will be invited to this case as an illustration of the desirableness of such a measure.

3. In future, when the demolition of a Mily. building is considered necessary or advisable, the proposal will be merely approved in the Mily. Dept, & the papers transferred to the P. W. Dept for further action.

B.N. 822 & 823 & 25-8-87

H. S. No 823 & 25th March/87.

Copy of the above forwarded to the Govt. of India.

Desp to Simla 26-3-81.

To The S.S. 2 Circles ✓ Desd 29-3-87
" Mily Dept ✓
" Govt. P. W. Accts ✓ Desd 26-3

C. 17-3. R. 18-3.
U. 17-3. R. 18-3.

1880.

Board of Revenue,

MADRAS.

To

THE CHIEF SECY. TO GOVT.,
FINANCIAL DEPARTMENT,
&c., &c., &c.

Dated August 23rd.

Printed September 6th.

Received

PROCEEDINGS, 23RD AUGUST 1880, No. 1,197.

AUGUST.
No. 1,197.

Local Fund Report — of Madura Circle for 1879-80.—Reviewing and submitting to Government —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

25th February 1881, No. 334.

Local Funds—Reports.

Read the following paper :—

No. 77. *Proceedings of the Board of Revenue, dated 23rd August* 1880, *No.* 1197.

ABSTRACT.—Reviewing and submitting to Government Local Fund Report of Madura Circle for 1879-80.

No. 78. ORDER THEREON, 25th February 1881, No. 334.

Excluding the opening balance, the total receipts of the Madura Circle for 1879-80 amounted to Rs. 1,99,047 and were below the estimate but greater than the actuals of 1878-79. A falling off under Pound Fund, Fish Rents, Land Cess, Tolls, and Choultries was the cause of the difference between the estimate and receipts. The question of Tolls being shown as a Local Fund receipt is still under the consideration of Government. Pending definite instructions, the Examiner of Public Works Accounts should have communicated to the Local Fund Board the amount of collections from that source.

2. The actual expenditure amounted to Rs. 1,63,886 against an allotment of Rs. 2,04,377. The outlay under Grant I was much below the estimate, due, it is said, to the delay which occurred in arranging for the transfer of all Local Fund works to the Circle Board's Agency as directed by Government.

3. The Board's remarks regarding Education are approved. Local Fund Schools on the proprietary system have been tried in this circle but proved a total failure. The Combined System Schools have been scarcely more successful. Last year it was noticed by Government that the charge for inspection exceeded the amount of grants by Rs. 655, which was considered discreditable, but the same feature is observable this year also, the excess being Rs. 231. The subject should receive the President's careful attention.

4. The working of the Dispensaries and the conduct of Vaccine operations were satisfactory.

5. The Government regret to note that Mr. Stokes' report is deficient in several particulars.

(True Extract.)

Chief Secretary.

To the Board of Revenue, with two papers.
„ Revenue Department,
„ Public Works Department,
„ Surgeon-General with the Government of Madras,
„ Sanitary Commissioner,
„ Director of Public Instruction,
„ Accountant-General,
„ President, Municipal Commission, Madura District,

} with copy of Revenue Board's Proceedings, No. 1197, dated 23rd August 1880.

Exd. T. O'Connor.

arrears and current, of Rs. 2,26,380, Rs. 1,60,529 or 70·9 per cent. were collected; Rs. 44,864 or 80·9 per cent. from an arrear demand of Rs. 55,400 and Rs. 1,15,665 or 67·6 per cent. of the current demand of Rs. 1,70,980. The percentages are not satisfactory. The separate statement showing the particulars of the Demand, Collection and Balance of Land-cess for each taluk, called for in paragraph 4 of the Board's Circular Memorandum, dated 18th May 1880, No. 748, is not given. It should now be furnished. There is no entry under tolls. The President explains the omission by stating that under the instructions contained in Board's Proceedings, dated 17th October 1879, No. 2,947, the Examiner of Public Works Accounts has not communicated the amount. These Proceedings were intended to apply to the Local Fund Treasury account furnished to the Accountant-General, not to the monthly and annual accounts submitted to the Board for administrative purposes. The President will at once report the total amount of tolls paid by the Madura Municipality. That the full amount of the estimate was not realized under Choultries is attributed to the fact that certain irrigation works, upon which this source of income depends, are out of repair. The Board hope that measures will be taken for the speedy restoration of the works in question. The increase over the actuals of the previous year was due principally to outstanding arrears under Fish-rent and Land-cess having been collected.

4. EXPENDITURE.—In 1878-79 the actual expenditure amounted to Rs. 1,74,600; in the year under report, it was Rs. 1,63,886 against an allotment of Rs. 2,04,377. Under New Works the sum of Rs. 13,637 or 95·4 per cent. of the allotment was spent by the Public Works Department and only Rs. 15 against an allotment of Rs. 3,122 by Civil Officers; while under Repairs Rs. 63,341 or 73·07 per cent. of the allotment was laid out by Public Works Agency and Rs. 9,001 or 130·2 per cent. of the allotment by Civil Officers. The low percentage of expenditure by Public Works Officers is explained to be due to the delay which has occurred in making arrangements for the transfer of all Local Fund works to the Local Fund Board as directed by Government.

5. The total mileage of road constructed and in contemplation in the Circle was 575¾, of which 41 miles are not yet commenced. The average cost of maintenance per mile was Rs. 74. Altogether about Rs. 37,000 were spent on maintenance.

6. Rs. 3,310 were spent on Avenues. From the statement appended to paragraph 22 of the report it is observed that there were 71,792 trees when the Revenue Department took charge of the avenues, and that during the year 8,623 trees were planted, making a total of 80,415, of which 79,325 were living at the close of 1879-80.

7. The cost of Public Works Department Supervision on the outlay by that department amounted to Rs. 19,244. A separate Local Fund Engineering Establishment was sanctioned for the Circle at a monthly cost of Rs. 1,000. Rs. 1,385 were disbursed on account of the Establishment for the last two months of the year, besides Rs. 308 for Contingencies. No debit was made on account of Tools and Plant. The President will explain why this was not done. The proper amount debitable, viz., Rs. 2,150, has been inserted by the Board.

G.O., Financial Department, dated 30th January 1880, No. 219.

8. *Education.*—The expenditure on Education amounted to Rs. 7,099 against Rs. 13,350 the estimate, and Rs. 7,932 the actuals of the previous year. The decrease was chiefly due to the small amount paid on account of Results Grants and to the increase of pay sanctioned to two of the Inspecting Schoolmasters not having been given to them during the year. The Educational operations of the year were confined to Results Grants Schools. Of the 313 schools that were registered for Results Grants 175 (against 171 in the previous year) were examined, the remaining 138 schools having either been closed or for other reasons not examined. The state of Elementary education in the Circle is not satisfactory and calls for the attention of the Local Fund Board. No information is given as to the number of pupils that attended the 175 Results Grants Schools. The omission should be supplied at once.

9. *Sanitation and Medical Services.*—The maintenance of Dispensaries cost Rs. 13,932 against Rs. 13,562 the estimate, and Rs. 15,764 the actual expenditure of

the previous year. Seven Dispensaries were kept up, of which two were newly opened during the year. The number of in and out-patients treated at the five old Dispensaries was 834 and 48,569 respectively against 1,360 and 44,922 in the previous year. The Dispensaries appear to have worked well. The President has not submitted the Medical Officers' reports on the working of the institutions under their charge and he is requested to do so.

G.O., Financial Department, dated 7th February 1879, No. 201.

10. *Vaccination.*—The strength of the Vaccine staff remained the same as in the previous year and the cost thereof amounted to Rs. 6,020 against the budget allotment of Rs. 6,200. The number of successful operations was 31,492 against 24,539 in the previous year and the cost per case came to 3 annas.

11. *Sanitation.*—Rs. 6,952 were spent on sanitary services against Rs. 5,957 in 1878-79 as shown below:—

	1878-79.	1879-80.
	Rs.	Rs.
Cleansing of tanks and wells	1,400	860
Improvement of village-sites	...	...
Scavengering establishments	4,491	6,001
Sanitary arrangements at fairs and festivals ..	38	91
Miscellaneous	28	...
Total ...	5,957	6,952

The President states that the sanitary works provided for in the budget were carried out as far as possible, but the Board would have been glad of further information why the full allotment was not utilized.

12. *Choultries, &c.*—There were five Choultries, three Water-sheds, seven Urani Inams, and one Travellers' Bungalow under the control of the Local Fund Board. All of these with the exception of the bungalow were endowed and their transactions are shown in the Endowment Fund statement. It is observed that the Kuttampatti and Narikkudi Choultries closed with deficit balances as in last year. The President is requested to state whether arrangements cannot be made to equalize expenditure and assets. In five Choultries 31,132 persons were fed at a cost of Rs. 2,186. For want of funds no food was distributed in the Narikkudi Chattram as in last year. Rs. 63 were spent for the maintenance of the Travellers' Bungalow at Paramakudi, while nothing was realized in the shape of fees. The President will report whether any travellers halted at this bungalow, and if so their number, and why no fees were levied.

13. LOCAL FUND BOARD.—The Board held fifteen Meetings during the year. Of these twelve were ordinary and three special. The average attendance of the members was 7·4 official and 3 non-official. The number of official and non-official on the Board is not given. The omission should be supplied.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with two original enclosures to be returned.
„ President of the Local Fund Boards, Madura District.
„ Director of Public Instruction.

Exd. J. Tulloch.

DETAILED Statement of Receipts and Expenditure on account of Education, Madura Circle, for the Official Year 1879-80.

Receipts.	Amount.	Remarks.	Expenditure.	Amount.	Remarks.
	RS. A. P.			RS. A. P.	
1. Balance (one-half of General Fund Balance) ..	2,382 0 0		1. Public Works	..	
2. Provincial Grant for Education	..		2. Cost of Public Works Supervision	..	
3. One-sixth of Land-cess ..	26,754 8 0		3. Tools and Plant	..	
4. Fees in Schools	..		4. Appropriation to Road Fund	..	
5. Contributions	50 0 0		5. Inspection	2,925 0 0	
6. Receipts from Endowment	..		6. Local Fund Schools ..	..	
7. Miscellaneous	653 0 0		7. Grants-in-aid—		
			(*a*) Salary Grants ..	..	
			(*b*) Results do. ..	2,694 0 0	
			8. Schools aided on the Combined System ..	..	
			9. Miscellaneous	1,480 0 0	
			10. Share of cost of General Management	237 0 0	
Total ..	29,839 8 0		Total ..	7,236 0 0	

DETAILED Statement of Receipts and Expenditure on account of Sanitation, &c., in the Madura Circle, Madura District, during the Official Year 1879-80.

Receipts.	Amount.	Remarks.	Expenditure.	Amount.	Remarks.
	RS. A. P.			RS. A. P.	
1. Balance—					
(*a*) Endowment Fund .	2,382 0 0		1. Public Works	4,196 0 0	
(*b*) One-half of General Fund	1,416 0 0		2. Cost of Department of Public Works Supervision..	181 0 0	
2. Provincial Grant ..	..		3. Tools and Plant	..	
3. Special Funds	696 0 0		4. Establishment—		
4. One-sixth of Land-cess..	26,754 8 0		(*a*) Hospitals	7,644 0 0	
5. Endowment –			(*b*) Vaccination ..	6,020 0 0	
(*a*) Interest and Rents.	4,771 0 0		(*c*) Sanitation	6,952 0 0	
(*b*) Sundries	6,088 0 0		(*d*) General Management.	237 0 0	
6. Contribution from other Circles and Municipalities or private Individuals	300 0 0		(*e*) Choultries	3,336 0 0	
7. Market rents	428 0 0		5. Hospitals and General charges	6,288 0 0	
8. Miscellaneous	2,968 0 0		6. Vaccination do. ..	..	
9. Do. Debt Account	1,123 0 0		7. Sanitation do. ..	..	
			8. Medical Practitioners ..	315 0 0	
			9. Bungalows	63 0 0	
			10. Choultries	5,413 0 0	
			11. Additional Appropriation to Road Fund	..	
			12. Miscellaneous	9,646 0 0	
			13. Do. Debt Account	117 0 0	
Total ..	46,926 8 0		Total ..	50,402 0 0	

(Signed) H. J. STOKES,
President.

ENCLOSURE No. 3.—Extract from Proceedings of Local Fund Board.

ENCLOSURE No. 4.—Copy of letter from Deputy Inspector of Schools.

THE Local Fund Report of the Madura Circle for 1879-80 will be submitted to Government.

2. The following statement shows the receipts and charges compared with the estimate of the year and the actuals of the previous year :—

Receipts.	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.	Charges.	Actuals. 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
	RS.	RS.	RS.	GRANT I.	RS.	RS.	RS.
1. Balance	69,255	41,810	46,843	*New Works.*			
2. Pound Fund ..	1,683	3,200	1,065	1. Communications. { By P. W. D. ..	10,693	14,010	13,475
3. Avenues	1,095	1,500	696	{ By Other Agency.	3,000	..	15
4. Fish Rent	6,856	12,800	11,310	2. Civil Buildings. { By P. W. D. ..	9	280	162
5. Road-cess under Act III of 1866 ..	10	..	31	{ By Other Agency.	110	..	..
6. Land-cess	1,04,629	1,80,000	1,60,529	3. Miscellaneous Public Improvements. { By P. W. D. ..	..	..	..
7. Tolls	9,180	7,000	..	{ By Other Agency.	12	..	..
8. Contribution for Educational Inspection.	50	100	50	*Repairs.*			
9. Hospitals and Dispensaries	1,753	2,020	1,765	4. Communications. { By P. W. D. ..	80,187	86,067	62,778
10. Choultries	9,530	12,000	10,859	{ By Other Agency.	678	930	5,530
11. Bungalow Fees ..	8	..	..	5. Civil Buildings. { By P. W. D. ..	176	609	563
12. Market Rents ..	607	300	428	{ By Other Agency.	183	609	161
13. Sale proceeds of Books	638	800	653	6. Miscellaneous Public Improvements. { By P. W. D. ..	3,831	..	..
14. Fines and Penalties.	428	200	252	{ By Other Agency.	40	5,373	3,310
15. Sale of Materials, &c.	1	..	71	7. Public Works Department Supervision	23,724	25,242	20,629
16. Do. of other Property	16	..	..	8. Tools and Plant	2,372	2,701	2,150
17. Public Works Receipts	9,933	..	2,776	9. Contingencies	32	60	308
18. Public Works Refund of Expenditure ..	5,048	..	5,936	Total ..	1,25,047	1,35,881	1,09,081
19. Miscellaneous ..	306	110	1,203	GRANT II.			
20. Contributions ..	399	100	300	10. Inspection	2,926	3,430	2,925
21. Miscellaneous Debt Account	18	..	1,123	11. Local Fund Schools	..	..	..
				12. Results Grants	2,238	8,000	2,694
				13. Miscellaneous	2,768	1,920	1,480
				Total ..	7,932	13,350	7,099
				GRANT III.			
				14. Hospitals and Dispensaries ..	15,764	13,562	13,932
				15. Vaccination	5,958	6,200	6,020
				16. Medical Practitioners	..	2,400	315
				17. Sanitary Establishment	5,957	9,900	6,952
				18. Markets	..	..	..
				19. Choultries	8,073	10,690	8,743
				20. Travellers' Bungalows	65	100	63
				21. Contributions	534	7,134	7,115
				22. Miscellaneous	2,307	3,150	2,531
				Total ..	38,658	53,136	45,671
				GRANT IV.			
				23. Presidency Establishment ..	558	660	747
				24. Collector's do. ..	499	590	511
				25. Local Fund Board's Establishment	516	520	516
				26. Contingencies	308	240	126
				27. Refund of Cess, &c.	63	..	18
				Total ..	1,944	2,010	1,918
				28. Advances Recoverable	1,019	..	105
				29. Permanent Advances	..	..	12
				Total ..	1,019	..	117
				Total Expenditure ..	1,74,600	2,04,377	1,63,886
				Balance ..	46,843	57,563	82,004
Grand Total ..	2,21,443	2,61,940	2,45,890	Grand Total ..	2,21,443	2,61,940	2,45,890

3. RECEIPTS.—The total receipts excluding the opening balance amounted to Rs. 1,99,047 against Rs. 2,20,130 the estimate of the year, and Rs. 1,52,188 the actuals of the previous year. The difference between the estimate and receipts (Rs. 21,000) is attributed to falling off under Pound Fund, Fish-rents, Land-cess, Tolls, and Choultries. The yield from Land-cess was merely Rs. 20,000 less than the estimate but greater than the actual receipts in the preceding year. Out of a total demand, both

27. Out of the 313 schools that were registered for Results Grants from Local Funds during the year 175 earned grants, amounting to Rs. 2,694, against Rs. 2,238 in the previous year. The number of schools examined during the previous year was 171. An extract from the report of the Deputy Inspector of Schools, Madura Circle, showing the circumstances under which the remaining 138 schools were not examined, is submitted herewith.

28. The exertions of the Inspecting Schoolmasters were satisfactory enough, considering the large number of schools that were brought under inspection during the year. That they have frequently travelled through their ranges will be clear from Statement B *supra*.

29. Of the three classes of Elementary Schools, viz.,

(1.) Purely Local Fund Schools.
(2) Combined System Schools
(3.) Purely Result System Schools.

The first were tried and found a total failure. The second had their turn also; but it is reported that their failure was due to their having been begun during a period of famine and pestilence. There were therefore no schools on the Salary or the Combined System in the Circle during the year.

30. *Grant III, Sanitation, &c.*—(*a*) *Hospitals and Dispensaries.*—The five major Dispensaries in the Circle were maintained during the year and their working is given in the subjoined statement:—

Dispensaries.	Total number of Patients treated during 1878-79.	In-Patients, 1879-80.					Total number of Out-Patients treated during 1878-79.	Out-Patients, 1879-80.					Expenditure.	Cost per Case.	Number of Beds available for In-Patients.
		Number remained at the close of 1878-79.	Number admitted during 1879-80.	Discharged.	Died.	Remained.		Number remained at the close of 1878-79.	Number admitted during 1879-80.	Discharged.	Died.	Remained.			
													Rs.	As. P.	
Ramnad ..	984	21	545	515	40	11	17,647	146	17,409	17,438	..	117	6,134	6 6	28
Paumben ..	163	6	133	116	16	7	7,185	56	6,665	6,634	16	71	2,711	6 3	8
Paramakudi ..	..	..	..	..	..	..	6,665	37	11,152	11,186	3	..	1,286	1 10	..
Tirushuli ..	101	4	44	39	4	5	5,925	28	5,557	5,558	3	24	2,027	5 9	6
Sivaganga ..	149	6	112	107	8	3	7,758	65	7,786	7,791	2	58	1,774	3 7	12

* *Vide* G.O., No. 201, dated 7th February 1879, Financial Department.

† Melúr and Mána Madura.

31. Of the five minor Dispensaries sanctioned* for the Circle two† were opened during the year.

32. The marked increase in the number of sick treated in the Paramakudi Dispensary during the year is due to the exertions of the 3rd Class Hospital Assistant Veerasami Naidu, who was appointed in the place of the former Hospital Assistant, who was an old and inefficient medical practitioner.

33. The decrease in the number of in-patients treated in the Ramnad Dispensary during the year is ascribed to the fact that several patients who used to come to Ramnad formerly from the neighbourhood of Paramakudi now find their wants supplied by the efficient treatment of the present Hospital Assistant attached to the Paramakudi Dispensary.

34. The other Dispensaries also have worked well.

35. (*b.*) *Vaccination.*—The strength of the Vaccine staff consisted in the previous year of one 1st Class Deputy Inspector on Rs. 70; thirteen 1st Class and twenty 2nd Class Vaccinators at Rs. 18 and Rs. 10 each respectively; two Probationers at Rs. 5 each; and one Peon on Rs. 6 per mensem. The work done by the staff is shown in the subjoined statement:—

Staff, &c.	Salary, &c.	Number of Persons Vaccinated.	Number of successful Cases.	Cost per Case.	Remarks.
	Rs.			As.	
1 Deputy Inspector of Vaccination	6,020	33,447	31,492	3	...
13 First Class and 20 Second Class Vaccinators					
2 Paid Probationers					
1 Peon and Contingencies ...					

The cost per case was Annas 3 during the year against Annas 3 and Pie 10 during the previous year.

36. The sanitary works provided in the budget have been carried out as far as possible and the expenditure may be summarized as follows:—

	Rs.
Scavengering Establishment, &c.	6,001
Clearing tanks, wells, &c.	860
Sanitary arrangements during festivals, &c. ...	91
Total ...	6,952

Chattrams.	Number of Persons fed.	Cost of Feeding.
Sholavandan	5,054	552
Dhadampatty	8,585	1,006
Samayanallúr	1,310	183
Melúr	2,139	587
Kótámpati	7,044	488
Narikkudi	..	..
Muthanendal		
Total ..	31,132	2,816

37. *Choultries, &c.* — The five choultries, three water-sheds, and seven ooranies under the management of the Local Fund Board were maintained during the year. The marginal statement shows the number of persons fed and the cost thereof. As in the previous year no food was distributed to the travellers in the Narikkudi Chattram. The repairs of the irrigation works have not yet been carried out (*vide* paragraph 11 *supra*).

38. The travellers' bungalow at Paramakudi was maintained during the year at a cost of Rs. 63.

39. *Contributions.*—The expenditure under this head during the year has increased and it is due to payment of contribution to the Madura Municipality on account of cost of dieting in-patients coming from beyond the Municipal limits for treatment in the Civil Dispensary and Lying-in-Hospital at Madura. The other usual contributions were also made.

40. *Working of the Act.*—The expenditure under other heads requiries no special remark.

41. The Local Fund Board held fifteen Meetings during the year, of which twelve were ordinary and three special; and the average attendance of members was seven, of whom four were official and three non-official. The number of subjects disposed of was 168.

(Signed) H. J. STOKES,
President.

Enclosure No. 2.

Detailed Statement of Receipts and Expenditure on account of Road Fund, Madura Circle, for the Official Year 1879-80.

Receipts.	Amount.	Remarks.	Expenditure.	Amount.	Remarks.
	Rs. A. P.			Rs. A. P.	
1. Balance	39,928 0 0		1. New Works	13,490 0 0	
(*a*) Two-thirds Landcess.	1,07,020 0 0		2. Repairs	68,308 0 0	
(*b*) Act III of 1866 ..	31 0 0		3. Establishment—		
2. Additional Appropriation	..		(*a*) Petty Establishment, Local Fund Engineering	1,385 0 0	
3. Grants from Government—			(*b*) Department of Public Works Supervision ..	19,063 0 0	
(*a*) Provincial Funds ..	..		(*c*) Share of cost of General Management ..	685 0 0	
(*b*) Special Funds ..	12,375 0 0		4. Contingencies	308 0 0	
4. Tolls	..		5. Tools and Plant	..	
5. Contributions	..		6. Contributions, &c. ..	..	
6. Miscellaneous	323 0 0		7. Reserve	..	
7. Public Works Receipts ..	2,776 0 0		8. Refund of Cesses, &c. ..	12 0 0	
8. Do. Refund of Expenditure	5,936 0 0		Total Expenditure ..	1,03,251 0 0	
			Balance ..	65,138 0 0	
Total ..	1,68,389 0 0		Total ..	1,68,389 0 0	

No.	Name of Roads.	Number of Trees or Cutting that remained before the Revenue Department took charge of the Avenues.	Number of Trees planted during 1879-80.	Total (Columns 3 and 4).	Number of Trees living at the close of the year 1879-80.
1	2	3	4	5	6
1	Madura to Trichinopoly	14,070	799	14,869	14,785
2	Do. to Rámeswaram	8,677	672	9,349	9,349
3	Do. to Sayelgudi	4,833	650	5,483	5,468
4	Do. to Tinnevelly	4,152	276	4,428	4,320
5	Do. to Allinagaram	1,234	422	1,656	1,542
6	Do. to Dindigul	7,226	315	7,541	7,391
7-A	Do. to Nattam	568	260	828	654
8	Branch to Alagar Covil	1,216	362	1,578	1,484
9	Madura to Tondi	3,774	836	4,610	4,610
10	Dindigul to Tondi	7,258	884	8,142	8,105
10-A	Ramnad to Tanjore	1,835	660	1,695	1,563
12	Branch to Vadtanam	851	..	851	836
13	Malár to Puducottah	2,788	728	3,516	3,516
14	Do. to Sivaganga	1,870	679	2,549	2,259
15	Do. to Tirumuli	2,656	410	3,066	3,066
16	Tirupatúr to Mána Madura	2,955	170	3,125	3,125
23	Sivaganga to Ramnad	248	..	248	248
27	Karúpatti to Pandalgudi	3,229	..	3,229	3,218
28	Thoveriman to Melakkal	1,196	..	1,196	1,196
29	Vandiyoor to Tirumboor	..	..	..	..
30	Madura, to Veralur	..	..	..	..
43	Do. to Anuppanadi	..	..	..	..
50	Tirumangalam to Pallepatti	1,740	500	2,240	2,084
	Mána Madura to Partipanur	216	..	216	216
	Total ..	71,792	8,623	80,415	79,325

23. *Establishment.*—A sum of Rs. 19,244 has been credited as share of cost of Public Works Department Supervision for the amount spent by that department during the year.

24. The Local Fund Engineering Establishment sanctioned for the Circle was as shown in the margin, and the total expenditure under the head during the two months of the year was Rs. 1,385, besides Rs. 308 spent on account of contingent charges for the same.

No.	Designation.	Pay.	Travelling Allowance.
		Rs.	Rs.
1	Engineer	500	150
2	1st-Class Overseers at	50	15 each.
1	2nd do. do. at	40	10.
4	Maistries at	20	each.
2	Overseers' Writers at	15	7½ each.
1	Lascars at	6	1 each.
1	Head Clerk, Engineer's Office	30	
1	2nd do. do. do.	20	
1	3rd do. do. do.	15	
1	Draughtsman do. do.	40	
4	Lascars at	7	each.

25. *Grant* II, *Education.*—The allotment in the budget under this head was Rs. 13,350, but the expenditure was only Rs. 7,099. The chief cause of the short expenditure is the decrease of results grants as in the previous year. The increase of pay sanctioned for two of the Inspecting Schoolmasters has not been given during the year.

26. The subjoined statements show the work done by each of the six Inspecting Schoolmasters during the year.

STATEMENT A.

Name of the Inspecting Schoolmasters.	Name of the Ranges.	Pay drawn by each per Mensem.		Work done by the Inspecting Schoolmasters.								Total number of Local Fund Schools under the Result System examined in each Division.		Total amount of Results Grants paid from Local Funds in each Division.	
				Number of Villages visited.		Number of Schools visited.									
						Salary Grant.		Result Grant.		Others.					
		1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
		Rs. A. P.	Rs. A. P.											Rs. A. P.	Rs. A. P.
C. Narainasami Iyer	Madura	30 0 0	30 0 0	40	52	8	8	50	73	10	..	28	33	242 8 0	443 14 0
R. Subbramania Iyer	Sivaganga	35 0 0	35 0 0	95	72	..	..	70	91	..	..	31	36	447 15 0	578 8 0
A. Appasami Iyer	Ramnad	25 0 0	25 0 0	70	101	..	..	34	90	18	..	31	26	469 11 0	616 1 0
T. Gurusami Pillai	Tirupatúr	30 0 0	30 0 0	51	128	..	..	67	104	..	..	27	25	308 3 0	318 15 0
K. Muthukamatchi Pillai ..	Tirushuli	30 0 0	30 0 0	67	93	..	..	65	103	5	..	41	35	653 0 0	475 10 0
T. M. Kuppusami Pillai ..	Mutukulatúr ..	25 0 0	25 0 0	84	56	..	..	51	54	..	..	13	20	116 7 0	261 2 0
	Total ..	..	..	407	502	8	8	337	515	33	..	171	175	2,237 12 0	2,694 2 0

STATEMENT B.—Showing the times each School and Village was visited by the Inspecting Schoolmasters.

Name of the Inspecting Schoolmasters.	Number of Villages visited.									Number of Schools visited.								
	Once.	Twice.	Thrice.	Four times.	Five times.	Six times.	Seven times.	Eight times.	Total.	Once.	Twice.	Thrice.	Four times.	Five times.	Six times.	Seven times.	Eight times.	Total.
C. Narainasami Iyer	7	..	10	35	..	..	..	..	52	7	11	15	48	..	..	..	..	81
R. Subbramania Iyer	23	14	15	11	4	5	..	..	72	19	21	23	13	8	7	..	..	91
A. Appasami Iyer	17	23	25	26	8	2	..	..	101	17	18	15	26	12	2	..	..	90
T. Gurusami Pillai	34	16	27	21	16	14	..	..	128	15	16	24	22	16	11	..	..	104
K. Muthukamatchi Pillai ..	35	8	13	20	7	4	6	..	93	15	15	20	24	15	7	7	..	103
T. M. Kuppusami Pillai ..	18	3	6	6	6	6	5	6	56	10	2	3	7	6	9	8	9	54
Total ..	134	64	96	119	41	31	11	6	502	83	83	100	140	57	36	15	9	523

4. Receipts -*Opening Balance.*—The audited results of the previous year as per supplemental accounts for March 1879 show a balance of Rs. 46,843 against the unaudited balance of Rs. 51,783 shown in the report for 1878-79, and the former has been taken as the opening balance of the year under report.

5. *Fish Rents.*—The receipts under this head during the year was Rs. 11,310 against Rs. 6,856 in the previous year. This increase is due to the collection of the greater portion of the outstanding arrears.

6. *Avenues.*—The decrease is attributable to the low yield of the tamarind and other trees during the year under report.

7. *Surplus Pound Fund.*—The collections of the cattle trespass fines having been low, the contribution to Local Funds under this head has suffered a proportionate reduction.

8. *Land-cess.*—The total collection during the year was Rs. 1,60,529 against the regular estimate of Rs. 1,36,157 and the budget estimate of Rs. 1,80,000. The demand (arrears and current) was Rs. 2,26,380, and deducting the collections during the year, viz., Rs. 1,60,529, the arrears outstanding at the close of the year under report was Rs. 65,851. The details of the above figures are shown below :—

Demand.		Collections.	Balance.
	Rs.	Rs.	Rs.
Arrears of Faslis up to 1286	37,967	31,496	6,471
Do. of Fasli 1287	17,433	13,368	4,065
Current demand of Fasli 1288	1,15,045	98,075	16,978
Do. one-half of the probable demand of Fasli 1289	55,935	17,590	38,345
Total ...	2,26,380	1,60,529	65,851

9. *Tolls.*—No credit was taken in the Local Fund accounts as the amount has not yet been communicated by the Examiner of Public Works Accounts under the instructions conveyed in the Board's Proceedings noted in the margin.

Dated 17th October 1879, No. 2,947.

10. *Contributions.*—A sum of Rs. 100 was estimated as contribution from the Madura Municipality towards the Educational Inspectorate Charges, but the Commissioners agreed to pay only Rs. 50, and the same has been collected.

11. *Choultries—Rents, &c.*—Though the collections during the year under this head show an increase over those of the previous year, still the budget estimate has not been realized owing to the bad state of the irrigation works of the villages attached to the Narikkudy Chuttram. The Local Fund Engineer has been called on to submit estimates and plans for the thorough repairs of the tanks in question, as the Department of Public Works, who had long been engaged in the work, had done nothing until the works were transferred to the Local Fund Board.

12. The receipts under other heads call for no special remark.

13. Expenditure—*Grant I, Public Works.*—The total allotment for Public Works was Rs. 1,01,347, of which Rs. 1,00,619 were to be expended by the Department of Public Works and Rs. 728 by the Civil officers. As Government have directed the transfer of all Local Fund Works in the Circle to the Local Fund Board, there was some delay before arrangements were made for the same, and consequently the total expenditure by the Public Works Department Establishment was Rs. 76,978 and that by the Local Fund Establishment Rs. 9,004. The percentage of expenditure to allotment was 84.

14. *Communications—(a) New Works.*—A sum of Rs. 16,040 was allotted for the construction and completion of roads, and Rs. 13,490, or 84 per cent. has been spent.

15. *Metalling portion of Road No. 2 between Permagudi and Ramnad.*—No progress is reported, but a sum of Rs. 9,933 has been spent during the year. With a view to put the road in proper order the Local Fund Board have proposed to arrange for the employment of the Ramnad Estate Engineer on this work. In lieu of the two estimates (one for Rs. 77,400 and the other for Rs. 37,000) the Government have sanctioned a single estimate for Rs. 1,14,400 (*vide* G.O., No. 2,975-W., dated 25th November 1879). The total amount spent up to the end of the year was Rs. 69,669, and there remains a balance of Rs. 44,731 in the amount of estimate.

16. Items Nos. 2 and 3 are works necessitated by the heavy floods of 1877, and they are still under progress.

17. Items Nos. 8 and 9 have been sanctioned so long back as 1869 and 1875. A separate report will be submitted as to the stage of progress which the new works have attained.

18. The other items do not call for any particular remarks.

19. The total allotment for "Repairs—Communications" was Rs. 79,294, of which Rs. 40,658 were for maintenance of roads and Rs. 38,636 for other special repairs. The total expenditure was Rs. 68,308 and the percentage of expenditure to allotment was 86.

20. The following statement shows the number of miles of roads constructed, maintained, and not yet commenced; from this it will be seen that of 575¾ miles of roads in the Circle 500¼ miles were constructed in previous years and that 498 miles were maintained during the year under report at a cost of Rs. 36,984, the average cost per mile being Rs. 74 :—

No.	Name of Roads.	Total Length in Miles.	Number of Miles which have been maintained in good order.	Number of Miles constructed up to the year 1878-79.	Number of Miles still under construction.	Number of Miles not yet commenced.
1	Madura to Trichinopoly	38	38	38	..	..
2	Do. to Rámeswaram	90	45	51	10	29
3	Do. to Sayelagudi	46½	45	45	1½	..
4	Do. to Tinnevelly	10	10	10	..	..
5	Do. to Allinagaram	9	9	9	..	..
6	Do. to Dindigul	16	16	16	..	..
7	Do. to Nattam	26	12	..	23	3
7-A	Branch to Alagar Covil	10	7	7	..	3
8	Madura to Tondi	60	60	60	..	..
9	Dindigul to Tondi	80	80	80	..	..
8-A	Madura to Angadimangalam	1¼	..	1¼	..	..
10	Ramnad to Tanjore	10	10	10	..	..
10-A	Branch to Vattanam	6	6	6	..	..
12	Melúr to Puducottah	27	27	27	..	..
13	Do. to Sivaganga	16	16	16	..	..
14	Do. to Tirushuli	16	16	16	..	..
15	Tirupatúr to Mána Madura	33	33	33	..	..
16	Sivaganga to Ramnad	10	10	10	..	..
23	Kariapatti to Pandalgudi	29	20	27	..	2
27	Thovariman to Melakkal	6	6	6	..	..
28	Vandiyoor to Tirumboor	2¼	..	2¼	..	..
29	Madura to Veralur	8	4	4	..	4
30	Do to Anuppanadi	1	..	1	..	..
46	Tirumangalam to Pallapatti	12	12	12	..	..
50	Mána Madura to Partipanur	7½	7½	7½	..	..
	The Town Roads of Sivaganga	2⅝	2⅝	2⅝	..	..
	Do. of Ramnad	1¾	1¾	1¾	..	..
	The Railway Feeder at Sholavandán ..	¼	..	¼	..	..
	Branch Road from Kuthiarkundu to Road No. 4	½	..	½	..	..
	Total ..	575¾	494	500¼	34½	41

21. *Civil Buildings—New Works and Repairs.*—The expenditure under this head may be classified as follows :—

Items.	New Works.			Repairs.		
	Allotment.	Expenditure.	Percentage.	Allotment.	Expenditure.	Percentage.
	Rs.	Rs.		Rs.	Rs.	
Hospitals and Dispensaries	200	162	81	180	180	100
Travellers' Bungalows	...	...	...	...	...	...
Choultries and Bandipettahs ...	...	...	...	633	533	84
Total ...	200	162	...	813	713	...

22. *Miscellaneous Public Improvements.*—There was no expenditure on new works under this head. Under "Repairs" a sum of Rs 3,309 has been spent on maintenance of avenues in the Circle. The subjoined statement shows the number of trees planted during the year and the condition of avenues in the Circle.

Heads.	Actuals of the previous year.	Estimate of the current year.	Actuals of the current year.	Increase over the Estimate.	Decrease under the Estimate.	Remarks.
Grant II, Education--(Continued).	Rs.	Rs.	Rs.	Rs.	Rs.	
(*b*) Local Fund Schools—(*Continued*).						
Stipends of Students...	...	...	...	...	...	
Clerks and Servants	...	...	...	...	...	
Miscellaneous	...	...	...	...	...	
Contingencies	...	...	...	...	...	
(*c*) Grants-in-aid—						
Salary Grants	...	...	...	...	...	
Results Grants	2,238	8,000	2,694	...	5,306	
(*d*) Miscellaneous—						
Purchase of Books	783	800	505	...	295	
Commission on Sale of Books	73	120	99	...	21	
(*e*) Prizes to Results Grant Schools	1,901	1,000	876	...	124	
(*f*) Miscellaneous	44	...	...	...	...	
Total Grant II ...	7,932	13,350	7,099	...	...	
Grant III, Sanitations, &c.						
(*a*) Hospitals and Dispensaries—						
Medical Subordinates	5,670	5,790	5,390	...	400	
Clerks and Servants	2,200	2,300	2,254	...	46	
Diet of Patients	2,055	1,200	1,628	428	...	*Vide* remarks against (*i*) "Miscellaneous."
Apparatus and Medicines	3,873	2,400	2,792	392	...	
Contingencies	1,103	1,600	1,868	268	...	
Miscellaneous—Rent, &c.	863					
(*b*) Vaccination—	5,769	6,030	6,020	...	180	
Establishments	189	170	...	...	...	
Contingencies	...	2,400	315	...	2,085	
(*c*) Employment of Medical Practitioners	4,675					
(*d*) Sanitary Charges—	1,466	9,900	6,952	...	2,948	
Scavengering Establishment	...					
Clearing of Tanks and Wells, &c.	...	...	...	...	...	
Enlargement of Village-sites	...	...	...	...	...	
(*e*) Markets						
(*f*) Choultries—	3,346	3,940	3,330	..	610	
Establishment	1,989	1,550	2,581	1,031	..	
Contingencies	2,738	5,200	2,832	...	2,368	
Feeding the Poor						
(*g*) Bungalows—	58	100	63	...	37	
Establishment	7					
Contingencies						
(*h*) Contributions—						
To the Madura Municipality for Sanitary arrangements during the Chèttra festival and diet, &c.,	200	200	6,634	6,434	...	
charges of the Dispensaries	334	500	481	...	19	
To Rajasingamangalam Dispensary						
(*i*) Miscellaneous—	1,248	1,440	1,300	...	140	The expenditure under these heads have been shown under (*a*) "Hospitals and Dispensaries" as per instructions from the Accountant-General.
Medical Class at Dindigul	149	400	...	400	...	
Feeding Lunatics at Madras	200	200	...	200	...	
Travelling Allowance to Inspecting Surgeon ...	910	1,310	1,231	...	79	
Excess Charge of the Medical College at Madras...						
Total Grant III ...	38,842	46,630	45,671	...	...	
Grant IV, Miscellaneous.						
Establishment in the Presidency Office	...	...	...	...	...	
Do. do. Collector's Office	499	590	511	...	79	
Do. do. Local Fund Board's Office... ...	516	520	516	...	4	
Contingencies	178	160	64	...	96	
Refund of Cesses	63	...	18	18	...	
Do. of Fines	...	...	...	...	...	
Batta to Non-Official Members	60	50	33	...	17	
Pensionary Allowance	29	30	29	...	1	
Miscellaneous	41	...	...	...	...	
Total Grant IV ...	1,386	2,010	1,171	...	...	
Miscellaneous Debt Accounts	1,019	...	117	...	117	
Grand Total ...	1,57,021	2,09,080	1,60,989	...	...	
Balance.						
Road Fund	48,232	...	65,138	...	...	
Endowment Fund	2,151	5,670	4,256	...	...	
General Fund	1,400	40,680	15,507	...	...	

Heads.	Actuals of the previous year.	Estimate of the current year.	Actuals of the current year.	Increase over the Estimate.	Decrease under the Estimate.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.						
1. Balance—	59,934	...	39,928	39,928	...	
Road Fund	694	4,360	2,150	...	2,210	
Endowment Fund	8,627	37,450	4,765	...	32,685	
General Fund						
2. Allotment from General Revenues—	...	...	...	...	...	
(*a*) Provincial Funds		3,200	1,065	...	2,135	Paragraph 7.
(*b*) Special Funds—	1,683	1,500	696	...	804	*Vide* paragraph 6.
Surplus Pound Fund	1,095	12,800	11,310	...	1,490	Do. 5.
Avenues	6,856	...	...	...	...	
Fish Rents	...	...	...	...	...	
Grass Rent	...	1	...	...	...	
Miscellaneous						
3. Rates and Taxes—			31	31	...	
(*a*) Cess on Land—	...	...	1,60,560	...	19,440	Do. 8.
Act III of 1866	96,820	1,80,000	...	...	...	
Act IV of 1871	...	...				
4. Fees in Schools, &c.	...	...	...	...	50	Do. 10.
5. Contributions from Madura Municipality—	50	100	50	...	7,000	Do. 9.
For Educational Inspection Charges	9,180	7,000	...	...	...	
For Tolls						
6. Receipts from Endowed Foundations—	...	...	...	...	...	
(*a*) Educational			6	...	14	
(*b*) Hospitals and Dispensaries—	5	20	1,590	...	260	
Interest and Rents	1,585	1,850	160	10	...	
Donations	142	150	9	9	...	
Sale of Medicines	21	...				
Miscellaneous			4,667	...	1,933	Do. 11.
(*c*) Choultries—	3,936	6,600	5,770	370	...	
Interest and Rents	5,594	5,400				
Sundries			...	...	...	
7. Miscellaneous—	...	...	428	128	...	
Bungalow Fees	607	300				
Market Rents						
Contribution from individuals	399	100	300	200	...	
Sale-proceeds of Books	646	800	653	...	147	
Fines and Penalties	419	200	252	52	...	
Sale of Materials	1	...	71	71	...	
Interest on Land-cess	83	60	484	420	...	
Sale of other property	16	...	...	...	...	
Public Works Receipts	9,933	...	2,776	2,776	...	
Do. Refund of Expenditure	51	...	5,936	5,936	...	
Miscellaneous	224	50	719	669	...	
Miscellaneous Debt Accounts	202	...	1,123	1,123	...	
Total Receipts	2,08,804	2,61,940	2,45,890	...	...	
Expenditure.						
Grant I, Public Works.						
(*a*) New Works—	9,064	13,000	13,490	490	...	
Communications	...	...	...	...	...	
Tolls and Ferries	131	...	162	162	...	
Civil Buildings	...	...	...	...	...	
Miscellaneous Public Improvement						
(*b*) Repairs—	73,830	88,300	68,308	...	19,992	
Communications	...	...	...	...	...	
Tolls and Ferries	360	...	724	724	...	
Civil Buildings	3,073	5,000	3,310	...	1,690	
Miscellaneous Public Improvements						
(*c*) Establishments—	21,359	20,629	25,100	4,471	...	
Share of Cost of Department of Public Works	25	2,660	...	...	2,660	
General Establishment		60	308	248	...	
(*d*) Tools and Plant	...	...	...	...	...	
(*e*) Contingencies	...	...	...	...	12,970	
(*f*) Refund of Receipts	...	12,970	...	...	...	
(*g*) Road Fund Reserve						
Total Grant I	1,07,842	1,47,090	1,06,931	...	...	
Grant II, Education.	2,893	3,430	2,925	...	505	
(*a*) Payment for Inspection						
(*b*) Local Fund Schools—	...	...	...	...	...	
Salaries of Masters { Fixed	...	...	...	...	...	
{ Results Grants	...	...	...	...	...	

No. 1,197.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd August 1880.

Read the following letter from H. J. STOKES, Esq., President of the Local Fund Boards, Madura District, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Periyakulam, 14th June 1880, No. 63 :—

I HAVE the honor to submit the Annual Report and Statements of the Madura Circle for the official year 1879-80 as approved by the Local Fund Board at a special meeting held on the 7th instant.

Copy of Proceedings, No. 83 of 1880, forwarded.

2. In paragraph 22, the entries for statistical information with regard to avenues are left blank owing to non-receipt of the figures from the Head Assistant Collector, and the same will be supplied as soon as the necessary information is received, for which reminders have been sent.

ENCLOSURE No. 1.

Annual Report of the Madura Circle on the Administration of Local Funds under Madras Act IV of 1871 *for the official year* 1879-80.

STATEMENT No. I—*Receipts.*—The total receipts under all heads during the year, including the closing balance of 1878-79, amounted to Rs. 2,45,890 against Rs. 2,08,804 in 1878-79.

2. STATEMENT II—*Expenditure.*—The total expenditure during the year was Rs. 1,60,989 against an estimate of Rs. 2,09,080 and the actuals of the previous year, viz., Rs. 1,57,021.

3. The comparative statement required by G.O., dated 28th August 1876, No: 1,537, Financial Department, is given below :—