

(1) Number of pages 2 sheets
(2) Date of repair 20.9.82
(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	202	Press.
B.P. No.		Mis.
Dated	23.1.1878	197

Not to be folded or roughly handled

Prices Current of Food Grains in the several Districts of the Madras Presidency, during the Fortnight ending 15th December 1877.

DISTRICTS.	QUANTITIES PER RUPEE BY THE SEER OF 80 TOLAHS.																														REMARKS.						
	Wheat.			Rice.						Great Millet (Cholum, Jowar), Holcus sorghum.			Bulrush Millet (Cumboo, Bajra), Penicillaria spicata.			Lesser Millets, Jagi, &c., (Kavaru, Vcagoo, Sawee, Chenna, Graloo, Murhwa, Nuzlee, &c.) Panicum, Miliaecum, Eleusine, Cornacau, &c.			Horsegram.			Salt.			Firewood.			Paddy.						Average Wages per month of			
				Best sort.			Common.																					Best sort.				Common.					
	Present fortnight.	Past fortnight.	Corresponding fortnight of 1876.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1876.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1876.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1876.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1876.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1876.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1876.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1876.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1876.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1876.		Un-bodied Agricultural Laborer.	Un-bodied Horse-keeper.	Un-bodied Mason, Carpenter or Blacksmith.			
	2		3		4		5																														
1 Tanjam ...																																					
2 Vizagapatam ...																																					
3 Godavery ...																																					
4 Kistna ...																																					
5 Nellore ...	7.2	7.2	6.1	5.4	5.4	6.2	7.2	7.0	6.5	8.6	8.4	7.7	8.0	8.7	9.1	8.6	7.3	6.8	6.8	9.4	17.0	17.0	17.0	97.2	86.0	129.6	8.7	8.7	9.4	10.8	10.8	9.6					
6 Cuddapah ...																																					
Bellary ...																																					
9 Madras ...																																					
10 Chingleput ...																																					
11 North Arcot ...																																					
12 South Arcot ...																																					
13 Tanjore ...																																					
14 Trichinopoly ...																																					
15 Madura ...																																					
16 ...	4.6	4.6	5.3	5.6	5.6	6.0	9.1	9.1	7.5						9.4	10.9	11.5	15.5	15.5	15.5	16.6	16.6	16.6	10.1	10.1	10.1	14.6	14.6	12.3								
17 ...	5.3	5.3	4.9	6.7	6.3	6.7	9.0	9.0	7.2	12.2	12.2	5.3	19.1	17.5	9.5	14.8	13.1	9.8		9.5	12.7	12.7	11.7	12.5	12.5	13.1	15.3	13.9	11.1	16.7	15.3	11.5					
18 Nilgiris ...																																					
19 Salom ...																																					
20 South Canara ...																																					
21 Malabar ...																																					

REVENUE BOARD OFFICE,
Madras,
18th January 1878.

To
The Secretary to Government, Revenue Department

[Signature]
Sub-Secy

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

11th January 1878, No. 56.

Leave Rules.

Read the following papers:—

No. 65. *Proceedings of the Board of Revenue, dated 31st August 1877, No. 12012 (Miscellaneous).*

Read the following letter from J. H. COOK, Esq., Special Assistant in charge of Relief Works, to the Collector of Coimbatore, dated (?), No. 190:—

On 11th October 1876, Colonel Hessey, the Superintendent of Revenue Survey, submitted through the usual channel a Memorial signed by Messrs. Baber, Merriman, Maltby, and myself, as Assistant Superintendents, Revenue Survey, to the Secretary of State, praying for admission to the more favorable Furlough Rules.

2. The Madras Government were good enough to forward the same on to the Government of India for transmission to the Secretary of State; but the Supreme Government, as you will observe from their order (a copy of which I append), decline to forward on our petition inasmuch as it contravenes, &c., &c.

3. This Government Order which our Memorial is said to contravene applies I believe to joint Memorials prohibited by the Viceroy; but a glance at Colonel Hessey's letter will show that our Memorial was forwarded *prior* to the issue of this Government Order.

4. Under the circumstances, however, I have drawn up a fresh Memorial signed by myself, requesting the Secretary of State's sanction to my receiving the benefit of the new rules individually, and I have the honor respectfully to request you will be so very good as to forward this to the Madras Government for transmission to the Secretary of State through the usual channel.

5. You are aware of the duties of the Revenue Survey and what exposure is necessary and how it is quite if not more essential for Officers in that Department to have the more favorable Leave Rules than others in the Educational and Forest Departments for instance, so that I beg you will kindly forward on my Memorial with such remarks as you may think fit.

No. 316.

Forwarded to the Board of Revenue for favorable consideration.

2. I applied for Mr. Cook's services during the famine, knowing him to be a good and zealous officer in the Survey Department, and I have had reason to be well satisfied with his conduct of Famine Relief operations.

COIMBATORE,
18th August 1877.

(Signed) A. WEDDERBURN,
Collector.

To the Secretary to the Board of Revenue.

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	<u>203</u>	Press.
B.P. No.		Mis.
Dated	<u>23.1.1878</u>	197

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	204	Press.
B.P. No.		Mis.
Dated	23.1.1878	197

Not to be folded or roughly handled

Revenue

No. 10151

From

The Secretary, Board of Revenue,

To

The Secretary to Government,

Revenue

Department

Dated

11th

Despatched

Received

12th } January

Supplemental

Prices Current of Food Grains in

several Districts of the Madras President

during the fortnight ending 15th Decem

1877.

No. 206

CCM

23rd Jan

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

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4. Under the circumstances, however, I have drawn up a fresh Memorial signed by myself, requesting the Secretary of State's sanction to my receiving the benefit of the new rules individually, and I have the honor respectfully to request you will be so very good as to forward this to the Madras Government for transmission to the Secretary of State through the usual channel.

5. You are aware of the duties of the Revenue Survey and what exposure is necessary and how it is quite if not more essential for Officers in that Department to have the more favorable Leave Rules than others in the Educational and Forest Departments for instance, so that I beg you will kindly forward on my Memorial with such remarks as you may think fit.

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COIMBATORE,
18th August 1877.

(Signed) A. WEDDERBURN,
Collector.

To the Secretary to the Board of Revenue.

ENCLOSURE No. 1.

To

THE MOST HONORABLE THE MARQUIS OF SALISBURY,

Secretary of State for India.

The Memorial of the undersigned, JOHN HOME COOK, an Officer of the Uncovenanted Civil Service holding an appointment as Assistant Superintendent in the Madras Revenue Survey, which is included in Schedule A of the Civil Leave Code.

HUMBLY SHOWETH,—That under the terms of the despatch of the Secretary of State to the Governor-General of India, dated 10th February 1876, your Memorialist is excluded from the more favorable Leave Rules on the ground that he was in the receipt of a salary* of less than Rupees 6,000 per annum at the time the above despatch was written.

* Viz., Rupees 5,100 per annum.

2. That he is drawn from the same classes as those now admitted to the more favorable rules, and that the climate has consequently the same effect upon him.
3. That he was gazetted on the same terms and may in due time hold the same appointment as his seniors in the department who have been admitted to the more favorable rules.
4. That he has never held any subordinate appointments under Government, or indeed any others than those he now fills.
5. That all the gazetted appointments in the Madras Revenue Survey have always been held either by Military officers or English gentlemen only.
6. That his brethren in the adjacent Mysore Revenue Survey holding the same kind of appointments have been already admitted to the rules in question, and that members of the Forest Department in his own Presidency and drawing less pay than your Memorialist have been recommended for the benefit of the new rules.
7. That the arduous nature of his duties in the field and the exposure he has undergone and has to undergo render a frequent change of climate even more necessary for him almost than if he was in any other branch of the public service.
8. That the duties of the Revenue Survey are well and honestly performed is proved by the terms of the despatch of the Duke of Argyll, dated 2nd November 1871, in which it is stated that "the scientific accuracy and precision with which the village maps have been constructed reflect great credit on Colonel Priestley and his staff, and furnish conclusive evidence of the efficiency of the system adopted for the Madras Revenue Survey; the work indeed is quite on a par with any thing that has been executed in Europe."
9. That your Memorialist has for the last seven months been specially employed on famine duty in one of the most distressed taluqs in his district (Coimbatore), and that he will probably be engaged therein till the famine is over.
10. That in consequence he has had to expose himself even more than usual to the sun in order to satisfactorily carry on the duty entrusted to his care.
11. On the above grounds your Memorialist therefore prays that the more favorable Leave Rules may be extended to him, and as in duty bound he will ever pray.

COIMBATORE,
13th August 1877.

(Signed) J. H. COOK,
Second Asst. Supt., Rev. Survey,
on Special Duty.

Submitted to Government.

2. The Board can endorse Mr. Wedderburn's testimony to the good service rendered by Mr. Cook during the period of his employment on famine duty.

(True Copies and Extract.)

(Signed) C. A. GAITON,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Transferred to the Financial Department.

FORT ST. GEORGE,
4th September 1877.

(Signed) C. G. MASTER,
Secy. to Govt., Rev. Dept.

No. 66.

ORDER THEREON, 11th January 1878, No. 56.

Ordered that Mr. Cook's Memorial with copy of the Proceedings of the Board of Revenue be forwarded to the Government of India.

(True Extract.)

Chief Secretary.

To the Revenue Department.

Exd. J. Wright.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

11th January 1878, No. 62.

Local Funds—Budget.

Read the following paper:—

No. 76. *Proceedings of the Board of Revenue, dated 5th January 1878, No. 21.*

Read letter from the President of the Local Fund Boards, North Arcot District, dated 25th November 1877, No. 677.

The revised Local Fund Budget Estimate of the Vellore Circle for 1877-78 will be submitted for the orders of Government.

2. STATEMENT I-A, REVENUE AND RECEIPTS.—The actual Local Fund balance of 1876-77 is given as Rupees 11,290,

Road Fund	24,070	and is stated to have been ascertained from the supplemental Local Fund
Endowment Fund		
General Fund	—11,290	

from Surplus Revenue Funds are estimated at Rupees 450, but the actuals of the first seven months amounted to Rupees 464, and the estimate may be safely raised to Rupees 750. Land-cess is calculated to yield Rupees 50,000 against Rupees 87,360 in the original budget in consequence of the famine. The Board think that this estimate should not be accepted. Up to October Rupees 25,145 were collected, of which half is the Arnee Land-cess. The taluqs of the Vellore division suffered less than the rest of the district, and are comparatively rich and prosperous; and, if no more than one-third of the ryotwar land-cess demand can be realized in 1877-78, the fault must rest with the district officers. The actual collections of 1876-77 were Rupees 62,220, and the arrears outstanding on the 31st March 1877 are given as Rupees 56,806. The current demand of 1876-77 was Rupees 98,757. Considering the improved prospects of the season, it may be fairly assumed that one-fourth of the arrears, together with a sum equal to the actuals of the last year, will be realized during the current year, and the entry under Land-cess will be raised to Rupees 76,420. ~~Estimated at Rupees 700~~

One fourth of Rupees 56,806	= 14,200
Actuals of 1876-77	= 62,220
Total	76,420

of the schools have not been established and as 50 per cent. of the boys have been allowed by the Local Fund Board a free admission. The contribution from the Vellore Municipality towards Educational Inspection includes the dues of the last year.

3. The assets are—

Road Fund	28,230
Endowment Fund	2,180
General Fund	39,360
Total	69,820

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

12th January 1878, No. 69.

Local Funds—Budget.

Read the following paper:—

No. 82. *Proceedings of the Board of Revenue, dated 7th January 1878, No. 37.*

Read the following letter from W. S. WHITESIDE, Esq., President of the Local Fund Boards, North Arcot, to the Secretary to the Board of Revenue, dated Palmanair, 26th November 1877, No. 675:—

With reference to Board's Proceedings, No. 2064, dated 4th May last, I have the to submit herewith, a Revised Budget for the current year as passed by the Local Board at their meeting held on the 17th instant.

On account of the Treasury, the Road Fund is estimated at Rupees 84,560, but the Endowment and General Fund is estimated with reference to the actuals of the past seven months during the current year are Rupees 1,44,150, the particulars of which are detailed below.

3. SURPLUS POUND FUND is estimated at Rupees 800 against Rupees 1,620. The falling off in this item is owing to the diminished cultivation and to the consequent decrease in the number of cases of stray cattle grazing on private lands.

4. AVENUES.—The decrease of Rupees 100 from that estimated in the Original Budget is owing to the long continued drought of the past months and to its consequent effect on the produce of avenue trees.

5. FISHERY RENTS.—The various tanks in the circle not having received even the smallest supply of water, and the tanks having filled only very lately, fish rents are estimated at Rupees 2,000 against Rupees 4,000 as originally expected.

6. GRASS RENT.—This item has been estimated at Rupees 100 on account of the excellent pasture that is now to be found all over the circle.

7. ROAD CESS.—Considering the difficulty experienced in realizing the dues it is estimated that the collections of the long outstanding arrears under Act III. of 1866 will be Rupees 10,000 only and are entered against Rupees 300.

LAND CESS is estimated at Rupees 1,25,000 against 1,71,000 as the season has been most disastrous till very recently. The collections have fallen greatly into arrears, and there is no possibility of collecting the cess as usual for some time to come and until the ryots have recovered from the effects of the long continued famine.

9. TOLLS.—The amount being the same calls for no explanation.

10. FEES IN SCHOOLS, &c.—The estimate is Rupees 1,370 against Rupees 3,380. The school fees have been calculated with reference to the number of schools actually existing. Of the sixty-two sanctioned schools only thirty-two which have been already opened have been retained and the opening of the others not actually started as yet has been deferred for want of funds.

ENCLOSURE No. 1.

To

THE MOST HONORABLE THE MARQUIS OF SALISBURY,
Secretary of State for India.

The Memorial of the undersigned, JOHN HOME COOK, an Officer of the Uncovenanted Civil Service holding an appointment as Assistant Superintendent in the Madras Revenue Survey, which is included in Schedule A of the Civil Leave Code.

HUMBLY SHOWETH,—That under the terms of the despatch of the Secretary of State to the Governor-General of India, dated 10th February 1876, your Memorialist is excluded from the more favorable Leave Rules on the ground that he was in the receipt of a salary* of less than Rupees 6,000 per annum at the time the above despatch was written.

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2. That he is drawn from the same classes as those now admitted to the more favorable rules, and that the climate has consequently the same effect upon him.

3. That he was gazetted on the same terms and may in due time hold the same appointment as his seniors in the department who have been admitted to the more favorable rules.

4. That he has never held any subordinate appointments under Government, or indeed any others than those he now fills.

5. That all the gazetted appointments in the Madras Revenue Survey have always been held either by Military officers or English gentlemen only.

6. That his brethren in the adjacent Mysore Revenue Survey holding the same kind of appointments have been already admitted to the rules in question, and that members of the Forest Department in his own Presidency and drawing less pay than your Memorialist have been recommended for the benefit of the new rules.

7. That the arduous nature of his duties in the field and the exposure he has undergone and has to undergo render a frequent change of climate even more necessary for him almost than if he was in any other branch of the public service.

8. That the duties of the Revenue Survey are well and honestly performed is proved by the terms of the despatch of the Duke of Argyll, dated 2nd November 1871, in which it is stated that "the scientific accuracy and precision with which the village maps have been constructed reflect great credit on Colonel Priestley and his staff, and furnish conclusive evidence of the efficiency of the system adopted for the Madras Revenue Survey; the work indeed is quite on a par with any thing that has been executed in Europe."

9. That your Memorialist has for the last seven months been specially employed on famine duty in one of the most distressed taluqs in his district (Coimbatore), and that he will probably be engaged therein till the famine is over.

10. That in consequence he has had to expose himself even more than usual to the sun in order to satisfactorily carry on the duty entrusted to his care.

11. On the above grounds your Memorialist therefore prays that the more favorable Leave Rules may be extended to him, and as in duty bound he will ever pray.

OODOOMULPETTAH,
13th August 1877.

(Signed) J. H. COOK,
Second Asst. Supt., Rev. Survey,
on Special Duty.

Submitted to Government.

2. The Board can endorse Mr. Wedderburn's testimony to the good service rendered by Mr. Cook during the period of his employment on famine duty.

(True Copies and Extract.)

(Signed) C. A. GAITON,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Transferred to the Financial Department.

FORT ST. GEORGE,
4th September 1877.

(Signed) C. G. MASTER,
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ORDER THEREON, 11th January 1878, No. 56.

Ordered that Mr. Cook's Memorial with copy of the Proceedings of the Board of Revenue be forwarded to the Government of India.

(True Extract.)

Chief Secretary.

To the Revenue Department.

Exd. J. Wright.

4. STATEMENT I-B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—The Road Fund share of Land-cess will be Rupees 50,950. It is proposed to appropriate Rupees 4,991 from the General Fund balance to the Road Fund with a view to meet in part the large deficit under the latter fund. The Board observe that Rupees 4,500 were allowed as appropriation in the original budget of 1877-78. A further Rupees 2,370 has been transferred from the General to the Road Fund in G. O., Department, 28th November 1877, No. 2785, to adjust the charge of Rupees 5,700 on account of Tools and Plant. To balance the Road Fund, as the General Fund can afford to spare the amount, the Board recommend the transfer. The entry of Rupees 10 under "Miscellaneous" will be struck out, as it exhibits the estimated sale proceeds of "Other Property," which should be credited to the General Fund. The Road Fund receipts now aggregate Rupees 37,030.

5. Under New Works and Repairs the actual outlay already incurred is shown as the expenditure for the current year. The share of the cost of General Management will be Rupees 700. Rupees 2,730 will be entered as the cost of Tools and Plant with reference to the Orders marginally quoted. The Road Fund expenditure is Rupees 37,030, leaving no balance. There must, however, be some expenditure during the remaining months, and the Board think that a small reserve of Rupees 3,000 should be provided. It will cause a deficit in the Road Fund, which, however, will be cleared in 1878-79, but there will be no deficit in the fund in a whole.

General Fund	RS.
	36,310
	3,560
Total	39,870

7. GRANT II, EDUCATION.—The provision for Local Fund Schools has been reduced from Rupees 8,130 to Rupees 6,580, as five of the schools have not been opened and three more have been temporarily closed on account of famine. For Results Grants Rupees 3,600 are allotted against Rupees 3,800 in the original budget. The commission for sale of books should be Rupees 90.

8. Grant II is Rupees 12,720, chargeable to the General Fund.

9. GRANT III, SANITATION.—The provision for Vaccination has been raised by Rupees 60 on account of famine batta to vaccinators. For cleansing tanks and wells and clearing village sites only Rupees 460 are allotted in the revised budget as no more is likely to be now required.

10. Grant III is—

Endowment Fund	RS.
General Fund	720
	650
Total	9,920

11. GRANT IV, MISCELLANEOUS.—The expenditure under Grant IV will be distributed as follows:—

Road Fund	RS.
General Fund	720
	650
Total	1,370

12. The general reserve will be Rupees 1,830.

13. Subjoined is an abstract of the revised budget as modified by the Board of Revenue:—

Receipts.		Charges.	
Road Fund	37,030	Grant I. { Road Fund	RS. 39,310
Endowment Fund	2,180	General Fund	3,560
General Fund	30,610		42,870
		Do. II. General Fund	12,720
		Do. III. { Endowment Fund	1,250
		General Fund	8,670
			9,920
		Do. IV. { Road Fund	720
		General Fund	650
			1,370
		General Reserve	1,830
			68,760
		Balances.	
		Road Fund	—3,000
		Endowment Fund	930
		General Fund	3,130
			1,060
Total	69,820	Total	69,820

14. The total allotment as hereunder particularized against Rupees 44,180 shown in Board's Proceedings, dated 1st March 1877, No. 932, thus exhibiting a decrease of Rupees 10,770. In anticipation of the sanction of Government to the revised budget, the Board request the Accountant-General to deduct Rupees 10,770 from the total allotment already placed at the disposal of the Public Works Department.

	New Works.	Repairs.	Tools and Plant.	Total.	As per Original Budget.
	RS.	RS.	RS.	RS.	RS.
Road Fund	1,430	25,690	2,730	29,850	40,140
General Fund	1,000	2,560	..	3,560	4,040
Total	2,430	28,250	2,730	33,410	44,180

(H. E. STOKES.)

(Signed) H. E. STOKES,
Secretary.

To the Chief Secretary to Government.

No. 77. ORDER THEREON, 11th January 1878, No. 62.

The Government concur with the Board of Revenue in considering that the estimated receipts from Land-cess have been under-estimated, and the remarks made in paragraph 2 of their Proceedings are fully approved.

11. CONTRIBUTION, &c.—The sum of Rupees 1,620 entered as contribution for the upkeep of the Vellore Railway Station Road includes Rupees 810, the sum due by the Vellore Municipality for the last official year.

12. Owing to the embarrassed condition of the funds the Wallajah Municipality has provided only Rupees 150 for the Ranipet Dispensary, and Rupee 10 for Educational Inspection. Hence the same figures have been taken instead of the amount of Rupees 250 and 30 respectively agreed to and usually paid by the

13. RECEIPTS FROM ~~the Municipality~~ ~~for the last official year~~ being the same as ~~the Municipality~~ ~~for the last official year~~ for no remark.

14. MARKET RENT.—The sum entered against this item represents rent for which the market stalls at Arcunum have been leased out.

15. FINES AND PENALTIES.—The actual collections from fines levied under the Police Act being Rupees 530 up to the end of October last they have been estimated at Rupees 800 during the current year.

16. MISCELLANEOUS CONTRIBUTION FOR THE CHITTOOR CIVIL DISPENSARY.—The decrease is owing to the withdrawal of payment by some of the subscribers among the town residents.

17. The sums of Rupees 400 and 440 entered against contribution from the Bangari Poligar and Zemindar of Punganoor include the arrears due by them for the last year. The other items estimated under "7, Miscellaneous," have been calculated with reference to the actuals of the past seven months.

18. CHARGES.—The expenditure from the four grants aggregate Rupees 1,42,420 against the Original Estimate of Rupees 2,15,000.

19. The estimate in the Original Budget paying for the Local Fund Board very economically, providing for the maintenance of roads and other public works, and being unable to make any further reductions in expenditure, insisted in their Order, dated 6th September last, Miscellaneous No. 1, that the expenditure to the available assets of the year. The Local Fund Board requested the District Engineer to stop all expenditure on roads. The sums entered against each item of road under Part II, Repairs, represent the actual expenditure up to date. For the next five months commencing from the current month to the close of the official year the roads will have to be maintained entirely from Famine Funds, or else work must be entirely suspended.

20. GRANT I—NEW WORKS—COMMUNICATIONS.—The sum entered against this item is the expenditure incurred by the Department of Public Works on the five works referred to in Statement II-A. The Chittoor Bridge having been commenced in the previous year it could not be left without bringing it to some definite stage. Rupees 2,000 had to be spent on it during the current year in completing the foundations, &c., and to secure the bridge up to the level of the flooring, otherwise the whole work would have been washed away during the late heavy freshes in the river. The District Engineer demanded allotments for the other four works which have long ago been executed in anticipation of the allotments as incomplete works of the past year. Rupees 620 have been paid to the Contractor for the completion of the Dispensary from the Local Fund. *vide Board's Proceedings, Miscell.* 7th April 1877.

21. REPAIRS.—COMMUNICATIONS.—The sum of Rupees 54,930 entered against this item is the actual expenditure on roads by both agencies up to the 31st October last.

22. The increase of Rupees 1,200 added to the maintenance allotment of avenues represents famine batta to avenue coolies. The payment of famine batta to these coolies has been stopped on the receipt of the Board's Order, dated 21st July 1877, Miscellaneous No. 10,317.

23. The cost of General Establishment, Public Works Department, has been calculated at 25 per cent. on the expenditure by Public Works Department.

24. GRANT II.—With reference to the actuals of the past seven months the allotment for Inspection has been reduced to Rupees 2,800.

25. LOCAL FUND SCHOOLS.—Provision has been made for only thirty-two schools which are now in existence against sixty-two sanctioned and provided for in the Original Budget.

26. The allotment for Results Grant has also been reduced to Rupees 4,000. As the opening of a large number of new schools has been deferred the sums entered under "Purchase of Books" and "Commission," &c., have been reduced. The sum under Grant II comes to Rupees 14,760 against Rupees 26,970 in the Original Budget.

27. GRANT III.—No reduction could be made from any of the items under this grant except the deduction of Rupees 240 provided for for pupil vaccinators. Two out of the sanctioned number of second-class vaccinators not having been entertained the sum of Rupees 4,010 originally budgeted for is sufficient to meet all expenditure for the Vaccine Department. The increase of Rupees 540 now added to the total represents the payment of famine batta to the servants of the several establishments connected with the institutions for which provision has been made under Grant III.

28. GRANT IV.—The increase of Rupees 150 under this grant is due to the salary of the clerk in the Board's Office having been lately enhanced from Rupees 30 to 40 per mensem, and the inclusion of famine batta paid to the servants up to September last.

29. CLOSING BALANCES.—After making all possible reductions from the allotments under the four grants as detailed above the Local Fund Board are unable to arrive at a small deficit than Rupees 66,990 under Road Fund and Rupees 4,000 under General Fund for the current year.

The Local Fund Budget Estimate of the Chittoor Circle for 1877-78 is herewith submitted for the orders of Government.

2. STATEMENT I-A, REVENUE AND RECEIPTS.—The actual Local Fund deficit on

	RS.	70,960.*
* Road Fund	84,569	
Endowment Fund	2,330	
General Fund	11,270	
Total	70,960	

the 31st March 1877 is given as Rupees 70,960.* Special Funds are expected to yield Rupees 3,150 against Rupees 6,030 in the Original Budget. The decrease is attributed to the unfavorable character of the season. Land Cess is expected to yield Rupees 1,25,000 against the Budget Estimate of Rupees 1,71,000. The arrears at the close of 1876-77 amounted to Rupees 1,69,930 as per Demand, Collection, and Balance Statement for March 1877, of which Rupees 58,240 were collected during the first seven months of the current year. The current lists begin from November, and the Board are of opinion that if the collections are properly stimulated a larger sum than Rupees 66,760 might be got in during the last five months. The estimate may safely be raised to Rupees 1,46,000. The school fees should be detailed in Statement III.

3. The total assets are—

	RS.
Road Fund	19,030
Endowment Fund	10,040
General Fund	65,150
Total	94,220

4. STATEMENT I-B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—The actual expenditure incurred up to date on Communications, viz., Rupees

1877-78 263500
1878-79 219190

Revenue 1878-79
Feb 250

Col. of (1878) 2110715

FINANCIAL.

To
THE REVENUE DEPARTMENT.

Dated January, 11th.

Issued — 18

Recd — 18

G.O. 11th January 1878 No. 56.

JANUARY.
Nos. 65-67.

Leave Rules.—Memorial from Mr. J. H. Cook,
Assistant Superintendent, Revenue Survey, stating
that he may be entitled to the benefit of the
superior leave Rules, inasmuch as he is a member
of the staff for subsistence to Survey of State.

Comd. G. L. L.
Dept. of the Survey

To the Secy of the Survey Dec 24

2. The appropriation of Rupees 8,750 from the General Fund to the Road Fund is sanctioned as recommended in paragraph 4, and the revised budget is passed as submitted.

(True Extract.)

J. W. Fischer

To the Board of Revenue.

- " Revenue Department.
- " Public Works Department.
- " Accountant-General.
- " Sanitary Commissioner.
- " Surgeon-General, Indian Medical Department.
- " Director of Public Instruction.
- " President of the Municipal Commissions, North Arcot District.

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Erld. J. W. Fischer.

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57,440, is taken for the outlay during the year, all expenditure having been stopped in September last. The share of the cost of General Management should be Rupees 530 and Tools and Plant, Rupees 570. The Road Fund Expenditure amounts to Rupees 71,740 against an income of Rupees 19,030 thus closing in a deficit of Rupees 52,710 which must be carried to the Budget of 1878-79 now before the Board.

5. STATEMENT II-A—PARTS I AND II, NEW WORKS AND REPAIRS.—Part I contains six items with an aggregate allotment of Rupees 8,130. None of the items Nos. 6, 13, 17, 18 and 19 in Part II should have been included as their respective charges are below Rupees 1,000.

Grant I is—

Road Fund	RS.
Endowment Fund	71,170
General Fund	780
	15,170
Total	87,120

7. GRANT II, EDUCATION.—For Inspection a sum of Rupees 2,800 are allotted against Rupees 3,000 in the Original Budget and is deemed sufficient. The charges in the thirty-two Local Fund Schools started this year are estimated at Rupees 7,380 and include Rupees 20 provided in Statement III for the Ranagunta School-building which should properly appear under Grant I and in Statement II-A, Part II. The necessary alterations have now been made. The provision for Results Grants has been reduced from Rupees 6,000 in the Original Budget to Rupees 4,000 in the present one for want of funds, and as the actuals to 31st October are only Rupees 2,000 may suffice. The commission for sale of books should be Rs. 2,000.

8. Grant II is—

9. GRANT III, SANITATION.—Rupees 21,720 are assigned against Rupees 20,870 in the Original Budget. The provision for salary of the Medical Subordinate in charge of the Ranipett Dispensary has been raised from Rupees 300 to Rupees 570, a first-class Hospital Assistant having been entertained from September last instead of a Dresser on Rupees 25 a month. The provision for the salary and allowances of the Medical Officer in charge of the Palmanair Dispensary is Rupees 1,890 instead of Rupees 1,740 in the Original Budget as noticed in paragraph 14 of the Board's review. The President should have explained the cause of the excess provision and will now do so. In the mean time the allotment will be left undisturbed.

10. Grant III is—

Endowment Fund	RS.
General do.	7,870
	31,310
Total	39,180

11. GRANT IV, MISCELLANEOUS.—The charges under Grant IV are mentioned thus:—

Road Fund	RS.
General Fund	530
	1,940
Total	2,470

12. An abstract of the Revised Budget as amended by the Board of Revenue is subjoined:—

RECEIPTS.		CHARGES.			
	RS.		RS.	RS.	
Road Fund	19,030	Grant I { Road Fund	71,170		
Endowment Fund	10	Endowment Fund	780		
		General Fund	15,170		
		Grant II—General Fund		37,120	
		Grant III { General	31,310	14,730	
		do.			
		Grant IV { Road Fund	530	39,180	
		General Fund	1,940		
		General Reserve			
		BALANCES.			
		Road Fund	52,670		
		Endowment Fund	1,390		
		General Fund	2,000		
				49,280	
Total	94,220	Total		94,220	

13. The total allotment for Public Works and Tools and Plant is Rupees 73,810 as hereunder particularized, against Rupees 1,07,450 shown in Board's Proceedings, February 1877, No. 837, thus exhibiting a decrease of Rupees 33,640. The Government to the Revised Budget the Board request a decrease of 33,640 from the total allotment already made by the Public Works Department:—

	New Works.	Repairs.	Tools and Plant.	Total.	As per Original Budget.
	RS.	RS.	RS.	RS.	RS.
Road Fund	2,510	54,930	570	58,010	89,170
Endowment Fund	620		10	630	
General do.	5,000	10,020	150	15,170	18,280
Total	8,130	64,950	730	73,810	1,07,450

(True Extract.)

(Signed) H. E. STOKES,
Secretary.

ORDER THEREON, 12th January 1878, No. 69.

and Budget is passed as amended by the Board of Revenue.

(True Extract.)

Under Secy. to Govt.

To the Board of Revenue.

Revenue Department.
Public Works Department.
Accountant-General.
Sanitary Commissioner.
Surgeon-General, Indian Medical Department.
Director of Public Instruction.
President of the Municipal Commissions, North Arcot District.

Edw. J. Wright.

2. The appropriation of Rupees 8,750 from the General Fund to the Road Fund is sanctioned as recommended in paragraph 4, and the revised budget is passed as submitted.

(True Extract.)

J. W. Fischer

To the Board of Revenue.
" Revenue Department.
" Public Works Department.
" Accountant-General.
" Sanitary Commissioner.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" President of the Municipal Commissions, North Arcot District.

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Erd. J. W. Fischer.

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THE BOARD OF REVENUE

6000. 11 1878

Dated January, 11th

Issued — 22

Recd. 22 January

G. O. 11th January 1878, No. 62.

JANUARY.
1878.

From 1878 — 1878 — Revised Edition
Printed at Victoria for 1878-79 period.

1878

C. J. Speed

7th

Revenue 299

Vol. of 1878

FINANCIAL

FOR DONOR OF REVENUE

1878

January 1878

— 22

22 January 1878

G.O. 12th January 1878, No. 63.

JANUARY.
1878.

and Bonds — Budget — Revised Local Fund
Set of Ontario Charts for 1877-78 printed by
the Board of Revenue.

1878

Revised

22 January

See memo 10/29/68
6000. 41 10750/00000

FINANCIAL

THE BOARD OF REVENUE

60, 61, 62

Dated January, 1968

Issued — 22

Recd. 22 January

G. O. 114 January 1973, 170, 62.

JANUARY
1968. 73-77.

Foot Note—Budget—Revised Budget
made of Volume Cards for 1971-73 period.

SP203

C. J. J. J. J.

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(2) Date of repair 22.9.82
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	<u>205</u>	Press.
B.P. No.		Mis.
Dated	<u>23.1.1878</u>	197 .

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

12th January 1878, No. 75.

Local Funds—Reports.

Read the following paper:—

No. 94. *Proceedings of the Board of Revenue, dated 26th May 1877, No. 2399.*

THE Board beg to submit to Government their report on the operations of the Local Fund constituted under Madras Act IV of 1871 for 1875-76, with the statements noted in the margin, and a file of printed reports furnished by the Presidents of the Local Fund Boards.

No. 1. Statement showing the actual Receipts of the Local Fund.
 „ 2. Statement showing the actual Expenditure of the Local Fund.
 „ 3. Statement showing the actual Receipts and Expenditure of Road Fund.
 „ 4. Statement showing the Progress of all important New Roads.
 „ 5. Statement showing the actual Receipts and Expenditure of the Endowment Fund.
 „ 6. Statement showing the actual Receipts and Expenditure of the General Fund.

2. CHANGES IN THE YEAR.—The two circles of the Vizagapatam District were amalgamated and the whole District formed into a single circle from the commencement of 1875-76 under G.O., F.D., dated 5th October 1874, No. 1,678. This reduced the total number of Local

and Circles from 33 to 34.
 3. Under G.O., F.D., dated 29th October 1875, No. 2,115, the fines levied in towns within the limits of Local Fund Circles, under Section 48 of Act XXIV of 1859 (Madras Police Act), have been credited to Local Funds.

4. A sum of Rupees 50,000 was withdrawn from the total Provincial grant assigned to Local Funds for Roads, to provide for expenditure on Civil Buildings, but the amount was recouped by a transfer from the Surplus Pound Fund.—*Vide* G.O., F.D., dated 16th October 1875, No. 2,049.

5. The Provincial grant of Rupees 14,570, allotted for general purposes in certain circles, was wholly withdrawn by G.O., F.D., dated 12th July 1875, No. 1,466.

6. Eight new tolls, 226 new schools nearly all on the combined (Salary and Result) system, and 16 new Dispensaries were established.

7. ESTIMATED SAVING TO STATE.—During 1875-76 the State was saved Rupees 1,27,910, as hereunder particularized, by the transfer to Local Funds of charges formerly devolving on Imperial Funds:—

	RS.	RS.
Outlay on roads formerly classed as Imperial	...	12,18,053
Amount paid to the Public Works Department for Supervision	8,27,363	
Deduct 10 per cent. on expenditure by the Public Works Department on local roads payable under the old system	2,04,950	
		6,22,415
Deduct Provincial grant, &c., for Roads and Establishment	...	18,40,498
		11,57,624
		6,82,574

8. In the subjoined statement the receipts and charges of the year are compared with the estimate of the year and with the actuals of the previous year, as directed in paragraph 8 of the G.O., F.D., dated 28th August 1876, No. 1,537 :—

RECEIPTS.				EXPENDITURE.								
Heads.	Actuals of 1874-75.	Estimate of 1875-76.	Actuals of 1875-76.	Increase over Estimate.	Decrease under Estimate.	Heads.	Actuals of 1874-75.	Estimate of 1875-76.	Actuals of 1874-75.	Increase over Estimate.	Decrease under Estimate.	
Balance ..	14,55,023	18,01,501	17,78,443	..	28,058	New Works.	19,01,921	16,03,409	13,88,374	..	2,20,758	
Provincial Grant for Roads ..	11,57,627	11,40,624	11,45,624	5,000	..		Communications ..	26,256	74,859	53,544	..	15,550
Do. for Schools ..	75,470	73,980	76,930	450	..		Educative ..	4,513	16,463	11,623	..	4,840
Do. for General Purposes ..	13,880	1,10,800	1,08,330	..	2,530		Sanitary and Miscellaneous ..	2,101	11,867	4,134	..	7,723
Surplus Fund ..	64,604	96,170	1,00,148	3,978	..	Repairs.	2,030,066	2,08,787	4,865	..	22,195	
Ferry Rents ..	38,702	37,003	38,251	6,645	..		Communications ..	18,82,673	19,14,660	18,64,716	..	30,944
Fish Rents ..	1,02,008	92,350	98,553	6,203	..		Education ..	1,30,108	2,12,809	1,57,413	..	23,306
Grants do. ..	2,830	6,230	1,257	..	5,023		Public Works ..	652	493	494	..	1,223
Village-Service Fund ..	12,000	12,000	12,000	..	..		Sanitary and Miscellaneous ..	57,726	67,514	55,264	..	12,280
Miscellaneous Special Funds ..	5,648	7,670	4,380	4,678	..		Public Works Supervision ..	45,219	67,985	43,124	..	18,862
Fund Cases ..	19,773	4,070	8,678	20,919	..		Petty Establishment ..	8,32,772	7,10,080	8,37,365	..	1,17,283
Land do. ..	36,93,313	35,73,650	35,94,369	..	23,337		Other do. ..	24,367	6,300	7,421	..	1,121
Tolls ..	1,48,602	1,86,620	1,63,163	1,219	..		Tolls and Carriage Establishment ..	12,607	5,310	5,015	..	405
School Fees ..	7,454	27,930	22,375	..	5,555		Tools and Plant ..	24,068	36,431	37,111	..	4,451
Contributions from Municipalities ..	14,672	14,035	18,038	4,543	..	Contingents ..	687	4,970	5,519	..	11,940	
Cases under Act VI of 1863 ..	1	..	16	16	..	Contributions to Municipalities ..	23,901	36,214	26,562	..	7,132	
Other Educational Receipts ..	258	430	1,051	621	..	Miscellaneous ..	3,710	4,450	10,582	..	7,383	
Hospitals and Dispensaries ..	13,191	10,135	22,689	8,551	..	Total Grant I. ..	45,75,917	60,57,010	47,16,409	..	4,56,883	
Cleanliness, &c. ..	2,19,193	2,14,435	263,321	50,866	..	Inspector ..	49,810	58,650	65,242	..	8,408	
Travellers' Bungalow Fees, &c. ..	6,280	2,630	4,919	2,289	..	Local Fund Training Schools ..	231	9,09,899	1,58,809	..	1,30,760	
Sale of Surplus of Books ..	9,023	9,050	8,108	..	942	Local Fund Schools ..	1,36,357	3,275	1,475	..	42,436	
Marble Rents ..	9,038	7,300	16,824	3,524	..	Salary Grants ..	3,849	2,15,082	1,72,616	..	10,721	
Fines and Penalties ..	2,458	925	3,365	2,410	..	Remuneration ..	1,29,729	28,453	17,732	..	120	
Sale of Materials ..	2,413	2,405	1,328	..	1,077	Purchase of Books ..	17,302	1,120	1,577	..	1,147	
Do. of other Property ..	2,708	3,140	2,957	817	..	Contributions ..	1,577	1,710	1,000	..	1,147	
Public Works Receipts ..	1,21,321	3,000	1,40,062	1,43,062	..	Miscellaneous ..	988	6,17,889	5,22,497	..	1,55,392	
Contributions from private Indiv. ..	17,764	12,100	30,365	18,265	..	Total, Grant II. ..	3,33,313	6,17,889	5,22,497	..	1,55,392	
Miscellaneous ..	12,761	4,100	13,992	8,292	..							
Capital account of Loan ..	35,755	38,000	82,237	44,237	..							
Miscellaneous Debt Account ..	48,305	12,000	1,21,731	1,09,731	..							

RECEIPTS.				EXPENDITURE.			
Head.	Actuals of 1874-75.	Estimate of 1875-76.	Actuals of 1875-76.	Actuals of 1874-75.	Estimate of 1875-76.	Actuals of 1875-76.	Increase over Estimate.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Hospitals and Dispensaries	...	...	...	1,02,556	1,82,292	1,47,779	34,513
Vaccination	...	...	...	73,501	93,708	75,751	17,957
Medical Establishments	...	...	...	181,903	5,404	1,353	4,051
Sanitary Establishments	...	...	...	5,732	3,34,010	2,893	47,066
Markets	...	...	...	1,51,477	5,000	8,065	3,065
Choultrys	...	...	...	13,004	1,71,609	1,93,881	17,272
Bungalows	...	...	...	67,618	14,175	13,683	1,088
Contributions	...	...	...	6,589	62,573	63,101	628
Miscellaneous	...	...	...	6,05,626	9,169	11,813	2,704
Total, Grant III.	...	...	...	6,05,626	8,78,492	7,93,422	23,669
Presidency Establishment	...	...	...	25,250	18,250	19,650	1,400
Collector's do.	...	...	...	13,629	14,010	14,166	156
Local Fund Board Establishment	...	...	...	19,483	20,692	21,191	501
General Commissioners	...	...	...	7,230	11,618	3,301	5,317
Total, Grant IV.	...	...	...	65,632	62,430	51,308	126
Debit Bal. (Bungalow Fund)	...	...	...	2,417	21,923	21,506	417
Refunds	...	...	...	17,469	...	...	...
Total	...	...	...	19,856	21,923	21,506	617
Advance	...	...	...	40,237	13,720	1,5,203	28,537
Surplus	...	...	...	8,627	...	14,400	5,773
Permanent	...	...	...	298	...	302	4
Total	...	...	...	51,592	13,720	1,50,905	35,143
Grand Total, Expenditure	...	...	...	6,51,936	66,51,664	61,23,427	5,28,237
Balance	...	...	...	17,73,413	8,72,891	17,60,315	1,13,102
Grand Total	...	...	...	74,25,379	75,24,555	78,83,742	3,58,367

9. The year commenced with a balance of Rupees 17,73,443, and the actual receipts aggregated Rupees 61,20,299, making a total of Rupees 78,93,742. The expenditure amounted to Rupees 61,33,427, leaving a balance of Rupees 17,60,315. This was distributed as follows:—

	RS.
Road Fund ...	5,58,494
Endowment Fund ...	1,57,978
General Fund ...	10,13,843
Total ...	17,60,315

The funds of two circles only closed in deficit, viz., the Nilgiris and Pennacondah. At the beginning of the year three circles were in deficit. The balances will be largely reduced in 1877-78, owing to the withdrawal of the greater part of the Provincial grant and the unfavorable season.

The figures in the foregoing statement agree with those of the Accountant-General except that his figures include contributions between circles, while in those above given the contributions which are specified below, are excluded:—

From	To	Amount.	For what Purpose.
		RS.	
Vizagapatam Circle ...	Chicacole Circle ...	130	Repairing approach of Chicacole Bridge.
Guntur do. ...	Nellore do. ...	2,730	Inkole and Chiana Ganjam Road.
Pennacondah do. ...	Bellary do. ...	4,000	Refund of old District Road Fund Balance overcredited to Pennacondah Circle.
Chittoor do. ...	Chittoor do. ...	5,066	For Palar Bridge.
Do. do. ...	Do. do. ...	500	For Ranipet Dispensary.
Virdachellam do. ...	Negapatam do. ...	550	Repairing Annikaran Chattram Bridge.
Shermadevi do. ...	Tinnevely do. ...	5,100	Refund of old District Road Fund Balance overcredited to Shermadevi Circle.
Tellicherry do. ...	Calicut do. ...	80	Book Depot.

10. RECEIPTS.—Statement No. 1.—The actual receipts of the year are in advance of those of the previous year by Rupees 1,49,972, the result of a gross increase of Rupees 2,97,902 in 18 items against a gross decrease of Rupees 1,47,930 in 13 items. Compared with the estimate of the year they show an increase of Rupees 3,94,845.

11. PROVINCIAL GRANT FOR ROADS.—The total Provincial grant brought to credit on account of roads aggregated Rupees 11,45,624 against an estimate of Rupees 11,40,624 and against the actuals of the previous year of Rupees 11,57,527. The amount is made up of Rupees 10,13,146 ordinary grant, and Rupees 1,32,478 special grants, as detailed below:—

	RS.	
Chittoor Cl. ...	5,000	Third instalment credited for purposes of adjustment, Government having in their Order, F.D., 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.
Chittoor ...	63,125	Palar Bridge repairs—G.O., F.D., dated 28th June 1875, No. 1,370.
Cuddalore ...	14,400	Merkanum and Pondicherry road—G.O., F.D., dated 26th January 1875, No. 138.
Tinnevely ...	16,430	Repairing damages to roads caused by floods—G.O., F.D., dated 19th May 1875, No. 1,092.

Tinnevely	Rs. 8,000	Special additional grant—G.O., F.D., dated 20th May 1875, No. 1,104. For the roads from Mettapolliam to Kallar and Byloor to Ajeepuram—G.Os., 1st May and 19th June 1875, Nos. 973 and 1,314. Constructing certain bridges—G.O., F.D., dated 17th April 1875, No. 860.
Coimbatore	8,898	
Canara	16,625	
Total	1,32,478	

12. **PROVINCIAL GRANT FOR SCHOOLS.**—The Provincial grant for schools shows a net increase of Rupees 2,890 over the actuals of the previous year. The special grant of Rupees 1,700, allowed to the Pennacondah Circle in 1874-75, was not continued in the year under report. On the other hand, a special grant of Rupees 5,000 was assigned to the Chingleput Circle for new schools to be started in 1875-76. The difference between actuals and estimate is Rupees 480, which is the Government grant for three Middle-class Schools in the Ellore Circle. The conversion of these schools into Lower-class Schools having been sanctioned in G.O., F.D., dated 21st April 1875, No. 897, the grant was struck out of the estimate though it is included in the actuals.

13. **SURPLUS POUND FUND.**—The receipts under this head exceed those of the previous year by Rupees 43,636, owing to the special grant of Rupees 50,000 given from the Government Experimental Farm Fund to recoup a similar amount withdrawn from the Provincial grant for roads.

14. **AVENUES.**—The collections from avenues fell short of those of the previous year by Rupees 5,451, chiefly in consequence of a diminution of receipts in the Salem Circle. The receipts were large in this circle in 1874-75, owing to the rent of the Tamara trees along the main road from the Tanjore Palace to the 1871-72 to 1873-74, which had been erroneously credited to the Jungle Conservancy Fund, having been transferred to the Local Fund in that year. Compared with the estimate for the year, the receipts show an excess of Rupees 5,616, the result chiefly of higher rents than had been anticipated having been obtained, and of larger sales of trees which died owing to drought.

15. **FISH RENTS.**—Fish-rent collections were Rupees 4,019 less than in the previous year, but were Rupees 6,209 above the estimate. The decrease was due to the collection of arrears in 1874-75, the cancelment of the lease of a certain fishery in the Masulipatam Circle, and to the small sums for which the fisheries were sold in the Salem Circle. The estimate was exceeded owing to the collection of arrears, greater yield of fish by reason of the tanks drying up, healthy competition and more favorable bids, extension of the rents for fishing, and credit of the deposits made by certain renters in the Tanjore Circle.

16. **GRASS RENTS.**—The income from these rents is fast diminishing. The rents were chiefly derived from grass growing on irrigation works, which are now credited to a new head of account styled "Irrigation Revenue" in accordance with G.O., Public Works Department, dated 19th November 1874, No. 3,278.

17. **LAND CESS.**—The Land Cess was Rupees 20,919 more than the estimate, but fell below the actuals of the previous year by Rupees 38,741. The increase over estimate is small, and is due to generally more punctual realisation of Land Revenue with which the Land Cess is collected, and increase of Land Revenue owing to more land being brought under cultivation in the Masulipatam Circle. The decrease compared with the actuals of the previous year is caused by

1. Larger arrears having been collected in 1874-75.
2. Unfavorable season in the Chittoor, Cuddalore, Virdachellum, Nellore, Shermadevi, and Salem Circles.
3. Irregular payment of current dues in the Chittoor Circle.

18. **TOLLS.**—Tolls realized Rupees 1,65,163 against Rupees 1,48,602 in the previous year and against an estimate of Rupees 1,88,520. In the case of four

circles the estimate was slightly exceeded, but in the case of six circles the receipts fell considerably short of the estimate owing to—

1. Suspension of traffic caused by prevalence of cholera and drought in the Nellore and Chingleput Circles.
2. Erroneous calculation of the probable traffic passing new tolls in the Tinnevely Circle.
3. The proposed toll on the new trace, Shevaroy Hills, Salem Circle, not having been established.
4. The demand of the year not having been wholly collected within the year in the Calicut Circle.
5. Less competition, prospects of decreased traffic, and combination on the part of purchasers in the Tellicherry Circle.

19. No tolls were established in the Virdachellum Circle, and hence no portion of the Rupees 700 budgeted for was realized.

20. The main cause of the increase over the actuals of the previous year was the establishment of additional tolls. The subjoined statement shows the number of old and new tolls that were at work during the year:—

Circles.	Tolls.			Remarks.
	Old.	New.	Total.	
	No.	No.	No.	
Vizagapatam	1	...	1	
Nellore	3	...	3	
Sydapet	1	...	1	
Chingleput	2	...	2	
Trichinopoly	10	...	10	
Dindigul	1	...	1	
atort	3	...	3	
is	4	1	5	The new toll was established on the Kotagherry ghant under G.O., F.D., dated 2nd September 1875, No. 1,756.
Salem	1	2	3	The new tolls were established on the Salem and Ahtur ghant roads under G.O., F.D., dated 8th May 1875, No. 1,011.
Canara	4	5	9	Vide G.O., F.D., dated 9th June 1875, No. 1,252.
Calicut	20	...	20	No collections were made at two gates on bridges, the latter having become impracticable for wheel traffic.
Tellicherry	14	...	14	
Total	65	8	73	

21. **SCHOOL FEES.**—The receipts from school fees fell short of the estimate by Rupees 5,555 mainly because some of the projected schools were not opened. Compared with the receipts of 1874-75 they show a large increase due chiefly to the opening of new schools.

22. **CONTRIBUTIONS FROM MUNICIPALITIES.**—The contributions were received for—

	Rs.
Roads and Bridges	14,316
Educational Inspection	3,552
Dispensaries	650
Vaccination	120
Total	18,638

23. **HOSPITALS AND DISPENSARIES.**—The receipts show a net increase of Rupees 9,519 over the actuals of the previous year. The increases are large in the Chittoor, Negapatam, and Madura Circles, and are due to—

1. The receipt from the Mahant of Tripatti of Rupees 3,000 for constructing the Tripatti Dispensary.
2. The interest on the promissory-notes of the Tranquebar Dispensary which was undrawn for some years having been drawn and credited in 1875-76.
3. Three years' rent having been paid in lump by the renters of the Shévagunga Dispensary garden.
24. CHOUTRIES.—The receipts under this head show an increase of Rupees 50,866 compared with the estimate of the year, and an increase of Rupees 46,123 compared with the actuals of the previous year. In both cases the increase occurs in the Manjore Circle and is as follows:—

1. A large amount of accumulated interest on Government promissory-notes on behalf of chuttrums which had not been drawn for two years having been credited in 1875-76.
2. The receipt of a large amount as compensation for lands taken up for the extension of the South Indian Railway.
3. Credit of the sale proceeds of a Government promissory-note for Rupees 5,000 belonging to a chuttrum.
4. Credit of a large amount of deposit by the lessees or renters of chuttrum lands.
25. TRAVELLERS' BUNGALOWS.—The decrease under this head, as compared both with the estimate of the year and the actuals of the previous year, is due to the bungalows in some circles not having been much frequented by travellers in consequence of the opening of the South Indian Railway.

26. MARKET RENTS.—The increase in market rents is due to the extension of the market fee system in Coimbatore, in which circle fifteen new markets were opened during the year.

27. EXPENDITURE—Statement No. 2.—The total expenditure amounted to Rupees 61,33,427 classified thus:—

		RS.	RS.
Grant I.	Road Fund	43,75,569	
	Endowment Fund	29,313	
	General Fund	3,11,587	47,16,469
Do. II.	Endowment Fund	4,081	
	General do.	4,18,416	4,22,497
Do. III.	Endowment Fund	2,21,806	
	General do.	5,71,616	7,93,422
Do. IV.	Road Fund	39,565	
	General do.	19,743	59,308
Miscellaneous.	Road Fund	12,637	
	Endowment Fund	658	
	General do.	7,571	20,866
Miscellaneous Debt Accounts.	Road Fund	87,715	
	Endowment Fund	150	
	General do.	33,000	1,20,865
Total		61,33,427	

28. The year's transactions closed with deficits in the following circles:—

	RS.
Ponnacandah	248
Nilgiris	6,750

29. As regards the deficit of the latter circle, the President states that "financial equilibrium can scarcely be maintained by the Local Fund Board, as the final audit by the Examiner of Public Works Accounts and the Accountant-General of the accounts introduces credit or debit beyond their control." The

real cause, however, in both cases is that the assets of the circles are insufficient for their needs. In the Nilgiris there was heavy expenditure in excess of grant by the Public Works Department.

30. ROAD FUND—Statement No. 3.—The subjoined statement shows the receipts and charges of the Road Fund compared with the actuals of the previous year:—

Receipts.	Actuals, 1875-76.	Actuals, 1874-75.	Expenditure.	Actuals, 1875-76.	Actuals, 1874-75.
Balance	RS. 6,26,139	RS. 6,53,970	New Works	RS. 133,874	RS. 13,61,921
Road Cess	8,678	19,779	By P. W. D.	5,541	26,256
Two-thirds Land Cess	23,96,436	24,62,255	By O. A.	19,8,716	18,82,672
Additional Appropriation	1,20,226	92,963	By P. W. D.	1,8,413	1,30,008
Provincial Funds	11,45,624	11,57,527	By O. A.	7,80,61	7,91,225
Special do.	3,12,415	2,78,573	Share of Cost of General Establish-		
Tolls	1,65,163	1,48,602	ment chargeable to Road Fund.	7,11	24,367
Contributions from Municipalities	11,316	8,066	Petty Establishment	29,565	44,947
Miscellaneous	1,48,280	1,19,162	Share of Cost of General Manago-		
Miscellaneous Debt Accounts	1,66,704	33,758	ment chargeable to Road Fund.	5,015	12,607
			Tolls and Ferries	1,301	
			Other Establishment	35,659	21,847
			Tools and Plant	619	533
			Contingencies	21,520	2,558
			Contributions to Municipalities	10,582	210
			Other Contributions	12,661	5,486
			Miscellaneous	87,715	1,490
			Miscellaneous Debt Accounts		
				45,15,486	43,8,528
			Balance	5,83,494	6,26,33
Total	51,03,980	49,74,666	Total	51,03,980	49,7,666

31. The assets of the Road Fund amounted to Rupees 51,03,980, and the expenditure to Rupees 45,15,486, leaving a balance of Rupees 5,83,494.

32. A sum of Rupees 1,20,226 was appropriated from the one-third Land Cess for the purposes of the Road Fund against an estimate of Rupees 1,23,726. The difference is Rupees 3,500, the appropriation of which was sanctioned for the Chica- cole Circle but not availed of. Of Rupees 1,20,226, Rupees 51,500 were allowed in the sanctioned budgets, and the remainder in subsequent orders of Government.

23. The Municipal contributions are composed of:—

	RS.
4,000 from the Vellore Municipality for the Palmar Bridge.	
3,075 do. do. for the Railway Station Road.	
813 do. do. do.	
500 do. Salem Municipality for the Soora Mangalam Road.	
5,928 do. Palghat Municipality for Road	

34. The following amounts were sanctioned on account of Road Works:—

	RS.	RS.
Communications...	New Works... { By P. W. D.	16,03,499
	By O. A.	74,339
		16,77,838
Repairs	By P. W. D.	19,14,660
	By O. A.	2,12,809
		21,27,469
Total		38,05,307

35. The actual expenditure was—

		According to the Statements accompanying this Report.	According to the Examiner.
		RS.	RS.
Communications...	New Works... { By P. W. D. ...	13,83,874	12,28,898
	{ By O. A. ...	55,514	54,239
		14,39,418	12,83,137
	Repairs ... { By P. W. D. ...	18,83,716	18,46,484
	{ By O. A. ...	1,89,413	1,88,953
		20,73,129	20,35,437
Total ...		35,12,547	33,18,574

36. Neither of these sets of figures is, in its integrity, suited for the purpose of comparison of actual outlay with grant. The figures of the report which are based on those of the Accountant-General contain expenditure incurred in 1874-75 brought to account in 1875-76 without allotment and recoveries of expenditure which are credited on the receipt side, the gross outlay being debited on the expenditure side. The Examiner's figures are free from the last objection, but are open to the first as also to the further objection that they omit outlay from loans which is shown in a separate account (loan account) and contain deductions on account of expenditure of 1874-75 written back in 1875-76. They are, however, on the whole the better suited for the purpose named, and have been adopted in the subjoined statement after certain modifications made with a view of removing the objections referred to:—

Circles.	ALLOTMENT.			EXPENDITURE.			Percentage of Expenditure to Allotment.
	New Works.	Repairs.	Total.	New Works.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	
1. Chatterporo ... { By P.W.D. ...	34,367	64,055	98,422	26,775	59,661	86,436	87.82
" O.A. ...	3,627	...	3,627	...	...	...	...
2. Chicacole ... { P.W.D. ...	32,765	23,420	56,185	19,718	32,418	52,136	92.79
" O.A. ...	...	12,620	12,620	...	...	...	...
3. Vizagapatam ... { P.W.D. ...	57,768	83,410	1,41,178	56,855	82,135	1,38,990	98.45
" O.A. ...	...	...	...	...	...	...	...
4. Cocanada ... { P.W.D. ...	84,963	34,396	1,19,359	66,004	31,255	97,259	81.8
" O.A. ...	1,409	...	1,409	...	...	...	...
5. Elloro ... { P.W.D. ...	73,450	16,900	90,350	68,173	15,734	83,907	90.55
" O.A. ...	76	...	76	...	...	...	...
6. Masulipatam ... { P.W.D. ...	39,854	59,969	99,823	36,823	58,466	95,289	95.45
" O.A. ...	1,510	1,410	2,920	...	...	...	...
7. Guntoor ... { P.W.D. ...	61,234	32,152	93,386	58,209	32,138	90,347	96.84
" O.A. ...	...	...	...	...	...	...	...
8. Nellore ... { P.W.D. ...	63,699	85,860	1,49,559	66,258	85,950	1,52,208	98.47
" O.A. ...	586	...	586	...	...	...	...
9. Cuddapah ... { P.W.D. ...	32,562	41,680	74,242	40,725	43,101	83,826	112.90
" O.A. ...	835	...	835	...	...	...	...
10. Madanapally ... { P.W.D. ...	36,815	47,732	84,547	22,912	49,977	72,889	86.18
" O.A. ...	1,701	1,200	2,901	...	...	...	...
11. Bellary ... { P.W.D. ...	47,130	45,090	92,220	45,578	46,533	92,111	99.88
" O.A. ...	52	40	92	...	31	31	33.69
12. Pennacondah ... { P.W.D. ...	9,056	23,450	32,506	6,681	23,327	30,008	92.31
" O.A. ...	344	...	344	...	...	...	100
13. Gooty ... { P.W.D. ...	39,838	51,054	90,892	33,31	46,571	83,902	92.30
" O.A. ...	2,082	...	2,082	...	...	1,591	76.41
14. Kurnool ... { P.W.D. ...	52,664	62,303	1,14,967	52,355	60,577	1,12,932	98.23
" O.A. ...	205	5,470	5,675	...	...	5,183	91.33
15. Sydapet ... { P.W.D. ...	36,284	76,259	1,12,543	28,219	73,183	1,01,376	90.07
" O.A. ...	2,172	9,730	11,902	64	7,313	7,377	62.03
16. Chingleput ... { P.W.D. ...	97,085	49,735	1,46,820	30,577	45,033	75,610	51.49
" O.A. ...	7,183	...	7,183	6,703	...	6,703	94.57
17. Chittoor ... { P.W.D. ...	1,19,512	1,04,805	2,24,317	96,854	89,234	1,86,088	82.94
" O.A. ...	1,014	...	1,014	340	35	375	36.98
18. ... { P.W.D. ...	14,723	40,580	55,303	15,504	44,953	60,457	109.31
" O.A. ...	...	...	...	...	...	...	6.77
19. ... { P.W.D. ...	47,500	1,01,033	1,48,533	47,785	93,419	1,41,204	95.06
" O.A. ...	642	...	642	11	359	370	57.63
20. Virdachellam ... { P.W.D. ...	30,146	41,151	71,297	23,838	34,363	58,201	81.59
" O.A. ...	...	...	...	...	...	...	...
21. Tanjore ... { P.W.D. ...	32,353	71,167	1,03,520	31,832	69,492	1,01,324	98.91
" O.A. ...	1,408	...	1,408	938	...	938	66.61
22. Negapatam ... { P.W.D. ...	32,332	48,509	80,841	17,755	42,020	60,705	75.09
" O.A. ...	1,650	2,200	3,850	25	...	25	65
23. Trichinopoly ... { P.W.D. ...	57,628	75,804	1,33,432	50,438	77,936	1,28,374	96.20
" O.A. ...	300	2,500	2,800	43	...	43	3.64
24. Madara ... { P.W.D. ...	96,853	83,500	1,80,353	87,327	69,039	1,56,366	86.69
" O.A. ...	385	...	385	3	...	3	78
25. Dindigul ... { P.W.D. ...	64,076	53,090	1,17,166	27,480	40,029	67,509	57.61
" O.A. ...	151	1,700	1,851	543	1,770	2,313	121.71
26. Tirunelveli ... { P.W.D. ...	27,354	48,560	75,914	29,727	62,347	92,074	121.27
" O.A. ...	11,379	24,750	36,129	9,563	20,114	29,677	82.14
27. Shermadevi ... { P.W.D. ...	10,600	27,043	37,643	7,218	26,324	33,542	89.10
" O.A. ...	17,440	5,144	22,584	8,711	2,087	10,798	47.81
28. Coimbatore ... { P.W.D. ...	28,719	76,831	1,05,550	30,556	77,461	1,08,017	103.80
" O.A. ...	...	36,251	36,251	...	35,974	35,974	99.23
29. Nilgiris ... { P.W.D. ...	14,303	35,385	49,688	15,781	38,566	54,347	109.37
" O.A. ...	...	...	...	...	...	...	...
30. Salem ... { P.W.D. ...	4,576	41,233	45,809	6,125	40,871	46,996	100.40
" O.A. ...	3,770	63,409	67,179	4,389	65,651	70,040	99.80
31. ... { P.W.D. ...	2,554	14,800	17,354	4,799	14,751	19,550	112.65
" O.A. ...	2,790	18,990	21,780	2,637	18,019	20,656	94.83
32. ... { P.W.D. ...	48,570	69,550	1,18,120	29,800	64,332	94,132	79.49
" O.A. ...	1,450	2,000	3,450	558	1,830	2,388	69.21
33. Calicut ... { P.W.D. ...	62,571	1,24,998	1,87,569	77,660	1,15,321	1,92,981	88.35
" O.A. ...	1,000	15,480	16,480	819	18,396	19,215	80.95
34. Tellicherry ... { P.W.D. ...	71,933	60,652	1,32,585	47,243	69,040	1,16,283	83.56
" O.A. ...	...	1,600	1,600	...	1,337	1,337	...
Total ... { P.W.D. ...	16,03,499	19,14,660	35,18,159	13,09,515	18,48,484	31,58,000	89.70
" O.A. ...	74,339	2,12,809	2,87,148	36,869	1,73,113	2,10,000	74.86
Grand Total ...	16,77,838	21,27,469	38,05,307	13,46,384	20,21,597	33,70,981	88.53

37. On the whole 80.24 per cent. of the allotment for New Works was expended and 95.16 per cent. of that for Repairs. These results compare favorably with those of the previous year, especially as regards New Works.

The expenditure was in excess of allotments in the case of eight circles as noted below:—

In Cuddapah the excess was chiefly owing to an expenditure of Rupees 10,730 having been incurred without allotment on the Coorly Ghaut, an unsanctioned work. In Vellore five incomplete works were proceeded with without allotments. It was proposed to provide funds by transfer from the General Fund, but the proposal was negatived by the Board.

In Dindigul one work, costing Rupees 400, was carried out without allotment.

In Tinnevely the excess expenditure was owing partly to the Public Works Department continuing to spend money on two repair works, the allotments for which had been transferred to Other Agency, and partly to the completion of three works, the allotments for which had been withdrawn.

In Coimbatore the expenditure of Rupees 1,331 incurred in putting in order for His Royal Highness the Prince of Wales the road from Pollachy to the foot of the ghaut was brought to account without allotment, and there was also excess expenditure on certain other works.

In the Nilgiris Rupees 1,648 spent in improving Seegoor Ghaut for the Prince of Wales was brought to account without allotment, and the cost (Rupees 3,603) of Sapper labor employed upon local works in 1872-73 was charged to them in the year under report, whereby the allotments were exceeded. There was excess expenditure on some other works also. Regarding the cost of Sapper labor, the Board suggested, in consequence of the insolvent condition of the Local Funds, that it should be charged to Provincial Funds, and the matter is still under consideration of Government (*vide* G.O., Financial Department, dated 4th Decr. 1876, No. 2,173).

The excess expenditure in Salem is so slight that it requires no notice. In Oosoor the excess expenditure is

In Oosoor the excess was owing to the allotment, Rupees 1,038, for the Chennai Bridge having been exceeded by Rupees 2,059.

The short expenditure under Repairs calls for no explanation. That under New Works appears to have been owing to—

- (1). Late date on which funds were allotted and estimates sanctioned.
- (2). Difficulty of procuring labor and preparing materials.
- (3). Want of sanction to estimates.
- (4). Failure on the part of contractors.
- (5). Inexperience of Overseers and changes among them.

The expenditure by the Public Works Department is worst in Chingle (51.49 per cent.) and Dindigul (57.61), and it is less than 80 per cent. in Nagapattinam and South Canara.

38. STATEMENT No. 4.—This statement shows all the important new works on which expenditure was incurred during the year, and the progress made with each work.

39. There were altogether 18,470 miles of road in the thirty-four circles, of which 16,703 miles were maintained, 415 miles of road were completed, and 748 miles were in progress as shown in the subjoined statement:—

shown in the subjoined statement:—

Circles.	Number of Miles of Road in the Circle.	Number of Miles of Road maintained.	Number of Miles of Road completed.	Number of Miles of Road in progress.	Remarks.
1. Chetterpore	352	352	...	56	This is exclusive of 33 miles of salt and other roads and 7½ miles of county cross-roads maintained during the year
2. Chicacole	310½	318½	4½	14½	
3. Vizagapatam	622	435½	16	45	
4. Cocanada	384	317	24	44	
5. Bellary	348½	256½	23½	98½	
6. Masulipatam	348½	304	13	7	
7. Guntoor	362½	251½	24½	65½	
8. Nellore	740	691	12	26	
9. Cuddapah	395	377	2	16	
10. Madanapally	465	433½	...	10	
11. Bellary	547	500	12	2½	Includes 22 miles of village roads constructed.
12. Pennacondah	413½	413½	...	...	
13. Gooty	552½	456	9	10	
14. Kurnool	501½	439	9½	2½	
15. Sydapet	276½	258	...	18	
16. Chingleput	302	256	28	25	
17. Chittoor	808½	806½	...	6½	
18. Vellore	343	338	43½	1½	
19. Cuddalore	734	777½	...	6	
20. Virdachellum	379½	379½	...	11	
21. Tanjore	822½	681½	...	...	* Do. 30 do. 46 do.
22. Negapatam	611½	496	9½	...	
23. Trichinopoly	528½	528½	9½	8	
24. Madura	567½	482½	19	62	
25. Dindigul	363	363	9½	41	
26. Tinnevely	504	437	36	31	
27. Shermadevi	345	*264	+55	6	
...	364	1,149	16	7½	
...	284	284	7	...	
...	980	980	5½	...	
...	465	465	16	...	
...	825½	794½	2½	...	
...	1,095½	961½	32½	92	
...	495	457	7	31	
Total ...	18,470½	16,703½	445½	748½	

Eight hundred and eighty-nine miles of road more than in 1874-75 were maintained in 1875-76, but the number of miles of road completed and in progress were less by 1,320 and 359 respectively than in the previous year. With regard to the general state of communications it is observed that in fourteen circles no opinion is expressed. In twelve they are said to be fair or good. In one (Nilgiris) they are said to be unexceptionable. In Vizagapatam portions of roads are said to be in a very unsatisfactory state. In Ellore more roads are necessary in the Bhimavaram and Tanuku Taluqs. In three circles considerable improvement is reported to have been made. In Madura not much improvement was effected, while in Cuddalore the President says that there was no improvement since 1874-75, but if anything a deterioration.

40. The following statement shows the expenditure on village roads and the proportion it bears to the Road Fund income:—

Circles.	Road Fund Income.	Outlay on Village Roads.	Percentage of Outlay to Income.	Remarks.
1. Chatterpore ...	Rs. 1,40,582	Rs. 2,594	1.84	Debited under Grant III.
2. Chicacole ...	97,588	...	...	Do. do.
3. Vizagapatam ...	2,07,156	2,746	1.32	
4. Cocunada ...	2,00,748	...	...	
5. Ellore ...	1,40,907	103	.07	
6. Masulipatam ...	1,21,492	1,222	1.00	
7. Gurtoor ...	1,94,971	1,554	1.32	Debited under Grant III.
8. Nellore ...	1,17,227	1,289	.97	Rupees 773 debited under Grant I and the remainder under Grant III.
9. Cuddapah ...	1,02,208	...	...	
10. Madanapally ...	1,32,530	...	...	
11. Bellary ...	44,799	...	...	
12. Pennacondah ...	1,16,383	...	...	
13. Gooty ...	1,43,167	3,218	2.24	
14. Kurnool ...	1,68,855	...	...	
15. Sydapet ...	2,37,499	...	...	
16. Chingleput ...	3,57,562	1,657	.46	
17. Chittoor ...	87,384	561	.64	
18. Vellore ...	1,59,814	...	...	
19. Cuddalore ...	94,547	...	...	
20. Virdachellum ...	1,39,284	...	...	
21. Tanjore ...	1,59,232	...	...	
22. Negapatam ...	1,94,063	...	...	
23. Trichinopoly ...	1,98,845	...	...	
24. Madura ...	1,46,139	...	...	
25. Dindigul ...	1,72,134	4,569	2.65	
26. Tinnevely ...	70,412	...	...	
27. Shornacovy ...	1,65,528	...	...	
28. Coimbatore ...	62,345	...	...	
29. Nilgiris ...	1,26,654	...	...	
30. Salem ...	37,948	...	...	
31. Oosoor ...	1,59,066	1,094	.68	
32. Canara ...	3,61,687	...	...	
33. Calicut ...	1,40,053	...	...	
34. Tellicherry ...	...	...	...	
Total ...	51,23,392	30,570	.59	

This proportion is very low, but there is some looseness of classification. The matter has attracted more attention in 1876-77, and the Board hope that next report will show considerable improvement. In the Tinnevely District the proportion is fair.

41. The charges on account of establishment were as follows:—

	According to Report.	According to Examiner.
Public Works Supervision ...	Rs. 8,27,365	Rs. 8,11,012
Petty Establishments ...	7,421	7,421
Toll and Ferry Establishment ...	5,015	5,012
Other Establishment ...	1,301	1,301
Total ...	8,41,102	8,25,64

42. The charge for Public Works Supervision as made by the Examiner is 25 per cent. on outlay by the Public Works Department as given by him after deducting the expenditure by the Kimeddy Public Works Establishment, which is paid out of the Kimeddy Estate Funds, and in respect of which therefore no charge for supervision is claimable.

43. Of the sum of Rupees 8,27,365 debited in this report—

Rupees 7,80,981 are charged to the Road Fund,
Do. 5,492 do. do. Endowment Fund, and
Do. 40,892 do. do. General Fund.

44. The Petty Establishment is that employed in the Salem and Oosoor Circles under the exclusive control of the officers of the Revenue Department, and therefore separately paid for from Local Funds.

45. The debit against "Other Establishment" comprises the charges of the Polaveram River Embankment Establishment in the Ellore Circle (which is not properly debitable to Local Funds and as to which correspondence is going on—Board's Proceedings, No. 3,012, dated 30th November 1876, recorded in G.O., Financial Department, 19th December 1876, No. 2,375), the Road Traffic Establishment in the Dindigul Circle, and some minor establishments in other circles of which there is no information.

46. Tools and Plant cost Rupees 37,111 according to the figures of this report and Rupees 37,106 according to the Examiner. The difference of Rupees 5 is a recovery which is credited on the receipt side. The sum of Rupees 37,111 is distributed as follows:—

	Rs.
Road Fund ...	35,659
Endowment Fund ...	103
General Fund ...	1,349
Total ...	37,111

47. The Road Fund closed in deficit in eight circles as follows:—Nellore, Kurnool, Cuddalore, Coimbatore, Nilgiris, Salem, Oosoor, and Tellicherry.

48. The deficit is small in Nellore and Tellicherry. The deficit in Kurnool was caused by the charge for Public Works Supervision having exceeded the allotment for the purpose.

49. In Cuddalore it was owing chiefly to the debit of the expenditure (Rupees 16,018) incurred on account of the protective works to the Ponnar Bridge for which there was no allotment.

50. The deficit in Coimbatore is Rupees 8,020, but it was Rupees 27,189 at the beginning of the year. There was some expenditure incurred on Public Works without allotment and in excess of allotment as noticed above, but for which the deficit would have been reduced to a smaller sum.

51. In the Nilgiris there was a falling off in receipts as compared with the estimate and heavy expenditure on Public Works in excess of allotment.

52. In Salem and Oosoor the deficit was caused by falling off in receipts, excess expenditure on Public Works, and an increase in the cost of Public Works supervision over the budget provision.

53. ENDOWMENT FUND—*Statement No. 5.*—The following statement shows the receipts and charges of this fund :—

Receipts.	Actuals of 1875-76.	Actuals of 1874-75.	Expenditure.	Actuals of 1875-76.	Actuals of 1874-75.
1. Balance	RS. 1,11,352	RS. 63,692	1. Hospitals. { Fixed charges ...	RS. 15,234	RS. 13,695
2. Interest	85,017	6,233	Contingent do. ...	15,795	12,810
3. Rents, &c.	1,75,804	1,52,922	2. Choultries { Fixed charges ...	44,000	42,751
4. Appropriation from General Fund	19,602	28,028	Contingent do. ...	1,42,162	1,07,414
5. Contributions, sale of medicines, &c.	72,411	71,430	3. Expenditure on Public Works including cost of Supervision and Tools and Plant. ...	29,313	15,259
Total	4,13,986	3,22,305	4. Contribution for Education ...	4,081	4,880
Deduct appropriation from the General Fund	19,602	28,028	5. Sanitation and Miscellaneous ...	4,537	10,614
			Deduct ...	2,56,008	2,11,453
			Balance ...	2,36,406	1,83,425
			Total ...	1,57,978	1,10,852
Total ...	3,94,384	2,94,277		3,94,384	2,94,277

54. The fund opened with a balance of Rupees 1,11,352. The actual receipts including an appropriation of Rupees 19,602 from the General Fund aggregated Rupees 3,02,634, making a total of Rupees 4,13,986. The expenditure amounted to Rupees 2,56,008, leaving a balance of Rupees 1,57,978.

55. The fund includes the transactions of the institutions shown in the subjoined statement as also the Petrus Usan's Charity Fund in the Sydapet Circle, the Surplus Pagoda Fund, the Price Vaccination Fund, and the Toppur Chuttrum Fund in the Salem District :—

Circles.	Dispensaries.	Choultries.	Water-sheds.	Travelling Halls.	Tanks.	Lungers-khanas.	Remarks.
Cocanada ...	No. ...	No. 3	No. ...	No. ...	No. ...	No. ...	
Masulipatam ...	...	1	...	...	...	...	
Guntur ...	...	...	...	...	2	...	Transferred to Local Fund Board during the year.
Madanapally ...	1	...	...	...	...	...	Madanapally Dispensary.
Chingleput ...	...	1	...	...	...	...	Chingleput do.
Chittoor ...	2	2	...	...	...	...	Tripatty and Ranipet Dispensary.
Vellore ...	...	...	...	...	...	1	Arct Langetkhana.
Cuddalore ...	...	3	...	...	...	...	
Virdachellum ...	...	2	...	...	...	...	
Tanjore ...	...	27	...	...	...	...	
Negapatam ...	3	7	...	...	...	...	One chuttrum transferred to Local Fund Board during the year.
Trichinopoly ...	...	17	...	...	...	...	Tranquebar, Shealli, and Tirupandi Dispensaries.
Madura ...	...	5	3	7	...	...	
Dindigul ...	...	12	7	3	...	...	
Tinnevely ...	1	14	...	...	...	...	Strivilliputtur Dispensary. Two chuttrums and one water-pandal omitted, being unendowed institutions.
Shermadevi ...	...	4	...	...	...	...	
Channarayana ...	...	51	...	...	...	...	Nine chuttrums omitted, being unendowed.
Nilgiris ...	...	12	...	...	...	...	Pollachi Dispensary.
Calicut ...	1	6	...	...	...	...	Ponani do.
Total ...	10	107	10	10	2	1	

56. The number of endowed dispensaries was raised to ten by the transfer to the Local Fund Board of the Strivilliputtur Dispensary built and endowed from private subscriptions. One choultry and two tank endowments were taken over by the Local Fund Boards during the year. On the other hand eleven choultries and one water-pandal were transferred to the list of unendowed institutions to which they properly belonged.

57. The working of the institutions will be noticed in connection with the review of the transactions of the unendowed institutions of the same kind.

58. GENERAL FUND—*Statement No. 6.*—The receipts and charges of the General Fund are exhibited in the following statement :—

Receipts.	Actuals of 1875-76.	Actuals of 1874-75.	Expenditure.	Actuals of 1875-76.	Actuals of 1874-75.
1. Balance	RS. 10,85,953	RS. 7,37,390	1. Appropriation to the Road Fund	1,20,225	92,968
2. Provincial Funds	76,360	87,300	2. Appropriation to the Endowment Fund—		
3. Avenues	33,251	38,702	(a) For Hospitals	189	155
4. Grant from Village Service Fund	12,000	12,000	(b) For Choultries	18,813	9,634
5. One-third Land Cess	11,98,133	12,31,058	3. School-buildings	68,444	48,854
6. House-tax	1,219	7,454	4. Hospitals	39,823	51,803
7. School-fees	22,375	14,672	5. Choultries	14,298	13,292
8. Contribution for Educational Inspection	3,552	5,652	6. Travellers' Bungalows	88,394	70,458
9. Other	120	60	7. Avenues	7,978	6,666
10. Educational receipts	1,067	329	8. Tanks and Wells	26,851	33,753
11. Hospitals	9,669	7,358	9. Miscellaneous Public Works	40,892	39,953
12. Choultries	35	87	10. Public Works Department General Establishment	1,349	2,007
13. Miscellaneous	863	1,791	11. Tools and Plant	4,715	2,543
14. Contributions from private individuals in aid of works	23,373	16,069	12. Contributions for Public Works	...	2,479
15. Sale of Materials	1,267	1,072	13. Miscellaneous	4,32,002	3,77,554
16. Receipts from Travellers' Bungalows	8,108	8,882	Total Grant I ...	50,242	43,910
17. Sale Proceeds of Books	9,484	9,029	14. Educational Inspection	1,74,758	1,31,377
18. Public Works Receipts and Funds of Expenditure	6,823	11,174	15. Local Fund Schools	...	231
19. Miscellaneous	35,188	20,033	16. Training Schools	1,475	3,249
20. Miscellaneous Debt Account ...	37,264	39,302	17. Salary Grants	1,72,616	1,29,729
			18. Contributions	1,000	1,377
			20. Miscellaneous	18,295	18,260
			Total Grant II ...	4,14,416	3,28,433
			21. Appropriation to Endowment Fund	19,413	21,694
			22. Unendowed Hospitals	1,07,927	76,171
			23. Do Choultries	2,511	1,424
			24. Vaccination	78,072	72,974
			25. Sanitary Establishments, &c. ...	2,85,058	1,77,510
			26. Medical Practitioners	1,353	161
			27. Markets	8,065	5,732
			28. Bungalows	13,686	13,004
			29. Contributions	63,101	66,648
			30. Miscellaneous	11,813	1,681
			Total Grant III ...	5,91,029	4,39,909
			31. Share of Cost of General Management	19,743	20,685
			32. Miscellaneous	7,571	6,278
			33. Miscellaneous Debt Account ...	33,000	40,062
			Total Expenditure ...	15,01,761	12,12,951
			Balance	10,13,843	10,36,453
Total ...	25,15,604	22,19,404	Total ...	25,15,604	22,19,404

There was an increase under all grants except Grant IV.

59. PUBLIC WORKS—EDUCATIONAL.—According to the registers maintained in this office a sum of Rupees 32,573 was allotted for Educational Works as particularized below :—

	RS.
New Works	28,320
Repairs	4,253
Total	32,573

Of this sum Rupees 18,813 were expended and charged to the General Fund as follows:—

New Works	...	...	...	...	...	...	...	RS.
Repairs	...	...	...	...	...	...	...	15,757
	...	...	...	...	...	...	...	3,056
Total	...	...	...	...	...	...	...	18,813

60. The work executed was—

25	school-houses	constructed.
3	do.	altered and improved.
4	do.	under construction.
64	do.	repaired.

61. SANITARY AND MISCELLANEOUS.—The allotment sanctioned for sanitary and miscellaneous works amounted to Rupees 4,07,377 made up of—

New Works	...	...	...	...	...	...	...	RS.
Repairs	...	...	...	...	...	...	...	2,71,847
	...	...	...	...	...	...	...	1,35,530
Total	...	...	...	...	...	...	...	4,07,377

62. The expenditure amounted to Rupees 2,69,506, and was charged to—

Endowment Fund	...	...	...	...	...	...	...	RS.
General Fund	...	...	...	...	...	...	...	23,718
	...	...	...	...	...	...	...	2,45,788
Total	...	...	...	...	...	...	...	2,69,506
New Works	...	...	...	...	...	...	...	1,35,118
Rep	...	...	...	...	...	...	...	1,04,388
Total	...	...	...	...	...	...	...	2,69,506

The work accomplished for this outlay is detailed below:—

Completed.	In Progress.	Repaired.
15 Dispensaries.	15 Dispensaries	7 Dispensaries.
10 Choultries.	16 Choultries	10 Choultries.
1 Bungalow.	1 Bungalow	71 Bungalows.
1 Market.	5 Wells	2 Charadies.
4 Travellers' Sheds.	1 Native Ward.	3 Urinis.
1 Store-room attached to a Chuttrum.	2 Dead houses.	15 Wells.
9 Wells.	1 Apothecary's Quarters	15 Tanks.
2 Hospital sheds.	1 Shed for a Local Fund Overseer.	1 Tool Shed.
3 Dead-houses.	Granaries attached to three Chuttrums.	1 Cholera Shed.
1 Female Ward.	Converting an unfinished Hospital into an Office for Assistant Superintendent of Police (G.O., 24th October 1872, No. 1,448).	1 Dead-house.
5 Latrines.	Conversion of one Bungalow into a Dispensary.	1 Latrine.
1 Apothecary's Quarters.	Construction of a flight of steps in the bank of the Godavary at Talapudi.	1 Apothecary's Quarters.
1 Thatched Bungalow for a Hospital Assistant.	Construction of stone steps in the bank of the Kistna at Ibrahimpatnam.	2 Pandals attached to Dispensaries.
1 Lying-in Ward.	Closing breaches in a good-water channel.	1 Thatched Shed of a Hospital Compound.
1 House for Medical Subordinates.		1 House for a Hospital Toly.
2 Bandy-stands.		1 Bandy-pettah.
1 Bazaar.		1 Cart-stand.
1 Tool-shed for a Taluq Overseer.		6 Bandy-stands.
Cook-house for one Travellers' Bungalow.		Certain town and village roads.
Conversion of a District Munsif's Court into a Dispensary.		Stables attached to four Travellers' Bungalows.
Out-houses for three Dispensaries.		Gate doors attached to one Traveller's Bungalow.
Formation of a Tope.		Cook-houses attached to two Travellers' Bungalow.
Construction of Steps in the bank of the Cauvery at Museri.		
Altering or improving six Dispensaries, two Choultries, and one Travellers' Bungalow.		
Improving a Camping Ground.		
Certain town roads.		

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

63. EDUCATIONAL INSPECTION.—The cost of the Educational Inspectorate Staff amounted to Rupees 50,242, of which Rupees 3,552 were recovered from Municipalities. The actuals fell short of the estimate of the year by Rupees 8,408 owing to—

- 1st.—The maximum rate of salary provided not having been disbursed in several cases.
- 2nd.—The additional Inspecting Schoolmasters having been entertained late in the year.
- 3rd.—Savings in travelling batta.

64. Compared with the actuals of the previous year there was an increase of Rupees 6,332, which was chiefly due to the entertainment of additional Inspecting Schoolmasters.

65. The subjoined statement shows the number of Inspecting Schoolmasters at work and the number of villages and schools visited and schools prepared for inspection:—

Circles	Number of Inspecting Schoolmasters	Number of Villages	Number of Schools visited and prepared for inspection.				Total	
			Salary Schools	Result Schools	Combined System Schools			
1. Chittoor	...	375	...	274	2	276		
2. Chittoor	...	563	...	230	...	230		
3. Vizagapatnam	4	693	23	572	140	740	1 Additional Schoolmaster was employed during the year.	Inspecting
4. Cocanada	3	435	131	145	159	435	1 do.	do.
5. Ellore	2	40	2	199	269	470		
6. Masulipatam	3	169	...	269	...	269		
7. Guntur	3	279	...	225	4	229	1 do.	do.
8. Bellary	5	351	...	216	218	434		
9. Cuddapah	4	235	...	106	179	295	1 do.	do.
10. Madanapally	2	223	...	75	82	157		
11. Bellary	3	228	232	4,010	...	4,242		
12. Pennacandah	4	417	1	104	136	241	2 do.	do.
13. Gooty	4	423	...	155	3	158	2 do.	do.
14. Kurnool	4	280	...	54	126	180		
15. Sydpet	3	430	...	190	...	190		
16. Chingleput	3	810	...	594	...	594		
17. Chittoor	5	620	22	301	20	322		
18. Vellore	3	295	7	192	...	199		
19. Cuddalore	6	600	...	285	43	328	3 do.	do.
20. Virudachellam	3	808	26	759	36	821		
21. Tanjore	2	750	17	221	216	437		
22. Negapatam	3	409	...	116	308	424	1 do.	do.
23. Trichinopoly	3	266	...	148	46	194		
24. Madura	4	350	...	395	4	399		
25. Dindigul	2	186	...	175	73	248		
26. Tinnevely	1	235	...	153	190	343		
27. Siermadevi	1	102	...	60	...	60		
28. Coimbatore	5	708	...	496	455	951		
29. Nilgiris	1	F	3	9	2	14		
30. Salem	3	19	...	150	61	211		
31. Oosoor	2	112	...	433	69	102		
32. Canara	2	69	...	40	60	100	1 do.	do.
33. Calicut	7	362	...	71	75	146	3 do.	do.
34. Tellicherry	4	1,478	...	1,136	42	1,178	1 Moplah Schoolmaster.	do.
Total ...	109	13,285	469	12,114	3,666	15,649		

66. The Inspecting Schoolmasters appear to have generally done their work in a manner satisfactory to the Local Fund Boards except in the Masulipatam, Chittoor, and Oosoor Circles, where it is reported that the work was not satisfactory. In Canara the Local Fund Board are satisfied with the work done by the Inspecting Schoolmaster, Central Range, but are of opinion that the other two masters have not done sufficient work.

67. The Tellicherry Circle Board are of opinion that the inspecting agency is not yet properly organized. They think that there should be on the average one Deputy Inspector for each taluq, and that the Inspecting Schoolmasters should be abolished. Detailed proposals are promised.

68. LOCAL FUND SCHOOLS.—Altogether 887 schools were maintained, 478 on the salary system and 409 on the combined salary and result system, under which head the elementary schools in Malabar receiving fixed stipends and results grants are now included. Of the salary system schools 475 were old ones and 3 new ones established during the year. Of the combined system schools 186 were in existence in the previous year and the remaining 223 were newly established. The classes to which the schools belong are shown below:—

	Higher and Middle Class Schools.	Lower Class.
Salary Schools ...	No. 40	No. 438
Combined System Schools ...	29	580
Total ...	69	818

69. The working of the schools on the salaried system appears to have been generally good, except in certain cases which will now be noticed. In the Cocanada Circle it is reported that the schools were not very satisfactorily conducted. In many the middle-class schools did not produce results commensurate with the money spent upon them. In Gooty the expenditure in three of the schools was out of all proportion to the results obtained. The report on the six elementary schools in the Sydpet Circle is not very encouraging. The progress of the chuttrum schools in the Tanjore Circle was not satisfactory. They are gradually declining in attendance, and it is reported that a large proportion of the pupils reading in the schools are fed in the chuttrums, and that were it not for these boys the schools might well be closed. The four salary schools in the Madura Circle proved a failure and have been placed under the combined system. The combined system schools did not succeed in the Trichinopoly and Dindigul Circles. The system, however, has been in operation too short a time to allow of a decided opinion being formed and must be given a longer trial. The disadvantages under which the system labors are pointed out by the Trichinopoly President, and it is suggested that the schools be converted into pure results grants schools. The Vice-President of the Dindigul Circle thinks that instead of the system being a combination of salary and results grants, it should be a combination of salary, results and school fees. There is nothing to prevent such an arrangement being introduced.

70. The statement shows the particulars of the schools maintained in each Circle.

Circles.	Number of Schools as per Budget.	Provincial and Special Grants.	Number of Schools maintained				Attendance of Pupils in	
			On the Salary System.		On the Combined System.		Salary Schools.	Combined System Schools.
			Old.	New.	Old.	New.		
1. Chatterpore	Middle Class ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
2. Chicacole	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
3. Vizagapatam	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
4. Cocanada	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
5. Ellore	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
6. Masulipatam	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
7. Guntur	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
8. Nellore	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
9. Cuddapah	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
10. Bellary	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
11. Pennacudah	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
12. Ghanty	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
13. Kurnool	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
14. Sydapet	Higher do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
15. Chingleput	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
16. Chittoor	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
17. Vellore	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
18. Cuddalore	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
19. Virudachellam	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
20. Tanjore	Middle do. ...	...	...	...	...	...	...	...
	Lower do. ...	...	...	...	...	...	...	...
Chattram Schools	...	...	...	...	...	...	...	...

Total Cost of	Rates of Salaries drawn by the Masters.	Fees collected in		Rates of Fees.	Remarks.
		Salary Schools.	Combined System Schools.		
Rs. Bs.		Rs. Bs.	Rs. Bs.		
435	Rupees 15 in Sompeta School, half of which was paid by the Jolantra estate; Rupees 20 in Pongoli School.	...	...	...	The Sompeta is a Grant-in-aid School. It is shown under Local Fund Schools under instructions from the Accountant-General. The Pongoli School was started during the year and is attended by children of the Khond tribe. The schools were closed in December 1875.
194	Rupees 10.	...	...	...	
523	Rupees 25 and 15 in Middle-Class Schools.	49	...	...	
2,638	In the other schools Rupees 5 in addition to Result grants.	...	209	...	
13,769	Rupees 12, 10 and 8 in the Salary Schools and Rupees 5 in addition to Result Grant in other schools.	...	...	...	The new schools were not examined for results grants during the year, and hence no grants were paid.
820	Rates vary from Rupees 15 to Rupees 8.	8	...	...	The three Middle-Class Schools were converted into Lower-Class Schools, and four of the Lower-Class Schools were abolished during the year.
13,463		98	...	...	
...		215	...	...	
594	Rupees 10, 7½ and 5 in addition to Results Grants.	...	40	...	Annas 4 and 2.
9,778	Rupees 35 to Rupees 6	947	...	...	
4,059		43	...	...	
2,457	Rupees 30, 20, 15, and 10	630	...	...	Annas 12, 8, 6, 4, and 2.
895		35	...	...	
4,020	Rupees 40, 30, 25, 20, and 15 in the Middle-Class Schools.	658	...	...	The Kumply School was closed except for a month in the year when it was kept open for trial in Canarese instruction alone, but without successful results.
32		...	...	...	
776	Rupees 15 in the Hindustani Lower-Class School	233	...	...	
168		...	...	...	
2,394	Rupees 30, 20, 15, 12, and 8	213	...	...	Annas 4, 3, 2 & 1.
4,130	Rupees 40 to 6 in Middle-Class Schools, Rupees 10 and 6 in Lower-Class Schools.	298	...	...	
13,924	Rupees 200, 70, 50, 30, 25, 20, 20, 30, 30, 25, 15, 7 in the Sydapet High and Primary Schools; Rs. 15, 10 in one School; Rupees 15, 7 in two Schools.	3,192	...	...	A Primary School is attached to the High School.
7,717		427	...	...	
1,975		...	...	...	
...		...	...	...	
...	Rupees 10, 6, and 6 in addition to Result Grant.	...	340	...	
1,572	Rupees 10 and 7 in addition to Result Grant.	...	212	...	
797	Rupees 15, 10 and 7, half of which is given as fixed salary and the other half made to depend upon the results of examination.	...	1,923	...	Annas 2 and 1.
4,109		...	...	...	
...		...	...	...	
2,124	Rupees 15 and 6 in one school, Rs. 10, 7, 7 in one school.	234	168	...	The Combined System Schools were opened late in the year. The five Chattram Schools were supported from Chattram Funds. Two of the other schools were closed during the year.
4,814	Rupees 10, 7 and 5 in four Schools; Rupees 7 in one School; Rupees 10 and 7 in ten Schools.	1,267	...	...	
3,823		...	...	...	

Circles.	Number of Schools as per Budget.	Provincial and Special Grants.	Number of Schools maintained				Attendance of Pupils in	
			On the Salary System.		On the Combined System.		Salary Schools.	Combined System Schools.
			Old.	New.	Old.	New.		
21. Negapatam	Middle Class	Rs.	...	...	...	...	...	...
22. Trichinopoly	Lower do.	...	21	...	...	...	1,118	...
23. Madurai	Middle do.	...	...	...	...	23	706	...
24. Dindigul	Lower do.	...	4	...	...	...	62	...
25. Sernadadi	Middle do.	...	24	...	...	15	157	...
26. Coimbatore	Lower do.	...	1	...	...	...	Not given.	...
27. Salem	Middle do.	1,650	1	...	...	...	40	...
	Lower do.	270	2	...	...	...	52	...
		61	...	...	...	61	1,493	...
23. Oossour	Middle do.	...	...	...	...	...	...	...
29. Canara	Lower do.	...	...	...	16	4	815	...
	Middle do.	10,000	...	...	5	...	380	...
	Lower do.	...	...	...	19	13	1,124	...
		35	...	...	...	...	...	...
30. Calicut	Higher & Middle Class	21,000	1	...	16	...	158	...
	Lower Class	...	...	...	75	...	...	...
31. Tellicherry	Middle do.	23,880	...	...	8	...	464	...
	Lower do.	...	12	...	87	...	1,263	...
		57	...	...	...	49	...	...
Total ...	Higher & Middle Class	70	40	29	69	2,170	1,446	...
	Lower Class	1,012	435	3	157	819	11,389	8,061
Grand Total		1,082	88,860	475	3	186	223	23,086

Total Cost of	Salary Schools.	Combined System Schools.	Rates of Salaries drawn by the Masters.	Fees collected in		Rates of Fees.	Remarks.
				Salary Schools.	Combined System Schools.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
7,252	...	...	Rupees 10, 7, 7, 7 in two schools; Rs. 10, 7, 7 in five schools.	1,149	...	Annas 3 and 2.	The Schools are now placed on the Combined System.
1,665	...	...	Rupees 10, 7 in fourteen schools; Rupees 7 and 5 in addition to Result Grant.	672	...		
579	...	...	Rupees 12 in one school, Rupees 10 in the other three schools.	134	...		
465	...	...	Rupees 7, 5 and 4 in addition to Result Grant and School fees.	...	...		Charitram School. Abolished in October 1875.
258	...	...	Rupees 15	...	...		Abolished in July 1875.
501	...	...	Rupees 20 and 15	159	...		
82	...	...	...	...	...		
957	...	...	Rupees 20, 12 and 10 in two schools, and Rupees 7 and 5 in addition to the Results Grants in the other schools.	129	1,226		
6,216	...	...	Rupees 7, 6, 5 and 4 in addition to the Results Grants.	...	897		
4,253	...	...	In the Middle-Class School from Rs. 10 to 30 with slight periodical increments, also grants according to results of Annual Examination to the extent of the amount of school fees. In the Lower-Class Schools, Rupees 4 and 3, as well as the fees collected and Result Grants.	...	1,083		Of the Lower-Class Schools 62 are Moplah Schools.
5,507	...	...	In the Middle-Class Schools Rupees 40, 20, 15 and 12 of which 2, 2, 2, and 2 are deducted for payment by results.	...	...		Of the Lower-Class Schools 40 are Moplah Schools.
1,185	...	...	Do.	...	315		
5,591	...	...	...	...	...		
1,78,839	...	...	...	...	23,375		

71. The attendance of pupils in Higher and Middle-Class Schools was 3,616, and the costs and fees respectively, Rupees 64,469 and Rupees 11,643. The gross cost was therefore Rupees 17-13-2 per head, and fees Rupees 3-3-7 per head. The grants from Provincial Funds for educational purposes are almost entirely on account of these schools, but in some cases include schools of the lower class also; and the net cost to Local Funds therefore cannot be obtained.

72. Lower-Class Schools are on the salary, and combined salary and result grant systems. The cost of the two classes in the Tellicherry Circle cannot be separated on the information before the Board; but setting these apart the following results are obtained:—

	Number of Schools.	Attendance.	Gross Cost.	Fees.	Average Attendance.	Average Cost per School.	Average Cost per Head.	Average Fees per Head.
Salary Schools	425	11,004	Rs. 69,710	Rs. 5,055	26	Rs. 164	Rs. A. P. 6 5 5	Rs. A. P. 0 7 4
Combined Schools	343	6,819	69,039	5,677	20	114	5 11 7	0 13 4
Tellicherry Schools	49	1,617	5,911	...	34	121	3 9 8	...
Total Lower-Class Schools	818	19,440	1,14,720	10,732	24	140	5 14 3	0 8 10

Thus it appears that the combined schools are cheaper both as to total cost per school and cost per head than the salary schools; while higher fees are paid in them. The returns as to fees are, however, misleading, since the fees are in many cases left entirely to the masters, and not brought to the account of the Local Fund. The Board hope that more complete statistics will be available next year.

GRANTS-IN-AID.—A sum of Rupees 1,475 was paid in salary grants to 19 schools, and Rupees 1,72,646 in results grants to 5,023 schools as particularized in the following statement:—

Circles.	Salary Grant Schools.		Result Grant Schools.		Remarks.
	No.	Amount paid.	No.	Amount paid.	
1. Chettipore ...	...	Rs. ...	70	2,077	
2. Chicacole ...	...	...	55	3,682	
3. Vizagapatam ...	1	84	193*	6,183	Includes arrears paid for certain schools examined in 1874-75.
4. Cocanada ...	...	...	99	1,137	*Of these 28 schools were examined in 1874-75.
5. Ellore ...	3	179	30	1,274	Rupees 992 were paid to 23 schools examined in 1874-75, Rupees 282 to 7 schools in 1875-76.
6. Masulipatam ...	1	272	191	5,721	Rupees 3,017 were paid to 91 schools for 1874-75.
7. Guntur ...	...	...	268	7,940	
8. Nellore ...	...	...	222	4,763	
9. Cuddapa ...	...	...	...	4,416	Number examined.
10. Madanapalle ...	...	...	...	1,871	
11. Bellary ...	1	96	...	3,942	Includes Rupees 1,736 of arrears.
12. Pennacondah ...	...	...	14	1,554	
13. Ghooty ...	...	...	21	2,608	
14. Kurnool ...	...	...	9	749	Number examined.
15. Sydapet ...	...	...	19	5,692	Do.
16. Chingleput ...	2	444	234	9,811	
17. Chittoor ...	...	...	148	7,160	
18. Vellore ...	...	...	159	5,927	
19. Cuddalore ...	...	...	334	10,856	76 schools examined in 1874-75.
20. Virdachellam ...	...	...	125	3,743	
21. Tanjore ...	2	56	172	7,794	
22. Negapatam ...	3	260	97	4,881	12 schools struck off the list in August 1875.
23. Trichinopoly ...	...	...	148	4,147	Includes Rupees 2,162 paid on account of previous year.
24. Madura ...	...	...	289	8,571	Number examined. Rupees 2,074 were paid on account of previous year.
25. Dindigul ...	...	...	171	4,517	
26. Tinnevely ...	...	...	103	16,494	Includes Rupees 12,473 arrears due to 264 schools for previous year.
27. Sermadevi ...	...	...	280	8,623	
28. Coimbatore ...	...	...	436	10,929	Number prepared for inspection.
29. Nilgiris ...	...	60	...	...	
30. Salem ...	...	...	...	...	
31. Oosoor ...	...	...	32	7,954	
32. Canara ...	...	...	59	1,881	
33. Calicut ...	...	...	55	3,039	
34. Tellicherry ...	...	...	107	7,697	
Total ...	19	1,475	5,023	1,72,646	

74. The results grants in 1874-75 were Rupees 1,29,729 to 4,234 schools; so that there was an increase during the year of 789 schools and Rupees 42,917, or 18.6 per cent. in school and 33 per cent. in amount of grants.

Circles.	Attendance of Pupils.
1. Vizagapatam ...	No. 2,973
2. Cocanada ...	1,808
3. Ghooty ...	1,983
4. Chingleput ...	2,746
5. Vellore ...	2,619
6. Negapatam ...	3,303
7. Trichinopoly ...	8,074
8. Madura ...	6,593
9. Sermadevi ...	9,524
10. Salem ...	1,460
11. Oosoor ...	439
Total ...	37,025

These figures are exclusive of result grants paid in schools on the combined system. Particulars of strength or attendance of pupils in results grant schools are not given in all cases, but in eleven circles, as noted in the margin, and the total is 37,025 in 1,712 schools which received Rupees 54,831 in results grants. The cost per head is therefore Rupees 1-7-8 in these schools.

75. On the whole the operations of the result grants system were very successful and in advance of those of the previous year. Better results would have been obtained in several cases but for the prevalence of cholera, which led to the temporary closing of some of the schools.

76. SCHOOL BOOKS.—Rupees 9,484 were recovered.

77. DISPENSARIES.—The number of dispensaries maintained and the number of patients treated in them:—

was expended in the purchase of books, 10 of them.

ment shows the number and names of Boards and the number of patients

Circles.	Dispensaries.	Number of Patients treated during the year.			Remarks.
		In-patients.	Out-patients.	Total.	
1 Chettipore	1 Ganjam	...	902	902	
2 Chicacole	2 Kimeddy	203	10,587	10,790	
	3 Palamuru	...	3,070	3,070	
	4 Parvatipur	...	173	173	
3 Vizagapatam	5 Srungavarapothah	...	1,981	1,981	Opened during the year.
	6 Anakapally	...	3,264	3,264	Do.
	7 Narsipatam	...	1,558	1,558	Do.
	8 Bobbili	...	1,623	1,623	Do.
4 Ellore	9 Narsapur	...	781	781	Do.
5 Masulipatam	10 Kovvada	...	2,748	2,748	
	11 Dachapalli	...	2,471	2,471	
6 Guntoor	12 Vinukonda	...	2,247	2,247	
	13 Chucala	...	918	918	
7 Nellore	14 Ongole	...	2,149	2,149	
8 Cuddapah	15 Proddatur	...	4,675	4,675	
	16 Budwail	...	1,662	1,716	
9 Madanapally	17 Madanapally	...	8,849	8,849	Do.
	18 Kadiri	...	2,865	2,865	
10 Bellary	19 Hospett	...	2,933	3,095	
	20 Unrampully	...	988	2,171	
11 Pennacundah	21 Pennacundah	...	38	4,901	
12 Gooty	22 Tadipatri	...	...	3,281	
13 Kurnool	23 Nandali	...	6,581	6,670	
14 Sydapet	24 Parvati Nar	...	7,781	7,781	
15 Chingleput	25 Chingleput	...	5,266	5,769	
	26 Tripatty	...	4,510	4,561	
	27 Ranipt	...	8,237	8,717	
16 Chittoor	28 Chittoor	...	8,511	8,827	
	29 Palmanair	...	5,053	5,431	
	30 Lying-in Hospi	...	2	46	Do.
	31 Kanipet.	...	1,0	4,038	
18 Virdachellam	32 Villapuram	...	1,433	1,439	
	33 Virdachellam	...	3,212	3,212	
	34 Pattacottah	...	465	465	
	35 Vallam	...	3,337	3,337	
19 Tanjore	36 Neelamangalam	222	4,717	4,939	
	37 Orattand	506	1,833	1,839	
	38 Rajamadam	...	...	...	
	39 Vilangulam	...	...	...	
	40 Manamilkudi	...	...	...	
	41 Mispessal	...	...	...	
	42 Tranquebar	228	8,922	4,160	
20 Negapatam	43 Branch Dispensary at Tranquebar.	...	2,712	2,712	
	44 Tirupandi	3	7,694	7,697	
	45 Sheali	...	4,098	4,098	
21 Madara	46 Ramanad	333	11,162	11,495	
	47 Shevargumuh	126	5,398	5,524	
	48 Paandem	104	2,750	2,854	
	49 Tiruchuli	...	5,163	5,163	
22 Diadigul	50 Palai	75	3,267	3,343	
	51 Periakolam	...	5,673	5,673	
	52 Uthamapalayam	10	5,216	5,226	
23 Thiruvellay	53 Kodikaral	...	511	511	
	54 Sreevilliputtur	72	4,707	4,779	
24 Sermadevi	55 Ediyangudi	30	4,104	4,134	
	56 Nargueri	51	3,792	3,843	
	57 Polachy	276	5,529	5,805	
	58 Dharapuram	...	4,069	4,069	
25 Coimbatore	59 Odoonampettah	2	1,179	1,181	
	60 ...	...	...	...	
	61 Sattiamangalam	15	1,172	1,187	
	62 Collegal	...	786	786	
26 Salem	63 Yercaud	41	1,741	1,782	
	64 Natchal	123	1,172	1,294	
	65 Tripattur	14	3,799	3,813	
	66 Ahur	...	2,533	2,533	
27 Oossor	67 Damupuri	...	4,297	4,297	
	68 Kristaghi	117	4,559	4,676	
	69 Uppanagady	9	2,083	2,091	
28 Capara	70 Ulipi	19	4,018	4,037	
	71 Kundapur	20	2,578	2,597	
	72 Casserpede	21	1,268	1,289	
	73 Pannai	226	2,118	2,344	
29 Calicut	74 Manjeri	...	6,590	7,108	
	75 Vythery	...	370	2,210	
30 Tellicherry	76 Gadder	239	2,200	2,439	
	77 Maunatody	178	605	783	
Total		7,451	2,57,737	265,191	

78. There were altogether seventy-seven Dispensaries maintained, including the six Chuttrum Dispensaries in the Tanjore Circle. Of the seventy-one Local Fund Dispensaries, fifty-five are old Dispensaries and sixteen new ones established during the year under report. The institutions have been on the whole very successful and are gaining in popularity. It was proposed to open Dispensaries at the following places:—

Vizagapatam Circle	Yellamanchilli
Cocanada	Ramachendrapur.
Masulipatam	Juggiapet.
Negapatam	Trivalore.
Trichinopoly	Aryalur.
Coimbatore	Museri.
Salem	Palladam.
	Sunkerrydroog.

But the institutions were not opened for want of medical subordinates.

79. VACCINATION.—The strength of the Vaccine Establishment and the work done by them are exhibited in the following statement. Thirty Superintendents and 443 Vaccinators were at work against 24 Superintendents and 380 Vaccinators in the previous year:—

Circles.	Number of Superintendents.	Number of Vaccinators.	Number of Persons Vaccinated.	Number of Successful Cases.	Percentage of Successful Cases.	Cost per Case.	Remarks.
1. Chettipore	1	17	2,950	2,504	84.88	Rs. 13 P. 8	
2. Chicacole	1	12	16,138	14,753	91.43	0 7 6	
3. Vizagapatam	1	12	7,328	6,098	83.23	0 6 6	One is an ...
4. Ellore	1	7	3,766	3,102	82.36	0 3 4	* Two are Zemindari Vaccinators.
5. Masulipatam	1	14	5,019	4,188	83.44	0 6 4	Seven were temporary Vaccina-
6. Guntoor	1	6	3,140	2,758	87.83	0 6 3	tors.
7. Nellore	2	22	21,064	20,133	95.58	0 3 11	
8. Cuddapah	1	20	2,708	2,208	81.53	1 3 9	Includes six Pupil Vaccinators. A Peon is employed.
9. Madanapally	1	12	2,785	2,402	86.24	0 13 3	A Peon is employed.
10. Bellary	1	13	7,506	7,056	93.99	0 3 9	
11. Pennacundah	1	4	3,294	3,119	94.63	0 6 4	Besides these, two temporary Vaccinators were at work for 16 days.
12. Gooty	1	5	3,731	3,413	91.46	0 4 8	
13. Kurnool	1	11	1,919	1,598	83.27	1 4 9	
14. Chingleput	1	9	5,856	5,631	95.99	0 4 3	
15. Sydapet	1	10	4,838	4,414	90.11	0 5 2	Three were temporary Vaccinators. A Peon was employed.
16. Chittoor	1	13	6,413	5,790	90.26	0 4 10	
17. Vellore	1	6	5,271	4,826	91.55	0 4 8	Besides these, one Vaccinator of the Amu Jaghiredar was at work.
18. Cuddalore	1	13	15,559	15,452	99.18	0 2 6	Includes results system Vaccinators also.
19. Virdachellam	1	11	5,167	5,118	98.85	0 3 6	Two temporary Vaccinators.
20. Tanjore	1	16	8,736	7,040	80.59	0 5 1	Six Vaccinators were paid from Chuttrum Funds till the middle of the year when they were amalgamated with the Government Staff.
21. Negapatam	1	12	8,167	6,553	80.23	0 4 5	A Peon is employed.
22. Trichinopoly	1	17	14,782	14,193	95.96	0 3 4	Do.
23. Madara	1	23	21,495	19,311	89.87	0 3 0	Three were temporary Vaccinators.
24. Diadigul	1	15	9,239	8,463	91.62	0 4 10	The Office of Superintendent in both circles was abolished from 1st August 1875.
25. Thiruvellay	1	14	9,839	8,618	87.67	0 3 8	
26. Sermadevi	1	8	5,630	4,665	81.98	0 4 0	Four were temporary Vaccina-
27. Coimbatore	1	15	35,753	32,204	90.06	0 1 3	tors.
28. Nilgiris	1	2	1,745	1,609	92.15	0 5 5	
29. Salem	1	17	10,311	10,155	98.48	0 4 6	
30. Oossor	1	10	7,887	6,910	87.61	0 3 7	
31. Capara	1	12	11,414	10,181	89.19	0 3 8	
32. Calicut	1	18	6,204	5,647	90.41	0 5 11	Eleven were temprry. Vaccinators
33. Tellicherry	1	13	4,179	3,745	89.61	0 6 0	Nine do. do.
Total	30	443	2,86,633	2,59,599	90.75	0 4 4	

The cost per case varies greatly, and depends evidently chiefly on the number of operations.

80. The results generally of the year under report as regards the number of operations performed and the cost of each operation compare unfavorably with those of the previous year. The prevalence of cholera seems to have materially interfered with vaccine work in several circles, as in consequence of the epidemic the Vaccinators had to be called away from their legitimate work and employed in distributing medicines and treating cholera patients for several months in the year. In two or three cases the poor results are attributed to sickness amongst the Vaccinators, to suspension of the men, and to some of them absconding. During the year the Vaccine Department in the Vizagapatam, Masulipatam, and Canara Circles was transferred to the immediate control of the Local Fund Boards. In the Tinnevely Circle the system of conducting vaccine operations without a Special

Vide G.O., F.D., dated 4th June 1875, No. 1,220. Superintendent was introduced as an experiment from 1st August 1875, but as the Local Fund Board thought the experiment had not been tried for a sufficient length of time, they recommended its continuance for a further period of six months. The system has since been given up.

81. SANITATION.—The expenditure on sanitation aggregated Rupees 2,86,993 against an estimate of Rupees 3,34,049 and against the actuals of the previous year of Rupees 1,81,958. The expenditure is classified thus:—

	RS.
1. Cleansing tanks and wells	1,06,665
2. Improving village sites	90,131
3. Sanitary arrangement at fairs and festivals	10,443
4. Scavenging villages and towns	66,517
Unaccounted	13,237

2,86,993

Of this amount Rupees 1,935 were met from the Endowment Fund.

82. CHOULTRIES, &c.—There were altogether 202 choultries, 1 langerkhana, 12 watersheds, 10 Urani inams, 10 musaferkhanas, 2 charitable tank endowments, and 27 markets under the control of Local Fund Boards; 190 of these institutions being endowed, their receipts and charges are shown in the Endowment Fund statement.

83. The subjoined statement shows the number of travellers fed in the choultries:—

Circles.	Number of Choultries.	Number of Persons fed.	Cost of feeding.	Remarks.
1. Cocanada	3	37,698	2,750	One choultry newly opened at the beginning of the year.
2. Masulipatam	1	..	..	Soetanagarum choultry. The produce passes into the hands of the servants; the expenditure is shown.
3. Guntur	1	..	..	Opened to travellers from the middle of the year under report.
4. Bellary	1	..	..	..
5. Kurnool	3	..	..	..
6. Chingleput	1	..	..	..
7. Chittoor	2	7,260	746	Travellers were fed in one choultry.
8. Vellore	1	58 daily	1,060	Food was distributed at Panrooty choultry.
9. Cuddalore	3	213	24	..
10. Virdachellum	2	..	..	..
11. Tanjore	27	1,208,957	65,166	One transferred during the year. In the consequence alone 81,813 persons were allowed rice water.
12. Negapatam	7	20,764	631	..
13. Trichinopoly	17	2 men daily	97	..
14. Madurai	7	72,186	4,830	..
15. Dindigul	13	..	1,631	Travellers were fed in two of the choultries.
16. Tinnevely	21	1,094	75	Feeding kept up in only two choultries.
17. Shernadevi	10	32,037	2,273	People were fed at four of these choultries; besides 9,857 travellers received an allowance in money of 2 Annas and 6 Pies each from Tirukarangudi choultry.
18. Coimbatore	51	..	..	..
19. Nilgiris	12	..	..	..
20. Salem	4	..	..	..
21. Calicut	10	..	..	..
22. Tellicherry	5	..	..	..
Total	203	1,480,189	79,306	..

84. TRAVELLERS' BUNGALOWS.—The following statement shows the number of bungalows under Local Fund Boards, the fees collected in them, and the number of travellers that occupied the bungalows during the year:—

Circles.	Number of Bungalows.	Fees collected.	Number of Travellers halted.	EXPENDITURE.		Remarks.
				Public Works.	Establishment.	
1. Chittoor	4	209	183	167	1,412	Includes a large expenditure on the purchase of furniture.
2. Chingleput	4	59	73	..	257	..
3. Vizagapatam	8	362	192	413	463	..
4. Cocanada	3	88	106	..	252	..
5. Ellore	3	63	75	101	169	..
6. Guntur	10	256	177	266	308	..
7. Nellore	15	814	372	791	1,115	..
8. Madanapally	7	163	194	..	251	..
9. Bellary	6	183	220	..	710	..
10. Kurnool	4	115	264	..	563	..
11. Sydapat	2	15	49	..	630	..
12. Chingleput	4	417	423	365	405	..
13. Chittoor	3	214	103	..	174	..
14. Cuddalore	4	473	351	6	752	..
15. Virdachellum	4	301	194	..	313	..
16. Tanjore	1	36	52	..	64	..
17. Trichinopoly	4	78	82	333	400	..
18. Madurai	3	42	15	234	165	..
19. Dindigul	2	162	144	118	91	One is rented to a P.W.D. officer.
20. Tinnevely	5	470	271	280	651	..
21. Shernadevi	3	104	56	603	384	Carrot bungalow transferred to Municipality.
22. Coimbatore	8	65	56	407	170	..
23. Nilgiris	4	637	316	508	486	..
24. Salem	11	499	250	608	497	..
25. Ootacamund	2	470	256	356	605	..
26. Canara	16	497	310	731	729	..
27. Calicut	24	413	290	816	1,674	Three bungalows are omitted, there having been no receipts or charges in connection with them.
28. Tellicherry	15	371	290	816	774	Includes Davali and Panamarum bungalows tumbled down.
Total	183	7,973	5,770	6,679	13,686	..

85. CONTRIBUTIONS.—The contributions paid to Municipalities on account of Dispensaries, &c., are detailed below:—

Circles.	Municipalities.	Purpose.	Amount.
1. Chatterpore	Bernampt...	Dispensary	...
2. Chicacole	Chicacole	Do. ...	...
3. Vizagapatam	Vizagapatam	Dispensary Committee	770
	Bimlipatam	Dispensary Committee	300
	Do.	Dead-house	14
4. Cocanada	Cocanada	Dispensary	500
	Do.	Lying-in Ward	1,040
	Rajahmundry	Dispensary	1,190
	Do.	Lying-in Ward	1,340
5. Masulipatam	Masulipatam	Dispensary	4,428
6. Guntur	Guntur	Do.	1,500
7. Nellore	Nellore	Do.	2,910
8. Cuddapah	Cuddapah	Do.	1,600
	Do.	Poor-house attached to Dispensary	250
9. Bellary	Bellary	Dispensary	1,200
10. Gooty	Adoni and Anantaporo	Do.	1,759
		Munro's Dispensary	1,387
11. Kurnool	Kurnool	Dispensary	1,800
	Cambum	Do.	959
12. Chingleput	Conjeveram	Do.	1,400
	Do.	Sanitation	400
13. Vellore	Vellore	Dispensary	750
14. Cuddalore	Cuddalore	Hospitals	...
15. Virdachellum	Chidambaram	Do.	...
16. Tanjore	Combacoornu	Dispensary	...
	Mannargudi	Do.	1,810
	Mayaveram	Do.	600
17. Negapatam	Do.	Apothecary's quarters	844
	Negapatam	Dispensary	1,450
	Do.	Apothecary's quarters	1,266
18. Trichinopoly	Trichinopoly	Dispensary	981
	Srirungum	Do.	2,100
	Do.	Sanitation	168
		Erungaloor Dispensary	420
19. Madura	Madura	For Dispensary building	3,000
	Do.	Sanitation	200
20. Dindigul		Rev. B. Chester's Dispensary	1,368
	Palamcottah	Dispensary	460
	Do.	For cholera quarantines	44
	Tinnevelly	Dispensary	539
	Do.	For cholera quarantines	73
21. Tinnevelly	Tuticorin	For Medical Officer	700
	Do.	Chuttrun	150
		Nagalapuram Mission Dispensary	100
22. Snermadevi		Sayerpocornu Dispensary	100
		Nazareth Dispensary	380
23. Coimbatore	Coimbatore	Edyanagudi Dispensary	1,563
	Do.	Dispensary	1,443
	Errode	Do.	700
	Caroor	Do.	700
24. Salem	Salem	Do.	2,000
	Do.	Poor-house	200
25. Oosoor	Oosoor	Charitable Dispensary	550
26. South Canara	Mangalore	Dispensary	1,200
27. Calicut	Calicut and Palghat	Do.	3,334
28. Tellicherry	Tellicherry	Do.	1,204
Total			63,101

86. LOCAL FUND BOARDS.—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. Chatterpore	10	10	9	4	1
2. Chicacole	9	10	15	3	2
3. Vizagapatam	10	10	10	2.6	2.7
4. Cocanada	14	14	10	4	4
5. Ellore	10	11	12	2.83	3.25
6. Masulipatam	13	13	12	3.1	1.1
7. Guntur	10	8	17	3.4	3
8. Nellore	15	15	12	4	1
9. Cuddapah	12	12	8	6	3
10. Madanapully	9	9	8	3	7
11. Bellary	17	16	13	4.23	2.02
12. Pennacendah	12	14	13	4.1	4.1
13. Gooty	10	13	12	4	5
14. Kurnool	16	17	11	3.4	1.4
15. Sydapet	8	8	12	3	2
16. Chingleput	10	14	12	4	5
17. Chittoor	11	11	12	5	2
18. Vellore	11	11	11	3	2
19. Cuddalore	12	12	13	4	2
20. Virdachellum	8	10	11	2	3
21. Negapatam	8	9	8	...	...
22. Trichinopoly	9	9	14	4	...
23. Madura	9	9	12	5	...
24. Dindigul	12	12	14	5	...
25. Tinnevelly	10	10	11	4	...
26. Snermadevi	9	11	11	4	...
27. Coimbatore	8	9	8	2	...
28. Nilgiris	10	19	15	4	...
29. Salem	6	7	11	4.27	3.9
30. Oosoor	13	18	14	6.4	2.4
31. Canara	9	12	14	5.4	4.1
32. Calicut	7	10	19	4.4	2.1
33. Tellicherry	12	12	3	4	3
34. Tellicherry	9	9	4	5	1.1
Total	36	395	391	...	...

87. The attendance of non-official members was the same as in the previous year in the case of eleven Circles. In eleven others there was a slight falling off, while in the remaining twelve the attendance was an improvement upon that of the previous year. It is not clear how far the grant of travelling allowance to non-official members has affected the attendance. In the Chicacole Circle the falling off is attributed to no batta having been given during the greater part of the year; but in the Madanapully and Pennacendah Circles the system of granting batta appears to have worked well, and is said to have had a good effect. With regard to the working of the system of Local Fund Boards, opinions are expressed by only eight Presidents. Those who have recorded remarks are of opinion that the system has worked satisfactorily and well.

(A true Extract.)

(Signed) C. A. GALTON,
for Secretary.

No. 95. ORDER THEREON, 12th January 1878, No. 75.

The operations of the various Local Fund Boards during the year 1875-76 are fully detailed by the Board of Revenue in their Proceedings above recorded. A brief statistical analysis is appended which will show at a glance the chief points in the Board's exhaustive report:—

	RS.	Percentage of Income.
Excluding the opening balance of	17,73,443	..
The receipts of the year were	61,20,299	..
Of which contributions from Provincial Funds for Roads and Schools amounted to	12,21,984	15.5
And assignments by Government from Miscellaneous sources of revenue such as Surplus Pound Fund, Fish, Ferry and Grass rents, &c., to	3,57,914	4.5
Cess on Lands and Houses realised	36,04,466	45.7
Tolls realised	1,65,163	2.1
The receipts from Hospitals, Choultries, &c., Endowments and Public Bungalows were	3,01,047	3.8
The income from Public Works receipts and Private contributions in aid of Public Works	1,77,327	2.3
And that derived from School-fees, Sale of books, Municipal contributions for Educational purposes, and Miscellaneous Educational receipts	51,564	.6
The balance was made up of minor Miscellaneous items	1,19,103	1.5
And amount at credit of Miscellaneous Debt Account. The aggregate receipts were in excess of those of the previous year by	1,21,731	1.5
	1,49,972	..

2. Tolls were collected at seventy-three places. Of these eight were newly established in the year 1875-76. Revenue from this source in thirteen Circles only, and in these in general not partially. In the Calicut Circle however there are twenty tolls, in Tellicherry fourteen, Trichinopoly ten, South Canara nine, and in the Nilgiri Circle five.

3. The expenditure incurred on the various purposes of the Act amounted to Rupees 61,33,427, as particularized below:—

	RS.	Percentage of Income.
Public Works including Establishment and other Miscellaneous charges appertaining thereto	47,16,469	59.8
Education	4,22,497	5.4
Medical Service, Vaccination and Sanitation	5,07,000	6.4
Choultries, Travellers' Bungalow, Markets and Miscellaneous Improvements	2,84,546	3.6
Office establishment and Supervision charges	59,303	..
Refunds and Miscellaneous Debt Account, &c.	1,41,731	1.8

4. Compared with the previous year, the expenditure showed an increase of Rupees 4,81,491 distributed over all the items except Supervision and Management under which there was a decrease of Rupees 6,324. There were deficit balances in two Circles aggregating Rupees 7,028, and after allowing for this, there remained at the close of the year an unexpended balance of Rupees 17,60,315.

5. Of the total outlay on Public Works, Rupees 38,00,866, the Public Works Department spent Rupees 34,59,224, and Other Agency Rupees 3,41,642. Only 80.24 per cent. of the allotment for New Works was expended. The cost of Public

Works Supervision was Rupees 8,27,365 and of Petty Establishment, Rupees 7,421, being together a little under 22 per cent. on the total outlay on Public Works.

6. The total length of road in all Circles aggregated 18,470 miles, of which 16,703 miles were maintained, 445 miles were completed, and 748 miles were in progress during the year. The outlay on village roads was Rs. 30,570, or 59 per cent. of the expenditure. The Government agree with the Board.

7. Upwards of fifteen thousand (15,649) Village Schools were v for inspection during the year. The number of Local Fund School 887, of which 478 were on the salary system and 409 on the corn result grant system. The number of the latter were 223 of the former during the year, and sixty-nine (69) of the entire number were of the higher and middle classes. Twenty-three thousand and eighty-six pupils* received instruction in the schools under the administration of Local Fund Board at a gross cost of Rupees 1,79,189,† the average per pupil being Rupees 17.13.2 and Rupees 5.11.3 in middle and lower class schools respectively.

Fees were realized to the amount of Rupees 22,375.† Besides the above, nineteen schools were aided by salary grants and 5,023 by results grants, amounting to Rupees 1,475 and Rupees 1,72,646, respectively. Information is

8. Seventy-seven (77) Dispensaries, 203 Choultries, and 100 Travellers' Bungalows kept up during the year. The Dispensaries, of which sixteen were newly established, worked successfully. The number of in-patients was 7,454 and of out-patients 257,737. Thirty (30) Superintendents of Vaccination and 443 Vaccinators were employed during the year and performed 286,033 operations, of which nearly 91 per cent. were successful. The cost per operation averaged 4 Annas 4 Pies.

9. Rupees 2,86,993 were spent on village and other minor sanitation and improvement. Two hundred and three Choultries were maintained, at eighty-eight of which 1,480,189 meals were issued at a cost of Rupees 79,506. The chief expenditure occurs in Tanjore. The Government doubt not that the Local Fund Board have turned their attention to the consideration of the utility or otherwise of this large expenditure.

10. The administration by Local Fund Boards appears to have worked satisfactorily during the year.

(True Extract.)

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

Enl. T. O'Connor.

Revenue Dept
No 302

GOVT OF INDIA

MINISTRY

THE BOARD OF REVENUE

Calcutta

Recd January, 1906

From *W*

Dtd. *22 January*

G.O. 1204 dated 1905, No. 73.

MAJORITY
NOT 2/253.

Joint Encls. Report on the operations of the Board of Revenue, 1905-1906.

89205

Subscribed
13th Jan 1906