Archives 1—10,000—8-10-76.

(1) Number of pages 26

(2) Date of repair 12.6.86

(3) Initials of the Referencer lavb

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No.	2326	Press. / Mis.
Dated	25-4-1877.	197 .

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2326

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

7th April 1877, No. 1187.

Local Funds—Report.

Read the following paper:—

No. 54. *Proceedings of the Board of Revenue, dated 20th September* 1876, *No.* 2390.

The Board resolve to submit to Government their report on the operations of the Local Funds constituted under Madras Act IV of 1871 during 1874-75, accompanied by a file of printed reports furnished by the Presidents of the Local Fund Boards and by the statements noted in the margin. Separate reviews of the operations of each Circle do not accompany the report on this occasion, the Board having availed themselves of the permission accorded by Government to discontinue such reviews.

No. 1.—Statement showing the actual receipts of the Local Fund.
No. 2.—Statement showing the actual expenditure of the Local Fund.
No. 3.—Statement showing the actual receipts and expenditure of the Road Fund.
No. 4.—Statement showing the progress of all important new roads.
No. 5. Statement showing the actual receipts and expenditure of the Endowment Fund.
No. 6. Statement showing the actual receipts and expenditure of the General Fund.

2. CHANGES IN THE YEAR.—The principal change during the year under report was the substitution of a fixed charge of 25 per cent. on the actual outlay on works executed by the Public Works Department in return for the services rendered by the department in the supervision of the works in lieu of a rateable distribution of the entire cost of the Public Works Department Establishment between Imperial, Provincial, Local, and Special Funds with reference to the actual expenditure from each fund—the system adopted in the previous year. It was at the same time decided that this charge should include the cost of the Local Fund Petty Establishment working under officers of the Public Works Department, but that the cost of any Petty Establishment working exclusively under the control of Civil Officers, as in the Salem District, should form a separate and additional charge on Local Funds. The amalgamation of the existing Local Fund Petty Establishment with the regular Public Works Establishment was suggested as a necessary sequel to the above arrangement, but was not carried into effect during the year under report.

G.O., F. D., 25th Sept. 1874, No. 1613.
" P.W.D., 20th Oct. " " 2991-A.
" F. D., 21st Jan. 1875, " " 98.
" F. D., 9th Feb. " " 283.

3. By the order marginally noted, Local Funds were relieved of the payment of two-thirds of the salaries, &c., of the Deputy Inspectors of Schools and of the contributions to Government for Normal Schools which were resumed as Provincial charges, and it was further directed that in future no contribution should be made from

G.O., F. D., 28th March 1873, No. 426.

the one-third land-cess to the Road Fund until all the requirements of the other purposes to which the General Fund may by law be applied had been fully met.

4. The Palcondah Municipality was abolished and the administration of the affairs of the town transferred to the Local Fund Board, Vizagapatam Circle.

G.O., F. D., 26th December 1873, No. 1884.

5. The rate of land-cess in the Vellore Circle was raised from 9 Pies to 1 Anna per Rupee of assessment with effect from 1st July 1874.

G.O., F. D., 29th April 1874, No. 730.

6. The collection of all Municipal tolls in the Trichinopoly Circle was handed over to the Local Fund Board on condition of payment of half of the net receipts by the latter to the Municipalities concerned.

G.O., F. D., 26th August 1873, No. 1207.

7. ESTIMATED SAVING TO THE STATE.—The saving to the State in 1874-75 by the transfer to Local Funds of charges formerly devolving on Imperial Funds is calculated approximately at Rupees 13,88,320, thus:—

	RS.	RS.
Outlay on roads formerly classed as Imperial		13,51,546
Amount paid to the Public Works Department for supervision	8,32,772	
Deduct 10 per cent. on expenditure by the Public Works Department on Local Roads payable under the old system	1,89,304	6,43,468
		19,95,014
Deduct Provincial Grant for roads		11,57,527
		8,37,487
Educational Inspection	43,910	
Deduct contributions from Municipalities for Inspection	5,652	38,258
Salary grants		3,349
Results do.		1,29,729
Endowed Hospital charges met from the General Fund		26,789
Unendowed Hospital charges	76,171	
Deduct receipts from private contributions, sale of medicines, &c.	7,358	68,813
Sanitary Establishment, &c.	1,77,601	
Deduct average expenditure on sanitary improvements under the old system	19,498	1,58,103
Vaccination		72,974
Contribution to Municipalities for Dispensaries		66,648
		14,02,150
Deduct grant from Provincial Funds for general purposes		13,830
	Total	13,88,320

8. The following statement shows the receipts and charges of the year in comparison with those of the previous year. The figures agree with those of the Accountant-General with the exceptions noticed further on:—

Receipts.	1873-74.	1874-75.
	RS.	RS.
Balance	14,25,901	14,55,052
Provincial Grant for Roads	11,74,402	11,57,527
Do. for Schools	96,710	73,470
Do. for general purposes	21,040	13,830
Surplus Pound Fund	81,063	64,694
Ferry-rents	1,04,556	1,03,219
Avenues	25,546	38,702
Fish-rents	98,224	1,02,608
Grass do.	12,367	2,859
Miscellaneous	32,360	17,048
Road-cess	23,827	19,779
Land-Cess	36,20,760	36,93,313
Tolls	1,22,342	1,48,602
House-tax	38,031	7,454
Fees in Schools and Training Institutions	9,395	14,672
Contributions from Municipalities	11,039	14,418
Cess under Act VI of 1863	19	1
Other Educational receipts	1,168	328
Hospitals and Dispensaries	17,011	13,184
Choultries, &c.	1,81,317	2,19,193
Miscellaneous	64,564	5,260
Travellers' Bungalow fees	9,870	8,882
Balance of Bungalow Fund	1,312	..
Sale proceeds of books	7,152	9,029
Market-rents	3,656	9,028
Fines and Penalties	1,238	2,558
Sale of Materials	1,475	2,412
Do. of other property	1,261	2,798
Public Works Receipts	1,66,513	1,21,804
Contributions from private individuals in aid of works	11,999	17,734
Balance of District Road Fund on 31st March 1871	14,869	..
Miscellaneous	22,657	12,761
Do. Debt Account	83,877	73,060

Expenditure.		1873-74.	1874-75.
		RS.	RS.
New Works.			
Communications	By P.W.D.	16,26,343	13,61,921
	By Other Agency.	64,391	26,256
Educational	By P.W.D.	6,296	4,513
	By Other Agency.	4,276	2,101
Sanitary and Miscellaneous	By P.W.D.	70,412	1,09,006
	By Other Agency.	21,917	26,151
Repairs.			
Communications	By P.W.D.	18,36,542	18,82,673
	By Other Agency.	1,25,560	1,30,108
Educational	By P.W.D.	1,149	652
	By Other Agency.	2,530	2,418
Sanitary and Miscellaneous	By P.W.D.	53,054	57,726
	By Other Agency.	48,415	45,219
Public Works Department General Establishment		9,34,990	8,32,772
Public Works Department Petty Establishment		1,35,610	24,367
Tools and Ferries		13,813	12,807
Tools and Plant		55,506	24,003
Contingencies		..	537
Contributions to Municipalities		16,088	23,901
Do. to other Governments, &c.		8,725	3,710
Miscellaneous		19,215	5,276
Total Grant I.		50,33,932	45,75,917
Inspection		91,613	43,910
Local Fund Training Schools		2,282	231
Contributions to Government Normal Schools		2,800	..
Local Fund Schools		1,08,031	1,36,257
Salary Grants		11,534	3,349
Results Grants		1,28,556	1,29,729
Purchase of Books, &c.		16,096	17,262
Miscellaneous		2,840	2,575
Total Grant II.		3,63,751	3,33,313
Hospitals and Dispensaries		72,708	1,02,556
Vaccination		57,836	73,501
Medical Practitioners		481	161
Sanitary Establishment		1,02,708	1,81,955
Markets		733	5,732
Choultries		1,62,526	1,54,477
Contributions		60,047	67,648
Bungalows		16,005	13,004
Miscellaneous		..	6,589
Total Grant III.		4,63,134	6,05,626
Presidency Establishments		22,730	25,256
Collectors' do.		12,531	13,669
Local Fund Boards' Establishment		18,386	19,483
General Contingencies		6,892	7,230
Total Grant IV.		60,538	65,632
Refunds of Cesses		25,441	15,586
Debit balance of Bungalow Fund		5,164	2,447
Write backs of incorrect credits of District Road Fund Balances, &c.		2,141	1,823
		30,746	19,856

Receipts.	1873-74.	1874-75.	Expenditure.		1873-74.	1874-75.
					Rs.	Rs.
			Miscellaneous Debit Accounts.	Advances recoverable..	79,964	43,357
				Suspense Account ..	323	8,027
				Permanent Advances..	151	208
					80,438	51,592
			Total Expenditure ..		60,32,539	56,51,936
			Balance		14,55,052	17,73,443
			Grand Total ..		74,87,591	74,25,379
Grand Total ..	74,87,591	74,25,379				

9. RECEIPTS—*Statement No.* 1.—The year opened with a balance at credit of Rupees 14,55,052. The actual receipts excluding contributions between Circles aggregated Rupees 59,70,327, making a total of Rupees 74,25,379 as shown above.

10. The contributions between Circles are particularized below. In the Accountant-General's statement of receipts, the total Local Fund income including the opening balance is shown as Rupees 74,31,862, which includes the sums contributed between Circles amounting to Rupees 6,483. The latter sum should, however, be deducted from the total receipts, as it is obvious that the income of the Local Funds on the whole is not increased thereby :—

From	To	Amount.	For what purpose.
		Rs.	
Vizagapatam Circle ..	Chicacole Circle	130	Road.
Guntoor	Nellore	800	Do.
Chingleput	Sydapet	1,695	Do.
Vellore	Chittoor	500	Dispensary.
Cuddalore	Virdachellam	2,657	Road.
Calicut	Nilgiris	330	Do.
Nilgiris	Coimbatore	175	Educational Inspection.
Tellicherry	Calicut	196	Book Depôt.
		6,483	

11. The actual receipts of the year fell short of those of the previous year by Rupees 91,303.

12. PROVINCIAL GRANT FOR ROADS.—The total Provincial Grant for roads aggregated Rupees 11,57,527 against Rupees 11,74,402 in the previous year. Of the former amount Rupees 68,577 were special grants assigned for the following purposes :—

	Rs.	
Chetterpore Circle.	5,000	Credited for purposes of adjustment, the Government having in their Order, Financial Department, dated 7th March 1874, No. 385, foregone the repayment of Rupees 20,000 out of the loan of Rupees 25,000 contracted by the Local Fund Board.
Nellore	10,000	For the salt road from Koppolu to Biramgunta—G.O., Financial Department, dated 18th April 1874, No. 611.

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	Rs.	
Sydapet	39,849	To meet the erroneous debit made by the Accountant-General of the expenditure incurred on the Cochrane's and Sadras Canals in 1855-56—G.O., Financial Department, dated 19th May 1874, No. 865.
Cuddalore	5,500	For the Merkanum and Pondicherry Road—G.O., Financial Department, dated 11th April 1874, No. 574.
Trichinopoly ..	6,750	For the road from Trichinopoly to Madura—G.O., Financial Department, dated 18th June 1873, No. 852.
Coimbatore ..	1,478	Credited with reference to G.O., Financial Department, dated 19th June 1875, No. 1,314, for the Hassanoor, &c., Road.

13. PROVINCIAL GRANT FOR SCHOOLS.—The Provincial grant for schools was Rupees 23,240 less than in the previous year, owing to several of the special grants made in the latter year having been discontinued, the schools not having been established in some cases, and in others the Budgets not disclosing any necessity for the continuance of the grants.

14. SURPLUS POUND FUND.—There was a decrease of Rupees 16,369 in the receipts under this head owing to a smaller amount having been transferred from the Pound Fund to the Surplus Pound Fund and to the receipts in 1873-74 having in some cases included, besides current collections, the arrears of the previous year.

15. AVENUES.—The increase under this head was chiefly owing to the rent of the tamarind trees along the avenues in the Tripatore Taluq of the Salem District from the year 1871-72 to 1873-74 erroneously credited to the Jungle Conservancy Fund having been transferred to Local Funds in the year under report.

16. GRASS-RENTS.—The decrease under this head appears to be owing to the rents being collected by the Public Works Department and credited as a portion of their receipts. Under recent orders grass-rents must be credited to "Irrigation Revenue."

G.O., Public Works Department, dated 19th November 1874, No. 3,278.

17. MISCELLANEOUS SPECIAL FUNDS.—This item includes Rupees 12,000 sanctioned from the Village Service Fund of the Kurnool District for the support of the elementary schools in that district.

18. LAND-CESS.—The total land-cess receipts show a net increase of Rs. 72,553 over the total of the previous year. The increase was owing to—

(1.) Collection of arrears and prompt realization of current dues.

(2.) Enhancement of the rate of cess in the Vellore Circle.

(3.) Increase in land revenue collections.

The principal causes of the diminished receipts in some Circles were—

(1.) Exemption of certain portions of the Agency tracts in Nursipatam.

(2.) Remissions on account of floods in Nellore.

(3.) Laxity in collection of current demand and decrease of outstanding arrears.

19. TOLLS.—Altogether sixty-five tolls were maintained by Local Fund Boards, of which fifty-four were old tolls, eight were taken over from Municipalities, and three

were newly established as detailed below. The receipts under this head exceeded those of the previous year by Rupees 26,260 :—

Circles.	Number of Old Tolls.	Number of New Tolls	Total.	Remarks.
Vizagapatam	..	1	1	This gate at Palconda was taken over on the abolition of the Municipality.
Nellore	3	..	3	
Sydapet	1	..	1	
Chingleput	2	..	2	
Trichinopoly	1	*9	10	*Seven of these were transferred from Trichinopoly and Srirungum Municipalities.
Dindigul	1	..	1	
Tinnevelly	..	1	1	Established on the Satoor bridge from 1st January 1875, the date on which the bridge was opened for traffic.
Coimbatore	3	..	3	There were four gates in 1873-74.
Nilgiris	4	..	4	The number was reduced to three by
Salem	1	..	1	the abolition of the Tudialoor toll
Canara	4	..	4	from 1st April 1874 (*vide* G.O.,
Calicut	20	..	20	Financial Department, 1st April
Tellicherry	14	..	14	1874, No. 542.
Total ..	54	11	65	

20. SCHOOL FEES.—There was an increase of Rupees 5,277 in this item due to—

(1.) Increased attendance of pupils.

(2.) Establishment of new schools.

(3.) Strict enforcement of the levy of fees.

21. CONTRIBUTIONS FROM MUNICIPALITIES.—The contributions from Municipalities aggregated Rupees 14,418, made up thus :—

	Rs.
For Roads	8,066
„ Educational Inspection	5,652
„ Dispensaries	650
„ Vaccination	50
Total ..	14,418

22. CHOULTRIES.—Although the receipts under this head in 1873-74 were Rupees 1,20,537 in excess of those of the year preceding, there was a still further increase of Rupees 37,876 in the year under report chiefly in consequence of an increase in the income of the Choultries in the Tanjore Circle caused by—

(1.) Realization of large arrears left uncollected in 1873-74.

(2.) Credit of the sale-proceeds of a large quantity of grain in store in several Chuttrums.

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(3.) Transfer to Local Funds of the large amount of cash balance in favor of the Kalliana Mahal Chuttrum made over to the Local Fund Board during the year.

23. MISCELLANEOUS.—In 1873-74 there was a large increase under this head owing to credit of the balances appertaining to the Chuttrums, &c., in the Tanjore and Madura Districts transferred during the year, and of the contribution by the Mahunt of Tripatty for the 1,000 pillars Mantapam. These receipts did not accrue in 1874-75 ; hence the decrease.

24. MARKET-RENTS.—The increase in Market-rents was due to the extension of the fee system in the Coimbatore Circle.

25. EXPENDITURE—*Statement No.* 2.—The total expenditure excluding contributions (Rupees 6,483) between Circles amounted to Rupees 56,51,936 classified thus :—

		Rs.	Rs.
Grant I ..	Road Fund	42,79,406	
	Endowment Fund ..	15,259	
	General Fund ..	2,81,252	45,75,917
Grant II ..	Endowment Fund ..	4,880	
	General Fund ..	3,28,433	3,33,313
Grant III ..	Endowment Fund ..	1,90,321	
	General Fund ..	4,15,305	6,05,626
Grant IV ..	Road Fund	44,947	
	General Fund ..	20,685	65,632
Miscellaneous.	Road Fund	12,685	
	Endowment Fund ..	893	
	General Fund ..	6,278	19,856
Miscellaneous Debt Account.	Road Fund	11,490	
	Endowment Fund ..	100	
	General Fund ..	40,002	51,592
	Total ..		56,51,936

The Accountant-General shows a total expenditure of Rupees 56,58,419, owing to the omission to deduct the amount of contributions between Circles, as in the case of receipts.

26. The year closed with deficits in three Circles as shown below :—

	Rs.
Coimbatore	19,095
Nilgiris	150
Calicut	31,081

As regards the deficit in the Calicut Circle, the President points out that it was caused by the Accountant-General's omission to credit a sum of Rupees 55,280, being a portion of the loan obtained for completing the Tambracherry ghaut. If this loan be added to the receipts, the year's operations will show a *plus* balance of Rupees 24,199.

27. ROAD FUND—*Statement No.* 3.—The following abstract statement shows the receipts and charges of the Road Fund compared with those of the previous year:—

Receipts.	Actuals of 1874-75.	Actuals of 1873-74.	Expenditure.	Actuals of 1874-75.	Actuals of 1873-74.
	RS.	RS.		RS.	RS.
1. Balance	6,53,970	9,45,189	1. New Works .. { P. W. Dept. ..	13,61,921	16,26,343
2. Road-cess	19,779	23,827	{ Other Agency.	26,256	54,391
3. Two-thirds of land-cess ..	24,62,256	24,13,879	2. Repairs .. { P. W. Dept. ..	18,82,873	18,36,542
4. Additional appropriation ..	92,968	3,02,603	{ Other Agency ..	1,30,108	1,25,560
5. Provincial Funds	11,57,527	11,74,402	3. Share of cost of Public Works Department general establishment chargeable to Road Fund	7,91,225	9,02,905
6. Special Funds	2,78,579	3,04,752	4. Petty Establishment	24,367	1,35,610
7. Tolls	1,48,602	1,22,342	5. Share of cost of general management chargeable to Road Fund	44,947	46,401
8. Contribution from Municipalities	8,066	2,005	6. Tolls and Ferries	12,607	13,813
9. Miscellaneous	1,19,162	1,85,921	7. Tools and Plant	21,847	53,634
10. Miscellaneous Debt Account	33,758	41,953	8. Contingencies	533	....
			9. Contributions to Municipalities.	22,368	7,348
			10. Other Contributions	2,210	8,725
			11. Miscellaneous	15,486	20,189
			12. Miscellaneous Debt Account ..	11,490	31,412
				43,48,528	48,62,903
			Balance ..	6,26,138	6,53,970
Total ..	49,74,666	55,16,873	Total ..	49,74,666	55,16,873

The total receipts including the opening balance of the Road Fund amounted to Rupees 49,74,666, the expenditure was Rupees 43,48,528, leaving a balance of Rupees 6,26,138.

28. The Municipal contributions were—

RS.	
1,612	from the Vellore Municipality for the Vellore Railway Station road.
499	„ the Salem „ for the Sooramangalam road.
5,955	„ the Palghaut „ for roads.

29. The total allotments sanctioned for New Works and Repairs of Communications aggregated Rupees 38,31,270, of which Rupees 33,15,449, or 86·53 per cent. were expended according to the Examiner of Public Works Accounts. The allotments and expenditure in each Circle are given below:—

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Circles.		Allotment.	Expenditure.	Percentage to Expenditure of Allotment.
		RS.	RS.	
1. Chetterpore	{ P. W. D. ..	73,267	64,873	88·54
	{ Other Agency.	39	....	....
2. Chicacole	{ P. W. D. ..	37,889	41,992	110·82
	{ Other Agency.	11,780	....	....
3. Vizagapatam	{ P. W. D. ..	96,281	95,366	99·04
	{ Other Agency.	4,050	4,047	99·92
4. Narsipatam	{ P. W. D. ..	46,175	42,210	91·47
	{ Other Agency.	192	....	....
5. Cocanada	{ P. W. D. ..	1,31,308	1,38,360	105·37
	{ Other Agency.	3,348	....	....
6. Ellore	{ P. W. D. ..	82,126	73,972	90·07
	{ Other Agency.	3,908	248	6·34
7. Masulipatam	{ P. W. D. ..	1,03,168	91,823	89·87
	{ Other Agency.	3,000	71	2·36
8. Guntoor	{ P. W. D. ..	93,526	1,02,796	109·91
9. Nellore	{ P. W. D. ..	1,39,873	1,42,008	101·35
	{ Other Agency.	1,981	47	2·37
10. Cuddapah	{ P. W. D. ..	1,04,513	1,00,671	96·32
11. Madanapally	{ P. W. D. ..	79,741	50,072	62·79
	{ Other Agency.	122	1	0·81
12. Bellary	{ P. W. D. ..	1,08,987	83,390	76·51
	{ Other Agency.	35	....	....
13. Gooty	{ P. W. D. ..	83,109	77,822	93·32
	{ Other Agency.	2,041	500	24·49
14. Pennacondah	{ P. W. D. ..	39,664	39,611	99·82
	{ Other Agency.	....	69	....
15. Kurnool	{ P. W. D. ..	1,16,070	94,549	81·01
	{ Other Agency.	9,731	6,371	65·47
16. Sydapet	{ P. W. D. ..	92,663	66,599	72·54
	{ Other Agency.	11,050	5,924	53·61
17. Chingleput	{ P. W. D. ..	1,03,076	62,246	60·38
	{ Other Agency.	21,558	2,137	9·91
18. Chittoor	{ P. W. D. ..	1,39,341	1,22,253	87·73
	{ Other Agency.	5,570	1,394	25·02
19. Vellore	{ P. W. D. ..	62,660	61,957	98·87
	{ Other Agency.	2,555	....	....
20. Cuddalore	{ P. W. D. ..	1,34,810	1,19,944	88·97
	{ Other Agency.	519	1,283	247·20
21. Virdachellum	{ P. W. D. ..	1,14,402	1,05,242	92·86
	{ Other Agency.	....	986	....
22. Tanjore	P. W. D. ..	1,25,915	1,15,260	91·53
23. Negapatam	{ P. W. D. ..	1,17,228	63,495	54·16
	{ Other Agency.	79	....	....
24. Trichinopoly	{ P. W. D. ..	1,36,180	1,30,773	96·02
	{ Other Agency.	760	886	116·57
25. Madura	P. W. D. ..	2,08,811	1,40,256	67·16
26. Dindigul	{ P. W. D. ..	1,14,367	85,951	75·16
	{ Other Agency.	11,700	3,994	34·13
27. Tinnevelly	{ P. W. D. ..	90,649	94,555	104·31
	{ Other Agency.	14,778	13,723	92·86
28. Shermadevy	{ P. W. D. ..	51,778	43,604	84·21
	{ Other Agency.	16,174	11,456	70·82
29. Coimbatore	{ P. W. D. ..	1,46,863	1,39,187	94·77
	{ Other Agency.	10,534	11,311	107·37
30. Nilgiris	P. W. D. ..	45,093	48,650	107·22
31. Salem	{ P. W. D. ..	53,376	51,027	95·59
	{ Other Agency.	70,000	61,116	87·30
32. Cossoor	{ P. W. D. ..	26,461	23,052	87·11
	{ Other Agency.	16,800	16,725	99·55
33. Canara	{ P. W. D. ..	1,24,308	1,12,712	90·67
	{ Other Agency.	2,160	1,426	65·74
34. Calicut	{ P. W. D. ..	2,46,647	2,14,840	87·02
	{ Other Agency.	17,579	16,053	91·31
35. Tellicherry	{ P. W. D. ..	1,02,884	1,01,983	99·07
	{ Other Agency.	1,157	1,115	96·37
Total ..	{ P. W. D. ..	35,87,579	31,54,581	87·90
	{ Other Agency.	2,43,691	1,60,868	66·01
Grand Total ..		38,31,270	33,15,449	86·53

30. Under New Works 75·80 per cent. of allotment was expended and under Repairs 95·38 per cent. These results in themselves are not unsatisfactory, but compared with those of the previous year there is a falling off under both heads. The

short expenditure under New Works alone requires explanation and appears to have been due to the following causes :—

(1.) Want of estimates.

(2.) Late sanction of estimates and allotments.

(3.) Omission to adjust certain expenditure in the accounts of the year.

(4.) Difficulty in obtaining labor and materials.

(5.) Weakness of the Public Works executive establishment and inexperience or dilatoriness of subordinates in some cases.

(6.) Excessive rains and consequent heavy floods in the Sydapet Circle.

31. *Statement No.* 4.—Statement No. 4 shows the expenditure on all new road works undertaken during the year and the progress made with each work.

32. The following statement shows the number of miles of road maintained, completed, and in progress in each circle during the year :—

Circles.	Number of Miles.			Remarks.
	Maintained.	Completed.	In progress.	
1. Chetterpore	315⅓	..	49	
2. Chicacole	302⅛	..	43	
3. Vizagapatam	289	103	189	Besides these, 45 miles of cross country road were constructed and repaired and 10⅜ miles of salt road and 22½ miles of other road were repaired.
4. Nursipatam	151¼	61½	37	
5. Cocanada	302	42	11	
6. Ellore	211	9¼	62	
7. Masulipatam	296	23	18	
8. Guntoor	259	18⅜	99⅛	
9. Nellore	582	13½	30⅜	
10. Cuddapah	337½	60⅛	45½	
11. Madanapally	451⅜	..	6	
12. Bellary	414	11½	9¼	
13. Pennacondah	399	9	18	
14. Gooty	416⅜	3½	22⅞	
15. Kurnool	407⅓	16	38¾	
16. Sydapet	259	12	5	
17. Chingleput	249	28	25	
18. Chittoor	809	..	3¼	
19. Vellore	337¼	43	26	
20. Cuddalore	771	4	11	
21. Virdachellum	365½	..	11	
22. Tanjore	681½	1/6	1	
23. Negapatam	485⅔	..	⅔	
24. Trichinopoly	507¾	4	5⅝	
25. Madura	423	54	59	
26. Dindigul	328¼	28¾	37¼	
27. Tinnevelly	412	51	65	
28. Shermadevy	254	59¼	8	
29. Coimbatore	1,008⅓	33⅓	5½	
30. Nilgiris	263	21¼	28	These 28 miles were widened and improved.
31. Salem	920	3½	3	
32. Oossoor	444	4¾	16	
33. Canara	780¾	13	11⅜	
34. Calicut	961½	14	87½	
35. Tellicherry	419¾	20	18	
Total ..	15,814⅙	17,655 7/24	1,107 1/24	

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33. The number of miles completed during the year was nearly double that in the preceding year. As regards the general state of communications and improvements effected during the year, the opinions expressed are various. The President of the North Arcot Circle Boards is thoroughly satisfied, whilst Mr. Leman considers that no progress whatever has been made in the Masulipatam Circle. Portions of the Trunk Road No. 6 within the limits of the Ellore Circle are described as in a ruined and totally neglected state, but it is not stated what steps have been taken to remedy this state of things. On the whole, however, satisfaction is expressed with the progress made, and as far as funds at the disposal of the Boards admit, due attention has doubtless been paid to the requirements of the several Circles.

34. COST OF PUBLIC WORKS SUPERVISION.—As already explained the charge for Public Works Supervision was made by the Examiner at 25 per cent. on outlay by the Public Works Department. The charge in the previous year amounted to 24·70 per cent. on expenditure in addition to the cost of the Petty Establishment working under Department Public Works Officers, the cost of which was 3·30 per cent. on outlay. The total charge in 1873-74, therefore, was 28 per cent. on expenditure, or three per cent. higher than in the year under report. The Cuddalore Circle Board protest against the continuance of the present system of debiting Local Funds with a percentage on actual outlay and consider that it would be fairer to charge a percentage of the cost of the establishments employed. The annual administration report is not the proper place for representations of this nature which should be brought forward separately. The whole question of the employment of separate Local Fund Engineering Establishments and of the charge which should be made for Department Public Works Supervision has recently been discussed and laid before Government in separate Proceedings, and it is unnecessary to advert to the subject further on the present occasion.

35. The debit according to the Accountant-General was Rupees 8,32,772, or Rupees 7,049 more than that shown by the Examiner. This is owing chiefly to the deduction by the Examiner of recoveries of expenditure, while the Accountant-General credited them. The charge for supervision was distributed between the several funds as follows:—

	Rs.
Road Fund	7,91,225
Endowment Fund	1,594
General Fund	33,953
Total ..	8,32,772

36. PETTY ESTABLISHMENT.—The cost of the Local Fund Petty Establishments, except in the Salem and Oossoor Circles where they work exclusively under the control of the Revenue Department, was met out of the contribution of 25 per cent. on account of Public Works Supervision. Some debits, however, appear against other Circles besides Salem and Oossoor. These are adjustments made in correction of the erroneous distribution of Petty Establishment charges in 1872-73, referred to at paragraph 34 of the General Local Fund Report for that year.

37. ENDOWMENT FUND—*Statement No.* 5.—The receipts and charges of this fund are exhibited in the following statement:—

Receipts.	Actuals of 1874-75.	Actuals of 1873-74.	Expenditure.		Actuals of 1874-75.	Actuals of 1873-74.
	RS.	RS.			RS.	RS.
1. Balance	63,692	52,282	1. Hospital ..	Fixed Charges	13,695	21,814
2. Interest	6,233	5,932		Contingent Charges..	12,810	11,909
3. Rents, &c.	1,52,922	1,27,662	2. Choultries ..	Fixed Charges ..	46,751	42,973
4. Capital allotment ..	..	42		Contingent Charges..	1,07,414	1,18,624
5. Appropriation from General Fund	28,028	27,623	3. Expenditure on Public Works including cost of Supervision and Tools and Plant		15,259	27,851
6. Contributions, sale of Medicines, &c. ..	71,430	1,09,170	4. Contribution for Education		4,880	4,823
			5. Sanitation and Miscellaneous ..		10,644	31,026
	3,22,305	3,22,711			2,11,453	2,59,019
Deduct Appropriation from the General Fund	28,028	27,623		Deduct ..	28,028	27,623
					1,83,425	2,31,396
				Balance ..	1,10,852	63,692
Grand Total ..	2,94,277	2,95,088		Total ..	2,94,277	2,95,088

38. The fund embraces the transactions of 9 Dispensaries, 178 Chuttrums, 11 Water-sheds, and 10 Urani Inams as detailed in the subjoined statement:—

Circles.	Dispensaries.	Choultries.	Water-sheds.	Urani Inams.	Remarks.
Coconada	..	3	..	..	One Chuttrum added.
Masulipatam	..	1	..	..	
Madanapally	1	..	..	..	Madanapally Dispensary.
Chingleput	1	1	..	..	Chingleput do.
Chittoor	2	2	..	..	Tripaty and Ranipet do.
Vellore	..	1	..	..	Arcot Lungerkhana.
Cuddalore	..	3	..	..	
Virdachellum	..	2	..	..	Chidambarum Dispensary made over to the Municipality.
Tanjore	..	26	..	..	Two Chuttrums added.
Negapatam	3	7	..	..	Tranquebar, Sheally, and Tritrapundy Dispensaries.
Trichinopoly	..	17	..	..	
Madura	..	5	3	7	
Dindigul	..	12	7	3	One Chuttrum omitted, being an unendowed one.
Tinnevelly	..	16	1	..	Three Chuttrums added.
Shermadevy	..	13	..	..	Six do. do.
Coimbatore	1	51	..	..	Pollachy Dispensary.
Nilgiris	..	12	..	..	
Calicut	1	6	..	..	Ponany do. Munjeri Dispensary transferred to list of unendowed institutions.
Total ..	9	178	11	10	
	208				

The number of Dispensaries maintained during the year under report was the same as in the previous year, but the Dispensary at Chidambarum was made over to the Municipality established there during the year, and the Dispensary at Munjeri in the Calicut Circle ceased to be an endowed institution, its invested capital having been appropriated for certain improvements to the building. On the other hand the Dispensaries at Sheally and Tritrapundy were added to the list of Endowed Dispensaries, they having each an endowment of Rupees 500. There was an addition of eleven Choultries and one Water-shed.

39. The work of the Dispensaries and Chuttrums will be noticed when reviewing the transactions of the unendowed institutions.

40. GENERAL FUND—*Statement No.* 6.—The subjoined statement shows the receipts and charges of the General Fund:—

Receipts.	Actuals of 1874-75.	Actuals of 1873-74.	Expenditure.	Actuals of 1874-75.	Actuals of 1873-74.
	RS.	RS.		RS.	RS.
General Fund Balance ..	7,37,390	4,28,490	1. Appropriation to Road Fund ..	92,968	3,02,603
Provincial Grant for Schools ..			2. Do to Endowment do.—		
Do. for general purposes	87,300	1,17,750	(a) For Hospitals	3,179	5,586
Avenues and Miscellaneous ..	50,702	25,608	(b) Choultries	155	673
One-third Land Cess	12,31,058	12,06,881	3. School buildings	9,684	14,251
House-tax	7,454	38,031	4. Unendowed Hospitals	48,854	21,766
School Fees	14,672	9,395	5. Do. Choultries	51,303	29,685
Contribution for Educational Inspection	5,652	8,734	6. Travellers' Bungalows	13,292	16,804
Other	50	50	7. Avenues	70,458	70,372
Educational Receipts	329	1,187	8. Tanks and Wells	6,866	16,141
Hospitals	7,358	5,176	9. Miscellaneous Public Works ..	33,753	13,667
Choultries	87	3	10. Public Works Department General Establishment	39,953	28,899
Miscellaneous	1,791	4	11. Tools and Plant	2,067	1,670
Contributions from private individuals in aid of works ..	16,069	10,960	12. Contributions for Public Works.	2,543	8,740
Sale of Materials	1,072	853	13. Miscellaneous	2,479	337
Receipts from Travellers' Bungalows	8,882	11,182	Total Grant I..	3,77,554	5,31,244
Sale proceeds of Books	9,029	7,152	14. Educational Inspection	43,910	91,613
Miscellaneous	20,033	64,853	15. Local Fund Schools	1,31,377	1,03,208
Miscellaneous Debt Account ..	39,302	41,924	16. Training Schools	231	2,282
Public Works Receipts and refunds of Expenditure ..	11,174	..	17. Salary Grants	3,349	11,534
			18. Results do	1,29,729	1,28,556
			19. Contributions	1,577	4,109
			20. Miscellaneous	18,260	17,626
			Total Grant II..	3,28,433	3,58,928
			21. Appropriation to Endowment Fund	24,694	21,364
			22. Unendowed Hospitals	76,171	40,654
			23. Do. Choultries	1,424	929
			24. Vaccination	72,974	57,336
			25. Sanitary Establishments ..	1,77,610	99,348
			26. Medical Practitioners	161	..
			27. Markets	5,732	733
			28. Bungalows..	13,004	16,005
			29. Contributions	66,648	47,778
			30. Miscellaneous	1,681	..
			Total Grant III..	4,39,999	2,84,047
			31. Share of cost of General Management	20,685	14,137
			32. Miscellaneous	6,278	3,491
			33. Miscellaneous Debt Account ..	40,002	48,990
			Total Expenditure ..	12,12,951	12,40,843
			General Fund Balance ..	10,36,453	7,37,390
Total ..	22,49,404	19,78,233	Total ..	22,49,404	19,78,233

41. PUBLIC WORKS, EDUCATIONAL.—According to the registers maintained in this office a sum of Rupees 26,011 was allotted for educational works as hereunder particularized:—

	RS.
New Works	21,662
Repairs	4,349
Total ..	26,011

Of this amount Rupees 9,684 were expended and charged to the General Fund as follows:—

	RS.
New Works	6,614
Repairs	3,070
Total ..	9,684

42. The work done was—

28 School-houses completed.
3 Do. altered and improved.
2 Do. under construction.
57 Do. repaired.

43. SANITARY AND MISCELLANEOUS.—The allotment assigned for sanitary and miscellaneous works aggregated Rupees 4,07,352, made up of—

	RS.
New Works	2,64,215
Repairs	1,43,137
Total ..	4,07,352

	RS.
New Works	1,35,157
Repairs	1,02,945
Total ..	2,38,102

44. The expenditure amounted to Rupees 2,38,102, and was charged to—

	RS.
Endowment Fund	13,576
General Fund	2,24,526
Total ..	2,38,102

The work accomplished for this outlay is detailed below :—

Completed.	In Progress.	Repaired.
8 Dispensaries. 15 Choultries. 2 Musaferkhanas. 1 Cart Stand. 2 Water Sheds. 2 Dead Houses. 1 House for a Dresser. 1 Servant's Quarter. 1 Building for post-mortem examination. Latrines to Dispensaries. Cookrooms for 2 Travellers' Bungalows. 1 Shed for Leper patients. Out-houses for 2 Dispensaries. Conversion of 2 Jails into Local Fund Dispensaries. Conversion of a Range Office into a Dispensary. Conversion of a Subsidiary Jail Hospital into a Dispensary.	11 Dispensaries. 15 Choultries. 3 Musaferkhanas. 1 Bungalow. Out-houses for 3 Dispensaries. 1 Dead House. Restoration of 1,000 Pillars Muntapum at Upper Tripetty. 1 House for a Hospital Assistant. 1 House for a Hospital Apprentice. 1 House for an Assistant Apothecary. Conversion of a Bungalow into a Dispensary. Conversion of an old Taluq Cutcherry into a Dispensary.	9 Dispensaries. 62 Choultries. 9 Bandy Stands. 3 Chavadies. 15 Musaferkhanas. 1 Travellers' Shed. 97 Bungalows. 2 Soldiers' Sheds. 1 Hospital do. Out-houses for 3 Bungalows. Steps leading up to St. Thomas' Mount.

Works connected with water-supply were carried out and avenues were planted and maintained.

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45. EDUCATIONAL INSPECTION.—The cost of Educational inspection was Rupees 43,910 against Rupees 91,613 in 1873-74. The decrease was due to the orders of Government relieving Local Funds of the payment of two-thirds of the salaries, &c., of the Deputy Inspectors of Schools who are now wholly paid from Provincial Funds and whose work consequently is not noticed in this report. Of Rupees 43,910 Rupees 5,652 were recovered from Municipalities.

46. The number of Inspecting Schoolmasters employed during 1873-74 was 82, which was raised to 93 by the entertainment of an additional Inspecting Schoolmaster in each of the Circles noted in the margin.

Chicacole.	Vellore.
Masulipatam.	Virdachellum.
Nellore.	Trichinopoly.
Bellary.	Madura.
Sydapet.	Oossoor.
Chittoor.	

47. The following statement shows the strength of the Inspecting staff in each Circle and the work performed by it :—

Circles.	Number of Inspecting Schoolmasters.	Number of Villages visited.	Number of Schools visited and prepared for Inspection.				Remarks.
			Salary Grants Schools.	Results Grants Schools.	Other Schools.	Total.	
1. Chetterpore	2	219	1	152	..	153	
2. Chicacole	2	80	..	73	37	110	
3. Vizagapatam	1	623	..	315	..	315	
4. Nursipatam	2	176	..	119	..	119	
5. Cocanada	2	159	..	81	108	189	
6. Ellore	3	385	..	34	98	132	
7. Masulipatam	2	178	..	242	..	242	
8. Guntoor	5	346	..	223	5	228	
9. Nellore	3	312	..	223	39	539	
10. Cuddapah	2	217	..	500	131	293	
11. Madanapally	3	334	..	162	64	139	
12. Bellary	2	122	..	75	..	172	
13. Pennacondah ..	2	125	..	172	37	122	
14. Gooty	4	273	..	85	..	104	
15. Kurnool	3	298	..	104	167	231	
16. Sydapet	3	995	..	64	..	152	
17. Chingleput	5	400	4	152	..	995	Number of visits paid.
18. Chittoor	3	353	..	995	116	464	
19. Vellore	3	541	..	344	80	254	
20. Cuddalore	3	490	7	174	26	429	
21. Virdachellam ..	2	535	..	403	13	246	
22. Tanjore	2	308	1	226	109	347	
23. Negapatam	3	662	2	130	249	354	
24. Trichinopoly	4	289	4	325	..	216	
25. Madura	2	172	..	166	84	329	
26. Dindigul	1	282	..	151	98	264	
27. Tinnevelly	1	118	..	63	194	345	
28. Shermadevi	5	922	..	545	..	63	
29. Coimbatore	1	11	2	..	225	770	
30. Nilgiris	3	177	3	101	118	2	
31. Salem	2	198	2	44	17	222	
32. Oossoor	2	84	..	60	11	63	
33. Canara	*4	217	..	67	124	71	* 1 Mopla.
34. Calicut	†4	1,000	..	1,000	11	191	† 1 Do.
35. Tellicherry						1,011	
Total ..	93	11,843	26	7,689	2,161	9,876	

48. On the whole, the Inspecting Schoolmasters appear to have done their work generally satisfactorily.

49. LOCAL FUND SCHOOLS.—The total number of schools that were in existence at the end of 1873-74 was 461, of which 459 were maintained in the year under report, two girls' schools, one in the Tanjore Circle and the other in Oossoor, having been made over to Government as their cost was a charge on Provincial Funds. One hundred and thirty schools were newly opened.

50. The following statement shows the particulars of schools proposed and kept up in each Circle :—

Circles.	Number of Schools as per Budget.	Provincial, &c., Grants.		Schools maintained.		School Fees.	Attendance of Pupils.
		Ordinary grant for Middle and Higher Class Schools.	Special grants.	Old.	New.		
		Rs.	Rs.			Rs.	
1. Chetterpore ..	15	..	..	..	..	..	21
2. Chicacole ..	23	..	..	..	2	..	25
3. Vizagapatam ..	11	..	..	1	7	90	..
4. Nursipatam ..	8	..	..	..	..	..	584
5. Cocanada ..	108	..	..	74	34	..	..
6. Ellore ..	100	480	..	97	3	178	1,786
7. Masulipatam ..	3	340	..	3	..	196	78
8. Guntoor ..	24	..	..	2	..	73	40
9. Nellore	36	3,250	..	34	2	1,018	Not given.
10. Cuddapah ..	5	1,630	..	5	..	718	193
11. Madanapally ..	4	..	..	..	..	..	..
12. Bellary	6	1,340	..	6	..	623	Not given.
13. Pennacondah ..	2	1,700	..	2	..	125	..
14. Gooty	6	300	..	4	2	237	..
15. Kurnool ..	163	520	12,000	138	18	2,180	3,000
16. Sydapet ..	1	3,300	..	(a) 8	..	3,148	(b) 275
17. Chingleput ..	11	..	..	..	..	..	..
18. Chittoor ..	12	..	..	..	1	..	32
19. Vellore ..	4	..	..	..	..	..	..
20. Cuddalore ..	43	..	..	..	..	..	..
21. Virdachellam ..	15	810	..	7	..	209	156
22. Tanjore ..	26	..	..	(c) 6	19	570	602
23. Negapatam ..	20	..	..	..	21	..	1,439
24. Trichinopoly ..	..	..	..	..	..	..	..
25. Madura	..	..	..	3	1	121	59
26. Dindigul ..	..	..	..	..	..	..	..
27. Tinnevelly ..	..	..	..	..	..	..	..
28. Shermadevi ..	1	..	..	(d) 1	..	..	..
29. Coimbatore ..	2	1,650	410	2	..	84	58
30. Nilgiris	..	..	..	..	..	..	..
31. Salem	2	270	..	2	..	134	54
32. Oossoor	29	..	..	..	16	484	Not given.
33. Canara	34	10,000	..	24	..	1,203	..
34. Calicut	48	24,090	..	30	..	3,071	255
35. Tellicherry ..	14	23,380	..	10	4	210	102
Total ..	766	73,060	12,410	459	130	14,672	8,759

(a). One was closed in October 1874.
(b). This is the number of pupils attending the Sydapet High School alone, the attendance in the other schools not having been given.
(c). Five of these are Chuttrum Schools.
(d). Kept up from Chuttrum funds.

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51. Of the 589 schools, 73 were of the Higher and Middle Classes and the remaining 516 of the Lower Class.

52. The subjoined statement shows the Salary and Results Grants schools and the amounts drawn by them—

Circles.	Salary Grant Schools.		Results Grant Schools.		Remarks.
	Number.	Amount.	Number.	Amount.	
		Rs.		Rs.	
1. Chetterpore	1	108	75	2,323	
2. Chicacole	..	..	70	2,314	
3. Vizagapatam	1	84	45	1,519	
4. Nursipatam	..	..	64	2,116	
5. Cocanada	..	..	81	2,771	
6. Ellore	1	60	*11	484	* One of the schools was examined in 1873-74.
7. Masulipatam	2	131	140	3,991	Rupees 2,350 paid to 83 schools for 1873-74.
8. Guntoor	..	..	154	1,108	
9. Nellore	..	..	192	4,450	
10. Cuddapah	..	..	312	5,980	Number examined.
11. Madanapally	..	..	75	1,659	
12. Bellary	1	96	113	2,481	Do.
13. Pennacondah	..	..	85	1,480	Do.
14. Gooty	..	..	104	814	Do.
15. Kurnool	..	..	63	1,209	
16. Sydapet	*28	..	152	4,193	* Arrears of 1873-74.
17. Chingleput	4	482	105	5,169	
18. Chittoor	..	..	155	6,382	Includes arrears of 1873-74.
19. Vellore	..	..	199	5,279	Do. do.
20. Cuddalore	..	..	138	3,516	
21. Virdachellam	Not given.	59	77	1,347	Number examined.
22. Tanjore	3	280	63	2,552	
23. Negapatam	3	245	130	4,248	
24. Trichinopoly	2	285	288	3,719	
25. Madura	..	..	150	4,570	Includes arrears for 181 schools examined in 1873-74.
26. Dindigul	..	..	60	11,047	
27. Tinnevelly	..	..	..	..	
28. Shermadevi	Not given.	456	225	5,245	
29. Coimbatore	2	410	410	11,847	
30. Nilgiris	2	220	..	..	
31. Salem	3	259	101	3,290	
32. Oossoor	3	157	11	294	
33. Canara	..	..	16	634	
34. Calicut	..	..	..	3,920	Includes 41 Moplah schools which received monthly stipends of 4 Rupees each in addition to the results grant.
35. Tellicherry	..	..	166	9,011	
Total ..	30	3,349	4,234	1,29,729	

53. A sum of Rupees 17,262 was expended in the purchase of books, and Rupees 9,029 were recovered by their sale.

54. DISPENSARIES.—The following statement shows the number and names of the Dispensaries maintained by Local Fund Boards and the number of patients treated in them:—

Circles.	Dispensaries.	Number of Patients treated during the year.			Remarks.
		In-patients.	Out-patients.	Total.	
1. Chetterpore	1. Ganjam	..	668	668	Opened during the year.
2. Chicacole	2. Kimedy	228	11,984	12,212	
3. Vizagapatam	3. Palcondah	..	2,740	2,740	Taken over on the abolition of the Palcondah Municipality.
4. Masulipatam	4. Bezwada	..	2,635	2,635	
5. Guntoor	5. Dachapalli	..	940	940	Opened during the year.
	6. Vinucondah	..	564	564	
	7. Chirala	..	267	267	
6. Nellore	8. Ongole	..	3,086	3,086	
7. Cuddapah	9. Proddatur	..	4,785	4,785	
8. Madanapally	10. Madanapally	490	8,563	9,053	
	11. Kádri	..	877	877	Do. do.
9. Bellary	12. Hospett	139	3,702	3,841	
	13. Harpenhally	2	225	227	Do. March 1876.
10. Pennacondah ..	14. Pennacondah	92	3,936	4,028	
11. Gooty	15. Tadpatry	80	3,817	3,897	
12. Kurnool	16. Nundial	42	5,197	5,239	
13. Sydapet	17. Parvati Nardani Ammall's Dispensary at Sydapet	..	6,800	6,800	
14. Chingleput	18. Chingleput	178	5,182	5,360	
15. Chittoor	19. Triputty	7	5,137	5,144	
	20. Ranipet	342	6,161	6,503	
	21. Chittoor	341	10,215	10,556	
	22. Palmanair	217	5,856	6,123	
16. Tanjore	23. Nedamangalam ..	5	41	46	Chuttrum Dispensaries.
	24. Ouratnad	6	14	20	
	25. Rajamadam	14	16	30	
	26. Vilangolam	..	..	..	
	27. Manamelkudi	..	..	..	
	28. Minpessel	..	..	..	
17. Negapatam	29. Tranquebar	227	2,917	3,144	
	30. Branch Dispensary at Tranquebar	..	1,796	1,796	
	31. Shially	..	1,785	1,785	
	32. Tritrapundi	2	7,586	7,588	
18. Madura	33. Ramnad	358	10,664	11,022	
	34. Shevaganga	119	6,130	6,249	
	35. Paumben	41	2,654	2,695	
19. Dindigul	36. Trichuli	..	325	325	Opened during the year.
	37. Pulni	76	2,998	3,074	
	38. Periacolam	..	4,838	4,838	
20. Shermadevi	39. Uttampolicm	..	2,463	2,463	
	40. Edayangudi	21	4,027	4,048	
21. Coimbatore	41. Nanguneri	58	2,997	5,055	
	42. Pullachy	319	5,251	5,570	
	43. Carcor	4	6,859	5,863	Transferred to the Municipality established there in November 1874.
	44. Bhowany	8	213	221	Opened during the year.
	45. Dharapuram	..	3,656	3,656	Do. do.
	46. Satiamangalum ..	..	269	269	Do. do.
22. Salem	47. Cullegal	..	399	399	
	48. Yercaud	..	1,406	1,470	
	49. Namkal	64	2,527	2,572	
	50. Tripatore	45	4,405	4,412	
	51. Athoor	7	1,223	1,223	Opened during the year.
23. Oossoor	52. Dharmpoory	..	2,924	2,924	Do. do.
24. Canara	53. Ooponangudy	17	1,016	1,633	
	54. Udipi	6	1,794	1,800	
	55. Kundapoor	24	1,903	1,927	
25. Calicut	56. Cassergode	22	1,805	1,827	
	57. Ponani	240	2,366	2,606	
	58. Manjeri	652	4,172	4,824	
	59. Goodalore	262	1,949	2,211	Opened during the year.
26. Tellicherry	60. Vytheri	66	515	581	
	61. Manantoddy	189	380	569	
	Total ..	5,111	1,89,570	1,94,681	

55. Of the sixty-one Dispensaries which were maintained, six are Chuttrum Dispensaries, thirteen were newly established during the year, one was taken over from the Palcondah Municipality, and the remaining forty-one were old Dispensaries. The Chedumbrum Dispensary was made over to the Municipality established there at the

beginning of the year. The working of the institutions was generally satisfactory. There was a considerable increase in the number both of in and out-patients, which indicates that the benefits conferred by these institutions are becoming more widely appreciated.

56. VACCINATION.—The strength of the Vaccine Establishment and the work done by them are exhibited in the following statement. Twenty-four Superintendents and 380 Vaccinators were at work against 21 Superintendents and 321 Vaccinators in the previous year:—

Circles.	Staff.		Number of Persons vaccinated.	Number of Successful Cases.	Percentage of Successful Cases.	Cost per Case.	Remarks.
	Number of Superintendents.	Number of Vaccinators.					
						Rs. A. P.	
1. Chetterpore ..	1	17	2,283	1,770	78	1 0 6	Besides these, some private practitioners were at work.
2. Chicacole		10	3,540	3,170	90	0 8 8	
3. Vizagapatam ..	1	20	7,507	6,619	88	0 7 11	Besides these, two Zemindari Vaccinators operated on 1,751 persons.
4. Nursipatam ..		13	6,164	5,719	93	0 5 1	
5. Cocanada		6	5,209	4,456	86	0 4 4	
6. Ellore	1	7	4,126	3,613	88	0 5 9	Of these four were temporary Vaccinators.
7. Masulipatam ..		11	3,410	3,055	90	0 8 6	
8. Guntoor	1	6	4,267	4,003	94	0 5 0	
9. Nellore	2	22	15,333	14,237	93	0 8 4	
10. Cuddapah	1	14	3,544	3,164	89	1 1 8	
11. Madanapally ..	1	8	2,477	2,198	89	0 4 0	
12. Bellary		7	4,818	4,550	94	0 4 6	
13. Pennacondah ..	1	4	3,172	3,011	95	0 3 9	Two were temporary Vaccinators.
14. Gooty		5	4,732	4,384	93	0 12 7	
15. Kurnool	1	11	3,144	2,663	86	0 4 9	Three do. do.
16. Sydapet		7	5,123	4,684	91		Five do. do.
17. Chingleput ..	1	9	6,319	5,932	94	0 3 10	Three were temporary Vaccinators. One Vaccinator permanently employed by the Arnee Jaghiredar.
18. Chittoor		15	7,807	7,227	93	0 4 8	
19. Vellore	1	8	5,566	5,144	92	0 3 2	
20. Cuddalore ..	1	13	17,157	16,900	98	0 1 10	Six were temporary Vaccinators.
21. Virdachellam ..		6	5,844	5,753	98	0 3 7	Two were temporary Vaccinators.
22. Tanjore	1	13	15,746	13,348	85	0 2 7	Five Vaccinators were paid from Chuttrum Funds.
23. Negapatam ..	1	14	10,603	9,635	91	0 3 7	
24. Trichinopoly ..	1	17	21,188	20,091	95	0 1 11	
25. Madura	1	18	20,036	19,234	96	0 2 10	Of these one was a Hospital Assistant at Kodacanel employed as a Vaccinator and six temporary Vaccinators for three months.
26. Dindigul	1	17	6,870	6,00[illegible]	87	0 7 4	
27. Tinnevelly ..	1	18	13,359	12,564	94	0 3 10	Ten were temporary Vaccinators.
28. Shermadevi ..	1	7	6,408	5,729	89	0 4 6	One Supernumerary and four temporary Vaccinators.
29. Coimbatore ..	1	16	23,499	20,406	87	0 1 11	
30. Nilgiris	..	2	1,865	1,710	92	0 4 8	
31. Salem	1	11	9,714	8,915	92	0 3 10	Besides these four Price Vaccinators were at work.
32. Oossoor		6	5,610	4,696	84	0 2 3	
33. South Canara ..	1	12	10,182	9,018	89	0 4 1	This is the result obtained by the working of permanent Vaccinators with the assistance of some temporary Vaccinators whose number is not given.
34. Calicut	1	7	18,941	16,515	87	0 2 9	
35. Tellicherry ..		4	7,761	6,991	90	0 2 8	Do. do.
Total ..	24	380	293,294	267,198	91	0 5 4	

57. The percentage of successful cases ranges between 98 per cent. in Cuddalore and 77 in Chetterpore, and the cost between Rupees 1-1-8 in Madanapally and Annas 1-10 in Cuddalore Circle.

58. With a few exceptions the working of the Vaccine Department is unfavorably reported on, but the transfer to the establishments to the immediate control of Local Fund Boards will probably tend to better results.

59. SANITATION.—A sum of Rupees 1,81,958 was expended on sanitation as detailed below:—

	Rs.
1. Cleansing tanks and wells	72,888
2. Improving village sites	34,937
3. Sanitary arrangements at fairs and festivals	7,924
4. Scavengering villages and towns	51,783
5. Miscellaneous	14,426
Total	1,81,958

60. There was increase of expenditure under all heads compared with the results of the previous year. Of this expenditure Rupees 4,448 were provided from the Endowment Fund.

61. CHOULTRIES, &c.—There were altogether 202 Choultries, one Lungerkhana, 11 Water-sheds, 10 Urani Inams, and 15 Musafarkhanas under the control of Local Fund Boards; 199 of these being endowed, their receipts and charges are shown in the Endowment Fund Statement.

62. The following table shows the number of persons fed in the Chuttrums and the cost of feeding them:—

Circles.	Number of Choultries, &c.	Number of Persons fed.	Cost of Feeding.	Remarks.
			Rs.	
Cocanada	3	30,270	3,108	Travellers were fed in only two of the choultries.
Masulipatam	1	....	....	
Chingleput	1	....	....	No charge was incurred. The choultry was fallen into a state of disrepair.
Kurnool	3	....	....	No travellers were fed.
Chittoor	2	7,110	842	People were fed only in one (Annadana choultry at Sholinghur).
Vellore	1	....	1,100	This is the Lungerkhana at Arcot. The average number of persons to whom alms were distributed daily was 62.
Cuddalore	4	249	28	Food was supplied at only one choultry (Punrooty).
Virdachellam	2	....	....	No persons were fed.
Tanjore	26	1,262,614	71,306	This number includes 79,691 persons supplied with rice water at the Conjee-house at Tanjore.
Negapatam	7	16,840	487	These persons were fed in the Maliam chuttrum.
Trichinopoly	18	Not known.	97	Persons were fed only at Calputty choultry.
Madura	7	69,631	5,376	
Dindigul	13	19,175	1,703	People were fed at only two of the choultries.
Tinnevelly	23	2,073	144	Do. do. do.
Shermadevi	13	32,138	7,763	Do. at five of these chuttrums. 9,481 persons received an allowance in money of 2 Annas and 6 Pie each for the purchase of food.
Coimbatore	51	....	....	No persons were fed.
Nilgiris	12	....	....	Do. do.
Salem	2	....	....	These are chiefly used as resting places at night by Railway passengers.
Calicut	9	....	....	
Tellicherry	5	....	....	
Total	203	1,430,330	91,944	

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63. TRAVELLERS' BUNGALOWS.—Altogether 195 Travellers' Bungalows were maintained, of which 179 were old bungalows and 16 new ones. Statistics as to fees collected and the number of travellers that occupied the buildings are given below:—

Circles.	Number of Bungalows.	Fees collected.	Number of Travellers.	Expenditure.		Remarks.
				Public Works.	Establishment, &c.	
		Rs.		Rs.	Rs.	
1. Chetterpore	4	157	187	..	216	
2. Chicacole	3	89	98	1,134	257	
3. Vizagapatam	5	198	101	..	269	
4. Narsapatam	3	136	103	..	166	
5. Cocanada	3	86	100	..	249	
6. Ellore	3	28	38	..	172	
7. Guntoor	10	354	212	775	353	
8. Nellore	15	1,188	481	421	1,279	
9. Madanapally	8	192	160	127	283	Seven bungalows transferred during the year—one is out of repair, another in ruins, and a third is used as a dispensary.
10. Bellary	6	193	209	..	750	
11. Kurnool	4	113	204	90	348	
12. Sydapet	2	13	24	..	129	Red Hills Bungalow, private building.
13. Chingleput	4	501	328	146	547	
14. Chittoor	3	119	54	354	211	
15. Cuddalore	4	589	363	235	776	
16. Virdachellam	5	262	180	30	478	One out of repair and unfurnished.
17. Tanjore	1	64	160	330	59	
18. Negapatam	2	173	139	271	282	
19. Trichinopoly	4	180	99	..	640	A new bungalow purchased.
20. Madura	3	102	..	107	62	A tool-shed converted into a bungalow.
21. Dindigul	2	135	192	335	688	One is rented to a Public Works Department Officer.
22. Tinnevelly	8	559	322	..	398	
23. Shermadevi	3	163	175	283	163	
24. Coimbatore	8	257	101	1,087	286	
25. Nilgiris	4	689	301	547	553	
26. Salem	11	402	389	454	481	A new bungalow purchased.
27. Oossoor	9	336	225	..	..	
28. Canara	17	289	343	2,791	714	Five bungalows added to the list.
29. Calicut	27	770	..	2,319	1,123	One bungalow added to the list.
30. Tellicherry	17	560	359	956	861	
Total	195	8,882	5,725	13,292	13,004	

64. CONTRIBUTIONS TO MUNICIPALITIES.—The contributions paid to Municipalities on account of dispensaries, &c., are detailed below:—

Circles.	Municipalities.	Purpose.	Amount.	Remarks.
			RS.	
1. Chetterpore ..	Berhampore	Dispensary	800	
2. Chicacole	Chicacole	Do.	3,340	
3. Vizagapatam ..	Vizagapatam and Bimlipatam.	Do.	1,070	
4. Cocanada ..	Cocanada and Rajahmundry.	Do.	3,350	
5. Ellore	Ellore	Do.	1,000	
6. Masulipatam ..	Masulipatam	Do.	1,000	
7. Guntoor	Guntoor	Do.	1,500	
8. Nellore	Nellore	Do.	4,588	
9. Cuddapah ..	Cuddapah	Do.	1,850	
10. Bellary	Bellary	Do.	1,300	
11. Gooty	Adoni and Anantapoor.	Do.	1,468	
	Gooty. Munro's Dispensary.	Do.	824	
12. Kurnool	Kurnool and Cumbum.	Do.	2,754	
13. Chingleput ..	Conjeeveram	Do.	1,400	
		Sanitary arrangements at festivals.	400	
14. Vellore	Vellore	Dispensary	750	
15. Cuddalore ..	Cuddalore	Do.	3,107	
16. Virdachellam ..	Chedambram	Do.	982	
17. Tanjore	Combaconum	Do.	7,180	
18. Negapatam ..	Mannargudy	Do.	2,350	
	Mayaveram	Do.	3,293	
	Negapatam	Do.	200	
19. Trichinopoly ..	Trichinopoly and Srirangam.	Sanitary arrangements at Madura festival.	1,754	
20. Madura	Madura	Dispensary	700	
21. Dindigul	Rev. Mr. Chester's	Medical Officer	150	
22. Tinnevelly ..	Tuticorin	Chuttrum	460	
	Do.	Dispensary	530	
	Palamcotta	Do.	700	
	Tinnevelly	Do.	1,325	
	Nazareth	Do.	1,000	
23. Shermadevi ..	Edayangudy	Do.	900	
24. Coimbatore ..	Coimbatore	Do.	350	
	Erode	Do.	2,000	
	Caroor	Poor-house	200	
25. Salem	Salem	Dispensary	10,913	Includes also the contribution due for 1873-74.
	Do.	Do.	1,135	
26. Calicut	Calicut and Palghaut.			
27. Tellicherry ..	Tellicherry	Total ..	66,623	

65. LOCAL FUND BOARDS.—It is reported that the system of Local Fund Boards has worked on the whole satisfactorily in the majority of the Circles, and that the periodical meetings were better attended this year than in the previous year. It, however, appears that in some Circles the non-official members did not evince any interest in Local Fund work nor attend the meetings regularly.

66. The following statement shows the number of members on each Board, the number of meetings held, and the average attendance of each class of members at the meetings:—

Circles.	Total Number of Members.		Number of Meetings.	Average Attendance.	
	Official.	Non-Official.		Official.	Non-Official.
1. Chetterpore	10	10	12	3	1
2. Chicacole	10	10	16	$6\frac{1}{2}$	$3\frac{1}{2}$
3. Vizagapatam	7	7	10	2·27	2·36
4. Nursipatam	8	8	9	2·5	1·875
5. Cocanada	12	13	12	4	2
6. Ellore	11	12	13	4·07	2·30
7. Masulipatam	9	10	13	$2\frac{11}{13}$	$1\frac{7}{13}$
8. Guntoor	9	7	11	$2\frac{7}{11}$	$2\frac{9}{11}$
9. Nellore	14	16	12	4	2
10. Cuddapah	11	13	6	6	4
11. Madanapully	8	8	11	4	2
12. Bellary	31		12	4·41	2·5
13. Gooty			12	5	4
14. Pennacondah	Not given.		13	4	4
15. Kurnool			16	4	$1\frac{7}{16}$
16. Sydapet	7	7	16	5	3
17. Chingleput	8	14	12	4	6
18. Chittoor	12	12	12	3	2
19. Vellore	11	11	13	3·16	2·5
20. Cuddalore	11	11	12	5	1
21. Virdachellam	14	4	12	3	4·25
22. Tanjore	8	9	9	$5\frac{1}{4}$	$2\frac{3}{4}$
23. Negapatam	9	10	13	$4\frac{11}{11}$	$2\frac{6}{11}$
24. Trichinopoly	9	9	14	4	3
25. Madura	12	12	15	3	2
26. Dindigul	10	10	12	4	5
27. Tinnevelly	10	10	11	3	$2\frac{1}{2}$
28. Shermadevi	8	8	10	4	2
29. Coimbatore	18	18	13	3·70	4·40
30. Nilgiris	6	8	10	5·54	2·84
31. Salem	13	18	13	4	3
32. Oossoor	8	11	12	6	
33. Canara	7	10	15	9	
34. Calicut	12	12	3	$4\frac{3}{4}$	$2\frac{1}{2}$
35. Tellicherry	8	9	4		

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 55. ORDER THEREON, 7th April 1877, No. 1187.

The following is a brief analysis of the statistical results of the administration of the Local Funds during 1874-75, as shown in the Revenue Board's General Review for that year :—

Excluding the balance at credit which amounted to
Rupees 14,55,052, the actual receipts of the year were
" 59,70,327, of which
" 15,74,557 consisted of contributions from Provincial Funds for roads, schools, &c., and of assignments by Government from miscellaneous sources of revenue such as Surplus Pound Fund, Fish, Ferry, and Grass Rents and Avenues, &c.
" 37,20,546 were realized from Cess on Lands and Houses ;
" 1,48,602 from Tolls ; and
" 2,46,519 from Hospitals, Choultry, &c., Endowments, and Public Bungalows.

The income from Public Works receipts and private contributions in aid of Public Works was ... ... Rupees 1,39,038,
and that derived from School Fees, Sale of Books, Municipal contributions for Educational purposes, and Miscellaneous Educational receipts amounted to ... ... " 38,448.
The balance was made up of ... ... " 29,557,
being the aggregate of minor Miscellaneous items of Revenue, and of ... ... " 73,060
at credit of Miscellaneous Debt Account.
The actual receipts fell short of those of the previous year by ... " 91,303.

Tolls were levied altogether at 65 places. Of this number 54 were old tolls, 8 were taken over from Municipalities, and 3 were newly established.

The expenditure on various objects of the Act amounted to ... Rupees 56,51,936 as shown below :—

Public Works including establishment and other miscellaneous charges appertaining thereto ... ... " 45,75,917.
Education ... ... " 3,33,313.
Medical Service, Vaccination and Sanitation ... ... " 3,58,176.
Choultries, Travellers' Bungalows, Markets, and Miscellaneous Improvements ... ... " 2,47,450.
Office Establishment and Supervision Charges ... ... " 65,632.
Refunds and Miscellaneous Debt Account, &c. ... ... " 71,448.
As compared with the previous year, there was a decrease of ... " 4,88,453
in the Public Works and Educational expenditure, and an increase of ... ... " 1,24,673
under Hospitals, Vaccination, and Sanitation.

Of the outlay on Public Works—

Rupees 34,16,491 were spent by the Public Works Department, and
" 2,32,253 by other Agency.

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The cost of Public Works Supervision and of Petty Establishment was respectively
Rupees 8,32,772 and
" 24,367, being together a little over 25 per cent. on the outlay by Public Works Officers.

During the year 15,814 miles of road were maintained, 1,765 miles completed, and 1,107 miles were in progress.

The total number of schools maintained was 589, of which 73 were of the higher and middle classes, and 130 were newly opened. Besides these, 4,264 schools were aided, 30 by Salary and 4,234 by Results Grants, aggregating Rupees 1,33,078.

There were—
61 Dispensaries,
202 Choultries, and
195 Travellers' Bungalows
maintained during the year. The working of the Dispensaries, of which 13 were newly established, is reported to have been generally satisfactory. The number of in and out patients treated was respectively 5,111 and 189,570.

Twenty-four Superintendents and 380 Vaccinators were employed on vaccination. These performed 293,294 operations, of which 267,108, or 91 per cent., was successful. The cost per case was Annas 5 and Pies 4.

After deducting the deficit balance in three Local Fund Circles, a nett sum of Rupees 17,73,443 remained unexpended at the end of the year in 32 Circles.

According to the Board's estimate, a sum of Rupees 13,88,320, which was formerly expended from Imperial Funds, was saved during the year to the State by the operation of the Local Funds Act.

The system of Local Fund Boards worked on the whole satisfactorily, and the meetings were better attended than in the previous year, 1873-74.

(True Extract.)

Under Secy. to Govt.

To the Board of Revenue.
" Revenue Department.
" Public Works Department.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" Sanitary Commissioner.
" Accountant-General.

Exd. T. O'Connor, T. D. Ryan, &c., &c.

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Revenue Department
No 2249

Govt. of {1877} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,
&c., &c., &c.

Dated April, 7th.
Issued — 13
Recd. 23 April 77

G.O., 7th April 1877, No. 1187.

APRIL.
Nos. 54-55.

Local Funds.—Report.—Orders passed on the report on the operations of Local Funds during 1874-75.

No 2326
Lodged
26 April 1877