statement No. 8. The subjoined statement shows the working of these dispensaries, as well as those maintained out of the Chuttrum Funds :—

—	In-patients.					Out-patients.				
	Number in 1877-78.	Number in 1878-79.	Number discharged.	Number died.	Number remaining.	Number in 1877-78.	Number in 1878-79.	Number discharged.	Number died.	Number remaining.
Local Fund Dispensaries.										
Vallam	...	...	...	...	...	36	6,057	6,072	2	19
Pattukotai	...	...	...	...	...	30	5,901	5,890	6	35
Chuttrum Dispensaries.										
Nidamangalam	11	385	366	16	14	15	4,007	3,974	...	48
Oratanad	20	620	595	29	16	25	3,483	3,463	4	41

It will be seen that the number treated in the above institutions shows a marked improvement as compared with the results of the previous year, and is indicative of the appreciation by the public of the method of the English treatment. The copies of the annual reports of the dispensaries are enclosed.

50. Vaccination.—The vaccine establishment employed in the circle cost during the year Rs. 3,412-5-4 against an allotment of Rs. 3,620. It consisted of one 1st-Class Deputy Inspector on Rs. 70 with a peon on Rs. 6, four 1st-Class Vaccinators, two of whom were on receipt of Rs. 18 and the other two on Rs. 15 each, and twelve 2nd-Class Vaccinators on Rs. 10 each, and two probationers on Rs. 5 each. In January 1879 a 1st-Class Vaccinator* on Rs. 18 having retired, his place was filled up by another on Rs. 15.

* Rutnasami Pillai.

51. The operation of this establishment is shown in the annexed statement :—

Staff.	Salary and Allowances.	Number of Persons vaccinated.	Number of Successful Cases.	Cost per Case.
	Rs. A. P.			Rs. A. P.
1 Deputy Inspector of Vaccination ...	768 0 0	...	...	...
4 First-class Vaccinators	727 3 6	3,577	3,359	...
12 Second-class Vaccinators	1,418 7 11	11,043	10,374	...
2 Paid Probationers	95 12 6	931	836	...
1 Peon	68 13 8	...	...	...
Contingencies	333 15 9	...	...	..
Total ...	3,412 5 4	15,551	14,569	0 3 9

The working of this establishment is generally satisfactory.

52. Rs. 233-4-3 were spent on account of batta, &c., to Hakeems deputed for cholera duty against an allotment of Rs. 800.

53. Sanitation.—A sum of Rs. 10,073-9-2 was spent in deepening tanks and in maintaining scavengering establishments against an allotment of Rs. 22,458 as detailed below :—

	Actuals.			Estimate.		
	Rs.	A.	P.	Rs.	A.	P.
Improvements of water-supply...	4,609	7	1	14,648	0	0
Do. of village-sites, &c.	17	8	0	1,575	0	0
Scavengering Establishment	5,371	6	1	5,915	0	0
Other sanitary outlay	75	4	0	320	0	0

The decrease below the estimate was brought about by the following causes :—

(1.) In case of some tanks the works were not fully executed as they were filled with water.

(2.) The villagers having failed to pay down the contributions promised by them in respect of certain tanks, the work was not commenced.

(3.) Estimates were not received for others.

The above sums represent the actual outlay incurred and the balance of the advances drawn by the Divisional officers was duly refunded to the Treasury at the end of the year as directed in G.O., No. 765, dated 1st May 1878.

54. The health and condition of the people in the circle was generally good.

55. Travellers' Bungalows.—The following table shows the transactions of the Travellers' Bungalow at Trivady which is the only one under the management of the Local Fund Board :—

——	Amount of Fees collected.	Number of Travellers that halted.	Expenditure.		Remarks.
			Work.	Establishment.	
	RS. A. P.		RS. A. P.	RS. A. P.	
Trivady	23 8 0	37	...	61 14 0	In good condition.

56. Contribution.—A sum of Rs. 3,810 was as usual contributed to the Combaconum and Mannargudy Municipalities for the maintenance of the dispensaries in those towns.

57. The other items call for no remarks.

58. Meetings of the Local Fund Board.—During the year under report eight meetings were held, excluding the one in which no business was transacted owing to want of quorum. The average attendance at these meetings was $5\frac{1}{4}$, of whom $2\frac{5}{8}$ was official and $2\frac{5}{8}$ non-official. This shows some improvement in the attendance as compared with that of the preceding year.

59. At the commencement of the year there were 28 members, of whom 13 were official and 15 non-official. Seven vacancies have occurred during the year (five* official and two† non-official) and were filled up by seven members (six official and one non-official), so that at the end of the year there were in all 28 members on the Board equally distributed between official and non-official. The following statement shows the constitution of the Board and the number of meetings each member has attended during the year :—

*1 Retired.
3 Transferred.
1 Dismissed.
—
5
†2 Deaths.

Names.	Number of Meetings attended.	Remarks.
Official.		
1. President	4	
2. Captain Brockman, R.E., Executive Engineer, Tanjore.	...	
3. Mr. J. H. Garrett, Assistant Engineer ...	...	
4. Dr. E. E. Lloyd, Zillah Surgeon	5	
5. Mr. George Bickle, Inspector of Schools ...	...	
6. M.R.Ry. C. Kuppusami Iyer Avergal, Deputy Inspector of Schools.	1	Appointed in July 1878.
M.R.Ry. G. S. Seshiah Avergal, Deputy Inspector of Schools.	4	
7. Mr. E. E. Spenser, Head Assistant Collector.	...	
8. Mr. J. P. Fiddian, Assistant Collector ...	1	Do. do.
9. M.R.Ry. T. Krishna Row Avergal, Deputy Collector, Mannargudy.	...	Appointed in October 1878.
10. „ T. Gopalakrishna Pillay Avergal, Huzur Head Sheristadar.	6	
11. „ M. Sami Row Avergal, Tahsildar, Tanjore.	...	Appointed in July 1878.

Names.	Number of Meetings attended.	Remarks.
12. M.R.Ry. Aiyasami Sastry Avergal, Tahsildar, Combaconum.	...	
13. „ T. Arokiasami Pillay Avergal, Tahsildar, Mannargudy.	...	Appointed in December 1878.
14. „ K. Kalliana Rama Iyer Avergal, Deputy Tahsildar, Arandanghy.	...	Do. do.
Total ...	21	
Non-Official.		
1. M.R.Ry. N. Subramania Iyer Avergal, B.A., Vice-President.	6	
2. „ Viru Vandiar Avergal	5	
3. „ P. Sundrappier Avergal	1	
4. „ Teagaraja Iyer Avergal	3	Appointed in July 1878.
5. „ Thavasumuttu Nadan Avergal ..	2	
6. „ Krishnasami Jachow Sahib Avergal.	2	
7. „ Gopusubbaraya Chettiar Avergal	1	
8. „ K. Reghunatha Row Avergal ...	...	
9. „ K. Ramachendra Row Avergal ...	...	
10. „ Dorasami Muppanar Avergal ...	1	
11. „ Krishna Mudaliar Avergal ...	...	
12. „ Singaravelu Odayar Avergal ...	...	
13. „ Tiruvengathiengar Avergal ...	...	
14. „ Muttusami Aiyar Avergal ...	...	
Total ...	21	
Grand Total ...	42	

60. General Remarks on the Working of the Board.—The working of the system of the Local Fund Board during the year has been on the whole satisfactory. No batta was paid to any of the non-official members for attending meetings as no claims were preferred.

Enclosures Nos. 1 to 4.—Statements.

Enclosures Nos. 5 to 8.—Dispensary Reports.

Enclosure No. 9.—Copy of Proceedings of Local Fund Board, Tanjore Circle.

The Local Fund Report of the Tanjore Circle for the year 1878-79 will be submitted for the information of Government.

2. The opening balance is given at Rs. 1,45,046 or Rs. 2,356 in excess of that given by the Accountant-General. The President will explain why the Accountant-General's balance was not accepted. The increase in the opening balance as compared with the estimate has already been explained in Board's Proceedings, dated 23rd May 1879, No. 1,377, to have been due to short expenditure in 1877-78.

3. Excluding balances, the receipts of the year amounted to Rs. 4,83,038 or Rs. 1,52,718 in excess of the estimate, so that all things considered the assets of the year exceeded anticipations by Rs. 1,91,063.

4. The most important items of increase were—

	Rs.
Land-cess	21,482
Tolls	7,789
Endowments...	1,25,035

These were mainly due to the collection of arrears and, in the case of endowments, the high prices realised by the sale of grain. From the figures given in paragraph 6 it appears that the uncollected arrears of land-cess at the close of the year amounted to little more than 5 per cent. of the demand. The sum of Rs. 34-14-7 may be written off as irrecoverable as recommended.

5. Though the expenditure of the year exceeded the original budget, excluding reserves, by Rs. 34,583, it fell short of the aggregate allotments of the year by Rs. 24,400, and the closing balance amounted to the large sum of Rs. 2,74,689. This is subject to revision on receipt of the audited figures, but as Tanjore was not a famine district, it is probable that it is approximately correct.

6. The short outlay on New Works and Repairs under the Road Fund is explained by the President to be due in great part to expenditure having been hampered by the restrictive orders of Government. This does not however account for the fact that the repair allotment for village roads entrusted to "Other Agency" was not even touched, and it is not satisfactory to find that the only further explanation forthcoming appears to be that given in paragraph 17, viz., that no estimates were received from Divisional officers.

7. The expenditure on new road works was trifling, viz., Rs. 4,987, against an allotment of Rs. 19,164. A sum of Rs. 48,716 was spent on repairs, but the President is unable to give the usual mileage statement owing to the information not having been received from the officers of the Public Works Department. In paragraph 13 of the report it is stated that the roads were generally maintained in good order as far as the funds on hand admitted. The Board do not understand this remark, as the allotments were only partially expended and ample funds were available for supplementing them if it had been so desired. In a marginal note to paragraph 13 it is recorded that the Members of the Local Board present at the meeting when the report was considered "think that the roads are not properly maintained and attended to by the Public Works Department to the desired extent."

8. Under the General Fund the public works expenditure by "Other Agency" amounted to Rs. 6,670 on the planting and maintenance of avenues. No information is supplied as to how far the money was well applied.

9. Endowment Funds.—The endowments in the charge of the Tanjore Local Fund Board are very extensive, and although the charges exceeded the estimates by Rs. 47,834, the cash balance at the close of the year amounted to Rs. 1,30,412 or Rs. 47,249 in excess of that with which the year opened. The cause of the large receipts has been noted in paragraph 4 *supra*.

9. The statements forwarded record the transactions in connection with thirty-two Chattrams including five aided institutions under private management, and in all 1,784,970 meals were distributed against 1,689,064 in the preceding year. In addition to the ordinary expenditure on Chattrams Rs. 2,710 were expended on six Chattram dispensaries and Rs. 2,540 on five Chattram schools. The female hospital in connection with the Mohanamhal Rajo Saheb's Chattram charities has not yet been opened, but the buildings are now under construction from funds raised by subscription.

10. Education.—The year opened with five Chattram schools and sixteen Local Fund Schools, but two of the Chattram schools were closed during the year. All the Chattram schools and one of the Local Fund Schools were on the salary system, and the rest on the conbined system. From the statement given in paragraph 45 it appears that the average net cost of educating a pupil at the Local Fund Lower-class Schools was Rs. 2-1-9 less than that of educating a pupil at the Middle-class Chattram Schools, viz., Rs. 10-10-9. This cannot be considered satisfactory, more especially as the cost of the Local Fund Schools is taken at too low a figure owing to the failure to pay the result grant portion of the masters' salaries within the year. The cause of this most regrettable failure should have been explained.

11. Out of 294 results grants schools registered by the Local Fund Board only 151 were examined and these earned a grant of Rs. 4,095, of which only Rs. 3,245 were paid within the year. The disbursements on account of results grants in the preceding year amounted to Rs. 8,817, and the falling off is stated to be mainly due to the operation of the new rules. The President will report the cause of the failure to pay all the grants earned within the year, and will also state whether there was any failure to examine within the year any school desirous of examination and entitled to it under the rules.

12. Both the Local Fund and the Chattram Dispensaries worked well during the year. The statement given in paragraph 49 should have contrasted the year's work with that of the previous year. The information has been obtained by reference to the report for 1877-78 and is given below :—

—	In-Patients.		Out-Patients.	
	1877-78.	1878-79.	1877-78.	1878-79.
Local Fund Dispensaries—				
1. Vallam	...	...	5,258	6,057
2. Pattucottai	...	...	4,146	5,901
Chattram Dispensaries—				
1. Needamangalam	521	385	3,691	4,007
2. Oratanad	820	620	1,584	3,483

—	Cases.	Successful Cases.	Cost per Successful case.
			Rs. A. P.
1877-78.	15,799	14,828	0 3 7
1878-79.	15,551	14,569	0 3 9

13. Vaccination.—The vaccination operations were satisfactory, but there was a slight falling off as compared with the previous year.

14. Under Sanitation, Rs. 10,073 were spent against an allotment of Rs. 17,620. Of this Rs. 4,609 went towards the improvement of water-supply, and the bulk of the remainder was expended on scavengering establishments. Three causes are assigned for the failure to work up to the allotment for the improvement of water supply. The first two are satisfactory but the third, viz., want of estimates, should have been avoided, and it is not stated how much of the short expenditure is due to this cause.

(A true Copy and Extract.)

Acting Secretary.

To the Chief Secretary to Government, Financial Department.
" President of the Local Fund Boards, Tanjore District.

Exd. J. W. Lewis.

Local Funds Proceedings Dec 1879
No 2263 to 2265

The Report of the Collector of Tanjore for 1878-79 forwarded with the Letter from the Board of Revenue dated 4th October 1879 No. 3760 submitting the Report of the Local Fund Committee for the year 1878-79 and recommending the Proposals contained therein for the Sanction of Government.

The Committee have carefully examined the Report and Accounts and are generally satisfied with the Collector's Administration of the Local Fund Cess.

The Committee observe that the Collections of the Cess have increased from Rupees 1,26,000 in 1877-78 to Rupees 1,37,690 in 1878-79 and that the Balance at the credit of the Fund has increased from Rupees 4,45,503 to Rupees 5,10,193.

The Committee are glad to find that the Collector has been able to carry out the Scheme of Improvements sanctioned by Government in G.O. No. 1,248 dated 12th July 1878 and that the Expenditure on the Roads has been kept within the Limits of the Grant.

The Committee observe

current & arrears as shewn in the two statements differ. Recoverable & doubtful balance of Fasli's prior to 1288 are shewn at Rs. 4955; whereas according to the abstract in para 6 the total arrears balance did not exceed Rs. 585-5-6 — The reason stated for writing off the irrecoverable amount Rs — " annas 3 & pies 11 is that the land revenue to which the land cess appertains has been recommended for remission — ~~It should be remembered that~~ the remission of the Land Revenue does not affords no ground for remitting the corresponding Land Cess.

G.C. 1st Feb 1877 No 349 Finl
28th March /77 No 1109

The opening balance adopted by the President is Rs 1,45,046, while ~~that~~ according to the Accountant General's adjustments is Rs. 142568 The difference is Rs 2478. The Bd. of Revenue shew it at Rs 2356.

The receipts of the Endowment Fd. were in excess of the estimate by Rs 1,25,035 owing to prompt collections of arrears of Chattram revenue & to the high price of grain. The invested capital of the Fund amounted at the close of the year to Rs 327100.

The P.S. expenditure under Road Fd amounted to

Total allotment Rs 89727
Expenditure — Rs 53703

nearly 60 per cent of the allotment. No expenditure was incurred by "other agency" on the repair of village roads for which Rs 8000 were provided in the Budget; & the explanation furnished for not carrying out the work is not satisfactory. The Local Board's opinion regarding the condition of the roads in the circle for the maintenance of which Rs 48716 or 77.86 per cent of the allotment were expended by the P. Works Department, will be considered in the Public Works Department.

There were 3 schools maintained from Chattram funds during the year; & 16 combined system schools supported from the General Fund. Excepting two of the Chattram schools which were of the middle class, all the schools were of the lower class. The cost of the ~~latter~~ former is high as remarked by the Bd. of Revl. ~~The attention of the Director of Public Instruction will be [illegible]~~. The non-payment of the results grants due to the masters of the combined system schools

& of a portion of the Grants earned by some of the Results Grants schools should be explained. The establishment of a girls school at Nidamangalam is noted as also the proposal to remove to ~~some~~ another locality. Place the School at Avidiarcoil which did very badly at the last annual examination.

The Board's remarks under the heads "Dispensaries & Hospitals" "Vaccination" & "Sanitation" are approved.

The traveller's Bungalow at Trivady cost Rs 62 against Rs 24 collected from fees.

The number of meetings of the Local Board was only 8 during the year. The provisions of Rule 168 of the Local Fd Rule, shd be observed. The Govt. note that several official, six non-official members did not attend a single meeting during the year. The President will individually warn each of these gentlemen that their names will be removed from the list unless they ~~take pains to perform~~ manifest more interest in the duty entrusted to them by Govt.

Note
attention is solicited to para 35 of the report in which it is stated a buildings as being erected for the Mohammadan Boys Sahebs female Hospital at Tanjore & that a medical school will be started in commemoration of the visit of H R H the Prince of Wales.

[illegible] 26.11.79

To
The Board of Revenue 14 Despd 26/12
" Revenue Department 6
" Public Works Departt. 6
" Accountant General 6
" Sanitary Commissioner 6
" Surgeon Genl Indian Medl Departt 6
" Director of Public Instn 6
" President Muni Commrs Tanjore Dt 6

With Bds Pro. Despd ~~[illegible]~~ 30/12

Tangent circle report
for 1878/79

FW-801/80

Govt. of {1879}: Madras.

Final

98/108

G. O., 12 Decr 1879, No. 2360

Nos. 91–93

Reports. Orders passed on Pros. Bd of Rev reviewing the L. F. report of the Tanjore Circle for 1878/79.