(1) Number of pages 18 Sheets

(2) Date of repair 22.9.82

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No: 205	Press. / Mis.
Dated 23.1.1878	197 .

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Archives I—10,006—19-4-79.

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 55 as at last report to 54.

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 A sum of Rupees 50,000 was withdrawn from the total Provincial grant assigned to Local Funds for Roads, to provide for expenditure on Civil Buildings, but the amount was recouped by a transfer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 The Provincial grant of Rupees 14,570, allotted for general purposes in certain circles, was wholly withdrawn by G.O., F.D., dated 12th July 1875, No. 1,466.

Vide Board's Proceedings, dated 8th September 1875, No. 2,516.

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 14,27,910, 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	...	12,18,083
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	2,04,050	
		6,22,415
		18,40,498
Deduct Provincial grant, &c., for Roads and Establishment	....	11,57,624
		6,82,874

		RS.	RS.
Educational Inspection		50,212	
Deduct Contribution from Municipalities for Inspection		3,552	
			46,690
Salary Grants, ...		...	1,475
Results Grants		...	1,72,646
Endowed Hospital Charges met from the General Fund		...	19,234
Unendowed Hospital Charges		1,07,927	
Deduct receipt from private Contributions, sale of Medicines, &c.		9,669	
			98,258
Sanitary Establishment, &c.		2,85,058	
Deduct average expenditure on Sanitary improvements under the old system		19,498	
			2,65,560
Vaccination		... ...	78,072
Contributions to Municipalities for Dispensaries, &c.			63,101
		Total ...	14,27,910

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.

Heads.	Actuals of 1874-75.	Estimate of 1875-76.	Actuals of 1875-76.	Increase over Estimate.	Decrease under Estimate.
	RS.	RS.	RS.	RS.	RS.
Balances ...	14,55,032	18,01,501	17,78,443	...	28,058
Provincial Grant for Roads ...	11,57,627	11,40,624	11,45,624	5,000	...
Do. for Schools ...	75,470	75,980	76,360	480	...
Do. for General Purposes ...	13,830	...	...	...	2,530
Surplus Pound Fund ...	64,604	1,10,800	1,08,830	3,979	...
Ferry Rents	1,03,219	96,170	1,00,148	3,978	...
Avenues	35,702	27,605	33,251	5,646	...
Fish Rents	1,02,608	92,350	98,559	6,209	...
Grass do.	2,859	6,280	1,257	...	5,023
Village Service Fund ...	12,000	12,000	12,000	...	...
Miscellaneous Special Funds ...	5,648	7,670	4,369	...	3,301
Road Cess	19,779	4,000	8,678	4,678	...
Land do.	36,09,813	35,73,659	35,94,569	26,919	...
Tolls	1,49,602	1,88,520	1,65,163	1,219	23,357
House Tax	7,454	...	1,219	...	6,235
School Fees	14,672	27,930	22,375	...	5,555
Contributions from Municipalities	14,128	14,095	18,638	4,543	...
Cess under Act VI of 1863 ...	1	...	16	16	...
Other Educational Receipts ...	328	480	1,051	621	...
Hospitals and Dispensaries ...	13,194	19,155	22,689	3,534	...
Charitrees, &c.	2,10,193	2,14,455	2,65,321	50,866	...
Miscellaneous	6,260	2,630	4,919	2,289	...
Travellers' Bungalow Fees, &c...	8,832	9,060	8,108	...	942
Sale Proceeds of Books ...	2,029	12,190	9,484	...	2,706
Market Rents	9,028	7,800	16,824	9,024	...
Fines and Penalties	2,558	925	3,365	2,440	...
Sale of Materials	2,213	2,405	1,328	...	1,077
Do. of other Property	1,708	2,140	2,957	817	...
Public Works Receipts	1,21,304	3,900	1,46,962	1,43,062	...
Contributions from private individuals in aid of Works ...	17,784	12,160	30,965	18,805	...
Miscellaneous	12,761	4,100	12,802	8,702	...
Capital Account of Loan ...	35,755	38,000	82,257	44,257	...
Miscellaneous Debt Account ...	48,366	12,000	1,21,731	1,09,731	...

EXPENDITURE.

Heads.	Actuals of 1874-75.	Estimate of 1875-76.	Actuals of 1875-76.	Increase over Estimate.	Decrease under Estimate.
	RS.	RS.	RS.	RS.	RS.
New Works.					
Communications ... ... { By P. W. D. ... / By C. A. ...	13,01,921 / 26,256	16,03,499 / 74,839	13,83,874 / 52,544	... / ...	2,20,758 / 15,850
Education ... ... { By P. W. D. ... / By C. A. ...	4,513 / 2,101	16,453 / 11,647	11,613 / 4,134	... / ...	4,840 / 7,723
Sanitary and Miscellaneous. { By P. W. D. ... / By C. A.	1,09,006 / 26,161	2,08,787 / 63,060	1,23,253 / 41,865	... / ...	84,534 / 22,195
Repairs.					
Communications ... ... { By P. W. D. ... / By C. A. ...	18,82,673 / 1,30,108	19,14,660 / 2,12,809	18,83,716 / 1,97,413	... / ...	30,944 / 23,396
Education ... ... { By P. W. D. ... / By C. A. ...	... / 2,418	652 / 3,785	494 / 5,562	... / 26	... / 1,223
Sanitary and Miscellaneous. { By P. W. D. ... / By C. A. ...	57,726 / 45,219	67,514 / 67,985	55,264 / 49,124	1,17,265 / 1,121	... / 12,280
Sanitary Establishment	8,32,772	7,10,080	8,37,305	7,421	18,862
Public Works Supervision	24,367	6,300	1,901	83	...
Petty Establishment	...	1,288	...	...	495
Other do.	12,607	5,510	5,015	690	...
Tolls and Ferries Establishment ...	24,068	36,421	37,111	...	4,451
Tools and Plant	587	4,970	519	...	11,940
Contingencies	23,901	26,214	26,265	7,132	...
Contributions to Municipalities ...	3,710	3,456	10,582	24	7,383
Miscellaneous	5,275	5,620	...	...	...
Total, Grant I. ...	45,75,917	60,57,010	47,14,469	1,26,342	4,66,883
Communications	43,910	58,650	50,242	...	8,408
Education	231	...	...	...	...
Sanitary and Miscellaneous ...	1,36,267	3,09,599	1,78,839	1,875	1,30,760
Sanitary Establishment	3,349	3,275	1,875	...	1,400
Public Works Establishment ...	1,24,729	2,15,052	1,72,646	...	42,406
Tools and Plant	17,992	28,453	17,732	...	10,721
Contingencies	17,262	1,120	1,000	...	120
Miscellaneous	1,577	1,710	563	...	1,147
Total, Grant II. ...	3,33,313	6,17,889	4,22,497	...	1,95,392

EXPENDITURE.

Heads.	Accounts of 1874-75.	Estimate of 1875-76.	Accounts of 1875-76.	Increase over Estimate.	Decrease under Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
Hospitals and Dispensaries	1,02,556	1,82,976	1,41,779	...	41,497
Vaccination	73,501	99,708	84,751	...	14,957
Medical Practitioners	161	5,404	1,353	...	4,051
Sanitary Establishment	1,81,965	3,34,049	2,87,093	3,065	47,056
Markets	5,732	5,000	8,065	17,072	...
Choultries	1,54,477	1,71,560	1,84,881	...	4,083
Bungalows	13,004	14,174	13,686	...	488
Contributions	67,618	62,573	63,101	629	...
Miscellaneous	5,89	9,109	11,813	2,704	...
Total, Grant III. ...	6,05,626	8,78,492	7,93,422	23,539	1,08,639
Presidency establishment	25,250	18,850	18,650	...	...
Collector's do.	13,629	14,040	14,166	126	...
Local Fund Boards Establishment	19,483	20,092	20,191	...	501
General Contingencies	7,230	11,018	5,301	...	5,317
Total, Grant IV. ...	65,632	65,030	61,308	126	5,848
Debit Balances of Bungalow Fund ...	2,417	...	...	...	...
Refunds, &c.	17,439	21,923	20,866	...	1,057
Total ...	19,856	21,923	21,866	...	1,057
Advances recoverable	43,357	13,720	1,05,303	91,583	...
Suspense	8,647	...	14,460	14,460	...
Permanent advances	298	...	402	302	...
Total ...	51,302	13,720	1,20,165	1,06,145	...
Grand Total, Expenditure ...	56,51,936	66,54,664	61,33,427	2,57,182	7,77,813
Balance ...	17,13,443	8,72,891	17,60,315	8,97,424	...
Grand Total ...	74,25,379	75,26,555	78,93,742	11,44,606	7,77,619

RECEIPTS.

Heads.	Accounts of 1874-75.	Estimate of 1875-76.	Accounts of 1875-76.	Increase over Estimate.	Decrease under Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
Grand Total ...	74,25,379	75,26,555	78,93,742	4,46,336	79,549

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	5,88,494
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.
Guntoor do. ...	Nellore do. ...	2,730	Inkole and Chinna Ganjam Road.
Pennacondah do. ...	Bellary do. ...	4,000	Refund of old District Road Fund Balance overredited to Pennacondah Circle.
Negapatam do. ...	Chittoor do. ...	5,066	For Palar Bridge.
Nilgiris do. ...	Do. do. ...	500	For Ranipet Dispensary.
Do. do. ...	Negapatam do. ...	550	Repairing Annikaran Chattrum Bridge.
Virdachellum do. ...	Tinnevelly do. ...	5,100	Refund of old District Road Fund Balance overredited to Shermadevi Circle.
Shermadevi do. ...			
Tellicherry do. ...	Calicut do. ...	80	Book Depôt.

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.	
Chetterpore 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.
Tinnevelly	16,430	Repairing damages to roads caused by floods—G.O., F.D., dated 19th May 1875, No. 1,092.

Tinnevelly	RS. 8,000	Special additional grant—G.O., F.D., dated 20th May 1875, No. 1,104.	
Coimbatore	8,898	For the roads from Mettapolliam to Kullar and Byloor to Ajeepuram—G.Os., 1st May and 19th June 1875, Nos. 973 and 1,314.	
Canara	16,625	Constructing certain bridges—G.O., F.D., dated 17th April 1875, No. 860.	
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 430, 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 Tamarind trees along the [illegible] the Trichinopoly Taluq from 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 4,049 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 realization 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 Tinnevelly 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. Old.	New.	Total.	Remarks.
	No.	No.	No.	
Vizagapatam	1	...	1	
Nellore	3	...	3	
Sydapet	1	...	1	
Chinglepet	2	...	2	
Trichinopoly	10	...	10	
Dindigul	1	...	1	
[illegible]atore	3	...	3	
[illegible]is	4	1	5	The new toll was established on the Kotagherry ghaut 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 ghaut 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 Mahont of Tripatti of Rupees 8,000 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 Shevagunga Dispensary garden.

24. CHOULTRIES.—The receipts under this head show an increase of Rupees 50,866 compared with the estimate of the year, and an increase of Rupees 46,128 compared with the actuals of the previous year. In both cases the increase occurs in the Tanjore Circle and is due to—

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.
Pennacondah	248
Nilgiris	6,780

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.
	Rs.	Rs.		Rs.	Rs.
Balance	6,26,138	6,53,970	New Works ... { By P. W. D.	13,3,874	13,61,921
Road Cess	8,678	19,779	{ By O. A.	5,544	26,256
Two-thirds Land Cess	23,96,436	24,62,255	Repairs ... { By P. W. D.	15,8,716	16,82,672
Additional Appropriation	1,20,226	92,968	{ By O. A.	1,8413	1,30,008
Provincial Funds	11,45,624	11,57,527	Share of Cost of General Establishment chargeable to Road Fund.	7,80,61	7,91,225
Special do.	3,12,415	2,78,579	Petty Establishment	7,21	24,367
Tolls	1,65,163	1,48,602	Share of Cost of General Management chargeable to Road Fund.	39,563	44,947
Contributions from Municipalities	11,316	8,066	Tolls and Ferries	5,015	12,607
Miscellaneous	1,48,280	1,19,162	Other Establishment	1,301	...
Miscellaneous Debt Accounts ...	1,06,704	33,758	Tools and Plant	35,659	21,847
			Contingencies	519	533
			Contributions to Municipalities ...	21,520	2,858
			Other Contributions	10,582	,210
			Miscellaneous	12,661	5,486
			Miscellaneous Debt Accounts ...	87,715	1,490
				45,15,486	43,8,528
			Balance ...	5,88,494	6,26,38
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 5,88,494.

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 Chicacole 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.

33. The Municipal contributions are composed of—

Rs.		
4,000	from the	Vellore Municipality for the Palar 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.	Palghaut Municipality for Roads.

34. The following allotments 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. ...	55,544	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. New Works.	ALLOTMENT. Repairs.	ALLOTMENT. Total.	EXPENDITURE. New Works.	EXPENDITURE. Repairs.	EXPENDITURE. Total.	Percentage of Expenditure to Allotment.
		RS.	RS.	RS.	RS.	RS.	RS.	
1. Chetterporo ...	By P.W.D.	34,367	64,055	98,422	26,775	59,664	86,439	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.	...	5,050	5,188	...	4,456	4,456	85·89
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.	75,450	16,900	92,350	68,173	15,734	83,907	90·85
	„ 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	58,299	32,138	90,437	96·84
	„ O.A.	...	...	...	...	...	...	...
8. Nellore ...	„ P.W.D.	68,699	85,860	1,54,559	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.	36,845	47,732	84,577	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	344	...	344	100
13. Gooty	„ P.W.D.	39,838	51,054	90,892	331	46,571	83,902	92·30
	„ O.A.	2,082	...	2,082	1,591	...	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	5,183	91·33
15. Sydapet ...	„ P.W.D.	36,284	76,259	1,12,543	28,219	73,157	1,01,376	90·07
	„ O.A.	2,172	9,730	11,902	64	7,319	7,383	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	6,793	...	6,793	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
	„ P.W.D.	14,723	40,580	55,303	15,504	44,953	60,457	109·31
	„ O.A.	7,700	600	8,300	...	584	584	6·77
Cuddalore ...	„ 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. Virdachellum ...	„ P.W.D.	30,146	41,184	71,330	23,838	34,363	58,201	81·59
	„ O.A.	...	...	...	...	...	...	...
21. Tanjore ...	„ P.W.D.	32,353	71,167	1,03,520	31,832	68,492	1,00,324	96·91
	„ O.A.	1,408	...	1,408	938	...	938	66·61
22. Negapatam ...	„ P.W.D.	32,332	48,509	80,841	17,785	42,920	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	2,200	2,500	43	48	91	3·64
24. Madura ...	„ P.W.D.	96,855	83,500	1,80,355	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	1,710	2,253	121·71
26. Tinnevelly ...	„ P.W.D.	27,354	48,566	75,920	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	75,331	1,04,050	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	51,347	109·37
	„ O.A.	...	...	...	...	...	...	...
30. Salem	„ P.W.D.	4,576	41,233	45,809	5,125	40,871	45,996	100·40
	„ O.A.	3,770	66,409	70,179	4,389	65,651	70,040	99·80
Ossoor... ...	„ 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
th Canara ...	„ P.W.D.	48,970	69,550	1,18,520	29,890	64,332	94,222	79·49
	„ O.A.	1,450	2,000	3,450	558	1,830	2,388	69·21
	„ P.W.D.	92,771	1,24,503	2,17,274	77,050	1,15,321	1,92,371	88·35
33. Calicut	„ P.W.D.	1,000	15,480	16,480	319	13,393	13,712	83·20
	„ O.A.	71,933	60,652	1,32,585	47,243	60,090	1,07,333	80·95
34. Tellicherry ...	„ P.W.D.	...	1,600	1,600	...	1,337	1,337	83·56
Total ...	„ P.W.D.	16,03,199	19,14,660	35,18,159	13,09,515	18,46,484	31,55,999	89·70
	„ O.A.	74,339	2,12,809	2,87,148	36,869	1,78,113	2,14,982	74·86
Grand Total ...		16,77,839	21,27,469	38,05,307	13,46,384	20,24,597	33,70,981	88·58

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 Tinnevelly 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 1,934 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 [illegible] consideration of Government (*vide* G.O., Financial Department, dated 4th Decem 1876, No. 2,173).

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

In Oossoor the excess was owing to the allotment, Rupees 1,088, for the Chennaur 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 Chingleput (51·49 per cent.) and Dindigul (57·61), and it is less than 80 per cent. in Negapatam 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, 445 miles of road were completed, and 748 miles were in progress as 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	
2. Chicacole	310 3/16	318 7/16	4 1/4 1/8	14 1/2	
3. Vizagapatam ...	622	435 1/2	16	45	This is exclusive of 38 miles of salt and other roads and 75 1/4 miles of county cross-roads maintained during the year
4. Cocanada	384	317	24	44	
5. Ellore	[illegible]	296 2/3	2 2/3	98 2/3	
6. Masulipatam ...	348 1/2	304	13	7	
7. Guntoor	382 3/4	251 1/8	24 1/8	65 1/8	
8. Nellore	740	691	12	26	
9. Cuddapah	395	377	2	16	
10. Madanapally ...	465	433 1/2	...	10	
11. Bellary	547	500	12	2 1/2	
12. Pennacondah ...	413 7/8	413 7/8	...	...	
13. Goofy	552 3/4	456	9	10	
14. Kurnool	501 1/2	439	9 1/8	2 1/3	
15. Sydapet	276 1/3	258	...	18	
16. Chingleput	302	256	28	25	
17. Chittoor	808 7/8	806 1/8	...	6 1/4	
18. Vellore	343	338	45 1/4	1 1/2	
19. Cuddalore	783 1/4	777 1/2	...	6	
20. Virdachellum ...	379 1/2	379 1/2	...	11	
21. Tanjore	822 1/4	681 1/8	...	...	
22. Negapatam	611 1/4	496	1 3/4	...	
23. Trichinopoly	528 1/4	528 1/4	9 3/4	8	
24. Madura	567 1/2	482 1/2	19	62	
25. Dindigul	363	363	9 1/8	41	
26. Tinnevelly	504	437	36	31	Includes 22 miles of village roads constructed.
27. Shermadevi	345	*264	†55	6	* Do. 30 do. † Do. 46 do.
... ...	364	1,149	16	7 1/3	
... ...	284	284	7	...	
... ...	980	980	5 1/2	...	
... ...	465	465	16	...	
... ...	825 3/4	794 1/4	2 1/8	...	
... ...	1,095 1/4	961 1/2	32 1/8	92	
... ...	495	457	7	31	
Total ...	18,470 1/4	16,703 1/4 1/8	445 7/8 1/16	748 1/4	

Eight hundred and eighty-nine miles of road more than in 1874-75 were maintained in 1875-76, but the numbers 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 Bhimaveram 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.
	RS.	RS.		
1. Chetterpore	1,40,582	2,594	1·84	Debited under Grant III.
2. Chicacole	97,588	...	...	
3. Vizagapatam	2,07,156	2,746	1·32	Do. do.
4. Cocanada	2,00,748	...	...	
5. Ellore	[illegible]	...	...	
6. Masulipatam	1,40,907	103	·07	
7. Guntoor	1,21,492	1,222	1·00	
8. Nellore	1,94,971	...	...	
9. Cuddapah	1,17,227	1,554	1·32	Debited under Grant III.
10. Madanapally	1,02,208	...	...	
11. Bellary	1,32,530	1,289	·97	Rupees 773 debited under Grant I and the remainder under Grant III.
12. Pennacondah	44,799	...	...	
13. Gooty	1,16,383	...	...	
14. Kurnool	1,43,167	3,216	2·24	
15. Sydapet	1,68,855	...	...	
16. Chingleput	2,37,499	...	...	
17. Chittoor	3,57,562	1,657	·46	
18. Vellore	87,384	564	·64	
19. Cuddalore	1,59,814	...	...	
20. Virdachellum	94,547	...	...	
21. Tanjore	1,39,284	...	...	
22. Negapatam	1,59,232	...	...	
23. Trichinopoly	1,94,068	...	...	
24. Madura	1,98,845	...	...	
25. Dindigul	1,46,139	...	...	
26. Tinnevelly	1,72,134	4,569	2·65	
27. Shermadevy	70,412	[illegible]	14·14	
28. Coimbatore	1,65,[illegible]			
29. Nilgiris	62,345	...	...	
30. Salem	1,26,[illegible]54	...	...	
31. Oossoor	37,948	...	...	
32. Canara	1,59,066	1,094	·68	
33. Calicut	3,61,687	...	...	
34. Tellicherry	1,40,053	...	...	
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 Tinnevelly District the proportion is fair.

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

	According to Report.	According to Examiner.
	RS.	RS.
Public Works Supervision	8,27,365	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 Kimedy Public Works Establishment, which is paid out of the Kimedy 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 Oossoor 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, Oossoor, 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 Ponniar 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 smaler 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 Oossoor 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.
	RS.	RS.		RS.	RS.
1. Balance	1,11,352	63,692	1. Hospitals. { Fixed charges ...	15,234	13,695
2. Interest	35,017	6,233	{ Contingent do. ...	15,795	12,810
3. Rents, &c.	1,75,804	1,52,922	2. Choultries— { Fixed charges ...	[illegible]	[illegible]
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
			4. Contribution for Education ...	4,081	4,880
Total ...	4,13,986	3,22,305	5. Sanitation and Miscellaneous ...	4,537	10,644
Deduct appropriation from the General Fund	19,602	28,028		2,56,008	2,11,453
			Deduct ...	19,602	28,028
				2,36,406	1,83,425
			Balance ...	1,57,978	1,10,852
Total ...	3,94,384	2,94,277	Total ...	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 Uscan'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.	Watersheds.	Irrad Inams.	Tanks.	Lungerkhanas.	Remarks.
	NO.	NO.	NO.	NO.	NO.	NO.	
Cocanada	...	3	...	...	...	...	
Masulipatam ...	...	1	...	...	...	...	
Guntoor	...	...	...	...	...	...	
Madanapally ...	1	...	...	...	2	...	Transferred to Local Fund Board during the year.
Chingleput ...	1	1	...	...	...	...	Madanapally Dispensary.
Chittoor	2	2	...	...	...	...	Chingleput do.
Vellore	...	...	...	...	...	...	Tripatty and Ranipet Dispensary.
Cuddalore	...	...	...	...	...	1	Arcot Lungerkhana.
Virdachellum ...	...	3	...	...	...	...	
Tanjore	...	2	...	...	...	...	
	...	27	...	...	...	...	
Negapatam ...	3	7	...	...	...	...	One chuttrum transferred to Local Fund Board during the year.
Trichinopoly ...	...	17	...	...	...	...	Tranquebar, Shealli, and Tritrapundi Dispensaries.
Madura	...	5	3	7	...	...	
Dindigul	...	12	7	3	...	...	
Tinnevelly ...	1	14	...	...	...	...	
					...	...	Strivilliputtur Dispensary. Two chuttrums and one water-pandal omitted, being unendowed institutions.
Sherraadevi ...	...	4	...	...	...	...	
Coimbatore	...	51	...	...	...	...	Nine chuttrums omitted, being unendowed.
Nilgiris	...	12	...	...	...	...	Pollachy 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.
	RS.	RS.		RS.	RS.
1. Balance	10,85,953	7,37,390	1. Appropriation to the Road Fund	1,20,226	92,968
2. Provincial Funds	76,360	87,300	2. Appropriation to the Endowment Fund—		
3. Avenues	33,251	38,702	(a) For Hospitals ...	...	3,179
4. Grant from Village Service Fund	12,000	12,000	(b) For Choultries ...	189	155
5. One-third Land Cess	11,98,133	12,31,058	3. School-buildings	18,813	9,684
6. House-tax	1,219	7,454	4. Hospitals	68,444	48,854
7. School-fees	22,375	14,672	5. Choultries	39,823	51,803
8. Contribution for Educational Inspection	3,552	5,652	6. Travellers' Bungalows ...	14,298	13,292
9. Other	120	50	7. Avenues	88,394	70,458
10. Educational receipts	1,067	329	8. Tanks and Wells	7,978	6,866
11. Hospitals	9,669	7,358	9. Miscellaneous Public Works ...	26,851	33,753
12. Choultries	35	87	10. Public Works Department General Establishment ...	40,892	39,953
13. Miscellaneous	363	1,791	11. Tools and Plant	1,349	2,067
14. Contributions from private individuals in aid of works ...	23,373	16,069	12. Contributions for Public Works	4,745	2,543
15. Sale of Materials	1,267	1,072	13. Miscellaneous	...	2,479
16. Receipts from Travellers' Bungalows	8,108	8,882	Total Grant I ...	4,32,002	3,77,554
17. Sale Proceeds of Books ...	9,484	9,029			
18. Public Works Receipts and Refunds of Expenditure ...	6,823	11,174	14. Educational Inspection ...	50,242	43,910
19. Miscellaneous	35,188	20,033	15. Local Fund Schools	1,74,758	1,31,377
20. Miscellaneous Debt Account ...	37,264	39,302	16. Training Schools	...	231
			17. Salary Grants	1,475	3,249
			[illegible]	1,72,846	1,29,729
			19. Contributions	1,000	1,577
			20. Miscellaneous	18,295	18,260
			Total Grant II ...	4,18,416	3,28,433
			21. Appropriation to Endowment Fund	19,413	24,694
			22. Unendowed Hospitals	1,07,927	76,171
			23. Do Choultries	2,541	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	13,604
			29. Contributions	63,101	66,648
			30. Miscellaneous	11,813	1,681
			Total Grant III ...	5,91,029	4,39,999
			31. Share of Cost of General Management	19,743	20,685
			32. Miscellaneous	7,571	6,278
			33. Miscellaneous Debt Account ...	33,000	40,003
			Total Expenditure ...	15,01,761	12,12,951
			Balance ...	10,13,843	10,36,453
Total ...	25,15,604	22,49,404	Total ...	25,15,604	22,49,404

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:—

	RS
New Works	15,757
Repairs	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—

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

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

	RS.
Endowment Fund	23,718
General Fund	2,45,788
Total ...	2,69,506

New Works	1,65,118
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 Musicians' house.	1 Bungalow	10 Musicians' houses.
1 Bungalow.	5 Wells	71 Bungalows.
1 Market.	1 Native Ward.	2 Chavadies.
4 Travellers' Sheds.	2 Dead houses.	3 Urinis.
1 Store-room attached to a Chuttrum.	1 Apothecary's Quarters	15 Wells.
9 Wells.	1 Shed for a Local Fund Overseer.	15 Tanks.
2 Hospital sheds.	Granaries attached to three Chuttrums.	1 Tool Shed.
3 Dead-houses.	Converting an unfinished Hospital into an Office for Assistant Superintendent of Police (G.O., 24th October 1872, No. 1,448).	1 Cholera Shed.
1 Female Ward.	Conversion of one Bungalow into a Dispensary.	1 Dead-house.
5 Latrines.	Construction of a flight of steps in the bank of the Godavery at Talapudi.	1 Latrine.
1 Apothecary's Quarters.	Construction of stone steps in the bank of the Kistna at Ibrahimpatam.	1 Apothecary's Quarters.
1 Thatched Bungalow for a Hospital Assistant.	Closing breaches in a good-water channel.	2 Pandals attached to Dispensaries.
1 Lying-in Ward.		1 Thatched Shed of a Hospital Compounder.
1 House for Medical Subordinates.		1 House for a Hospital Toty.
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.
[illegible] of an old Taluq Cutcherry into a Dispensary.		Stables attached to four Travellers' Bungalows.
[illegible]ersion of a District Munsif's Court into a Dispensary.		Gate doors attached to one Traveller Bungalow.
Out-houses for three Dispensaries.		Cook-houses attached to two Travellers' Bungalow.
Formation of a Tope.		
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 prievous 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 Masters.	Number of Villages.	Number of Schools visited and prepared for Inspection.				
			Salary Schools.	Result Schools.	Combined Schools.	Total.	
1. Chetterpore		375	...	274	2	276	
2. Chicacole		566	...	239	...	239	
3. Vizagapatam	4	693	28	572	140	740	1 Additional Inspecting Schoolmaster was employed during the year.
4. Cocanada	3	435	131	145	159	435	1 do. do.
5. Ellore	2	49	2	199	269	470	
6. Masulipatam	3	169	...	269	...	269	
7. Guntoor	3	279	...	225	4	229	1 do. do.
8. Nellore	5	351	...	216	218	434	
9. Cuddapah	4	285	...	106	179	285	1 do. do.
10. Madanapally ...	2	223	..	75	82	157	
11. Bellary	3	228	232	4,010	..	4,242	
12. Pennacondah	4	417	1	104	136	241	2 do. do.
13. Gooty	4	423	...	156	3	159	3 do. do.
14. Kurnool	4	289	...	54	126	180	
15. Sydapet	3	430	...	190	...	190	
16. Chinglepat	3	810	...	594	...	594	
17. Chittoor	5	620	22	301	29	352	
18. Vellore	3	295	7	192	...	199	
19. Cuddalore	6	600	...	285	43	328	3 do. do.
20. Virdachellam	3	808	26	759	36	821	
21. Tanjore	2	750	17	224	246	487	
22. Negapatam	3	409	...	116	308	424	1 do. do.
23. Trichinopoly	3	266	...	148	46	194	
24. Madura	4	360	...	395	4	399	
25. Dindigul	2	186	...	175	74	249	
26. Tinnevelly	1	235	...	156	190	346	
27. Shermadevi	1	102	...	60	...	60	
28. Coimbatore	5	708	...	486	455	941	
29. Nilgiris	1	F	3	9	2	14	
30. Salem	3	19	...	150	61	211	
31. Oossoor	2	112	...	33	69	102	
32. Canara	3	69	..	40	60	100	1 do. do.
33. Calicut	7	362	...	71	75	146	3 do. do.
							1 Moplah Schoolmaster.
34. Tellicherry	4	1,178	...	1,136	42	1,178	1 do. do.
Total ...	109	13,285	469	12,114	3,066	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 Oossoor 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.
	No.	No.
Salary Schools	40	438
Combined System Schools	29	380
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 Gooty 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 Sydapet 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 [illegible] 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: On the Salary System. Old.	On the Salary System. New.	On the Combined System. Old.	On the Combined System. New.	Total.	Attendance of Pupils in: Salary Schools.	Combined System Schools.	Total Cost of: Salary Schools.	Total Cost of: Combined System Schools.	Rates of Salaries drawn by the Masters.	Fees collected in: Salary Schools.	Fees collected in: Combined System Schools.	Rates of Fees.	Remarks.
			Rs.								Rs.	Rs.		Rs.	Rs.		
1. Chetterpore ...	Middle Class	...	...	...	...	...	...	...	...	...	...	...	.....	...	...	.....	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.
	Lower do.	30	...	...	2	...	...	2	44		435	...	Rupees 15 in Sompeta School, half of which was paid by the Jolantra estate; Rupees 20 in Pongoli School.	...	...		
2. Chicacole ...	Middle do.	...	...	...	...	...	...	...	...	...	...	...	.....	...	...	.....	
	Lower do.	23	...	2	...	...	...	2	Not given.	...	194	...	Rupees 10.	...	...		
3. Vizagapatam ...	Middle do.	1	...	1	...	...	...	1	36	...	523	...	Rupees 25 and 15 in Middle-Class Schools.	48	...		
	Lower do.	10	...	...	...	7	12	19	...	365	...	2,638	In the other schools Rupees 5 in addition to Result grants.	...	299		
4. Coconada ...	Middle do.	...	...	...	...	...	...	...	...	...	...	...	.....	...	...	.....	The new schools were not examined for results grants during the year, and hence no grants were paid.
	Lower do.	137	...	108	...	...	29	137	2,089	570	...	...	Rupees 12, 10 and 8 in the Salary Schools and Rupees 5 in addition to Result Grant in other schools.	...	...		
5. Ellore ...	Middle do.	8	480	3	...	...	...	3	115	...	13,769	790					
	Lower do.	157	...	98	...	...	...	98	2,162	...	820	...	Rates vary from Rupees 15 to Rupees 8.	8	...	Annas 2, 3 and 4 for Hindu boys and half of the above rates for Mahomedan boys whose parents do not pay land cess.	The three Middle-Class Schools were converted into Lower-Class Schools, and four of the Lower-Class Schools were abolished during the year.
6. Masulipatam ...	Middle do.	13	340	3	...	...	...	...	...	...	13,463	...		98	...		
	Lower do.	...	...	...	...	...	...	...	...	...	...	...	.....	215	...		
7. Guntoor ...	Middle do.	...	...	...	...	...	...	...	...	...	...	...	.....	...	...		
	Lower do.	24	...	...	...	2	...	2	...	11	...	594	Rupees 10, 7½ and 5 in addition to Results Grants.	...	40	Annas 4 and 2.	
8. Nellore ...	Middle do.	14	3,250	14	...	...	...	14	824	...	9,778	...	.....	947	...	.....	
	Lower do.	20	...	20	1	...	...	21	733	...	4,059	...	Rupees 35 to Rupees 6	43	...	.....	The Middle-Class School at Sidhout was closed in April 1875.
9. Cuddapah ...	Middle do.	4	1,630	4	...	...	...	4	70	...	2,457	...	.....	630	...	Annas 12, 8, 6, 4, and 2.	
	Lower do.	1	...	1	...	...	...	1	21	...	895	...	Rupees 30, 20, 15, and 10	35	...		
10. Bellary ...	Middle do.	5	1,340	5	...	...	...	5	178	...	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 opened for trial in Canarese instruction alone, but without successful results.
	Lower do.	1		1	...	...	...	1	...	...	32	...					
11. Pennacondah ...	Middle do.	1	...	1	...	...	...	1	84	...	776	...	Rupees 15 in the Hindustani Lower-Class School.	233	...		
	Lower do.	1	...	1	...	...	...	1	50	...	168	...		...	...		
12. Ghooty ...	Middle do.	...	...	...	...	...	...	...	...	...	...	...	.....	...	...		
	Lower do.	6	300	6	...	...	...	6	184	...	2,394	...	Rupees 30, 20, 15, 12, and 8 ...	213	...	Annas 4, 3, 2 & 1.	
13. Kurnool ...	Middle do.	5	520	4	...	...	...	4	202	...	3,180	...	Rupees 40 to 6 in Middle-Class Schools, Rupees 10 and 6 in Lower-Class Schools.	298	...		
	Lower do.	127	12,000	124	...	...	...	124	2,619	...	13,924	...		1,465	...		
14. Sydapet ...	Higher do.	1	3,300	1	...	...	...	1	324	...	7,717	...	Rupees 200, 70, 50, 30, 25, 20, 20, 20, 20, 25, 15, 7 in the Sydapet High and Primary Schools; Rs. 15, 10 in one School; Rupees 15, 7 in five Schools.	3,192	...	Rupees 1¾, 1½, 1, and Annas 8 & 6.	A Primary School is attached to the High School.
	Lower do.	6	...	6	...	...	...	6	206	...	1,975	...		427	...		
15. Chingleput ...	Middle do.	...	...	...	...	...	...	...	...	...	...	...	.....	...	...		
	Lower do.	42	5,000	...	...	...	...	...	...	...	...	...	.....	...	...		
16. Chittoor ...	Middle do.	...	...	...	...	...	...	...	...	...	...	1,572	Rupees 10, 6, and 6 in addition to Result Grant.	...	340		
	Lower do.	58	...	...	...	1	13	13	...	434	...	...	Rupees 10 and 7 in addition to Result Grant.	...	...		
17. Vellore ...	Middle do.	...	...	...	...	...	...	...	...	...	...	797		...	212		
	Lower do.	12	...	...	...	...	4	4	...	218	...	...	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.	...	...		
18. Cuddalore ...	Middle do.	...	...	...	...	...	...	...	...	...	...	4,109		...	1,823	Annas 2 and 1.	
	Lower do.	43	...	...	...	...	43	43	...	1,127	...	...	.....	...	...	.....	The Combined System Schools were opened late in the year.
19. Virdachellam ...	Middle do.	...	...	...	...	...	...	...	...	...	2,124	746	.....	...	...		
	Lower do.	16	810	7	...	...	7	14	194	140	...	...	Rupees 15 and 6 in one school, Rs. 10, 7, 7 in one school.	234	168	.....	The five Chuttrum Schools were supported from Chuttrum Funds. Two of the other schools were closed during the year.
20. Tanjore ...	Middle do.	...	...	...	...	...	...	...	...	...	4,814	...	Rupees 10, 7 and 5 in four Schools; Rupees 7 in one School; Rupees 10 and 7 in ten Schools.	1,257	...		
	Lower do.	38	...	17	...	...	...	17	606	...	3,823	...					
Chuttrum Schools		5	...	5	...	...	...	5	120	...							

Circles.		Number of Schools as per Budget.	Special Provincial and Grants.	Number of Schools maintained: On the Salary System. Old.	On the Salary System. New.	On the Combined System. Old.	On the Combined System. New.	Total.	Attendance of Pupils in: Salary Schools.	Combined System Schools.
			Rs.							
21. Negapatam ...	Middle Class	...	...	...	...	...	...	...	...	...
	Lower do.	21	...	21	...	...	...	21	1,118	...
22. Trichinopoly ...	Middle do.	...	...	...	...	...	...	...	...	...
	Lower do.	...	...	...	...	...	23	23	706	...
23. Madura ...	Middle do.	...	...	...	...	...	...	...	...	...
	Lower do.	4	...	4	...	...	...	4	82	...
24. Dindigul ...	Middle do.	...	...	...	...	...	...	...	...	...
	Lower do.	24	...	...	...	...	15	15	...	187
25. Shermadevi ...	Middle do.	...	...	...	...	...	...	...	...	...
	Lower do.	1	...	1	...	...	...	1	Not given.	...
26. Coimbatore ...	Middle do.	1	1,650	1	...	...	...	1	40	...
	Lower do.	1	...	1	...	...	...	1	...	...
27. Salem	Middle do.	2	270	2	...	...	...	2	52	...
	Lower do.	61	...	...	...	...	61	61	...	1,498
28. Ossoor ...	Middle do.	...	...	...	...	...	...	...	...	...
	Lower do.	18	...	...	...	16	4	20	...	815
29. Canara ...	Middle do.	5	10,000	...	...	5	...	5	...	980
	Lower do.	35		...	...	19	13	32	...	1,424
30. Calicut ...	Higher & Middle Class ...	17	24,090	1	...	16	...	17	158	...
	Lower Class	33	...	...	...	75	...	75	...	...
31. Tellicherry ...	Middle do.	8	23,580	...	...	8	...	8	...	460
	Lower do.	57	...	12	...	37	...	49	385	1,263
Total ...	Higher & Middle Class...	70	...	40	...	29	...	69	2,170	1,446
	Lower Class	1,012	...	435	3	157	223	818	11,389	8,081
Grand Total ...		1,082	88,860	475	3	186	223	887	23,086	

Total Cost of: Salary Schools.	Total Cost of: Combined System Schools.	Rates of Salaries drawn by the Masters.	Fees collected in: Salary Schools.	Fees collected in: Combined System Schools.	Rates of Fees.	Remarks.
Rs.	Rs.		Rs.	Rs.		
...	...	Rupees 10, 7, 7, 7 in two schools; Rs. 10, 7, 7 in five schools.	...	...		
7,252	...	Rupees 10, 7 in fourteen schools ...	1,149	...	Annas 3 and 2.	
...	...	Rupees 7 and 5 in addition to Result Grant.	...	672	...	The Schools are now placed on the Combined System.
...	1,605	Rupees 12 in one school, Rupees 10 in the other three schools.	...	...	...	
579	...	Rupees 7, 5 and 4 in addition to Result Grant and School fees.	134	...	...	
...	465	.....	...	...	...	Chuttrum School. Abolished in October 1875.
...	...	.....	...	...	...	
258	...	Rupees 15	...	...	...	
501	...	Rupees 20 and 15	159	...	...	Abolished in July 1875.
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	...	...	
...	6,216		...	1,226	...	
...	...	Rupees 7, 6, 5 and 4 in addition to the Results Grants.	...	897	...	
...	4,258	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 6 and 4 as well as the fees collected and Result Grants.	...	1,083	...	
...	5,507		...	...	...	
...	4,185		...	...	...	
5,260	14,904	In the Middle-Class Schools Rupees 40, 20, 18 and 12 of which $\frac{1}{16}$, $\frac{1}{8}$, $\frac{1}{4}$ and $\frac{1}{8}$ are deducted for payment by results.	3,728	...	.....	Of the Lower-Class Schools 62 are Moplah Schools.
...	11,064	.....	...	...	...	
...	6,826	Do.	...	315	.....	Of the Lower-Class Schools 49 are Moplah Schools.
5,591						
...	...		...	...		
...	...		...	...		
1,78,539			22,375			

71. The attendance of pupils in Higher and Midde-Class Schools was 3,616, and the costs and fees respectively, Rupees 64,469 andRupees 11,643. The gross cost was therefore Rupees 17-13-2 per head, and fee 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 schols of the lower class also; and the net cost to Local Funds therefore cannot be obtined.

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.
			Rs.	Rs.		Rs.	Rs. A. P.	Rs. A. P.
Salary Schools	426	11,064	69,710	5,055	26	164	6 5 5	0 7 4
Combined Schools	343	6,819	39,039	6,677	20	114	5 11 7	0 13 4
Tellicherry Schools	49	1,617	5,941	...	34	121	3 9 8	...
Total Lower-Class Schools ...	818	19,170	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. No.	Salary Grant Schools. Amount paid.	Result Grant Schools. No.	Result Grant Schools. Amount paid.	Remarks.
		Rs.		Rs.	
1. Chetterpore	...	...	70	2,077	
2. Chicacole	...	...	55	3,682	Includes arrears paid for certain schools examined in 1874-75.
3. Vizagapatam ...	1	*84	193*	6,183	*Of these 28 schools were examined in 1874-75.
4. Cocanada	...	...	99	1,137	
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. Guntoor	...	...	268	7,940	
8. Nellore ...	...		222	4,768	
Cuddapa ...	...		*	4,416	Number examined.
10. Madanapalli ...	...			1,871	
11. Bellary ...	1	96	99	3,942	Includes Rupees 1,736 of arrears.
12. Pennacondah ...	...	...	94	1,554	
13. Ghooty	...	...	21	2,608	
14. Kurnool	...	...	9	748	Number examined.
15. Sydapet	...	...	19	5,692	Do.
16. Chingleput	3	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	†2 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. Tinnevelly	...	...	103	16,404	Includes Rupees 12,473 arrears due to 201 schools for previous year.
27. Shermadevi	...	...	280	8,628	
28. Coimbatore	...	...	436	10,929	Number prepared for inspection.
29. Nilgiris	2	60	...	...	
30. Salem ...	2	24	50	2,021	
31. Oossoor	...	...	32	954	
32. Canara	...	...	58	1,881	
33. Calicut	...	...	55	3,099	
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. No.
1. Vizagapatam	2,973
2. Cocanada	1,868
3. Ghooty	1,985
4. Chingleput	2,746
5. Vellore	2,619
6. Negapatam	3,303
7. Trichinopoly	6,074
8. Madura	6,593
9. Shermadevi	9,524
10. Salem	1,460
11. Oossoor	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 was expended in the purchase of books, and Rupees 9,484 were recovered of them.

77. DISPENSARIES.—The statement shows the number and names of the dispensaries maintained by Boards and the number of patients treated in them:—

Circles.		Dispensaries.		Number of Patients treated during the year.			Remarks.
				In-patients.	Out-patients.	Total.	
1	Chetterpore	1	Ganjam	...	902	902	
2	Chicacola	2	Kimedy	208	10,567	10,775	
		3	Palcondah ...	91	3,898	3,989	
		4	Parvatipur	...	173	173	Opened during the year.
3	Vizagapatam ...	5	Srungavarapucotah ...	...	1,981	1,981	Do.
		6	Anakapully	...	3,264	3,264	Do.
		7	Narsipatam	...	1,558	1,558	Do.
		8	Bobbily	...	1,622	1,622	Do.
4	Ellore	9	Narsapur	...	781	781	Do.
5	Masulipatam	10	Bezwada	...	2,748	2,748	
6	Guntur	11	Dachapalli	...	2,471	2,471	
		12	Vinukonda	...	2,247	2,247	
		13	Cheenla	...	918	918	
7	Nellore	14	Gogole	...	2,149	2,149	
8	Cuddapah ...	15	Proddatur ...		4,615	4,615	
		16	Budwail		1,662	1,716	Do.
9	Madanapully ...	17	Madanapully ...		8,849	9,437	
		18	Kadiri		2,865	2,865	
10	Bellary	19	Rospett		2,933	3,095	
		20	Hurpenhully ...		1,988	2,171	
11	Pennacondah	21	Pennacondah ...		1,363	4,901	
12	Goory	22	Tadpatry		3,244	3,261	
13	Kurnool	23	Nundial		6,561	6,670	
14	Sydapet	24	Parvati Nar Dispensary.		7,781	7,781	
15	Chingleput	25	Chingleput ...		5,266	5,769	
		26	Tripatty		4,540	4,561	
		27	Ranipet		8,237	8,717	
16	Chittoor	28	Chittoor		8,511	8,827	
		29	Palmanair		5,053	5,434	
		30	Lying-in Hospital, Ranipet.		2	46	Do.
17	Cuddalore ...	31	Tindivanam		1,0[illegible]	4,038	
		32	Villupuram		1,[illegible]	1,439	
18	Virdachellam	33	Virdachellam	...	3,212	3,212	Do.
		34	Pattucottah	...	465	465	Do.
		35	Vallum	...	3,337	3,337	Do.
		36	Neelamungalum	222	4,717	4,939	
19	Tanjore	37	Orattanad	506	1,333	1,839	
		38	Rajamadam	...	...	...	Chuttrum Dispensaries.
		39	Vilangolam	...	...	...	
		40	Manamilkudi	...	...	...	
		41	Minpessel	...	...	...	
		42	Tranquebar	228	3,922	4,150	
20	Negapatam ...	43	Branch Dispensary at Tranquebar.	...	2,712	2,712	
		44	Tirrapundi	3	7,694	7,697	
		45	Sheali	...	4,098	4,098	
		46	Ramnad	333	11,162	11,495	
21	Madura	47	Shevagungah	126	5,398	5,524	
		48	Paumben	104	2,750	2,854	
		49	Tirudhuly	...	5,163	5,163	
		50	Palni	76	3,267	3,343	
22	Dindigul	51	Periakolum	...	5,673	5,673	
		52	Uttamapaleyam	10	5,216	5,226	
23	Tinnevelly	53	Kodikanal	...	541	541	
24	Sheranadevi ...	54	Sreevillipattur	72	4,707	4,779	Opened during the year.
		55	Ediyangudi	80	4,104	4,134	
		56	Nangueri	51	3,792	3,843	
		57	Pollachy	276	5,529	5,805	
25	Coimbatore ...	58	Dharapuram	...	4,069	4,069	
		59	Oodoomalpettah	2	1,479	1,481	Do.
		60	Erroad	49	5,[illegible]	5,[illegible]	
		61	Sattiamungalam	15	1,472	1,487	
		62	Collegal	...	736	736	
26	Salem	63	Vemaud	41	1,741	1,782	
		64	Namkul	122	1,772	1,894	
		65	Tripatur	14	3,799	3,813	
		66	Ahtur	...	2,533	2,533	
27	Ossoor	67	Darumpuri	...	4,297	4,297	
		68	Krishnaghiri	117	4,559	4,676	Do.
		69	Uppenangady	9	2,082	2,091	
28	Canara	70	Udipi	19	4,048	4,067	
		71	Kundapur	29	2,378	2,407	
		72	Cassergode	91	1,368	1,459	
		73	Ponnani	226	5,118	5,344	
29	Calicut	74	Manjeri	718	6,390	7,108	
		75	Vythery	370	2,210	2,580	
		76	Gudalur	239	2,200	2,439	
30	Tellicherry	77	Mamuntady	178	605	783	
			Total ...	7,464	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	Yellamanchili.
Cocanada ,, ...	Ramachendrapur.
Masulipatam ,, ...	Juggiapet.
Negapatam ,, ...	Trivalore.
Trichinopoly ,, ...	Aryalur.
	Museri.
	Palladum.
Coimbatore ,, ...	Sunkerrydroog.
Salem ,, ...	

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.	Staff.		Number of Persons Vaccinated.	Number of Successful Cases.	Percentage of Successful Cases.	Cost per Case.	Remarks.
	Number of Superintendents.	Number of Vaccinators.				Rs. A. P.	
1. Chetterpore ...	1	17	2,950	2,504	84·88	0 13 8	
		12	[illegible]	[illegible]	3,757	0 7 6	One is an *
			16,158	14,755	91·43	0 6 6	* Two are Zemindari Vaccinators.
4. Cocanada ...	1	*12	7,328	6,008	82·01	0 3 4	
5. Ellore ...		7	3,766	3,109	82·36	0 5 5	
6. Masulipatam ...	1	14	5,049	4,488	88·88	0 6 4	Seven were temporary Vaccinators.
7. Guntoor ...	1	6	3,140	2,758	87·83	0 6 3	
8. Nellore ...	2	22	21,064	20,133	95·58	0 3 11	Includes six Pupil Vaccinators. A Peon is employed.
9. Cuddapah ...	1	20	2,708	2,208	81·53	1 3 9	A Peon is employed.
10. Madanapully ...	1	12	2,785	2,402	86·24	0 13 3	
11. Bellary ...	1	13	7,566	7,066	93·39	0 3 9	Besides these, two temporary Vaccinators were at work for 16 days.
12. Pennacondah ...	1	4	3,294	3,119	94·68	0 6 4	
13. Ooty ...	1	5	3,781	3,443	91·06	0 4 8	
14. Kurnool ...	1	11	1,919	1,598	83·27	1 4 9	
15. Chinglepat ...	1	9	5,886	5,621	95·49	0 4 3	
16. Sydapet ...	1	10	4,808	4,414	90·11	0 5 2	Three were temporary Vaccinators.
17. Chittoor ...	1	13	8,443	7,790	92·26	0 4 10	A Peon was employed.
18. Vellore ...	1	6	5,271	4,826	91·55	0 4 8	Besides these, one Vaccinator of the Arni Jaghiredar was at work.
19. Cuddalore ...	1	13	15,559	15,462	99·18	0 2 6	Includes results system Vaccinators also.
20. Virdachellum ...	1	11	5,167	5,118	99·05	0 3 6	Two temporary Vaccinators.
21. Tanjore ...	1	16	8,736	7,040	80·58	0 5 1	Six Vaccinators were paid from Chuttrum Funds till the middle of the year when they were amalgamated with the Government Staff.
22. Negapatam ...	1	12	8,157	6,953	85·23	0 4 5	A Peon is employed.
23. Trichinopoly ...	1	19	14,792	14,195	95·96	0 3 4	
24. Madura ...	1	23	21,495	19,341	89·97	0 3 0	
25. Dindigul ...	1	15	9,239	8,465	91·62	0 4 10	Three were temporary Vaccinators.
26. Tinnevelly ...	1	14	9,880	8,648	87·97	0 3 8	The Office of Superintendent in both circles was abolished from 1st August 1875.
27. Sheranadevi ...	1	8	5,830	4,665	81·98	0 4 0	
28. Coimbatore ...	1	15	35,756	32,204	90·06	0 1 3	Four were temporary Vaccinators.
29. Nilgiris ...	...	2	1,746	1,609	92·15	0 5 5	
30. Salem ...	1	17	10,811	10,155	93·93	0 4 6	
31. Ossoor ...	1	10	7,887	6,910	87·61	0 3 7	
32. Canara ...	1	12	11,414	10,181	89·19	0 3 8	
33. Calicut ...		18	6,304	6,647	89·41	0 5 11	Eleven were tempry. Vaccinators
34. Tellicherry ...	1	13	4,179	3,745	89·61	0 5 0	Nine do. do.
Total ...	30	443	2,86,033	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 Tinnevelly Circle the system of conducting vaccine operations without a Special 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.

Vide G.O., F.D., dated 4th June 1875, No. 1,220.

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 ...	10,445
4. Scavenging villages and towns	66,517
Miscellaneous	13,235
	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.
			Rs.	
1. Cocanada	3	37,698	2,750	One choultry newly opened at the beginning of the year.
2. Masulipatam	1	..	..	Seetanagarum choultry. The produce passes into the hands of the servants of the cultivators who [illegible] and hence no expenditure is shown.
3. Guntoor	1	..	..	
.. .. ..	..	..	..	Opened to travellers from the middle of the year under report.
5. Bellary	1	..	..	
6. Kurnool	3	..	..	
7. Chingleput	1	..	..	
8. Chittoor	2	7,200	746	Travellers were fed in one choultry.
9. Vellore	1	68 daily	1,060	
10. Cuddalore	3	213	24	Food was distributed at Punrooty choultry.
11. Virdachellum	2	..	..	
12. Tanjore	27	1,308,957	65,166	One transferred during the year. In the conjeehouse alone 84,843 persons were allowed rice water.
13. Negapatam	7	20,764	631	
14. Trichinopoly	17	2 men daily	97	
15. Madura	7	73,166	4,830	
16. Dindigul	13	..	1,651	Travellers were fed in two of the chuttrums.
17. Tinnevelly	21	1,094	76	Feeding kept up in only two chuttrums.
18. Shermadevi	10	32,037	2,275	People were fed at four of these chuttrums; besides 9,867 travellers received an allowance in money of 2 Annas and 6 Pies each from Tirukarangudi chuttrum.
19. Coimbatore	51	..	..	
20. Nilgiris	12	..	..	
21. Salem	3	..	..	
22. Cudient	10	..	..	
23. 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.	
		Rs.		Rs.	Rs.	
1. Chetterpore ..	4	209	183	167	1,418	Includes a large expenditure on the purchase of furniture.
					267	
2. Chicacole ..	4	59	73	..	465	
3. Vizagapatam ..	8	362	182	413	262	
4. Cocanada ..	3	88	106	..	169	
5. Ellore	3	63	75	104	306	
6. Guntoor	10	356	372	791	1,115	
7. Nellore	15	814	194	..	251	
8. Madanapully ..	7	165	194	..	710	
9. Bellary	6	183	250	..	563	
10. Kurnool	4	115	264	..	530	Fees collected only in one. Rupees 530 includes Rupees 335 paid for furniture.
11. Sydapet	2	15	46	..		
12. Chingleput ..	4	417	428	365	495	
13. Chittoor	3	214	103	..	174	
14. Cuddalore ..	4	473	354	6	752	
15. Virdachellum ..	4	301	104	..	313	
16. Tanjore	1	36	32	..	64	
17. Negapatam ..	8	940	173	339	492	
18. Trichinopoly ..	4	78	82	234	189	
19. Madura	3	42	15	118	165	
20. Dindigul	2	162	144	289	91	One is rented to a P.W.D. officer.
21. Tinnevelly ..	5	479	271	603	551	
22. Shermadevi ..	3	100	56	407	384	Caroor bungalow transferred to Municipality.
23. Coimbatore ..	8	65	56		170	
24. Nilgiris	4	537	316	..	486	
25. Salem	11	499	250	503	437	
26. Gossoor	9	479	296	356	605	
27. Canara	16	497	310	..	729	Three bungalows are omitted, there having been no receipts or charges in connection with them.
28. Calicut	24	413	326	731	1,074	Includes Ravali and Panamaram bungalows tumbled down.
29. Tellicherry ..	15	371	290	816	774	
Total ..	183	7,073	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.
			Rs.
1. Chetterpore	Bernampatam	Dispensary ...	
2. Chicacole	Chicacole	Do. ...	
	.....	Dispensary Committee at Vizagapatam	770
3. Vizagapatam ...	.....	Dispensary Committee at Bimlipatam	300
	.....	Dead-house	14
	Cocanada	Dispensary	500
4. Cocanada ...	Do.	Lying-in Ward	1,040
	Rajahmundry	Dispensary	1,190
	Do.	Lying-in Ward	1,340
5. Masulipatam	Masulipatam	Dispensary	4,428
6. Guntoor...	Guntoor	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 Anantapore ...	Do.	1,759
		Munro's Dispensary	1,387
11. Kurnool ...	Kurnool	Dispensary	1,800
	Cumbum	Do.	989
12. Chingleput ...	Conjeveram...	Do.	1,400
	Do.	Sanitation	400
13. Vellore	Vellore ...	Dispensary	750
14. Cuddalore ...	Cuddalore ...	Hospitals ...	
15. Virdachellum ...	Chidambaram	Do. ...	
16. Tanjore	Combaconum	Dispensary	1,810
	Mannargudi	Do.	660
	Mayaveram...	Do	844
17. Negapatam ...	Do.	Apothecary's quarters ...	1,450
	Negapatam...	Dispensary	1,266
	Do.	Apothecary's quarters ...	981
	Trichinopoly	Dispensary	2,100
18. Trichinopoly ...	Srirungum	Do.	168
	Do.	Sanitation	420
	.....	Erungaloor Dispensary ...	3,000
	Madura	For Dispensary building ...	200
19. Madura	Do.	Sanitation	1,368
20. Dindigul	.....	Rev. E. Chester's Dispensary...	460
	Palamcottah	Dispensary	44
	Do.	For cholera quarantines ...	530
	Tinnevelly	Dispensary	73
	Do.	For cholera quarantines ...	700
21. Tinnevelly ...	Tuticorin	For Medical Officer	150
	Do.	Chuttrum	100
		Nagalapuram Mission Dispensary.	
	.....	Sayerpooram Dispensary ...	100
	.....	Nazareth Dispensary	380
22. Shermadevi	.....	Sayanguni Dispensary ...	1,663
	Coimbatore...	Dispensary	1,449
23. Coimbatore ...	Erode	Do.	700
	Caroor	Do.	700
24. Salem	Salem	Do.	2,000
	Do.	Poor-house	200
25. Oossoor	Oossoor	Charitable Dispensary ...	550
26. South Canara	Mangalore	Dispensary	1,200
27. Calicut	Calicut and Palghaut ...	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. Chetterpore	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	3¾	1¼
7. Guntur	10	8	17	3¼	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	2·92
12. Pennacondah	12	14	13	4¼	4¾
13. Gooty	10	13	12	4	5
14. Kurnool	16	17	11	3¼	1¼
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. Negapatam	9	0	14	4	
23. Trichinopoly	9	9	12	5	4
24. Madura	12	12	14	5	4
25. Dindigul	10	10	11	4	3
26. Tinnevelly	9	11	11	4	5
27. Shermadevi	8	9	8	2	1½
28. Coimbatore	6	19	15	4	3
29. Nilgiris	13	7	11	4·27	3·9
30. Salem	9	18	14	6¾	2¾
31. Oossoor	7	12	14	5¼	4¼
32. Canara	12	10	19	4¼	2¾
33. Calicut	12	12	3	4	3
34. Tellicherry	9	9	4	5	1¾
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 Madanapally and Pennacondah 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.	1,21,731	1·5
The aggregate receipts were in excess of those of the previous year by	1,49,972	..

2. Tolls were collected at seventy-three places. Of these eight were newly established in the three [illegible] 1 [illegible] ally noted. Revenue 2 [illegible] South .. .. 2 Canara .. .. 5 from this source in thirteen Circles only, and in these in general but 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 Establisment and other Miscellaneous charges appertaining thereto ..	47,16,469	59·8
Education	4,22,497	5·4
Medical Service, Vaccination and Sanitation ..	5,07[illegible]	6·4
Choultries, Travellers' Bungalow, Markets and Miscellaneous Improvements	2,8[illegible],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.

	Increase Rs.
Public Works	1,40,552
Education	89,184
Sanitation	1,49,700
Choultries and Miscellaneous Improvements	38,006
Refunds	70,283

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. [illegible]39,570, or 59 per cent. of the expenditure. The Government agree with the [illegible] by the Board.

7. Upwards of fifteen thousand (15,649) Village Schools were [illegible] for inspection during the year. The number of Local Fund School [illegible] 887, of which 478 were on the salary system and 409 on the [illegible] result grant system. The [illegible] and 223 of the latter were [illegible] 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 [illegible] pupil being Rupees 17-13-2 and Rupees 5-11-3 in middle and lower class schools respectively.

* Middle-class Schools		3,616	
Lower do.	.. ..	19,470	
Total Pupils	..	23,086	
† Middle	.. .. ..	Rs.	64,469
Lower	.. .. ..	..	114,720
Total Rs.	..	1,79,189	

	Total. Rs.	Per Pupil. Rs. A. P.
‡ Middle	11,643	3 3 7
Lower	10,732	0 8 10½
Total ..	22,375	

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 [illegible] deficient [illegible] respect to the [illegible]

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.)

Under Secy. to Govt.

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

Exd. T. O'Connor.

Revenue Dept.

No 302

Govt of India Finance.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated January, 1876.

Issued —"—

Rect. 22 January Ld.

G.O., 12th January 1876, No. 73.

JAINTEEA.

Mon. 94-95.

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Local Funds—Reports—Orders passed on report on the operations of Local Funds 1875-76.

No 205

Lodged

23d Jan 76