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Govt. of (1883) Madras.

FINANCIAL.

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Recd. 18/8/83 Encl. 1

G.O., 4th August 1883, No. 1662.

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No 23691 dy 22-8-83

AUGUST.

Local Funds—Budgets.

Reviewing the Budget Estimates of the Shermádevi Local Fund Circle for 1883-84.

Entd in Record Register

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers :—

Proceedings of the Board of Revenue, dated 21st March 1883, No. 838.

Abstract.—Reviewing and submitting to Government Local Fund Budget of Shermádevi Circle for 1883-84.

Proceedings of the Board of Revenue, dated 4th May 1883, No. 1245.

Abstract.—Submitting to Government remarks of the Director of Public Instruction on the Local Fund Budget Estimate of the Shermádevi Circle, in Tinnevelly District, for 1883-84.

Proceedings of the Board of Revenue, dated 26th July 1883, Mis. No. 6321.

Abstract.—Submitting, with remarks, letter from the Director of Public Instruction, passing remarks on resolution of the Local Fund Board, Shermádevi Circle, deprecating the increased allotment for results grants in the Budget Estimate of that Circle for 1883-84.

Order—dated 4th August 1883, No. 1662, Financial.

The estimated receipts and charges of the Shermádevi Local Fund Circle for 1883-84 as revised by Government are compared below with the regular estimates for 1882-83 and the actuals for 1881-82 :—

Receipts.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	Rs.	Rs.	Rs.
Balances—			
Road Fund	18,185	5,270	1,220
Endowment Fund	8,277	9,540	10,780
General Fund	14,477	17,380	15,400
Allotments from General Revenue—			
Special Funds	3,883	5,800	5,250
Cess on Land	73,096	80,000	80,000
Receipts from Endowments, &c.	18,159	19,300	18,300
Miscellaneous	5,080	6,210	4,030
Total ..	1,41,157	1,43,500	1,34,980

CHARGES.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
GRANT I.	RS.	RS.	RS.
New Works—			
Communications	17,049	11,110	5,860
Buildings	859	100	2,800
Miscellaneous Public Improvements.	..	3,690	..
Repairs—			
Communications	39,350	41,620	37,280
Buildings	2,056	2,440	..
Miscellaneous Public Improvements.	2,593	3,020	5,000
Engineering Establishment	8,288	9,230	9,450
Tolls, Ferries, and Avenues	..	600	600
Tools and Plant	135	1,000	760
Road Fund Reserve	..	..	5,860
GRANT II.			
Inspection	502	620	620
Results Grants	9,678	9,000	9,450
GRANT III.			
Hospitals and Dispensaries	2,953	4,780	5,730
Contribution to Medical College ..	523	530	540
Sanitary Inspection	..	..	540
Vaccination	2,285	2,680	2,500
Sanitation	4,704	5,780	7,590
Markets	175	1,000	500
Choultries	13,138	13,590	13,000
Travellers' Bungalows	299	300	300
Miscellaneous	300	670	830
GRANT IV.			
Establishment	3,799	4,340	3,960
Miscellaneous Debt Account	281	..	..
General Reserve	..	..	3,070
Balances—			
Road Fund	5,271	1,220	430
Endowment Fund	9,543	10,780	14,290
General Fund	17,376	15,400	4,020
Total ..	1,41,157	1,43,500	1,34,980

2. *Regular Estimate for* 1882-83.—As compared with the budget, there is a large increase amounting to Rs. 9,166 in the opening balance of the General Fund. This is ascribed to the non-utilization of the provision for a Chattram at Tenkasi and to short expenditure on Sanitary establishment, &c. The circumstance under which the expenditure for these purposes fell short of the estimate should have been explained. In the Demand, Collection, and Balance Statement appended to the regular estimate, the years to which the outstanding arrears relate have not been specified. In other respects, the remarks passed by the Board of Revenue on the regular estimate are approved.

3. *Budget Estimate for* 1883-84.—Excluding the opening balances, the estimated receipts for 1883-84 amount to Rs. 1,07,580, falling short of the regular estimate by Rs. 3,730. The decrease occurs chiefly under "Receipts from Endowments, &c.," and "Miscellaneous," and is explained to be due in the first case to the fall in the price of paddy, and in the second to the suspension of collection of fees in certain markets. The Government note that the President has been called upon to explain the reason of such suspension.

4. Under Grant I, the reduction in the allotments effected by the Board of Revenue is approved, but the Government observe that no corresponding reduction has been made in the allotment for Tools and Plant which will be reduced accordingly

to Rs. 760, of which the share debitable to the Road Fund is Rs. 650. The Road Fund balance will thus be raised to Rs. 430. The provision for results grants, raised by the Board of Revenue from Rs. 5,500 to Rs. 9,450, is approved and sanctioned, the state of the General Fund admitting of this increase. The payment from Provincial Funds of one-fourth of the salary of the Civil Apothecary at Tenkasi is sanctioned. With regard to the provision for Vaccination, the President's attention will be directed to paragraph 2 of the Sanitary Commissioner's letter printed in the Board's Proceedings under review. The President will report the authority under which an officer in Government service has been appointed to be Head Clerk of the Circle Office on payment of a pensionary contribution. The General Fund will close with a balance of Rs. 4,020.

5. With these remarks, the Right Honorable the Governor in Council passes the Budget Estimates of the Shermádevi Local Fund Circle for 1883-84.

(True Extract.)

E. S. LAFFAN,
Acting Under Secy. to Govt.

To the Board of Revenue, with enclosures.
" Revenue Department, } with copy of Board's Proceedings, No. 838 of 1883.
" Public Works Department, }
" Accountant-General.
" Sanitary Commissioner for Madras.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction.
" President of the Municipal Commissions, Tinnevelly District.

Exd. J. Wright.

Govt. of {1883} Madras.

FINANCIAL.

No

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Issued

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G.O., 4th August 1883, No. 1662.

No 2369—Rev/ 22d August/83

AUGUST.

Local Funds—Budgets.

Reviewing the Budget Estimates of the Shermádevi Local Fund Circle for 1883-84.

S. E. Circle

Sy. & S. P. Waechi

Written

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from R. D. BROADFOOT, Esq., Vice-President, Local Fund Board, Shermádevi Circle, to the President, Local Fund Boards, Tinnevelly, dated 13th October 1882, No. 75; and endorsement by the President, dated 19th October 1882, No. 150:—

I have the honor to forward, herewith, the Local Fund Budget of the Shermádevi Circle for 1883-84, together with the regular estimate for 1882-83.

Budget estimate 1.
Regular estimate 1.
List of Establishment 1.
List showing addition and deduction 1.
Copy of Resolution 1.
Estimate and Plan 4.

2. The receipts are estimated at Rs. 1,37,180, being more than the estimate of 1882-83, by Rs. 4,280. This is due to large balances under the Endowment and General Funds. These are owing to the non-utilization of the full allotment during the last official year allowed for the construction of—

(1) Road No XI, Tenkási to Madura *viâ* Srívilliputur,
(2) the completion of the causeway across the Chittár river,
(3) the repair of the Tirukurungudi chattram and temple.

3. Special funds are estimated at Rs. 5,700, being Rs. 2,100 less than the estimate of the previous year. This is due to the receipts from avenues having been shown under 7, "Miscellaneous," as directed in Board's Proceedings, No. 2095, dated 21st August 1882.

4. Cess on land is estimated at Rs. 80,000, the same as in the previous year. Choultry receipts are estimated at Rs. 17,000, or Rs. 2,000 less than in the previous year in consequence of the falling off in the price of paddy. The slight variations under Receipts from Public Bungalows and Market Rents are due to the increased rate of fees sanctioned by the Local Fund Board and to the temporary abolition of the collection of fees in certain markets.

5. The decrease under Contribution is owing to the people interested in works not coming forward in consequence of the falling off in price of paddy. The other items call for no remarks.

6. *Road Fund.*—The receipts from the fund amount to Rs. 64,710, being Rs. 1,800 less than in the previous year. This calls for no remarks.

The expenditure under the fund amounts to Rs. 63,680. Rs. 9,470 has been allotted for completing Road No. XI, Tenkási to Madura *viâ* Srívilliputur, for which an estimate of Rs. 12,870 was sanctioned in G.O., No. 571, dated 6th March 1882, and Rs. 860 are allotted for completing the bridge-work on the road from Elengi to Aiyandalaruni, the completion of which is found to be necessary from the amount of traffic and cattle passing along the road. The required estimate for this work has been sanctioned by the Local Fund Board. The villagers of Elengi have already locally subscribed part of requisite sum. The balance required for completing the same is now entered.

7. Rs. 3,800 have been allotted for Civil Buildings—(1) an estimate for the construction of a chattram at the Cusbah Town of Tenkási, for which an estimate of Rs. 2,800 is herewith submitted for sanction of the Revenue Board; (2) an estimate of Rs. 2,950 for the Teppakulam work at Sundrapandiapuram is also herewith submitted for sanction. Rs. 37,280 are allotted for the maintenance of roads in the circle; Rs. 2,000 are allotted for the management of avenues, making an additional allowance of Rs. 500 for better management and for tools and tar. The increase for the cost of the Local Fund Engineering Establishment is due to the increase of salary allowed to the Assistant Engineer in charge of the Circle under G.O., No. 466, dated 23rd May 1882.

8. The allotments for tools are calculated at 1½ per cent. on the actual estimated outlay on Public Works. The Road Fund Reserve at 10 per cent. on Road Fund income amounts to Rs. 5,900.

9. *Education.*—The sum of Rs. 11,000 at first set apart by the Vice-President for payment of results grants has been reduced to Rs. 5,500, as the Board were unanimously of opinion that there are other and more urgent calls on the limited means of the Circle, notably better provision of water for drinking is very needful. Most of the people who wish to study are able to pay the schoolmasters amply from their own resources. Hence the Board have noted a reduction of 50 per cent. of the grant in so far as this Circle is concerned and have allotted the amount for Miscellaneous Public Improvements, which are numbered in red ink under Grant I and in Statement IV-B. I can personally vouch for the deficiency of proper water-supply in most of the places entered.

10. There were three hospitals in the Circle; one more was opened at Tirukurangudi under orders conveyed in G.O., No. 432, dated 6th May 1882. The Hospital Assistant at Tenkási, whose appointment was approved in Board's Proceedings, No. 1054, dated 17th April 1882, has been appointed to do the combined duties of Manager and Medical Officer on a consolidated salary of Rs. 40, as sanctioned in G.O., No. 432, dated 6th May 1882. He has since assumed charge of the office and continues to work at Tirukurangudi. I take this opportunity of requesting the Board to sanction the usual Government contribution of one-fourth of the salary of the Civil Apothecary at Tenkási, for which no application appears to have been made at the time of the application for the opening of the dispensary. The whole of the Medical Officer's salary is now being debited to Local Fund which, in my opinion, seems rather a heavy charge on the Board concerned. There are a good many Government officials at Tenkási depending for medical aid on the dispensary. If necessary, their correct number will be obtained and forwarded for the information of the Revenue Board and Government. The increased provision is owing to erroneous calculation at the time of the submission of the last budget. The charges of the Nángunéri Dispensary, which were hitherto wholly debited to the Tirukurangudi chattram, have now been charged, half to the chattram and the other half to General Funds as resolved by the Local Fund Board in their Proceedings, No. 14, dated 2nd August 1882.

11. *Vaccination.*—A sum of Rs. 2,500 is provided for vaccination against Rs. 2,680 in last year. This is due to an over-estimate in the past budget.

12. *Sanitation.*—A sum of Rs. 7,590 is provided as against Rs. 5,770 in the last budget; this is due as explained in paragraph 9 to the diversion of a sum from the grant for education to make better provision for water-supply.

13. *Markets.*—A sum of Rs. 500 is entered for the repair of markets; this is based on the requirements of the past year.

14. *Choultries.*—The expenditure is estimated at Rs. 13,000; the slight increase under Establishment is due to increase of salaries of the establishment of certain chattrams in consideration of the heavy work thrown upon them. The cost of feeding is also slightly reduced owing to its having been heavy last year in consequence of numbers of people having resorted to Trevandrum on account of the ascension of the present Maharajah to the throne.

15. *Bungalow.*—The provision for bungalows calls for no remark.

16. The other items, such as excess charge for the Medical College and Vaccine Inspecting Agency, have been calculated with reference to the percentage calculations as required. Rs. 200 are provided to meet the cost of dieting the two lunatics sent to Madras.

17. *Establishment of the Local Fund Board.*—The increased provision is due to the entertainment of an officer in Government service for the post of Head Clerk of the Circle on payment of one-seventh of the usual contribution towards securing his service for pension.

The closing balance are—

	RS.
Road Fund	1,030
Endowment Fund	14,650
General Fund	740

Copy of the Local Fund Board's resolution passing the budget is herein enclosed.

Endorsement, No. 150.

The Shermádevi Circle Budget for 1883-84 is herewith submitted through the Board of Revenue for the sanction of Government.

2. A sum of Rs. 1,200 is roughly estimated for restoring the bridle-path from the foot of the Kuttálam hills to the Honey falls. The Local Fund grant, Rs. 600, will be paid to Mr. Clarke, Coffee Planter, Kuttálam, on his agreeing to finish the work to the satisfaction of the Local Fund Board's Engineer, or on his paying his share of the cost to the Local Fund Board, they would undertake to have the work executed by their own agency and pay the moiety of the share due by them.

3. *Paragraph.* 9.—The Native Members of the Tinnevelly Local Fund Board would have made the same reduction had it not been for the advocacy of the European and official members. As the Government will probably disallow the reduction, the budget may be correct by restoring the original figure (11,000) and striking out Item No. 4, Statement II-A, Part I, and Nos. 13, 14, 15, Part II, and items Nos. 3, 7, and 8 in the IV-B Statement.

4. A sum of Rs. 400 is provided in Statement No. IV-B as the Local Fund share of the cost of lighting the town of Tenkási, on the understanding that the balance of the cost is to be contributed by the inhabitants concerned. If no contribution comes forward, the sum will be utilized in some sanitary works of similar importance in the Circle.

READ—the following letter from Deputy. Surgeon-General M. C. FURNELL, M.D. F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Madras, 22nd November 1882, No. 1039.

I have the honor to report, for the information of the Board of Revenue, that a provision of Rs. 7,590 or 28·4 per cent. of available income has been made by the Local Fund Board, Shermádevi, for sanitary purposes for the year 1883-84. The grant is in excess of that for the current year by Rs. 1,820 due to increased provision having been made for improvement of water-supply. It is proposed to distribute the allotment as follows, which I approve of generally. Thirty-four towns and villages will have scavengers employed in them:—

	RS.
Improvement of water-supply	2,850
Improvement of village-sites	1,200
Scavengering establishment	2,930
Fairs and festivals	150
Other purposes	460
Total. ...	7,590

2. The vaccination grant amounts to Rs. 2,500. It appears to be adequate. No details of establishment have been given.

READ—the following letter from Surgeon A. J. STURMER, Secretary to Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Madras, 2nd December 1882, No. 6283 :—

I have the honor, by desire of the Surgeon-General, to report to your Board that the allotment made in Grant III of the 1883-84 Local Fund Budget Estimate of the Shermádevi Circle for the maintenance of the four dispensaries is adequate save in the item of "Medical subordinate."

2. The recommendation of the Local Fund Board that one-fourth of the salary of the Civil Apothecary at Tenkási should be paid from Provincial Funds has the Surgeon-General's approval.

3. The Government Order sanctioning the opening of the Dispensary at Tirukurungudi has not been communicated to this office. Favor of a copy of the same is requested.

4. A sum of Rs. 240 is provided for the pay of the Medical subordinate for the new institution referred to; it should be increased to Rs. 300, being the pay of a Third-Class Hospital Assistant.

5. Rs. 510 are entered as contribution towards the expenses of the Medical College.

RESOLUTION—dated 21st March 1883, No. 838.

The Local Fund budget estimate of the Shermádevi Circle for 1883-84 is herewith submitted for the orders of Government.

REGULAR ESTIMATE FOR 1882-83.

2. *Receipts.*—The opening balance adopted by the President agrees with that reported by the Accountant-General, and is distributed among the Minor Funds as shown below :—

	Rs.
Road Fund	5,271
Endowment Fund	9,543
General Fund	17,376
Total ...	32,190

The increase compared with the balance anticipated in the budget is chiefly due to short expenditure on new works in 1881-82. *Land Cess* is estimated at the same figure as in the budget, viz., Rs. 80,000, but in the Demand, Collection and Balance Statement of the Cess appended to the regular estimate, the total expected collections are given as Rs. 72,000. In the same statement the collectons of the first five months of the current year are put down as Rs. 31,485, whereas in the Treasury Account for August last, Rs. 32,882 are entered. The President is requested to explain the differences. *Market rents* are shown as Rs. 914 against Rs. 1,500 in the budget, and the reason for the decrease is alleged to be the temporary postponement of the collection of fees in certain markets in all the taluks of the Circle, but it is not stated why the collections were suspended. The other items of receipt do not call for remark. The total assets are—

	Rs.
Road Fund	64,620
Endowment Fund	29,757
General Fund	49,127
Total ...	1,43,504

3. *Expenditure.*—For "Communications," Rs. 9,668 and Rs. 37,290 are entered under "New Works" and "Repairs," respectively, against Rs. 6,880 and Rs. 35,910 in the sanctioned budget. Adding the allotments sanctioned by the Board since the

submission of the regular estimate, the amounts to be entered are Rs. 11,108 and Rs. 41,624. Under "New Works," "Civil Buildings," Rs. 3,207 are put down, but the amount actually allotted by the Board is only Rs. 107, which will be entered instead of the former sum. In the list of subsequent allotments, the Vice-President has noted against this head "Board's Proceedings, dated 9th September 1882, No. 5266," but in those Proceedings no allotment was sanctioned. In the same list, the Proceedings, No. 8433 of 1881, are quoted against "Miscellaneous Public Improvements," but allotments sanctioned in that year cannot be brought forward for the current year, and the amount will be reduced accordingly. Under "Repairs" also, the figures against "Civil Buildings" and "Miscellaneous Public Improvements" will be altered to correspond with the allotment registers of this office. A sum of Rs. 1,742 is entered against Road Fund Reserve. The amount will be struck out, the whole of the reserve having already been allotted. The share of cost of the Local Fund Engineering Establishment, of Tools and Plant, and of General Management chargeable to the Road Fund should be respectively Rs. 7,852, 850, and 1,971. The allotment for Education is the same as that entered in the budget. The slight variations under Grant III are sufficiently explained in the remark column of the regular estimate. The provision of Rs 530 on account "Vaccine Inspecting Agency" will be struck out, no expenditure being expected to be incurred under it in the current year. The estimated charges under Grant IV are in excess of the budget provision by Rs. 839, owing to increased expenditure on account of travelling allowances and printing charges.

4. The following is an abstract of the regular estimate of expenditure as modified by the Board :—

——	Road Fund.	Endowment Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	11,108	...	...	11,108
Civil Buildings	...	10	97	107
Miscellaneous Public Improvements ...	...	...	3,690	3,690
Repairs—				
Communications	41,624	...	...	41,624
Civil Buildings	...	2,396	42	2,438
Miscellaneous Public Improvements ...	...	10	3,010	3,020
Local Fund Engineering Establishment ..	7,852	359	1,019	9,230
Tools and Plant	850	38	112	1,000
Avenue Establishment	...	...	600	600
Grant I	61,434	2,813	8,570	72,817
Do. II	...	...	9,620	9,620
Do. III	...	16,160	13,168	29,328
Do. IV	1,971	...	2,368	4,339
Total Expenditure ...	63,405	18,973	33,726	1,16,104
Receipts ...	64,620	29,757	49,127	1,43,504
Balances ...	1,215	10,784	15,401	27,400

These balances will be carried over to the budget of 1883-84.

BUDGET ESTIMATE FOR 1883-84.

5. *Statement I-A, Revenue and Receipts.*—The contribution from *Pound Fund* is put down as Rs. 700. In the Special Local Fund budget, the amount of contribution for the whole district is Rs. 1,450, of which, Rs. 1,200 have been taken credit for in the Tinnevelly Circle. The remainder Rs. 250 will be entered in the present budget. The yield from *Land Cess* is expected to be Rs. 80,000 as in the current year's regular and budget estimates. The total demand (arrears and current) being Rs. 85,880, the

expected collections are 93 per cent. of it. It is observed just as in the regular estimate that in the Demand, Collection and Balance Statement appended to the budget estimate of receipts, the collections are entered as Rs 72,000. The President is requested to submit a revised Demand, Collection and Balance Statement with the correct figures. The decrease in Choultry receipts is attributed to the fall in the price of paddy. *Market Rents* should be entered under "6, Receipts from Endowments, Contributions, &c.," and not under "7, Miscellaneous." The necessary alterations will be made. The decrease under this head is stated as in the regular estimate to be due to the temporary suspension of collection of the fees in certain markets. The President will explain the reason of such suspension. Owing to the fall in the price of grain, private contributions in aid of works are not expected to exceed Rs. 1,500. The total assets are—

	RS.
Road Fund	59,800
Endowment Fund	29,080
General Fund	46,100
Total ...	1,34,980

6. *Statement I-B, Expenditure.*—Under "Communications," Rs. 10,330 against Rs. 6,880 in the current year's budget are provided for two new works. Rs. 9,470 are for reconstructing a portion of Road No. XI from Tenkási to Madura *viâ* Srívilliputur, for which a revised estimate, amounting to Rs. 12,870, was sanctioned in G.O., Public Works Department, dated 6th March 1882, No. 571 W., and Rs. 860 are for completing a bridge on the road from Elengi to Aiyandalaruvi. For the latter work, the villagers of Elengi have also contributed, but the amount of the contribution is not stated. For want of funds in the Road Fund, the allotment for the first work will be reduced to Rs. 5,000. Under "Civil Buildings," Rs. 3,800, made up of Rs. 2,800 for constructing a chattram at Tenkási and Rs. 1,000 for building a rest-house on the southern side of the river at Shermádevi, and under "Miscellaneous Public Improvements," Rs. 2,950 for constructing a Teppakulam at Soonderapandiapuram are provided; and the President submits estimates for the first and third works. These estimates will be returned to him for transmission through the Superintending Engineer of the Circle as directed in paragraph 8 of G.O., Public Works Department, dated 6th December 1882, No. 3211. The allotments for the last two works, amounting to Rs. 3,950, will be struck out, and the sum added to the provision for results grants under Grant II, educational expenditure having been unduly curtailed as noticed hereafter. Rs. 37,280 are provided for road repairs against Rs. 35,910 in this year's budget. Under "Miscellaneous Public Improvements," Rs. 2,000 are provided for the up-keep of avenues, and Rs. 3,000 for repairing the bathing ghât at Vizianarayanam and two Teppukulams at Panagudi and Palanur. The Road Fund Reserve at 10 per cent. of the receipts should be Rs. 5,860. With reference to paragraph 2 of the President's endorsement, it is observed that the bridle-path from Kuttálam to the Honey falls is not mentioned in the budget. The share of cost of the Local Fund Engineering Establishment, of Tools and Plant, and of General Management debitable to the Road Fund should be respectively Rs. 8,000, 750, and 1,720. These amounts will be entered under the respective heads in the Road Fund Statement. The total Road Fund expenditure amounts to Rs. 59,470, leaving a balance of Rs. 330. As the balance is so small, nothing can be provided for the adjustment of famine expenditure.

7. *Grant II, Education.*—The current year's provision for inspection is repeated, but the allotment for result grants is cut down from Rs. 9,000 to Rs. 5,500. It is stated that the Circle Board are unanimously of opinion that there are other and more urgent calls on their means, notably the need for better provision for drinking water. The Board regret they cannot accept this as a sufficient reason for this large unauthorized reduction in the educational expenditure, which as now provided is only 20 per cent. of the General Fund Receipts, and they have accordingly restored Rs. 3,950 to this head, making a total allotment of Rs. 9,450, which nearly corresponds with the actuals of 1881-82.

8. *Grant III, Medical and Sanitary.*—Rs. 5,670 are allotted for the maintenance of the four dispensaries in the Circle. The amount will, at the instance of the Surgeon-General (*vide* paragraph 4 of his letter read above), be raised by Rs. 60, being the difference to be provided towards the pay of the Hospital Assistant of the Tirukurangudi Dispensary. This dispensary was sanctioned under G.O., Financial Department, dated 6th May 1882, No. 432, Miscellaneous, a copy of which will be furnished to the Surgeon-General as requested by him. The sanction of Government is requested for the payment from Provincial Funds of one-fourth of the salary of the Civil Apothecary in charge of the Tenkási Dispensary, the station being the taluk head-quarters. Rs. 2,500 and Rs. 7,590, respectively, are provided for "Vaccination" and "Sanitation." The Sanitary Commissioner considers the provision adequate. The contribution to the Madras Medical College should be Rs. 540, and a like amount will be provided on account of Vaccine Inspecting Agency. The other items under this grant do not call for special notice.

9. *Grant IV, Establishment and Miscellaneous.*—The items under this grant do not call for remark.

10. The following is an abstract of the budget as revised by the Board:—

Receipts.			Charges.			
		RS.			RS.	RS.
Road Fund		59,800	Grant I.	Road Fund	57,750	
Endowment Fund ...		29,080		General Fund ...	9,990	
General Fund		46,100				67,740
			Do. II.	General Fund ...		10,070
			Do. III.	Endowment Fund ...	14,790	
				General Fund ...	16,740	
						31,530
			Do. IV.	Road Fund	1,720	
				General Fund ...	2,240	
						3,960
			General Reserve			3,070
			Balances.			
			Road Fund		330	
			Endowment Fund		14,290	
			General Fund		3,990	
						18,610
Total ...		1,34,980		Total ...		1,34,980

APPENDIX.

I.—Budget Estimate of the Local Fund of the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84.

A.—*Revenue and Receipts.*

	Estimate, 1883-84.		Estimate, 1882-83.	Actuals, 1881-82.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
1. Balances—				
(a) Road Fund	1,220		3,780	18,185
(b) Endowment Fund	10,780		10,070	8,277
(c) General Fund	15,400		8,210	14,477
		27,400		
2. Allotments from General Revenue—				
(a) Provincial Funds	...		...	...
(b) Special Funds—				
Surplus Pound Fund	250		800	568
(c) Fisheries	5,000		5,000	3,315
		5,250		
3. Rates and Taxes—				
(a) Cess on Land	80,000		80,000	73,096
(b) Tolls	...		...	...
		80,000		
4. Fees in Schools and Training Institutions ...		...	...	...
5. Contributions from other Circles and Municipalities		...	...	...
6. Receipts from Endowments, Contributions, &c.—				
(a) Hospitals and Dispensaries	300		300	1,146
(b) Choultries	17,000		19,000	15,995
(c) Market Rents	1,000		1,500	1,018
		18,300		
7. Miscellaneous—				
(a) Public Bungalows	180		100	168
(b) Fines and Penalties	...		...	15
(c) Sale of Materials	...		...	3
(d) Sale of other Property	50		50	191
(e) Sale-proceeds of Books	...		...	...
(f) Public Works Receipts	...		...	...
(g) Public Works Refund of Eexpenditure.	...		...	103
(h) Miscellaneous	...		...	22
(i) Contributions for works unconnected with Schools or Unendowed Institutions	1,500		2,500	2,167
(j) Contributions from Jungle Conservancy Fund	300		300	300
(k) Avenues	2,000		2,000	2,084
		4,030		
8. Miscellaneous Debt Accounts		...	...	27
Total ...		1,34,980	1,33,610	1,41,157

	Demand.	Collections.	Balance.
	RS.	RS.	RS.
Arrears	13,880	13,800	80
Current	72,000	58,200	13,800
Total ..	85,880	72,000	13,880

B.—*Expenditure.*

	Estimate, 1883-84.		Estimate, 1882-83.	Actuals, 1881-82.
	Detail (Minor Heads).	Total (Major Heads).		
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.
(a) New Works—				
Communications...	5,860		6,880	17,049
Civil Buildings	2,800		...	859
Miscellaneous Public Improvements ...	...		3,000	...
		8,660		
(b) Repairs—				
Communications	37,280		35,910	39,350
Civil Buildings	...		...	2,056
Miscellaneous Public Improvements ...	5,000		1,500	2,593
		42,280		
(c) Cost of Local Fund Board's Engineering Establishment		9,450	9,230	8,288
(d) Avenue Establishment		600	600	...
(e) Tools and Plant		890	1,210	135
(f) Contingencies		...	...	...
(g) Road Fund Reserve		5,860	5,910	...
(h) Contributions to—				
(1) Provincial Funds	...		...	...
(2) Other Circles	...		...	...
(3) Municipalities	...		...	...
		...		
Total Grant I ...		67,740	64,240	70,330
GRANT II.—*Education.*				
(a) Payment for Inspection		620	620	502
(b) Training Schools—				
Salaries	...		...	...
Stipends of Students	...		...	...
Clerks and Servants	...		...	...
Miscellaneous	...		...	...
		...		
(c) Chattram Schools—				
Salaries	...		...	...
Servants	...		...	...
Miscellaneous	...		...	...
		...		
(d) Grants-in-aid				
Salary Grant	...		...	...
Results Grants	9,450		9,000	9,678
		9,450		
(e) Contributions to—				
(1) Provincial Funds	...		...	...
(2) Other Circles	...		...	...
(3) Municipalities	...		...	...
		...	...	...
Total Grant II ...		10,070	9,620	10,180
GRANT III.—*Sanitation, Medical Services, and Public and Charitable Institutions.*				
(a) Hospitals and Dispensaries—				
Salaries of Medical Subordinates ...	2,330		2,420	1,368
Clerks and Servants	800		500	493

B—*Expenditure*—(Continued).

	Estimate, 1883-84.		Estimate, 1882-83.	Actuals, 1881-82.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
Diet of Patients	...		...	...
Medicines and Surgical Apparatus ...	2,000		1,500	508
Supplies	...		...	...
Contingencies	300		100	
Miscellaneous—Rent, Furniture, &c. ...	300		280	584
		5,730		
(*b*) Vaccination—				
Vaccination Establishment	2,220			
Contingencies	280		2,680	2,285
		2,500		
(*c*) Employment of Medical Practitioners ...		...	...	...
(*d*) Sanitary Establishment and cleansing of Tanks and Wells		7,590	5,770	4,704
(*e*) Markets—				
Establishment	...		...	...
Contingencies	500		1,000	175
		500		
(*f*) Choultries—				
Establishment	2,480		2,380	2,252
Contingencies	4,220		4,210	4,637
Feeding Travellers	6,300		7,000	6,249
		13,000		
(*g*) Bungalows		300	300	299
(*h*) Contributions to—				
(1) Provincial Funds—				
i. Medical College	540		530	523
ii. Vaccine Inspecting Agency ...	540		530	...
(2) Other Circles	...		...	...
(3) Municipalities	...		...	...
		1,080		
(*i*) Miscellaneous—				
Diet of Lunatics	200		...	...
To Rádhápuram Civil Dispensary ...	300		300	300
Palamcottah Dispensary (G.O., Financial Department, dated 27th June 1882, No. 576)	150		...	...
Nazareth Orphanage (G.O., Financial Department, dated 14th March 1882, No. 290)	180		...	...
		830		
Total Grant III ...		31,530	29,500	24,377
GRANT IV.—*Miscellaneous.*				
(*a*) Contributions for Controlling Establishments at the Presidency		700	870	682
(*b*) Contributions for Controlling Establishments at the Collector's Office		220	220	175
(*c*) Contributions for District Audit Establishment		400	320	391
(*d*) Establishment of the Local Fund Board ...		760	690	677
(*e*) Contingencies and including Batta ...	500		300	399
Travelling Batta to Non-official Members	300		100	317

B—*Expenditure*—(Continued).

	Estimate, 1883-84.		Estimate, 1882-83.	Actuals, 1881-82.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
Refund of Cess	...		...	609
Stationery Charges	200		200	
Postal Charges	400		400	470
Printing Charges	400		400	
		1,800		
(*f*) Superannuation and Retired Allowances—				
Pensions under Local Fund Act IV of 1871		80	...	79
Total Grant IV ...		3,960	3,500	3,799
Miscellaneous Debt Accounts ...		...	...	281
Grand Total Expenditure ...		1,13,300	1,06,860	1,08,967
General Reserve ...		3,070	3,160	...
Balances—				
(*a*) Road Fund	330		3,120	5,271
(*b*) Endowment Fund	14,290		14,710	9,543
(*c*) General Fund	3,990		5,760	17,376
		18,610		
Total ...		1,34,980	1,33,610	1,41,157

II.—ESTIMATE of Receipts and Expenditure of the Road Fund of the Shermádevi Circle, Tinnevelly District, for the Official Year 1882-83.

Receipts.	Estimate, 1883-84. Detail.	Estimate, 1883-84. Total.	Estimate, 1882-83.	Actuals, 1881-82.
	RS.	RS.	RS.	RS.
1. Balance		1,220	3,780	18,185
2. Two-thirds of the collections of the Land-cess within the year...		53,330	53,330	48,731
3. Additional appropriation from the Land-cess by the Local Fund Board		...	...	...
4. Grants from Government—				
(*a*) Provincial Funds	...		...	...
(*b*) Special Funds—				
Surplus Pound Fund ...	250		800	568
Ferry Rents	...		...	..
Fishery	5,000		5,000	3,315
Grass-rents	...		...	...
Miscellaneous	...		...	...
		5,250		
5. Tolls		...	...	...
6. Contributions from the Funds of Other Circles		...	...	153
7. Miscellaneous		...	...	151
Public Works Receipts		...	...	125
8. Miscellaneous Debt Accounts ...		...	...	15
Total ..		59,800	62,910	71,243

Expenditure.	Estimate, 1883-84. Detail.	Estimate, 1883-84. Total	Estimate, 1882-83.	Actuals, 1881-82
	RS.	RS.	RS.	RS.
1. New Works	5,860		6,880	17,049
2. Repairs	37,280		35,910	39,350
		43,140		
3. Establishment—				
(*a*) Petty Establishment	...		...	...
(*b*) Share of cost of Local Fund Board's Engineering Establishment, chargeable to the Road Fund	8,000		8,350	7,547
(*c*) Share of cost of General Management, chargeable to the Road Fund	1,720		1,650	1,572
	...			
(*d*) Contingencies		9,720	...	...
4. Tools and Plant		750	1,090	122
5. Contributions from the Road Fund ...		...	...	...
6. Reserve 10 per cent. of Receipts ...		5,860	5,910	...
7. Refund to Tinnevelly Circle ...		...	...	...
8. Refund of Road-cess		...	...	141
9. Miscellaneous Debt Accounts ...		...	...	191
Total ..		59,470	59,790	65,972
Balance ...		330	3,120	5,271
Total ...		59,800	62,910	71,243

II-A.—Detail of Allotments for Public Works in the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84.

PART I—*New Works.*

No.	Public Local Fund Ranges.	Taluks.	Description of Works.	Amount of Estimate.	Computed Expenditure up to 31st March 1883.	Expenditure, 1883-84. By Other Agency.	Expenditure, 1883-84. Total.	Remarks and References.
			I.—COMMUNICATIONS.	RS.	RS.	RS.	RS.	
1	Shermádevi ...	Tenkasi ...	Reconstructing a portion of Road No. XI, Tenkasi to Madura *viâ* Srivilliputur.	12,870	3,400	5,000	5,000	Board's Proceedings, No. 908, dated 28th March 1882.
2	Do. ...	Do. ...	Completing bridge on road from Elengi to Iyindalaruvi.	860	...	860	860	
			Total ...			5,860	5,860	
			II.—CIVIL BUILDINGS.					
3	Do. ...	Do. ...	Constructing a Chattram at Tenkasi ...	2,800	...	2,800	2,800	
			Total ...			2,800	2,800	
			III.—MISCELLANEOUS PUBLIC IMPROVEMENTS—*Nil.*			...	...	
			Total ...			8,660	8,660	

PART II.—*Repairs.*

No.	Public Local Fund Range.	Taluk.	Description of Works.	Amount proposed for Expenditure in 1883-84. By Other Agency.	Amount proposed for Expenditure in 1883-84. Total.	Remarks and References.
			I.—COMMUNICATIONS.	RS.	RS.	
1	Shermádevi.	Nángunéri.	Road No. V, Palamcottah to Travancore *vid* Nángunéri—			
			12 miles, at Rs. 250	3,000	6,025	Item No. 1 in Part II of Budget of 1882-83.
			15⅛ miles, at Rs. 200	3,025		
2	Do. ..	Ambásamudram.	Road No. VI, Palamcottah to Kalladakurichi *vid* Taruvai, 14¾ miles, at Rs. 150.	2,210	2,210	Do. No. 2 of do. do.
3	Do. ..	Tenkasi ..	Road No. VII, Palamcottah to Travancore *vid* Tenkasi and Shencottah, 25½ miles, at Rs. 175.	4,400	4,400	Do. No. 3 of do. do.
4	Do. ..	Ambásamudram.	Road No. IX, Tinnevelly to Pottalpudur, 14⅜ miles, at Rs. 125.	1,810	1,810	Do. No. 4 of do. do.
5	Do. ..	Tenkasi ..	Road No. XV, Tenkasi to Kadayam, 8⅝ miles, at Rs. 120.	1,035	1,035	Do. No. 5 of do. do.
6	Do. ..	Ambásamudram.	Road No. XV, Portion from Kadayam to Ambásamudram, 11 miles, at Rs. 120.	1,320	1,320	Do. No. 6 of do. do.
7	Do. ..	Do. ..	Road No. XVI, Ambásamudram to Padmaneri, 13 miles, at Rs. 150	1,950	1,950	Do. No. 7 of do. do.
8	Do. ..	Nángunéri.	Road No. XVI, Portion from Padmaneri to Panagudi, 19⅝ miles, at Rs. 150.	2,945	2,945	Do. No. 8 of do. do.
9	Do. ..	Do. ..	Road No. XIX, Nángunéri to Idaiyangudi, 20 miles, at Rs. 75.	1,500	1,500	Do. No. 9 of do. do.
10	Do. ..	Tenkasi ..	Road No. XI, Tenkasi to Madura *vid* Srivilliputur—			
			9 miles, at Rs. 100	900	1,100	Do. No. 10 of do. do.
11	Do. ..	....	1 mile, at Rs. 200	200		
			Petty Repairs	12,985	12,985	Do. No. 11 of do. do.
			Total ..	37,280	37,280	
			II.—CIVIL BUILDINGS—*Nil.*			
			III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.			
12	Do. ..	....	Avenues and Plantations	2,000	2,000	Do. No. 12 of do. do.
13	Do. ..	Nángunéri.	Repairing the bathing ghât at Vizianarayanam.	1,000	1,000	
14	Do ..	Do. ..	Repairing the Teppakulam at Panagudi.	1,000	1,000	
15	Do. ..	Do. ..	Repairing the Teppakulam at Palanur	1,000	1,000	
			Total ..	5,000	5,000	
			Grand Total ..	42,280	42,280	

APPENDIX TO PART II.—*Repairs.*

No.	Public Local Fund Ranges.	Taluk.	Description of Works.	Amount proposed for Expenditure in 1883-84. By Other Agency.	Amount proposed for Expenditure in 1883-84. Total.	Remarks and References.
				RS.	RS.	
1	Shermádevi.	Ambásamudram.	Road No. VI-C, Sorimothienkovil branch, 5¼ miles, at Rs. 50.	260	260	Item No. 1 of Appendix to Part II of the Budget of 1882-83.
2	Do. ..	Do. ..	Road No. VI-E, Shermádevi to Paddmaneri branch of the road from Palamcottah to Kalladakurichi, 7½ miles, at Rs. 100.	750	750	Do. No. 2 of do. do.
3	Do. ..	Do. ..	Road No. VI-F, Singampatti branch of the same road, 3½ miles, at Rs. 50.	175	175	Do. No. 3 of do. do.
4	Do. ..	Tenkasi ..	Road No. VII-A, Athiyuthoo to Surandai branch, 7 miles, at Rs. 75.	525	525	Do. No. 4 of do. do.
5	Do. ..	Do. ..	Road No. VII-C, Shencottah to Panbulipatam branch, 2 1/16 miles, at Rs. 75.	210	210	Do. No. 5 of do. do.

APPENDIX TO PART II.—*Repairs*—(Continued).

No.	Public Local Fund Ranges.	Taluk.	Description of Works.	Amount proposed for Expenditure in 1883-84. By Other Agency.	Amount proposed for Expenditure in 1883-84. Total.	Remarks and References.
				RS.	RS.	
6	Shermádevi.	Ambásamudram.	Road No. IX-C, Kallur to Shermádevi Branch of the road from Tinnevelly to Pottalpudur, 3⅜ miles, at Rs. 100.	360	360	Item No. 6 of Appendix to Part II of the Budget of 1882-83.
7	Do. ..	Do. ..	Road No. IX-D, Pappakudi and Ambásamudram of the same road, 4⅜ miles, at Rs. 70.	305	305	Do. No. 7 of do. do.
8	Do. ..	Tenkasi ..	Road No. XII, Tenkasi to Kuttálam, 3 7/16 miles, at Rs. 100.	345	345	Do. No. 8 of do. do.
9	Do. ..	Do. ..	Road No. XII-A, Melagaram and Kasimejarpuram Branch of the same road, 1⅝ miles, at Rs. 50.	80	80	Do. No. 9 of do. do.
10	Do. ..	Do. ..	Road No. XIII, Kuttálam to Elengi, and junction with Road No. XI, 4⅜ miles, at Rs. 100.	435	435	Do. No. 10 of do. do.
11	Do. ..	Do. ..	Road No. XIII-A, Kasimejarpuram and Shencottah, of the above road, 1¾ miles, at Rs. 60.	105	105	Do. No. 11 of do. do.
12	Do. ..	Do. ..	Road No. XIII-B, Elengi and Vallam Branch of the road, 3⅝ miles, at Rs. 50.	180	180	Do. No. 12 of do. do.
13	Do. ..	Ambásamudram.	Road No. XV-A, Ambásamudram to Pápanásam Branch of road from Tenkasi to Ambásamudram, 5 miles, at Rs. 60.	300	300	Do. No. 13 of do. do.
14	Do. ..	Nángunéri.	Road No. XVII, Nángunéri to Kalakád, 6⅞ miles, at Rs. 100.	690	690	Do. No. 14 of do. do.
15	Do. ..	Do. ..	Road No. XVIII, Nángunéri to Tirukurangudi, 8 miles, at Rs. 100.	800	800	Do. No. 15 of do. do.
16	Do. ..	Do. ..	Road No. XX, Nángunéri to Srivaikuntham *via* Mulaikaraipatti,—			
			3 miles, at Rs. 70	210	450	Do. No. 16 of do. do.
			9½ miles, at Rs. 25	240		
17	Do. ..	Do. ..	Road No. XXI, Valiyur to Eruvadi, 3 miles, at Rs. 130.	390	390	Do. No. 17 of do. do.
18	Do. ..	Do. ..	Road No. XXII, Valiyur to Rádhápuram, 10½ miles, at Rs. 80.	840	840	Do. No. 18 of do. do.
19	Do. ..	Ambásamudram.	Road from Ambásamudram to Veerananallur, 4⅝ miles, at Rs. 50.	230	230	Do. No. 19 of do. do.
20	Do. ..	Do. ..	Road from Road No. VI to river *via* Veerananallur, 3 miles, at Rs. 50.	150	150	Do. No. 20 of do. do.
21	Do. ..	Tenkasi ..	Road from Road No. VII *via* Ayiraperi to the Junction of Mattalamparai Road, 2½ miles, at Rs. 50.	125	125	Do. No. 21 of do. do.
22	Ambásamudram.	Ambásamudram.	Road from Sinasailam to Alwarkurichi, 3½ miles, at Rs. 50.	175	175	Do. No. 22 of do. do.
23	Do. ..	Do. ..	Road from Pappankulam to Alwarkurichi, 2½ miles, at Rs. 40.	85	85	Do. No. 23 of do. do.
24	Do. ..	Do. ..	Road from Ambúr to Sinasailam, 5 miles, at Rs. 25.	125	125	Do. No. 24 of do. do.
25	Do. ..	Do. ..	Road from Kovilkulam to Pudukudi, 2½ miles, at Rs. 25.	60	60	Do. No. 25 of do. do.
26	Shermádevi.	Do. ..	Road from Kovilkulam to Valadur, 2⅝ miles, at Rs. 25.	65	65	Do. No. 26 of do. do.
27	Do. ..	Do. ..	Road from Ambúr to Pápanásam, 4 miles, at Rs. 50.	200	200	Do. No. 27 of do. do.
28	Do. ..	Tenkasi ..	Road from Kadapogakatti to Melapanur, 4 miles, at Rs. 50.	200	200	Do. No. 28 of do. do.
29	Do. ..	Do. ..	Road from Alankulam to Nallur, 1 mile, at Rs. 50.	50	50	Do. No. 29 of do. do.
30	Do. ..	Do. ..	Road from Tenkasi to Pampullipatnam, 4 1/16 miles, at Rs. 50.	210	210	Do. No. 30 of do. do.
31	Do. ..	Nángunéri.	Repairing and improving the bridle-path from the foot of the Hills near Tirukurungudi to the Assamboo Hills, 6 miles, at Rs. 50.	300	300	Do. No. 31 of do. do.
32	Do. ..	Ambásamudram.	Road from Pattamadai to the river, 1⅞ miles, at Rs. 50.	95	95	Do. No. 32 of do. do.
33	Do. ..	Tenkasi ..	Road from Kuttálam to join Road No. XV near Madalamparai, 4 miles, at Rs. 50.	200	200	
34	Do. ..	Do. ..	Road from Kuttálam to Aindalaruni, 2 miles, at Rs. 50.	100	100	

APPENDIX TO PART II.—*Repairs*—(Continued).

No.	Public Local Fund Ranges.	Taluk.	Description of Works.	Amount proposed for Expenditure in 1883-84.		Remarks and References.
				By Other Agency.	Total.	
				RS.	RS.	
35	Shermádevi.	Nángunéri.	Road from Nángunéri to Singikulam, 5½ miles, at Rs. 25.	140	140	
36	Do. ..	Do. ..	Road from Rádhápuram to Vizianathi, 7 miles, at Rs. 25.	175	175	
37	Do. ..	Do. ..	Road from Rádhápuram to Vadakankulam, 8 miles, at Rs. 25.	200	200	
38	Do. ..	Do. ..	Road from Panagudi to Vadakankulam, 8 miles, at Rs. 25.	200	200	
39	Do. ..	Do. ..	Road from Padmaneri to Tarunai *via* Singikulam, 7½ miles, at Rs. 25.	185	185	
40	Do. ..	Do. ..	Road from Vizianarayanam to Thamarakulam, 9 miles, at Rs. 25.	225	225	
41	Do. ..	Do. ..	Road from Road No. XVI to Road No. XVIII *via* Tirukuranguđi Village, 1 mile, at Rs. 25.	25	25	
42	Do. ..	Do. ..	Road from Rajakamangalam to Road No. V, 1½ miles, at Rs. 25.	40	40	
43	Do. ..	Do. ..	Road from Iyenmadam on Road No. V to Cape Comorin, 15 miles, at Rs. 25.	375	375	
44	Do. ..	Ambásamudram.	Road from Ambúr to Papankulam, 1½ miles, at Rs. 25.	40	40	
45	Do. ..	Do. ..	Road from Brahmadesam to Road No. XV *via* Mannarkovil, 2 miles, at Rs. 25.	50	50	
46	Do. ..	Do. ..	Road from Ambásamudram to Brahmadesam, 1½ miles, at Rs. 25.	35	35	
47	Do. ..	Do. ..	Road from Ambásamudram to Kovilkulam, 1 mile, at Rs. 25.	25	25	
48	Do. ..	Do. ..	Road from Kovilkulam to Pananjadi, 1 mile, at Rs. 25.	25	25	
49	Do. ..	Do. ..	Road from Valuttur to Papakudi *via* Rungasamudram, 1 mile, at Rs. 25.	25	25	
50	Do. ..	Do. ..	Road from Adachani to Road No. IX, 2 miles, at Rs. 25.	50	50	
51	Do. ..	Do. ..	Road from Vellunguli to Veeranallur, 1½ miles, at Rs. 25.	35	35	
52	Do. ..	Do. ..	Road from Veerananallur to Thiroopanamaruthur *via* Athalanallur, 2½ miles, at Rs. 25.	60	60	
53	Do. ..	Do. ..	Road from Veerananallur to Harikesananallur, 1½ miles, at Rs. 25.	35	35	
54	Do. ..	Do. ..	Road from Harikesananallur to Arianayagapuram, 2½ miles, at Rs. 25.	60	60	
55	Do. ..	Do. ..	Road from Harikesananallur to Road No. IX *via* Manaparanallur, 3 miles, at Rs. 25.	75	75	
56	Do. ..	Do. ..	Road from Seval to Kondanagaram Road, 2 miles, at Rs. 25.	50	50	
57	Do. ..	Do. ..	Road from Seval to Sattamalli Anicut *via* Nianakulam tank bund, 3 miles, at Rs. 25.	75	75	
58	Do. ..	Do. ..	Road from Seval to Keelaseval *via* Tachankulam tank bund, 2 miles, at Rs. 25.	50	50	
59	Do. ..	Do. ..	Road from Seval to Road No. VI, 1 mile, at Rs. 25.	25	25	
60	Do. ..	Do. ..	Road from Seval to Thesamanikam, ½ mile, at Rs. 25.	15	15	
61	Do. ..	Do. ..	Road from Gopalasamudrum to Road No. VI, 2 miles, at Rs. 25.	50	50	
62	Do. ..	Do. ..	Road from Aladiyur to Hill, 3 miles, at Rs. 25.	75	75	
63	Do. ..	Do. ..	Road from Road No. XV-A to South Kodamaladagian Channel, 3 miles, at Rs. 25.	75	75	
64	Do. ..	Do. ..	Road from Shermádevi to Kodagunallur, 2 miles, at Rs. 25.	50	50	
65	Do. ..	Tenkasi ..	Road from Tenkasi to Sivaramapettah, 3½ miles, at Rs. 25.	90	90	
66	Do. ..	Do. ..	Road from Kadayanallur to Surandai, 8 miles, at Rs. 25.	200	200	
67	Do. ..	Do. ..	Road from Veerakeralamputhur to Keelapavur, 6 miles, at Rs. 25.	150	150	
68	Do. ..	Do. ..	Road from Veerakeralamputhur to Veeranam, 3½ miles, at Rs. 25.	90	90	

APPENDIX TO PART II.—*Repairs*—(Continued).

No.	Public Local Fund Ranges.	Taluk.	Description of Works.	Amount proposed for Expenditure in 1883-84.		Remarks and References.
				By Other Agency.	Total.	
				RS.	RS.	
69	Shermádevi.	Tenkasi ..	Road from Panur Chattram to Road No. XV *via* Tippanampatti, 6¼ miles, at Rs. 25.	155	155	
70	Do. ..	Do. ..	Road from Elengi to Road No. XII-A, 1 mile, at Rs. 25.	25	25	
71	Do. ..	Do. ..	Road from Elengi to Aindalaruni, 2½ miles, at Rs. 25.	60	60	
72	Do. ..	Do. ..	Road from Sivaramapettah to Naduveli and Vadagarai, 4 miles, at Rs. 25.	100	100	
			Total ..	12,985	12,985	
			II. CIVIL BUILDINGS—*Nil.*			
			III. MISCELLANEOUS PUBLIC IMPROVEMENTS.—*Nil.*			

II-B.—Talukwar Statement showing the Allotment of the Road Fund for Expenditure in the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84.

Taluk.	Portion of Land-cess raised in the Taluk to be applied to Communications.	Amount allotted for Roads in the Taluk.	Ratio of Column 3 to Column 2 per cent.
	RS.	RS.	
Ambásamudram	21,000	11,605	55·26
Nángunéri	19,330	15,505	80·21
Tenkasi	13,000	20,500	157·69
Total ...	53,330	47,610	89·27

Statements II-C, III, and III-A.—*Nil.*

IV.—Statement of Receipts and Expenditure of the Endowment Fund in the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84.

Designation of Endowment.	Receipts.						Expenditure.							Balance.	Remarks.
	Balance.	Interest.	Rents and Produce of Land.	Allotments from Capital.	Appropriation from General Fund.	Total.	Fixed Charges (Statement IV-A).	Contingent Charges (Statement IV-A).	Allotment for Public Works (Statement II-A).	Public Works Supervision, Tools and Plant.	Allotment for Education (Statement III).	Allotment for Other Purposes (Statements IV-A and IV-B).	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
(a) Hospitals and Dispensaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Tenkasi	..	200	..	..	..	200	1,110	600	..	..	..	..	1,710	— 1 510	
2. Ambásamudram	..	100	..	..	..	100	900	600	..	..	..	..	1,500	— 1,400	
Total ..	..	300	..	..	..	300	2,010	1,200	..	..	..	..	3,210	— 2,910	
(b) Choultries.															
1. Tirukurungudi	6,100	..	13,270	..	..	19,370	1,260	7,600	..	..	..	2,460	11,320	8,050	G.O., Financial Department, dated 9th December 1871, No. 762.
2. Padmaneri	..	..	2,300	..	..	2,300	312	1,800	..	..	..	..	2,112	188	
3. Valliyur	..	..	600	..	..	600	135	530	..	..	..	..	665	— 65	
4. Panagudi	1,000	..	600	..	..	1,600	177	400	..	..	..	..	577	1,023	
5. Orumangulam	100	..	100	..	..	200	54	20	..	..	..	..	74	126	G.O., Financial Department, dated 12th November 1873, No. 1674.
6. Mukappa Mudaliyar's Waterpandal.	340	..	30	..	..	370	..	..	..	..	..	..	..	370	G.O., Financial Department, dated 18th November 1876, No. 2065.
7. Nángunéri	..	..	100	..	..	100	48	60	..	..	..	..	108	— 8	Board's Proceedings, dated 19th August 1880, Mis. No. 8596.
8. An Endowment Fund Clerk.	..	..	..	..	..	..	144	..	..	..	..	..	144	— 144	G.O., Financial Department, dated 29th January 1873, No. 142.
Total ..	7,540	..	17,000	..	..	24,540	2,130	10,410	..	..	..	2,460	15,000	9,540	
Market Endowments.															
1. Nángunéri	3	..	..	..	..	3	..	..	..	..	..	..	..	3	
2. Singikulam	160	..	40	..	..	200	..	60	..	..	..	..	60	140	
3. Vizianarayanam	108	..	..	..	..	108	..	..	..	..	..	..	..	108	

Statement of Receipts and Expenditure of the Endowment Fund in the Shermádevi Circle, Tinnevelly District for the Official Year 1883-84—(*Continued*).

Designation of Endowment.	Receipts.						Expenditure.							Balance.	Remarks.
	Balance.	Interest.	Rents and Produce of Land.	Allotments from Capital.	Appropriation from General Fund.	Total.	Fixed Charges (Statement IV-A).	Contingent Charges (Statement IV-A).	Allotment for Public Works (Statement II-A).	Public Works Supervision, Tools and Plant.	Allotment for Education (Statement III)	Allotment for Other Purposes (Statements IV-A and IV-B).	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Market Endowments—(Contd.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4. Nambitalavanpattayam ..	14	..	..	..	..	14	..	..	..	..	..	..	..	14	
5. Mulaikaraipatti	9	..	..	..	..	9	..	..	..	..	..	..	..	9	
6. Panagudi	31	..	..	..	..	31	..	..	..	..	..	..	..	31	
7. Kalakadu	14	..	..	..	..	14	..	..	..	..	..	..	..	14	
8. Thisayanvilai	660	..	170	..	..	830	..	80	..	..	..	..	80	750	
9. Radhapuram	9	..	..	..	..	9	..	..	..	..	..	..	..	9	
10. Vallıyur	340	..	180	..	..	520	..	60	..	..	..	..	60	460	
11. Ambasamudram	12	..	..	..	..	12	..	..	..	..	..	..	..	12	
12. Pappakudi	120	..	50	..	..	170	..	60	..	..	..	..	60	110	
13. Mayilappapuram	384	..	90	..	..	474	..	60	..	..	..	..	60	414	
14. Shermádevi	260	..	70	..	..	330	..	60	..	..	..	..	60	270	
15. Pothalpudur	4	..	..	..	..	4	..	..	..	..	..	..	..	4	
16. Ramittaperi	5	..	..	..	..	5	..	..	..	..	..	..	..	5	
17. Melapuliyur	670	..	200	..	..	870	..	60	..	..	..	..	60	810	
18. Nattarpatti	790	..	200	..	..	990	..	60	..	..	..	..	60	930	
19. Surandai	7	..	..	..	..	7	..	..	..	..	..	..	..	7	
Total ..	3,600	..	1,000	..	..	4,600	..	500	..	..	..	..	500	4,100	
Grand Total ..	10,780	300	18,000	..	3,920	33,000	4,140	12,110	..	..	..	2,460	18,710	14,290	

IV-A.—Detail of Charges in Public and Charitable Institutions in the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84.

Institutions.	Fixed Charges.															
	Medical Subordinates.				Superintendents.				Clerks.				Servants.			
	1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
(a) ospitals and Dispensaries—																
1. Ambásamudram	1	850	1	680	..	..	..	..	..	..	1	84	2	120	2	130
2. Nángunêri	1	850	1	450	..	..	..	..	..	..	..	..	3	200	3	200
3. Tenkasi	1	720	1	900	..	..	..	..	..	..	1	84	2	120	2	120
4. Tirukurungudi	1	..	1	300	..	..	..	..	..	..	..	..	..	..	2	120
5. One-third of the pay of a Clerk sanctioned for the Civil Dispensary ..	..	..	..	..	..	..	..	..	1	60	1	60	..	..	..	..
Total ..	4	2,420	4	2,330	..	..	..	..	1	60	3	228	7	440	9	570
(b) Choultries—																
1. Tirukurungudi	..	..	..	..	1	240	1	240	3	240	4	360	16	660	16	660
2. Padmaneri	..	..	..	..	..	..	..	..	2	84	2	132	7	210	6	180
3. Valliyur	..	..	..	..	..	..	..	..	1	42	1	42	3	93	3	93
4. Panagudi	..	..	..	..	1	60	1	72	1	42	1	42	2	63	2	63
5. Orumangulam	..	..	..	..	..	..	..	..	..	..	..	..	2	54	2	54
6. Kalakad	..	..	..	..	..	..	..	..	..	..	..	..	2	72	2	96
7. Mulaikaraipatti	..	..	..	..	..	..	..	..	..	..	..	..	2	60	2	60
8. Viziapathi	..	..	..	..	..	..	..	..	..	..	..	..	1	24	1	24
9. Nángunêri	..	..	..	..	..	..	..	..	..	..	..	..	1	48	1	48
10. Ambásamudram	..	..	..	..	..	..	..	..	..	..	..	..	2	108	2	108
11. Athiyuttu	..	..	..	..	..	..	..	..	..	..	..	..	1	60	1	60
12. An Endowment Fund Clerk	..	..	..	..	..	..	..	..	1	120	1	144	..	..	..	..
Total ..	..	..	..	..	2	300	2	312	8	528	9	720	39	1,452	38	1,446

IV-A.—Detail of Charges in Public and Charitable Institutions in the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84—(*Continued*).

Institutions.	Fixed Charges.															
	Medical Subordinates.				Superintendents.				Clerks.				Servants.			
	1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
(c) Public Bungalows—																
1. Nángunéri	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132
2. Alangulam	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	4	264	4	264
Markets—																
1. Singikulam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Thisayanallai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Valliyur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Pappagudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Mayilappapuram	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Shermádevi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Melapuliyur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Nattarpatti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Detail of Charges in Public and Charitable Institutions in the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84—(*Continued*).

Institutions.	Contingent Charges.												Remarks.
	Medicines and Apparatus.		Supplies.		Diet of Patients and Travellers.		Rents.		Furniture and Sundries.		Total.		
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	
	18	19	20	21	22	23	24	25	26	27	28	29	30
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
(*a*.) Hospitals and Dispensaries—													
1. Ambásamudram	500	500	..	..	..	..	50	..	90	100	1,610	1,494	G.O., F.D., 9th July 1879, No. 1300.
2. Nángunéri	500	500	..	..	..	..	50	50	100	100	1,700	1,300	G.O., F.D., 23rd Mar. 1872, No. 359.
3. Tenkási	500	500	..	..	..	..	..	..	90	100	1,430	1,704	G.O., 22nd Sept. 1879, No. 1819.
4. Tirukurungudi	..	500	..	..	..	..	..	..	..	250	..	1,170	G.O., 6th May 1882, No. 432.
5. One-third of the pay of a Clerk sanctioned for the Civil Dispensary.	..	..	..	..	..	..	..	..	..	..	60	60	Board's Procs., 19th Nov. 1879, Mis. No. 10876.
Total ..	1,500	2,000	..	..	..	..	100	50	280	550	4,800	5,728	
(*b*.) Choultries—													
1. Tirukurungudi	..	..	..	..	6,000	5,400	..	..	2,000	2,200	9,140	8,860	
2. Padmaneri	..	..	..	..	500	300	..	..	1,500	1,500	2,294	2,112	G.O., F.D., 9th Dec. 1871, No. 762.
3. Valliyur	..	..	..	..	300	300	..	..	350	230	785	665	
4. Panagudi	..	..	..	..	200	300	..	..	130	100	495	577	
5. Orumangalam	..	..	..	..	..	..	..	..	20	20	74	74	
6. Kalakád	..	..	..	..	..	..	..	..	30	30	102	126	G.O., F.D., 12th Nov. 1873, No. 1674.
7. Mulaikaraipatti	..	..	..	..	..	..	..	..	20	20	80	80	Board's Procs., 3rd June 1874, No. 1333.
8. Viziapathi	..	..	..	..	..	..	..	..	10	10	34	34	Board's Procs., 7th June 1877, Mis. No. 8174.
9. Nángunéri	..	..	..	..	..	..	..	..	100	60	148	108	G.O., 5th Nov. 1879, No. 2118.
10. Ambásamudram	..	..	..	..	..	..	..	..	30	30	138	138	G.O., 23rd Oct. 1874, No. 1813.
11. Athiyuttu	..	..	..	..	..	..	..	..	20	20	80	80	G.O., F.D., 12th Nov. 1873, No. 1674.
12. An Endowment Fund Clerk	..	..	..	..	..	..	..	..	..	..	120	144	G.O., F.D., 29th Jan. 1873, No. 142.
Total ..	..	..	..	..	7,000	6,300	..	..	4,210	4,220	13,490	12,998	

Detail of Charges in Public and Charitable Institutions in the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84—(*Continued*).

Institutions.	Contingent Charges.												Remarks.
	Medicines and Apparatus.		Supplies.		Diet of Patients and Travellers.		Rents.		Furniture and Sundries.		Total.		
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	
	18	19	20	21	22	23	24	25	26	27	28	29	30
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
(*c*.) Public Bungalows—													
1. Nángunéri	..	..	..	..	..	..	..	..	18	18	150	150	G.O., F.D., 12th Oct. 1872, No. 1368.
2. Alangulam	..	..	..	..	..	..	..	..	18	18	150	150	
Total ..	..	..	..	..	..	..	..	..	36	36	300	300	
Markets—													
1. Singikulam	..	..	..	..	..	..	..	..	..	60	..	60	
2. Thisayanvilai	..	..	..	..	..	..	..	..	..	80	..	80	
3. Valliyur	..	..	..	..	..	..	..	..	..	60	..	60	
4. Pappagudi	..	..	..	..	..	..	..	..	..	60	..	60	
5. Mayilappapuram	..	..	..	..	..	..	..	..	..	60	..	60	
6. Shermádevi	..	..	..	..	..	..	..	..	..	60	..	60	
7. Melapuliyur	..	..	..	..	..	..	..	..	..	60	..	60	
8. Nattarpatti	..	..	..	..	..	..	..	..	..	60	..	60	
Total ..	..	..	..	..	..	..	..	..	..	500	..	500	

IV-B.—Detail of Miscellaneous, Sanitary, &c., Expenditure in the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84.

Locality.	Maistries.	Scavengers.	Miscellaneous.	Total.
			I. LUMP GRANTS FOR WORKS FOR IMPROVEMENT OF WATER-SUPPLY.	RS.
Ambásamudram ..	..	..	(1). Improvement of Wells	200
	..	..	(2). Do. do.	300
Tenkási ..	..	..	(3). Repairing the Teppakulam at Vavanganam ..	500
	..	..	(4). Improvement of Wells	400
	..	..	(5). Completing and repairing the Teppakulam at Dalapathisamudram	150
Nánguméri ..	..	..	(6). Do. of Saravanaipolgai Teppakulam at Valliyur	300
	..	..	(7). Repairing the Teppakulam at Kurungulam ..	500
	..	..	(8). Do. the Jter Uttur at Nánguméri ..	500
Total ..	..	..	Total ..	2,850
			II. LUMP GRANTS FOR WORKS FOR IMPROVEMENTS OF VILLAGE-SITES.	
Ambásamudram ..	..	..	(9). Improvement of Village-site	500
Tenkási ..	..	..	(10). Do. do.	500
Nánguméri ..	..	..	(11). Do. do.	200
Total ..	..	..	Total ..	1,200
			III. GRANTS FOR SCAVENGERS AND CONSERVANCY PURPOSES.	
Ambásamudram ..	2	..	Ambásamudram	120
	1	..	Brahmadesam	60
	4	..	Kallidaikurichi	240
	2	..	Veeravanallur	120
	3	..	Shermádevi	180
	1	..	Vikramasingapuram	60
	1	..	Kadayam	60
	1	..	Rungasamudram and Edaiyál	60
	1	..	Pappankulam	60
	1	..	Alvárkurichi	60
	1	..	Pattamadai and Kesansamudram	50
	..	..	Repairing Wood-barrows	..
Total ..	18	..	Total ..	1,130
	1	..	Kadayanallur	60
	1	..	Vadagarai	60
	6	..	Tenkási	360
	1	..	Surandai	60
	1	..	Keelapavur	60
	1	..	Uttumalai	60
	1	..	Veerakeralamputhur	60
	1	..	Chockampatti	60
	1	..	Elangi	60
	1	..	Kuttálam	60
	..	..	Repairing Wheel-barrows	40
Total ..	15	..	Total ..	940
	3	..	Nánguméri	180
	1	..	Tirukarungudi	60
	2	..	Panagudi	120
	1	..	Kalakád	60
	1	..	Valliyur	60
	1	..	Rádhápuram	60
	1	..	Vizaiamarapuram	60
	1	..	Mulakkaraipatti	120
	2	..	Eruvadi, Pullyangavanam and Tiruvaranganeri. Repairing Wheel-barrows	20
Total ..	14	..	Total ..	860
Grand Total ..	47	..	IV. SANITARY ARRANGEMENTS AT FAIRS AND FESTIVALS.	
	..	..	(15). Clearing after Fairs and Festivals	100
Ambásamudram ..	..	..	(16). Do. do.	50
Tenkási	..	..	(17). Lamp lighting, Tenkási Town	460
			Total ..	610
			Grand Total ..	7,590

V.—ESTIMATE of Receipts and Expenditure of the General Fund of the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84.

Receipts.	Estimate, 1883-84. Detail.	Estimate, 1883-84. Total.	Estimate, 1882-83.	Actuals, 1881-82.
	RS.	RS.	RS.	RS.
1. Balance of 1882-83		15,400	8,210	14,477
2. One-third Land Cess		26,670	26,670	24,365
3. Provincial Grant for Schools		..	..	..
4. Do. for General Purposes		..	..	..
5. Avenues		2,000	2,000	2,083
6. Fees in Schools		..	..	..
7. Educational Receipts		..	..	..
8. Contributions on account of Educational Inspections		..	..	1
9. Receipts of Unendowed Hospitals		..	..	13
10. Do. do. Choultries		..	..	..
11. Contributions from private individuals in aid of works		1,500	2,500	2,014
Contributions from Jungle Conservancy Fund in aid of		300	300	300
12. Do. do. Schools		180	100	168
13. Fees, &c., from Travellers		..	..	..
14. Sale-proceeds of school books		..	..	2
15. Do. of old materials		50	50	177
16. Miscellaneous		..	..	12
17. Miscellaneous Debt Accounts				

Expenditure.	Estimate, 1883-84. Detail.	Estimate, 1883-84. Total.	Estimate, 1882-83.	Actuals, 1881-82.
GRANT I.	RS.	RS.	RS.	RS.
1. Appropriation to the Road Fund		..	..	..
2. Do. do. Endowment Fund ..		..	..	..
3. Public Works—				
Civil Buildings, New Works and Repairs— By Other Agency	2,800	..	..	1,053
Miscellaneous Public Improvements—By Other Agency	5,000	7,800	5,100	2,593
		1,450	880	493
4. Local Fund Engineering Establishment ..		140	120	8
5. Tools and Plant		600	..	..
6. Avenues Establishment		..	..	..
7. Contribution		..	..	..
8. Miscellaneous				
Total Grant I ..		9,090	6,100	4,147
GRANT II.				
9. Inspection		620	620	502
10. Local Fund Schools		..	..	..
11. Grants-in-aid		9,450	9,000	9,678
12. Purchase of school books		..	..	..
13. Miscellaneous		..	..	..
Total Grant II ..		10,070	9,620	10,180
GRANT III.				
14. Appropriation to Endowment Fund		3,920	2,740	1,553
15. Unendowed Hospitals		60	60	63
16. Do. Choultries		466	430	404
17. Vaccination		2,560	2,680	2,285
18. Medical Practitioners		..	..	..
19. Sanitary Establishments		7,590	5,770	4,704
20. Markets		..	..	..
21. Bungalows		300	300	299
22. Contributions		1,710	1,360	823
23. Miscellaneous		200	..	..
Total Grant III ..		16,740	13,340	10,131

Estimate of Receipts and Expenditure of the General Fund of the Shermádevi Circle, Tinnevelly District, for the Official Year 1883-84.—*(Continued).*

Expenditure.	Estimate, 1883-84. Detail.	Estimate, 1883-84. Total.	Estimate, 1882-83.	Actuals, 1881-82.
	Rs.	Rs.	Rs.	Rs.
GRANT IV.				
24. Share of the Cost of General Management, chargeable to the General Fund		2,240	1,850	1,609
25. General Contingencies		..	..	.. 79
26. Other Items		..	..	..
Total Grant IV ..		2,240	1,850	1,688
27. General Reserve		3,070	3,160	.. 90
28. Miscellaneous Debt Account		..	..	..
Total ..		42,110	34,070	26,236
Balance ..		3,990	5,760	17,376
Grand Total ..		46,100	39,830	43,612

Receipts.	Estimate, 1883-84. Detail.	Estimate, 1883-84. Total.	Estimate, 1882-83.	Actuals, 1881-82.
	Rs.	Rs.	Rs.	Rs.
Total ..		46,100	39,830	43,612

ABSTRACT OF THE BUDGET.

Receipts.		Rs.	Charges.		Rs.	Total. Rs.
Road Fund	...	59,890	Grant I... Road Fund	...	57,750	
Endowment do.	...	29,080	Grant I... General do.	...	9,990	
						67,740
General do.	...	46,100	Do. II... General Fund	...		10,070
			Do. III . General Fund	...	16,740	
			Do. III . Endowment Fund	...	14,790	
						31,530
			Do. IV... Road Fund	...	1,720	
			Do. IV... General do.	...	2,240	
						3,960
			General Reserve			3,070
			Balance.			
			RoadFund		330	
			Endowment Fund		14,290	
			General do.		3,990	
						18,610
Total	...	1,34,980	Total	...		1,34,980

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department, with six enclosures.
„ President, Local Fund Boards, Tinnevelly District, with three enclosures.
„ Director of Public Instruction.
„ Sanitary Commissioner.
„ Surgeon-General with the Government of Madras, with copy of G.O., Financial Department, dated 6th May 1882, Mis. No. 482.
„ Accountant-General.

Exd. A. Grubert.

1883.

Board of Revenue,

MADRAS.

Printed April 13th.

Proceedings, 21*st March* 1883, *No.* 838.

Reviewing and submitting to Government *Local Fund Budget* of Shermádevi Circle for 1883-84.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

Proceedings of the Board of Revenue, dated 21st March 1883, No. 838.

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget of Shermádevi Circle for 1883-84.

Proceedings of the Board of Revenue, dated 4th May 1883, No. 1245.

ABSTRACT.—Submitting to Government remarks of the Director of Public Instruction on the Local Fund Budget Estimate of the Shermádevi Circle, in Tinnevelly District, for 1883-84.

Proceedings of the Board of Revenue, dated 26th July 1883, Mis. No. 6321.

ABSTRACT.—Submitting, with remarks, letter from the Director of Public Instruction, passing remarks on resolution of the Local Fund Board, Shermádevi Circle, deprecating the increased allotment for results grants in the Budget Estimate of that Circle for 1883-84.

ORDER—dated 4th August 1883, No. 1662, Financial.

The estimated receipts and charges of the Shermádevi Local Fund Circle for 1883-84 as revised by Government are compared below with the regular estimates for 1882-83 and the actuals for 1881-82:—

RECEIPTS.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
Balances—	RS.	RS.	RS.
Road Fund	18,185	5,270	1,220
Endowment Fund	8,277	9,540	10,780
General Fund	14,477	17,380	15,400
Allotments from General Revenue—			
Special Funds	3,883	5,800	5,250
Cess on Land	73,096	80,000	80,000
Receipts from Endowments, &c.	18,159	19,300	18,300
Miscellaneous	5,080	6,210	4,030
Total ..	1,41,157	1,43,500	1,34,980

Charges.	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	Rs.	Rs.	Rs.
Grant I.			
New Works—			
Communications	17,049	11,110	5,860
Buildings	859	100	2,800
Miscellaneous Public Improvements.	..	3,690	..
Repairs—			
Communications	39,350	41,620	37,280
Buildings	2,056	2,440	..
Miscellaneous Public Improvements.	2,593	3,020	5,000
Engineering Establishment	8,288	9,230	9,450
Tolls, Ferries, and Avenues	..	600	600
Tools and Plant	135	1,000	760
Road Fund Reserve	..	..	5,860
Grant II.			
Inspection	502	620	620
Results Grants	9,678	9,000	9,450
Grant III.			
Hospitals and Dispensaries	2,953	4,780	5,730
Contribution to Medical College ..	523	530	540
Sanitary Inspection	..	..	540
Vaccination	2,285	2,680	2,500
Sanitation	4,704	5,780	7,590
Markets	175	1,000	500
Choultries	13,138	13,590	13,000
Travellers' Bungalows	299	300	300
Miscellaneous	300	670	830
Grant IV.			
Establishment	3,799	4,340	3,960
Miscellaneous Debt Account	281	..	..
General Reserve	..	..	3,070
Balances—			
Road Fund	5,271	1,220	430
Endowment Fund	9,543	10,780	14,290
General Fund	17,376	15,400	4,020
Total ..	1,41,157	1,43,500	1,34,980

2. *Regular Estimate for* 1882-83.—As compared with the budget, there is a large increase amounting to Rs. 9,166 in the opening balance of the General Fund. This is ascribed to the non-utilization of the provision for a Chattram at Tenkasi and to short expenditure on Sanitary establishment, &c. The circumstance under which the expenditure for these purposes fell short of the estimate should have been explained. In the Demand, Collection, and Balance Statement appended to the regular estimate, the years to which the outstanding arrears relate have not been specified. In other respects, the remarks passed by the Board of Revenue on the regular estimate are approved.

3. *Budget Estimate for* 1883-84.—Excluding the opening balances, the estimated receipts for 1883-84 amount to Rs. 1,07,580, falling short of the regular estimate by Rs. 3,730. The decrease occurs chiefly under "Receipts from Endowments, &c.," and "Miscellaneous," and is explained to be due in the first case to the fall in the price of paddy, and in the second to the suspension of collection of fees in certain markets. The Government note that the President has been called upon to explain the reason of such suspension.

4. Under Grant I, the reduction in the allotments effected by the Board of Revenue is approved, but the Government observe that no corresponding reduction has been made in the allotment for Tools and Plant which will be reduced accordingly

to Rs. 760, of which the share debitable to the Road Fund is Rs. 650. The Road Fund balance will thus be raised to Rs. 430. The provision for results grants, raised by the Board of Revenue from Rs. 5,500 to Rs. 9,450, is approved and sanctioned, the state of the General Fund admitting of this increase. The payment from Provincial Funds of one-fourth of the salary of the Civil Apothecary at Tenkasi is sanctioned. With regard to the provision for Vaccination, the President's attention will be directed to paragraph 2 of the Sanitary Commissioner's letter printed in the Board's Proceedings under review. The President will report the authority under which an officer in Government service has been appointed to be Head Clerk of the Circle Office on payment of a pensionary contribution. The General Fund will close with a balance of Rs. 4,020.

5. With these remarks, the Right Honorable the Governor in Council passes the Budget Estimates of the Shermádevi Local Fund Circle for 1883-84.

(True Extract.)

Acting Under Secy. to Govt.

To the Board of Revenue, with enclosures.
" Revenue Department, } with copy of Board's Proceedings, No. 838 of 1883.
" Public Works Department, }
" Accountant-General.
" Sanitary Commissioner for Madras.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction.
" President of the Municipal Commissions, Tinnevelly District.

Exd. J. Wright.