

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from T. M. HORSFALL, Esq., Vice-President, Local Fund Board, Negapatam Circle, to the President, Local Fund Boards, Tanjore, dated Negapatam, 24th November 1883, No. 809 :—

I have the honor to submit the budget estimate of receipts and charges of the Local Fund of the Negapatam Circle for 1884-85, together with the prescribed statements prepared according to the instructions of the Board of Revenue. The budget has been passed by the Local Fund Board at their meeting held on 16th November 1883. A copy of the resolution is enclosed.

2. *Regular Estimate of 1883-84.*—The year opens with a balance of Rs. 2,81,423, as advised by the Accountant-General, against the budget balance of Rs. 1,92,310, the difference being due to the short expenditure on public works in 1882-83. The separate Engineering establishment for the circle was not entertained until the latter part of the year.

3. The variations between the figures in the regular and budget estimates are explained in the column of remarks. An abstract of the total receipts and charges of the regular estimate is shown below in one view :—

	Road Fund.	Railway Guarantee Fund.	Endowment Fund.	General Fund.	Total.
RECEIPTS.	RS.	RS.	RS.	RS.	RS.
Balance on 1st April 1883	1,97,766	47,865	8,439	27,353	2,81,423
Receipts during 1883-84	1,03,940	46,485	4,590	58,181	2,13,196
Total ..	3,01,706	94,350	13,029	85,534	4,94,619
EXPENDITURE IN 1883-84.					
Grant I	1,74,337	44,000	350	6,020	2,24,707
Do. II	..	..	..	23,770	23,770
Do. III	..	..	5,240	45,520	50,760
Do. IV	5,120	..	..	1,642	6,762
General Reserve	..	..	..	5,280	5,280
Total ..	1,79,457	44,000	5,590	82,232	3,11,279
Balance on 1st April 1884	1,22,249	50,350	7,439	3,302	1,83,340

4. *Budget Estimate for 1884-85.*—The opening balance for the year, calculated as detailed in the above statement, comes to Rs. 1,83,340, and the estimated receipts during the year to Rs. 2,12,960, total Rs. 3,96,300; and the amount budgeted for expenditure, including the sum of Rs. 58,780 (in round numbers) appertaining to the marginally-noted items, is Rs. 3,22,600 (in round numbers), the closing balance being Rs. 73,700 (in round numbers). These figures are illustrated by the following table :—

Railway Guarantee Fund	RS. 46,000
Road Fund Reserve	10,380
General do.	2,400
Total ..	58,780

	Road Fund.	Railway Guarantee Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.	RS.
Balance on 1st April 1884	1,22,249	50,350	7,439	3,302	1,83,340
Receipts during 1884-85	1,03,800	46,000	4,300	58,860	2,12,960
Total ..	2,26,049	96,350	11,739	62,162	3,96,300
<i>Expenditure in 1884-85.</i>					
Grant I .. { Allotment for works, &c. ..	1,75,600	46,000	240	2,900	2,24,740
Do. II .. { Establishment, &c., charges ..	25,200	..	37	423	25,660
Do. III	..	..	2,060	21,900	21,900
Do. IV	..	..	6,491	32,349	40,900
General Reserve	4,810	..	..	2,190	7,000
Total ..	2,05,610	46,000	8,828	62,162	3,22,600
Balance on 1st April 1885	20,439	50,350	2,910	..	73,700

5. The chief items of receipts and expenditure under the several budget heads are hereunder explained in their order.

6. *RECEIPTS—Fishery Rents.*—Rs. 5,000 is put down under this head with reference to the actuals of the previous year.

7. *Surplus Pound Fund.*—Nothing is entered under this head in the current year's estimate on account of repairs to pounds. Rs. 1,000 have now been entered. This item, together with the fishery rents, has been transferred from the Road to the General Fund under Revenue Board's instructions (*vide* No. 2466, dated 22nd August 1883).

8. *Canal and Ferry Fund.*—The sum of Rs. 6,000 has been advised by the President.

9. *Land-cess.*—The figures of the regular estimate are taken for the budget. The increase in the Railway Guarantee Fund is expected from the interest on Rs. 57,000 already invested in Government securities.

10. *Tolls.*—There are no Local Fund toll-gates in this circle. Rs. 7,300 is the one-third of the gross collections from the Negapatam and Māvavaram Municipalities.

11. *Fees in Schools.*—The increase of Rs. 400 is the collection expected from the elementary Normal school recently sanctioned for this circle.

12. *Miscellaneous.*—A sum of Rs. 2,500 has been entered as income under Avenues against Rs. 2,370 in the current year. The receipts and charges under this item, which have been hitherto credited to General Fund, have been transferred this year to Road Fund at the suggestion of the President. Copy of resolution on this subject is enclosed.

Contribution for digging tanks is set at only Rs. 3,000 on account of the fall in the price of grain. The other items under Receipts being unimportant require no explanation.

13. *EXPENDITURE—Grant I, Public Works.*—The proposed expenditure on Public Works aggregates to Rs. 1,68,360, excluding Rs. 79,420 for items noted in the margin, against Rs. 1,46,820 in the current year's budget. Of this, Rs. 1,58,890 is proposed to be allotted for expenditure by the Local Fund Engineer's Department, and Rs. 9,470 by the

	RS.
1. Establishment charges	23,040
2. Road Fund Reserve	10,380
3. Railway Guarantee Fund	46,000
Total ..	79,420

Public Works Department. The expenditure on New Works—Communications under both the agencies is estimated to cost Rs. 1,00,340 for thirty-six works against twenty-seven for the current year, including the works shown in the appendix in the budget of

1883-84. Of the thirty-six works, twenty-four are newly taken for the budget. Estimates have been called for for all the unsanctioned works. They will be submitted when received.

14. Rs. 57,480 are estimated for the cost of repairs of roads (seventy-four in number) against Rs. 53,590 for sixty-two works in the current year's budget; the increase is due to provision having been made for the maintenance of all the village roads on which money has been spent in previous years. The allotments for roads, Nos. 51, 29, 41, 73, 27 have been increased, and those for Nos. 1, 67 and branch roads to Nos. 2, 41, 33 have been decreased at the suggestions of the Engineers of both the agencies.

15. *Civil Buildings—New Works and Repairs.*—Rs. 3,140 is allotted against Rs. 3,500 in the budget of 1883-84. Provision has been made for the construction of sheds at Nannilam and Tiruturaipundi for European travellers, as the want of them is much felt. Nannilam is becoming more and more frequented by such travellers and will probably soon be a railway station.

16. Under *Miscellaneous Public Improvements* Rs. 7,400 is provided on account of the plantation and maintenance of avenues against Rs. 1,500 in the current year's budget. The President lays great stress on avenue upkeep and has suggested the increase.

17. The cost of Local Fund Engineer's establishment is put down at Rs. 20,860. The calculation has been made with reference to the existing establishment and to the actuals of the previous year, and some changes in the scale have been made at the suggestion of the Local Fund Engineer. His office has been strengthened and that of the Supervisor's reduced. The four Sub-Overseers have been abolished and one Overseer added on Rs. 45. The pay of the Local Fund Engineer himself has been raised to Rs. 450, and that of his Head Accountant from Rs. 40 to Rs. 50, in consideration of the contribution paid by him for his pension.

These and other changes will be submitted separately in detail for the sanction of the Board and Government.

18. The cost of supervision by Public Works Department and of tools and plant have been calculated at 23 and 1½ per cent., respectively, according to recent instructions of the Board of Revenue.

19. Rs. 46,000 being the expected receipts, including interest on the amount already invested under the Railway Guarantee Fund, has been shown as expenditure on account of purchase of Government securities.

20. *Grant II, Education.*—It is clear from paragraph 12 of the Vice-President's memorandum on the current year's budget that the General Fund is practically bankrupt, and this is admitted by the Board of Revenue in paragraph 6 of their remarks thereon (*vide* also resolution by this Board, No. 1, dated 27th January 1883, copy enclosed). For this reason proposals for increase in the result grants have not been fully complied with, and some slight reductions have been made.

21. Several suggestions have been put forward to avoid the want of funds.

The Revenue Board* have suggested to dispense with two Inspecting Schoolmasters in order to provide funds for the Additional Deputy Inspector. The Director has suggested some reductions in the

scale of pay and results grants to teachers in combined-system schools, in order to increase the grants under results schools proper, and the Inspector of Schools also thinks that Local Fund salary and combined system schools need revision in the present budget.

22. With these objects in view, this Board consider it enough for the present to dispense with one Inspecting Schoolmaster by the amalgamation of the Tiruturaipundi and Negapatam Ranges, the number of schools in the two ranges being small. One of the men who will have to suffer by this change may be transferred to the Normal school, and Rs. 5 may be added to the pay of the Nannilam Inspector.

* Paragraph 6 of Board's Proceedings, dated 28th March 1883, No. 857.

23. No intimation has been received up to date from the Director regarding the receipts from Provincial Funds on account of grants for higher standard and for masters' salaries and stipends to students in the Normal school, and therefore approximate figures only, as per margin, are entered in the budget. The Director is requested kindly to supply the omission direct to the Revenue Board while submitting his remarks on this budget to that office.

24. Looking to the remarks of the Inspector of Schools on the necessity for revision of establishment in Local Fund schools, and also taking into consideration the improvements effected in the schools in the Tanjore Circle, which are all under the combined system, this Board resolve to transfer to the combined system six of the most backward salary-system schools out of twenty-two now maintained in this circle. The number of Local Fund schools on the combined system will therefore be raised from eighteen to twenty-four. Some changes have been made in the remaining salary schools at the suggestion of the Deputy Inspector, and the Board also resolve to reduce the rates of pay of masters from Rs. 5 to 7 to Rs. 4 to 6, as suggested by the Director. The grants have been reduced to 75 per cent., in order to make them the same as the pure results-grants schools.

25. With all these shifts, the fund remains bankrupt, although the grants budgeted for are, in the opinion of this Board, quite insufficient and will have to be supplemented, as in this year, by the poor expedient of additional votes. The Board do not see any remedy to the difficulty but that of the total abolition of the distinction between Road Fund and General Fund, which they sincerely trust will be effected under the new Local Self-Government Act.

26. The Viziapuram Local Fund salary school will be abolished, as it will form a part of the Normal school at Tiruválur and the establishment transferred to a new school to be opened at Vishnapuram which has been a branch of the salary school at Tédeyúr. The pay of the peons in all schools has been reduced to Rs. 3 from Rs. 4, as the pay was raised from Rs. 3 to Rs. 4 two years ago on account of the high price of paddy which is now very low. In the Tanjore Circle only Rs. 2-8-0 were allowed to peons of combined-system schools up to last year, and even this small amount has been removed from the current year's budget of that circle.

27. According to these proposed reductions the amount entered in this budget is noted below and is compared with the figures for the current year:—

	Budget, 1883-84.	Actuals, 1882-83.	Proposal for 1884-85.
I. Salaries of Masters—	RS.	RS.	RS.
(a) Fixed	10,260	8,246	8,400
(b) Payment by results	1,020	1,373	1,080
II. Clerks and servants	1,920	1,444	1,440
Total	13,200	11,063	10,920

28. *Result Grants.*—Though this Board was on account of financial difficulties strongly in favor of reducing the grants to two-thirds of the rates allowed according to the rules of Grant-in-Aid Code, yet as the Revenue Board have remarked that the adoption of the reduction of rates should be a more gradual one, it is now resolved to provide for 1884-85 three-fourths of the full grants, and accordingly Rs. 5,000 has been provided in the budget against Rs. 4,000 this year; but the rates will of course prove merely nominal and will have to be largely supplemented (*cf.* remarks *supra* paragraphs 20 and 25).

29. *Grant III, Sanitation, Hospital and Dispensaries.*—The total amount allotted for the maintenance of these institutions comes to Rs. 12,300 against Rs. 12,940 in the current year's budget as detailed in Statement No. IV-A. A slight deduction is made in the items of "Medical Subordinates," "Diet of Patients," and "Contin-

gencies." The pay of the Medical Subordinates has been calculated on the actual pay of the present incumbents. It may be raised subsequently when a higher class of medical men is appointed. Under *Clerks and servants* there is a net decrease of Rs. 140. Peons on Rs. 4 each have been newly provided to the dispensaries at Nannilam, Kodavassal, Vedarniam, and Mutupet as recommended by the District Surgeon. The duties of nurse and sweeper in Nannilam dispensary have been thrown upon one servant as in other similar dispensaries. The waterman at Tiruturaipúndi has been dispensed with. The slight variations in the pay of menial servants (cooks, sweeper, &c.) have been effected in order to obtain a uniform rate of pay as far as possible. As regards a recommendation of the District Surgeon to increase the pay of compounders in some of the dispensaries, the Board reserve it for another year when the financial position under General Funds may be better. The decrease of Rs. 420 under "Diet of Patients" and "Contingencies" together is made with reference to the actuals of the previous year, and the saving under "Rent" as the dispensary at Mutupet has been removed to the new building constructed for it. It may be noted that, at the instance of the District Local Fund Auditor, the expenses of the three endowed hospitals (Tranquebar, Tiruturaipúndi and Shiyáli) have in this budget for the first time been debited to Endowment Fund. This fund will therefore also become bankrupt.

30. *Vaccine Establishment.*—Rs. 3,700 is entered in the budget against Rs. 3,800 in the current year. There is no change in the establishment, but the decrease is due to the extra batta to vaccinators having been entered as Rs. 300 against Rs. 500 in the current year with reference to actual expenditure of 1881-82, nothing having been spent in the last year. Rs. 100 has been added to "Contingencies" in order to provide for animal vaccination.

31. *Sanitary Establishment.*—The total estimated expenditure under this head is Rs. 17,000 against Rs. 22,550, and includes the items mentioned below as compared with the current year:—

Items.	Budget, 1884-85.	Budget, 1883-84.
	RS.	RS.
1. Water-supply	4,900	7,880
2. Improvements of village-sites	500	..
3. Scavengering establishment	10,000	12,760
4. Fairs and festivals	500	580
5. Other sanitary outlay—		
(a) Lighting charges	700	868
(b) Cart-stands	100	162
6. Cholera charges	300	300
Total	17,000	22,550

32. The decrease under "Improvement of Water-supply" is owing to provision having been made only for works for which contributions (where necessary) are promised, and these have become very small on account of the fall in the price of paddy as explained under this item on the receipt side (*vide* paragraph 12 *supra*). Rs. 500 is allotted for the improvement of village-sites for the next year as suggested by the Sanitary Commissioner on the budget of the current year. The distribution of the scavengering establishment among the five taluks of the circle is given below as detailed in Statement IV-B:—

Taluks.	Budget, 1884-85.	Budget, 1883-84.
	RS.	RS.
Shiyáli	1,440	1,956
Máyavaram	2,604	3,108
Nannilam	1,684	1,936
Negapatam	2,676	4,116
Tiruturaipúndi	1,596	1,644
Total	10,000	12,760

33. In explanation of this decrease it is remarked (1) that Mr. Stokes and the Board have characterized the expenditure on this head as excessive, (2) that carts and bullocks are cheap, and (3) that the proposed figure for 1884-85 is almost the same as the actuals for 1882-83.

34. The existing establishment given for Tiruválúr appears to this Board to be very large and has been reduced to Rs. 1,284 against Rs. 1,986 in the current year. This reduces the number of scavengers and carts to 8 and 4 against 15 and 5, respectively, in the budget, 1883-84. The pay of the maistries has also been reduced from Rs. 12 and 6 to Rs. 10 and 5. A provision is made for the lighting charges and the watchman for the Kamalalayam tank at Tiruválúr, although the temple authorities who were contributing the total cost of it have left their contribution in arrears for the last two years. The Board consider that the Local Funds may henceforward bear this charge. A watchman on Rs. 4 for a tank at Shiyáli and another on Rs. 3 for the chavadi at Koradacheri are newly provided. The entertainment of the latter servant has been already sanctioned by this Board last year. These additions have been made as recommended by the Divisional Officer with reference to local requirements, and the slight reduction in the establishment as particularized in Statement IV-B, is due to the want of funds under General Fund.

35. The remarks made with reference to the scavenging establishment at Tiruválúr apply in greater force to Tranquebar, on which town and its suburbs Rs. 2,280 are spent annually in sanitation in addition to a large amount in metalling roads, constructing bridges, latrines, dust-bins, repairing streets on budget and special estimates; and the local sub-committee recently formed at that place with the permission of this Board have submitted proposals for further increasing the expenditure. These items with a slight reduction are, however, allowed to stand at present, subject to a reference in this matter which will be made to the President to secure some income to the Local Funds by the levy of a low rate of tax on houses at that place just enough to cover the actual cost. It is hoped that Tranquebar will be created a municipality under the new Acts, and will cease to be a burden to the Local Fund Boards.

36. *Chattrams*.—The decrease of Rs. 130 under Establishment is made as no provision is made at the suggestion of the President in this budget for the temporary gumastah on Rs. 10 hitherto allowed for the Callimodu chattram.

37. *Contribution to Negapatam Municipal Dispensary*.—Rs. 1,450 only is entered under this head. This is the sum allowed for many years and now reverted to, the Board having finally resolved to pay half the net expenses of the dispensary only for 1881-82 and 1882-83 and no further. The customary contribution of Rs. 1,450 more than amply covers the amount spent on Local Fund patients and has been acquiesced in by the municipality.

Copy of the "Local Fund Board's resolution" is enclosed.

38. The other items call for no remarks. The total charges under Grant III amount to Rs. 40,900.

39. *Grant IV*.—Under *Contribution for Establishment in other Offices*, the figures are adopted with reference to the actuals of the previous year and of the current year's budget.

40. The slight increases under "Circle Board Office establishment" and "Superannuation charges" include the increase of pay to the 2nd clerk already sanctioned by this Board, and also the additional amount provided for entitling to pension clerks of the Collector and the Head Clerk of this Circle Board office as noted in the margin, as they were recently transferred to Local Funds from the Revenue Department.

1. A. Krishnasamy Sastri, Clerk, President's office, pay	20*
(Sanctioned in Revenue Board's Proceedings, No. 2373, dated 16th March 1883.)	
2. S. Narayanasamy Iyer, Local Fund Head Accountant, Treasury Deputy Collector's office, pay	40*
(Sanctioned in Revenue Board's Proceedings, No. 2038, dated 8th March 1883.)	
3. B. Sama Row, Head Clerk, Circle Board office, pay	50†

* Only a moiety from this circle fund.

† Whole.

41. Rs. 200 has been provided on account of batta to non-official members for next year, according to the budget estimate of 1882-83, since some of these members have claimed travelling allowance. There is no provision in the current year's budget.

42. The total expenditure under Grant IV comes to Rs. 7,000.

43. The General Reserve is Rs. 2,400. This is the only sum available and is nearly half the amount required by the rule, and therefore there is no closing balance under the General Fund.

44. The closing balance under the other funds are noted below:—

	RS.
Road Fund	20,439
Railway Guarantee Fund	50,350
Endowment Fund	2,911
Total	73,700

45. The road map of the circle accompanies this budget.

Endorsement by J. B. PENNINGTON, Esq., President of the Local Fund Boards, Tanjore, dated Vallam, 7th December 1883, No. 2434.

Submitted to the Board of Revenue.

2. *Vice-President's Report, paragraph 12*.—The estimate under "Avenues" appears to be rather excessive, considering the actuals of the past five months of the current year. It may be put down at Rs. 2,000.

3. Contribution for tanks may be reduced to Rs. 2,500 with reference to the regular estimate.

4. *Vice-President's Report, paragraph 13*.—The amount shown in the margin of paragraph 13, viz., Rs. 79,420, is a mistake. It should be Rs. 82,040, the first entry being Rs. 25,660 instead of Rs. 23,040. The excess provision of Rs. 22,000 under Grant I is due to the increased number of roads to be brought under maintenance in the year.

5. *Vice-President's Report, paragraph 15*.—The entry of Rs. 3,500 in paragraph 15 of the Vice-President's report is a mistake for Rs. 3,850. The estimate may be raised to Rs. 3,500, with reference to the actuals of 1882-83 and the Local Fund Board's proposals for the construction of two new sheds in Nannilam and Tiruturai-púndi.

6. *Enclosure No. 16*.—The regular estimate under "Miscellaneous Public Improvements" seems to be rather low. The actual expenditure under this head for the last five months is put down as Rs. 697-8-0 + 449-11-8, or Rs. 1,150 nearly. A similar amount may be required for expenditure during the remaining seven months if not more, and it should therefore be increased to Rs. 2,300. The provision of Rs. 7,400 for 1884-85 seems excessive. It may be reduced to Rs. 5,000.

7. *Vice-President's Report, paragraph 17*.—The estimate for the Engineering establishment has been approved by the Local Fund Board, and I reserve my remarks until the Vice-President submits his proposals for the sanction of the Revenue Board.

8. *Vice-President's Report, paragraph 23*.—The Vice-President's expectations in paragraph 23 of provincial grants seem to be without foundation. In fact, the Government will pay nothing for the Normal school; and whatever is earned by the masters for the higher (as well as lower) standards in combined-system schools is paid over to them without being brought into the Local Board's financial accounts, and I would therefore remove the items Rs. 300 and 200 from the budget and put down, instead of Rs. 200, Rs. 500 for grants for the salary-grant schools. The Vice-President should have estimated the receipts from this source with reference to the number

of boys reading for the fourth standard in the several salary-grant schools in his circle, and should not have depended for information upon the Director of Public Instruction.

9. *Vice-President's Report, Paragraph 29, Conclusion.*—The auditor's suggestions appear to be that the receipts on account of certain endowed institutions * should be shown as a separate item, and the expenditure debited against it; but when the

* Tranquebar.
Tiruturaipundi.
Shiyáli.

expenditure exceeds the receipts, they should be increased by the amount thus exceeded by appropriations from other funds, so that there is no fear of the fund becoming bankrupt, as supposed by the Vice-President.

ENCLOSURES.

Proceedings of the Local Fund Board of the Negapatam Circle, dated 16th November 1883.

Read Vice-President's memorandum on the draft budget of the Local Funds of the Negapatam Circle for 1884-85.

Resolved that the budget be passed as amended.

Extract from the Proceedings of the Local Fund Board of the Negapatam Circle, dated 26th September 1883.

10. Read docket from the President, No. 1724, of the 29th August 1883, requesting to point out the source for meeting the deficit under General Funds in connection with the list of incomplete works sanctioned at the meeting held in July last, and also suggesting that charges for avenues may be debited to Road Fund.

Read also letter, No. 678, of the 19th September 1883, from the Vice-President to the President, on the subject.

The Board will be glad to have fuller information on the subject before sanctioning the transfer of funds from Road Fund to General Fund. The Board are of opinion that the charges for avenues should be debited to the Road Fund. The revenue derived from the avenues should likewise be credited to the same fund.

Extract from the Proceedings of the Local Fund Board of the Negapatam Circle, dated 27th January 1883.

1. Read letter from the President, No. 2627, of the 24th December 1882, enclosing a letter from the Director of Public Instruction requesting this Board to reconsider their resolution regarding the entertainment of the additional Deputy Inspector of Schools.

The Board observe that the present year's expenditure on education will be about Rs. 23,000 or about Rs. 3,000 more than last year, the income in both years being expected to remain much the same. The reason for this increase is the increase in the number of schools for which results grants will have to be paid, the number of schools registered in 1881-82 having been 258, this year 417 with a tendency to increase. The average grant for schools during the last three years has been about Rs. 36. The appointment of an additional Deputy Inspector will at once add to the number of schools to be examined; and if, next year, only 300 schools are examined, the grants will be Rs. 10,800, a sum larger by Rs. 6,800 than that provided in the budget for 1883-84, and by Rs. 4,800 than that of the current year's budget.

The Board are unwilling to discourage education if their means will permit of the existing expenditure being increased. The President has pointed out three sources from which he thinks the additional means may be found. The first, viz., Rs. 1,500 for the Normal School, the Board are glad to avail themselves of; regarding the third, they are doubtful, as they are not aware whether they will be permitted to discontinue their contribution to the Madras Medical College; and, as regards the second, they believe the President to be mistaken, the increase proposed for 1883-84 on this year's scavengering establishment being only Rs. 600 and not Rs. 2,020 as

stated by him. The educational assets for 1883-84 will be Rs. 24,800, and the estimated expenditure Rs. 25,770, thus:—

	Rs.
Additional Deputy Inspector	1,500
Inspecting Schoolmasters	2,020
Local Fund Schools	14,520
Sale of Books, &c.	230
Results Grants	7,500
Total ..	25,770

So that, Rs. 970 have to be provided for, even if the President's figures for results grants are taken. The Board do not, however, believe that this will suffice. They would put the figure at no less than Rs. 10,000, so that Rs. 2,500 more have to be provided for, or in all Rs. 3,470 without counting the reserve, which will be about Rs. 2,480.

With these remarks, they resolve to leave the matter of providing the additional funds required to the President. They agree with him that a great deal of the money spent on the so-called "scavengering" in large villages is wasted, and that some of this money might be advantageously spent on education.

Extract from the Proceedings of the Local Fund Board of the Negapatam Circle, dated 28th March 1883.

14. Read arzi from the Deputy Tahsildar of Kodavasal, No. 49, of the 1st March 1883, requesting that a servant on Rs. 3 may be employed to look after the mantapam and chavadi at Koradachéri.

The entertainment of a servant on Rs. 3 per mensem is sanctioned.

Extract from the Proceedings of the Local Fund Board of the Negapatam Circle, dated 15th April 1882.

1. Read letter from the Vice-President of the Negapatam Municipality requesting that the contribution paid by this Local Fund Board towards the maintenance of the hospital and its branch may be raised from Rs. 1,450 to Rs. 3,000 per annum.

Read also other papers on the subject, and G.O., No. 237, of the 17th February last, reviewing the budget estimate of the Negapatam Municipality for 1882-83.

The Circle Board are willing, as a matter of grace, to grant the contribution of one-half of actual net expenses for 1881-82, and request to be informed of amount to be paid in detail at the earliest possible date, with a view to obtaining the sanction of the Board of Revenue on the same. As regards the amount for the year 1882-83, the Circle Board are willing to contribute one-half net charges of hospital except Medical College provided it is distinctly understood that the fixed proportion is open to reconsideration at the time for framing budget for 1883-84. It is understood that the one-fourth paid by Provincial Funds to the Apothecary or other medical officer in charge is altogether excluded from these calculations.

RESOLUTION—dated 17th January 1884, No. 147.

The Local Fund Budget Estimate of the Negapatam Circle for 1884-85 is here-with submitted for the orders of Government.

REGULAR ESTIMATE OF 1883-84.

2. *Statement I-A, Revenue and Receipts.*—The opening balance adopted by the Vice-President differs from that recently furnished by the Accountant-General. The latter will be adopted for the purposes of the regular estimate. It is distributed among the minor funds as shown below:—

	RS.
Road Fund	1,74,550
Railway Guarantee Fund	47,865
Endowment Fund	8,439
General Fund	27,353
Total ..	2,58,207

Compared with the budget, there is a large increase in the opening balance of the Road Fund owing to larger receipts than were anticipated under Land-cess and Tolls in 1881-82 and to the short outlay on New Works noticed in paragraph 5 of Board's Proceedings, dated 25th October 1883, No. 3214. In the current year's budget, no receipts were expected from the surplus of the Pound Fund, but Rs. 1,000 are entered in the regular estimate. The amount will be increased to Rs. 1,730, being half the sum entered in the Special Funds Budget, the other half being credited to the Tanjore Circle. The Cess on Land is expected to yield Rs. 1,76,000 as in the sanctioned budget. The estimate is 95 per cent. of the total demand. It is observed that the collections of the first five months of the year are entered as Rs. 89,256 in column 2 of the regular estimate, whereas, in the Demand, Collection and Balance Statement, the amount is entered as Rs. 89,773. The President is requested to explain the difference. The arrear demand of the year differs from the sum entered in column 17 of the Demand, Collection and Balance Statement printed at page 16 of Board's Proceedings, dated 25th

Years.	Amount.	RS.
1877-78	39	39
1878-79	40	40
1879-80	71	71
1880-81	91	91
1881-82	232	232
1882-83	2,688	2,688
Total ..	3,161	3,161

October 1883, No. 3214. The latter amount relates to the years noted in the margin. Tolls are estimated at the same figure as in the budget, viz., Rs. 7,660. Interest on arrears of revenue and on investments not relating to endowments should appear under "7, Miscellaneous" and not under "Rates and Taxes." In the memorandum showing the distribution of the receipts and charges among the minor funds, the Vice-President has failed to note in detail the several items of receipt, and of expenditure under Grant III, but, from an examination of the figures, it is presumed that the receipts from the Pound Fund and Fisheries are credited to the General Fund, while the receipts and charges of the avenues have been transferred to the Road Fund. No explanation is furnished for having thus deviated from the sanctioned budget. The President has already been informed that avenues appertain to the General Fund. In regard to the other two items of receipt, it is necessary that they should be credited to the General Fund, which is altogether inadequate to meet its legitimate charges. The sanction of Government is accordingly requested for the transfer. The assets of the several minor funds will then be as follows:—

	RS.
Road Fund	2,76,490
Railway Guarantee Fund	94,350
Endowment Fund	13,029
General Fund	88,264
Total ..	4,72,133

3. *Statement I-B, Expenditure.*—For outlay on Public Works, the figures of the budget estimate have been mostly repeated, and the reserves are shown in full, though allotments have been sanctioned from them. The provision under the several items will, accordingly, be altered so as to include both the budget and subsequent allotments, and, in doing so, the registers maintained in this office will be followed, as the list of subsequent allotments and alterations in the budget grants forwarded by the Vice-President is found to be incorrect. Under Communications, the expenditure by the Local Fund Engineering Establishment will be raised by Rs. 17,412 for New Works and by Rs. 7,175 for Repairs. The additional allotments were sanctioned mainly for works which remained incomplete at the close of the previous year.

Among these, the largest amount (Rs. 10,127) was allotted for the new road from Kolappandu to Karunganni, which is estimated to cost Rs. 22,335 and on which Rs. 12,208 have been expended up to the close of last year. The provision for the repair of Civil Buildings will be increased to Rs. 1,269, the excess over the budget having been allotted for the repair of certain dispensaries and public bungalows. As regards the other items under Grant I, the Board observe that the probable cost of the Local Fund Engineering Establishment is reduced from Rs. 22,760 sanctioned in the budget to Rs. 18,000. It is stated that the latter estimate is based on the actuals of the preceding year and of the existing establishment. The cost of the Public Works Department Supervision should be Rs. 2,142. The amounts sanctioned in the budget for Tools and Plant and Contingencies are wrongly entered. The necessary corrections will be made. Rs. 183 are shown as the expenditure on Traffic-taking Establishment and will be debited to the Railway Guarantee Fund, as stated in paragraph 2 of Board's Proceedings, dated 21st November 1882, No. 2855. The abnormal expenditure of Rs. 2,550-5-4, during the first five months of the year, shown against Contingencies, is ascertained from the monthly accounts to be due to the travelling allowance of the Local Fund Engineering Establishment being included under that head. The amount will be included in the cost of the establishment. The whole of the Road Fund Reserve having been already allotted, the entry against that head will be struck out. Grant II is a repetition of the budget. Under Grant III, the provision for Sanitation will be raised by Rs. 500 allotted in Board's Proceedings, dated 13th October 1883, No. 6754, for deepening a tank near the railway station at Koradachéri. Under Choultry Contingencies, Rs. 1,400 are included as the Government kist of Kallimodu Chattram. The amount is sanctioned from the balance in favor of the chattram. The excess grant of Rs. 400, required for Cholera Charges, which should appear under Sanitation, is sanctioned from the amount surrendered in the provision for "Diet of Patients," and the increase in the item "Dieting Non-criminal Lunatics" will be met from the provision for Reserve Hospital Assistant, which apparently will not be availed of in the current year. The assignment of Rs. 300 under Grant IV for Batta to Non-official Members and Superannuation Allowances is sanctioned from savings in the allotment for Engineering Establishment. The unallotted portion of the General Fund Reserve will be struck out and added to the balance to be carried to the next year's budget, as that year's assets are insufficient to meet the charges of the General Fund. The following is an abstract of the charges of the regular estimate as revised by the Board:—

	Road Fund.	Railway Guarantee Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.	RS.
New Works. { Communications { P.W. Department. ..	1,160	..	..	..	1,160
{ Other Agency ..	1,02,632	..	..	..	1,02,632
{ Civil Buildings ..	..	..	..	3,500	3,500
{ Miscellaneous Public Improvements. ..	..	..	..	500	500
Repairs .. { Communications { P.W. Department. ..	8,152	..	..	..	8,152
{ Other Agency ..	53,725	..	..	..	53,725
{ Civil Buildings ..	..	..	569	700	1,269
{ Miscellaneous Public Improvements. ..	..	..	..	1,000	1,000
Public Works Department Supervision	2,142	..	..	..	2,142
Local Fund Engineering Establishment	17,306	..	63	631	18,000
Tools and Plant	2,120	..	7	73	2,200
Contingencies	241	..	1	8	250
Purchase of Government Securities	..	44,000	..	..	44,000
Traffic Establishment	..	183	..	..	183
Grant I	1,87,478	44,183	640	6,412	2,38,713
Do. II	..	..	..	23,770	23,770
Do. III	..	..	5,240	46,020	51,260
Do. IV	5,155	..	..	1,607	6,762
Total Expenditure ..	1,92,633	44,183	5,880	77,809	3,20,505
Total Receipts ..	2,76,490	94,350	13,029	88,264	4,72,133
Balance ..	83,857	50,167	7,149	10,455	1,51,628
or in round numbers ..	83,860	50,170	7,150	10,450	1,51,630

These balances will be brought forward in the Budget for 1884-85.

BUDGET ESTIMATE FOR 1884-85.

4. *Statement I-A, Receipts.*—Rs. 800 are taken credit for as the Provincial grant for the undermentioned schools:—

	RS.
Result Grant for the Fourth Standard Classes of the Combined System Schools	300
Salary Grants for Salary System Schools	200
Grant for the Tiruválúr Normal School	300
Total	800

The President, in paragraph 8 of his endorsement, points out that nothing will be paid by Government for the Normal School, that the Provincial grants earned by the masters in the Combined System Schools are directly paid to them without being brought to account and that the grant for Salary System Schools should be raised to Rs. 500. With reference to the first point, he is referred to Section 84 of the Grant-in-Aid Code, from which it will be seen that the school is entitled to grants from Provincial Funds. As regards the second point, he is informed that it is discretionary with the Local Fund Board to decide whether the masters shall be paid the whole of the grants or only a part thereof, and it is stated in paragraph 24 of the Vice-President's letter that only three-fourths grants are in future to be disbursed in Combined Schools. No explanation is furnished for raising the grant expected for the Salary System Schools. In these circumstances, the Vice-President's figures will be allowed to stand, pending the remarks of the Director of Public Instruction. Rs. 1,000 are put down as the anticipated contribution from the surplus of the Pound Fund, but, as only Rs. 710 are entered in the Pound Fund Budget, Rs. 300 will be taken credit for for this circle. In the Canal and Ferry Fund Budget, Rs. 8,000 are entered as contribution to Local Funds. As, from the Tanjore Budget, no portion of this amount seems to be payable to that circle, the whole of the amount will be entered in the present budget. As in the regular estimate, the Pound Fund Contribution and the Fishery Rents are credited to the General Fund. In paragraph 7 of his letter, the Vice-President says that this has been done with reference to Board's Proceedings, dated 22nd August 1883, No. 2466. The President is informed that the Proceedings quoted are not of general application, but refer only to the Trichinopoly Circle. The collections from Land-cess are estimated at Rs. 1,78,000 against Rs. 1,76,000 in the current year's budget. Of this amount, Rs. 46,000 belong to the Railway Guarantee Fund against Rs. 44,000 in the current year, the increase being said to be the interest on the amount invested in Government securities. This interest, amounting to Rs. 2,000, will be transferred to "7, Miscellaneous," as it should not appear under "Rates and Taxes." In the Demand, Collection and Balance Statement appended to the budget estimate, Rs. 3,200 are put down as the arrear demand, while, according to the statement furnished with the regular estimate, it should be Rs. 10,200. The President is requested to explain the difference. The income from tolls is estimated at Rs. 7,300 against Rs. 7,660 in the current year. Avenue receipts will be reduced to Rs. 2,000 as suggested by the President, and the amount will be credited to the General Fund as usual. The President also thinks that the estimate of private contributions should be altered to Rs. 2,500, with reference to the current year's regular estimate, but, as Rs. 3,000 are entered in the regular estimate, the Circle Board's figure will be retained. The other items of receipt do not call for remark. The total assets are:—

	RS.
Road Fund	1,87,160
Railway Guarantee Fund	96,170
Endowment Fund	11,450
General Fund	70,610
Total	3,65,390

5. *Statement I-B, Expenditure—Grant I, Public Works.*—Under New Works, Communications, Rs. 1,00,340 are provided, of which Rs. 1,760 are to be expended by the Public Works Department and the balance by the Local Fund Engineering Establishment. The amount is distributed among twenty-nine works costing more than Rs. 1,000 and seven petty works costing Rs. 1,000 and less. Of the former, Items Nos. 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 14, 15, 16 and 29, entered in Statement II-A, Part I, are sanctioned works. The President is requested to quote the orders sanctioning Items Nos. 3 and 13, as they are apparently in progress. Rs. 6,000 are provided for Item No. 28, the construction of Ferry roads which are detailed in a separate enclosure to Statement II-A. In the remark column of this enclosure, Board's Proceedings, dated 10th July 1883, No. 5832, are quoted as sanctioning the improvement of Ferry approaches at Kallimodu in Adappar. The Proceedings merely communicated the sanction of Government for the transfer of the amount required for it. As the work is now classed as a New Work and is stated to cost Rs. 1,550, an estimate should be submitted for the sanction, of the Board. The President is requested to expedite the submission of the estimates for the remaining unsanctioned works, and he is informed that no expenditure should be incurred on them until the estimates are duly sanctioned. As there are not sufficient funds for all the works entered by the Circle Board, the last six of the unsanctioned works entered in Part I will be removed. For Road Repairs, Rs. 57,480 are assigned, against Rs. 53,590 in the current year's budget. Of this amount, Rs. 7,710 are to be expended by the Public Works Department and the balance by the Local Fund Engineering Establishment. Compared with the current year's budget, the provision for works to be maintained by the latter agency shows an increase of Rs. 3,220, due mainly to maintenance grants having been assigned for all village roads on which money has been spent in previous years. For Civil Buildings, Rs. 2,700 are allotted under New Works and Rs. 440 under Repairs. The former amount is for the construction of two Dispensaries at Tiruválúr and Kodavasal and two Travellers' Sheds at Nannilam and Tiruturaipúndi. The Kodavasal Dispensary is a sanctioned work and will be retained. The other three works are unsanctioned and will be struck out, as there is no money in the General Fund. Rs. 7,400 are set apart for the planting and maintenance of avenues, and the President recommends that the amount be reduced to Rs. 5,000. The entry of Rs. 3,200 under New Works for planting new avenues will be struck out. The cost of the Local Fund Engineering Establishment is put down as Rs. 20,860 against Rs. 22,760 in the current year's budget. The decrease is due to some changes in the scale of the establishment approved by the Circle Board. The provision will be retained pending submission of the special report promised by the Vice-President in paragraph 17 of his letter. The cost of Tools and Plant at $1\frac{1}{2}$ per cent. should be Rs. 2,270, and the Road Fund Reserve at 10 per cent. of the receipts is Rs. 10,330. The share debitable to the Road Fund of the Cost of General Management, of Local Fund Engineering Establishment, of Contingencies and of Tools and Plant, should be, respectively, Rs. 5,410, Rs. 20,030, Rs. 230 and Rs. 2,190. A sum of Rs. 46,000, the anticipated receipts including interest on account of Railway Guarantee Fund, is proposed to be invested in Government securities. The total Road Fund expenditure amounts to Rs. 2,32,190, leaving a balance of Rs. 51,140 of which Rs. 50,170 appertain to the Railway Guarantee Fund.

6. *Grant II, Education.*—Rupees 21,900 are assigned for Education in the circle against Rs. 23,700 sanctioned for the current year. The decreased provision is due to want of funds. The estimate for payment for Inspection is put down at Rs. 1,590 against Rs. 2,020 in the current year. The decrease is due to the proposal of the Circle Board to dispense with the services of one of the four Inspecting Schoolmasters, and to amalgamate the Tiruturaipúndi and Negapatam Ranges into one and to place it under one of the remaining three. It is also proposed to raise the pay of the Nannilam Inspecting Schoolmaster from Rs. 25 to Rs. 30 per mensem, but the reason for doing so is not given. The current year's grant for the Elementary Normal School at Tiruválúr is repeated. For Local Fund Schools, Rs. 12,080 are entered against Rs. 14,520 in the current year's budget. The variation is due to certain reductions proposed by the Circle Board, which are explained in paragraphs 24-26 of the Vice-President's letter. It is also proposed to transfer the Salary System School

at Viziapuram to Vishnupuram. These proposals, as well as the increased provision under Result Grants, are accepted subject to the remarks of the Director of Public Instruction on this portion of the budget.

7. *Grant III, Hospitals and Dispensaries.*—The allotment for the maintenance of the Dispensaries is Rs. 12,000 against Rs. 12,940 in the current year. The decrease is explained to be due to provision being made according to the present pay of the Medical Subordinates, to the redistribution of the pay of the Dispensary Servants and to decreased provision under "Diet of Patients" and "Contingencies." Rs. 300 are allotted for a Reserve Hospital Assistant. As stated by the President, the excess expenditure on the three endowed dispensaries should be met by appropriation from General Fund, and the transactions of the institutions should be closed with *nil* balances. The necessary alterations in Statement IV will be made in this office. The grant for Vaccination is Rs. 3,700 against Rs. 3,800 in the current year's budget, and that for Sanitation, Rs. 17,000 against Rs. 22,550. The decrease in the former case is trifling. In the latter, the assignment has been reduced for want of funds. It is still 24 per cent. of the General Fund Assets. The remarks of the Surgeon-General and Sanitary Commissioner on the budget are awaited. The entertainment of watchmen for the tanks at Kamalapuram and Shiyáli and for the chavadi at Koradáchéri is sanctioned. The contribution for the Madras Medical College and Sanitary Inspection should be each Rs. 1,070. Rs. 1,450 are provided for contribution to the Negapatam Municipality for dispensary, against Rs. 3,000 entered in the current year's budget. The former sum is stated to have been accepted by that body. The other items under this grant do not call for notice.

8. *Grant IV, Miscellaneous.*—The contribution for the Controlling Establishments at the Presidency should be Rs. 2,930, the actuals of 1882-83. The proposal to raise the pay of the Second Clerk of the Local Fund Board's Office from Rs. 15 to Rs. 20 has been submitted to Government in Board's Proceedings, dated 8th December 1883, No. 3,719. The General Reserve ought to be Rs. 6,020, but only Rs. 3,410 are available and there is no balance.

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

Receipts.		Charges.			
	RS.		RS.	RS.	
Road Fund	1,87,160	Boad Fund	1,80,780		
Railway Guarantee Fund	96,170	Railway Guarantee Fund	46,000		
Endowment Fund	11,450	Endowment Fund	280		
General Fund	70,610	General Fund	6,280		
		Grant I		2,33,340	
		Grant II.—General Fund		21,900	
		Grant III			
		Endowment Fund	3,700		
		General Fund	37,260		
		Grant IV		40,960	
		Road Fund	5,410		
		General Fund	1,760		
		General Reserve		7,170	
		Balance—		3,410	
		Road Fund	970		
		Railway Guarantee Fund	50,170		
		Endowment Fund	7,470		
		General Fund			
				58,610	
Total ..	3,65,390	Total ..		3,65,390	

APPENDIX.

BUDGET Estimate of the Local Funds of the Negapatam Circle, Tanjore District, for the official year 1884-85.

I-A.—Revenue and Receipts.

	ESTIMATE, 1884-85.		Estimate, 1883-84.	Actuals, 1882-83.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
1. Balance—				
(a) Road Fund (Railway Guarantee Fund, Rs. 50,170)	1,34,030		1,54,470	2,25,826
(b) Endowment Fund	7,150		7,420	7,870
(c) General Fund	10,450		30,420	50,283
		1,51,630		
2. Allotments from General Reserve—				
(a) Provincial Funds				
For Roads	800			
„ Schools				
„ General purposes	300			
(b) Special Funds				
I. Surplus Pound Fund	8,000		6,000	2,307
(c) Fishery Rents	5,000		5,000	10,000
		14,100		8,013
3. Rates and Taxes—				
(a) Cess on Land	1,32,000		1,32,000	1,43,790
Railway Guarantee Fund	44,000		44,000	47,866
(b) Tolls—				
Negapatam	5,370		5,330	10,735
Máyavaram	1,930		2,330	2,350
		1,83,300		
4. Fees in Schools and Training Institutions		3,000	2,600	2,480
5. Contribution from other Circles and Municipalities—				
From Negapatam Municipality for Educational Inspection	80		80	80
„ Mávavaram for Educational Inspection				
„ Negapatam for Vaccine Inspection	40		40	40
„ Mávavaram for do.	40		40	40
		160		
6. Receipts from Endowments, &c.—				
(a) Education				126
(b) Hospitals and Dispensaries	1,640		1,640	861
(c) Choultries	2,660		2,950	3,018
		4,300		
7. Miscellaneous—				
1. Avenue Receipts	2,000		2,370	1,166
2. Grass-rents				
3. Travellers' Bungalows	200		100	145
4. Market-rents				
5. Sale-proceeds of Books	200		200	44
6. Sale of Materials, &c.				
7. Sale of other Property				184
8. Interest on Government Securities invested in favor of the Railway Guarantee Fund	2,000			
9. Fines and Penalties under Act XXIV of 1859	300		250	212
10. Subscription for digging Tanks	3,000		4,000	2,007
11. Savings and Refunds	700			741
12. Public Works Receipts and Refund of Expenditure				468
13. Miscellaneous	500			1,066
		8,900		
8. Local Fund Engineer's Cheques				
Total ..		3,65,390	4,01,240	5,21,718

		Demand for 1884-85.	Collection for 1884-85.	Balance at the end of 1884-85.
		RS.	RS.	RS.
<i>Less on Land Revenue.</i>				
Arrears ..	Ordinary	2,450	2,100	350
	Railway Guarantee Fund	750	700	50
	Total ..	3,200	2,800	400
Current ..	Ordinary	1,37,250	1,29,900	7,350
	Railway Guarantee Fund	45,750	43,300	2,450
	Total ..	1,83,000	1,73,200	9,800
Total ..	Ordinary	1,39,700	1,32,000	7,700
	Railway Guarantee Fund	46,500	44,000	2,500
	Total ..	1,86,200	1,76,000	10,200

I-B.—Expenditure.

		ESTIMATE, 1884-85.		Estimate, 1883-84.	Actuals, 1882-83.	
		Detail (Minor Heads).	Total (Major Heads).			
GRANT I—Public Works.						
(a) New Works—		RS.	RS.	RS.	RS.	
Communications	{ By P.W.D. .. 1,760	1,760		2,660	9,861	
	{ „ other Agency 86,580	86,580		85,220	29,816	
		88,340				
Civil Buildings	{ By P.W.D. .. 1,000	1,000		3,500	1,779	
	{ „ other Agency		1,000			
Miscellaneous Public Improve- ments	{ By P.W.D.	..		500	2,341	
	{ „ other Agency	..				
		..				
(b) Repairs—			89,340			
Communications	{ By P.W.D. .. 7,710	7,710		7,040	10,355	
	{ „ other Agency 49,770	49,770		46,550	47,849	
		57,480				
Civil Buildings	{ By P.W.D.	..		350	2,788	
	{ „ other Agency	440	440			
Miscellaneous Public Improve- ments	{ By P.W.D.	..		1,000	4,278	
	{ „ other Agency 4,200	4,200				
		4,200				
			62,120			
(c) Other Establishments—						
Cost of Establishment, Public Works Department (23 per cent.)		2,180		2,230	4,650	
Local Fund Engineer's Establishment—						
Pay	15,700			22,760	16,965	
Personal Allowance to three Overseers	360					
Travelling Allowance	4,800					
		20,860				
			23,040			
Traffic-taking Establishment				2,200	1,622	
(d) Tools and Plant (1½ per cent.)			2,270	250		
(e) Contingencies			240			
(f) Road Fund Reserve			10,330			
(g) Contribution to other Circles and Municipalities				10,660		
(h) Purchase of Government Securities				46,000		
			46,000	44,000		
Total, Grant I ..			2,33,340	2,28,920	1,32,304	
GRANT II—Education.						
(a) Payment for Inspection—						
Salaries of Inspecting Schoolmasters			1,590	2,020	2,212	
(b) Training Schools—						
Elementary Normal Schools, Tiruválár			1,500	1,500		
(c) Local Fund Schools—						
Salaries of Masters. { Fixed	8,400			10,260	8,246	
	{ Payment by Results	1,080		1,020	1,373	
	{ Do. by School-fees	..				
Clerks and Servants	1,440			1,920	1,444	
Miscellaneous	960			1,050		
Contingencies	200			270	1,403	
			12,080			
(d) Grant-in-aid—						
Salary Grants					7	
Results do.	5,000			4,000	7,068	
(e) Contributions to other Circles, &c.—						
Contribution to Provincial Funds for an additional Deputy Inspector			1,500	1,500		
(f) Miscellaneous—						
Purchase of Books	200			200		
Commission on sale of Books	30		230	30		
			21,900	23,770	21,753	
Total, Grant II ..						
GRANT III—Sanitation, Medical Services, and Charitable Institutions.						
(a) Hospitals and Dispensaries—						
Salaries of Medical Subordinates	3,360			4,100	3,372	
Clerks and Servants	3,220			3,360	2,954	
Diet of Patients	1,700			2,000	1,413	
Medicines and Surgical Apparatus	1,600			1,500	1,895	
Supplies	1,060			800		
Contingencies			1,060	1,180	2,014	
Miscellaneous, Rents, &c.						
			12,000			
Reserve Hospital Assistant			300	300		

I-B.—Expenditure—(Continued).

		ESTIMATE, 1884-85.		Estimate, 1883-84.	Actuals, 1882-83.
		Detail (Minor Heads).	Total (Major Heads).		
GRANT III—Sanitation, Medical Services, and Charitable Institutions.—(Continued).		RS.	RS.	RS.	RS.
(b) Vaccination Department—					
Cost of Vaccine Establishment in the Circle		2,620		2,620	} 3,213
Batta to Mothers		60		60	
Extra Batta to Vaccinators		300		500	
Contingencies		540		440	
Peon to Deputy Inspector of Vaccination		90		90	
Probationary Vaccinators		90		90	
			3,700		
(c) Sanitary Establishment—					
(1) Works undertaken for the improvement of Water-supply		4,900		7,880	5,479
(2) Improvement of Village-sites		500			
(3) Scavenging of large Villages and small Towns		10,000		12,760	10,711
(4) Sanitary arrangements at Fairs and Festivals		500		} 1,610	1,453
(5) Other Sanitary outlay		800			
(6) Cholera charges		300			
			17,000	300	726
(d) Markets—					
Establishment					
Contingencies					
(e) Choultries—					
Establishment		700		830	718
Contingencies		480		480	656
Feeding Travellers		880		890	759
(f) Travellers' Bungalows—					
Establishment			2,060		
Contingencies		190		230	192
(g) Contribution to—		160		300	
(1) Provincial Funds—			350		
(i) Towards the excess charge of the Medical College, Madras		1,070		1,040	2,230
(ii) Sanitary Inspection		1,070		1,040	
(2) Other Circles—					
Tanjore Circle for Midwifery School		800		800	800
Do. for Medical School		360		360	
(3) Municipalities—					
To Negapatam Municipality for Dispensary		1,450		3,000	4,341
To Mayavaram do. do.		600		600	600
(h) Miscellaneous—			5,350		
Dieting Non-criminal Lunatics			200	200	541
Total, Grant III ..			40,960	49,360	44,067
GRANT IV—Miscellaneous.					
(a) Contribution for the Controlling Establishment at the Presidency			2,930	2,650	2,928
(b) Contribution for the Controlling Establishment at the Collector's Office			470	470	514
(c) District Audit Establishment			410	410	370
(d) Establishment of the Local Fund Board's Office			940	880	869
(e) Batta to Non-official Members			200		
(f) Refund of one-third of Land-cess under Act IV of 1871					354
Other Refunds					
(g) Miscellaneous—					
(1) Contingencies and Furniture		500		500	258
(2) Subscription to Periodicals		100		100	34
(3) Stationery		300		300	
(4) Postal charges		850		850	700
(5) Printing do.		300		300	963
			2,050		
(h) Superannuation			170		79
Total, Grant IV ..			7,170	6,460	7,069
General Reserve			3,410	5,280	
Miscellaneous Debt Accounts					58,318
Grand Total Expenditure ..			3,06,780	3,13,790	2,63,511
Balances—					
(a) Road Fund (Railway Guarantee Fund, Rs. 50,170)		51,140		77,610	2,22,415
(b) Endowment Fund		7,470		7,820	8,439
(c) General Fund				2,020	27,353
			58,610		
Total ..			3,65,390	4,01,240	5,21,718

[illegible]PART I—*New Works.*

No.	Public Works Executive Division or Range.	Taluk.	Description of Works.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	EXPENDITURE, 1884-85.			Remarks.
						By Public Works Department.	By other Agency.	Total.	
			I.—COMMUNICATIONS.	RS.	RS.	RS.	RS.	RS.	
1	Tanjore ..	Máyavaram ..	Forming a road from Elanthoppu to Kuruchi.	6,610	2,300	..	3,890	3,890	Item No. 1, Budget of 1883-84. (G.O., P.W.D., dated 4th June 1883, No. 1545 W.)
2	Negapatam ..	Negapatam and Tiruturai-pándi.	Metalling the road from Tiruválár to Tiruturai-pándi.	89,200	53,790	..	28,810	28,810	Item No. 4, Budget of 1883-84. (G.O., P.W.D., dated 24th October 1881, No. 2597 W.)
3	Tanjore ..	Shiyáli ..	Constructing a road from road branching from Road No. 2 to Cauveripatam to Uppanar Ferry, and thence to Therunagheri, and providing culverts.	6,600	2,000	..	4,300	4,300	Item No. 5, Budget of 1883-84.
4	Do. ..	Máyavaram ..	Constructing a road from No. 53 in the limits of Villayanallúr to the Palavau Ferry at Narayanangalam and Eluppupputu, and providing culverts for the same.	4,160	1,000	..	2,000	2,000	Item No. 6, Budget of 1883-84. (Estimate sanctioned in Board's Proceedings, dated 18th July 1883, No. 6081.)
5	Negapatam ..	Negapatam ..	Improvement of village road from No. 26 to join No. 67 via Palayavalam, &c., villages.	2,250	1,000	..	1,250	1,250	Item No. 10, (Board's Proceedings, dated 7th May 1883, No. 3729.)
6	Do. ..	Tiruturai-pándi ..	Constructing tunnels on Road No. 26 ..	2,000	1,000	..	1,000	1,000	Item No. 12, Budget of 1883-84. (Board's Proceedings, dated 7th May 1883, No. 3729.)
7	Tanjore ..	Shiyáli ..	Forming a village road from the south end of the western street of Nallur up to road running east to west from Paduputnam to Puttúr, including cost of tunnels about 3½ miles.	5,860	1,500	..	2,500	2,500	Item No. 14, Budget of 1883-84. (G.O., P.W.D., dated 2nd June 1883, No. 1537 W.)
8	Do. ..	Do. ..	Forming a village road from Tranquebar road in the limits of Temeigudi Chattram to Velur Town on the west, including cost of tunnels and compensation for land about 4 miles.	11,000	2,000	..	5,000	5,000	Item No. 15, Budget of 1883-84. (G.O., dated 2nd June 1883, No. 1537 W.)
9	Do. ..	Nannilam ..	Constructing tunnels on village road from Tenmanjaur to Anaikuppam.	2,750	940	..	1,760	1,760	Item No. 17, Budget of 1883-84. (Estimate sanctioned in Board's Proceedings, dated 23rd August 1883, No. 7168.)
10	Do. ..	Do. ..	Constructing tunnels on village road from Tiruppegalúr to Tiruchangattankudi.	2,170	900	..	1,270	1,270	Item No. 18, Budget of 1883-84. (Board's Proceedings, dated 8th June 1883, No. 4752.)
11	Do. ..	Do. ..	Constructing a bridge over the Mutaiyaur near Tiruvahmalalai.	2,650	500	..	2,150	2,150	Item No. 19, Budget of 1883-84. (Sanctioned in Board's Proceedings, dated 19th November 1883, No. 9579.)

PART I.—*New Works*—(Continued).

No.	Public Works Executive Division or Range.	Taluka.	Description of Works.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	EXPENDITURE, 1884-85.			Remarks.
						By Public Works Department.	By other Agency.	Total.	
			I.—COMMUNICATIONS— <i>Contd.</i>	RS.	RS.	RS.	RS.	RS.	
12	Tanjore ..	Māvayaram ..	Constructing a village road from Road No. 28 through Thiruvudakali village meeting Nalladi new road at Perumalai.	6,550	1,000	..	3,700	3,700	Item No. 23, Budget of 1883-84. (Sanctioned in G.O., P.W.D., dated 26th October 1883, No. 3048, W.)
13	Do.	Nannilam ..	Improving the village road of Sidhanvalur ..	1,500	500	..	1,000	1,000	Estimate passed by Local Fund Board, dated 28th April 1883, and submitted to Board.
14	Do.	Shiyāli ..	Improvement of road from Shiyāli Town to Thirukolal.	1,250	..	..	1,250	1,250	Estimate sanctioned in Revenue Board's Proceedings, dated 23rd October 1883, No. 8808.
15	Do.	Do.	Improvement of the village road of Vadarangam to Mathalor and Kunnam.	5,250	..	..	2,000	2,000	Estimate sanctioned in G.O., dated 31st October 1883, No. 3094 W.
16	Negapatam ..	Negapatam ..	Improving the village road from Tiruvālūr to Eluvai, Palavanagudi and Kutchengudi, &c., villages.	3,075	..	..	2,000	2,000	Estimate sanctioned in Revenue Board's Proceedings, dated 2nd November 1883, No. 9046.
17	Tanjore ..	Shiyāli ..	Metalling the roads that pass through the town of Shiyāli.	6,500	..	..	4,500	4,500	Do.
18	Negapatam ..	Tiruturaipūndi ..	Forming a village road branching from Road No. 26 at the 8th mile in the limits of Sengandi, &c., villages.	2,000	..	..	2,000	2,000	Do.
19	Do.	Negapatam ..	Constructing tunnels on road connecting Road Nos. 35 and 65.	2,500	..	..	2,500	2,500	Do.
20	Tanjore ..	Nannilam ..	Forming a road from Manakal to Sivanjiam via Thottakudi, Vadugudi and Veethiradangan.	3,000	..	..	2,000	2,000	Do.
21	Do.	Shiyāli ..	Forming a road from the southern main street of Thirunagar to the limits of Yogeswaram Pidagai with the village of Kila Sattanadapuram to join Road No. 43 excluding cost of masonry.	4,000	..	..	2,000	2,000	Do.
22	Negapatam ..	Negapatam ..	Construction of Ferry roads in the circle ..	6,000	..	..	6,000	6,000	Sanctioned in Revenue Board's Proceedings, dated 9th November 1882, No. 6480, R.S.
23	Tanjore ..	Shiyāli ..	Forming a new road around Ellatūr in lieu of eroded portion of Road No. 70.	1,760	..	..	..	1,760	
24	..	..	Petty New Works as per Appendix ..			1,760	82,880	84,640	
			Total ..			1,760	3,700	5,460	
			Total ..			1,760	86,580	88,340	

PART I.—*New Works*—(Continued).

No.	Public Works Executive Division or Range.	Taluka.	Description of Works.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	EXPENDITURE, 1884-85.			Remarks.
						By Public Works Department.	By other Agency.	Total.	
			II.—CIVIL BUILDINGS.	RS.	RS.	RS.	RS.	RS.	
			(*) <i>Hospitals and Dispensaries.</i>						
25	Tanjore ..	Nannilam ..	Constructing a Civil Dispensary at Kodavassal.	6,370	1,000	..	1,000	1,000	Revised estimate sanctioned in G.O., P.W.D., dated 1st December 1883, No. 3447 W.
			Total ..			..	1,000	1,000	
			III.—MISCELLANEOUS PUBLIC IMPROVEMENTS— <i>Nil.</i>						
			Total ..			1,760	87,580	89,340	
			<i>Details of Ferry Roads.</i>						
1	Tanjore ..	Nannilam ..	Forming a new road leading to Ferry Boat at Yelagudi in Odumbakiyar.	2,340					
2	Do.	Do.	Forming a new road leading to Ferry Boat at Tediur in Thirumalarajen river.	1,330					
3	Do.	Do.	Forming a new road leading to Ferry Boat at Athambelore in Thirumalarajen river.	4,305					
4	Do.	Do.	Forming a new road leading to Ferry Boat at Kadagakudi in Arasilār.	1,545					
5	Do.	Do.	Forming a new road leading to Ferry Boat at Malamuganthanoor in Vetār.	1,065					
6	Negapatam ..	Tiruturaipūndi ..	Improvement of Ferry approaches at Kallimodu in Adapper.	1,550					
7	Tanjore ..	Nannilam ..	Forming a new road leading to Ferry Boat at Kadumbungudi in Arasilār.	435	10,000	..	6,000	6,000	
8	Do.	Do.	Forming a new road leading to Ferry Boat at Nalluchery in Arasilār.	370					
9	Do.	Do.	Forming a new road leading to Ferry Boat at Saraniyapuram in Arasilār.	140					
10	Do.	Do.	Forming a new road leading to Ferry Boat at Sarabojirajapuram in Arasilār.	175					
11	Do.	Do.	Forming a new road leading to Ferry Boat at Vishnupuram in Arasilār.	140					
12	Do.	Do.	Forming a new road leading to Ferry Boat at Sethanipuram in Mudicondan river.	490					
13	Do.	Do.	Forming a new road leading to Ferry Boat at Polagum in Thirumalarajen river.	90					
14	Do.	Do.	Lump provision for new Ferry works ..	2,025		..	6,000	6,000	
			Total ..						

Estimate sanctioned in Revenue Board's Proceedings, dated 16th March 1883, No. 2384.

Estimate sanctioned in Revenue Board's Proceedings, dated 2nd November 1883, No. 9041.

APPENDIX TO PART I.—New Works.

No.	Public Works Executive Division or Range.	Taluk.	Description of Works.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	EXPENDITURE, 1884-85.			Remarks.
						By Public Works Department.	By other Agency.	Total.	
				RS.	RS.	RS.	RS.	RS.	
1	Negapatam	Tiruturaipúndi	I.—COMMUNICATIONS. Forming a village road from Kunnalúr to Keelaperumalai.	250	..	..	250	250	
2	Do.	Do.	Forming a village road from Panaiyur Agraharam as far as Karuppalaur, Munnargudi Taluk.	500	..	..	500	500	
3	Do.	Do.	Forming a village road from Road No. 51 as far as Tholuthur village.	520	..	..	520	520	
4	Do.	Do.	Improving the road from Tillavilagam to Vedanum.	400	..	..	400	400	
5	Do.	Negapatam	Improving village road from Ceylon road to Setticheri Tamarai tank in Papakovil limits and constructing tunnels on the same.	950	..	..	950	950	
6	Do.	Do.	Reconstructing masonry on Road No. 34.	1,000	..	..	1,000	1,000	
7	Do.	Tiruturaipúndi	Improving a pathway from Road No. 26 at Manakal to Tirukolam at Tiruturaipúndi and constructing a tunnel to it.	80	..	..	80	80	
			Total ..			..	3,700	3,700	
			II.—CIVIL BUILDINGS—Nil.						
			III.—MISCELLANEOUS PUBLIC IMPROVEMENTS—Nil.						

PART II.—Repairs.

No.	Public Works Executive Divisions or Ranges.	Taluk.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE.				Remarks.
				By Public Works Department.	By other Agency.	Total.	RS.	
				RS.	RS.	RS.	RS.	
			I.—COMMUNICATIONS.					
1	Tanjore	Nannilam	Road No. 1 from Tanjore to Negapatam, 9 miles, at Rs. 100 per mile.	..	..	..	900	Item No. 1 in Part II, Repairs, Budget of 1883-84.
	Negapatam	Negapatam	Road No. 1 from Tanjore to Negapatam, 18* miles, at Rs. 100 per mile	..	..	..	1,800	* Allotment reduced from Rs. 150 to 100 per mile.
2	Tanjore	Shiyáli	Road No. 2 from Shiyáli to Salem via Grand Anicut, 3 miles, at Rs. 120 per mile	..	..	..	360	
Do.	Do.	Máyavaram	Road No. 2 from Shiyáli to Salem via Grand Anicut, 19 miles, at Rs. 120 per mile	..	..	..	2,280	
3	Do.	Nannilam	Road No. 17 from Kodavassal to Koradacheri, 7 miles, at Rs. 350 per mile	..	..	..	..	Item No. 2 in Part II, Repairs, Budget of 1883-84.
4	Negapatam	Negapatam	Road No. 26 from Mutupet to Velanganni, 10 miles, at Rs. 100 per mile	..	..	..	1,000	Item No. 4 in do. do.
Do.	Do.	Tiruturaipúndi	Road No. 26 from Mutupet to Velanganni, 22 miles, at Rs. 100 per mile	..	..	..	2,200	
5	Tanjore	Shiyáli	Great Southern Trunk Road No. 28, inclusive of a portion of Nos. 2 and 36 from Madras to Travancore Frontier with a branch from Tiruvananthapuram towards Negapatam, 15 miles, at Rs. 120 per mile	..	..	..	1,800	Do. No. 5 in do. do.

PART II—Repairs—(Continued).

No.	Public Works Executive Divisions, or Ranges.	Taluk.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE.			Remarks.
				By Public Works Department	By other Agency.	Total.	
	Tanjore	Máyavaram	Great Southern Trunk Road No. 28, inclusive of a portion of Nos. 2 and 36 from Madras to Travancore Frontier with a branch from Tindivanam towards Negapatam, 11 miles, at Rs. 120 per mile ...	RS.		RS.	
			Great Southern Trunk Road No. 28, inclusive of a portion of Nos 2 and 36 from Madras to Travancore Frontier with a branch from Tindivanam towards Negapatam, 3 miles, including road to Porayaur Hospital, at Rs. 500 per mile ...	1,320			
				1,500			
6	Do.	Nannilam	Road No. 30 from Mudikondan to Nagore, 16½ miles, at Rs. 75 per mile ...	...	4,620	4,620	Item No. 6 in Part II, Repairs, Budget of 1883-84.
7	Do.	Máyavaram	Road No. 35 from Májavaram to Tiruturaipúndi <i>via</i> Tiruválúr, 7½ miles, at Rs. 150 per mile... ..	...	1,240	1,240	Do. No. 7 in do. do.
		Nannilam	Road No. 35 from Májavaram to Tiruturaipúndi <i>via</i> Tiruválúr, 6 miles, metalled, at Rs. 350 per mile ...	...			
		Do.	Road No. 35 from Májavaram to Tiruturaipúndi <i>via</i> Tiruválúr, 11 miles, at Rs. 150 per mile ...	2,100			
			Road No. 35 from Májavaram to Tiruturaipúndi <i>via</i> Tiruválúr, 6½ miles, at Rs. 150 per mile ...	1,650			
	Negapatam	Negapatam	Tiruturaipúndi <i>via</i> Tiruválúr, 6½ miles, at Rs. 150 per mile ...	975			

8	Negapatam	Negapatam	Road No. 35 from Májavaram to Tiruturaipúndi <i>via</i> Tiruválúr, 2 miles, at Rs. 350 per mile ...	700	8,750	8,750	Being metalled this year.
			Road No. 35 from Májavaram to Tiruturaipúndi <i>via</i> Tiruválúr, 4 miles, at Rs. 150 per mile ...	600			Item No. 8 in Part II, Repairs Budget of 1883-84.
			4 miles at Rs. 400	1,600			
			Road No. 65 from No. 35 near Harichandranadi bridge to Kivalur on Road No. 1, ¾ mile, metalled, at Rs. 350 per mile	260			
			10 miles at Rs. 120	1,200			
			2½ miles at Rs. 120	300			
9	Tanjore	Máyavaram	Road No. 12 from Aduturai to Tranquebar, 23 miles, at Rs. 75 per mile ...	...	1,720	1,720	Item No. 10 in Part II Repairs, Budget of 1883-84.
10	Do.	Do.	Road No. 70 along the Coleroon South Bank from Lower Anicut to Anaikára Chattram, 10 miles, at Rs. 50 per mile	500	...	...	Item No. 3 in do. do.
	Do.	Shiyáli	Road No. 70 along the Coleroon South Bank from Lower Anicut to Anaikára Chattram, 11 miles, at Rs. 50 per mile	550	...	...	Do. No. 11 in do. do.
11	Negapatam	Tiruturaipúndi	Repairing Road No. 51 from Muniyur along the south bank of Harichandranadi river, 13½ miles, at Rs. 100 per mile	...	1,050	1,050	Do. No. 19 in do. do. Appendix.
12	Do.	Do.	Repairing Road No. 63 from No. 26 near Tiruturaipúndi, or from Pamaní to Kallimodu, 9 miles, at Rs. 150 per mile	...	1,340	1,340	Item No. 9, Part II, Repairs, Budget of 1883-84.
13	Do.	Negapatam	Repairing Road No. 36 from Negapatam to Velanganni, 6½ miles, at Rs. 100 per mile	...	1,350	1,350	Item No. 11 in Appendix to Part II, Repairs, to Budget 1883-84.
		Negapatam and Tiruturaipúndi.	Repairing Road No. 36 from Velanganni to Vedarnien, 20 miles, at Rs. 50 per mile	1,000	1,650	1,650	

PART II.—Repairs—(Continued).

No.	Public Works Executive Divisions or Ranges.	Taluka.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE.			Remarks.
				By Public Works Department.	By Other Agency.	Total.	
14	Negapatam ...	Negapatam and Tiruturaipúndi.	Repairing village road from Gopalsamudram to Vedarniem, 25 miles, at Rs. 75 per mile. Petty repairs as per Appendix	...	Rs. 1,875	Rs. 1,875	Item No. 50 in Part II, Repairs, Budget, 1883-84.
			Total ...	2,250	18,885	21,135	
			II.—CIVIL BUILDINGS—As per Appendix.	7,710	49,770	57,480	
			III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.	...	440	440	
			<i>Maintenance of Avenue Trees.</i>				
	Negapatam ...	Tiruturaipúndi ...	Tiruturaipúndi ...	...	1,000	1,000	
	Do. ...	Negapatam ...	Negapatam ...	...	1,000	1,000	
	Tanjore ...	Nannilam ...	Nannilam ...	...	1,000	1,000	
	Do. ...	Máyavaram ...	Máyavaram ...	...	600	600	
	Do. ...	Shiyáli ...	Shiyáli ...	...	600	600	
			Total ...	...	4,200	4,200	

APPENDIX TO PART II.—Repairs.

No.	Public Works Executive Divisions or Ranges.	Taluka.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE.			Remarks.
				By Public Works Department.	By Other Agency.	Total.	
1	Tanjore...	Nannilam	Repairing Road No. 14 from Kumbakónam to Nannilam, 11½ miles, at Rs. 50 per mile.	...	Rs. 590	Rs. 590	Item No. 2 in Appendix to Part II, Repairs, Budget, 1883-84.
2	Do.	Do.	Repairing Road No. 16 from Velanjiman to Tiruvalúr, 13½ miles, at Rs. 60 per mile.	...	810	810	Do. No. 3 in do. do.
3	Negapatam	Tiruturaipúndi	Repairing Road No. 18 from Vedarniem to Mannárgudi, 10½ miles, at Rs. 75 per mile.	...	790	790	Do. No. 4 in do. do.
4	Do.	Negapatam	Repairing Road No. 23 from Mannárgudi to Tiruvalúr, 4 miles, at Rs. 100 per mile.	...	400	400	Do. No. 5 in do. do.
5	Tanjore	Shiyáli	Repairing Road No. 29 from Shiyáli to Thirumullavassal, 7½ miles, at Rs. 80 per mile.	...	600	600	Do. No. 6 in do. do.
6	Do.	Máyavaram	Repairing Road No. 31 from Máýavaram to Road No. 28, 11 miles, at Rs. 50 per mile.	...	550	550	Do. No. 7 in do. do.
7	Do.	Do.	Repairing Road No. 32 from Máýavaram to Kávéripatnam, 9½ miles, at Rs. 25 per mile	...			
			... 240				
	Do.	Shiyáli	Repairing Road No. 32 from Máýavaram to Kávéripatnam, 5½ miles, at Rs. 25 per mile	...			
			... 130				
8	Do.	Nannilam	Repairing Road No. 33 from Nannilam to Nagore, joining Road No. 30, 10 miles, at Rs. 40 per mile.	...	370	370	Do. No. 8 in do. do.
			Repairing Road No. 34 from Aliyur to Nagore, 4½ miles, at Rs. 50 per mile.	...	400	400	Do. No. 9 in do. do.
9	Negapatam	Negapatam		...	230	230	Do. No. 10 in do. do.

APPENDIX TO PART II Repairs—(Continued).

No.	Public Works Executive Divisions or Ranges.	Taluka.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE.			Remarks.
				By Public Works Department	By Other Agency.	Total.	
10	Tanjore	Máyavaram	Repairing Road No. 41 from Vai- thisvarankoil to Pandanellur, 8½ miles at Rs. 75 per mile	...	640	640	The increase is necessary to keep the road in better order.
	Do.	Shiyáli	Repairing Road No. 41 from Vai- thisvarankoil to Pandanellur, 3 miles, at Rs. 75 per mile...	...	225	225	
11	Do.	Do.	Repairing Road No. 42 from Thiruvangudi to join Roads Nos. 32 and 28, 1¼ miles, at Rs. 40 per mile.	...	...	...	Item No. 12 in Appendix to Part II, Repairs, Budget, 1883-84.
12	Do.	Do.	Repairing Road No. 43 from Thiruvangudi to Thirumagari, 5 miles, at Rs. 10 per mile.	...	300	300	Do. No. 13 in do. do.
13	Do.	Do.	Repairing Road No. 44 from Thevangudi to Neethevassal, 3 miles, at Rs. 40 per mile.	...	120	120	Do. No. 14 in do. do.
14	Do.	Nannilam	Repairing Road No. 47 from Nachiar Coil to Nannilam, 5 miles, at Rs. 50 per mile.	...	250	250	Do. No. 15 in do. do.
15	Do.	Máyavaram	Repairing Road No. 48 from Kumbakonam to Májavaram, 12 miles, at Rs. 50 per mile.	...	600	600	Do. No. 16 in do. do.
16	Do.	Do.	Repairing Road No. 53 from Teralandur to Palavaur Bridge on Road No. 41, and thence to Coleroon Bank <i>via</i> Manamodur, 9 miles, at Rs. 75 per mile.	...	680	680	Do. No. 17 in do. do.
17	Do.	Nannilam	Repairing Road No. 54 from Peralam to Umbakarathur on the French frontier, 4 miles, at Rs. 60 per mile.	...	240	240	Do. No. 18 in do. do.
18	Do.	Do.	Repairing cross Road No. 55 along the Puthur North Bank to connect Roads Nos. 35 and 14, 2 miles, metalled, at Rs. 350 per mile.	...	700	700	Do. No. 19 in do. do.
19	Negapatam	Tiruturaipúndi	Repairing Road No. 61, branching from Road No. 26 in Kunnalur limits, and joining No. 25, 4 miles, at Rs. 30 per mile.	...	120	120	Do. No. 20 in do. do.

20	Tanjore	Nannilam	Repairing Road No. 62 from Poonthottam to Karikal, 10 miles, at Rs. 50 per mile.	...	500	500	Do. No. 21 in do. do.
21	Do.	Shiyáli	Repairing Road No. 68 from Puthur on Road No. 2 to Pudupattam, near Devicotta, along the bank of Pudumaniyar, 9½ miles, at Rs. 50 per mile.	...	480	480	Do. No. 22 in do. do.
22	Do.	Do.	Repairing Road No. 69 from Shiyáli to Panagattankudi, on the Coleroon Bank, 6 miles, at Rs. 50 per mile.	...	300	300	Do. No. 23 in do. do.
23	Do.	Máyavaram	Repairing Road No. 73 from No. 2 near Kuttalam to Polyur on Road No. 13, 6¼ miles, at Rs. 80 per mile.	...	520	520	The increase is necessary to keep the road in better orders.
24	Do.	Nannilam	Repairing Road No. 78 from Pilavadi on Road No. 47 to Padambangudi, 2 miles, at Rs. 50 per mile.	...	100	100	Item No. 27 in do. do.
25	Do.	Do.	Repairing Road No. 48 from Kulikarai to Ammayappan, 2 miles, at Rs. 50 per mile	...	100	100	Do. No. 28 in do. do.
26	Negapatam	Negapatam	Repairing Road No. 85 from Kodamurutti Bridge in Papacoi on Road No. 36 along the Kodamurutti South Bank to join the new road from Kacham to Kivalur, 7½ miles, at Rs. 75 per mile.	...	550	550	Do. No. 29 in do. do.
27	Tanjore	Máyavaram	Repairing road from Katthuchari to Road No. 12, 2 miles, at Rs. 50 per mile.	...	100	100	Do. No. 30 in do. do.
28	Do.	Do.	Repairing branch road from No. 31 to 2 near Dharmapuram, 2 miles, at Rs. 50 per mile.	...	100	100	Do. No. 31 in do. do.
29	Negapatam	Tiruturaipúndi	Repairing Road No. 27 from Kothur to Senganthi, 5 miles, at Rs. 75 per mile.	...	375	375	Increase is necessary to keep the road in better order. There is heavy traffic on this road.
30	Tanjore	Nannilam	Repairing new road from Road No. 47 at Pilanady to Road No. 14 at Paruthiyur in continuation of Road No. 78, 1¼ miles, at Rs. 60 per mile	...	110	110	Item No. 34 in do. do.
31	Do.	Do.	Repairing road from Thittacheri to Thiru- malai-Rajampattam, 3 miles, at Rs. 60 per mile.	...	180	180	Do. No. 35 in do. do.
32	Do.	Máyavaram	Repairing road from Sembanar Covil on Road No. 31 to Nalladi on Road No. 12, 7½ miles, at Rs. 50 per mile.	...	380	380	Do. No. 36 in do. do.