M.R.O. 1—77,006—8-6-37.

(1) Number of pages 18

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 63	Press Mis.
81-82.	
Dated 14-1-	1876.

Not to be folded or roughly handled

Local Funds—Budget.

No. 81. Read the following Proceedings of the Board of Revenue, dated 8th November 1875, No. 3063:—

Read letter from the President of the Local Fund Boards, Salem District, dated 6th October 1875, No. 1,247, forwarding Local Fund Budget Estimate of Salem Circle for 1876-77.

THE Local Fund Budget Estimates of the Salem Circle for 1876-77 are submitted for the approval of Government.

2. REGULAR ESTIMATE OF 1875-76.—The closing balances of 1874-75 are brought forward, and they agree with the figures entered in the Local Fund Report for 1874-75.

3. Land-cess is Rupees 1,22,000 against Rupees 1,20,000 in the current year's budget. The receipts from tolls fall short of the budget estimate by Rupees 3,700, and school-fees amount to Rupees 1,400 against Rupees 120 in the budget for 1875-76. The cause of this large increase is that the fees levied in all the lower-class schools are now being credited to local funds instead of being taken by the teachers as contemplated in the budget.

4. The receipts are—

	RS.
Road Fund	1,25,730
Endowment Fund	1,290
General Fund	93,320
Total...	2,20,340

5. EXPENDITURE, GRANT I.—Rupees 1,11,500 are given as the probable expenditure on Communications. The registers kept in this office show an aggregate allotment of Rupees 1,15,847 up to date including the provision in the budget. Considering the percentage (91) which expenditure bears to allotment during 1874-75, the figures given as the probable expenditure during 1875-76 may be accepted. The other entries under this or remaining grants do not call for remark.

	RS.
Road Fund	1,25,730
Endowment Fund	1,290
General Fund...	68,320
Total...	1,95,340

6. The total estimated expenditure amounts to Rupees 1,95,340, leaving a balance of Rupees 25,000 under the General Fund.

7. BUDGET FOR 1876-77, STATEMENT I.-A., REVENUES AND RECEIPTS.—As directed in Board's Proceedings, dated 16th September 1875, No. 2,590, the Provincial grant for roads is taken at the reduced amount of Rupees 18,500. The Circle Board ask for an increased grant, urging that by the reduction of the Provincial grant they have lost the half contribution hitherto paid by Government towards the upkeep of six forest roads in the Circle, which cost Rupees 6,230. They also represent that their means for carrying out road operations are limited, and works of an emergent character, such as the bridges at Vaniembady, are allowed to lie over for want of funds. The Local Board have not in consequence proposed any allotment for new works under Communications.

G.O., Financial Department, dated 31st May 1873, No. 762.

8. The Land-cess is Rupees 1,16,000, which is stated to be the demand of the current fasli. Tolls are expected to yield Rupees 4,000. There are at present three toll-gates in the circle, and the Local Board seek permission to open two more gates at the following places :—

(1.) At the new bridge at Womalore on the trunk road No. 5 to Taramangalam.

(2.) At the new bridge at Kristnapatam on the trunk road to Cuddalore.

The Local Fund Board have built the bridge at Womalore at a cost of Rupees 7,000 and that at Kristnapatam at a cost of Rupees 8,000. The Circle Board desire to be recouped for this heavy charge by levying tolls at those bridges. The Board of Revenue think that this proposal may be sanctioned. The President should report whether the proposed sites fulfil the several requisites laid down in G.O., dated 9th May 1871, No. 619, and submit a draft notification for publication by the Governor in Council.

9. School-fees from the 63 local fund schools in the circle amount to Rupees 3,040. The rates of fees to be levied in the lower-class schools are given in paragraph 5 of the President's letter.

1st standard class	1 Anna.
2nd ,, ,, ...	2 Annas.
3rd ,, ,, ...	3 Annas.

10. The contribution from the Salem Municipality for the Suramungalam road is raised from Rupees 500 to Rupees 600. No credit is taken for the contribution for Educational Inspection, the Municipality having engaged a separate Inspecting Schoolmaster to supervise their schools.

11. Rupees 2,000 is entered as the contribution from the Salem Municipality for through traffic within municipal limits under G.O., Financial Department, dated 11th January 1875, No. 40. The arrangement is submitted for the sanction of Government in separate Proceedings, and the entry in the budget will be retained.

12. With reference to G.O., dated 29th September 1875, No. 1,920, a sum of Rupees 260 will be entered under (6) "Choultries" as contribution from the Toppoor Chuttrum Fund for the establishment maintained at Jollarpett and Suramangalam.

13. The receipts are—

	Rs.
Road Fund	1,09,100
Endowment Fund	1,290
General Fund	76,900
Total...	1,87,290

14. Grant I., Public Works, Statement II., Road Fund, Receipts and Expenditure.—The allotment of Rupees 6,110 for petty establishment provides for the additional overseer and his establishment applied for in Board's Proceedings, dated 15th October 1875, No. 2,878. Under paragraph 2 of G.O., dated 9th February 1875, No. 283,* the cost of this establishment has to be provided independently of the 25 per cent. charged for Public Works Department Supervision on outlay by the department. The charge for Public Works Department Supervision will be Rupees 7,360, of which, however

* Board's Proceedings, dated 8th November 1875, No. 10,062.

only Rupees 1,250 have been provided by the Local Fund Board, leaving Rupees 6,110 required. Of this Rupees 3,300 can be met from the unappropriated balance of the Road Fund, and the remainder, or Rupees 2,810, must be deducted from the Road Fund reserve unless Government are pleased to allow a transfer of this amount from the General Fund balance as an additional appropriation. On this point orders are requested. The share of the cost of the general management chargeable to the Road Fund should be Rupees 1,520. Rupees 400 is the contribution to the Salem Municipality for the maintenance of Imperial roads within its limits, and Rupees 2,400 is the contribution which the Salem Circle Board have agreed to make to the Oossoor Circle in arrears for the upkeep of four miles of road No. 5 within the limits of the Salem Circle, but hitherto maintained by the Oossoor Board. Credit is taken for this amount in the Oossoor Circle Budget.

15. A sum of Rupees 100, or two-thirds of the amount shown in Statement I.-B. under Grant I., is entered for refunds to the Salem Municipality on account of road-cess collections within its limits. It is evident from the entries that the refund is of land-cess, not of road-cess under Act III. of 1866. As the levy of cess in the Municipality is illegal, the collections must be refunded, not to the Municipality, but to the persons from whom the collections were made. The Municipality should be left to collect their own land-rate. Refund of such collections should be shown under Grant IV. and not under Grant I. (*vide* Board's Circular Proceedings, dated 13th September 1875, No. 2,561.)

16. The Road Fund expenditure amounts to Rupees 1,09,080, leaving a balance of Rupees 20.

17. Statement II.-A., Part I., New Works.—Part I. contains two items—the first is a lump allotment of Rupees 2,000 for Educational Petty New Works, the second for the construction of a dispensary at Haroor. No details are given for the first item as the Circle Board have not yet decided where to build schoolhouses. The dispensary work, for which it is observed estimate has not yet been submitted, must be deferred until a standard plan for a dispensary, now under the consideration of Government, is settled.

18. Part II., Repairs.—Rupees 81,220 are allotted for the repairs of roads. This is Rupees 13,370 less than the amount provided for in the current year's budget. This large decrease is attributed to the straitened circumstances of the Circle Board's finances. The maintenance grants of several of the roads have been reduced when possible with reference to the state and traffic of each road. Items Nos. 32, 34, and 48 in the appendix to Part II. of the current year's budget are omitted, and three new roads are shown in their stead. The reasons given for the omission of the three roads just mentioned are detailed in the President's letter and seem to be sufficient.

19. Rupees 5,500 are provided for the maintenance of avenues and Rs. 1,500 as usual for repairs to Orr's choultries and travellers' bungalows.

20. Grant I. is—

	Rs.
Road Fund	1,07,460
General Fund	11,160
Total...	1,18,620

21. GRANT II., EDUCATION.—The allotment for Educational Inspection provides also for the fourth Inspecting Schoolmaster on Rupees 30 a-month applied for in Board's Proceedings, dated 11th October 1875, No. 2,835.

22. The charges on account of Local Fund Schools, sixty-three in number, are estimated at Rupees 13,600 against Rupees 7,780 in the current year's budget as shown below, involving an increase of Rupees 5,820 :—

	Present Budget.	Budget, 1875-76.	Increase.
	RS.	RS.	RS.
Salaries of Masters ... {Fixed ...	6,780	6,120	660
{Results ...	5,310	1,500	3,810
Servants	100	100	...
Miscellaneous	1,410	60	1,350
Total...	13,600	7,780	5,820

23. The increase appears chiefly under Fixed Salaries and Results Grants to be paid to teachers. The increase under the first item is on account of the provision for additional teachers in ten schools, and that under the second item is owing to the proposed payment to the teachers of full results grants instead of school-fees, which are now credited to local funds. The additional school-fees credited are Rupees 2,920, and the estimated increase in results grants is Rs. 3,810, so that the arrangement will be in favor of the masters if the estimate of results grants is realised. But the Board would have preferred the old arrangement.

24. Rupees 1,500 are set apart for results grants to other schools as in the current year and Rupees 120 under (*e*) Miscellaneous to meet the cost of inspecting Local Fund and Private Hindustani Schools with reference to G.O., Financial Department, dated 10th September 1875, No. 1,818.

25. Grant II. is Rupees 18,570 chargeable to the General Fund.

26. Of the five dispensaries sanctioned for this circle, four are now at work ; that at Senkerrydroog has not yet been opened probably for want of a Medical Subordinate. It is proposed to open a new dispensary at Haroor in the centre of the Uttengherry Taluq, which is very unhealthy, and is the only taluq for which a dispensary has not yet been sanctioned. This proposal is recommended for the sanction of Government.

Yerkaud, Namkal, Tripatore, and Ahtore.

27. The allotment for the Medical Subordinate attached to the Yercaud Dispensary is raised on account of the increased rate of salary to be paid to the Apothecary in charge under the G.O., Financial Department, dated 11th August 1875, No. 1,645. The sanction to the arrangement with Mr. Oliver was only to the end of the current official year, after which report is to be made. The provision made will, however, be retained in the budget. In the current year's budget Rupees 1,740 is entered for the salary and allowance of a second-class Assistant Apothecary to the Namkal Dispensary, but the amount is now reduced to Rupees 720 to provide for a first-class Hospital Assistant. The Board are not aware whether the Assistant Apothecary has been displaced by a Hospital Assistant, and therefore

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14th January 1876.

resolve to restore the allotment to Rupees 1,740 subject to a report from the President. If change is merely contemplated, it will probably be impossible to carry it out as Hospital Assistants are not available.

28. Rupees 3,430 are allotted for Vaccination and Rupees 14,500 for Sanitation.

29. Grant III. is—

	RS.
Endowment Fund	1,290
General Fund	34,220
Total ...	35,510

30. GRANT IV., MISCELLANEOUS.—The contribution for the controlling establishment should be Rupees 630. The share of the cost of the Collector's establishment chargeable to this circle is Rupees 390. The allotment for the Local Fund Board's Establishment is Rupees 310 more than in the current year. The increase is owing to an additional clerk on Rupees 25 a-month having been sanctioned in G.O., Financial Department, dated 16th September 1875, No. 1,846, and to the salary of one of the peons being raised from Rupees 7 to Rupees 8 a-month.

31. Grant IV. is—

	RS.
Road Fund...	1,620
General Fund	1,130
Total...	2,750

32. The General Reserve should be Rupees 5,160.

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

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund...	1,09,100	Grant I..... {Road Fund		1,07,460	
Endowment Fund ...	1,290	{General Fund ...		11,160	
General Fund	76,900				1,18,620
		Grant II... General Fund ...		...	18,570
		Grant III.. {Endowment Fund ...		1,290	
		{General Fund ...		34,220	
					35,510
		Grant IV.. {Road Fund		1,620	
		{General Fund ...		1,130	
					2,750
					1,75,450
		General Reserve		...	5,160
		Balances—			
		Road Fund...		20	
		General Fund		6,660	
					6,680
Total...	1,87,290	Total...		...	1,87,290

(A true Extract.)

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

No. 82. ORDER THEREON, 14th January 1876, No. 63.

In the subjoined abstract the Budget Estimates of the Salem Circle for 1876-77 are compared with those for the current year:—

RECEIPTS.	1875-76. RS.	1876-77. RS.
Balances—		
Road Fund	12,190	...
Endowment Fund ...	...	...
General Fund	39,310	25,000
Allotment from General Revenue—		
Provincial Funds—		
For Roads	25,000	18,500
For Schools ...	270	270
Special Funds ...	10,700	11,500
Land-cess	1,20,000	1,16,000
Tolls	5,800	4,000
Fees in Schools	120	3,040
Contributions from other Circles, &c.	600	2,600
Endowments, &c.	1,290	1,550
Miscellaneous	3,770	4,830
Total ...	2,19,050	1,87,290

CHARGES.	1875-76. RS.	1876-77. RS.
GRANT I.		
New Works—		
Communications ...	2,270	...
Educational	500	2,000
Sanitary and Miscellaneous	3,000	2,000
Repairs—		
Communications ...	94,590	81,220
Sanitary and Miscellaneous	7,000	7,000
Establishment, Public Works Department...	5,250	7,360
Petty Establishment ...	4,200	6,110
Other Items	2,610	4,830
Road Fund Reserve ...	11,730	8,100
GRANT II.		
Inspection	1,680	2,230
Local Fund Schools ...	7,780	13,600
Grants-in-aid	1,500	1,500
Miscellaneous	1,000	1,240
GRANT III.		
Hospitals	11,630	13,660
Vaccination	3,000	3,430
Sanitation	12,000	14,500
Miscellaneous	3,180	3,920
GRANT IV.		
Establishment	2,070	2,750
General Reserve	4,900	5,160
BALANCES—		
Road Fund...	7,730	20
General Fund	31,430	6,660
Total ...	2,19,050	1,87,290

2. The opening balance is correctly estimated.

3. The reduction in the Provincial grant has been already determined by Government on general considerations together with those proposed for other circles, and the claim for an extra grant made by the Circle Board cannot be complied with, but the Government agree with the Board that, rather than reduce the Road Fund reserve and balance as mentioned in their 14th paragraph, it will be desirable to make a transfer to the Road Fund from the General Fund. The new tolls proposed are sanctioned, but the public notification cannot issue until the further information called for by the Board of Revenue has been submitted. The crediting of school-fees in the accounts, as referred to in paragraph 23 of the

Proceedings of the Madras Government, Financial Department,
14th January 1876.

Revenue Board's letter, is approved on the assumption that the effect is to stimulate efforts on the part of the schoolmasters, whose income will, in future, be more largely dependent on results grants. The contribution from the Salem Municipality [illegible] as the Suramungalum road has been raised from Rupees 500 to Rupees 600, it does not appear whether the consent of the Municipality has been obtained. The item of Rupees 2,000 entered as contribution from the Municipality on account of tolls is sanctioned, subject to orders on the separate Proceedings mentioned by the Board, but not yet received by the Government.

4. The observations of the Board in paragraph 15 are approved. The establishment of a new dispensary at Haroor is sanctioned, as also the increased provision made for Local Fund Schools. The Board's 27th paragraph is approved. The increase of a peon's salary mentioned in paragraph 30 is sanctioned.

5. With these observations the Budget Estimates are passed.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue, with papers.
,, Revenue Department.
,, Public Works Department.
,, Surgeon-General, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Municipal Commission, Salem.

Exd J. W. Fischer.

Govt. of [illegible] Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated January, 14th.

Issued

Recd.

Encl.

G. O., 14th January 1876, No. 63.

JANUARY.

Nos. 81-82.

Local Fund Budget Estimate of Salem Circle for 1876-77 reviewed.

I.—Budget Estimate of the Local Fund of the Salem Circle, Salem District, for the Official Year 1876-77.

A.—Revenues and Receipts.

	Estimate, 1876-77.		Estimate, 1875-76.	Actuals, 1874-75.
	Detail (Minor Heads).	Total (Major Heads).		
	Rs.	Rs.	Rs.	Rs.
1. Balances—				
(a) Road Fund	...		12,190	30,863
(b) Endowment Fund	...		...	1,345
(c) General Fund	25,000		39,310	22,379
		25,000		
2. Allotments from General Revenue—				
(a) Provincial Funds—				
For Roads 18,500			25,000	25,000
For Schools 270			270	270
	18,770			
(b) Special Funds	11,500			
		30,270		
Rs.				
Surplus Pound Fund... ... 2,400			2,000	2,000
Ferry Rents 2,200			2,400	2,288
Avenues 4,800			4,800	12,611
Fishery Rents 2,000			1,400	2,099
Miscellaneous 100			100	103
3. Rates and Taxes—				
(a) Cess on Land...	1,16,000		1,20,000	1,13,972
(b) Tolls	4,000		5,800	710
		1,20,000		
4. School Fees	...	3,040	120	134
5. Contributions—				
From the Salem Municipality for the Suramungalum Road...	600		500	499
For Educational Inspection	...		100	100
On account of Tolls from through-traffic passing through the Municipality ...	2,000		...	...
		2,600		
6. Receipts from Endowments, Contributions, and Donations—				
(a) Educational	...		...	...
(b) Hospitals and Dispensaries	...		...	...
(c) Choultries	260		...	...
(d) Miscellaneous				
Interest on Surplus Pagoda Fund ...	1,290		1,290	1,290
		1,550		
7. Miscellaneous—				
(a) Fees, Rents, and Subscriptions of Bungalows...	300		150	401
(b) Market Rents	100		...	...
(c) Fines and Penalties	150		150	405
(d) Sale of Materials and Tools and Plant.	30		50	16
(e) Sale of other Property	30		120	32
(f) Contributions on account of Sanitary Purposes	2,400		2,000	2,599
(g) Interest on Road Cess...	200		400	144
(h) Sale Proceeds of Books	800		800	190
(i) Miscellaneous	120		100	6,438
(j) Receipts from Bandy Stands	700		...	...
		4,830		
Total ...		1,87,290	2,19,050	2,25,888

B.—*Expenditure.*

	By P.W.D.	By Other Agency.	Estimate, 1876-77. Detail (Minor Heads).	Estimate, 1876-77. Total (Major Heads).	Estimate, 1875-76.	Actuals, 1874-75.
	RS.	RS.	RS.	RS.	RS.	RS.
GRANT I.—*Public Works.*						
(a) New Works—						
Communications ...	...	...	...		2,270	15,303
Educational	...	2,000	2,000		500	...
Sanitary and Miscellaneous	...	2,000	2,000	4,000	3,000	2,951
(b) Repairs—						
Communications ...	29,450	51,770	81,220		94,590	96,878
Educational	...	...	...		...	...
Sanitary and Miscellaneous	...	7,000	7,000	88,220	7,000	5,951
Total ..	29,450	62,770				
(c) Establishment—						
Share of Cost of Public Works Department Supervision			7,360		5,250	12,981
Petty Establishment			6,110		4,200	3,983
Charges in connection with Tolls and Ferries			550		500	...
				14,020		
(d) Tools and Plant				1,380	1,610	749
(e) Contingencies				100	100	71
(f) Road Fund Reserve				11,220	11,730	...
(g) Contribution to the Salem Municipality for Imperial Roads within its limits			400		400	2,900
(h) Contribution to Local Fund Board, Oossoor, for four miles of Trunk Road No. 5 within the limits of the Salem Circle for six years including 1876-77, at Rs. 400 a-year			2,400	...	...	...
				2,800		
Total Grant I...				1,21,740	1,31,150	1,41,895
GRANT II.—*Education.*						
(a) Payment for Inspection—						
Salary and Allowances of the Inspecting Schoolmasters				2,230	1,680	1,477
(b) Training Schools—						
Salaries			...			
Stipends of Students			...			
Clerks and Servants			...			
Miscellaneous			...			
(c) Local Fund Schools—						
Salaries of Masters. {Fixed Stipends ... RS. 6,780 / Results .. .. RS. 5,310			12,090		6,120 / 1,500	720
Servants...			100		100	40
Miscellaneous...			1,410		60	90
				13,600		

B.—*Expenditure.*—(Continued.)

	Estimate, 1876-77. Detail (Minor Heads).	Estimate, 1876-77. Total (Major Heads).	Estimate, 1875-76.	Actuals, 1874-75.
	RS.	RS.	RS.	RS.
(d) Grants-in-aid—				259
Salary Grants...	...		...	
Results Grants	1,500		1,500	3,289
		1,500		
(e) Miscellaneous—	1,000		1,000	277
Purchase of Books...	120		...	24
Commission on Sale of Books	120		...	...
Inspection Charge of Mahomedan Schools		1,240		
Total Grant II...		18,570	11,960	6,176
GRANT III.—*Sanitation, Medical Services, and Public and Charitable Institutions.*				
(a) Hospitals and Dispensaries—			6,180	2,976
Salaries of Medical Subordinates... ...	7,500		1,500	544
Salaries of Clerks and Servants	1,800		850	181
Diet of Patients	600		2,000	1,769
Medicines and Surgical Instruments ...	1,800		600	320
Supplies	600		500	310
Contingencies	840			
Miscellaneous—Rent, Furniture, &c ...	520			
		13,660		
(b) Vaccination—			3,000	2,307
Salary and Contingent Charges of the Vaccination Establishment		3,430		
(c) Sanitation—			3,000	3,286
Improvement of Water-supply	5,000		3,000	
Do. of Village-sites	3,000			
Scavengering Establishment	6,500		6,000	4,882
Other Sanitary Outlay		14,500		
(d) Markets—	...	...	...	...
Establishment	...	...	...	...
Contingencies				
(e) Choultries—	330		340	127
Establishment	150		100	60
Contingencies	...			
Feeding Travellers		480		
(f) Travellers' Bungalows—	480		440	552
Establishment	120		100	
Contingencies, &c		600		
(g) Miscellaneous—			2,000	2,000
Contribution to the Salem Municipality—			200	200
For the Civil Dispensary ... 2,000				
For the Poor House 200	2,200			
Training Midwives	...		...	...
Do. Pupil Vaccinators	...		...	...
Inspection Allowance to Zillah Surgeon.	640		...	...
		2,840		
Total Grant III ...		35,510	29,810	19,514
GRANT IV.—*Miscellaneous.*				
(a) Contribution for Controlling Establishments at the Presidency		630	560	750
(b) Contribution for Controlling Establishments in the Collector's Office		390	440	430

	Estimate, 1876-77.		Estimate, 1875-76.	Actuals, 1874-75.
	Detail (Minor Heads).	Total (Major Heads).		
	RS.	RS.	RS.	RS.
(c) Establishment of the Local Fund Board's Office		1,080	770	768
(d) Travelling Allowance to Non-Official Members...		200	...	...
(e) Office Contingent Charges		300	300	4,575
(f) Refund of Land Cess Collections within Salem Municipality		150	...	...
Total Grant IV ...		2,750	2,070	6,523
Grand Total Expenditure ...		1,78,570	1,74,990	1,74,108
General Reserve		4,880	4,900	
Balances.				
(a) Road Fund	...		7,730	51,780
(b) Endowment Fund	...		...	
(c) General Fund	3,840		31,430	
		3,840		
Total ...		1,87,290	2,19,050	2,25,888

II.—Estimate of Receipts and Expenditure of the Road Fund of the Salem Circle, Salem District, for the Official Year 1876-77.

Receipts.	Estimate, 1876-77. Detail (Minor Heads).	Estimate, 1876-77. Total (Major Heads).	Estimate, 1875-76.	Actuals, 1874-75.
	RS.	RS.	RS.	RS.
1. Balance		...	12,100	30,863
2. Two-thirds of the Collections of Land Cess within the year		77,330	80,000	75,686
3. Additional Appropriation from the General Fund		3,100	...	...
4. Grants from Government—				
(a) From Provincial Funds for Roads ...	18,500		25,000	25,000
(b) Special Funds.....	6,630		5,870	31,458
		25,130		
Surplus Pound Fund... RS. 2,400				
Ferry Rents 2,290				
Fishery Rents 2,000				
Grass Rents..... ...				
Miscellaneous 30				
		4,000	5,800	710
5. Tolls				
6. Contributions—				
From the Salem Municipality for the Sooramungalum Road	600		500	499
On Account of Tolls from Through-traffic passing through the Municipality.....	2,000	2,600	...	...
7. Miscellaneous—				
Sale of Materials and Tools and Plant.....	30		50	
Sundries	10		30	3,078
		40		
Total ...		1,12,200	1,29,440	1,67,294

Expenditure.	Estimate, 1876-77. Detail (Minor Heads).	By P.W.D.	By Other Agency.	Estimate, 1876-77. Total (Major Heads).	Estimate, 1875-76.	Actuals, 1874-75.
	RS.	RS.	RS.	RS.	RS.	RS.
1. New Works.....	...	...	...		2,270	15,303
2. Repairs	81,220	29,450	51,770	81,220	94,590	96,878
		29,450	51,770			
3. Establishment—						
(a) Share of Cost of Public Works Department Supervision chargeable to the Road Fund.....	7,360				5,250	12,981
(b) Petty Establishment.....	6,110				4,200	3,983
(c) Charges in connection with Tolls and Ferries	550				500	...
(d) Share of Cost of General Management chargeable to the Road Fund	1,520				1,220	1,502
(e) Contingencies	100				100	71
				15,640		
4. Tools and Plant.....				1,220	1,450	749
5. Contribution—						
To the Salem Municipality for Imperial Roads within its limits	400				400	400
To Oossoor Board for four miles of Trunk Road No. 5 within the limits of Salem Circle near Erroomathoor.....	2,400				...	...
				2,800		
6. Reserve at ten per cent.				11,220	11,730	...
7. Refund of Cess Collection within Municipal limits				100	...	128
Total...				1,12,200	1,21,710	1,31,995
Balance...				...	7,730	11,001
Total...				1,12,200	1,29,440	1,42,996

II.-A.—Detail of Allotments for Public Works in the Salem Circle, Salem District, for the Official Year 1876-77.

Part I.—New Works.

No.	Project.		Amount of Estimate.	Computed Expenditure up to 31st March 1876.	Expenditure, 1876-77.			Remarks and References.
	Locality.	Description of Work.			By P. W. D.	By Other Agency.	Total.	
		1. Communications.	Rs.	Rs.	Rs.	Rs.	Rs.	
		None.						
		2. Educational.						
1	.....	Petty New Works	.....	.....	.....	2,000	2,000	
		3. Sanitary and Miscellaneous.						
2	Haroor and Uttengherri Taluqs.	Constructing a Dispensary at Haroor...	2,000	.....	.....	2,000	2,000	Estimate will be submitted.
		Total ...	.....	.....	.....	4,000	4,000	

Appendix to Part I.—New Works.

No.	Locality.	Description of Work.	Amount of Estimate.	Computed Expenditure up to 31st March 1876.	Expenditure, 1876-77.			Remarks and References.
					By P. W. D.	By Other Agency.	Total.	
		Educational.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	.....	For School-houses...	.....	.....	.....	2,000	2,000	Details of places and cost not settled.
		Total ...	.....	.....	.....	2,000	2,000	

Part II.—Repairs.

No.	Description of Work.	Amount proposed for Expenditure.			Remarks and References.
		By P.W.D.	By Other Agency.	Total.	
	1. Communications.	Rs. 8,000	Rs.	Rs. 8,000	Item No. 1 of the Budget of 1875-76.
1	Road from Vaniembady to Comarapoliem *via* Adamuncottah and Taramungalum (old Trunk Road No. 5), 75 miles—28 miles at 150 Rs. per mile, 9½ miles at100 Rs. per mile, and 37½ miles at 76 Rs. per mile.	.....	6,200	6,200	Do. No. 2 of do.
2	Road from Tripatore to Salem *via* Munjavadi Pass, 62 miles, at 100 Rs. per mile.	1,300	.....	1,300	Do. No. 3 of do.
3	Road from Samulputty on the Madras Railway Line to Cuddalore *via* Chengummah up to the limits of the district, 13 miles, at 100 Rs. per mile.	11,000	.....	11,000	Do. No. 4 of do.
4	Road from Salem to Cuddalore *via* Athur (to the limits of the district), 44 miles, at 252 Rs. per mile.	6,300	.....	6,300	Do. No. 5 of do.
5	Road from Salem to Trichinopoly *via* Namkal (up to the limits of the district), 42 miles, at Rs. 150 per mile.	.....	1,870	1,870	Do. No. 6 of do.
6	Road from Salem to Senkerrydroog, 25 miles, at 75 Rs. per mile.	2,850	.....	2,850	Do. No. 7 of do.
7	Road from Vaniembady to Oossoor up to the limits of the Salem Circle, 19 miles, at 150 Rs. per mile.	.....	3,000	3,000	Do. No. 8 of do.
8	Salem and Athur Ghaut Roads on the Shevaroy Hills, 20 miles, at 150 Rs. per mile.	.....	1,500	1,500	Do. No. 9 of do.
9	Road from Salem to Womalore, 10 miles, at 150 Rs. per mile.	.....	1,650	1,650	Do. No. 10 of do.
10	Road from Athur to Muskalipatty *via* Razipoor, 33 miles, at 50 Rs. per mile.	.....	1,100	1,100	Do. No. 16 of do.
11	Road from Namkal to Trichengode, 22 miles, at 50 Rs. per mile.	.....	1,200	1,200	Do. No. 18 of do.
12	Road from Senkerrydroog to Poolamputty *via* Yadapady, 16 miles, at 75 Rs. per mile.	.....	1,100	1,100	Do. No. 19 of do.
13	Road from Tripatore to Mullapady, 11 miles, at 100 Rs. per mile.	.....	1,250	1,250	Do. No. 21 of do.
14	Road from Tripatore to Alangayam and on to Reddiyur, 25 miles, at Rs. 50 per mile.	.....	1,800	1,800	Do. No. 22 of do.
15	Road from Tripatore to Singarapett, 18 miles, at 100 Rs. per mile.				

No.	Description of Work.	Amount proposed for Expenditure.			Remarks and References.
		By P.W. D.	By Other Agency.	Total.	
		RS.	RS.	RS.	
16	Road from Salem to Sooramungalum Railway Station, 3 miles, at 400 Rs. per mile.	.....	1,200	1,200	Item No. 5 of Appendix to Part II. of the Budget of 1875-76.
17	Petty Repairs	.....	29,900	29,900	
	Total...	29,450	51,770	81,220	
	2. EDUCATIONAL.—Nil.				
	3. SANITARY AND MISCELLANEOUS.				
18	Maintenance of Avenues	.....	5,500	5,500	Item No. 26 of Part II. of the Budget of 1875-76.
19	Repairs to Orr's Choultries, Soldiers' Sheds, Travellers' Bungalows, and Dispensaries.	.....	1,500	1,500	Do. No. 27 of do.
	Total...	.....	7,000	7,000	
	Grand Total...	29,450	58,770	88,220	

Appendix to Part II.—Repairs.

No.	Description of Work.	Amount proposed for Expenditure.			Remarks and References.
		By P.W. D.	By Other Agency.	Total.	
	COMMUNICATIONS.				
		ES.	RS.	RS.	
1	Road from Namkal to Conariputty *via* Sandamungalum, 19 miles, at 50 Rs. per mile.	.....	950	950	Item No. 14 in Part II. of the Budget of 1875-76.
2	Road from Paramathy to Trichengode, 18 miles, at 50 Rs. per mile.	.....	900	900	Do. No. 15 of do.
3	Road from Trichengode to Andagaloor, 15 miles, at 50 Rs. per mile.	.....	750	750	Do. No. 17 of do.
4	Road from Vykundum to Muskaliputty, 16 miles, at 50 Rs. per mile.	.....	800	800	Do. No. 20 of do.
	Total...	.....	3,400	3,400	

No.	Description of Work.	Amount proposed for Expenditure.			Remarks and References.
		By P.W. D.	By Other Agency.	Total.	
	Salem Taluq.	RS.	RS.	RS.	
5	Road from Scandal Point on the Shevaroy Hills to Green Hills, 4 miles, at 50 Rs. per mile.	.....	200	200	Item No. 1 of Appendix to Part II. of the Budget of 1875-76.
6	Road from Taylor's Saddle to Karadiyoor *via* Nagalore, 12 miles, at 50 Rs. per mile.	.....	600	600	Do. No. 2 of do.
7	Yercaud Station Roads, 5 miles, at 75 Rs. per mile.	.....	370	370	Do. No. 3 of do.
8	Road from Salem to the Foot of the Shevaroy Hills, 3½ miles, at 100 Rs. per mile.	.....	350	350	Do. No. 4 of do.
9	Road from Sooramungalum to Hustumputty, 3 miles, at 100 Rs. per mile.	.....	300	300	Do. No 6 of do.
10	Road from Sooramungalum to Tharamungalum, 10 miles, at 50 Rs. per mile.	.....	500	500	Do. No. 7 of do.
11	Road from Tharamungalum to Nungavalli, 7 miles, at 50 Rs. per mile.	.....	350	350	Do. No. 8 of do.
12	Road from Nungavalli to Machari, 6 miles, at 50 Rs. per mile.	.....	300	300	Do. No. 9 of do.
13	Road from Machari to Womalore, 10 miles, at 75 Rs. per mile.	.....	750	750	Do. No. 10 of do.
14	Road from Peryur to Attiamputty, 4 miles, at 50 Rs. per mile.	.....	200	200	Do. No. 11 of do.
15	Road connecting the Salem and Sooramungalum Road with the Salem and Womalore Road, 1 mile (Mayanoor).	.....	100	100	Do. No. 12 of do.
16	Road from Shevoypett to join the Womalore Road, 1 mile.	.....	50	50	Do. No. 13 of do.
17	Road from Deevattiputty to Athur Railway Station, 4 miles, at 50 Rs. per mile.	.....	200	200	Do. No. 14 of do.
18	Road from Salem to the foot of the Shevaroy Hills *via* Kunnungurichi, 3½ miles, at 50 Rs. per mile.	.....	170	170	Do. No. 15 of do.
19	Road connecting the Kunnungurichi and Shevaroy Hills Road with the Salem and Shevaroy Hills Road, ½ mile.	.....	50	50	Do. No. 16 of do.
20	Road from Shevoypett to Teroomalageri, 6 miles, at 50 Rs. per mile.	.....	300	300	Do. No. 17 of do.
21	Road from Machari to Thoppur, 12 miles, at 50 Rs. per mile.	.....	600	600	Do. No. 18 of do.
22	Road from Machari to Sholapady, 10 miles, at 50 Rs. per mile.	.....	500	500	Do. No. 19 of do.

No.	Description of Work.	Amount proposed for Expenditure. By P. W. D.	By Other Agency.	Total.	Remarks and References.
	Salem Taluq.—(Concld.)	Rs.	Rs.	Rs.	
23	Road connecting the Salem and Namkal Road with the Salem and Senkerrydroog Road *via* the Police Hospital, ½ mile.	.....	50	50	
24	Road from Andagalore Police Station on Trichinopoly Road to Razipoor, 2½ miles, at 100 Rs. per mile.	.....	250	250	
	Total Salem Taluq...	.....	6,190	6,190	
	Athur Taluq.				
25	Road from Valapady to Thombal *via* Beylur, 13 miles, at 75 Rs. per mile.	.....	980	980	Do. No. 20 of do.
26	Road from Talavasal on Trunk Road No. 10 (from Salem to Cuddalore) to Veeraganoor *via* Iluppanatham, 10 miles, at 75 Rs. per mile.	.....	750	750	Do. No. 21 of do.
27	Road from Thummumputty to Thadavoor *via* Gunguvally, 14 miles, at 50 Rs. per mile.	.....	700	700	Item No. 11 of the Budget of1875-76.
28	Road from Athur to the frontiers of the Trichinopoly District *via* Laddivadi, 16 miles, at 50 Rs. per mile.	.....	800	800	Do. No. 12 of do.
29	Road from Valapady on Imperial Trunk Road No. 10 (from Salem to Cuddalore) to the frontiers of the Trichinopoly District *via* Mullikarai and Thummumputty, 20 miles, at 50 Rs. per mile.	.....	1,000	1,000	Do. No. 13 of do.
	Total Athur Taluq...	.....	4,230	4,230	
	Namkal Taluq.				
30	Road from Namkal to the Frontiers of the Trichinopoly District *via* Yeromaputty and Thathiengarpett, 15 miles, at 50 Rs. per mile.	.....	750	750	Do. No. 23 of do.
31	Road from Namkal to Moganoor, 11 miles, at 50 Rs. per mile.	.....	550	550	Item No. 22 of Appendix to Part II. of the Budget of 1875-76.
32	Road from Namkal to Paramathy, 11 miles, at 75 Rs. per mile.	.....	830	830	Do. No. 23 of do.
33	Road from Valayaputty to Moganoor, 8 miles, at 25 Rs. per mile.	.....	200	200	Do. No. 24 of do.

No.	Description of Work.	Amount proposed for Expenditure. By P. W. D.	By Other Agency.	Total.	Remarks and References.
	Namkal Taluq.—(Concld.)	Rs.	Rs.	Rs.	
34	Road from Moganoor to Veyloor, 10 miles, at 75 Rs. per mile.	.....	750	750	Item No. 25 of Appendix to Part II. of the Budget of 1875-76.
35	Road from Jaderpoliem to Chittalundoor, 12 miles, at 25 Rs. per mile.	.....	300	300	Do. No. 26 of do.
36	Road from Sandamungalum to the Foot of the Collimalai Hills, 4 miles, at 75 Rs. per mile.	.....	300	300	Do. No. 27 of do.
37	Pulicalpoliem Road, 1 mile ...	.....	50	50	Do. No. 28 of do.
38	Yadayar Road, 1 mile.	.....	50	50	Do. No. 29 of do.
39	Road from Paramathy to Jaderpoliem *via* Veyloor, 16 miles, at 50 Rs. per mile.	.....	800	800	Do. No. 30 of do.
40	Road from Nynamalai to Yeroomaputty, 12 miles, at 75 Rs. per mile.	.....	900	900	Do. No. 31 of do.
	Total Namkal Taluq ...	.....	5,480	5,480	
	Trichengode Taluq.				
41	Road from Trichengode to Senkerrydroog, 7 miles, at 100 Rs. per mile.	.....	700	700	Do. No. 32 of do.
42	Road from Puthur to Minnampully, 9 miles, at 25 Rs. per mile.	.....	220	220	Do. No. 35 of do.
43	Road from Vyappamalai to Mullasamudrum, 8 miles, at 75 Rs. per mile.	.....	600	600	Do. No. 36 of do.
44	Road from Macdonald's Choultry to Railway Station, 1 mile.	.....	50	50	Do. No. 37 of do.
45	Road from Trichengode to Kaliputty, 14 miles at 50 Rs. per mile.	.....	700	700	Do. No. 38 of do.
	Total Trichengode Taluq...	.....	2,270	2,270	
	Tripatore Taluq.				
46	Road from Jollarpett to Natrumpully, 4 miles, at 50 Rs. per mile.	.....	200	200	Do. No. 39 of do.
47	Road from Tripatore and Singarapett Road to Mutrapully, 1 mile.	.....	50	50	Do. No. 40 of do.
48	Road from the Tripatore and Vaniembady Road to the Railway Station, 1 mile.	.....	50	50	Do. No. 41 of do.

Appendix to Part II.—Repairs.—(Continued.)

No.	Description of Work.	Amount proposed for Expenditure. By P. W. D.	By Other Agency.	Total.	Remarks and References.
	Tripatore Taluq.—(Concld.)	Rs.	Rs.	Rs.	
49	Railway Feeder to Tripatore, 1 mile.	.....	200	200	Item No. 42 of Appendix to Part II. of the Budget of 1875-76.
50	Road from Trunk Road No. 5 to Alangayam Road, 1 mile.	.....	50	50	Do. No. 43 of do.
51	Road from Trunk Road No. 5 to Singarapett Road, 1 mile.	.....	50	50	Do. No. 44 of do.
52	Railway Feeder to Vaniembady, 1 mile.	.....	150	150	Do. No. 45 of do.
53	Road from Moottoor to Natrampully, 7½ miles, at 75 Rs. per mile.	.....	570	570	Do. No. 46 of do.
54	Road connecting the Munjavadi Road with the Town of Tripatore, 1 mile.	.....	50	50	Do. No. 47 of do.
55	Road from Vaniembady to Alangayam, 12 miles, at 75 Rs. per mile.	.....	900	900	Do. No. 49 of do.
56	Road from Tripatore and Alangayam Road to Koviloor, 2 miles, at 100 Rs. per mile.	.....	200	200	
	Total Tripatore Taluq...	.....	2,470	2,470	
	Uttengherri Taluq.				
57	Road from Morapoor Railway Station to Thippanahully on the Imperial Trunk Road No. 5, 12 miles, at 50 Rs. per mile.	.....	600	600	Do. No. 24 of do.
58	Road from Jendamedu to Eramathur, 9 miles, at 75 Rs. per mile.	.....	680	680	Do. No. 50 of do.
59	Road from Harur to Morapoor, 8 miles, at 75 Rs. per mile.	.....	600	600	Do. No. 51 of do.
60	Road from Harur to Mookanoor *via* Chintalapady, 15 miles, at 50 Rs. per mile.	.....	750	750	Do. No. 52 of do.
61	Road from Mookanoor to Morapoor Railway Station, 8 miles, at 100 Rs. per mile.	.....	800	800	Do. No. 53 of do.
62	Road from Harur to Theerthamalai, 7 miles, at 25 Rs. per mile.	.....	180	180	Do. No. 54 of do.
63	Road from Pulliputty to Tengericottah, 9 miles, at 50 Rs. per mile.	.....	450	450	Do. No. 55 of do.
64	Road from Tengericottah to Mullapuram Railway Station, 12 miles, at 50 Rs. per mile.	.....	600	600	Do. No. 56 of do.

Appendix to Part II.—Repairs.—(Concluded.)

No.	Description of Works.	Amount proposed for Expenditure. By P. W. D.	By Other Agency.	Total.	Remarks and References.
	Uttengherri Taluq.—(Concld.)	Rs.	Rs.	Rs.	
65	Road from Kunnathur to Samulputty Railway Station, 4 miles, at 50 Rs. per mile.	...	200	200	Item No. 57, Appendix to Part II. of Budget of 1875-76.
66	Road from Hanumatheertham to Cottaputty, 20 miles, at 50 Rs. per mile.	...	1,000	1,000	Do. No. 58 of do.
	Total, Uttengherri Taluq ...	...	5,860	5,860	
	Grand Total ...	...	29,900	29,900	

II.-B.—Taluqwar Statement showing Allotment of the Road Fund for Expenditure, Salem Circle, Salem District, for 1876-77.

Taluq.	Portion of the Land-cess raised in the Taluq to be applied to Communications.	Amount allotted for Roads in the Taluq.	Ratio of Column 3 to Column 2 per cent.	Remarks.
	Rs.	Rs.		
Salem	21,000	25,390	120·9	
Athur	10,060	11,895	118·2	
Namakal	17,210	10,780	62·6	
Trichengode	14,260	8,275	58	
Tripatore	8,200	12,220	149	
Uttengherri	6,600	12,660	191·8	
Total ...	77,330	81,220		

II.-C.—Detail of Charges in connection with Tolls and Ferries, Salem Circle, Salem District, for 1876-77.

Name of Gate.	Superintendents.				Toll Collectors.				Contingencies.		Total.		Remarks.
	1875-76.		1876-77.		1875-76.		1876-77.						
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1875-76.	1876-77.	1875-76.	1876-77.	
		Rs.		Rs.		Rs.		Rs.				Rs.	
Athur Ghaut	...	...	...	...	2	250	2	240	...	20	250	260	G. O., No. 194, dated 1st February 1875.
Salem do.	...	...	...	...	2	250	2	240	...	50	250	290	
Taramungalum Bridge	...	...	...	...	...	...	...	...	...	...	...	...	
Kistnapuram Bridge	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	...	...	...	...	4	500	4	480	...	70	500	550	

III.—Statement showing the Receipts and Charges of the Local Fund Schools in the Salem Circle, Salem District, for the official year 1876-77.

Name of School.	Average Attendance at the time Budget is prepared.	Receipts.								Charges.													
		Grants from Government.		School Fees.		Contributions.		Total.		Salaries of Masters.										Stipends of Students.			
										1875-76.					1876-77.					1875-76.		1876-77.	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.		Rs.
Higher Grade Schools under the Salary System.																							
1. Womalore	40	170	170	60	70	...	...	230	240	2	384	...	...	384	2	384	...	...	384	...	...	...	...
2. Haroor	36	100	100	60	70	...	...	160	170	2	360	...	...	360	2	360	...	...	360	...	...	...	...
Lower Grade Schools under the Combined System.																							
3. Ammapett	40	...	...	100	60	...	...	100	60	2	144	50	...	194	2	144	120	...	264	...	...	...	...
4. Minnakal	18	...	...	40	30	...	...	40	30	1	60	25	...	85	1	60	70	...	130	...	...	...	...
5. Mullore	55	...	...	50	70	...	...	50	70	1	60	30	...	90	2	144	150	...	294	...	...	...	...
6. Namagherripett	42	...	...	80	60	...	...	80	60	2	144	40	...	184	2	144	100	...	244	...	...	...	...
7. Jaderpoliem	32	...	...	100	50	...	...	100	50	2	144	40	...	184	2	144	100	...	244	...	...	...	...
8. Singalanthapuram	23	...	...	50	40	...	...	50	40	1	60	30	...	90	1	60	60	...	120	...	...	..	...
9. Panamarathuputti	32	...	...	40	50	...	...	40	50	1	60	25	...	85	1	60	70	...	130	...	...	...	...
10. Taramungalum	24	...	...	100	50	...	...	100	50	2	144	50	...	194	2	144	100	...	244	...	...	...	...
11. Nungavalli	28	...	...	60	40	...	...	60	40	1	60	40	...	100	1	60	60	...	120	...	...	...	...
12. Kadyampett	28	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
13. Kunjinaikemputti	20	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
14. Jalakundapuram	50	...	...	100	70	...	...	100	70	1	60	50	...	110	2	144	100	...	244	...	...	...	...
15. Karoopoor	22	...	...	40	30	...	...	40	30	1	60	20	...	80	1	60	50	...	110	...	...	...	...
16. Puthuputti	24	...	...	30	30	...	...	30	30	1	60	20	...	80	1	60	60	...	120	...	...	...	...
17. Poothoopoliem	14	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
18. Sooramungalum	56	...	..	50	70	...	...	50	70	2	144	30	...	174	2	144	150	...	294	...	...	...	...

Statement showing the Receipts and Charges of the Local Fund Schools in the Salem Circle, Salem District, &c.—(*Continued.*)

Name of School.	Charges.—(*Concluded.*) Clerks. 1875-76. Number.	Clerks. 1875-76. Amount.	Clerks. 1876-77. Number.	Clerks. 1876-77. Amount.	Servants. 1875-76. Number.	Servants. 1875-76. Amount.	Servants. 1876-77. Number.	Servants. 1876-77. Amount.	Rents. 1875-76.	Rents. 1876-77.	Furniture. 1875-76.	Furniture. 1876-77.	Maps, Books, &c. 1875-76.	Maps, Books, &c. 1876-77.	Sundries. 1875-76.	Sundries. 1876-77.	Building, &c., of School Premises. 1875-76.	Building, &c., of School Premises. 1876-77.	Total. 1875-76.	Total. 1876-77.	Remarks.
1	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Higher Grade Schools under the Salary System.																					
1. Womalore	...	...	...	...	1	48	1	48	...	...	...	24	...	12	18	18	...	...	450	486	G. O., F. D., 4th April 1872, No. 404.
2. Haroor	...	...	...	...	1	48	1	48	24	...	...	30	...	12	18	18	500	...	950	468	
Lower Grade Schools under the Combined System.																					
3. Ammapett	...	...	...	...	...	...	...	..	...	18	...	...	...	...	...	12	...	...	194	294	G. O., F. D., 27th Oct. 1874, No. 1,834.
4. Minnakal	...	..	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	85	148	
5. Mullore	...	...	...	...	...	...	...	...	...	18	...	...	...	...	...	12	...	..	90	324	
6. Namagherripett	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	184	268	
7. Jaderpoliem	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	13	...	...	184	268	
8. Singalanthapuram	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	90	138	
9. Panamarathupatti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	85	148	
10. Taramungalum	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	194	268	
11. Nungavalli	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	100	138	
12. Kadyampett	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
13. Kunjinaikemputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
14. Jalakundapuram	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	110	268	
15. Karoopoor	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	80	128	
16. Puthuputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	80	138	
17. Poothoopoliem	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
18. Sooramungalum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12	...	...	174	396	

Statement showing the Receipts and Charges of the Local Fund Schools in the Salem Circle, Salem District, &c.—(*Continued.*)

Name of School.	Average Attendance at the time Budget is prepared.	Receipts. Grants from Government. 1875-76.	Grants from Government. 1876-77.	School Fees. 1875-76.	School Fees. 1876-77.	Contributions. 1875-76.	Contributions. 1876-77.	Total. 1875-76.	Total. 1876-77.	Charges. Salaries of Masters. 1875-76. Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	1876-77. Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	Stipends of Students. 1875-76. Number.	Amount.	1876-77. Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.		Rs.
19. Ethapur	37	...	...	100	60	...	...	100	60	2	144	50	...	194	2	144	100	...	244	...	...	...	...
20. Gunguvulli	44	...	...	70	60	...	...	70	60	2	144	40	..	184	2	144	100	...	244	...	...	...	...
21. Thadavur	42	...	...	70	60	...	...	70	60	2	144	40	...	184	2	144	120	...	264	...	...	...	...
22. Singipuram	42	...	...	50	60	...	...	50	60	1	60	25	...	85	2	144	100	...	244	...	...	...	...
23. Chindraputti	18	...	...	40	30	...	...	40	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
24. Veeraganoor	26	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	70	...	130	...	...	...	...
25. Mullikarai	18	...	...	80	30	...	...	80	30	1	60	25	...	85	1	60	50	...	110	...	...	...	...
26. Woothiathoor	20	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
27. Eroomaputti	50	...	...	40	80	...	...	40	80	2	144	30	...	174	2	144	120	...	264	...	...	...	...
28. Belukurchi	40	...	...	70	70	...	...	70	70	2	144	40	...	184	2	144	120	...	264	...	...	...	...
29. Moganoor	50	...	...	120	80	...	...	120	80	2	144	50	...	194	2	144	150	...	294	...	...	...	...
30. Velur	50	...	...	100	80	...	...	100	80	2	144	45	...	189	2	144	120	...	264	...	...	...	...
31. Valayaputti	25	...	...	40	40	...	...	40	40	1	60	20	...	80	1	60	60	...	120	...	...	...	...
32. Kannoorputti	40	...	...	70	60	...	...	70	60	2	144	40	...	184	2	144	120	...	264	...	...	...	...
33. Valayadapur	20	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
34. Palaputti	20	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
35. Yadayaputti	15	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	40	...	100	...	...	...	...
36. Pandamangalam	20	...	...	40	30	...	...	40	30	1	60	20	...	80	1	60	70	...	130	...	...	...	...
37. Moothookaputti	30	...	...	40	40	...	...	40	40	1	60	20	...	80	1	60	60	...	120	...	...	...	...
38. Vengarai	50	...	...	80	80	...	...	80	80	2	144	40	...	184	2	144	120	...	264	...	...	...	...
39. Edapady	55	...	...	60	80	...	...	60	80	2	144	30	...	174	2	144	150	...	294	...	...	...	...
40. Comarapoliem	67	...	...	100	90	...	...	100	90	2	144	50	...	194	3	216	180	...	396	...	...	...	...
41. Pullipoliem	31	...	...	60	40	...	...	60	40	1	60	30	...	90	2	144	80	...	224	...	...	...	...
42. Mullasamudrum	17	...	...	40	20	...	...	40	20	1	60	20	...	80	1	60	50	...	110	...	...	...	...
43. Chittaluadoor	22	...	...	30	30	..	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
44. Chinnappamputti	25	...	...	30	40	...	...	30	40	1	60	15	...	75	1	60	60	...	120	...	...	...	...

Statement showing the Receipts and Charges of the Local Fund Schools in the Salem Circle, Salem District, &c.—(*Continued.*)

Name of School.	Charges.—(*Concluded.*)																				Remarks.
	Clerks.				Servants.				Rents.		Furniture.		Maps, Books, &c.		Sundries.		Building, &c., of School Premises.		Total.		
	1875-76.		1876-77.		1875-76.		1876-77.														
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	
	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
19. Ethapur	...	...	...	...	...	...	...	...	...	18	...	...	...	...	...	12	...	...	194	274	G. O., F. D., 27th October 1874, No. 1,834.
20. Gunguvulli	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	184	268	
21. Thadavur	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	184	288	
22. Singipuram	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	85	268	
23. Chindraputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
24. Veeraganoor	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	148	
25. Mullikarai	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	85	128	
26. Woothiathoor	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
27. Eroomaputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	174	288	
28. Belukurchi	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	184	288	
29. Moganoor	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	194	318	
30. Velur	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	189	288	
31. Valayaputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	80	138	
32. Kannoorputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	184	288	
33. Velayadapur	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
34. Palaputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
35. Yadayaputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	118	
36. Pandamangalam	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	80	148	
37. Moothookaputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	80	138	
38. Vengarai	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	184	288	
39. Edapady	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	174	318	
40. Comarapoliem	...	...	...	...	...	...	...	...	...	18	...	...	...	...	...	12	...	...	194	426	
41. Pullipoliem	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	90	248	
42. Mullasamudrum	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	80	128	
43. Chittalundoor	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
44. Chinnappamputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	

Statement showing the Receipts and Charges of the Local Fund Schools in the Salem Circle, Salem District, &c.—(*Concluded.*)

Name of School.	Average Attendance at the time Budget is prepared.	Receipts.								Charges.													
		Grants from Government.		School Fees.		Contributions.		Total.		Salaries of Masters.										Stipends of Students.			
										1875-76.					1876-77.					1875-76.		1876-77.	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.		Rs.
45. Alangayam	42	...	...	30	50	...	...	30	50	1	60	15	...	75	2	144	100	...	244	...	...	...	...
46. Mottur	30	...	...	30	40	...	...	30	40	1	60	15	...	75	1	60	60	...	120	...	...	...	...
47. Perampett	20	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	80	...	140	...	...	...	...
48. Natrampulli	38	...	...	30	50	...	...	30	50	1	60	15	...	75	1	60	80	...	140	...	...	...	...
49. Muttrapalli	21	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
50. Koratti	24	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
51. Natham	19	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	80	...	140	...	...	...	...
52. Ammanancovil	22	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
53. Infant School at Tripatore	61	...	...	50	100	...	...	50	100	1	60	15	...	75	2	144	180	...	324	...	...	...	...
54. Papireddiputti	22	...	...	60	40	...	...	60	40	2	144	20	...	164	1	60	60	...	120	...	...	...	...
55. Cammanellore	40	...	...	60	50	...	...	60	50	2	144	20	...	164	2	144	100	...	244	...	...	...	...
56. Singarapett	33	...	...	50	40	...	...	50	40	2	144	20	...	164	1	60	60	...	120	...	...	...	...
57. Kadathur	34	...	...	30	40	...	...	30	40	1	60	15	...	75	1	60	80	...	140	...	...	...	...
58. Ananthur	62	...	...	30	70	...	...	30	70	1	60	15	...	75	2	144	150	...	294	...	...	...	...
59. Cunnathur	24	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	70	...	130	...	...	...	...
60. Byrnathum	24	...	...	30	30	...	...	30	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
61. Kullavy	19	...	...	40	30	...	...	40	30	1	60	15	...	75	1	60	60	...	120	...	...	...	...
62. Mahomedan School at Tripatore	30	...	...	80	60	...	...	80	60	1	120	...	...	120	2	204	100	...	304	...	...	...	...
63. Mahomedan School at Vaniembady	49	...	...	80	70	...	...	80	70	1	120	...	...	120	2	204	100	...	304	...	...	...	...
Total ...	2,072	270	270	3,270	3,040	...	...	3,540	3,310	84	6,120	1,500	...	7,620	92	6,780	5,310	...	12,090	...	...	...	...

Statement showing the Receipts and Charges of the Local Fund Schools in the Salem Circle, Salem District, &c.—(*Concluded.*)

Name of School.	Charges.—(*Concluded*)																				Remarks.
	Clerks.				Servants.				Rents.		Furniture.		Maps, Books, &c.		Sundries.		Building, &c., of School Premises.		Total.		
	1875-76.		1876-77.		1875-76.		1876-77.														
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	
	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
45. Alangayam	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	75	268	G. O., F. D., 27th October 1874, No. 1,834.
46. Mottur	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
47. Perampett	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	158	
48. Natrampulli	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	158	
49. Muttrapalli	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
50. Koratti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
51. Natham	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	144	
52. Ammanancovil	...	...	...	...	...	...	...	...	...	18	...	...	...	...	...	12	...	...	75	354	
53. Infant School at Tripatore.	...	...	...	...	...	...	...	...	...	18	...	...	...	...	...	6	...	...	164	138	
54. Papireddiputti	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	164	268	
55. Cammanellore	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	164	138	
56. Singarapett	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	158	
57. Kadathur	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	12	...	...	75	318	
58. Ananthur	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	148	
59. Cunnathur	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
60. Byrnathum	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	6	...	...	75	138	
61. Kullavy	...	...	...	...	...	...	...	...	...		...	...	...	...	...		...	...			G. O., No. 194, dated 1st Feb. 1875.
62. Mahomedan School at Tripatore*	...	...	...	...	...	...	...	...	...	24	...	...	...	...	..	12	...	...	120	340	
63. Mahomedan School at Vaniembady*	...	...	...	...	...	...	...	...	...	24	...	...	...	...	...	12	...	...	120	340	
Total ...	...	...	...	...	2	96	2	96	24	780	...	54	...	24	36	558	500	2,000	8,276	15,602	

Statement III.-A.—Nil.

IV.—Estimate of Receipts and Expenditure of Endowment Funds in the Salem Circle, Salem District, for the official year 1876-77.

Description of Endowment.	Receipts.						Expenditure.							Remarks.
	Balance.	Interest.	Rents and Produce of Land.	Allotments from Capital.	Contributions, Sale of Medicines, &c.	Total.	Fixed Charges (Statement IV.-A.)	Allotted for Public Works (Statement II.-A.)	Contingent Charges (Statement IV.-A.)	Allotted for Education (Statement III.)	Allotted for other purposes (Statement IV.-B.)	Total.	Balance.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Hospitals and Dispensaries	...	...	...	...	...	...	...	...	...	...	...	...	...	
2. Choultries	...	...	...	...	...	...	...	...	...	...	...	...	...	
3. Markets and other Institutions—														
Interest on Surplus Pagoda Fund	...	1,290	...	...	...	1,290	...	...	...	...	1,290	1,290	...	Transferred to General Fund for Sanitary purposes.
Total ...	...	1,290	...	...	...	1,290	...	...	...	...	1,290	1,290	...	

IV.-A.—Detail of Charges in Public and Charitable Institutions in the Salem Circle, Salem District, for the official year 1876-77.

Institution.	Fixed Charges.														Contingent Charges.													
	Medical Subordinates.				Superintendents.				Clerks.				Servants.															
	1875-76.		1876-77.		1875-76.		1876-77.		1875-76.		1876-77.		1875-76.		1876-77.		Medicines and Surgical Instruments.		Supplies.		Diet of Patients.		Rents.		Furniture.		Contingent Charges.		Total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
(a) Hospitals and Dispensaries—		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Yercaud	2	900	2	1,680	...	...	...	...	...	...	...	...	4	300	4	300	300	300	100	100	250	100	...	...	50	50	120	120	2,020	2,650
2. Namakal	1	1,740	1	1,740	...	...	...	...	...	...	...	...	4	300	4	300	250	250	100	100	150	100	...	...	50	50	120	180	2,710	2,720 *
3. Tripatore	1	900	1	900	...	...	...	...	...	...	...	...	4	300	4	300	350	350	100	100	150	100	...	...	50	50	120	180	1,970	1,980 †
4. Athur	1	1,740	1	1,740	...	...	...	...	...	...	...	...	4	300	4	300	200	300	100	100	150	100	...	...	50	50	120	120	2,660	2,710 ‡
5. Senkerrydroog	1	900	1	720	...	...	...	...	...	...	...	...	4	300	4	300	400	200	100	100	150	100	60	...	240	120	120	120	2,270	1,660 §
6. Haroor	...	...	1	720	...	...	...	...	...	...	...	...	...	...	4	300	...	400	...	100	...	100	...	...	...	200	...	120	...	1,940 ¶
(b) Choultries—																														
1. Jollarpett Chuttrum	...	...	...	...	...	...	...	...	...	...	...	...	2	96	2	96	...	...	...	...	...	...	...	...	...	...	36	36	132	132
2. Sooramungalam	...	...	...	...	...	...	...	...	...	...	...	...	2	96	3	96	...	...	...	...	...	...	...	...	...	...	36	36	132	132
3. Yercaud	...	...	...	...	...	...	...	...	...	...	...	...	2	96	1	84	...	...	...	...	...	...	...	...	...	...	24	24	120	108
4. Orr's Choultries—																														
1. Uttengherri	...	...	...	...	...	...	...	...	...	...	...	...	1	6	1	6	...	...	...	...	...	...	...	...	...	...	6	6	12	
2. Hanumaththertham	...	...	...	...	...	...	...	...	...	...	...	...	1	6	1	6	...	...	...	...	...	...	...	...	...	...	6	6	12	
3. Komboor	...	...	...	...	...	...	...	...	...	...	...	...	1	6	1	6	...	...	...	...	...	...	...	...	...	...	6	6	12	
4. Iroomathur	...	...	...	...	...	...	...	...	...	...	...	...	1	6	1	6	...	...	...	...	...	...	...	...	...	...	6	6	12	
5. Mullar	...	...	...	...	...	...	...	...	...	...	...	...	1	6	1	6	...	...	...	...	...	...	...	...	...	...	6	6	12	
6. Karipatty	...	...	...	...	...	...	...	...	...	...	...	...	1	6	1	6	...	...	...	...	...	...	...	...	...	...	6	6	12	
7. Macdonald's Choultry	...	...	...	...	...	...	...	...	...	...	...	...	1	6	1	6	...	...	...	...	...	...	...	...	...	...	6	6	12	¶
8. Senkerrydroog	...	...	...	...	...	...	...	...	...	...	...	...	1	6	1	6	...	...	...	...	...	...	...	...	...	...	6	6	12	
9. Trichengode	...	...	...	...	...	...	...	...	...	...	...	...	1	6	1	6	...	...	...	...	...	...	...	...	...	...	6	6	12	
(c) Bungalows—																														
1. Womalore	...	...	...	...	...	...	...	...	...	...	...	...	1	39	1	48	...	...	...	...	...	...	...	...			12	39	60	
2. Karriputty	...	...	...	...	...	...	...	...	...	...	...	...	1	48	1	48	...	...	...	...	...	...	...	...			12	48	60	
3. Valapady	...	...	...	...	...	...	...	...	...	...	...	...	1	39	1	48	...	...	...	...	...	...	...	...			12	39	60	
4. Athur	...	...	...	...	...	...	...	...	...	...	...	...	1	39	1	48	...	...	...	...	...	...	...	...			12	39	60	
5. Talavasal	...	...	...	...	...	...	...	...	...	...	...	...	1	39	1	48	...	...	...	...	...	...	...	...			12	39	60	
6. Mullur	...	...	...	...	...	...	...	...	...	...	...	...	1	39	1	48	...	...	...	...	...	...	...	...	100	..	12	39	60	‖
7. Moonchavady	...	...	...	...	...	...	...	...	...	...	...	...	1	39	1	48	...	...	...	...	...	...	...	...			12	39	60	

* G. O., F. D., 29th November 1871, No. 725.
† G. O., F. D., 31st May 1873, No. 762.
‡ G. O., F. D., 30th July 1875, No. 1,573.
§ G. O., F. D., 14th January 1876, No. 63.
¶ G. O., F. D., 2nd December 1872, No. 1,605.
‖ G. O., F. D., 22nd July 1872, No. 966.

IV.-A.—Detail of Charges in Public and Charitable Institutions in the Salem Circle, &c.—(*Concluded.*)

Institutions.	Fixed Charges.														Contingent Charges.													
	Medical Subordinates.				Superintendents.				Clerks.				Servants.															
	1875-76.		1876-77.		1875-76.		1876-77.		1875-76.		1876-77.		1875-76		1876-77.		Medicines and Surgical Instruments.		Supplies.		Diet of Patients.		Rents.		Furniture.		Contingent Charges.		Total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
(c) Bungalows—(*Concluded.*)		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8. Namakal	...	...	...	...	...	...	...	...	...	...	...	...	1	39	1	48	...	...	...	...	...	...	...	...			12	39	60	
9. Valayaputty	...	...	...	...	...	...	...	...	...	...	...	...	1	39	1	48	...	...	...	...	...	...	...	...			12	39	60	
10. Senkerrydroog	...	...	...	...	...	...	...	...	...	...	...	...	1	39	1	48	...	...	...	...	...	...	...	...			12	39	60	
(d) Markets and other Institutions—Nil.																														
Total ...	6	6,180	7	7,500	...	...	...	...	...	...	...	...	45	2,241	49	2,610	1,500	1,800	500	600	850	600	60	...	540	520	696	1,110	12,567	14,740

* G. O., F. D., 22nd July 1872, No. 967.

IV.-B.—Detail of Miscellaneous, Sanitary, &c., Expenditure in the Salem Circle, Salem District, for the official year 1876-77.

Locality.	Maistries.				Scavengers.				Miscellaneous.				Total.	
	1875-76.		1876-77.		1875-76.		1876-77.		1875-76.		1876-77.		1875-76.	1876-77.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Particulars.	Amount.	Particulars.	Amount.	Amount.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
Improvement of Water-supply	...	...	...	...	...	...	...	...	.....	3,000	.....	5,000	3,000	5,000
Do. of Village site	...	...	...	...	...	...	...	...	.....	3,000	.....	3,000	3,000	3,000
Scavengering Establishment—														
Sooramungalum	...	...	...	...	4	180	4	180	Con. ...	...	Con. ...	...	180	180
Razepoor	1	72	1	72	15	420	15	420	Do. ...	48	Do. ...	48	540	540
Womalore	1	66	1	66	7	294	7	294	Do. ...	12	Do. ...	12	372	372
Yercaud	...	...	...	...	2	120	2	120	Do. ...	...	Do. ...	...	120	120
Athur	1	72	1	72	9	258	8	258	Do. ...	30	Do. ...	30	360	360
Namakal	1	60	1	60	9	264	9	264	Do. ...	12	Do. ...	12	336	336
Paramathy	1	60	1	60	5	120	5	120	Do. ...	12	Do. ...	12	192	192
Trichengode	1	60	1	60	4	120	4	120	Do. ...	12	Do. ...	12	192	192
Senkerrydroog	1	48	1	48	5	132	5	144	Do. ...	12	Do. ...	12	192	204
Tripatore	1	60	2	168	10	420	16	660	Do. ...	12	Do. ...	171	492	999
Vaniembady	3	204	3	204	17	876	17	876	Do. ...	144	Do. ...	144	1,224	1,224
Uttengherri	1	60	1	60	4	168	4	168	Do. ...	12	Do. ...	12	240	240
Haroor	...	...	...	...	3	96	5	216	Do. ...	6	Do. ...	12	102	228
Comarapolliem	1	60	1	60	5	156	5	156	Do. ...	12	Do. ..	12	228	228
Yadapady	...	...	1	48	4	120	4	120	Do. ...	6	Do. ...	6	126	174
Sandamungalum	1	60	1	60	5	144	5	144	Do. ...	6	Do. ...	6	210	210
Thathiengarpett	1	60	1	60	5	144	5	144	Do. ...	6	Do. ...	6	210	210
Papireddyputty	...	...	...	...	2	72	2	72	Do. ...	6	Do. ...	6	78	78
Other Sanitary expenditure	...	...	...	...	...	...	...	...	.....	606	.....	413	606	413
Total ...	15	942	17	1,098	115	4,104	122	4,476	.....	6,954	.....	8,926	12,000	14,500

Abstract of the Budget.

Receipts.		Charges.			
	Es.			Es.	Es.
Road Fund	1,09,100	Grant I.... {Road Fund	1,10,580		
Endowment Fund	1,290	{General Fund	11,160	1,21,740	
General Fund	76,900	Grant II.... General Fund	34,220		
		Grant III. {General Fund	1,290	18,570	
		{Endowment Fund ...			35,510
		Grant IV. {Road Fund	1,620		
		{General Fund	1,130		
					2,750
					1,78,570
		General Reserve	...		4880
		Balances.			
	Es.	Road Fund	...		
Road Fund ... 1,09,100		General Fund	3,840		
Additional Appropriation 3,100		Endowment Fund	...		3,840
1,12,200					
Total ...	1,87,290	Total ...			1,87,290

Revenue Board Office,
Madras,
29th February 1876.

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

No. 589.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th February 1876.

Read the following Proceedings of the Madras Government, dated 14th January 1876, No. 63, Financial Department.

ABSTRACT.—*Local Fund.*—Budget Estimate of Salem Circle for 1876-77 reviewed.

ORDERED that the Local Fund Budget Estimates of the Salem Circle for 1876-77 be printed and circulated to all officers concerned.

2. With reference to paragraph 3 of the Government Order the Board have effected the transfer of only Rupees 3,100 from the General Fund to the Road Fund of the Circle so as to provide for the full amount of the Road Fund Reserve. As regards the contribution of Rupees 2,000 from the Salem Municipality on account of tolls the Board observe that Government have in their order, dated 8th December 1875, No. 2,395, already sanctioned the proposal.

3. The total allotment for Public Works and Tools and Plant amounts to Rupees 93,600 as detailed below, and the Accountant-General is requested to place the sum at the disposal of the Public Works Department after the 1st April next:—

—	New Works.	Repairs.	Tools and Plant.	Total.
	RS.	RS.	RS.	RS.
Road Fund ...	.....	81,220	1,220	82,440
General Fund ...	4,000	7,000	160	11,160
Total ...	4,000	88,220	1,380	93,600

(A true Extract.)

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

To the President of the Local Fund Boards, Salem District,
with Budget and copy of Government Order.
,, the District Engineer, Salem, with do. and do.
,, the Controller of Public Works Accounts, with do. and do.
,, the Accountant-General, with Budget.
,, the Sanitary Commissioner, with do.
,, the Surgeon-General, Indian Medical Department, with do.
,, the Director of Public Instruction, with do.
,, the Chief Secretary to Government, Financial Department, with do.
,, the Secretary to Government, Public Works Department, with do.

Exd. J. Tullooh.

1876.
Board of Revenue,
MADRAS.

PROCEEDINGS, 29TH FEBRUARY 1876, No. 589.

Encl.

Received

FEBRUARY.
No. 589.

Local Fund Budget Estimates—of Salem Circle for 1876-77 printed and circulated to officers concerned, and Government informed that Rupees 3,100 have been transferred from General to Road Fund, and that contribution of Rupees 2,000 from Salem Municipality to Local Funds on account of tolls has been sanctioned in G.O., 8th December 1875, No. 2,395.

Revenue Depart.

Proceedings of the Board of Revenue
dated 8th November 1875.

Read letter from the President Local Fund Board Salem District, dated 6th October 1875 No. 1247, forwarding Local Fund Budget Estimate of Salem Circle for 1876-77.

The Local Fund Budget Estimates of the Salem Circle for 1876-77 are submitted for the approval of Government.

Regular Estimate of 1875-76

2. The closing balances of 1874-75 are brought forward and they agree with the figures entered in the Local Fund Report for 1874-75.

3. Land Cess is Rs. 1,22,000 against Rupees 1,20,000 in the cur-

current year's Budget. The re-
=ceipts from Tolls fall short
of the Budget Estimate by
Rupees 3,700 and School-fee
amount to Rupees 1,400 against
Rupees 120 in the Budget for
1875-76. The cause of this large
increase is that the fees levied
in all the Lower Class School

Funds instead of being taken
by the Teachers as contemplated
in the Budget.

4. The receipts are

Road Fund	——	1,25,730 Rs.
Endowment	—do——	1290 "
General	—do——	93,320 "
		2,20,340

5. Rupees 1,11,500 are given Expenditure
as the probable expenditure Grant. I
on Communications. The Registers
Kept

Kept in this office show an
aggregate allotment of Rupees 1,15,84[illegible] upto date inclu-
=ding the provision in the
Budget, considering the per-
=centage (91) which expendi-
=ture bears to allotment during
1874-75, the figures given as
the probable expenditure during
1875-76 may be accepted.
The other entries under this
or remaining grants do not
call for remark.

6. The total estimated

Road Fund	1,25,730	
Endt. —"—	1,290	
General —"—	68,320	
	1,95,340	

expenditure amounts
to Rupees 1,95,340 =
leaving a balance of
Rupees 25,000 under
the General Fund.

7 As directed in Board's
Pro.

Proceedings dated 16th September 1875 No 2090, the Provincial grant for roads is taken at the reduced amount of Rs. 18500. The Circle Board ask for an increased grant urging that by the reduction of the Provincial grant they have lost the half contribution hitherto paid by Government, G. O. F D dated 31st Nov, 1873 No 762 towards the upkeep of six forest road in the Circle which cost Rupees 6230. They also represent that their means for carrying out road peration are limited and works of an emergent character such as the bridges at Vaniambady are

Budget for 1876/77 Statement I A. Revenue & Receipts

are allowed to lie over for want of funds. The Local Board have not in consequence proposed any allotments for new works under consideration.

8. The land cess is Rupees 1,16,000 which is stated to be the demand of the current Fasli. Tolls are expected to yield Rupees 4000. There are at present 3 Toll gates in the Circle and the Local Board seek permission to open two more gates at the following places.

(1) At the new bridge at Wanalore on the Trunk road No 5 to Tirumangalam.

(2) At the new bridge at Krishnapatam on the Trunk Road

Road to Cuddalore.

1. The Local Fund Board have built the Bridge at Wyraloor at a cost of Rs. 7,000 and that at Koilnopatam at a cost of Rs. 8,000. The Circle Board desire to be exempted for this heavy charge by levying Tolls at those bridges. The Board of Revenue think that this proposal may be sanctioned. The President should report whether the proposed sites fulfil the several requisites laid down in G. O dated 9th May 1871 No. 619, and submit a draft

draft notification for publication by the Governor in Council.

9. School-fees from the 63 Local Fund Schools in the Circle amount to Rs. 3040. The rates of fees to be levied in the lower class schools are given in para 5 of the Orders referred to.

1st St. Map — 1 anna.
2nd St. — " — 2 annas
3rd St. — " — 3 — " —

10. The contribution from the Salem Municipality for the Saramangalam road is raised from Rupees 500 to Rupees 600. No credit is taken for the contribution for educational Inspection, the Municipality having

having engaged a seperate Inspecting School Master to supervise their Schools.

11. Rupees 2,000 is entered as the contribution from the Salem Municipality for through traffic within Municipal limits under G. O. F. D. dated 11th January 1875 & No. 40. The arrangement is submitted for the sanction of Government in seperate proceedings and the entry in the Budget will be retained.

12. With reference to G. O. 29th September 1875 No. 1920, a sum of Rupees 26 will be entered under Six

Charlteris

Charlteris as contribution from the Toppoor Chuttrum Fund for the establishments maintained at Jollarpette and Suramangalam.

13. The receipts are

Road Fund	1,09,100	Rs.
Endowment	1,290	-.-
General	76,900	-.-
	187290	

14. The allotment of Rs. 6110 for petty establishment provides for the additional revenue and his establishment applied for in Board's Proceedings dated 15th October 1875 No. 2078. Under para. 2 of G. O. 9th February 1875 No. 283, Board's Proceedings dated 8th November 1875 No. 10,062

Grant. I. Public Works. Stat. II Road Fund Receipts & Expenditure

the cost of this establishment
has also provided independ-
=ently of the 25 per cent charges
for P. W. D. supervision, an
outlay by the Department.
The charge for P. W. D. super-
=vision will be Rupees 7360,
of which however only 1250
have been provided by the
Local Fund Board, leaving
Rupees 6110 required. Of this
3,300 can be met from the un-
=appropriated balance of
the road fund, and the re-
=mainder, or Rupees 2810 must
be deducted from the road
fund reserve unless Govern-
=ment are pleased to allow a
transfer of this amount from

from the general fund balance
as an additional appropria-
=tion. On this point orders
are requested. The share
of the cost of the general
management chargeable to
the road fund should be
Rupees 1520. Rupees 400
is the contribution to the
Salem Municipality for
the maintenance of Impe-
=rial roads within its limits
and Rupees 2400 is the con-
=tribution which the Salem
Circle Board have agreed
to make to the Coimbatore
in arrears for the upkeep
of 4 miles of road at 5 4
within

within the limits of the Salem
Circle but hitherto main-
=tained by the Osposr Board.
Credit is taken for this amount
in the Osposr circle budget.

15. A sum of Rupees
100 or two thirds of the amount
shown in statement I B is
under Grant I is entered
for refunds to the Salem Mu-
=nicipality on account
of road cess collections
within its limits. As it is
evident from the entries
that the refund is of land
cess, not of road cess under
Act. III of 1866. As the levy
of cess in the Municipality is

is illegal, the collections
must be refunded not to
the Municipality, but to
the persons from whom the
collections were made. The
Municipality should be
left to collect their own
land rate. Refund of such
collections should be shown
under Grant II and not
under Grant I. Vide Board's
Circular Proceedings dated
13th September 1895 No. 2561.

16. The Road Fund
Expenditure amounts to Ru-
=pees 1,09,080 leaving a balance
of Rupees 20.

17. Part I contains two
items

items; the first is a lump allotment of Rupees 2,000 for Educational petty new Works; the second for the construction of a Dispensary at Karwar. No details are given for the first item, as the Circle Board have not yet decided where to build school-houses. The Dispensary work for which it is observed, estimate has not yet been submitted, must be deferred until a standard plan for a Dispensary, now under the consideration of Government, is settled.

Statement II A Part. I other works

Rupees

18. Rupees 81,220 are allotted for the repairs of roads. This is Rupees 13,370 less than the amount provided for in the current year's budget. This large increase is attributed to the straitened circumstances of the circle Boards since grants of several of the roads have been reduced when possible with reference to the state and traffic of each road. Items Nos 32, 34 and 48 in the Appendix to Part. II of the current year's budget are omitted and three new roads

Part. II Repairs.

roads are shown in their stead. The reasons given for the omission of the three roads just mentioned are detailed in the President's letter and seem to be sufficient.

19. Rs. 5,500 are provided for the maintenance of avenues and Rs. 1500 as usual for repairs to Dâk Bungalows.

20. Grant I is Rs.

Road Fund	1,07,460
General	11,160
	1,18,620

21. The allotment for education and inspection provides also for the fourth inspecting School master on Rs. 30 a month applied for in Bd's Pro. dated 11th Augt 1875 at 2835 { Grant II Education.

22. The charges on account of L. F. School, 63 in number, are estimated at Rs. 13,600 against Rs. 7780 in the current year's budget as shown below, involving an increase of Rupees 5820.

		Present budget	Budget 1875-76	Increase
		Rs	Rs	Rs
Salaries of Masters	Fixed	6,780	6,120	660
	Results	5,810	1,500	3,810
Servants		100	100	"
Miscellaneous		1,410	60	1,350
		13,600	7,780	5,820

23. The increase appears chiefly under Fixed salaries and Results Grants to be paid to teachers. The increase under the first item is on account of the provision for additional teachers in 10 schools and that under the second item is owing to the proposed payment to the teachers of full Results grants instead of school fees which are now credited to Local Funds. The additional school fees credited

credited are Rupees 2920 and the estimated increase in results grants is Rupees 3810, so that the arrangement will be in favour of the masters if the estimate of results grants is realized. But the Board would have preferred the old arrangement.

24. Rupees 1500 are set apart for Results grants to other schools as in the current year and Rupees 120 under (e) — Miscellaneous to meet the cost of inspecting Local Fund and Private Vindustani schools with reference to Government Order, Financial Department, dated 10 September 1875, No. 1818.

25. Grant II is Rupees 18,570 chargeable

— to the General funds.

26. Of the five dispensaries sanctioned for this circle, four are now at work, that at Senkerrydroog has not yet been opened probably for want of a Medical Subordinate. It is proposed to open a new Dispensary at Darwar in the centre of the Uttengherry Taluq, which is very much the one and is the only taluq for which a Dispensary has not yet been sanctioned. This proposal is recommended for the sanction of Government.

Gerkeand Kamkal Tripatore & Shtoor.

27. The allotment for the Medical subordinate attached to the Gerkeand Dispensary is raised on account of the increased rate of salary to be paid to the

the Apothecary in charge under the Govern-
=ment Order, Financial Department dated
11th August 1875, No 1645. The sanction to
the arrangement with Mr. Oliver was only
to the end of the current official year,
after which report is to be made. The
provision made will however be retained
in the budget. In the current year's bud-
=get, Rupees 1,740 is entered for the salary
and allowance of a 2nd Class Assistant
Apothecary to the Kankul Dispen-
=sary but the amount is now reduced to
Rupees 720 to provide for a 1st Class
Hospital Assistant. The Board are
not aware whether the Assistant Apothe-
=cary has been displaced by a Hospital
Assistant.

Assistant and therefore resolve to restore
the allotment to Rupees 1,740 subject to a
report from the President. If change is
merely contemplated, it will probably be
impossible to carry it out as Hospital
Assistants are not available.

28. Rupees 3,430 are allotted for
Vaccination and Rupees 14,500 for Sanitation.

	Rs
Endowment fund	1,290
General fund	34,220
	35,510

Grant IV Miscellaneous. 30. The contribution for the control-
=ling establishment should be Rupees 630.
The share of the cost of the Collector's es-
=tablishment chargeable to this Circle
is Rupees 390. The allotment for the Local
Fund Board's Establishment is Rupees 310

more

more than in the current year. The increase is owing to an additional Clerk on Rupees 25 a month having been sanctioned in Government Order, Financial Department dated 16 September 1875, No. 1846, and to the salary of one of the Peons being raised from Rs 7 to Rs 8 a month.

31. Grant III is

Road fund —	1620
General fund —	1130
	2750

32. The General Reserve should be Rupees 5160.

33. The following is an abstract of the budget as modified by the Board.

Receipts		Expenditure			
	Rs				
Road fund	109100	Grant I	Road fund —	10760	
Endowment fund	1290		General do —	11160	118620
General — do —	76900	Grant II	General do —		18570
		Grant III	Endowment do —	1290	
			General do —	34220	35510
		Grant III	Road — do —	1620	
			General do —	1130	2750
					175450
		General Reserve —			5160
		Balances			
		Road fund —		20	
		General do —		6660	6680
Total	187290				187290

True Extract

P. Atkins
Acting Secretary

To The Chief Secretary to Government
Financial Department with the
President's Original letter and
5 Enclosures.

E. Murphy
Capt. & Commr. Appd. Ag.

Local Funds - Budget

Final Decision

Read Proceedings of this Board of Revenue of 6th November 75 No. Order in Council 1876 No 63

In the subjoined statement the Budget estimates of the Salem circle for 1876/77 are compared with those for the current year.

Receipts	1875-76.	1876-77
Balances.		
Road Fund	12190	"
Endowment Fund	"	"
General Fund	39310	25000
Allotment from General Revenue Provincial Funds.		
For roads	25000	18500
For schools	270	270
Special Funds	10700	11500
Land cess	120.000	116.000
Tolls	5800	4.000
Fees in schools	120	3040
Contributions from other Circles	600	2600
Endowments Fees	1290	1550
Miscellaneous	3770	4830
Total	219050	187290

Charges.

Head Quarters Salem 5th Nov 1875.

Proceedings of the Board of Revenue

Read a Report from the Collector of Salem, dated 5th Nov 1875 No 2604 forwarding and recommending for the sanction of Government a Petition from the Inhabitants of Kalavai praying for the establishment of a Vernacular School at that village.

Ordered that the Petition be granted and that a Vernacular School be established at Kalavai from 1st Nov 1875 with a monthly charge of Rs 2.8.0.

Ordered that the Collector be informed accordingly.

Read a Report from the Collector of Salem, dated 5th Nov 1875 No 2603 forwarding and recommending for the sanction of Government a Petition from the Inhabitants of Kalavai praying for the establishment of a Vernacular School at that village.

Ordered that the Petition be granted and that a Vernacular School be established at Kalavai from 1st Nov 1875 with a monthly charge of Rs 2.8.0.

Ordered that the Collector be informed accordingly.

Charges		1875-76.	1876-76
Grant I			
New works.	Communications	2270	"
	Educational	500	2000
	Sanitary & Miscell[s]	3000	2000
Repairs	Communications	94590	81220
	Sanitary & Miscell[s]	7000	7000
Establishment Public Works Department		5250	7360
Petty Establishment		4200	6110
Other Items		2610	4830
Road Fund reserve		11730	8100
		131150	118620
Grant II			
Inspection		1680	2230
Local Fund schools		7780	13600
Grants in aid		1500	1500
Miscellaneous		1000	1240
		11960	18570
Grant III			
Hospitals		11630	13660
Vaccination		3000	3430
Sanitation		12000	14500
Miscellaneous		3180	3920
		29810	35510
Grant IV			
Establishment		2070	2750
General Reserve		4900	5160
Balances.			
Road Fund		7730	20
General Fund		31420	6660
	Total C.	219050	187290

2. The opening balance is correctly entered.

3. The reduction in the Provincial grant has been determined already ~~sanctioned~~ by the general considerations Government ^ together with those proposed in other articles and the claim for the extra grant made by the Irish Board cannot be complied with, but the Government agree with the Board that the taken from under the Road Fund reserve & balance ~~is not to be drawn~~ as mentioned in Para 14 the Lord Lieutenant thinks it desirable make a transfer to the Road Fund from the General

Fund. The new tolls proposed are sanctioned, but the public notification cannot issue until the further information called for by the Board of Revenue has been submitted.

The crediting of school-fees in the accounts as referred to in paragraph 23 of the Revenue Board's letter, is approved on the assumption that the efforts to stimulate interest in the part of the School-masters to Readjustment will in future be more largely dependent on the Results Fund.

The contribution from the Salem Municipality towards the Saravanampatti Road has been raised from Rs. 500 to Rs. 600, but it does not appear whether the consent of the Municipality has been obtained. The item of Rs. 2000 entered as contribution from the Municipality on account of Tolls is sanctioned, subject to orders on the separate Proceedings mentioned by the Board but not yet received by the Government.

4. The observations of the Board in paragraph 15 are approved. The establishment of a new Dispensary at Harur is sanctioned, as also the increased provision

856

mate for Local Fund
Schools. The Board's
27th paragraph is
approved. The increase
of a pens' salary
mentioned in para 30
is sanctioned.
With this observation the
Budget Estimates are passed
Sey

Desp 21/1 14/ To the Board of Revenue
6/ — " Resume Dept Works
16/ — " Public Works Dept
6/ — " Surveyor Genl I. M. Dept
Desp 22/1 6/ — " Sanitary Comm
7/ — " Director of Pub Instn
6/ — " Accts General
6/ — " Pres Pubs Comm Salem

Rec'd

Govt. of {1876} Madras.

Stores

Fuel

To

Dated 14th May 1876, No. 63
Recd.

Nos. 87-2

D.F. Budget Estt of Salem
Circle for 76-7 Forwarded