B. No: 2869 Wdy 22-8-83
" " 2624 Wdy 18-9-83

No 1242 dated 15 Feby

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Govt. of {1884} Madras.

FINANCIAL.

(4)

Issued

Recd. 8/5/84 Encl. 1

G.O., 21st April 1884, No. 844.

No 1242 dated 15 Feby

APRIL.

Local Fund Budgets.

Reviewing and passing the budget estimate of the Shermádevi Local Fund circle for 1884-85.

Endt on Accts Regts

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.
	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.)

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

To the Board of Revenue, with enclosures.
" Revenue Department,
" Public Works Department, } with copy of Board's Proceedings, No. 838 of 1883.
" 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.

no 2369 dated 22 August 83

Recorded

S.R. C.B.

Govt. of {1883} Madras.

FINANCIAL.

Issued

Recd. Encl.

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

no 2369 dated 22nd August 83

AUGUST.

Local Funds—Budgets.

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

S. E. Sixth Circle

Transmitted

Board of Revenue, 30th August 1883, No. 2565.

PROCEEDINGS OF THE BOARD OF REVENUE.

Read—the following G.O., dated 4th August 1883, No. 1662, Financial :—

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
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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.)

(Signed) E. S. LAFFAN,
Ag. Under Secy. to Govt.

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

RESOLUTION—dated 30th August 1883, No. 2565.

The Local Fund Budget Estimate of the Shermádevi Circle for 1883-84 is herewith circulated to all officers concerned.

2. *Paragraph* 2 *of the Government Order.*—The President will furnish the particulars of arrears when submitting his future budgets.

3. *Paragraph* 3 *of the Government Order.*—He has not yet sent the report called for regarding the temporary suspension of fees in certain markets, and is requested to do so as soon as possible.

4. *Paragraph* 4 *of the Government Order.*—The President is requested to furnish the Sanitary Commissioner with the details of the Vaccine Establishment in the circle, and to submit the information called for by Government in the latter portion of this paragraph.

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 Expenditure	...		...	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	39,250
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		760	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 ...		67,610	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	584
Miscellaneous—Rent, Furniture, &c. ...	300		280	
		5,730		
(*b*) Vaccination—				
Vaccine Establishment	2,220		2,680	2,285
Contingencies	280			
		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. Sanitary Inspection	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 ...		1,13,170	1,06,860	1,08,967
General Reserve ...		3,070	3,160	...
Balances—				
(*a*) Road Fund	430		3,120	5,271
(*b*) Endowment Fund	14,290		14,710	9,543
(*c*) General Fund	4,020		5,760	17,376
		18,740		
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.	Expenditure.	Estimate, 1883-84. Detail.	Estimate, 1883-84. Total.	Estimate, 1882-83.	Actuals, 1881-82.
	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.
1. Balance		1,220	3,780	18,185	1. New Works	5,860		6,880	17,049
2. Two-thirds of the collections of the Land-cess within the year ...		53,330	53,330	48,731	2. Repairs	37,280		35,910	39,350
3. Additional appropriation from the Land-cess by the Local Fund Board		...	...	...			43,140		
4. Grants from Government—					3. Establishment—				
(*a*) Provincial Funds	...		...	...	(*a*) Petty Establishment	...		...	...
(*b*) Special Funds—					(*b*) Share of cost of Local Fund Boards Engineering Establishment chargeable to the				
Surplus Pound Fund ...	250		800	568	Road Fund	8,000		8,350	7,547
Ferry Rents	...		...	...	(*c*) Share of cost of General				
Fishery	5,000		5,000	3,315	Management chargeable to				
Grass-rents	...		...	...	the Road Fund	1,720		1,650	1,572
Miscellaneous	...		...	...	(*d*) Contingencies	...			
		5,250					9,720		
5. Tolls		...	...	...	4. Tools and Plant		650	1,090	122
6. Contributions from the Funds of other Circles		...	...	153	5. Contributions from the Road Fund...		...	...	...
7. Miscellaneous		...	...	151	6. Reserve 10 per cent. of Receipts ...		5,860	5,910	...
Public Works Receipts		...	...	125	7. Refund to Tinnevelly Circle ...		...	...	...
8. Miscellaneous Debt Accounts ...		...	...	15	8. Refund of Road-cess		...	...	141
					9. Miscellaneous Debt Accounts ...		...	...	191
					Total ...		59,370	59,790	65,972
					Balance ...		430	3,120	5,271
Total ...		59,800	62,910	71,243	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 ...	Tenkási ...	Reconstructing a portion of Road No. XI, Tenkási to Madura *viâ* Srívilliputur.	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 Tenkási ...	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 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.
			I.—COMMUNICATIONS.	RS.	RS.	
1	Shermádevi.	Nángunéri.	Road No. V, Palamcottah to Travancore *via* Nángunéri—			
			12 miles, at Rs. 250.. ..	3,000	6,025	Item No. 1 in Part II of Budget of 1882-83.
			15½ miles, at Rs. 200.. ..	3,025		
2	Do. ..	Ambásamudram.	Road No. VI, Palamcottah to Kalladakurichi *viá* Taruvai, 14¾ miles, at Rs. 150	2,210	2,210	Do. No. 2 of do. do.
3	Do. ..	Tenkási ..	Road No. VII, Palamcottah to Travancore *via* Tenkási and Shenkottah, 25½ miles, at Rs. 175.	4,400	4,400	Do. No. 3 of do. do.
4	Do. ..	Ambásamudram.	Road No. IX, Tinnevelly to Pottalpudur, 14½ miles, at Rs. 125.	1,810	1,810	Do. No. 4 of do. do.
5	Do. ..	Tenkási ..	Road No. XV, Tenkási 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. ..	Tenkási ..	Road No. XI, Tenkási to Madura *via* Srívilliputur—			
			9 miles, at Rs. 100	900	1,100	Do. No. 10 of do. do.
			1 mile, at Rs. 200	200		
11	Do. ..	....	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 ghát 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 Pálanur	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 Padmaneri 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, Singampati branch of the same road, 3½ miles, at Rs. 50.	175	175	Do. No. 3 of do. do
4	Do. ..	Tenkási ..	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, 2⅛ 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, 3⅝ 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. ..	Tenkási ..	Road No. XII, Tenkási to Kuttálam, $3\frac{7}{8}$ 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, 1⅜ miles, at Rs. 50.	80	80	Do. No. 9 of do. do.
10	Do. ..	Do. ..	Road No. XIII, Kuttalam 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 Shenkottah, 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, 3⅜ miles, at Rs. 50.	180	180	Do. No. 12 of do. do.
13	Do. ..	Ambásamudram.	Road No. XV-A, Ambásamudram to Papanasam Branch of road from Tenkási to Ambásamudram, 5 miles, at Rs. 60.	300	300	Do. No. 13 of do. do.
14	Do. ..	Nángunéri.	Road No. XVII, Nángunéri to Kalakad, 6⅞ miles, at Rs. 100.	690	690	Do. No. 14 of do. do.
15	Do. ..	Do. ..	Road No. XVIII, Nángunéri to Tirukuranguai, 8 miles, at Rs. 100.	800	800	Do. No. 15 of do. do.
16	Do. ..	Do. ..	Road No. XX, Nángunéri to Srívaikuntham *viá* 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 *viá* Veerananallur, 3 miles, at Rs. 50.	150	150	Do. No. 20 of do. do.
21	Do. ..	Tenkási ..	Road from Road No. VII *viá* 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, 2⅘ 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 Valudur, 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. ..	Tenkási ..	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 Tenkási to Panpullipatnam, $4\frac{3}{8}$ miles, at Rs. 50.	210	210	Do. No. 30 of do. do.
31	Do. ..	Nángunéri.	Repairing and improving the bridlepath from the foot of the Hills near Tirukurangudi to the Assamboo Hills, 6 miles, at Rs. 50.	300	300	Do. No. 31 of do. do.
32	Do. ..	Ambásamudrum.	Road from Pattamadai to the river, 1⅞ miles, at Rs. 50.	95	95	Do. No. 32 of do. do.
33	Do. ..	Tenkási ..	Road from Kuttalam to join Road No. XV near Madalamparai, 4 miles, at Rs. 50.	200	200	
34	Do. ..	Do. ..	Road from Kuttalam 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 Radhápuram to Viziapathi, 7 miles, at Rs. 25.	175	175	
37	Do.	Do.	Road from Radhapuram 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* Tirukurangudi 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.	Ambásamudrum.	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* Runagasamudram, 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 Veerananallur, 1½ miles, at Rs. 25.	35	35	
52	Do.	Do.	Road from Veerananallur to Thiroopanamarathur *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* Manaparananallur, 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 Kodamalalagian Channel, 3 miles, at Rs. 25.	75	75	
64	Do.	Do.	Road from Shermádevi to Kodaganallur, 2 miles, at Rs. 25.	50	50	
65	Do.	Tenkási ..	Road from Tenkási 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.	Tenkási ..	Road from Panur Chattram to Road No. XV *viá* 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 Neduveli 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
Tenkási	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. Tenkási	..	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	— 2,91	
(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 Mudaliar'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. Rádhápuram	9	..	..	..	..	9	..	..	..	..	..	..	..	9	
10. Valliyur	340	..	180	..	..	520	..	60	..	..	..	..	60	460	
11. Ambásamudram	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
(*a*) Hospitals and Dispensaries—		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ambásamudram	1	850	1	680	..	..	..	..	..	..	1	84	2	120	2	130
2. Nángunéri	1	850	1	450	..	..	..	..	..	..	..	..	3	200	3	200
3. Tenkási	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. Nángunéri	..	..	..	..	..	..	..	..	..	..	..	..	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
(*c*) Public Bungalows—		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Nángunéri	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132
2. Alangulam	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	4	264	4	264
Markets—																
1. Singikulam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Thisayanalla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Valliyur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Pappagudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Mayilappapuram	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Shermádevi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Melapuliyur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Nattarpatti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

etail 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
(*a*) Hospitals and Dispensaries—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
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. Valliyúr	..	..	..	..	300	300	..	..	350	230	785	665	
4. Panagudi	..	..	..	..	200	300	..	..	130	100	495	577	
5. Orumangulam	..	..	..	..	..	..	..	..	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
(*c*) Public Bungalows—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
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
Tenkási	..	..	(2) Do. do.	300
	..	..	(3) Repairing the Teppakulam at Vavanagaram ..	500
	..	..	(4) Improvement of Wells	400
Nánguméri	..	..	(5) Completing and repairing the Teppakulam at Dalapathisamudram	150
	..	..	Do. do. of Sáravanaipoigai Teppakulam at Valliyur	300
	..	..	(7) Repairing the Teppakulam at Kazungulam ..	500
	..	..	(8) Do. the Jier 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 SCAVENGER AND CONSERVANCY PURPOSES.	
Ambásamudram ..		2	Ambásamudram	120
		1	Brahmadesam	60
		4	Kalidakurichi	240
		2	Veeravanallur	120
		3	Shermádevi	180
		1	Vikramasingapuram	60
		1	Kadayam	60
		1	Rungasamudram and Edaigal	60
		1	Papponkulam	60
		1	Alvarkurichi	60
		1	Pattamadai and Kesanasamudram ..	60
			Repairing Wheel-barrows	50
Total ..		18	Total ..	1,130
		1	Kadayanallur	60
		1	Vadagarai	60
		6	Tenkási	360
		1	Surandai	60
Tenkási		1	Keelapavur	60
		1	Uttumalai	60
		1	Veerakeralamputhur	60
		1	Chockampatti	60
		1	Elengi	60
		1	Kuttálam	60
			Repairing Wheel-barrows	40
Total ..		15	Total ..	940
	3		Nánguméri	180
	2		Tirukurungudi	60
	2		Panagudi	120
	1		Kalakád	120
	1		Vallivur	60
	1		Rádhápuram	60
	1		Vizianarayanam	60
	1		Mulaikaraipatti	60
Nánguméri	2		Erunadi, Puliyangavanam and Tiruvaranganeri.	120
			Repairing Wheel-barrows	20
Total ..		14	Total ..	860
Grand Total ..		47		
			IV. SANITARY ARRANGEMENTS AT FAIRS AND FESTIVALS.	
Ambásamudram ..	..	..	(15) Clearing after Fairs and Festivals	100
Tenkási	..	..	(16) Do. do.	50
	..	..	(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.	Expenditure.	Estimate, 1883-84. Detail.	Estimate, 1883-84. Total.	Estimate, 1882-83.	Actuals, 1881-82.
	RS.	RS.	RS.	RS.	GRANT I.	RS.	RS.	RS.	RS.
1. Balance of 1882-83		15,400	8,210	14,477	1. Appropriation to the Road Fund		..	..	..
2. One-third Land-cess		26,670	26,670	24,365	2. Do. do. Endowment Fund ..		..	..	..
3. Provincial Grant for Schools		..	..	..	3. Public Works—				
4. Do. for General purposes		..	..	..	Civil Buildings, New Works and Repairs—				
5. Avenues		2,000	2,000	2,083	By Other Agency	2,800		..	1,053
6. Fees in Schools		..	..	..	Miscellaneous Public Improvements—By Other Agency	5,000	7,800	5,100	2,593
7. Educational Receipts		..	..	..	4. Local Fund Engineering Establishment ..		1,450	880	493
8. Contributions on account of Educational Inspections		..	..	..	5. Tools and Plant		110	120	8
9. Receipts of Unendowed Hospitals		..	..	1	6. Avenues Establishment		600	..	..
10. Do. do. Choultries		..	..	13	7. Contribution		..	..	..
11. Contributions from private individuals in aid of works		1,500	2,500	2,014	8. Miscellaneous		..	..	..
Contributions from Jungle Conservancy Fund ..		300	300	300	Total Grant I ..		9,960	6,100	4,147
12. Do. do. in aid of Schools		..	..	..	GRANT II.				
13. Fees, &c., from Travellers		180	100	168	9. Inspection		620	620	502
14. Sale-proceeds of school books		..	..	..	10. Local Fund Schools		..	..	..
15. Do. of old materials		..	..	2	11. Grants-in-aid		9,450	9,000	9,678
16. Miscellaneous		50	50	177	12. Purchase of school books		..	..	..
17. Miscellaneous Debt Accounts		..	..	12	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		460	430	404
					17. Vaccination		2,500	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 1 Grant IV ..		2,240	1,850	1,688
27. General Reserve		3,070	3,160	90
28. Miscellaneous Debt Account		..	..	
Total ..		42,080	34,070	29,256
Balance ..		4,020	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 ...	59,800	Grant I ... Road Fund ...	57,650	
Endowment do. ...	29,080	Grant I ... General do. ...	9,960	67,610
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 Fund ...	2,240	3,960
		General Reserve		3,070
		Balance.		
		Road Fund	430	
		Endowment Fund	14,290	
		General Fund	4,020	18,740
Total ...	1,34,980	Total ...		1,34,980

(True Copies and Extract.)

(Signed) F. A. NICHOLSON,
Acting Sub-Secretary.

To the President, Local Fund Boards, Tinnevelly District, with plan.
" Director of Public Instruction.
" Sanitary Commissioner for Madras.
" Surgeon-General with the Government of Madras.
" Accountant-General.
" Chief Secretary to Government, Financial Department.
" Secretary to Government, Public Works Department.
" Superintending Engineer, Sixth Circle.

Exd. J. W. Lewis.

N: 2624 rec.d 18th Septr/83

Recorded in
Continuation of G. O.
N: 2367 dated 25th August/83
S & C B
vs

N: 2624 rec.d 18th Septr/83

1883.

Board of Revenue.

MADRAS.

Printed September 12th.

Proceedings, 30th August 1883, *No.* 2565.

Circulating to all officers concerned the *Local Fund Budget* of the Shermádevi Circle, Tinnevelly District, for 1883-84.

Exam S. P. W. accts

Withorder

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 District, dated Kuttálam, 15th October 1883, No. 83 :—

I have the honor to submit, herewith, the budget for 1884-85 of the Local Fund Board, Shermádevi circle, with the statements and lists marginally noted.

Budget Estimate	...	...	...	1
Regular do.	...	...	...	1
List of Establishment	...	...	...	1
List showing additions and deductions			...	1
Copy of resolution	...	...	..	1

Regular Estimate of 1883-84.

The opening balances compare correctly with the amounts stated by the Treasury Deputy Collector in his supplemental account for March 1883.

Receipts.—The total receipts as per regular estimate exceed the budget amount by Rs. 7,400. This is due to the accrual of larger balances than were anticipated under Road and General Funds, owing to the non-utilization of the full amount as proposed on the road from Tenkási to Madura *viâ* Srívilliputur in the former case, and in the latter, to the non-construction of the chattram at Tenkási. Besides this, a large sum of money under the head of Interest on Land-cess has been adjusted during the year. The decrease of Rs. 4,000 in land-cess is allowed for arrears which are likely to be outstanding on account of the fall in the price of paddy. The increase in endowments of choultries is due to the expected collection of the arrears of last fasli. The increase and decrease under other items being of minor importance need no special remarks.

Expenditure.—As estimated under the regular estimate there is an increase of Rs. 8,650 over the budgeted figure which is distributed as follows :—

—	Budget Amount.	Amount as per Regular Estimate.	Difference.
	Rs.	Rs.	Rs.
Grant I	67,740	74,474	6,734
Do. III	31,530	32,025	500
Do. IV	3,960	5,377	1,417
Total ...	1,03,230	1,11,876	8,650

The increase under Grant I is due to subsequent allotments for works specially sanctioned this year and for those on which excess expenditure was incurred during the last year; that under Grant III, to the allotment of contribution payable for the dispensary at Virakeralampudur and Zillah Surgeon's charges; and that under Grant IV, to the refund of cess to the amount of Rs. 1,285. For most of these special sanction of the Board has been obtained and applications have been sent in for sanction for the remainder.

Thus there is a closing balance of Rs. 20,448 as particularized below :—

	Rs.
Road Fund	5,055
Endowment Fund	6,838
General Fund	8,555
Total ...	20,448

These balances will be carried over to the budget now submitted.

Receipts.—The total receipt is estimated at Rs. 1,27,880, which falls short of the last year's figure by Rs. 7,100. This is due to smaller opening balances. The expenditure is estimated at Rs. 1,16,500, leaving a balance of Rs. 11,400 in favor of the year. Except under items Surplus Pound Fund and contributions from the Jungle Conservancy Fund, the estimated receipts are all the same as in the last year. In estimating the Surplus Pound Fund the actuals of 1882-83 are adhered to and the omission of receipts under the other item is due to the contribution having ceased since the transfer of jungle conservancy to the Forest Department. The total estimated receipts, viz., Rs. 1,27,880, are distributed as follows under the three main heads :—

	RS.
(1) Road Fund	63,780
(2) Endowment Fund	25,140
(3) General Fund	38,960
Total ..	1,27,880

Expenditure.—The total expenditure amounts to Rs. 1,16,700 and is charged to the several funds as below :—

	RS.
Road Fund	60,000
Endowment Fund	20,410
General Fund	36,290
Total ..	1,16,700

Road Fund.—The disbursements under the Road Fund amounts to Rs. 60,000 or Rs. 630 in excess of the last year's amount. Rs. 5,000 are provided for the road No. XI from Tenkási to Madura *viâ* Srívilliputur and Rs. 37,680 for the maintenance of the existing roads. The other charges under this head are almost the same as in the previous year.

Endowment Fund.—The expenditure under this head is estimated at Rs. 20,310, being Rs. 1,600 in excess of the last year's amount. Rs. 1,000 are allowed from this fund for the construction of an hospital at Nángunéri as sanctioned by Revenue Board in their Proceedings, No. 4929, dated 30th July 1883. The estimated cost of this work is Rs. 3,100, of which Rs. 1,000 have already been contributed by the villagers and a hundred rupees more are promised, and the remaining sum of Rs. 2,000 will be met in equal shares from the General and Endowment funds. Half of all costs connected with that dispensary is now being defrayed from the latter. There is an increase of Rs. 500 under Charges for medicines and Rs. 100 under Contingencies. The people in general having appreciated the benefits of European treatment attend largely at dispensaries; hence an increase in the amount of medicines is allowed. One-fourth of the salary of the medical subordinate in charge of the Tenkási dispensary being now paid from Provincial funds, a proportionate reduction is made under this grant. All other charges are similar to those in the last year and call for no remarks.

General Fund.—The total estimated expenditure of Rs. 36,290 is made up of the appropriations under the several grants as detailed below :—

	RS.
Grant I—New Works and Repairs	10,660
Do. II—Education	8,120
Do. III—Sanitation, &c.	12,990
Do. IV—General Management, &c.	1,450
General Reserve	3,070
Total ...	36,290

Under Grant I.—Provision is made for constructing a chattram at Tenkási sanctioned in Board's Proceedings, No. 2565, dated 30th August 1883, and for a portion

of the cost of an hospital at Nángunéri, the former amounting to Rs. 2,800 and the latter Rs. 1,000.

Repairs to the extent of Rs. 5,000 are allowed under this head. All the works are those that were sanctioned in the last year's budget. They were not taken to account in the regular estimate as it was believed that the works could not be completed during this year. There is, however, an increase of Rs. 500 under Avenues, which is estimated according to the actuals of the last two years.

Grant II, Education.—A sum of Rs. 7,500 is allotted for results grants which is Rs. 1,950 less than the allotment enforced by the Board of Revenue last year. But it is Rs. 2,500 in excess of the grant proposed by the members last year. A proposal to reduce the grant to Rs. 5,000 this year was lost only by the official vote of the Vice-President. The dissenting members wished their opinion to be noticed. To make the grant of Rs. 7,500 fit the estimate of the Deputy Inspector of Schools, the Board are unanimously of opinion to pay results grants at two-thirds of maximum rates. This circle is large and straggling and the expenditure on roads is necessarily very great. This cannot be curtailed. The Board deprecates the curtailment of the grant for sanitation in order to swell that for education. Deducting from our gross receipts the amount set apart by law for roads, the grant now made amounts to about 10 per cent. on the residue which the Board trust will be accepted. Gross receipts Rs. 1,27,880. Deduct two-thirds land-cess Rs. 53,330 = Rs. 74,550 at 10 per cent. about Rs. 7,500. But for the omission in the regular estimate of certain works both "New and Repairs" on the surmise that they cannot be completed within the year, there would have been a heavy *minus* balance under the General funds.

Grant III.—The expenditure under this item is Rs. 340 less than the grant of the last year, which is due to want of funds. There is a slight increase under the scavengering establishment for which special sanction has been applied.

Grant IV.—An increase of Rs. 200 will be found under the item of travelling allowance to non-official members which is required by the more punctual attendance of members from the rural tracts. The other items under this General Fund head being almost the same as those of the last year call for no remarks.

The closing balances are—

	RS.
Road Fund	3,780
Endowment Fund	9,020
General Fund	— 1,620
Total ...	11,180

Endorsement by A. J. B. ATKINSON, Esq., President, Local Fund Boards, Shermádevi Circle, dated Tinnevelly District, 6th November 1883, No. 146.

Forwarded to Government through the Board of Revenue with the usual statements, &c., for sanction.

2. No provision is made for the cost of medicines to the Shermádevi dispensary. An amount of Rs. 200, which is a little over the actual * cost of the late supply is accordingly provided and charged to "Contributions" under Grant III.

* Rs. 183-10-11.

RESOLUTION—dated 2nd January 1884, No. 1.

The Local Fund Budget of the Shermádevi Circle for 1884-85 is submitted for the orders of Government.

REGULAR ESTIMATE FOR 1883-84.

2. *Receipts.*—The opening balance adopted by the Vice-President differs slightly from the actual balance recently communicated by the Accountant-General. For the

purposes of the regular estimate the latter will be adopted. It is distributed among the minor funds as shown below:—

	RS.
Road Fund	9,563
Endowment Fund	10,967
General Fund	13,175
Total ...	33,705

The increase compared with the amount anticipated in the budget is mainly under the Road Fund and is due to short expenditure on new works in 1882-83 as stated in paragraph 5 of Board's Proceedings, dated 24th September 1883, No. 2885. In the current year the receipts from land-cess are estimated at Rs. 76,000 against Rs. 80,000 entered in the budget. Owing to the fall in the price of grain 14 per cent. of the current demand is expected to remain outstanding at the close of the year.

	RS.
*1877-78	2
1878-79	9
1879-80	6
1880-81	2
1881-82	5
1882-83	11,771
Total ...	11,795

* The whole of the arrear demand * is included in the collections; but Rs. 19, the outstandings of the years prior to 1881-82, having since been written off as irrecoverable, that amount should have been deducted and shown in the appropriate column. Under choultry receipts it is observed that the transactions of the Kuttálam and Pannur choultries, the management of which the Local Fund Board have taken over, are not included in the regular estimate. Rs. 9,000 will therefore be added to the receipts, Rs. 6,000 being the balance in favor of the Kuttálam choultry and Rs. 3,000 being the current year's receipts of the two choultries—*vide* Board's Proceedings, dated 27th September 1883, No. 2912. In regard to market fees, the President has not yet forwarded the report called for in paragraph 3 of Board's Proceedings, dated 30th August 1883, No. 2535. He is requested to expedite it, and to explain what the Public Works receipts, refund of expenditure, and miscellaneous receipts shown under "7, Miscellaneous" represent. The variations in the other items are explained in the remark column of the regular estimate. The total assets are—

	RS.
Road Fund	68,715
Endowment Fund	39,883
General Fund	42,705
Total ...	1,51,303

3. *Expenditure.*—The list of subsequent allotments received with regular estimate was incomplete and erroneous. It has therefore been returned to the President for revision. According to the registers in this office, the total additional allotments sanctioned for communications is Rs. 9,571, of which Rs. 2,672 are for new works and Rs. 6,899 for repairs. The former amount comprises, for the most part, the allotments granted for the incomplete works of 1882-83; and the latter was allotted for the emergent repair of certain roads. Adding the subsequent allotments, the regular estimate provision for communications will be Rs. 8,532 under New Works, and Rs. 44,179 under Repairs. For "New Works—Civil Buildings" the Circle Board have provided Rs. 1,650, of which Rs. 1,226 are for the construction of quarters for the Assistant Engineer at Shermádevi and Rs. 400 for certain market works. The latter should appear under "Miscellaneous Public Improvements." For the repair of Civil Buildings, Rs. 3,080 are provided, but the details of the entry are not known, and the Board have allotted only Rs. 1,546 for the repair of certain chattrams and bungalows. The provision for Miscellaneous Public Improvements will be altered to Rs. 2,298 under New Works and to Rs. 8,118 under Repairs. Of the former amount, Rs. 1,265 are for constructing a tank at Pattimadai, Rs. 258 for cutting a new head

to the Kuttálam supply channel, Rs. 375 for constructing bathing ghâts at Panagudi, and Rs. 400 for the market improvements already referred to. The excess of Rs. 3,118 over the budget grant under Repairs is for the repair of irrigation works belonging to chattrams. Rs. 1,590 are provided for tools and plant against Rs. 760 in the budget, and it is stated that the price of tools purchased last year not having then been paid has now to be disbursed. Of the difference, Rs. 255 have been allotted in Board's Proceedings, dated 19th November 1883, No. 7225, R. S., and the remainder is now allotted from the undermentioned sources:—

	RS.
Road Fund balance	470
Endowment Fund balance	50
General Fund balance	60
Total ...	580

The share chargeable to the Road Fund of the cost of the Local Fund Engineering establishment, of tools and plant, general management should be, respectively, Rs. 7,680, Rs. 1,290 and Rs. 1,857. Grant II is a repetition of the budget figures. Under Grant III Rs. 300 are entered on account of travelling allowance to the Zillah Surgeon. The amount will be struck out, as the charge will be borne by Provincial funds from the half per cent. contribution for sanitary inspection. Rs. 3,000 will be added to choultry expenses on account of the Kuttálam and Pannur chattrams referred to in paragraph 2 *supra*. Rs. 150 are assigned for the new dispensary at Virakeralampudar sanctioned in G.O., dated 6th August 1883, No. 1683. The amount is allotted from the general fund balance, and should appear under "Hospitals and Dispensaries," not under "i. Miscellaneous." Rs. 1,285 are entered under refund of cess. The President is requested to quote the number and date of the Boards Proceedings in which the refund was sanctioned. The distribution of the charges among the minor funds has not been correctly made in the abstract appended to the regular estimate. It should be as follows:—

Items.	Road Fund.	Endowment Fund.	General Fund.	Total.
New Works.	RS.	RS.	RS.	RS.
Communications	8,532	...	...	8,532
Civil Buildings	816	...	410	1,226
Miscellaneous Public Improvements ...	...	658	1,640	2,298
Repairs.				
Communications	44,179	...	...	44,179
Civil Buildings	...	1,335	211	1,546
Miscellaneous Public Improvements ...	...	3,118	5,000	8,118
Local Fund Engineering Establishment ...	7,680	730	1,040	9,450
Tools and Plant	1,290	120	180	1,590
Avenue Establishment	...	...	320	320
Grant I	62,497	5,961	8,801	77,259
Do. II	...	...	10,070	10,070
Do. III	...	17,906	16,819	34,725
Do. IV	2,714	...	2,663	5,377
Total Expenditure ...	65,211	23,867	38,353	1,27,431
Receipts ...	68,715	39,883	42,705	1,51,303
Balance ...	3,504	16,016	4,352	23,872
Or in Round Numbers ...	3,500	16,020	4,350	23,870

The Road Fund balance being very small, the Board are unable to support the Accountant-General's recommendation to appropriate any portion of it in liquidation

of the famine debt, but a sum of Rs. 3,000 will be reserved for the purpose in the ensuing year's budget. The whole of the above balances will therefore be brought forward in the budget for 1884-85.

BUDGET ESTIMATE FOR 1884-85.

4. *Statement I-A, Revenue and Receipts.*—Land-cess is expected to yield Rs. 80,000 as in the current year's budget estimate. The collections being 94 per cent. of the total demand, the estimate may be accepted. Credit has not been taken for the annual contribution of Rs. 800 promised by the Zemindar of Uttumalai on account of the Virakeralampudur dispensary. The amount will be included under "6, Receipts from Endowments, Contributions, &c." Choultry receipts will be raised by Rs. 3,000 for reasons given in the review of the regular estimate. Avenue receipts are estimated at the same figure as in the current year's budget, viz., Rs. 2,000, but in the regular estimate the amount has been reduced to Rs. 1,250 on the ground that the item was over-estimated in the budget. The President is requested to explain the reason for anticipating a larger income next year. The other items do not call for special notice. The total assets are—

	RS.
Road Fund	62,230
Endowment Fund	38,120
General Fund	34,750
Total ...	1,35,100

5. *Statement I-B, Expenditure—Grant I, Public Works.*—Under "New Works—Communications" Rs. 5,000 are provided for reconstructing a portion of Road No. XI from Tenkási to Madura *viâ* Srívilliputur. This is a sanctioned work and appears in the current year's budget also. Under Civil Buildings two new works are entered, a chattram at Tenkási and a hospital at Nángunéri. For want of funds the former will be struck out. The people of Nángunéri have contributed Rs. 1,100 for the latter work, and it is proposed to divide the ensuing year's allotment of Rs. 2,000 equally between the General and Endowment Funds. As the cost of maintenance of the institution is paid out of the Tirukurungudi Chattram Funds, the Board think that the expense of constructing the building may also be met from the same source. The charge will accordingly be debited to the Endowment Fund. The contribution by the people should be credited to the same head. If the amount has already been brought on the accounts to the credit of the General Fund, the necessary transfer should, at once, be effected. Rs. 37,680 are provided for the repairs of communications against Rs. 37,280 in this year's budget. The works and their allotments are nearly the same as in the current year's budget. Under Miscellaneous Public Improvements, Rs. 2,500 are set apart for the maintenance of avenues and Rs. 2,500 for repairing the bathing ghât at Vizianarayanam and the two Teppakulams (tanks) at Palanur and Panagudi. The bathing ghât and tanks will be struck out as there is not a sufficient balance in the General Fund for both. If the educational grant is not increased there may be funds for one of the works, and in that case the President can apply for an allotment in the course of the year. The cost of the Local Fund engineering establishment is, as in the current year, estimated at Rs. 9,450, which is about 20 per cent. of the proposed outlay on works. The share chargeable to the Road Fund of the cost of this establishment, of tools and plant, and of general management should be respectively Rs. 8,550, Rs. 690 and Rs. 2,000. The Road Fund reserve at 10 per cent. of the receipts ought to be Rs. 5,870, but only Rs. 5,310 are available after providing Rs. 3,000 for part payment of the famine debt.

6. *Grant II, Education.*—The grant for education is reduced from Rs. 10,070 in the current year to Rs. 8,120. No alteration is made in the provision for inspection, and it is under result grants, that the decrease occurs. The Circle Board propose to pay from next year only two-thirds grants, and urge that the circle being large, the roads in it absorb a large portion of the assets and that the grant for sanitation should not be cut down in order to raise that for education. Pending the receipt of the remarks of the Director of Public Instruction, the Circle Board's figures will stand, but provision will be made for the undermentioned two schools:—

(1) Anglo-Vernacular School at Tirukurungudi to be maintained from chattram funds (G.O., dated 27th September 1883, Mis. No. 2171), Rs. 180.
(2) Combined System Muhammadan School at Panagudi referred to in Board's Proceedings, dated 8th December 1883, Mis. No. 10546, Rs. 220.

7. *Grant III, Sanitation, &c.*—Rs. 6,070 are provided for hospitals and dispensaries. The amount will be raised to Rs. 7,560 by including therein Rs. 200, the cost of medicines supplied to the Hospital Assistant attached to the Head Assistant Collector's office for treatment of the general public, and Rs. 1,400, the probable charges of the new dispensary proposed to be opened at Verakeralampudur. This institution has not been entered by the Vice-President in Statement IV-A., and only the net expenditure (Rs. 600) from Local Funds is entered under "h, Miscellaneous." As the dispensary is to be under the control of the Local Fund Board, it should be considered a Local Fund institution, and as the cost of its upkeep is to be borne almost entirely by the Zemindar of Uttumalai, it may be treated as an endowed institution, the contribution from Local Funds being taken as appropriation from the General to the Endowment Fund. The transactions of the dispensary will accordingly be shown in both the Statements IV and IV-A. The assignment for vaccination is Rs. 170 in excess of, and that for sanitation Rs. 1,040 less than, the current year's provision. The allotment under the latter head is however 38 per cent. of half the General Fund assets available for medical and sanitary purposes, the proportion prescribed by the Board being 25 to 30 per cent. The remarks of the Surgeon-General and the Sanitary Commissioner are awaited. As in the regular estimate, Rs. 3,000 will be added to chattram expenses. The contribution for Medical College and Sanitary Inspection should be Rs. 560 under each. Rs. 300 allotted for the Zillah Surgeon's travelling allowance will be struck out, and Rs. 110 provided under Hospitals and Dispensaries on account of his clerk and peon will be transferred to the head "Miscellaneous." The other items under this grant call for no remark.

8. *Grant IV, Establishment and Miscellaneous.*—The items under this grant do not call for special notice. The General Fund Reserve at 10 per cent. of the receipts should be Rs. 3,040.

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

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund	62,230	Grant I.	Road Fund ...	60,230	
Endowment Fund ...	38,120		Endowment Fund...	2,430	
General Fund ...	34,750		General Fund ...	3,340	
					66,000
		Do. II.	General Fund ...	8,340	
			Endowment Fund...	180	
					8,520
		Do. III.	General Fund ...	16,020	
			Endowment Fund...	19,920	
					35,940
		Do. IV.	Road Fund ...	2,000	
			General Fund ...	2,260	
					4,260
		General Reserve			3,040
		Balances.			
		Road Fund		...	
		Endowment Fund		15,590	
		General Fund		1,750	
					17,340
Total ...	1,35,100		Total ...		1,35,100

APPENDIX.

I.—Budget Estimate of the Local Fund of the Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85.

A.—*Revenue and Receipts.*

—	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.
	RS.	RS.	RS.	RS.
1. Balances—				
(a) Road Fund	3,500		1,220	5,324
(b) Endowment Fund	16,020		10,780	9,553
(c) General Fund	4,350		15,400	17,548
		23,870		
2. Allotments from General Revenues—				
(a) Provincial Funds	...		...	...
(b) Special Funds—				
Surplus Pound Fund	400		250	400
(c) Fisheries	5,000		5,000	3,577
		5,400		
3. Rates and Taxes—				
(a) Cess on Land	80,000		80,000	75,871
(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	1,100		300	545
(b) Choultries	20,000		17,000	18,155
(c) Market Rents	1,000		1,000	775
		22,100		
7. Miscellaneous—				
(a) Public Bungalows	180		180	164
(b) Fines and Penalties	...		...	39
(c) Sale of Materials	...		...	...
(d) Sale of other property	50		50	29
(e) Sale-proceeds of Books	...		...	...
(f) Public Works Receipts	...		...	...
(g) Public Works Refund of Expenditure	...		...	...
(h) Interest on arrears of Revenue ...	...		...	170
(i) Contributions for works unconnected with Schools or Endowed Institutions	1,500		1,500	564
(j) Contributions from Jungle Conservancy Fund	...		300	275
(k) Avenues	2,000		2,000	1,792
(l) Miscellaneous	...		...	64
		3,730		
8. Miscellaneous Debt Accounts			...	...
Total ...		1,35,100	1,34,980	1,34,845

	Demand. RS.	Collection. RS.	Balance. RS.
Arrears	10,800	10,800	..
Current	75,000	69,200	5,800
Total ..	85,800	80,000	5,800

B.—*Expenditure.*

—	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.
(a) New Works—				
Communications...	5,000		5,860	5,415
Civil Buildings	2,000		2,800	121
Miscellaneous Public Improvements ...	...		...	500
		7,000		
(b) Repairs—				
Communications...	37,680		37,280	35,358
Civil Buildings	...		...	2,068
Miscellaneous Public Improvements ...	2,500		5,000	2,531
		40,180		
(c) Cost of Local Fund Board's Engineering Establishment		9,450	9,450	9,260
(d) Avenue Establishment		300	600	600
(e) Tools and Plant		760	760	26
(f) Contingencies		...	...	...
(g) Road Fund Reserve		5,310	5,860	...
(h) Contributions to—				
(i) Provincial Funds	3,000		...	...
(ii) Other Circles	...		...	...
(iii) Municipalities	...		...	...
		3,000	...	...
Total Grant I ...		66,000	67,610	55,879
GRANT II.—*Education.*				
(a) Payment for Inspection		620	620	532
(b) Training Schools—				
Salaries	...		...	...
Stipends of Students	...		...	...
Clerks and Servants	...		...	...
Miscellaneous	...		...	...
		...		
(c) Local Fund Schools—				
Fixed Salaries	360		...	...
Result Grants	40		...	...
Servants	...		...	...
Miscellaneous	...		...	...
		400		
(d) Grant-in-aid—				
Salary Grant	...		...	...
Results Grant	7,500		9,450	13,657
		7,500		
(e) Contributions to—				
(i) Provincial Funds	...		...	...
(ii) Other Circles	...		...	...
(iii) Municipalities	...		...	...
		...		
Total Grant II ...		8,520	10,070	14,189

B.—*Expenditure.*—(Continued).

—	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(*a*) Hospitals and Dispensaries, Salaries and Medical Subordinates	3,010		2,330	2,194
Clerks and Servants	870		740	520
Diet of Patients	...		...	...
Medicines and Surgical Apparatus ...	2,950		2,000	1,226
Supplies...	...		...	...
Contingencies	300		300	528
Miscellaneous—Rent, Furniture, &c....	430		300	
		7,560		
(*b*) Vaccination—				
Vaccination Establishment	2,390		2,220	2,150
Contingencies	280		280	232
		2,670		
(*c*) Sanitary Establishment and Cleansing of Tanks and Wells		6,550	7,590	4,179
(*d*) Markets—				
Establishment	...		...	...
Contingencies	500		500	26
		500		
(*e*) Choultries—				
Establishment	3,030		2,480	2,209
Contingencies	5,020		4,220	6,940
Feeding Travellers	8,250		6,300	5,093
		16,300		
(*f*) Bungalows		300	300	310
(*g*) Contributions to—				
(1) Provincial Funds—				
(i) Medical College	560		540	556
(ii) Sanitary Inspection	560		540	...
(2) Other Circles	...		...	...
(3) Municipalities	...		...	...
Palamcottah Dispensary (G.O., Financial Department, dated 27th June 1882, No. 576)	150		150	163
		1,270		
(*h*) Miscellaneous—				
Diet of Lunatics	200		200	211
To Rádhápuram Civil Dispensary ...	300		300	303
Nazareth Orphanage (G.O., Financial Department, dated 14th March 1882, No. 290)	180		180	...
Zillah Surgeon's Establishment ...	110		60	299
		790		
Total Grant III ...		35,940	31,530	27,139
GRANT IV.—*Miscellaneous.*				
(*a*) Contributions for Controlling Establishment at the Presidency		700	700	807
(*b*) Contributions for Controlling Establishments at the Collector's office ...		220	220	163
(*c*) Contributions for District Audit Establishment		400	400	258

B.—*Expenditure.*—(Continued).

—	Estimate, 1884-85. Detail (Minor Heads).	Estimate, 1884-85. Total (Major Heads).	Estimate, 1883-84.	Actuals, 1882-83.
GRANT IV.—*Miscellaneous.*—(Continued).	RS.	RS.	RS.	RS.
(*d*) Establishment of the Local Fund Board...		760	760	693
(*e*) Contingencies and including batta ...				
Travelling batta to Non-official Members	600		500	1,033
Refund of Cess	500		300	499
Stationery Charges	...		...	49
Postal Charges	200		200	
Printing Charges	400		400	250
	400		400	
(*f*) Superannuation and Retired Allowances—Pensions under Local Fund Act IV of 1871		2,100		
		80	80	89
Total Grant IV ...		4,260	3,960	3,841
Miscellaneous Debt Account		...	...	92
Grand Total Expenditure ...		1,14,720	1,13,170	1,01,140
General Reserve		3,040	3,070	...
Balances—				
(*a*) Road Fund	...		430	9,563
(*b*) Endowment Fund	15,590		14,290	10,967
(*c*) General Fund...	1,750		4,020	13,175
		17,340		
Total ...		1,35,100	1,34,980	1,34,845

II.—Estimate of Receipts and Expenditure of the Road Fund of Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85.

Receipts.	Estimate, 1884-85. Detail.	Estimate, 1884-85. Total.	Estimate, 1883-84.	Actuals, 1882-83.	Expenditure.	Estimate, 1884-85. Detail.	Estimate, 1884-85. Total.	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Balance		3,500	1,220	5,324	1. New Works	5,000		5,860	5,415
2. Two-thirds of the collections of the land-cess within the year		53,330	53,330	50,581	2. Repairs	37,680		37,280	35,353
3. Additional appropriation from the land-cess by the Local Fund Board		..	..	..			42,680		
4. Grants from Government—					3. Establishment—				
(a) Provincial Funds	..		..	..	(a) Petty Establishment	..		..	..
(b) Special Funds—					(b) Share of cost of Local Fund Board's Engineering Establishment chargeable to the Road Fund	8,550		8,000	8,103
Surplus Pound Fund	400		250	400	(c) Share of cost of general management chargeable to the Road Fund	2,000		1,720	1,658
Ferry Rents	..		..	..	(d) Contingencies	..		..	..
Fishery	5,000		5,000	3,577			10,550		
Grass Rents	..		..	..	4. Tools and Plant		690	650	23
Miscellaneous	..		..	..	5. Contributions from the Road Fund		..	..	..
5. Tolls		5,400			6. Reserve 10 per cent. of Receipts		5,310	5,860	..
6. Contributions from the funds of other circles ..		..	..	..	Contribution to Provincial Funds for Famine Debt		..	..	..
7. Miscellaneous—					7. Refund to Tinnevelly Circle		3,000	..	..
Public Works Receipts		..	..	64	8. Refund of Road-cess		..	..	..
8. Miscellaneous Debt Accounts		..	..	119	9. Miscellaneous Debt Accounts		..	..	..
					Total ..		62,230	59,370	50,557
					Balance ..		..	430	9,563
Total ..		62,230	59,800	60,120	Grand Total ..		62,230	59,800	60,120

II-A.—Detail of Allotments for Public Works in the Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85.

PART I—*New Works.*

No.	Public Local Fund Range.	Taluk.	Description of Works.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	Expenditure, 1884-85. By Other Agency.	Expenditure, 1884-85. Total.	Remarks and References.
			I. COMMUNICATIONS.	Rs.	Rs.	Rs.	Rs.	
1	Shermádevi	Tenkási	Reconstructing a portion of Road No. XI, Tenkási to Madura *vid* Srívilliputur.	12,870	5,000	5,000	5,000	Item No. 1 in Part I of Budget of 1883-84. G.O., 6th March 1882, No. 571-W.
			Total ..			5,000	5,000	
			II. CIVIL BUILDINGS.					
2	Do.	Nángunéri	Constructing a Hospital at Nángunéri ..	3,100	..	2,000	2,000	Board's Proceedings, No. 4929, dated 30th July 1883.
			Total ..			2,000	2,000	
			III. MISCELLANEOUS PUBLIC IMPROVEMENTS—*Nil.*					
			Grand Total ..			7,000	7,000	

PART II—*Repairs.*

No.	Public Local Fund Range.	Taluk.	Description of Works.	Amount proposed for Expenditure in 1884-85.		Remarks and References.
				By Other Agency.	Total.	
			I. COMMUNICATIONS.	RS.	RS.	
1	Shermádevi ...	Nángunéri ...	Road No. V, Palamcottah to Travancore *viâ* Nángunéri—			
			12 miles at Rs. 250	3,000		
			15¼ miles at Rs. 200	3,050	6,050	Item No. 1 in Part II of Budget of 1883-84.
2	Do. ...	Ambásamudram.	Road No. VI, Palamcottah to Kalladakurichi *viâ* Taruvai, 14¾ miles at Rs. 150.	2,210	2,210	Do. No. 2 do.
3	Do. ...	Tenkási	Road No. VII, Palamcottah to Tenkási *viâ* Tenkási and Shencottah, 25⅛ miles at Rs 175.	4,400	4,400	Do. No. 3 do.
4	[illegible] Do. ...	Ambásamudram.	Road No. IX, Tinnevelly to Pottalpudur, 14½ miles at Rs 125.	1,810	1,810	Do. No. 4 do.
5	Do. ...	Tenkási... ...	Road No. XI, Tenkási to Madura *viâ* Srivilliputur—			
			9 miles at Rs. 100	900		
			1 mile at Rs 200	200	1,100	Do. No. 10 do.
6	Do. ...	Do.	Road No. XV, Tenkási to Kadayam, 8⅔ miles at Rs. 120.	1,035	1,035	Do. No. 5 do.
7	Do. ...	Ambásamudram.	Road No. XV, Portion from Kadayam to Ambásamudram, 11 miles at Rs. 120.	1,320	1,320	Do. No. 6 do.
8	Do. ...	Do. ...	Road No XVI, Ambásamudram to Padmaneri, 15 miles at Rs. 150.	2,250	2,250	Do. No. 7 do.
9	Do. ...	Nángunéri ...	Road No. XVI, Portion from Padmaneri to Panagudi, 17⅔ miles at Rs 150.	2,645	2,645	Do. No. 8 do.
10	Do. ...	Do. ...	Road No. XIX, Nángunéri to Idaiyangudi, 20 miles at Rs 75.	1,500	1,500	Do. No. 9 do.
11	Do. ...	.....	Petty repairs	13,365	13,365	Do. No. 11 do.
			Total ...	37,685	37,685	
			II. CIVIL BUILDINGS—*Nil.*			
			III. MISCELLANEOUS PUBLIC IMPROVEMENTS.			
12	Do. ...	.....	Avenues and Plantations	2,500	2,500	Do. No. 12 do.
			Total ...	2,500	2,500	
			Grand Total ...	40,185	40,185	

APPENDIX TO PART II—*Repairs.*

No.	Public Local Fund Range.	Taluk.	Description of Works.	Amount proposed for Expenditure in 1884-85.		Remarks and References.
				By Other Agency.	Total.	
				RS.	RS.	
1	Shermádevi ...	Ambásamudram.	Road No. VI-C, Sorimuthienkovil branch, 5¼ miles at Rs. 50.	260	260	Item No. 1 of Appendix to Part II of the Budget of 1883-84.
2	Do. ...	Do.	Road No. VI-E, Shermádevi to Padmaneri branch of the road from Palamcottah to Kalladakurichi, 7½ miles at Rs. 100.	750	750	Do. No. 2 do.
3	Do. ...	Do.	Road No. VI-F, Singampati branch of the same road, 3½ miles at Rs. 50.	175	175	Do. No. 3 do.
4	Do. ...	Tenkási... ...	Road No. VII-A, Athiyuthu to Surandai branch, 7 miles at Rs. 75.	525	525	Do. No. 4 do.
5	Do. ...	Do.	Road No. VII-C, Shencottah to Pambulipatam branch, 2 1/16 miles at Rs. 75.	210	210	Do. No. 5 do.
6	Do. ...	Ambásamudram.	Road No. IX-C, Kallúr to Shermádevi branch of the road from Tinnevelly to Pottalpudur, 3⅖ miles at Rs. 100.	360	360	Do. No. 6 do.
7	Do. ...	Do.	Road No. IX-D, Pappakudi and Ambásamudram branch of the same road, 4⅜ miles at Rs. 70.	305	305	Do. No. 7 do.
8	Do. ...	Tenkási... ...	Road No. XII, Tenkási to Kuttálam, 3 7/16 miles at Rs. 100.	345	345	Do. No. 8 do.
9	Do. ...	Do.	Road No. XII-A, Melagaram and Kasimajorpuram branch of the same road, 1⅘ miles at Rs. 50.	80	80	Do. No. 9 do.
10	Do. ...	Do.	Road No. XIII, Kuttálam to Elenji and Junction with Road No. XI, 4⅗ miles at Rs. 100.	435	435	Do. No. 10 do.
11	Do. ...	Do.	Road No. XIII-A, Kasimajorpuram and Shencottah of the above road, 1¾ miles at Rs. 60.	105	105	Do. No. 11 do.
12	Do. ...	Do.	Road No. XIII-B, Elenji and Vallam branch of the road, 3⅖ miles at Rs. 50.	180	180	Do. No. 12 do.
13	Do. ..	Ambásamudram.	Road No. XV-A, Ambásamudram to Pápanásam branch of the road from Tenkási to Ambásamudram, 5 miles at Rs. 60.	300	300	Do. No. 13 do.

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

No.	Public Local Fund Range.	Taluk.	Description of Works.	Amount proposed for Expenditure in 1884-85.		Remarks and References.		
				By Other Agency.	Total.			
				RS.	RS.			
14	Shermádevi ...	Nángunéri ...	Road No. XVII, Nángunéri to Kalakád, $6\frac{7}{8}$ miles at Rs. 100.	690	690	Item No. 14 of Appendix to Part II of the Budget of 1883-84.		
15	Do. ...	Do. ...	Road No. XVIII, Nángunéri to Tirukadungudi, 8 miles at Rs. 100.	800	800	Do.	No. 15	do.
16	Do. ...	Do. ...	Road No. XX, Nángunéri to Srívaikuntham *viâ* Mulaikaraipati—					
			3 miles at Rs. 70	210				
17	Do. ...	Do. ...	$9\frac{1}{2}$ miles at Rs. 25 ... ... Road No. XXI, Valliyúr to Eruvadi, 3 miles at Rs. 130.	240	450	Do.	No. 16	do.
18	Do. ...	Do. ...	Road No. XXII, Valliyúr to Rádhápuram, $10\frac{1}{2}$ miles at Rs 80.	390	390	Do.	No. 17	do.
19	Do. ...	Ambásamudram.	Road from Ambásamudram to Veeravanallur, $4\frac{5}{8}$ miles at Rs. 50.	840	840	Do.	No. 18	do.
20	Do. ...	Do. ...	Road from Road No. VI to River *viâ* Veeravanallur, 3 miles at Rs. 50.	230	230	Do.	No. 19	do.
21	Do. ...	Do. ...	Road from Sivasailam to Alwarkurichi, $3\frac{1}{2}$ miles at Rs. 50.	150	150	Do.	No. 20	do.
22	Do. ...	Do. ...	Road from Pappankulam to Alwarkurichi, $2\frac{1}{8}$ miles at Rs. 40.	175	175	Do.	No. 22	do.
23	Do. ...	Do. ...	Road from Ambur to Sivasailam, 5 miles at Rs. 25.	85	85	Do.	No. 23	do.
24	Do. ...	Do. ...	Road from Kovilkulam to Pudukudi, $2\frac{1}{2}$ miles at Rs. 25.	125	125	Do.	No. 24	do.
25	Do. ...	Do. ...	Road from Kovilkulam to Valudur, $2\frac{5}{8}$ miles at Rs. 25.	60	60	Do.	No. 25	do.
26	Do. ...	Do. ...	Road from Ambur to Pápanásam, 4 miles at Rs. 50.	65	65	Do.	No. 26	do.
27	Do. ...	Do. ...	Road from Pathamadai to the River, $1\frac{7}{8}$ miles at Rs. 50.	200	200	Do.	No. 27	do.
				95	95	Do.	No. 32	do.

28	Do. ...	Do. ...	Road from Ambúr to Pappankulam, $1\frac{1}{2}$ miles, at Rs. 25.	40	40	Do.	No. 44	do.
29	Do. ...	Do. ...	Road from Brahmadesam to Road No. XV *via* Mannákovil, 2 miles, at Rs. 25.	50	50	Do.	No. 45	do.
30	Do. ...	Do. ...	Road from Ambásamudram to Brahmadesam, $1\frac{1}{2}$ miles, at Rs. 25.	35	35	Do.	No. 46	do.
31	Do. ...	Do. ...	Road from Ambásamudram to Kovilkulam, 1 mile, at Rs. 25.	25	25	Do.	No. 47	do.
32	Do. ...	Do. ...	Road from Kovilkulam to Panayadi, 1 mile, at Rs. 25.	25	25	Do.	No. 48	do.
33	Do. ...	Do. ...	Road from Valuthur to Papakudi *via* Rengasamudram, 1 mile, at Rs. 25.	25	25	Do.	No. 49	do.
34	Do. ...	Do. ...	Road from Adacharri to Road No. IX, 2 miles, at Rs. 25.	50	50	Do.	No. 50	do.
35	Do. ...	Do. ...	Road from Vellankuli to Veeravanallur, $1\frac{1}{2}$ miles, at Rs. 25.	35	35	Do.	No. 51	do.
36	Do. ...	Do. ..	Road from Veeravanallur to Tirurudamarduúr *via* Athalanallur, $2\frac{1}{2}$ miles, at Rs. 25.	60	60	Do.	No. 52	do.
37	Do. ...	Do. ...	Road from Veeravanallur to Harikesareanallur, $1\frac{3}{4}$ miles, at Rs. 25.	35	35	Do.	No. 53	do.
38	Do. ...	Do. ...	Road from Harikesareanallur to Ariyanayagapuram, $2\frac{1}{2}$ miles, at Rs. 25.	60	60	Do.	No. 54	do.
39	Do. ...	Do. ...	Road from Harikesareanallur to Road No. IX *via* Manapadanallur, 3 miles, at Rs. 25.	75	75	Do.	No. 55	do.
40	Do ...	Do. ...	Road from Sevel to Kondanagaram road, 2 miles, at Rs. 25.	50	50	Do.	No. 56	do.
41	Do. ...	Do. ...	Road from Sevel to Suthamalli anicut *via* Ninakulam tank bund, 3 miles, at Rs. 25.	75	75	Do.	No. 57	do.
42	Do. ...	Do. ...	Road from Servel to Keela Sevel *via* Thatchankulam tank bund, 2 miles, at Rs. 25.	50	50	Do.	No. 58	do.
43	Do. ...	Do. ...	Road from Sevel to Road No. VI, 1 mile, at Rs. 25.	25	25	Do.	No. 59	do.
44	Do. ...	Do. ...	Road from Sevel to Thesamanaikkam, $\frac{1}{2}$ mile, at Rs. 25.	15	15	Do.	No. 60	do.
45	Do. ...	Do. ...	Road from Gopolasamudram to Road No. VI, 2 miles, at Rs. 25.	50	50	Do.	No. 61	do.
46	Do. ...	Do. ...	Road from Aladiyur to Hills, 3 miles, at Rs. 25.	75	75	Do.	No. 62	do.
47	Do. ...	Do. ...	Road from Road No. XV-A. to South Kodamelaghian channel, 3 miles, at Rs. 25.	75	75	Do.	No. 63	do.

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

No.	Public Local Fund Ranges.	Taluk.	Description of Works.	Amount proposed for Expenditure in 1884-85.		Remarks and References.
				By Other Agency.	Total.	
				RS.	RS.	
48	Shermádevi ...	Ambásamudram.	Road from Shermádevi to Kodaganallúr, 2 miles, at Rs. 25.	50	50	Item No. 64 of Appendix to Part II of the Budget of 1883-84.
49	Do. ...	Do. ...	Road from the foot of the Pápanásam hills to the top of the first ghât, 3 miles, at Rs. 50.	150	150	Board's Proceedings, No. 5170, dated 13th August 1883.
50	Do. ...	Tenkási ...	Road from Road No. VII *via* Ayiraperi to the junction of Muttalamparai road, 2½ miles, at Rs. 50.	125	125	Item No. 21 of Appendix to Part II of the Budget of 1883-84.
51	Do. ...	Do. ...	Road from Kadapagakatti to Melapavur, 4 miles, at Rs. 50.	200	200	Do. No. 28 do.
52	Do. ...	Do. ...	Road from Alankulam to Nallúr, 1 mile, at Rs. 50.	50	50	Do. No. 29 do.
53	Do. ...	Do. ...	Road from Tenkási to Pambulipatam, $4\frac{3}{16}$ miles, at Rs. 50.	210	210	Do. No. 30 do.
54	Do. ...	Do. ...	Road from Kuttálam to join with Road No. XV, near Mathalamparai, 4 miles, at Rs. 50.	200	200	Do. No. 33 do.
55	Do. ...	Do. ...	Road from Kuttálam to Ayinthalayaruvi, 2 miles, at Rs. 50.	100	100	Do. No. 34 do.
56	Do. ...	Do. ..	Road from Tenkási to Sivaramapettah, 3½ miles, at Rs. 25.	90	90	Do. No. 65 do.
57	Do. ...	Do. ...	Road from Kadayanallur to Surandai, 8 miles, at Rs. 25.	200	200	Do. No. 66 do.
58	Do. ...	Do. ...	Road from Veerakeralamputhur to Kilpaluvúr, 6 miles, at Rs. 25.	150	150	Do. No. 67 do.
59	Do. ...	Do. ..	Road from Veerakeralamputhur to Veeranam, 3½ miles, at Rs. 25.	90	90	Do. No. 68 do.
60	Do. ...	Do. ...	Road from Pavur chattram to Road No. XV *via* Thippanampati, 6½ miles, at Rs. 25.	155	155	Do. No. 69 do.
61	Do. ..	Do. ...	Road from Elengi to Road No. XII A, 1 mile, at Rs. 25.	25	25	Do. No. 70 do.
62	Do. ...	Do. ...	Road from Elengi to Amdalayaruvi, 2½ miles, at Rs. 25.	60	60	Do. No. 71 do.
63	Do. ...	Do. ...	Road from Sivaramapettam to Neduveli and Vadakarai, 4 miles, at Rs. 25.	100	100	Do. No. 72 do.
64	Do. ...	Do. ...	Road from Road No. XIII to Vethamputhur, 1 mile, at Rs. 30.	30	30	.....
65	Do. ...	Nángunéri ...	Repairing and improving the bridle-path from the foot of the Hills near Terukurungudi to the Asamlur hills, 6 miles, at Rs. 50.	300	300	Do. No. 31 do.
66	Do. ...	Do. ...	Road from Nángunéri to Singikulam, 5½ miles, at Rs. 25.	140	140	Do. No. 35 do.
67	Do. ...	Do. ...	Road from Rádhápuram to Vizapati, 7 miles, at Rs. 25.	175	175	Do. No. 36 do.
68	Do. ...	Do. ...	Road from Rádhápuram to Vadakankulam, 8 miles, at Rs. 25.	200	200	Do No. 37 do.
69	Do. ...	Do. ...	Road from Panakudi to Vadakankulam, 8 miles, at Rs. 25.	200	200	Do. No. 38 do.
70	Do. ...	Do. ...	Road from Padmaneri to Taruvai *via* Singikulam, 7½ miles, at Rs. 25.	185	185	Do. No. 39 do.
71	Do. ...	Do. ...	Road from Vizianarayanam to Thamaraikulam, 9 miles, at Rs. 25.	225	225	Do. No. 40 do.
72	Do. ...	Do. ...	Road from Road No. XVI to Road No. XVIII *via* Tirukarungudi village, 1 mile, at Rs. 25.	25	25	Do. No. 41 do.
73	Do. ...	Do. ...	Road from Rajakkalmangalam to Road No. V, 1½ miles, at Rs. 25.	40	40	Do. No. 42 do.
74	Do. ...	Do. ...	Road from Iyemmadam on Road No. V to Cape Comorin, 15 miles, at Rs. 25.	375	375	Do. No. 43 do.
75	Do. ...	Do. ...	Road from Sátánkulam to junction with Road No. XXII, 4 miles, at Rs. 25.	100	100	
76	Do. ...	Tenkási ...	Road from Kuttálam to Paradesi estate, 4 miles, at Rs. 25.	100	100	
			Total ...	13,365	13,365	
			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 1884-85.

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	12,055	57·40
Nángunéri	19,330	15,330	79·30
Tenkási	13,000	15,300	117·69
Total ...	53,330	42,685	80·03

Statements II-C, and III-A.—*Nil.*

IV.—Statement of Receipts and Expenditure of the Endowment Fund in the Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85.

Designation of Endowment.	Receipts.						Expenditure.							Balance.	Remarks.
	Balance.	Interest.	Rents and Produce of Land.	Private Contribution.	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
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(*a*) Hospitals and Dispensaries—															
(1) Tenkási	..	200	..	..	1,540	1,740	890	850	..	..	..	..	1,740	..	
(2) Ambásamudram	..	100	..	..	1,640	1,750	900	840	..	..	..	..	1,740	..	
(3) Veerakeralamputhur ..	..	..	..	800	600	1,400	1,020	380	..	..	..	..	1,400	..	
Total ..	..	300	..	800	3,780	4,890	2,810	2,070	..	..	..	..	4,880	..	
(*b*) Choultries—															
(1) Tirukurungudi	5,180	..	13,270	..	..	18,450	1,260	7,800	2,000	430	180	2,480	14,150	4,300	G.O., Financial Department, dated 9th December 1871, No 762.
(2) Padmaneri	..	..	2,300	..	..	2,300	332	1,850	..	..	..	..	2,182	118	
(3) Valliyúr	..	..	600	..	..	600	135	530	..	..	..	..	665	— 65	
(4) Panagudi	1,000	..	600	..	..	1,600	177	430	..	..	..	..	607	993	
(5) Orumangulam	100	..	100	..	..	200	54	20	..	..	..	..	74	126	G.O., Financial Department, dated 12th November 1873, No. 1674.
(6) Mukappa Mudaliar's Waterpandal	370	..	30	..	..	400	..	..	..	..	..	..	..	400	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.
(9) Kuttálam and Pannur Choultries	6,000	..	3,000	..	..	9,000	530	2,470	..	..	..	..	3,000	6,000	
Total ..	12,650	..	20,000	..	..	32,650	2,680	13,160	2,000	430	180	2,480	20,930	11,720	
Market Endowments—															
(1) Nángunéri	3	..	..	..	..	3	..	..	..	..	..	..	..	3	
(2) Singikulam	170	..	40	..	..	210	..	60	..	..	..	..	60	150	
(3) Vizianarayanam	108	..	..	..	..	108	..	..	..	..	..	..	..	108	

IV.—Statement of Receipts and Expenditure of the Endowment Fund in the Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85—(*Conted*).

Designation of Endowment.	Receipts.						Expenditure.							Balance.	Remarks.
	Balance.	Interest.	Rents and Produce of Land.	Private Contribution.	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
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Market Endowments—*Contd.*															
(4) Nambitalavapattayam ..	14	..	..	..	..	14	..	..	..	..	..	..	..	14	
(5) Mulaikaraipatti	9	..	..	..	..	9	..	..	..	..	..	..	..	9	
(6) Panagudi	31	..	..	..	..	31	..	..	..	..	..	..	..	31	
(7) Kalakád	14	..	..	..	..	14	..	..	..	..	..	..	..	14	
(8) Thisayamulai	640	..	170	..	..	810	..	80	..	..	..	..	80	730	
(9) Rádháipuram	9	..	..	..	..	9	..	..	..	..	..	..	..	9	
(10) Valliyúr	260	..	180	..	..	440	..	60	..	..	..	..	60	380	
(11) Ambásamudram	12	..	..	..	..	12	..	..	..	..	..	..	..	12	
(12) Pappakudi	120	..	50	..	..	170	..	60	..	..	..	..	60	110	
(13) Mailappapuram	350	..	90	..	..	440	..	60	..	..	..	..	60	380	
(14) Shermádevi	250	..	70	..	..	320	..	60	..	..	..	..	60	260	
(15) Pottalpudur	4	..	..	..	..	4	..	..	..	..	..	..	..	4	
(16) Ranuttaperi	5	..	..	..	..	5	..	..	..	..	..	..	..	5	
(17) Melapuliyúr	580	..	200	..	..	780	..	60	..	..	..	..	60	720	
(18) Nattarpatti	730	..	200	..	..	930	..	60	..	..	..	..	60	870	
(19) Surandai	7	..	..	..	..	7	..	..	..	..	..	..	..	7	
(20) Melasenal	54	..	..	..	..	54	..	..	..	..	..	..	..	54	
Total ..	3,370	..	1,000	..	..	4,370	..	560	..	..	..	..	500	3,870	
Grand Total ..	16,020	300	21,000	800	3,780	41,900	5,490	15,730	2,000	430	180	2,480	26,310	15,590	

IV-A.—Detail of Charges in Public and Charitable Institutions in the Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85.

Institutions.	Fixed Charges.															
	Medical Subordinates.				Superintendents.				Clerks.				Servants.			
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.	
	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*) Hospitals and Dispensaries—																
(1) Ambásamudram	1	680	1	680	..	..	..	..	1	84	1	84	2	130	2	130
(2) Nángunéri	1	450	1	450	..	..	..	..	..	..	..	..	3	200	3	200
(3) Tenkási	1	900	1	680	..	..	..	..	1	84	1	84	2	120	2	120
(4) Tirukurungudi	1	300	1	300	..	..	..	..	..	..	..	..	2	120	2	130
(5) Veerakeralamputhur	..	..	1	900	..	..	..	..	..	..	..	..	..	..	2	120
(6) Shermádevi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	4	2,330	5	3,010	..	..	..	..	2	168	2	168	9	570	11	700
(*b*) Choultries—																
(1) Tirukurungudi	..	..	..	..	1	240	1	240	4	360	4	360	16	660	16	660
(2) Padmaneri	..	..	..	..	..	..	..	..	2	132	2	132	6	180	6	200
(3) Valliyúr	..	..	..	..	..	..	..	..	1	42	1	42	3	93	3	93
(4) Panagudi	..	..	..	..	1	72	1	72	1	42	1	42	2	63	2	63
(5) Orumangulam	..	..	..	..	..	..	..	..	..	..	..	..	2	54	2	54
(6) Kalakád	..	..	..	..	..	..	..	..	..	..	..	..	2	96	2	96
(7) Mulakaraipatti	..	..	..	..	..	..	..	..	..	..	..	..	2	60	2	60
(8) Viziapathi	..	..	..	..	..	..	..	..	..	..	..	..	1	24	1	24
(9) Nángunéri	..	..	..	..	..	..	..	..	..	..	..	..	1	48	1	48
(10) Ambásamudram	..	..	..	..	..	..	..	..	..	..	..	..	2	108	2	108
(11) Athiyuthu	..	..	..	..	..	..	..	..	..	..	..	..	1	60	1	60

IV-A.—Detail of Charges in Public and Charitable Institutions in the Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85—(*Continued*).

Institutions.	Contingent Charges.												Remarks.
	Medicines and Apparatus.		Supplies.		Diet of Patients and Travellers.		Rents.		Furniture and Sundries.		Total.		
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	
	18	19	20	21	22	23	24	25	26	27	28	29	30
(*a*) Hospitals and Dispensaries—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(1) Ambásamudram	500	700	..	..	..	..	..	..	100	150	1,494	1,744	G.O., Financial Department, 9th July 1879, No. 1300.
(2) Nángunéri	500	550	..	..	..	..	50	50	100	150	1,300	1,400	G.O., Financial Department, 23rd March 1872, No. 359.
(3) Tenkási	500	700	..	..	..	..	..	..	100	150	1,704	1,734	G.O., 22nd September 1879, No. 1819.
(4) Tirukurungudi	500	550	..	..	..	..	..	..	250	100	1,170	1,080	G.O., 6th May 1882, No. 432.
(5) Veerakeralumputhur	..	250	..	..	..	..	..	..	..	130	..	1,400	
(6) Shermádevi	..	200	..	..	..	..	..	..	..	..	..	200	
Total ..	2,000	2,950	..	..	..	..	50	50	550	680	5,668	7,558	
(*b*) Choultries—													
(1) Tirukurungudi	..	..	..	..	5,400	5,400	..	..	2,200	2,400	8,860	9,060	
(2) Padmaneri	..	..	..	..	300	300	..	..	1,500	1,550	2,112	2,182	
(3) Valliyúr	..	..	..	..	300	300	..	..	230	230	665	665	G.O., Financial Department, 9th December 1871, No. 762.
(4) Panagudi	..	..	..	..	300	300	..	..	100	130	577	607	
(5) Orumangulam	..	..	..	..	..	..	..	..	20	20	74	74	
(6) Kalakád	..	..	..	..	..	..	..	..	30	30	126	126	G.O., Financial Department, 12th November 1873, No. 1674.
(7) Mulakaraipatti	..	..	..	..	..	..	..	..	20	20	80	80	Board's Proceedings, 3rd June 1874, No. 1333.
(8) Viziapathi	..	..	..	..	..	..	..	..	10	10	34	34	Board's Proceedings, 7th June 1877, Mis. No. 8174.
(9) Nángunéri	..	..	..	..	..	..	..	..	60	60	108	108	G.O., 5th November 1879, No. 2118.
(10) Ambásamudram	..	..	..	..	..	..	..	..	30	30	138	138	G.O., 23rd October 1874, No. 1813.
(11) Athiyuthu	..	..	..	..	..	..	..	..	20	20	80	80	G.O., Financial Department, 12th November 1873, No. 1674.

IV-A.—Detail of Charges in Public and Charitable Institutions in the Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85—(*Continued*).

Institutions.	Fixed Charges.															
	Medical Subordinates.				Superintendents.				Clerks.				Servants.			
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.	
	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.
12. An Endowment Fund Clerk	..	..	..	..	..	..	..	..	1	144	1	144	..	..	..	..
13. Kuttálam and Pannur	..	..	..	..	..	..	1	120	..	..	..	..	..	..	..	410
Total ..	..	..	..	..	2	312	3	432	9	720	9	720	38	1,446	49	1,876
(*c*) Public Bungalows—																
1. Nángunéri	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132
2. Alangulam	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	4	264	4	264
Markets—																
1. Singikulam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Thisayamulai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Valliyúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Pappagudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Mayilappapuram	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Shermádevi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Melapuliyúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Nattarpati	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

IV-A.—Detail of Charges in Public and Charitable Institutions in the Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85—(*Continued*).

Institutions.	Contingent Charges.										Remarks.
	Medicines and Apparatus.		Supplies.		Diet of Patients and Travellers.		Rents.		Furniture and Sundries.	Total.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	
	18	19	20	21	22	23	24	25	26	27	30
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
12. An Endowment Fund Clerk ..	..	..	..	..	..	..	..	..	144	144	G.O., Financial Department, 29th January 1873, No. 142.
13. Kuttálam and Pannur	..	..	..	..	..	1,950	..	..	520	3,000	
Total ..	..	..	..	..	..	8,250	..	..	5,020	16,298	
(c) Public Bungalows—											
1. Nángunéri	..	..	..	..	..	..	..	..	18	150	G.O., Financial Department, 12th October 1872, No. 1368.
2. Alangulam	..	..	..	..	..	..	..	..	18	150	
Total ..	..	..	..	..	..	..	..	..	36	300	
Markets—											
1. Singikulam	..	..	..	..	..	..	..	..	60	60	
2. Thisayamulai	..	..	..	..	..	..	..	..	80	80	
3. Valliyúr	..	..	..	..	..	..	..	..	60	60	
4. Pappagudi	..	..	..	..	..	..	..	..	60	60	
5 Mayilappapuram ..	..	..	..	..	..	..	..	..	60	60	
6. Shermádevi	..	..	..	..	..	..	..	..	60	60	
7. Melapuliyúr	..	..	..	..	..	..	..	..	60	60	
8. Nattarpati	..	..	..	..	..	..	..	..	..	500	
Total ..	..	..	..	..	..	..	..	..	..	..	

IV-B.—Detail of Miscellaneous, Sanitary, &c., Expenditure in the Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85.

Locality.	Maistries.	Scavengers.	Miscellaneous.	Total.
			I. LUMP GRANTS FOR WORKS FOR IMPROVEMENT OF WATER-SUPPLY.	Rs.
Ambásamudram	..	..	1. Improvement of Wells	200
Tenkási	..	..	2. Do. do.	300
Nángunéri	..	..	3. Do. do.	400
	..	..	4. Completing and repairing of Saravanapoigai Teppakulam at Valliyúr	300
	..	..	5. Repairing a Urani at Urampuli	150
Total ..	..	..	Total ..	1,350
			II. LUMP GRANTS FOR WORKS FOR IMPROVEMENT OF VILLAGE-SITES.	
Ambásamudram	..	..	6. Improvement of Village-site	500
Tenkási	..	..	7. Do. do.	500
Nángunéri	..	..	8. Do. do.	500
Total ..	..	..	Total ..	1,500
			III. GRANTS FOR SCAVENGERS AND CONSERVANCY PURPOSES.	
	..	4	Ambásamudram	240
	..	1	Brahmadesam	60
	..	4	Kallidakurichi	240
	..	2	Viravanallúr	120
	..	3	Shermádevi	180
Ambásamudram Taluk ..	..	1	Vikramasingapuram	60
	..	1	Kadayam	60
	..	1	Rungasamudram and Edaigal	60
	..	1	Pappankulam	60
	..	1	Alwarkurichi	60
	..	1	Pattamadai and Kesavasamudram	60
	..	..	Repairing wheel-barrows	50
Total ..	..	20	Total ..	1,250
	..	1	Kadayanallur	60
	..	1	Vadagarai	60
	..	8	Tenkási	480
	..	1	Surandai	60
	..	1	Keelapavur	60
Tenkási Taluk	..	1	Uttumalai	60
	..	1	Veerakeralamputhur	60
	..	1	Chockampati	60
	..	1	Elengi	60
	..	1	Kuttalam	60
	..	..	Repairing wheel-barrows	30
Total ..	..	17	Total ..	1,050
	..	3	Nángunéri	180
	..	2	Tirukurungudi	120
	..	2	Panagudi	120
	..	2	Kalakád	120
	..	2	Valliyúr	120
Nángunéri Taluk	..	1	Rádhápuram	60
	..	1	Vizianarayanam	60
	..	1	Mulaikaraipatti	60
	..	2	Eruvadi, Pulianjuvanam and Tiruvaranganeri	120
	..	..	Repairing wheel-barrows	40
Total ..	..	16	Total ..	1,000
Grand Total ..	..	53	Grand Total ..	3,300
			IV. SANITARY ARRANGEMENTS AT FAIRS AND FESTIVALS.	
Ambásamudram	..	..	Clearing after Fairs and Festivals	100
Tenkási	..	..	Do. do.	30
			Total ..	130
			V. OTHER SANITARY OUTLAY.	
			Lamp-lighting, Tenkási Town	170
			Water-pandal, Nángunéri	60
			Do. Shermádevi	20
			Do. Tenkási	20
			Total ..	270
			Grand Total ..	6,550

V.—Estimate of Receipts and Expenditure of the General Fund of the Shermádevi Circle, Tinnevelly District, for the Official Year 1884-85.

Receipts.	Estimate, 1884-85. Detail.	Estimate, 1884-85. Total.	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1883-84		4,350	15,400	17,548
2. One-third Land-cess		26,670	26,670	25,290
3. Provincial Grant for Schools		..	..	..
4. Do. for General Purposes ..		..	..	..
5. Avenues		2,000	2,000	1,792
6. Fees in Schools		..	..	..
7. Educational Receipts		..	..	..
8. Contributions on account of Educational Inspections		..	..	..
9. Receipts of Unendowed Hospitals		..	..	..
10. Do do. Choultries		..	..	..
11. Contributions from Private Individuals in Aid of Works		..	..	17
Contributions from Jungle Conservancy Fund		1,500	1,500	65
12. Contributions from Private Individuals in aid of Schools		..	300	275
13. Fees, &c., from Travellers		..	..	39
14. Sale-proceeds of School Books		180	180	164
15. Do. of Old Materials		..	..	..
16. Miscellaneous		..	..	..
17. Miscellaneous Debt Accounts		50	50	25
18. Interest on Arrears of Cess		..	..	..
		..	..	51
Total ..		34,750	46,100	45,266

Expenditure.	Estimate, 1884-85. Detail.	Estimate, 1884-85. Total.	Estimate, 1883-84.	Actuals, 1882-83.
		Rs.	Rs.	Rs.
Grant I.				
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	682
Miscellaneous Public Improvements—By Other Agency	2,500			
4. Local Fund Engineering Establishment		2,500	5,000	3,031
5. Tools and Plant		500	1,450	804
6. Avenue Establishment		40	110	2
7. Contribution		300	600	600
8. Miscellaneous		..	..	53
		..	..	..
Total, Grant I ..		3,340	9,960	5,172
Grant II.				
9. Inspection		620	620	532
10. Local Fund Schools		220	..	..
11. Grants-in-aid		7,500	9,450	13,657
12. Purchase of School Books		..	..	..
13. Miscellaneous		..	..	..
Total, Grant II ..		8,340	10,070	14,189
Grant III.				
14. Appropriation to Endowment Fund		3,780	3,920	1,755
15. Unendowed Hospitals		200	..	..
16. Do. Choultries		460	460	448
17. Vaccination		2,670	2,500	2,382
18. Medical Practitioners		..	..	..
19. Sanitary Establishments		6,550	7,590	4,179
20. Markets		..	..	..
21. Bungalows		300	300	310
22. Contributions		1,750	1,710	1,022
23. Miscellaneous		310	260	382
Total, Grant III ..		16,020	16,740	10,478
Grant IV.				
24. Share of the Cost of General Management chargeable to the General Fund		2,180	2,160	2,046
25. General Contingencies		..	..	..
26. Other items		80	80	124
Total, Grant IV ..		2,260	2,240	2,170
27. General Reserve		3,040	3,070	..
28. Miscellaneous Debt Account		..	80	82
Total ..		33,000	42,080	32,091
Balance ..		1,750	4,020	13,175
Grand Total ..		34,750	46,100	45,266

ABSTRACT of the Budget.

Receipts.			Charges.			
	RS.			RS.	RS.
Road Fund	62,230	Grant I ...	Road Fund ...	60,230	
Endowment Fund ...	38,120		General Fund ...	3,340	
General Fund ...	34,750		Endowment Fund ...	2,430	
					66,000
		Do. II ...	General Fund ...	8,340	
			Endowment Fund ...	180	
					8,520
		Do. III ...	General Fund ...	16,020	
			Endowment Fund ...	19,920	
					35,940
		Do. IV ...	Road Fund ...	2,000	
			General Fund ...	2,260	
					4,260
		General Fund Reserve			3,040
		Balance ...	Road Fund ...	...	
			Endowment Fund ...	15,590	
			General Fund ...	1,750	
					17,340
Total ...	1,35,100		Total ...		1,35,100

(A true Copy and Extract.)

(Signed) G. MACKENZIE,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with four enclosures, in original, to be returned.
" President, Local Fund Boards, Tinnevelly District.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Accountant-General.

Exd. W. J. Lewis.

FINANCIAL DEPARTMENT.

1884.

Board of Revenue,

MADRAS.

Rev
Ob 3931/82

Printed January 19th.

Proceedings, 2nd January 1884, *No.* 1.

Reviewing and submitting to Government *Local Fund Budget of the Shermádevi Circle*, Tinnevelly District, for 1884-85.

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FINANCIAL DEPARTMENT.

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Proceedings of the Board of Revenue, dated 18th January 1884, No. 159.

ABSTRACT.—Submitting to Government, with remarks, letter from the Surgeon-General remarking on the provision made under Medical in the Local Fund budget estimate of the Shermádevi circle, Tinnevelly district, for 1884-85.

Proceedings of the Board of Revenue, dated 25th January 1884, No. 272.

ABSTRACT.—Submitting to Government letter from the Sanitary Commissioner for Madras remarking on the provision made for Sanitation in the Local Fund budget estimate of the Shermádevi circle, Tinnevelly district, for 1884-85.

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ABSTRACT.—Submitting, with remarks, to Government letter from the Director of Public Instruction on the provision made for education in the Local Fund budget stimate of the Shermádevi circle, Tinnevelly district, for 1884-85.

Proceedings of the Board of Revenue, dated 14th March 1884, Mis. No. 2388.

ABSTRACT.—Submitting revised list of subsequent allotments for the Shermádevi circle for 1883-84.

ORDER—dated 21st April 1884, No. 844, Financial.

The estimated receipts and charges of the Shermádevi circle for 1884-85 are contrasted below with the revised estimates for 1883-84 and the actuals for 1882-83:—

RECEIPTS.

	Actuals, 1882-83.	Revised estimate, 1883-84.	Budget estimate, 1884-85.
	RS.	RS.	RS.
Balances—			
Road fund	5,324	9,560	3,500
Endowment fund	9,553	10,970	16,020
General fund	17,548	13,180	4,350
Allotments from General revenue—			
Special funds	3,977	5,610	5,400
Cess on land	75,871	76,000	80,000
Receipts from endowments, &c.	19,475	28,910	22,100
Miscellaneous	3,097	7,070	3,730
Total ..	1,34,845	1,51,300	1,35,100

Charges.

	Actuals, 1882-83.	Revised estimate, 1883-84.	Budget estimate, 1884-85.
	Rs.	Rs.	Rs.
Grant I.			
New works—			
Communications	5,415	8,530	5,000
Buildings	121	1,230	2,000
Miscellaneous public improvements	500	2,300	..
Repairs—			
Communications	35,358	44,180	37,680
Buildings	2,068	1,540	..
Miscellaneous public improvements	2,531	8,120	2,500
Engineering establishment	9,260	9,450	9,450
Tools and plant	26	1,590	760
Road Fund reserve	..	..	5,310
Contributions to Provincial funds, &c.	..	..	3,000
Miscellaneous	600	320	300
Grant II.			
Inspection	532	620	620
Local Fund schools	..	..	400
Results grants	13,657	9,450	7,500
Grant III.			
Hospitals and dispensaries	4,468	5,890	7,560
Contribution to Medical College	556	540	560
Vaccination	2,382	2,500	2,670
Sanitation	4,179	7,620	6,550
Markets	26	500	500
Choultries	14,242	16,000	16,300
Travellers' bungalows	310	300	300
Miscellaneous	976	830	940
Contribution to Sanitary inspection	..	540	560
Grant IV.			
Establishment	3,841	5,380	4,260
General reserve	..	..	3,040
Miscellaneous debt account	92	..	..
Balances—			
Road fund	9,563	3,500	..
Endowment fund	10,967	16,020	15,590
General fund	13,175	4,350	1,750
Total	1,34,845	1,51,300	1,35,100

2. *Revised Estimate for* 1883-84.—The receipts are, notwithstanding the anticipated falling off of Rs. 4,000 in the land-cess estimate, in advance of the budget estimate by Rs. 10,018. This result is due to the inclusion of the assets of the Kuttalam and Pannur Choultries as explained by the Board of Revenue and to the credit given during the year to interest on arrears of land-cess relating to previous years. Of the estimated current collections from land-cess, no less than 67·4 per cent. is expected to be realized within the last seven months of the year; while only 32·7 per cent. was actually collected within the first five months. It is presumed that this difference in the progress of collections is chiefly owing to the distribution of the kists. The increased opening Road fund balance admitted of the allotment for roads by the Board of Revenue of Rs. 3,711 in excess of the reserve. Item "Refund of cess," Rs. 1,285, regarding which the Board of Revenue have called for further information from the President, requires to be explained.

3. *Budget Estimate for* 1884-85.—The Revenue Board's revision of the estimated receipts is accepted. Under Charges, Public Works, provision is made for the payment of Rs. 3,000 to Provincial funds on account of the famine debt, the exact amount of which is however not stated. The Road fund closes with a *nil* balance, and the Road

fund reserve is short of the usual 10 per cent. by Rs. 560. It seems desirable to increase the assets of the Road fund, and possibly a toll might be imposed on one of the several very important roads of the circle. The provision for education will stand, as the Board have passed it and as it was submitted subject to such alterations as may appear necessary when the Board have considered the Director's proposals. The provision for medical subordinates will be raised by Rs. 170 as pointed out by the Surgeon-General.

4. The budget is passed subject to the above remarks.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Board of Revenue, with enclosures.
" Revenue department, with copy of Board's Proceedings, No. 1 of 1884.
" Public Works department, " " "
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President of the Municipal Commissions, Tinnevelly district.

Exd. J. W. Fischer.

P. W. D.

Govt. of {1884} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 21st April 1884, No. 844.

APRIL.

Local Fund Budgets.

Reviewing and passing the budget estimate of the Shermádevi Local Fund circle for 1884-85.

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Contributions to Provincial funds, &c.	..	..	3,000
Miscellaneous	600	320	300
Grant II.			
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fund reserve is short of the usual 10 per cent. by Rs. 560. It seems desirable to increase the assets of the Road fund, and possibly a toll might be imposed on one of the several very important roads of the circle. The provision for education will stand, as the Board have passed it and as it was submitted subject to such alterations as may appear necessary when the Board have considered the Director's proposals. The provision for medical subordinates will be raised by Rs. 170 as pointed out by the Surgeon-General.

4. The budget is passed subject to the above remarks.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Board of Revenue, with enclosures.
" Revenue department, with copy of Board's Proceedings, No. 1 of 1884.
" Public Works department, " " "
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President of the Municipal Commissions, Tinnevelly district.

Exd. J. W. Fischer.

P.W.D.

Govt. of {1884} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 21st April 1884, No. 844.

APRIL.

Local Fund Budgets.

Reviewing and passing the budget estimate of the Shermádevi Local Fund circle for 1884-85.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

Proceedings of the Board of Revenue, dated 2nd January 1884, No. 1.

Abstract.—Reviewing and submitting to Government Local Fund budget of the Shermádevi circle, Tinnevelly district, for 1884-85.

Proceedings of the Board of Revenue, dated 18th January 1884, No. 159.

Abstract.—Submitting to Government, with remarks, letter from the Surgeon-General remarking on the provision made under Medical in the Local Fund budget estimate of the Shermádevi circle, Tinnevelly district, for 1884-85.

Proceedings of the Board of Revenue, dated 25th January 1884, No. 272.

Abstract.—Submitting to Government letter from the Sanitary Commissioner for Madras remarking on the provision made for Sanitation in the Local Fund budget estimate of the Shermádevi circle, Tinnevelly district, for 1884-85.

Proceedings of the Board of Revenue, dated 8th February 1884, No. 437.

Abstract.—Submitting, with remarks, to Government letter from the Director of Public Instruction on the provision made for education in the Local Fund budget stimate of the Shermádevi circle, Tinnevelly district, for 1884-85.

Proceedings of the Board of Revenue, dated 14th March 1884, Mis. No. 2388.

Abstract.—Submitting revised list of subsequent allotments for the Shermádevi circle for 1883-84.

Order—dated 21st April 1884, No. 844, Financial.

The estimated receipts and charges of the Shermádevi circle for 1884-85 are contrasted below with the revised estimates for 1883-84 and the actuals for 1882-83:—

Receipts.

	Actuals, 1882-83.	Revised estimate, 1883-84.	Budget estimate, 1884-85.
	Rs.	Rs.	Rs.
Balances—			
Road fund	5,324	9,560	3,500
Endowment fund	9,553	10,970	16,020
General fund	17,548	13,180	4,350
Allotments from General revenue—			
Special funds	3,977	5,610	5,400
Cess on land	75,871	76,000	80,000
Receipts from endowments, &c.	19,475	28,910	22,100
Miscellaneous	3,097	7,070	3,730
Total ..	1,34,845	1,51,300	1,35,100

Charges.

	Actuals, 1882-83.	Revised estimate, 1883-84.	Budget estimate, 1884-85.
	Rs.	Rs.	Rs.
Grant I.			
New works—			
Communications	5,415	8,530	5,000
Buildings	121	1,230	2,000
Miscellaneous public improvements	500	2,300	..
Repairs—			
Communications	35,358	44,180	37,680
Buildings	2,068	1,540	..
Miscellaneous public improvements	2,531	8,120	2,500
Engineering establishment	9,260	9,450	9,450
Tools and plant	26	1,590	760
Road Fund reserve	..	..	5,310
Contributions to Provincial funds, &c.	..	..	3,000
Miscellaneous	600	320	300
Grant II.			
Inspection	532	620	620
Local Fund schools	..	..	400
Results grants	13,657	9,450	7,500
Grant III.			
Hospitals and dispensaries	4,468	5,890	7,560
Contribution to Medical College	556	540	560
Vaccination	2,382	2,500	2,670
Sanitation	4,179	7,620	6,550
Markets	26	500	500
Choultries	14,242	16,000	16,300
Travellers' bungalows	310	300	300
Miscellaneous	976	830	940
Contribution to Sanitary inspection	..	540	560
Grant IV.			
Establishment	3,841	5,380	4,260
General reserve	..	..	3,040
Miscellaneous debt account	92	..	..
Balances—			
Road fund	9,563	3,500	..
Endowment fund	10,967	16,020	15,590
General fund	13,175	4,350	1,750
Total	1,34,845	1,51,300	1,35,100

2. *Revised Estimate for* 1883-84.—The receipts are, notwithstanding the anticipated falling off of Rs. 4,000 in the land-cess estimate, in advance of the budget estimate by Rs. 10,018. This result is due to the inclusion of the assets of the Kuttalam and Pannur Choultries as explained by the Board of Revenue and to the credit given during the year to interest on arrears of land-cess relating to previous years. Of the estimated current collections from land-cess, no less than 67·4 per cent. is expected to be realized within the last seven months of the year; while only 32·7 per cent. was actually collected within the first five months. It is presumed that this difference in the progress of collections is chiefly owing to the distribution of the kists. The increased opening Road fund balance admitted of the allotment for roads by the Board of Revenue of Rs. 3,711 in excess of the reserve. Item "Refund of cess," Rs. 1,285, regarding which the Board of Revenue have called for further information from the President, requires to be explained.

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Exd. J. W. Fischer.

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