GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

Proceedings of the Board of Revenue, dated 31st March 1883, No. 908.

ABSTRACT.—Reviewing and submitting to Government the Local Fund Budget of the Salem Circle for 1883-84.

Proceedings of the Board of Revenue, dated 20th June 1883, No. 1788.

ABSTRACT.—Submitting to Government, with remarks, letter from President, furnishing information on certain points noticed in Board's review of the Local Fund Budget of Salem Circle for 1883-84.

ORDER—dated 13th August 1883, No. 1738, Financial.

The estimated receipts and charges of the Salem Local Fund Circle for 1883-84 are compared below with the regular estimate for 1882-83 and the actuals for 1881-82 :—

RECEIPTS.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
Balances—			
Road Fund	1,07,184	1,13,680	44,350
Endowment Fund	2,107	4,340	4,570
General Fund	30,898	34,710	29,740
Allotments from General Revenue—			
Provincial Funds—			
For Schools	448	410	650
Special Funds	3,156	3,500	4,040
Cess on Land	1,36,120	1,25,520	1,23,600
Tolls	21,293	22,820	22,000
Fees in Schools	2,557	2,680	2,700
Contributions from other Circles, &c. ..	614	..	..
Receipts from Endowments, &c.	6,520	6,300	6,370
Miscellaneous	13,255	13,790	13,910
Total ..	3,24,152	3,27,750	2,51,930

CHARGES.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	12,927	9,570	600
Buildings	63	..	..
Miscellaneous Public Improvements	3,725	5,500	5,000

CHARGES—*continued.*

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
Repairs—			
Communications	83,509	83,500	1,02,580
Buildings	1,565	2,000	3,000
Miscellaneous Public Improvements.	4,541	4,750	7,500
Engineering Establishment	15,981	16,170	17,400
Tolls and Ferries	15	10	..
Tools and Plant	1,509	1,520	1,200
Road Fund Reserve	..	..	11,220
Contributions to other Circles, &c. ..	400	200	200
Contributions to Provincial for Famine Adjustments	..	69,770	..
Miscellaneous	..	40	..
GRANT II.			
Inspection	2,061	4,010	4,500
Training Schools	1,805	1,880	2,330
Local Fund Schools	11,566	12,550	14,860
Salary Grants	244	240	170
Results Grants	2,933	3,000	3,500
Miscellaneous	532	860	640
GRANT III.			
Hospitals and Dispensaries	9,229	10,720	11,140
Contribution to Medical College ..	1,776	840	870
Contribution to Sanitary Inspection ..	..	..	870
Vaccination	3,944	3,920	4,110
Sanitation	5,807	8,720	8,500
Choultries	432	450	730
Travellers' Bungalows	571	650	1,060
Miscellaneous	2,546	2,440	2,420
GRANT IV.			
Establishment	7,649	5,780	5,880
General Reserve	..	..	5,580
Balances—			
Road Fund	1,13,676	44,350	22,160
Endowment Fund	4,346	4,570	2,990
General Fund	34,707	29,740	10,920
Total ..	3,28,059	3,27,750	2,51,930

2. As will be seen from the above abstract, the total of actual receipts for 1881-82, as shown by the Board of Revenue, differs from that of actual expenditure and closing balance, the latter being in excess of the former by Rs. 3,907. The discrepancy should have been explained. Further, the totals do not correspond with those given in Board's Proceedings, 17th October 1882, No. 2520, submitting the annual report of the circle for that year.

	Budget Statement.	Annual Report.
Receipts ..	3,24,152	3,28,418
Expenditure and Balance ..	3,28,059	3,28,418

3. *Regular Estimate for* 1882-83.—The Regular Estimate of Land-cess collections is slightly better than the budget, but is still unsatisfactory, seeing that about 20 per cent. of the total demand was expected to remain uncollected at the close of the year. Every endeavour should be made to adjust the arrears which extend over a period of seven years. Under Tolls the contribution paid by the Salem Municipality should have been distinguished from other receipts. A sum of Rs. 60 is shown under Miscellaneous, representing rent paid by Government for the use of Orr's Choultry at Womalore as a Deputy Tahsildar's Office. No such entry appears in the Budget Estimate. The President will report the date and number of the order sanctioning the payment and the reason of its omission in the budget. As the construction of the Mórappúr Chattram was commenced late in the year 1882-83, the Board will cause the sums actually

drawn and expended in each year to be credited and debited in the accounts of that year. Turning to the expenditure side, the provision of Rs. 69,768 for the repayment of Famine debt is noted. As the Board's Proceedings under review bear date the 31st March, the sums entered under the Road Fund and General Reserves will be struck out and added to the Road and General Fund balances respectively.

4. *Budget Estimate for* 1883-84.—The estimated receipts for 1883-84 follow the regular estimate more or less closely. The Land-cess estimate is again low, amounting only to 82 per cent. of the total demand.

5. Under Charges only Rs. 600 are allotted for new road works, but ample provision is made for the repair of existing communications. Increased provision is made for the travelling allowance of the Local Fund Engineer on the ground, stated in paragraph 18 of the President's letter, that that officer "on an average draws a monthly sum of Rs. 190." The Board of Revenue will report at what rate this allowance is drawn. With regard to Education the proposal to establish a Middle-class School at Tiruchengód is sanctioned, and the provision for results grants will be raised to Rs. 3,500 with reference to Board's Proceedings, dated 20th June 1883, No. 1788. The Board's revision of Grants III and IV is approved. The proposed increase in the pay of the Head Clerk has already, it is noted, been sanctioned in G.O., 19th April 1883, No. 783, Miscellaneous.

6. With these remarks, the Right Honorable the Governor in Council passes the Budget Estimates of the Salem Local Fund Circle for 1883-84.

(True Extract.)

E. S. LAFFAN,
Acting Under Secy. to Govt.

To the Board of Revenue, with enclosures.
" Revenue Department, with copy of Board's Proceedings, No. 908 of 1883.
" Public Works Department, with do.
" Accountant-General.
" Sanitary Commissioner for Madras.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction, with copy of Board's Proceedings, No. 1788 of 1883.
" President of the Municipal Commission, Salem.

Ed. J. Wright.

No. 2527 Rap. 8th Sept/83

Recorded

Sd. CB

Us

Govt. of {1883} Madras.

FINANCIAL.

G.H. S.J.C. 7589/83

Issued.

Recd. Encl.

G.O., 13th August 1883, No. 1738.

No. 2527 Rap. 8th Sept/83

AUGUST.

Local Funds—Budgets.

Reviewing the Budget Estimates of the Salem Local Fund Circle for 1883-84.

S. E. Fourth Circle

Extd. P.W. Accts

Writ order

PROCEEDINGS OF THE BOARD OF REVENUE.

Read—the following letter from C. D. MACLEANE, Esq., Collector and President, Local Fund Boards, Salem, to the Secretary to the Board of Revenue, dated Salem 6th December 1882, No. 677-L.F.:—

I have the honor to forward, herewith, the Budget Statement of the Local Fund Board, Salem Circle, for the official year 1883-84, accompanied by a copy of the Regular Estimate of receipts and charges for 1882-83, a list showing the budget grants with subsequent additions and deductions, and a list of the sanctioned establishments in the Circle in the prescribed forms.

2. A normal budget has first been drawn up and kept for record in this office, showing present receipts which are assumed as inelastic balanced by a corresponding expenditure. In drawing on the accumulated balances so as to show an increased expenditure, no item has been entered on the expenditure side which cannot in future years be retrenched. This, it is considered, guarantees a solvent finance. The method is peculiarly necessary in the General Fund. In taking advantage of present balances, the principal outlay has been on the repair of communications, which it is proposed to put next year into a state of thorough efficiency. There does not appear any difficulty in working up to the allotments now specified; and to repair the roads of the Circle efficiently in one undertaking is an economical and desirable proceeding. If the Circle Board decide hereafter to take up any large work out of their Road Fund balance, a supplemental budget will be submitted with that particular object.

Regular Estimate for 1882-83.

3. *Opening Balances.*—The closing balances of 1881-82, as per annual accounts submitted by this office for the year, are adopted as the opening balances, which agree with the Accountant-General's audited figures in the total. But there is a slight difference between the Accountant-General's and the Circle Board's figures in the distribution of the balances among the Road and General Funds, as shown in the margin; the Circle Board's figures are correct, because the difference of Rs. 599 between the two is made up of two sums, viz., Rs. 500, the contribution paid by the Kattuputhúr Mittadar for the repair of the Valayapatti-Andapuram Road, and Rs. 99, the sale proceeds of old tools and plant, both of which appertain to Road Fund, and hence included in the assets of that Fund, while in the Accountant-General's figures they are shown under the General Fund by some misapprehension.

	Road Fund.	General Fund.
Circle Board's figures ..	1,13,676	34,707
Accountant-General's figures	1,13,077	35,306
Difference ..	+ 599	— 599

4. *Cess on Land.*—The arrears of Land-cess remaining uncollected on the 1st September 1882 (as per Demand, Collection, and Balance Statement) is Rs. 37,222, from which Rs. 1,925, being the proportionate amount of the cess on Land Revenue Ryotwar arrears, * recommended for remission and reported to be irrecoverable, has to be deducted. The net balance for collection will, therefore, be Rs. 35,297, and the estimated demand for the remaining portion of 1882-83 (deducting the current demand, Rs. 27,320, up to the end of August 1882, from Rs. 1,20,000 entered in the budget) is Rs. 92,680, making a total of Rs. 1,27,977. Of this amount Rs. 97,929 are estimated to be realized within the year, Rs. 16,524 on

* Rs. 30,800.

account of arrears calculating at 85 per cent. on old outstanding balances, and Rs. 81,405 at 75 per cent. on the demand for 1882-83. The balance that is likely to be left for collection on the 1st April 1883 is Rs. 30,048, or 30,000. The estimate has been fixed with reference to the collections in the past two years, the seasons of which were good. The variations in the other items of the estimate are fully explained in the remark column.

BUDGET FOR 1883-84.

5. *Opening Balances.*—The closing balances, as per regular estimate, are taken as opening balances for this budget, and they are Rs. 1,13,470 under Road Fund, Rs. 4,570 under Endowment Fund, and Rs. 28,940 under General Fund. The Road Fund balance includes Rs. 69,000 reserved in the current year's printed budget for famine adjustment—*vide* the Board's recommendation made in their Proceedings, dated 8th April 1882.

6. *Receipts—Provincial Funds.*—Rs. 650 on account of the salary grants, &c. of the old rate schools at Sankaridrug and Omalúr and of the Tiruchengód Anglo-Vernacular School are entered. The salary grants are calculated at the rates at which the several teachers in the Omalúr and Sankaridrug Schools are now being paid, and as regards Tiruchengód School one-fourth grant is provided.

7. *Special Funds, &c.*—The receipts from Surplus Pound Fund and Fishery Rents are estimated at Rs. 4,040 against Rs. 3,500 in the current year's budget. The increase of Rs. 500 is under Fishery Rents, calculated with reference to the average actual receipts of the past three years.

8. *Rates and Taxes.*—Land-cess is estimated to yield Rs. 1,23,600 against Rs. 1,20,000 budgeted for the current year. As shown in the regular estimate, the balance likely to remain uncollected on 1st April 1883 is Rs. 30,000, and the probable demand for 1883-84 is Rs. 1,20,800, making a total demand of Rs. 1,50,800; Rs. 27,000 on account of arrears at 90 per cent. on outstanding balances, and Rs. 96,640 at 80 per cent. of the current demand, or Rs. 123,640 * in all are estimated to be collected within the year. The above estimate is framed with reference to the Land Revenue Budget.

* Rs. 1,23,600 in round figures.

9. *Tolls.*—The receipts from this source are estimated at Rs. 22,000, same as in the current year's budget, as detailed below :—

Toll Gates.	Estimated income.	Rent amount of 1882-83.
	RS.	RS.
1. Salem Ghât }	900	850
2. Atúr Ghât }		
3. Seshanchavadi on the Salem-Cuddalore Road	6,000	6,425
4. Masakalipatti on the Salem-Trichinopoly Road	9,000	9,380
5. Cauvery Bridge at Comarapalayam	1,000	1,146
6. Singarapett on the road	1,900	1,825
7. Kakangavai on the Trunk Road No. V	1,000	960
8. Devatipatti on the Salem-Dharmapuri road	600	637
	20,400	21,223
Local Fund share of the tolls levied by the Salem Municipality at $\frac{1}{5}$	1,600	..
Total ..	22,000	21,223

The sums shown against the several gates are calculated with reference to the current year's lease amounts.

10. *School Fees.*—The school fees are estimated to realize Rs. 2,700 against Rs. 2,500 in the current year, and are to be collected at the same rates as in previous years. The amounts of fees to be collected in each school are given in Statement, No. III, and have been fixed with due regard to the probable strength during the next year.

11. *Contributions, &c.*—Owing to the revised scheme of tolls for the Hosúr Circle, sanctioned in G.O., No. 223, dated 13th February 1882, the contribution paid by the Hosúr Circle for the Dombaragampatti Toll ceased from the current year.

12. *Endowments, &c.*—The receipts from this source are estimated at Rs. 6,510 against Rs. 5,400 in 1882-83, and the increase of Rs. 1,110 is under "Choultries." As it is expected that the proposed Chattram at the Mórappúr Railway Station will be completed before the commencement of 1883-84, credit for three-fourths of the annual allowance * of the Toppur Chattram Fund for the maintenance, &c., of the Jalàrpet, Sooramangalam, and Mórappúr Chattrams, under G.O., Mis., No. 1008, dated 23rd August 1882, is taken for, and the renting of the Inam lands of the Talavassel Chattram, taken over under the management of the Local Fund Board, will yield Rs. 60, or Rs. 1,370 in all, against Rs. 260 budgeted for the current year. The expected receipts by the renting of the markets, to which the market-fee system has been extended, is the same as in the current year, viz., Rs. 4,000 as specified below, calculating with reference to the existing rents :—

* Rs. 1,310.

	RS.
1. Attyampatti ..	700
2. Muthunaickenpatti ..	250
3. Nynamalai ..	1,140
4. Tiruchengód ..	500
5. Kolikalunatham ..	350
6. Yedappady ..	370
7. Matrapalli ..	400
8. Vániyambádi ..	200
9. Yercaud Shandy Stall ..	90
Total ..	4,000

The Salem Circle share of the interest on Surplus Pagoda Fund, contributed for sanitary purposes, is Rs. 1,140 as in previous years.

13. "7, *Miscellaneous.*"—The receipts from these sources are estimated at Rs. 13,910, or Rs. 10,200 more than that entered in the current year's budget. Excluding Rs. 10,400, the expected "Avenue and Ferry Rents" transferred to this item from "Special Funds" agreeably to the Board's instructions, there is a decrease of Rs. 200 in other items, which formerly composed "7, Miscellaneous." The estimate under each item has been fixed in reference to the average actual receipts of the past three years.

14. The total receipts under all the items, including the opening balances, are Rs. 3,20,390, classed as follows :—

	RS.
Road Fund ..	2,25,720
Endowment Fund ..	11,080
General Fund ..	83,590
Total ..	3,20,390

15. The proposed expenditure is as under :—

	RS.
Public Works ..	1,37,480
Education ..	25,500
Medical Service ..	11,140
Vaccination ..	4,110
Sanitation ..	8,500
Charitable Institution ..	1,790
Miscellaneous Charges and Contributions ..	9.170
Road and General Fund Reserves ..	16,800
Total ..	2,14,490

16. *Grant I, Public Works—New Works.*—Under Communications, as in previous years, a sum of Rs. 600 is provided for putting up permanent palisading on the marginally noted two roads. The Circle is already admirably provided with roads. A new road crossing the Tirupatúr Tank may hereafter be found desirable, and there are projects for more than one bridge. Rs. 5,000 are allotted for Market Buildings, an urgent need of the Circle.

On the road from Salem to Omalúr.
Do. from do. to Trichinopoly.

17. *Repairs.*—Under this head Rs. 1,02,580 are allotted for the maintenance of trunk and district roads in the Circle, including Railway feeders, Rs. 3,000 for repairs to School-houses, Choultries, Dispensaries and Bungalows, &c., Rs. 7,000 for Avenues (old and new) and Rs. 500 for Market places. The sum of Rs. 1,02,580, shown against Communications, includes a lump provision of Rs. 3,500 for the repair of several town roads in the six taluks of this Circle, and Rs. 2,500 for the repair of village roads. The remaining sum of Rs. 96,580 are assigned for the repair of the several trunk and district roads enumerated in Part II and its Appendix of the Budget Statement, against Rs. 82,380 in the current year. The mileage grants of thirty-nine roads have been raised moderately, the increase being noted against the respective roads in the remark column of the Budget Statement II and its Appendix, as the items are too many to be specified here. All the roads (97) entered in the Budget of 1882-83 are re-entered in the next year's, two roads named in the margin having been transferred from the minor to the major list, owing to their grants exceeding Rs. 1,000 each on account of the increase of the mileage grant. Of the sum of Rs. 3,000 provided for the repair of buildings, Rs. 300 are allotted for the repair of School-houses, Rs. 600 for Dispensaries, and Rs. 2,100 for Bungalows and Chattrams. The increased provision of Rs. 1,000, as compared with the current year's grant, is necessary, with a view to the state of the buildings. Avenues are to be taken up with the road maintenance.

Road from Paramathy to Tiruchengód.
Do. Námakal to Tiruchengód.

18. *Establishment.*—Rs. 17,400 are budgeted for the Pay, Travelling Allowance &c., of the Local Fund Engineering Establishment, against Rs. 16,000 in the current year, as detailed below :—

	Rs.
Local Fund Engineer's Pay	6,000
His Travelling Allowance	2,280
One Head Clerk and Draftsman to Engineer	480
One Second Clerk to Engineer	240
Two Clerks, on Rs. 15 each	360
Three Lascars, on Rs. 7 each to Engineer	252
One do. on Rs. 6 for his Office	72
One Overseer, First-grade, on Rs. 100	1,200
Two Overseers, on Rs. 60 each	1,440
Three do. on Rs. 45 each	1,620
One Assistant Overseer, on Rs. 25	300
Six Clerks to Overseers, on Rs. 15 each	1,080
Six Lascars to do. on Rs. 7 each	504
Travelling Allowance to one Overseer, at Rs. 30 per mensem	360
Travelling Allowance to five Overseers, at Rs. 15 each	900
Contingent Charges (Stationery, Postage, &c.)	312
Total	17,400 per annum.

The increase of Rs. 1,400 over the current year's figures is due to (1) the increased provision for the travelling allowance of the Local Fund Engineer, who, on an average, draws a monthly sum of Rs. 190—it is very desirable he should travel—(2) to the provision made for two additional Clerks on Rs. 15 each and a Lascar on Rs. 6, for the Engineer's Office, and (3) to raising the pay and allowances of the Salem Taluk Overseer to Rs. 100 + 30 from 60 + 15, on which subjects the Board have already been addressed seperately.

19. *Tools and Plant.*—Rs. 1,200, being at 1 per cent. on the proposed expenditure on works, are provided for tools and plant. This sum will be sufficient, as there is a large number of tools on hand now.

20. The Road Fund Reserve at 10 per cent. on the expected receipts of the Fund is Rs. 11,220 which is provided for in the budget.

21. *Contribution.*—The usual contribution of Rs. 200 to the Hosúr Circle Board for maintaining the portion of the Trunk Road, No. V, within the limits of the Salem Circle near Erumathúr is entered under this head.

22. The total expenditure under Grant I is Rs. 1,48,700, of which Rs. 1,30,780 are chargeable to the Road Fund, Rs. 6,350 to the Endowment Fund, and Rs. 11,570 to the General Fund.

23. *Grant II, Education—Inspection.*—The grant for Inspection, under the revised scheme sanctioned in G.O., No. 285, dated 10th March 1882, is Rs. 4,500, as detailed below, against Rs. 2,040 in the current year's printed budget :—

	Rs.
Salary of the Additional Deputy Inspector	840
Travelling Allowance of do.	300
Contingent Allowance of do.	60
Pay, &c., of a Peon	90
Salary of the six * Inspecting Schoolmasters { Fixed	1,680
Salary of the six * Inspecting Schoolmasters { Payment by results	600
Travelling Allowance of Inspecting Schoolmasters	900
Contingent Charges of do.	30
Total	4,500

* Four on Rs. 25 each and two on Rs. 20 each.

24. *Training School.*—As the Local Fund Normal School at Salem is to continue during 1883-84, provision of Rs. 600 for the pay of teachers,† and of Rs. 1,600 for the stipends of thirty students, on Rs. 5 each, is made. Although the stipends of thirty students intended to be trained during next year, at Rs. 5 each per mensem, amounts to Rs. 1,800 per annum, yet the sum provided, viz., Rs. 1,600, will be sufficient, as in December, when the examination for the students takes place, the stipends of the students then forming the class cease, and as, until the following February, fresh students for training do not generally join the school. Thus, there will be a saving of nearly Rs. 200 in the stipends, which need not be budgeted for. Rs. 50 and 80 are provided for Servants and "Miscellaneous" (*i. e.* Contingent Charges and Rents) against Rs. 50 and 100, in the current year. The small decrease under the second item is due to no provision having been made for maps which have been purchased in the current year.

† One Head Master on Rs. 30.
One Second Master on Rs. 20.

25. *Local Fund Schools—Middle-class Schools.*—In addition to the two old rate schools of this class at Omalúr and Sankaridrug one is budgeted for Tiruchengód, where, the late Anglo-Vernacular School aided with salary grants by Government having been abolished owing to want of proper management by the late Manager, there is much demand for Middle Class education. The Inspector of the Division and the Director of Public Instruction having suggested the establishment of a Middle Class School at the place by the Local Fund Board, and promised handsome salary grants from Provincial Funds, provision is made to meet the wants, and it is requested that sanction may be accorded to the proposal. Three Masters‡ of good qualifications, on a monthly salary of Rs. 50, and a Peon on Rs. 4 per mensem, with Rs. 48 for House-rent, Rs. 18 for Contingencies, Rs. 50 for Furniture and Rs. 23-14-0 for Maps and Class Books, have been provided. This fact accounts mainly for the increase in the allotments under all the (3) items as compared

	Rs.
‡ Head Master (F.A.),	25
Second Master (Matriculation)	15
Third Master („)	10
Total	50

with those for the present year. The increase of Rs. 98 in the salary of Masters of the Sankaridrug School, as contrasted with the grant for 1882-83, is due to the provision of the said sum on account of the annual increment of the salaries of the Third and Fourth Masters, to which they become entitled during the next year, and to the provision made for a Fifth Teacher on Rs. 8, sanctioned in March last. As the Omalúr and Sankaridrug Schools are in need of certain maps, Rs. 20 are allotted for the purpose to each of them.

26. *Elementary Schools.*—Of the fifty-four Schools of this class entered in the current year's budget, the Muhammadan School at Vániyambádi was abolished in April last, and the provision for the School at Puchupett, which was closed in August 1881, was transferred to the new schools established at Nunjai Edayar in September 1882. Hence the next budget provides only for fifty-three schools.

27. The allotment for these Schools is Rs. 12,100 against Rs. 12,340 in the current year as shown below :—

	1883-84.	1882-83.
	RS.	RS.
1. Fixed Salaries	7,980	7,800
2. Results Grants	2,480	2,840
3. Stipends of Students in Girls' Schools	110	110
4. Servants	30	30
5. Miscellaneous	1,500	1,560
Total ..	12,100	12,340

28. The increase under the first item is the net result caused by (1) the provision made for four Masters on Rs. 4 each to the Sooramangalam and Uttankarai Local Fund Schools, and for Second Masters on Rs. 5 each to the Palapatti, Pandamangalam, and Chinnapampatti Schools, on account of the increased strength in the case of the first two and that expected during next year as regards the others, (2) the budgeting for the pay of the Hindustani Teacher on Rs. 4 for the Námakal Boys' School, sanctioned in March last, (3) the raising of the salaries of the teachers of the Thadavoor and Oothiathoor Schools from Rs. 5 to Rs. 7 per mensem, as the present unpassed men in charge of them are to be replaced during next year by trained and certificated normal students, and (4) by the savings effected by providing nothing for the Vániyambádi Muhammadan School which was closed.

29. The decrease under the second item "Results Grants" is due to the reduced amount of grants provided for certain schools, with reference to the actuals of the past two years, and to the probable number of pupils that may be presented for examinations, as also to the abolition of the Vániyambádi Muhammadan School.

30. The Muhammadan School at Tirupatúr, for which a house-rent of Rs. 42 is provided at present, having lately been removed to the Hindu School at the place, the provision has been struck out in the next budget. This and the closing of the Vániyambádi School, for which a house-rent of Rs. 36 was provided, account for the decrease in the allotment for rents from Rs. 828 to Rs. 774, notwithstanding the slight increase * made in the rents of the Yedapadi, Paramathi, and Mohanur Schools according to the rates now paid. A falling off of Rs. 95 appears under Maps and Books, no class books or maps other than Janavinodhini being needed to most of them. A sum of Rs. 176 is provided to furnish the schools with mats, &c., as the supply made long ago has become unserviceable. The total grant for "Miscellaneous," which consist of the abovementioned petty items, shows, however, a decrease of Rs. 60, as compared with the allotment for 1882-83.

* Rs. 24.

31. The provision of Rs. 10,370 for the pay of teachers has been arrived at as follows :—

Middle Class Local Fund Schools.

	RS.
One Teacher on Rs. 27	27
Two Teachers „ 25 each	50
One Teacher „ 21	21
Three Teachers „ 15 each	45
One Teacher „ 11	11
One do. „ 10	10
One do. „ 8	8
One do. „ 7	7
199 × 12 = 2,388 or 2,390 per annum.	

Elementary Schools on the Combined System.

	RS.
Seven Teachers on Rs. 12 each ..	84
One Teacher „ 10 ..	10
Seven Teachers „ 8 „ ..	56
Forty-five do. „ 7 „ ..	315
Three do. „ 6 „ ..	18
Thirty-four do. „ 5 „ ..	170
Three do. „ 4 „ ..	12
665 × 12 =	7,980 „
Total ..	10,370

32. *Grant-in-aid—Salary Grants.*—Rs. 170 are provided for salary grants, against Rs. 210 in the current year. Rs. 110 on account of the Yercaud London Mission School and Rs. 60 to the Sooramangalam East Indian Mixed School. The grant for the former was raised from Rs. 72 to Rs. 110 in the current year on account of the entertainment of a Third-grade Mistress in the school, to whom a monthly grant of Rs. 2 per mensem, and a yearly grant of Rs. 14 on the results of the examinations are to be paid (*vide* Board's Proceedings, Mis. No. 1950, dated 6th March 1882). The Trinity Church School, now aided with salary grants from Local Funds, has been omitted as the Inspector of Schools, Fourth Division, has stated that provision has been made for it in the Provincial Budget.

33. *Result Grants.*—Rs. 3,000 are entered under this head as in the current year. Although the number of results schools has been steadily increasing for the last two years, owing to the raising of the grants, and also partly on account of the endeavours of the Inspecting Schoolmasters, who are now placed on the combined system, yet the state of the General Fund (as may be seen from Statement, No. VII, excluding the opening balance) is such as to admit of no larger sum being allotted for the purpose. The amount provided will be sufficient if rates lower than the maximum rates be given to schools in the Námakal and Salem Taluks which have a larger number of schools on this system and where the progress of elementary education seems to be better, as compared with the other four taluks in the Circle.

34. *Purchase of Books, &c.*—Rs. 500 and Rs. 60 for the purchase of books and for commission on their sale, respectively, are provided against Rs. 700 and 80 in the current year. The latter amount has been calculated at 15 per cent. on the sale proceeds of books estimated on the receipt side. A sum of Rs. 80 is allotted for the stipends of a Muhammadan student to be trained at the Madras Normal School.

35. The total allotment for Grant II, Education, is thus Rs. 25,500, against Rs. 24,940 in the current year with subsequent additions.

36. *Grant III—Hospitals, Dispensaries, &c.*—The grant for Dispensaries is Rs. 10,710, against Rs. 10,470 in the current year's printed budget. The slight increase of Rs. 240 is the net result of increase—(1) of Rs. 570 under "Pay of Medical

Subordinates," (2) of Rs. 150 for "Servants," (3) of Rs. 80 for "Medicines and Surgical Instruments," (4) of Rs. 90 under Contingencies," and of decrease—(1) of Rs. 550 under "Diet of Patients," (2) of Rs. 40 under "Supplies" and of Rs. 60 under "Rent, Furniture, &c." The provision made for the Vániyambádi Minor Dispensary, started in the current year, accounts chiefly for the increase under all the four items; but the increase under the first item "Pay of Medical Subordinates" is due also to the salary and charge allowance provided for three Civil Apothecaries in charge of the Yercaud, Tirupatúr, and Atúr Dispensaries, against two provided for in the budget for 1882-83, on account of the first two institutions. Further, charge allowance of Rs. 10 each to the Medical Subordinates in charge of the four marginally noted institutions, under the recent orders, is included in the provision for 1883-84. The amounts budgeted for the salaries and charge allowances of all the Medical Subordinates (including those of the Uttankarai and Vániyambádi Minor Dispensaries also) exclude one-fourth to be met from Provincial Funds, under G.O., No. 1038, dated 29th May 1879.

Námakal, Harúr, Uttankarai, and Vániyambádi.

37. The increase in the allotment for "Servants" is caused by (1) the provision of Rs. 60 for the Nurse for the Sankaridrug Dispensary, engaged at present instead of a Midwife, whose services are not needed at Sankari, a small and less populous town, (2) by raising the salaries of the toties of the Yercaud and Harúr Dispensaries from Rs. 7 and 4 to Rs. 8 and 5, respectively, and (3) by Rs. 70 provided for the Hospital Cooly of the Vániyambádi Dispensary.

38. The decrease under "Diet of Patients" and "Supplies" is due to reduced amounts provided with reference to the expenditure under them in the past year, and the portion of the current year up to date; and that under "Rents" is due to the amount provided for the house-rent of the Midwives attached to the Námakal, Tirupatúr and Atúr Dispensaries being shown separately in the provision for "Charges for Medicines."

39. *Vaccination.*—The current year's provision, viz., Rs. 4,110 is repeated for the pay and contingent charges, &c., of the Vaccine establishment as detailed below:—

	Rs.	
First-class Deputy Inspector of Vaccination, on Rs. 60 per mensem	720	
One First-class Vaccinator, on Rs. 18	216	
Five First-class Vaccinators, on Rs. 15 each	900	
Fourteen Second-class Vaccinators, on Rs. 10 each	1,680	
One Peon, on Rs. 7 per mensem	84	
Fixed batta to Deputy Inspector of Vaccination, at Rs. 15 per mensem	180	
Contingent Charges	30	
Batta to Peon and his Railway charges	30	
Batta to mothers of vaccinated children to supply lymph ..	30	
	——	3,870
Four Probationary Vaccinators, on Rs. 5 each per mensem ..	..	240
		4,110 per annum.

40. *Sanitation.*—Rs. 8,500 are provided under this head against Rs. 8,000 in the current year. The grants for (1) Improvement of Water-supply, (2) Improvement of Village-site are the same as those for 1882-83, viz., Rs. 1,000 and Rs. 500, respectively, but that for "Scavengering Establishment" for large towns and villages and "Other Sanitary Outlay" exceeds the current year's allotment by Rs. 500. The provision for the fixed sanitary establishment of Atúr only, where cholera raged in the past year for a longer period than in other places in the Circle, and the sanitary establishment for which was reported to be inadequate to keep the place in a good sanitary condition, has been raised by Rs. 140 for three more scavengers. The provision for "Other Sanitary Outlay" has also been raised by Rs. 350 to meet the epidemic charges, if any, as the experience of the past year shows that the amount allotted hitherto for the purpose is not sufficient.

41. *Chattrams.*—Rs. 530 for the pay of the establishments and Rs. 200 for contingent charges of chattrams are budgeted for 1883-84, against Rs. 390 and Rs. 160, respectively, in the current year. The increase under both the items is due to the provision of Rs. 130 and Rs. 60 made for the establishment and contingent charges of the Mórappúr and Talavassel Chattrams.

42. *Travellers' Bungalows.*—The allotment for the charges connected with the travellers' bungalows in the Circle is Rs. 370 more than that for the current and previous years, it being Rs. 560 for "Establishment" and Rs. 500 for "Contingencies." As the furniture in all the bungalows supplied six years ago, require repair, a few needing also to be replaced, a small provision of Rs. 30 for furniture for each bungalow is provided, and this accounts for the increase.

43. *Contributions.*—The contribution to the Madras Medical College at half per cent. on the assets of the Circle (excluding the opening balances) is Rs. 870. As nothing is known of the organization of the scheme for "Vaccine Inspecting Agency," no provision is made. The usual contribution of Rs. 2,000 to the Salem Municipality for the Civil Dispensary, of Rs. 200 for the Poor House and of Rs. 100 for the expenses of the Municipal Lying-in-ward, are repeated. The travelling charges, &c., of the Zillah Surgeon for the inspection of the Local Fund Dispensaries being now met from Provincial Funds, under the recent arrangements of the Surgeon-General, no provision is made for the purpose in the Local Fund Budget. The provision of Rs. 40 made in previous years for Medical periodicals is omitted, as their supply is not deemed necessary, and is to be discontinued from next official year.

44. The total allotment for Grant III is Rs. 28,830 against Rs. 28,740 in the current year; and Rs. 460 * of the former amount is debitable to Endowment Fund, and Rs. 28,370 to General Fund.

* Excluding Rs. 1,400 transferred from Endowment to General Fund for sanitary purposes.

45. *Grant IV, Miscellaneous, &c.*—The provisions under all the items excepting (1) Contribution for the District Audit Establishment, (2) Local Fund Board Office Establishment, (3) "Office Contingencies," (4) "Postal Charges" and (5) "Printing and other charges" are the same as those for the current year. The decrease under the first item is due to there being but one Auditor now, whose two-thirds of the pay, rising by annual increments of Rs. 5, claimable in the next official year, is entered as the probable charge against the Salem Circle, whilst the slight increase of Rs 120 for Board's Office Establishment is intended to meet the increase of the Local Fund Head Clerk's pay from Rs. 50 to Rs. 60 as in Godávari, Coimbatore, and Madura Districts. The Board will be addressed separately on this subject. The decrease and increase under other items have been made with reference to the actuals of the past year and to the estimated expenditure of the current year.

46. The total expenditure under the four grants is thus Rs. 2,08,910, and the General Fund Reserve is Rs. 5,580, calculated at 10 per cent. on the receipts of the Fund, making a total in all of Rs. 2,14,490, and leaving unexpended balance of Rs. 91,000 under Road Fund, of Rs. 3,130 under Endowment Fund, and of Rs. 11,770 under General Fund.

47. The road map of the Circle, with the necessary corrections made, is forwarded.

ENCLOSURE No. 1.—Regular Estimate of Salem Circle for 1882-83.

ENCLOSURE No. 2.—List showing Budget Grants, with subsequent additions, &c., for 1882-83.

ENCLOSURE No. 3.—List of Establishment.

ENCLOSURE No. 4.—Road Map of Salem Circle.

READ—the following letter from the Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Madras, 21st December 1882, No. 6637 :—

I have the honor, by desire of the Surgeon-General, to report to your Board that the allotment made in Grant III of the 1883-84 Local Fund Budget Estimate of the Salem Circle for the maintenance of the eight dispensaries is adequate.

2. The amount budgeted for the salaries and charge allowances of the Medical Subordinates of the Uttankarai and Vániyambádi Dispensaries excludes one-fourth to be met from Provincial Funds. Sanction of Government should be obtained for the same if your Board think it desirable.

3. A sum of Rs. 870 is entered as contribution towards the expenses of the Medical College.

READ—the following letter from Deputy Surgeon-General M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Madras, 26th December 1882, No. 1332 :—

I have the honor to report, for the information of the Board of Revenue, that a provision of Rs. 8,500 has been made by the Salem Local Fund Board for the sanitary requirements of the Circle during 1883-84. This gives a percentage of 20·6 on available income, and is in excess of the grant for the current year by Rs. 500. It may be accepted. It is proposed to distribute the allotment as detailed below. Twenty-two towns and villages will have scavengering establishment employed in them :—

	RS.
Improvement of Water-supply	1,000
Do. Village-sites	590
Scavengering Establishments	6,088
Other Sanitary Outlay	912
Total ..	8,500

2. The vaccination grant is the same as that for the current year, viz., Rs. 4,110 ; the establishment employed appears to be adequate.

READ—the following letter from C. D. MACLEANE, Esq., Acting Collector and District Magistrate of Salem, to the Secretary to the Board of Revenue, dated Salem, 29th March 1883, No. 971 :—

Replying to Board's Proceedings, dated 5th February 1883, Mis. No. 1003, I have the honor to enclose copy of Resolution on Budget.

ENCLOSURE No. 1.

EXTRACT from the Proceedings of the Local Fund Board, Salem Circle, at their Meeting held on Wednesday the 28th March 1883, at Salem.

* * * * * *

Read and confirmed Proceedings of last Meeting.

1. Read Local Fund Budget Statement of the Salem Circle submitted by the Collector and President in December last for 1883-84.

Passed.

* * *

READ—the following letter from H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 27th March 1883, No. 1872 :—

I have the honor to submit the following remarks on the Local Fund Budget Estimate of the Salem Circle for 1883-84 :—

2. The estimated assets amount to Rs. 24,400—

	RS.
Provincial Grant	650
One-sixth Land-cess	20,600
School Fees	2,700
Interest on Land-cess	50
Sale of Books	400
Total ..	24,400

The Provincial Grant represents the customary salary grants which the Local Fund Board have been getting for the Omalúr and Sankaridrug Middle Schools under their control, and the new grant they expect for the Middle School at Tiruchengód, which they propose to start in the place of the Aided Middle School lately abolished. The item may stand, pending the re-distribution of salary grants, with reference to the recent revision of the Grant-in-aid Code.

3. The charges budgeted for amount to Rs. 25,500 against Rs. 22,470 in the current year's budget :—

	Budget. 1882-83.	Budget. 1883-84.
	RS.	RS.
Inspection	2,040	4,500
Training Schools	2,190	2,330
Local Fund Schools	14,170	14,860
Grants-in-aid	3,210	3,170
Miscellaneous	860	640
Total ..	22,470	25,500

4. *Inspection.*—The increased provision for Inspection includes the salary and allowances of the Additional Deputy Inspector sanctioned since the passing of the current year's budget. The item may stand, pending decision of the question of transfer of the Local Fund Deputy to the Provincial List.

5. *Training Schools.*—Rs. 2,330 or Rs. 140 more than in the current year's budget are provided for "Training Schools," the increase being due to provision being made for thirty stipends in the Salem Normal School instead of for only twenty-six as in the current year.

6. *Local Fund Schools.*—For these schools Rs. 14,860 are budgeted against Rs. 14,170 in 1882-83, the increase being chiefly due to the proposed establishment of a Middle School at Tiruchengód. The changes proposed in the staff of the schools have my approval. In the President's covering letter it is stated that Rs. 300 are allotted for repairs to school-houses, but no details for this amount are furnished in Statement III.

7. *Grants-in-aid.*—Under this head Rs. 170 are assigned for "Salary," and Rs. 300 for "Results Grants." From the particulars of the former item, furnished in Statement III-A, it is observed that it includes Rs. 50, the results grants to the

Yercaud London Mission School, which is aided on the salary grant system also. The provision* for results grants is the same as in the current year's budget. The President states that the amount assigned will suffice if rates lower than the maximum rates be given to schools in the Námakal and Salem Taluks which have a larger number of schools on this system, and where the progress of elementary education is better, as compared with the other four taluks in the Circle. Both the Inspector and his Deputy consider that any such reduction will, if carried out, prejudicially affect the development of education throughout the district. Concurring in this view, and looking to the backward condition of education in the district generally, I would deprecate any reduction in the rate of grants for some time to come. As the General Fund closes with an unappropriated balance of Rs. 11,770, I beg earnestly to suggest that the assignment for results grants may be raised to Rs. 4,000, which will render any reduction in the rates of grants unnecessary.

* Rs. 3,000.

8. *Miscellaneous.*—The provision under "Miscellaneous," including the stipend for a Muhammadan student to be sent to the Madras Normal School to be trained, calls for no remark. No provision is made for furniture, purchase of books or maps, &c., to results schools. A lump provision for this purpose is desirable.

RESOLUTION—dated 31st March 1883, No. 908.

The Local Fund Budget Estimate of the Salem Circle for 1883-84 is herewith submitted for the orders of Government.

REGULAR ESTIMATE FOR 1882-83.

2. *Statement I-A—Receipts.*—The total opening balance of the Regular Estimate, viz., Rs. 1,52,729, agrees with the closing balance of 1881-82 furnished by the Accountant-General, but the following differences occur in the details :—

	Accountant-General's.	President's.	Difference.
Road Fund	1,13,077	1,13,676	+599
General Fund	35,306	34,707	—599

The total variation is made up of two sums, viz., Rs. 500, the contribution paid by the Mittadar of Kattuputhoor for the repair of the Valayapatti-Andapuram Road, and Rs. 99, the sale proceeds of old tools and plant. Both of them appertain to the Road Fund and not to the General Fund as shown by the Accountant-General. The latter officer having been requested to make the necessary adjustments by Board's Proceedings, dated 14th November 1882, Mis. No. 8785, the President's figures are adopted as shown below :—

	RS.
Road Fund	1,13,676
Endowment Fund	4,346
General Fund	34,707
Total ..	1,52,729

Under Land-cess Rs. 1,25,520 are entered against Rs. 1,20,000 in the sanctioned budget. Out of a total demand of Rs. 1,57,444, 80 per cent. is expected to be realized, leaving a balance of Rs. 30,000 at the close of the year, after writing off Rs. 1,924 as irrecoverable. There is a large increase of Rs. 900 under Choultry Receipts, due to two-thirds of the Toppur Chattram Endowment Fund being credited to this Circle, under G.O., Financial Department, dated 23rd August 1882. Mis. No. 1008. No credit is taken for the balance of Rs. 6,657, in favor of this fund, which was ordered to be paid to the Salem Board for the construction of a Chattram at Mórappúr. The amount should be credited in the Circle accounts, and the disbursements shown on the expenditure side. The slight variations in the other items of receipt are explained by the President and do not call for remark. The assets are :—

	RS.
Road Fund	2,27,063
Endowment Fund	10,646
General Fund	90,040
Total ..	3,27,749

3. *Statement B—Expenditure.*—The probable outlay on New Works and Repairs, Communications, is given as Rs. 9,569 and Rs. 83,495, respectively, against Rs. 600 and Rs. 82,380 entered in the budget. The large increase under New Works was allotted by the Board mainly for the girder bridge at Talavassel on the Salem and Cuddalore Road and for restoring the Nynamalai-Yerumaputty Road. The sum of Rs. 69,000 reserved for famine adjustment has not been included in the total expenditure, and is brought forward in the balance on the supposition that no adjustment is likely to be effected in this year. Government having in G.O., dated 20th December 1882, No. 1993, directed the Accountant-General to adjust in the current year's accounts the amounts reserved for the purpose, the sum of Rs. 69,768, due from the Salem Circle on this account, will be added to the expenditure in the regular estimate. Under Grant II the provision for Educational Inspection is nearly doubled, owing to the revision of the Inspecting staff, sanctioned in G.O., dated 10th March 1882, No. 285. Under Grant III, the assignment for Hospitals and Dispensaries is raised to provide for the pay of the Hospital Assistant and Warder appointed to the new Dispensary at Vániyambádi, sanctioned in G.O., Financial Department, dated 8th August 1882, Mis. No. 892, and to meet the higher rate of pay drawn by the Apothecary attached to the Atùr Dispensary. The variations in the other items of expenditure are fully explained in the remark column of the regular estimate.

4. The following is an abstract of the Regular Estimate of Expenditure :—

—	Road Fund.	Endowment Fund.	General Fund.	Total.
	RS.	RS.	RS.	RS.
New Works—				
Communications	9,569	..	..	9,569
Miscellaneous Public Improvements ..	..	3,500	2,000	5,500
Repairs—				
Communications	83,495	..	..	83,495
Civil Buildings	..	..	2,000	2,000
Miscellaneous Public Improvements ..	..	500	4,250	4,750
Local Fund Engineering Establishment ..	14,289	614	1,267	16,170
Toll Establishment	14	..	..	14
Contingencies	46	..	..	46
Tools and Plant	1,343	58	119	1,520
Contributions	200	..	..	200
Payment on account of Famine Adjustment ..	69,768	..	..	69,768
Road Fund Reserve	646	..	..	646
Grant I ..	1,79,370	4,672	9,636	1,93,678
Grant II ..	..	..	22,540	22,540
Grant III ..	..	1,400	26,340	27,740
Grant IV ..	3,997	..	1,783	5,780
General Reserve ..	..	..	799	799
Total ..	1,83,367	6,072	61,098	2,50,537
Receipts ..	2,27,063	10,646	90,040	3,27,749
Balance ..	43,696	4,574	28,942	77,212

These balances will be taken to the budget for 1883-84.

BUDGET FOR 1883-84.

5. —*Statement I-A—Receipts.*—Rs. 650 are entered as the Provincial Grant for schools, against Rs. 450 in the current year's budget. The increase is on account of the expected salary grant for the Middle Class School proposed to be established at Tiruchengód. Fisheries are expected to yield Rs. 3,000, against Rs. 2,500 in the current year, and the estimate is said to be based on the actuals of the past three years. The President is requested to state what the sum of Rs. 40 shown as "Miscellaneous" below "Fisheries" represents. Land-cess is estimated at Rs. 1,23,600 against Rs. 1,20,000 in the current year's budget. The total demand, including current and arrears, is Rs. 1,50,800, of which 82 per cent. is expected to be collected. Under Tolls, the current year's budget figure is repeated. As in the regular estimate, choultry receipts show a considerable increase. It is stated that the choultry at the Mórappúr Railway Station will be completed this year, and that credit has been taken for Rs. 1,310 or three-fourths of the annual allowance (Rs. 1,750) of the Toppur Chattram Fund, as approved in G.O., dated 23rd August 1882, Mis. No. 1008, for the maintenance of the three Chattrams at Jalárpet, Sooramungalam and Mórappúr. But in the Hosúr Circle Budget for 1883-84, now before Government, Rs. 580, or one-third of the allowance, is credited, apparently on the assumption that the new Chattram at Mórappúr will not be finished by the end of the year. Pending the President's further report on the matter, the amount in the present budget will, therefore, be reduced to Rs. 1,170 or two-thirds of the annual grant. Rs. 60 are expected from the rent of the Inam lands attached to the Talavassel Chattram which was taken over by the Circle Board from private management under the general sanction accorded in G.O., Financial Department, dated 26th April 1881, No. 736. The other items of receipt call for no remark.

The total assets are—

	Rs.
Road Fund	1,55,950
Endowment Fund	10,940
General Fund	83,590
Total ..	2,50,480

6. *Statement B.—Expenditure—Grant I—Public Works.*—Under "New Works" Rs. 600 are provided as in the current year for palisading two roads, and Rs. 5,000 are allotted for market buildings. For the repair of communications Rs. 1,02,580 are assigned, and this amount includes Rs. 3,500 provided for town roads and Rs. 2,500 for village roads. The increase over the current year's grant is due to the maintenance allowance of some roads having been raised with reference to their requirements. Rs. 3,000 are set aside for the repair of buildings and Rs. 7,000 for avenues. If by the expression "old and new" it is intended that some part of the allotment is to be utilized in planting new avenues, then that portion should be shown under "New Works," and only the remainder for the maintenance of existing avenues should appear under "Repairs." Rs. 500 are provided for repairing fences at the weekly markets. The cost of the Local Fund Engineering Establishment is put down at Rs. 17,400, for which the details are given in paragraph 18 of the President's letter. The additional two Clerks and Lascar for the Engineer's Office and the increase of pay to the Salem Taluk Overseer were sanctioned in G.Os., dated 10th and 11th January 1883, Miscellaneous, Nos. 47 and 55. The proportionate share of the cost of General Management chargeable to the Road Fund is Rs. 3,660. The total Road Fund Expenditure amounts to Rs. 1,34,440, leaving a balance of Rs. 21,510.

7. *Grant II—Education.*—Rs. 4,500 against Rs. 2,040 in the current year's budget are provided for inspection. As already stated in reviewing the regular estimate, the increased provision is made with reference to the scheme recently sanctioned by Government. Rs. 2,330 are allotted for the Elementary Normal School at Salem against Rs. 2,190 in the current year, the increase being due to provision being made for thirty stipends instead of for twenty-six. It is proposed to open a Middle Class School at Tiruchengód, and for this purpose enhanced provision is

made under this head. The sanction of Government is requested to the proposal. It is noted that the net cost to Local Funds on account of this school will be Rs. 520 a year. The cost of the Elementary Schools, all of which are maintained on the Combined system, is Rs. 12,100 which is nearly equal to the current year's provision. The changes in the staff, proposed in paragraph 28 of the President's letter, and approved by the Director of Public Instruction, are sanctioned. The President is requested to lay before the Circle Board the Director's remarks deprecating the proposal to reduce the rate of Result Grants, and his recommendation for a lump provision for books, maps, &c., required in Result Grant Schools. Their views should be submitted for the information of the Board. The present allotment under this grant is 46 per cent. of the General Fund Receipts.

8. *Grant III—Medical and Sanitary.*—Under Hospitals and Dispensaries Rs. 10,710 are provided against Rs. 10,470, in the current year. The increase is mainly on account of the newly opened minor dispensary at Vániyambádi. The increase under "Pay of Medical Subordinates" is met by the decrease under "Diet of Patients." The sanction of Government is requested for the contribution from Provincial Funds of one-fourth of the pay and allowance of the Medical Subordinates in charge of the Uttankarai and Vániyambádi Dispensaries, as these two places are the head-quarters of a Tahsildar and a Deputy Tahsildar. The alterations made in the pay of some of the servants attached to the dispensaries, and referred to in paragraph 37 of the Presidents' letter, are approved. The provision for vaccination is the same as in the current year. That for sanitation shows an increase of Rs. 500. The Sanitary Commissioner approves the provision under both heads. Under "Contributions" no provision is made for the Vaccine Inspecting Agency, but, as the new scheme of Assistant Surgeons has been sanctioned in G.O., Public Department, dated 22nd February 1883, No. 391, Rs. 870 will now be entered under that head. The other items under this grant are explained by the President and do not need to be specially noticed.

9. *Grant IV—Establishment and Miscellaneous.*—The entries under this grant do not call for remark, except the increase of Rs. 120 in the provision for the Local Fund Board's Office Establishment. It is due to a proposal to raise the salary of the Head Clerk from Rs. 50 to Rs. 60, and for this, a separate application has been received from the President, which will, now that the budget estimates have been passed by the Local Fund Board, be submitted for the sanction of Government.

10. The following is an abstract of the budget as revised by the Board :—

Receipts.		Charges.		Amount.	Total.
	Rs.			Rs.	Rs.
Road Fund	1,55,950	Grant I.	Road Fund ..	1,30,780	
Endowment Fund ..	10,940		Endowment Fund ..	6,350	
General Fund ..	83,590		General Fund ..	11,570	
					1,48,700
		Grant II.	General Fund ..		25,500
		Grant III.	General Fund ..	28,100	
			Endowment Fund ..	1,600	
					29,700
		Grant IV.	Road Fund ..	3,660	
			General Fund ..	2,220	
					5,880
		General Reserve			5,580
		Balances.			
		Road Fund		21,510	
		Endowment Fund		2,990	
		General Fund		10,620	
					35,120
Total ..	2,50,480		Total ..		2,50,480

APPENDIX.

I.—Budget Estimate of the Local Fund of the Salem Circle, Salem District, for the Official Year 1883-84.

A.—*Revenue and Receipts.*

—	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
	RS.	RS.	RS.	RS.
1. Balances—				
(*a*) Road Fund	43,700		1,07,040	1,07,184
(*b*) Endowment Fund	4,570		1,840	2,107
(*c*) General Fund	28,940		36,690	30,898
		77,210		
2. Allotments from General Revenue—				
(*a*) Provincial Funds—	RS.			
For Roads	..		..	..
For Schools	650		450	448
		650		
(*b*) Special Funds—				
Surplus Pound Fund ..	1,000		1,000	935
Canal and Ferry Fund..	..		..	..
		1,000		
(*c*) Fishery Rents	3,000		2,500	2,184
Miscellaneous	40		50	37
		3,040		
			4,690	
3. Rates and Taxes—				
(*a*) Cess on Land*	1,23,600		1,20,000	1,36,120
(*b*) Tolls	22,000		22,000	21,293
(*c*) House-tax	..		..	..
		1,45,600		
4. Fees in Schools and Training Institutions.	..	2,700	2,500	2,557
5. Contributions—				
(*a*) From other Circles—				
From Hosúr Local Fund Board on account of Dombaragampatti tolls.	..		360	614
(*b*) From Municipalities	..		..	..
		..		
6. Receipts from Endowments, Contributions, and Donations—				
(*a*) Educational	..		..	..
(*b*) Hospitals and Dispensaries	..		..	..
(*c*) Choultries	1,230		260	485
(*d*) Market Rents	4,000		4,000	4,147
(*e*) Miscellaneous	..		..	168
Interest on Surplus Pagoda Fund ..	1,140		1,140	1,720
		6,370		

	Demand.	Collection.	Balance.
	RS.	RS.	RS.
* Arrears	30,000	27,000	3,000
Current	1,20,800	96,640	24,160
Total ..	1,50,800	1,23,640	27,160

I.—Budget Estimate of the Local Fund of the Salem Circle, Salem District, &c.—*Continued.*

A.—*Revenue and Receipts*—Continued.

—	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
	RS.	RS.	RS.	RS.
7. Miscellaneous—				
(*a*) Ferry Rents	3,400		3,500	2,694
(*b*) Avenues	7,000		6,000	5,905
(*c*) Grass Rent	..		..	..
(*d*) Fees, Rents, and Subscription of Bungalows	400		500	459
(*e*) Fines and Penalties	350		300	457
(*f*) Sale of Materials, Tools and Plant ..	150		100	99
(*g*) Sale of Medicines	300		200	238
(*h*) Sale of other Property	100		100	116
(*i*) Contributions for Sanitary purposes ..	1,200		1,200	1,198
Do. for Roads	..		..	500
(*j*) Interest on Road-cess	300		500	616
(*k*) Do. on Tolls	10		10	12
(*l*) Sale of Books	400		500	221
(*m*) Miscellaneous	100		156	16
(*n*) Income from Cart-stands	100		150	98
(*o*) Interest on Ferry and Avenues ..	100		150	236
		13,910		
8. Public Works Receipts and Refund of Expenditure		..	..	390
Total ..		2,50,480	3,13,190	3,24,152

B.—*Expenditure.*

—	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.
(*a*) New Works—				
(1) Communications	600		600	12,927
(2) Civil Buildings	..		..	63
(3) Miscellaneous Public Improvements.	5,000		5,500	3,725
(*b*) Repairs—		5,600		
(1) Communications	1,02,580		82,380	83,509
(2) Civil Buildings	3,000		2,000	1,565
(3) Miscellaneous Public Improvements.	7,500		4,750	4,541
(*c*) Establishments—		1,13,080		
(1) Cost of Local Fund Engineering Establishment	17,400		16,000	15,937
				44
(2) Tolls and Ferries	..		..	15
		17,400		

B.—*Expenditure*—Continued.

—	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
GRANT I.—*Public Works*—Contd.	RS.	RS.	RS.	RS.
(*d*) Tools and Plant		1,200	1,520	1,509
(*e*) Contingencies		..	..	..
(*f*) Road Fund Reserve		11,220	10,960	..
(*g*) Contributions to—				
(1) Provincial Services—Payment on account of famine adjustments	..		69,000	..
(2) Other Circles—				
To Local Fund Board, Hosúr, for four miles of Trunk Road No. V within the limits of the Salem Circle	200		200	400
(3) Municipalities	..		..	..
		200		
Total, Grant I. .		1,48,700	1,92,910	1,24,235
GRANT II.—*Education.*				
(*a*) Inspection		4,500	2,040	2,061
(*b*) Normal Schools—				
(1) Salaries of Masters	600		600	550
(2) Stipends of Students	1,600		1,440	1,077
(3) Clerks and Servants	50		50	36
(4) Miscellaneous	80		100	142
		2,330		
(*c*) Middle-class Schools—				
(1) Salaries of Masters	2,390		1,690	1,618
(2) Clerks and Servants	140		100	96
(3) Miscellaneous	230		40	105
		2,760		
(*d*) Elementary Schools—				
(1) Salaries of Masters. Fixed	7,980		7,800	6,663
(1) Salaries of Masters. School Fees	..		..	..
(1) Salaries of Masters. Results	2,480		2,840	2,066
(2) Stipends to Students in Girls' Schools	110		110	..
(3) Servants	30		30	36
(4) Miscellaneous	1,500		1,560	982
		12,100		
(*e*) Grants-in-aid—				
(1) Salary Grants	170		210	244
(2) Result Grants	3,000		3,000	2,933
		3,170		
(*f*) Contributions to—				
(1) Provincial Services	..		..	..
(2) Other Circles	..		..	..
(3) Municipalities	..		..	..
		..		
(*g*) Miscellaneous—				
(1) Purchase of Books	500		700	459
(2) Commission on Sale of Books	60		80	40
(3) Stipends for a Muhammadan Student to be sent to the Madras Normal School for training	80		80	33
		640		
Total, Grant II. .		25,500	22,470	19,141

B.—*Expenditure*—Continued.

—	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
GRANT III.—*Medical Services, Sanitation, and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(*a*) Hospitals and Dispensaries—				
(1) Medical Subordinates	4,190		3,620	3,292
(2) Clerks and Servants	1,760		1,610	1,993
(3) Diet of Patients	1,490		2,040	972
(4) Medicines and Surgical apparatus	1,780		1,700	1,681
(5) Supplies	280		320	62
(6) Contingencies	800		710	866
(7) Miscellaneous—Rent, Furniture, &c.	410		470	363
		10,710		
(*b*) Medical Practitioners		..	..	..
(*c*) Charges for Midwives		430	480	..
(*d*) Vaccination—				
(1) Salary and Contingent charges of the Vaccination Establishment	3,870		3,870	3,529
				204
(2) Training Pupil Vaccinators	240		240	211
		4,110		
(*e*) Sanitation—				
(1) Improvement of Water-supply	1,000		1,000	183
(2) Do. of Village-sites	500		500	50
(3) Scavengering Establishment and other Sanitary outlay	7,000		6,500	4,963
				611
		8,500		
(*f*) Markets—				
(1) Establishment	..		..	..
(2) Contingencies	..		..	..
		..		
(*g*) Choultries—				
(1) Establishment	530		390	378
(2) Contingencies	200		160	54
(3) Feeding Travellers	..		..	..
		730		
(*h*) Travellers' Bungalows—				
(1) Establishment	560		560	564
(2) Contingencies	500		130	7
		1,060		
(*i*) Contributions to—				
(1) Provincial Services—				
(*a*) Medical College	870		840	1,776
(*b*) Vaccine Inspecting Agency	870		840	..
(2) Other Circles	..		..	..
(3) Municipalities—				
To the Salem Municipality—				
(1) For Civil Dispensary	2,000		2,000	2,000
(2) Poor-house	200		200	200
(*a*) Contribution towards the expenses of the Municipal Lying-in Ward	100		100	91
		4,040		

B.—*Expenditure*—Continued.

	Estimate, 1883-84.		Estimate, 1882-83.	Actuals, 1881-82.
	Detail (Minor Heads).	Total (Major Heads).		
GRANT III.—*Medical Services, Sanitation, and Public and Charitable Institutions*—Contd.	RS.	RS.	RS.	RS.
(*j*) Miscellaneous—				
(*a*) Inspection Charges of the Zillah Surgeon	..		300	146
(*b*) Charges on account of the maintenance and supervision of lunatics	120		120	62
(*c*) Medical Periodicals	..		40	47
		120		
Total, Grant III. .		29,700	28,740	24,305
GRANT IV.—*Miscellaneous.*				
(*a*) Contribution for Controlling Establishment at the Presidency				
(*b*) Contribution for Controlling Establishment at the Collector's Office		1,700	1,330	1,550
(*c*) Contribution for the District Audit Establishments		450	450	462
(*d*) Establishment of Local Fund Board's Office		650	830	1,057
(*e*) Contingencies		1,200	1,080	1,080
(1) Stationery	400		100	31
(2) Postal Charges	300		300	281
(3) Printing and other Charges	400		500	334
	630		250	592
(*f*) Travelling Allowance to Non-official Members		1,730		
(*g*) Refund of Cesses, &c.		150	150	118
(*h*) Superannuation			..	2,032
			..	112
Total, Grant VI. .		5,880	4,990	7,649
Advances Recoverable			..	..
Grand Total, Expenditure.		2,09,780	2,49,110	1,75,330
General Reserve		5,580	5,260	..
Balances—				
Road Fund	21,510		34,750	1,13,676
Endowment Fund	2,990		1,110	4,346
General Fund	10,620		22,960	34,707
		35,120		
Total ..		2,50,480	3,13,190	3,28,059

II.—Estimate of Receipts and Expenditure of the Road Fund of the Salem Circle, Salem District, for the Official Year 1883-84.

Receipts.	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
	RS.	RS.	RS.	RS.
1. Balances		43,700	1,07,040	1,07,184
2. Two-thirds of the collection of Land-cess within the year		82,400	80,000	90,957
3. Additional appropriation from the General Fund		..	..	..
4. Grants from Government—				
(*a*) From Provincial Fund	..		..	..
(*b*) Special Funds—				
Surplus Pound Fund	1,000		1,000	935
Miscellaneous	..		..	184
(*c*) Fishery Rents	3,000		2,500	2,184
		4,000		
5. Tolls		22,000	22,000	21,293
6. Contributions—				
From the Hosúr Local Fund Board on account of Dombaragampatti tolls		..	360	614
Do. from private individuals in aid of roads	..	..	..	500
7. Miscellaneous—				
Ferry Rents	3,400		3,500	2,694
Sale of Materials, Tools and Plant	150		100	99
Interest on Tolls and Ferries, and Land-cess	300		110	423
Advances Recoverable, &c.	..		..	..
Refund of Expenditure	..		..	..
Public Works Receipts	..		..	192
		3,850		
Total ..		1,55,950	2,16,610	2,27,259

Expenditure.	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
	RS.	RS.	RS.	RS.
1. New Works	600		600	12,927
2. Repairs	1,02,580		82,380	83,509
		1,03,180		
3. Establishment—				
(*a*) Share of cost of Local Fund Engineering Establishment chargeable to the Road Fund	15,120		13,940	14,454
Do. Chief Engineer's Office	..		..	31
(*b*) Share of cost of General Management chargeable to the Road Fund	3,660		3,450	3,729
(*c*) Contingencies	..		..	..
(*d*) Charges in connection with Tolls and Ferries	..		..	15
		18,780		
4. Tools and Plant		1,060	1,330	1,370
5. Contributions to—				
(*a*) Provincial Fund—Payment on account of famine adjustment	..		69,000	..
(*b*) Other Circles—				
Hosúr Local Fund Board for four miles of Trunk Road No. V within the limits of the Salem Circle near Erumathur	200		200	400
(*c*) Municipalities—				
Salem Municipality for the Imperial Roads within its limits	..		..	..
		200		
6. Reserve	..	11,220	10,960	..
7. Refunds	..	..	..	1,062
Total ..		1,34,440	1,81,860	1,17,497
Balance ..		27,510	34,750	1,09,662
Total ..		1,55,950	2,16,610	2,27,159

II-A.—Detail of Allotments of Public Works in the Salem Circle, Salem District, for the Official Year 1883-84.

PART I.—*New Works.*

No.	Public Works Range or Division and Taluk.	PROJECT. Description of Works.	Amount of Estimate.	Computed Expenditure up to 31st March 1882.	EXPENDITURE, 1883-84. By Other Agency.	EXPENDITURE, 1883-84. Total.	Remarks and References.
			RS.	RS.	RS.	RS.	
		I.—COMMUNICATIONS.					
..	Salem Division, Salem Taluk.	Petty New Works	..	..	600	600	Item No. 1 in Part I of the Budget for 1882-83.
		Total ..			600	600	
		II.—CIVIL BUILDINGS.—*Nil.*					
		III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.					
		Petty Works	..	..	5,000	5,000	Item No. 2 in do. do.
		Grand Total ..			5,600	5,600	

APPENDIX TO PART I.—NEW WORKS.

No.	Locality.	PROJECT. Description of Work.	Amount of Estimate.	Computed Expenditure up to 31st March 1882.	EXPENDITURE, 1883-84. By Other Agency.	EXPENDITURE, 1883-84. Total.	Remarks and References.
			RS.	RS.	RS.	RS.	
		I.—COMMUNICATIONS.					
..	Salem Taluk ..	1. Palisading the road from Salem to Trichinopoly *via* Námakal. 2. Palisading the road from Salem to Omalúr.	..	..	600	600	
		II.—CIVIL BUILDINGS.—*Nil.*					
		III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.					
		1. Building sheds and sinking wells, &c., in the Markets at Attyampatti, Nynamalai, &c.	..	..	5,000	5,000	
		Total ..			5,600	5,600	

No.	Public Works Range or Division.	Taluk.	Description of Work.		Amount proposed for Expenditure.		Remarks and References.
					By Other Agency.	Total.	
			I. COMMUNICATIONS.	RS.	RS.	RS.	
1	..	..	Road from the District frontier near Vániyambádi to Comarapalayam *via* Adamancottah and Taramangalam (Old Trunk Road, No. V), 75 miles.				
			Omalúr to Thoppúr 15½ miles, at Rs. 100 per mile ..	1,550			
		Salem ..	Omalúr to Chinnapampatti, *via* Taramangalam, 10½ miles, at Rs. 100 per mile.	1,050			Item No. 1, in Part II of the Budget for 1882-83.
		Tiruchengód.	Chinnapampatti to Comarapalayam, 27 miles—				
			12 miles at Rs. 100 per mile	1,200			Mileage grant raised from Rs. 50 to 100 per mile.
			15 „ „ „ „	1,000			Do. do. from Rs. 75 to 100.
		Tirupatúr ..	Vániyambádi to the limits of Tirupatúr Taluk, 22 miles, at Rs. 100 per mile.	2,200	7,500	7,500	
2	..	Uttankarai..	Road from Samalpatti on the Madras Railway to Cuddalore *via* Chengamah up to the limits of the District, 13 miles, at Rs. 100 per mile.	..	1,300	1,300	Item No. 2 of do. Mileage grant raised from Rs. 85 to 100 per mile.
3	..	..	Road from Salem to Cuddalore *via* Atúr up to the limits of the District, 44 miles—				
		Salem ..	Salem to Valapady, 17 miles, at Rs. 250 per mile ..	4,250			
		Atúr ..	Valapady to Talavasal, 27 miles, at Rs. 250 per mile ..	6,750	11,000	11,000	Item No. 3 of do. Mileage grant raised from Rs. 200 to 250 per mile.
4	..	..	Road from Salem to Trichinopoly *via* Námakal up to the limits of the District, 41½ miles.		..	..	Item No. 4 of do.
		Salem ..	Salem to Andagalore Police Station, 16 miles, at Rs. 250 per mile.	4,000	..	..	Mileage grant raised from Rs. 175 to 250 per mile.
		Námakal ..	Andagalore Police Station to Valayapatti, 25½ miles, at Rs. 250 per mile.	6,380	10,380	10,380	Do. do. do
5	..	Salem ..	Salem and Atúr Ghât Roads on the Shevaroy Hills, 18 miles, at Rs. 200 per mile.	..	3,600	3,600	Item No. 5 of do. Mileage grant raised from Rs. 167 to 200 per mile.
6	..	Tirupatúr ..	Road from Vániyambádi to Hosúr up to the limits of the Salem Circle, 19 miles, at Rs. 100 per mile.	..	1,900	1,900	Item No. 6 of do. Mileage grant raised from Rs. 75 to 100 per mile.
7	..	Do. ..	Road from Tirupatúr to Salem *via* Munjavadi Pass, 64½ miles—				
		Tirupatúr ..	7 Miles at Rs. 100 per mile	700			Item No. 7 of do. Mileage grant raised from Rs. 86 to 100.
		Uttankarai..	47½ Do. do. „	4,750			Do. do. Mileage grant raised from Rs. 75 to 100.
		Salem ..	10 Do. do. „	1,000	6,450	6,450	
8	..	..	Road from Salem to Sankaridrug, 21 miles—				
		Salem ..	11 Miles at Rs. 100 per mile	1,100			Item No. 8 of do. Mileage grant raised from Rs. 75 to 100 per mile.
		Tiruchengód.	10 do. do.	1,000	2,100	2,100	
9	..	..	Road from Atúr to Muskalipatti *via* Rasipúr, 33 miles—				Item No. 9 of do.
		Atúr ..	18 Miles at Rs. 50 per mile	900			
		Salem ..	15 Miles at Rs. 50 „	750	1,650	1,650	
10	..	..	Road from Tirupatúr to Singarapet, 18 miles—				
		Tirupatúr ..	10 Miles at Rs. 95 per mile	950			Item No. 10 of do. Mileage grant raised from Rs. 75 to 95 per mile.
		Uttankarai.	8 Miles at Rs. 125 „	1,000	1,950	1,950	
11	..	Tirupatúr ..	Road from Tirupatúr to Alangayam and on to Reddiyúr, 25 miles, at Rs. 50 per mile.	..	1,250	1,250	Item No. 11 of do.
12	..	Salem ..	Road from Salem to Suramangalam, 3 miles, at Rs. 400 per mile.	..	1,200	1,200	Item No. 12 of Budget for 1882-83.
13		Atúr ..	Road from Atúr to the frontiers of the Trichinopoly District *via* Luddivati, 16 miles, at Rs. 100 per mile.	..	1,600	1,600	Item No. 13 of do. Mileage grant raised from Rs. 75 to 100 per mile.
14		Do. ..	Road from Námakal to Konaripatti *via* Shendamangalam and Belukurchi, 21½ miles—				
		Námakal ..	14 Miles at Rs. 75 per mile	1,050			Item No. 14 of do. Mileage grant raised from Rs. 50 to 75 per mile.
		Salem ..	7½ Do. do.	560	1,610	1,610	
15			Road from Periyúr on the Salem and Sankaridrug Road to Tiruchengód, 20 miles—				
		Salem ..	Periyúr to Kallipati, 6 miles, at Rs. 65 per mile ..	390			Item No. 15 of do. Mileage grant raised from 60 to 65.
		Tiruchengód.	Kalipatti to Tiruchengód, 14 miles, at Rs. 55 per mile..	770	1,160	1,160	Do. do. Mileage grant raised from Rs. 50 to 55.

PART II.—*Repairs*—(*Continued.*)

No.	Public Works Range or Division.	Taluk.	Description of Work.		Amount proposed for Expenditure.		Remarks and Reference.
					By other Agency.	Total.	
			I. COMMUNICATIONS.—(*Continued*).	RS.	RS.	RS.	
16	..	Salem ..	Road from Taramangalam to Nangavalli, 7 miles, at Rs. 150 per mile.	..	1,050	1,050	Item No. 16 of Budget for 1882-83.
17	..	Atúr ..	Road from Thammampatti to Thedavúr *via* Gengavalli, 15 miles, at Rs. 70 per mile.	..	1,050	1,050	Item No. 17 of Do. do.
18	..	Námakal ..	Road from Námakal to the frontiers of the Trichinopoly District *via* Yerumapatti and Thathiengarpett, 21 miles, at Rs. 60 per mile.	1,260	1,260	1,260	Item No. 18 of do. Mileage grant raised from 50 to 60 per mile.
19	..	Do. ..	Road from Paramathi to Tiruchengód, 18 miles—				
			11 Miles at Rs. 75 per mile	825			Item No. 1 of Appendix to Part II of Budget for 1882-83.
			7 Do. do.	525			
20			Road from Námakal to Tiruchengód, 22 miles—		1,350	1,350	Mileage grant raised from 50 to 75 per mile.
		Tiruchengód.	14 Miles at Rs. 75 per mile	1,050			
		Námakal ..	8 Do. do.	600			Item No. 4 of do. Mileage grant raised from 40 to 75 per mile.
					1,650	1,650	
21			Petty Repairs		41,570	41,570	
			Total ..		1,02,580	1,02,580	
			II. CIVIL BUILDINGS.				
			(1) *Hospitals and Dispensaries.*				
22			Petty Repairs		600	600	
			(2) *School-houses.*				
23			Petty Repairs		300	300	
			(3) *Chattrams and Travellers' Bungalows.*				
24			Repairs to Orr's Choultries, Soldiers' Sheds and Travellers' Bungalows		2,100	2,100	
			Total ..		3,000	3,000	
			III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.				
25			Maintenance of Avenues		7,000	*7,000	
26			Maintenance of the fencing of all the existing Market-places.		500	500	
			Total ..		7,500	7,500	
			Grand Total ..		1,13,080	1,13,080	

* Salem 1,650
Atúr 1,000
Námakal 1,350
Tiruchengód 1,000
Tirupatúr 1,000
Uttankarai 1,000
Total .. 7,000

No.	Public Works Range or Division.	Taluk.	Description of Work.		Amount proposed for Expenditure. By other Agency.	Amount proposed for Expenditure. Total.	Remarks and References.
			COMMUNICATIONS.		RS.	RS.	
			I.—Roads.				
1	..	..	Road from MacDonald's Choultry to Chinnapampatti, 8 miles :—				
		Salem ..	6 Miles, at Rs. 75 per mile	450			Item No. 2 of Appendix to Part II of the Budget for 1882-83.
		Tiruchengód	2 „ at „ 75 „ „	150			
					600	600	
2	..	..	Road from Tiruchengód to Rasipur *via* Vyappamalai and Andagalore, 18 miles—				
		Tiruchengód	12½ Miles, at Rs. 50 per mile	625			
		Salem ..	5½ „ at „ 50 „ „	275			
					900	900	Do. No. 3 of do. do.
3	..	Do. ..	Road from Salem to Omalúr, 10 miles, at Rs. 100 per mile.	..	1,000	1,000	Do. No. 5 of do. do.
4	..	..	Road from Salem to the foot of Shevaroy Hills, 3½ miles, at Rs. 150 per mile.	520	520	520	Do. No. 6 of do. do.
5	..	..	Road from Suramangalam to Hastampatti, 3 miles, at Rs. 100 per mile.	300	300	300	Do. No. 7 of do. do.
6	..	..	Road from Suramangalam to Taramangalam, 10 miles, at Rs. 75 per mile.	..	750	750	Do. No. 8 of do. do.
7	..	..	Road connecting the Salem and Suramangalam road with Salem and Omalúr Road, 1 mile.	..	100	100	Do. No. 9 of do. do.
8	..	..	Road from Shevapett to join the Omalúr (Arisipalayam) Road, 1 mile.	..	50	50	Do. No. 10 of do. do.
9	..	..	Road from Salem to the foot of Shevaroy Hills *via* Kannánkurchi, 3½ miles, at Rs. 150 per mile.	..	500	500	Do. No. 11 of do. do.

10	..	..	Road connecting the Kannánkurchi and Shevaroy Hills Road with the Salem and Shevaroy Hills Road, ½ mile.	..	50	50	Item No. 12 of Appendix to Part II of the Budget for 1882-83.
11	..	..	Road from Shevapett to Taramangalam road *via* Tirumalagiri, 12 miles, at Rs. 50 per mile.	..	600	600	Do. No. 13 of do. do.
12	..	..	Road from Line Toll-gate to Trichinopoly Road, ¾ mile..	..	150	150	Do. No. 14 of do. do.
13	..	..	Road from Valasoor to Munjavadi road, 1 mile	..	50	50	Do. No. 15 of do. do.
14	..	..	Road from Suramangalam Railway Station to Salem and Omalúr Road (Puckle's Road), 2 miles, at Rs. 50 per mile.	..	100	100	Do. No. 16 of do. do.
15	..	..	A branch road from Naikarapatti to Sankaridrug Road, 1 mile.	..	50	50	Do. No. 17 of do. do.
16	..	..	A branch road from Tanamarathupatti to Trichinopoly Road, 2¼ miles, at Rs. 50 per mile.	..	120	120	Do. No. 18 of do. do.
17	..	Salem ..	Longley's road, 5⅝ mile	..	100	100	Do. No. 19 of do. do.
18	..	..	Road from Karupur to Omalúr Road, 2 miles, at Rs. 50 per mile.	..	100	100	Do. No. 20 of do. do.
19	..	..	Road from Trichinopoly Toll-gate to Sankaridrug Road, 1 mile.	..	75	75	Do. No. 21 of do. do.
20	..	..	Road from Mangavalli to Mecheri, 6 miles, at Rs. 75 per mile.	..	450	450	Do. No. 22 of do. do.
21	..	..	Road from Mecheri to Omalúr, 10 miles,at Rs. 75 per mile.	..	750	750	Do. No. 23 of do. do.
22	..	..	Road from Mecheri to Sholapady, 10 miles, at Rs. 50 per mile.	..	500	500	Do. No. 24 of do. do.
23	..	..	Road from Mecheri to Thoppur, 12 miles, at Rs. 50 per mile.	..	600	600	Do. No. 25 of do. do.
24	..	..	Road from Chinnappampatti to Jalukantapuram, 6 miles, at Rs. 75 per mile.	..	450	450	Do. No. 26 of do. do.
25	..	..	Road from Deevattipatti to Shevaroy Hills Railway Station and on to the foot of Shevaroy Hills, 6 miles, at Rs. 50 per mile.	..	300	300	Do. No. 27 of do. do.
26	..	..	Road from Jalukantapuram to Nungavalli, 5 miles, at Rs. 50 per mile.	..	250	250	Do. No. 28 of do. do.
27	..	..	Road from Omalúr to Moothuvaikenpatti, 2 miles, at Rs. 75 per mile.	..	150	150	Do. No. 29 of do. do.
28	..	..	Road from MacDonald's Choultry to Muskalipatti *via* Attayampatti, 11¾ miles—				
			3¼ miles, at Rs. 100 per mile	325			
			8½ „ „ „ 50 „ „	425			
					750	750	Do No. 30 of do. do.

APPENDIX TO PART II.—*Repairs.*—Continued.

No.	Public Works Range or Division.	Taluk.	Description of Work.	Amount proposed for Expenditure.		Remarks and References.
				By Other Agency.	Total.	
			COMMUNICATIONS.—*Continued.*			
			I. Roads.—Continued.	RS.	RS.	
29	..	Salem ..	Road from Scandal Point on the Shevaroy Hills to Green Hills, 4 miles, at Rs. 75 per mile. ..	300	300	Item No. 31 of Appendix to Part II of the Budget for 1882-83. Maintenance Grant raised from Rs. 50 to 75 per mile.
30	..		Road from Taylor's Saddle to Karadiyar *via* Nagalore, 6 miles, at Rs. 50 per mile. ..	300	300	Do. No. 32 of do. do.
31	..		Yercaud Station road, 8 miles, at Rs. 50 per mile	400	400	Do. No. 33 of do. do. Mileage Grant raised from Rs. 30 to 50 per mile.
32	..	Atúr ..	Road from Velapady to Thumbal *via* Beylúr, 13 miles, at Rs 75 per mile. ..	975	975	Do. No. 34 of do. do.
33	..		Road from Valapady to Atúr and Rasipur Road, 7 miles, at Rs. 75 per mile. ..	525	525	Do. No. 35 of do. do.
34	..		Road from Mallikarai to the frontiers of the Trichinopoly District *via* Thanmampatti, 13 miles, at Rs. 75 per mile. ..	975	975	Do. No. 36 of do. do.
35	..		Road from Manjani to Gengavalli, 4 miles, at Rs. 50 per mile. ..	200	200	Do. No. 37 of do. do.
36	..		Road from Putrakoundenpalayam to Thumbal road *via* Panamadal, 9 miles, at Rs. 50 per mile. ..	450	450	Do. No. 38 of do. do.
37	..		Road from Thumbal to Chinnakalroyen Hills, 4 miles, at Rs. 50 per mile. ..	200	200	Do. No. 39 of do. do.
38	..		Road from Talavasal to Trunk Road No. 10 (from Salem to Cuddalore) to Veeraganore *via* Iluppanatham, 10 miles, at Rs. 50 per mile. ..	500	500	Do. No. 40 of do. do.

39	..	Námakal ..	Road from Námakal to Mohanur, 12 miles, at Rs. 50 per mile. ..	600	600	Do. No. 41 of do. do.
40	..		Road from Valayapatti to Mohanur, 8 miles, at Rs. 50 per mile. ..	400	400	Do. No. 42 of do. do. Mileage Grant raised from Rs. 40 to 50 per mile.
41	..		Road from Námakal to Paramathi, 11 miles, at Rs. 70 per mile. ..	770	770	Do. No. 43 of do. do. Mileage Grant raised from Rs. 50 to 70 per mile.
42	..		Road from Mohanur to Vaylur, 10 miles, at Rs. 75 per mile. ..	750	750	Do. No. 44 of do. do.
43	..		Road from Jaderpalayam to Chittalandore, 12 miles, at Rs. 40 per mile. ..	480	480	Do. No. 45 of do. do. Mileage Grant raised from Rs. 28 to 40 per mile.
44	..		Road from Shandamangalam to foot of Kollimalai Hills, 4 miles, at Rs. 50 per mile. ..	200	200	Do. No. 46 of do. do.
45	..		Pulicalpalayam Road, 1 mile	50	50	Do. No. 47 of do. do.
46	..		Yadayar Road, 1 mile	50	50	Do, No. 48 of do. do.
47	..		Road from Paramathi to Jaderpalayam *via* Veylur, 16 miles, at Rs. 40 per mile. ..	640	640	Do. No. 49 of do. do. Mileage Grant raised from Rs. 30 to 40 per mile
48	..		Road from Nynamalai to Yerumapatti *via* Shendamangalam, 10½ miles, at Rs. 75 per mile. ..	790	790	Do. No. 50 of do. do. Maintenance Grant raised from Rs. 50 to Rs. 75 per mile.
49	..		Road from Valapathi to Andapuram, 5 miles, at Rs. 60 per mile. ..	300	300	Do. No. 51 of do. do. Maintenance Grant raised from Rs. 40 to 60 per mile.
50	..		Serookalai Cross Road, 8½ miles, at Rs. 50 per mile	425	425	Do. No. 52 of do. do.
51	..		Road from Paramathi to Jaderpalayam *via* Kapilamalai, 9 miles, at Rs. 50 per mile. ..	450	450	Do. No. 53 of do. do. Maintenance Grant raised from Rs. 30 to 50 per mile.
52	..	Tiruchengód.	Road from Tiruchengód to Sankaridrug, 7 miles, at Rs. 100 per mile. ..	700	700	Do. No. 54 of do. do. Maintenance Grant raised from Rs. 75 to 100 per mile.
53	..		Road from Poothur to Minnampalli, 9 miles, at Rs. 50 per mile. ..	450	450	Do. No. 55 of do. do.

APPENDIX II, PART II—*Repairs*—Continued.

No.	Public Works Range or Division.	Taluk.	Description of Work.	Amount proposed for Expenditure. By Other Agency.	Amount proposed for Expenditure. Total.	Remarks and References.
			COMMUNICATIONS.—*Continued.*			
			I. Roads—Continued.	RS.	RS.	
54	..	Tiruchengód	Road from Vyappamalai to Mullasamudrum, 8 miles, at Rs. 75 per mile. ..	600	600	Item No. 56 of Appendix to Part II of the Budget for 1882-83.
55	..		Road from MacDonald's Choultry to Railway Station, half mile. ..	100	100	Do. No. 57 of do. do.
56	..		Road from Sankaridrug to Poolampatti *via* Yedapady, 16 miles, at Rs. 50 per mile. ..	800	800	Do. No. 58 of do. do.
57	..		Road from Tiruchengód to Comarapalayam *via* Pallipalayam, 16 miles, at Rs. 60 per mile. ..	960	960	Do. No. 59 of do. do. Maintenance Grant raised from Rs. 50 to 60 per mile.
58	..		Road from Sankaridrug to Pallipalayam, 11 miles, at Rs. 50 per mile. ..	550	550	Do. No. 60 of do. do.
59	..	Tirupatúr ..	Road from Jalárpet to Natrampalli, 6 miles, at Rs. 50 per mile. ..	300	300	Do. No. 61 of do. do.
60	..		Railway-feeder to Tirupatúr, 1 mile	150	150	Do. No. 62 of do. do.
61	..		Railway-feeder to Vániyambádi, 1 mile	150	150	Do. No. 63 of do. do.
62	..		Road from Tirupatúr to Natrampalli *via* Pudupett, 9½ miles, at Rs. 50 per mile. ..	475	475	Do. No. 64 of do. do.
63	..		Road from Tirupatúr to Mullapachy, 11 miles, at Rs. 75 per mile. ..	830	830	Do. No. 65 of do. do.
64	..		Petty Roads in and about Tirupatúr, 5 miles, at Rs. 50 per mile. ..	250	250	Do. No. 66 of do. do.
65	..		Road from Vániyambádi to Alangayam, 12 miles, at Rs. 75 per mile. ..	900	900	Do. No. 67 of do. do.
66	..	Uttankarai.	Road from Mórappúr Railway Station to Thippanahalli or Trunk Road No. V, 12 miles, at Rs. 50 per mile. ..	600	600	Do. No. 68 of do. do. Maintenance Grant raised from Rs. 40 to 50 per mile.
67	..		Road from Jendameda to Trunk Road No. V, to the limits of the Salem Circle, 7 miles, at Rs. 50 per mile. ..	350	350	Do. No. 69 of do. do. Maintenance Grant, raised from Rs. 40 to 50 per mile.
68	..		Road from Harúr to Mórappúr Railway Station, 8 miles, at Rs. 75 per mile. ..	600	600	Do. No. 70 of do. do. Maintenance Grant raised from Rs. 50 to 75 per mile.
69	..		Road from Harúr to Mookanúr *via* Chintalapady, 15 miles, at Rs. 40 per mile. ..	600	600	Do. No. 71 of do. do. Maintenance Grant, raised from Rs. 25 to 40 per mile.
70	..		Road from Mookanúr to Mórappúr Railway Station, 8 miles, at Rs. 100 per mile. ..	800	800	Do. No. 72 of do. do.
71	..		Road from Harúr to Poyaputty, 7 miles, at Rs. 50 per mile. ..	350	350	Do. No. 73 of do. do. Maintenance Grant, raised from Rs. 30 to 50 per mile.
72	..		Road from Tenkaracottah to Mullapuram Railway Station, 12 miles, at Rs. 50 per mile. ..	600	600	Do. No. 74 of do. do.
73	..		Road from Hanumatheerthum to Kottapatti, 20 miles, at Rs. 50 per mile. ..	1,000	1,000	Do. No. 75 of do. do.
74	..		Road from Karipatti to Kullavi *via* Kunnathúr and Samalputti, 13 miles, at Rs. 50 per mile. ..	650	650	Do. No. 76 of do. do.
75	..		Road from Papireddipatti to Mullapuram, 10½ miles, at Rs. 75 per mile. ..	790	790	Do. No. 77 of do. do.
76	..		Road from Erumathúr to Kambainellúr, 4 miles, at Rs. 50 per mile. ..	200	200	Do. No. 78 of do. do.
77	..		Road from Mullapuram to Mukanur, 11 miles, at Rs. 70 per mile. ..	770	770	Do. No. 79 of do. do.
78			Repairs to Town Roads	3,500	3,500 *	* Salem 800 .. 700
79			Repairs to Village Roads	2,500	2,500 *	Atúr 400 .. 200
						Námakal 700 .. 600
						Tiruchengod 500 .. 300
						Tirupatúr 600 .. 500
						Uttankarai 500 .. 200
						3,500 2,500
			Total ..	41,570	41,570	

II-B.—Talukwar Statement showing the Allotments of the Road Fund for Expenditure in the Salem Circle, Salem District, for the Official Year 1883-84.

Taluks.	Portion of the Land-cess raised in the Taluk to be applied to Communi-cations.	Amount allotted for Roads and Bridges in the Taluk.	Ratio of Column 3 to 2, per cent.
	RS.	RS.	
Salem	22,000	33,140	150·63
Atúr	10,600	14,720	138·86
Námakal	19,120	17,320	90·58
Tiruchengód	15,730	11,780	74·88
Tirupatúr	8,950	11,160	124·69
Uttankarai	6,000	15,060	251·00
Total ..	82,400	1,03,180	

II-C.—Nil.

III.—Statement showing the Receipts and Charges of the Local Fund Schools in the Salem Circle, Salem District, for the Official Year 1883-84.

Name of Schools.	Average Attendance at the time the Budget is prepared.	Receipts.						Charges.															
		Grants from Govt.		School Fees.		Contri-butions.		Total.		Salaries of Masters.						Stipends of Students.				Clerks.			
										1882-83.				1883-84.									
		1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	Number.	Amount.	Number.	Amount.	Number.	Amount.	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	25	26	27	28
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.		RS.		RS.		RS.		RS.
(a) Training Schools.																												
1. Salem Normal School ..	31	..	..	60	30	..	..	60	30	600	2	600	..	600	600	2	600	..	..	600	26	1,440	30	1,600	..	..	..	..
Total ..	31	..	..	60	30	..	..	60	30	600	2	600	..	600	600	2	600	..	..	600	26	1,440	30	1,600	..	..	..	..
(b) Middle Class Schools.																												
1. Omalúr	58	185	170	165	160	..	..	350	330	840	4	840	..	840	840	4	840	..	..	840	..	..	..	..	..	..	..	..
2. Sankaridrug ..	80	260	300	220	220	..	..	480	520	950	5	950	..	950	852	4	852	..	..	852	..	..	..	..	..	..	..	..
3. Tiruchengód ..	..	..	185	..	75	..	..	..	260	600	3	600	..	600	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	138	445	655	385	455	..	..	830	1,110	2,390	12	2,390	..	2,390	1,692	8	1,692	..	..	1,692	..	..	..	..	..	..	..	..
(c) Elementary Combined System Schools teaching up to Fourth Standard including English.																												
4. Suramangalam ..	75	..	..	100	120	..	..	100	120	384	4	348	96	444	384	3	300	84	..	384	..	..	..	..	..	..	..	..
5. Rasipur	39	..	..	80	70	..	..	80	80	384	3	300	84	384	384	3	300	84	..	384	..	..	..	..	..	..	..	..
6. Comarapolliem ..	30	..	..	150	150	..	..	150	150	384	3	300	84	384	384	3	300	84	..	384	..	..	..	..	..	..	..	..
7. Uttankarai	66	..	..	90	100	..	..	90	100	384	4	345	96	444	384	3	300	84	..	384	..	..	..	..	..	..	..	..
8. Thathiengarpet ..	32	..	..	70	80	..	..	70	80	384	3	300	84	384	384	3	300	84	..	384	..	..	..	..	..	..	..	..
9. Sherdamangalam ..	75	..	..	150	150	..	..	150	150	468	4	360	108	468	468	4	360	108	..	468	..	..	..	..	..	..	..	..
10. Thammampatti ..	40	..	..	80	60	..	..	80	60	384	3	300	84	384	384	3	300	84	..	384	..	..	..	..	..	..	..	..
Elementary Combined System Schools teaching up to Fourth Standard without English.																												
11. Hindu School, Tirupatúr..	90	..	..	160	160	..	..	160	160	586	5	336	250	586	586	5	336	250	..	586	..	..	..	..	..	..	..	..

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

Name of Schools.	CHARGES—*Continued.* Servants. 1882-83. Number.	Servants. 1882-83. Amount.	Servants. 1883-84. Number.	Servants. 1883-84. Amount.	Rent. 1882-83.	Rent. 1883-84.	Furniture. 1882-83.	Furniture. 1883-84.	Maps, Books, &c. 1882-83.	Maps, Books, &c. 1883-84.	Sundries, &c. 1882-83.	Sundries, &c. 1883-84.	Building of School Premises. 1882-83.	Building of School Premises. 1883-84.	Total. 1882-83.	Total. 1883-84.	Remarks.
	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
		RS.		RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	
(a) Training Schools.																	
1. Salem Normal School	1	48	1	48	60	60	..	..	26 0 0	..	18	18	..	..	2,192 0 0	2,326 0 0	G.O., No. 505, dated 15th Mar. 1879.
Total ..	1	48	1	48	60	60	..	..	26 0 0	..	18	18	..	..	2,192 0 0	2,326 0 0	
(b) Middle Class Schools.																	
1. Omalúr	1	48	1	48	..	..	..	..	3 14 0	23 14 0	18	18	..	..	909 14 0	929 14 0	G.O., F.D., No. 404, 4th Apr. 1872.
2. Sankaridrug	1	48	1	48	..	..	..	..	3 14 0	23 14 0	18	18	..	..	921 14 0	1,039 14 0	Do. do., and G.O., F.D., No. 1080,
3. Tiruchengód	..	..	1	48	..	48	..	50	..	23 14 0	..	18	..	..	..	787 14 0	dated 21st June 1878.
Total ..	2	96	3	144	..	48	..	50	7 12 0	71 10 0	36	54	..	..	1,831 12 0	2,757 10 0	
(c) Elementary Combined System Schools teaching up to Fourth Standard including English.																	
4. Suramangalam	1	36	1	36	..	..	..	4	8 14 0	3 14 0	12	12	..	..	440 14 0	499 14 0	G.O., No. 1870, dated 16th July 1880.
5. Rasipur	..	..	..	..	42	42	..	4	8 14 0	3 14 0	12	12	..	..	446 14 0	445 14 0	G.O., No. 1193, dated 7th July 1876.
6. Comarapolliem	..	..	..	..	36	36	..	4	8 14 0	3 14 0	12	12	..	..	440 14 0	439 14 0	G.O., No. 1834, dated 27th Oct. 1874.
7. Uttankarai	..	..	..	..	..	..	..	4	8 14 0	3 14 0	12	12	..	..	404 14 0	463 14 0	G.O., No. 1313, dated 26th July 1876.
8. Thathiengarpet	..	..	..	..	24	24	..	4	3 14 0	3 14 0	12	12	..	..	423 14 0	427 14 0	G.O., No. 505, dated 18th March
9. Shendamangalam	..	..	..	..	36	36	..	4	8 14 0	3 14 0	12	12	..	..	524 14 0	523 14 0	1879.
10. Thammanpatti	..	..	..	..	30	30	.	4	3 14 0	3 14 0	12	12	..	..	429 14 0	433 14 0	
Elementary Combined System Schools teaching up to Fourth Standard without English.																	
11. Hindu School, Tirupatúr ..	..	..	..	..	60	60	..	4	3 14 0	3 14 0	18	18	..	..	667 14 0	571 14 0	G.O., No. 1834, dated 27th Oct. 1874.

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

Names of Schools.	Average Attendance at the time the Budget is prepared.	RECEIPTS. Grants from Govt. 1882-83.	Grants from Govt. 1883-84.	School Fees. 1882-83.	School Fees. 1883-84.	Contributions. 1882-83.	Contributions. 1883-84.	Total. 1882-83.	Total. 1883-84.	CHARGES. Salaries of Masters. 1882-83. Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	1883-84. Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	Stipends of Students. 1882-83. Number.	Amount.	1883-84. Number.	Amount.	Clerks. 1882-83. Number.	Amount.	1883-84. 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	25	26	27	28
Elementary Schools on Combined System teaching up to Third Standard without English.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.		RS.		RS.		RS.		RS.
12. Ammapett	42	..	..	25	30	..	..	25	30	2	144	50	..	194	2	144	40	..	184	..	..	..	..	..	..	..	..
13. Malloor	20	..	..	30	30	..	..	30	30	2	144	60	..	204	2	144	40	..	184	..	..	..	..	..	..	..	..
14. Namagiripett	35	..	..	30	40	..	..	40	40	2	144	60	..	204	2	144	60	..	204	..	..	..	..	..	..	..	..
15. Jaderpalayam	26	..	..	40	40	..	..	40	30	2	144	50	..	194	2	144	50	..	194	..	..	..	..	..	..	..	..
16. Taramangalam	19	..	..	40	30	..	..	40	30	2	144	50	..	194	2	144	50	..	194	..	..	..	..	..	..	..	..
17. Nungavalli	18	..	..	20	25	..	..	20	25	1	84	40	..	124	1	84	30	..	114	..	..	..	..	..	..	..	..
18. Yadapady	21	..	..	30	30	..	..	30	30	2	144	40	..	184	2	144	30	..	174	..	..	..	..	..	..	..	..
19. Pallipalayam	13	..	..	20	20	..	..	20	20	1	84	30	..	114	1	84	30	..	114	..	..	..	..	..	..	..	..
20. Chinnappenputti	26	..	..	40	40	..	..	40	40	1	84	35	..	119	2	144	40	..	184	..	..	..	..	..	..	..	..
21. Kaliputti	29	..	..	40	40	..	..	40	40	2	144	60	..	204	2	144	50	..	194	..	..	..	..	..	..	..	..
22. Yethapur	30	..	..	35	30	..	..	35	30	2	144	60	..	204	2	144	50	..	194	..	..	..	..	..	..	..	..
23. Gengavalli	35	..	..	50	50	..	..	50	50	2	144	60	..	204	2	144	50	..	194	..	..	..	..	..	..	..	..
24. Thedavur	20	..	..	20	20	..	..	20	20	1	60	30	..	90	1	84	25	..	109	..	..	..	..	..	..	..	..
25. Chendarapatti	30	..	..	30	35	..	..	30	35	2	144	50	..	194	2	144	40	..	184	..	..	..	..	..	..	..	..
26. Veeraganoor	15	..	..	20	20	..	..	20	20	1	60	25	..	85	1	60	25	..	85	..	..	..	..	..	..	..	..
27. Woothiathoor	20	..	..	15	20	..	..	15	20	1	60	25	..	85	1	84	25	..	109	..	..	..	..	..	..	..	..
28. Námakal Boys' School ..	47	..	..	40	60	..	..	40	60	2	144	80	..	224	3	204	60	..	264	..	..	..	..	..	..	..	..
29. Paramathi	23	..	..	50	50	..	..	50	50	2	144	60	..	204	2	144	60	..	204	..	..	..	..	..	..	..	..
30. Moganoor	43	..	..	20	35	..	..	20	35	2	144	50	..	194	2	144	50	..	194	..	..	..	..	..	..	..	..
31. Veyloor	24	..	..	45	35	..	..	45	35	2	144	70	..	214	2	144	60	..	204	..	..	..	..	..	..	..	..
32. Kunnoorputti	17	..	..	20	25	..	..	20	25	1	84	40	..	124	1	84	30	..	114	..	..	..	..	..	..	..	..
33. Palaputti	19	..	..	25	30	..	..	25	30	1	84	30	..	114	2	144	40	..	184	..	..	..	..	..	..	..	..
34. Muthakaputti	30	..	..	45	40	..	..	45	40	2	144	80	..	224	2	144	80	..	224	..	..	..	..	..	..	..	..
35. Pandamangalam	25	..	..	15	30	..	..	15	30	1	84	30	..	114	2	144	40	..	184	..	..	..	..	..	..	..	..
36. Nunjai Yedayar	..	..	..	..	25	..	..	..	25	..	..	..	..	..	1	84	30	..	114	..	..	..	..	..	..	..	..
37. Alangayam	40	..	..	45	45	..	..	45	45	2	144	80	..	224	2	144	70	..	214	..	..	..	..	..	..	..	..
38. Motur	25	..	..	25	25	..	..	25	25	1	84	40	..	124	1	84	30	..	114	..	..	..	..	..	..	..	..
39. Natrampalli	30	..	..	30	30	..	..	30	30	1	84	30	..	114	1	84	30	..	114	..	..	..	..	..	..	..	..
40. Muttrapalli	20	..	..	40	40	..	..	40	40	2	144	50	..	194	2	144	40	..	184	..	..	..	..	..	..	..	..

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

Names of Schools.	CHARGES—*Continued.* Servants. 1882-83. Number.	Servants. 1882-83. Amount.	Servants. 1883-84. Number.	Servants. 1883-84. Amount.	Rent. 1882-83.	Rent. 1883-84.	Furniture. 1882-83.	Furniture. 1883-84.	Maps, Books, &c. 1882-83.	Maps, Books, &c. 1883-84.	Sundries, &c. 1882-83.	Sundries, &c. 1883-84.	Building of School Premises. 1882-83.	Building of School Premises. 1883-84.	Total. 1882-83.	Total. 1883-84.	Remarks.
	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
Elementary Schools on Combined System teaching up to Third Standard without English.		RS.		RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	
12. Ammapett					18	18	..	2	3 14 0	1 14 0	9	9	..	..	224 14 0	214 14 0	
13. Malloor					..	..	..	2	3 14 0	1 14 0	9	9	..	..	216 14 0	196 14 0	
14. Namagiripett					18	18	..	2	3 14 0	1 14 0	9	9	..	..	234 14 0	214 14 0	
15. Jaderpalayam					..	..	..	2	3 14 0	1 14 0	9	9	..	..	216 14 0	216 14 0	G.O., No. 1834, dated 27th October 1874.
16. Taramangalam					18	18	..	2	3 14 0	1 14 0	9	9	..	..	224 14 0	224 14 0	
17. Nungavalli					12	12	..	2	3 14 0	1 14 0	6	6	..	..	145 14 0	135 14 0	
18. Yadapady					12	18	..	2	3 14 0	1 14 0	9	9	..	..	208 14 0	204 14 0	
19. Pallipalayam					6	6	..	2	3 14 0	1 14 0	9	9	..	..	132 14 0	132 14 0	
20. Chinnappenputti					12	12	..	2	3 14 0	1 14 0	6	6	..	..	140 14 0	205 14 0	G.O., No. 2020, dated 14th Oct. 1875.
21. Kaliputti					12	12	..	2	3 14 0	1 14 0	9	9	..	..	228 14 0	218 14 0	G.O., No. 500, dated 22nd Mar. 1881.
22. Yethapur					18	18	..	2	3 14 0	1 14 0	9	9	..	..	234 14 0	224 14 0	
23. Gengavalli					18	18	..	2	3 14 0	1 14 0	9	9	..	..	234 14 0	224 14 0	
24. Thelavur					..	..	..	2	3 14 0	1 14 0	9	9	..	..	102 14 0	121 14 0	G.O., No. 1834, dated 27th October 1874.
25. Chendarapatti					24	24	..	2	3 14 0	1 14 0	9	9	..	..	230 14 0	220 14 0	
26. Veeraganoor					12	12	..	2	3 14 0	1 14 0	6	6	..	..	106 14 0	106 14 0	
27. Woothiathoor					12	12	..	2	3 14 0	1 14 0	6	6	..	..	106 14 0	130 14 0	
28. Námakal Boys' School					..	..	..	2	3 14 0	1 14 0	9	9	..	..	236 14 0	276 14 0	G.O., No. 505, dated 18th Mar. 1879.
29. Paramathi					18	24	..	2	3 14 0	1 14 0	9	9	..	..	234 14 0	240 14 0	G.O., No. 1193, dated 3rd July 1876.
30. Moganoor					12	24	..	2	3 14 0	1 14 0	9	9	..	..	228 14 0	230 14 0	
31. Veyloor					18	18	..	2	3 14 0	1 14 0	9	9	..	..	244 14 0	234 14 0	
32. Kunnoorputti					24	24	..	2	3 14 0	1 14 0	6	6	..	..	157 14 0	147 14 0	G.O., No. 1834, dated 27th October 1874.
33. Palaputti					18	18	..	2	3 14 0	1 14 0	9	9	..	..	144 14 0	214 14 0	
34. Muthakaputti					18	18	..	2	3 14 0	1 14 0	9	9	..	..	254 14 0	254 14 0	
35. Pandamangalam					..	..	..	2	3 14 0	1 14 0	9	9	..	..	126 14 0	196 14 0	
36. Nunjai Yedayar					..	..	..	6	..	1 14 0	..	6	..	..	..	127 14 0	....
37. Alangayam					..	..	..	2	3 14 0	1 14 0	9	9	..	..	236 14 0	226 14 0	
38. Motur					12	12	..	2	3 14 0	1 14 0	9	9	..	..	148 14 0	138 14 0	G.O., No. 1834, dated 27th October 1874.
39. Natrampalli					..	..	..	2	3 14 0	1 14 0	9	9	..	..	126 14 0	126 14 0	
40. Muttrapalli					18	18	..	2	3 14 0	1 14 0	9	9	..	..	224 14 0	214 14 0	

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

Names of Schools.	Average Attendance at the time the Budget is prepared.	RECEIPTS. Grants from Govt. 1882-83.	Grants from Govt. 1883-84.	School Fees. 1882-83.	School Fees. 1883-84.	Contributions. 1882-83.	Contributions. 1883-84.	Total. 1882-83.	Total. 1883-84.	CHARGES. Salaries of Masters. 1882-83. Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	1883-84. Number.	Fixed.	Payment under Result Grant.	Payment from School Fees.	Total.	Stipends of Students. 1882-83. Number.	Amount.	1883-84. Number.	Amount.	Clerks. 1882-83. Number.	Amount.	1883-84. 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	25	26	27	28
Elementary Schools on Combined System teaching up to Third Standard without English—Continued.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.		RS.		RS.		RS.		RS.
41. Natham	25	..	..	15	20	..	..	15	20	1	84	30	..	114	1	84	25	..	109	..	..	..	..	..	..	..	..
42. Koratti	25	..	..	20	25	..	..	20	25	1	84	30	..	114	1	84	30	..	114	..	..	..	..	..	..	..	..
Pudupettai	..	..	..	15	..	..	..	15	..	1	84	30	..	114	..	..	..	..	..	..	..	..	..	..	..	..	..
43. Muhammadan School, Tirupatúr.	40	..	..	40	40	..	..	40	40	3	276	60	..	336	3	276	60	..	336	..	..	..	..	..	..	..	..
Muhammadan School, Vániyambádi.	..	..	..	20	..	..	..	20	..	2	204	40	..	244	..	..	..	..	..	..	..	..	..	..	..	..	..
44. Andiappanoor	40	..	..	25	25	..	..	25	25	2	144	50	..	194	2	144	40	..	184	..	..	..	..	..	..	..	..
45. Parandapulli	50	..	..	20	35	..	..	20	35	2	144	80	..	224	2	144	50	..	194	..	..	..	..	..	..	..	..
46. Papireddipatti	10	..	..	15	15	..	..	15	15	1	84	40	..	124	1	84	20	..	104	..	..	..	..	..	..	..	..
47. Singarapett	20	..	..	25	20	..	..	25	20	1	84	30	..	114	1	84	25	..	109	..	..	..	..	..	..	..	..
48. Haroor	56	..	..	40	50	..	..	40	50	2	144	50	..	194	2	144	50	..	194	..	..	..	..	..	..	..	..
49. Kadathoor	22	..	..	20	20	..	..	20	20	1	84	30	..	114	1	84	30	..	114	..	..	..	..	..	..	..	..
50. Ananthur	24	..	..	20	20	..	..	20	20	1	84	30	..	114	1	84	30	..	114	..	..	..	..	..	..	..	..
51. Kunnathur	23	..	..	15	20	..	..	15	20	1	84	30	..	114	1	84	30	..	114	..	..	..	..	..	..	..	..
52. Irumathur	22	..	..	30	30	..	..	30	30	1	84	30	..	114	1	84	30	..	114	..	..	..	..	..	..	..	..
53. Kallavi	21	..	..	25	25	..	..	25	25	1	84	30	..	114	1	84	30	..	114	..	..	..	..	..	..	..	..
(d) Girls' Schools.																											
54. Atúr	10	..	..	..	10	..	..	..	10	1	84	..	..	84	1	84	..	..	84	2	36	2	36	..	..	..	..
55. Námakal	8	..	..	..	10	..	..	..	10	1	84	..	..	84	1	84	..	..	84	2	36	2	36	..	..	..	..
56. Tiruchengód	15	..	..	..	..	..	..	..	..	1	84	..	..	84	1	84	..	..	84	2	36	2	36	..	..	..	..
Total	1,600	..	..	2,140	2,215	..	..	2,120	2,215	96	7,800	2,837	..	10,637	100	7,980	2,481	..	10,461	6	108	6	108	..	..	..	..
Grand Total	1,738	445	655	2,505	2,670	..	..	2,950	3,325	104	9,492	2,837	..	12,329	112	10,370	2,481	..	12,851	6	108	6	108	..	..	..	..

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

Names of Schools.	CHARGES—*Continued.* Servants. 1882-83. Number.	Servants. 1882-83. Amount.	Servants. 1883-84. Number.	Servants. 1883-84. Amount.	Rent. 1882-83.	Rent. 1883-84.	Furniture. 1882-83.	Furniture. 1883-84.	Maps, Books, &c. 1882-83.	Maps, Books, &c. 1883-84.	Sundries, &c. 1882-83.	Sundries, &c. 1883-84.	Building of School Premises. 1882-83.	Building of School Premises. 1883-84.	Total. 1882-83.	Total. 1883-84.	Remarks.
	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
Elementary Schools on Combined System teaching up to Third Standard without English—Continued.		RS.		RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	
41. Natham	..	..	..	..	12	12	..	2	3 14 0	1 14 0	6	6	..	..	135 14 0	130 14 0	G.O., No. 1834, dated 27th October 1874.
42. Koratti	..	..	..	..	12	12	..	2	3 14 0	1 14 0	6	6	..	..	135 14 0	135 14 0	
Pudupettai	..	..	..	..	..	..	..	..	3 14 0	..	6	..	..	..	123 14 0	..	
43. Muhammadan School, Tirupatúr	..	..	..	..	42	..	..	2	3 14 0	1 14 0	18	18	..	..	399 14 0	357 14 0	G.O., No. 194, dated 1st Feb. 1875.
Muhammadan School, Vániyambádi.	..	..	..	..	36	..	..	..	3 14 0	..	9	..	..	..	292 14 0	..	
44. Andiappanoor	..	..	..	..	12	12	..	2	3 14 0	1 14 0	9	9	..	..	218 14 0	208 14 0	G.O., No. 500, dated 22nd March 1881.
45. Parandapulli	..	..	..	..	12	12	..	2	3 14 0	1 14 0	9	9	..	..	248 14 0	218 14 0	
46. Papireddipatti	..	..	..	..	12	12	..	2	3 14 0	1 14 0	6	6	..	..	145 14 0	125 14 0	G.O., No. 1834, dated 27th October 1874.
47. Singarapeit	..	..	..	..	..	..	..	2	3 14 0	1 14 0	6	6	..	..	123 14 0	118 14 0	
48. Haroor	..	..	..	..	..	..	..	2	3 14 0	1 14 0	9	9	..	..	206 14 0	206 14 0	G.O., No. 505, dated 18th Mar. 1879.
49. Kadathoor	..	..	..	..	12	12	..	2	3 14 0	1 14 0	6	6	..	..	135 14 0	135 14 0	G.O., No. 1834, dated 27th October 1874.
50. Ananthur	..	..	..	..	..	..	..	2	3 14 0	1 14 0	9	9	..	..	126 14 0	126 14 0	
51. Kunnathur	..	..	..	..	12	12	..	2	3 14 0	1 14 0	6	6	..	..	135 14 0	135 14 0	
52. Irumathur	..	..	..	..	12	12	..	2	3 14 0	1 14 0	6	6	..	..	135 14 0	135 14 0	
53. Kallavi	..	..	..	..	12	12	..	2	3 14 0	1 14 0	6	6	..	..	135 14 0	135 14 0	
(d) Girls' Schools.																	
54. Atúr	..	..	..	..	24	24	..	2	3 14 0	1 14 0	12	12	..	..	159 14 0	159 14 0	G.O., No. 290, dated 10th July 1880.
55. Námakal	..	..	..	..	36	36	..	2	3 14 0	1 14 0	12	12	..	..	171 14 0	171 14 0	
56. Tiruchengód	..	..	..	..	24	24	..	2	3 14 0	1 14 0	12	12	..	..	159 14 0	159 14 0	
Total	..	1	36	1	36	828	774	..	126	235 2 0	115 6 0	492	483	..	..	12,336 2 0	12,103 6 0	
Grand Total	..	3	132	4	180	828	822	..	176	242 14 0	187 0 0	528	537	..	..	14,167 14 0	14,861 0 0	

III-A.—List of Salary Grants provided for in the Budget of the Salem Circle for the Official Year 1883-84.

Name of School.	Manager.	Master or Mistress.	Qualifications.	Gross Salary. RS. A. P.	Grant-in-aid. RS. A. P.	Remarks.
1. East Indian Mixed School at Suramangalam.	Rev. M. Phillips.	Mr. Clarke ..	..	180 0 0	60 0 0	Board's Proceedings, No. 6043, dated 18th July 1876.
2. Yercaud London Mission School.	Do. ..	Enoch ..	5th Grade.	140 0 0	*110 0 0	*Of this Rs. 60 is to be paid by results grants. Board's Proceedings, Nos. 4650 and 2625, dated 9th May 1878 and 12th May 1882, respectively.
		Rossal ..	3rd ,, ..	60 0 0		
		Total ..		380 0 0	170 0 0	

IV.—ESTIMATE of Receipts and Expenditure of Endowment Funds in the Salem Circle, Salem District, for the Official Year 1883-84.

Description of Endowments.	RECEIPTS.						EXPENDITURE.							Remarks.
	Balance.	Interest.	Rents and Produce of Land.	Allotment from Capital.	Contributions, Sale of Medicines, &c.	Total.	Fixed Charges (Statement IV-A).	Contingent Charges (Statement IV-A).	Allotted for Public Works (Statement, II-A.)	Cost of Supervision, Tools and Plant.	Allotment for other Purposes.	Total.	Balance.	
1.	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Hospitals and Dispensaries						*Nil.*								
2. Choultries—														
Appropriation from the Toppoor Chattram Endowment Fund on account of Chattrams at Jalárpet, Suramangalam, &c.	2,220	..	..	..	1,170	3,390	290	110	..	..	..	400	2,990	
Talavasal Chattram	..	..	60	..	..	60	48	12	..	..	..	60	..	
3. Markets—														
Market-rents	2,350	..	4,000	..	..	6,350	..	..	5,500	850	..	6,350	..	
Miscellaneous—														
Interest on Surplus Pagoda Fund	..	1,140	..	..	..	1,140	..	..	..	..	*1,140	1,140	..	* Transferred to General Fund for Sanitary purposes (Board's Proceedings, No. 2734, dated 5th July 1871).
Total ..	4,570	1,140	4,060	..	1,170	10,940	338	122	5,500	850	1,140	7,950	2,990	

IV-A—Detail of Charges in Public and Charitable Institutions in the Salem Circle, Salem District, for the Official Year 1883-84.

Institutions.	FIXED CHARGES.															
	Medical Subordinates.				Superintendents.				Servants.				Clerks.			
	1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
(a) *Hospitals and Dispensaries.*																
1. Yercaud	1	675	1	675	..	..	..	..	4	530	4	540	..	..	..	..
2. Námakal	1	540	1	585	..	..	..	..	4	228	4	228	..	..	..	..
3. Tirupatúr	1	600	1	675	..	..	..	..	3	204	3	204	..	..	..	..
4. Atúr	1	540	1	540	..	..	..	..	3	204	3	204	..	..	..	..
5. Sankaridrug	1	540	1	540	..	..	..	..	3	204	4	264	..	..	..	..
6. Haroor	1	360	1	405	..	..	..	..	3	180	3	192	..	..	..	..
Minor Dispensaries.																
7. Uttankarai	1	360	1	315	..	..	..	..	1	60	1	60	..	..	..	..
8. Vániyambádi	..	..	1	315	..	..	..	..	..	..	1	72	..	..	..	..
(b) *Choultries.*																
1. Jalárpet	..	..	..	..	..	..	..	..	2	96	2	96	..	..	..	..
2. Suramangalam	..	..	..	..	..	..	..	..	3	96	3	96	..	..	..	..
3. Mórappúr	..	..	..	..	..	..	..	..	..	..	3	96	..	..	..	..
4. Yercaud	..	..	..	..	..	..	..	..	1	84	1	84	..	..	..	..
5. Gundoor	..	..	..	..	..	..	..	..	1	12	1	12	..	..	..	..
6. Haroor	..	..	..	..	..	..	..	..	2	54	2	54	..	..	..	..
7. Taramangalam	..	..	..	..	..	..	..	..	1	18	1	18	..	..	..	..
8. Talavasal Chattram	..	..	..	..	..	..	..	..	..	..	1	48	..	..	..	..
Orr's Choultries.																
Vániyambádi	..	..	..	..	..	..	..	..	1	12	1	12	..	..	..	..
Uttankarai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hanumatheerthum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

IV-A.—Detail of Charges in Public and Charitable Institutions in the Salem Circle, Salem District, for the Official Year 1883-84—*Continued.*

Institutions.	Contingent Charges.														Remarks.
	Medicines and Surgical Instruments.		Supplies.		Diet of Patients.		Rents.		Furniture.		Contingencies.		Total.		
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
(a) *Hospitals and Dispensaries.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Yercaud	500	450	80	80	360	300	240	240	25	25	150	120	2,560	2,430	G.O., F.D., No. 725, dated 29th Nov. 1871.
2. Námakal	200	200	50	40	360	240	24	..	25	20	100	120	1,527	1,433	
3. Tirupatúr	250	250	50	40	360	270	24	..	25	25	100	120	1,613	1,584	
4. Atúr	200	200	50	40	300	240	24	..	25	20	100	120	1,443	1,499	G.O., No. 762, dated 31st May 1873.
5. Sankaridrug	220	200	50	40	360	240	12	..	25	20	100	100	1,511	1,404	G.O., No. 1573, dated 30th July 1876.
6. Haroor	180	180	40	40	300	200	..	..	25	20	100	100	1,185	1,137	G.O., No. 63, dated 14th Jan. 1876.
Minor Dispensaries.															
7. Uttankarai	150	150	..	..	..	..	..	..	..	20	60	60	630	605	G.O., No. 1690, dated 6th Sept. 1880.
8. Vániyambádi	..	150	..	..	..	..	..	..	..	20	..	60	..	617	G.O., No. 892, dated 8th Aug. 1882.
(b) *Choultries.*															
1. Jalárpet	..	..	..	..	..	..	..	..	..	..	36	36	132	132	
2. Suramangalam	..	..	..	..	..	..	..	..	..	..	36	36	132	132	
3. Mórappúr	..	..	..	..	..	..	..	..	..	..	..	36	..	132	
4. Yercaud	..	..	..	..	..	..	..	..	..	..	12	12	96	96	
5. Gundoor	..	..	..	..	..	..	..	..	..	..	..	..	12	12	
6. Haroor	..	..	..	..	..	..	..	..	..	..	24	24	78	78	
7. Taramangalam	..	..	..	..	..	..	..	..	..	..	12	6	30	24	
8. Talavasal Chattram	..	..	..	..	..	..	..	..	..	..	..	12	..	60	
Orr's Choultries.															
Vániyambádi	..	..	..	..	..	..	..	..	..	..	6	6	18	18	G.O., No. 2370, dated 22nd Sept. 1877.
Uttankarai	..	..	..	..	..	..	..	..	..	..	6	6	6	6	G.O., F.D., 2nd Dec. 1872, No. 1605.
Hanumatheerthum	..	..	..	..	..	..	..	..	..	..	6	6	6	6	

IV-A—Detail of Charges in Public and Charitable Institutions in the Salem Circle, Salem District, for the Official Year 1883-84—*Continued.*

Institutions.	Fixed Charges.															
	Medical Subordinates.				Superintendents.				Servants.				Clerks.			
	1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84		1882-83.		1883-84.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Orr's Choultries—Continued.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Kamboor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Erumathur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mallur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kariputti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
McDonald's Choultry	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sankaridrug	..	..	..	..	..	..	..	..	1	6	1	6	..	..	..	..
Tiruchengód	..	..	..	..	..	..	..	..	1	12	1	12	..	..	..	..
(c) *Bungalows.*																
1. Omalúr	..	..	..	..	..	..	..	..	1	48	1	48	..	..	..	..
2. Karipatti	..	..	..	..	..	..	..	..	1	48	1	48	..	..	..	..
3. Valapaudi	..	..	..	..	..	..	..	..	1	48	1	48	..	..	..	..
4. Atúr	..	..	..	..	..	..	..	..	1	48	1	48	..	..	..	..
5. Talavasal	..	..	..	..	..	..	..	..	1	48	1	48	..	..	..	..
6. Mulloor	..	..	..	..	..	..	..	..	1	48	1	48	..	..	..	..
7. Moonchavadi	..	..	..	..	..	..	..	..	1	48	1	48	..	..	..	..
8. Námakal	..	..	..	..	..	..	..	..	1	48	1	48	..	..	..	..
9. Valayaputti	..	..	..	..	..	..	..	..	1	48	1	48	..	..	..	..
10. Sankaridrug	..	..	..	..	..	..	..	..	1	48	1	48	..	..	..	..
11. Yercaud	..	..	..	..	..	..	..	..	1	84	1	84	..	..	..	..
12. Bungalow at the foot of the Shevaroy Hills	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	7	3,615	8	4,185	..	..	..	..	45	2,564	51	2,862	..	..	..	..

IV-A.—Detail of Charges in Public and Charitable Institutions in the Salem Circle, Salem District, for the Official Year 1883-84—*Continued.*

Institutions.	Contingent Charges.														Remarks.
	Medicines and Surgical Instruments.		Supplies.		Diet of Patients.		Rents.		Furniture.		Contingencies.		Total.		
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Orr's Choultries—Continued.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Kambúr	..	..	..	..	..	..	..	..	..	..	6	6	6	6	
Erumathur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Mallur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	G.O., F.D., dated 2nd Dec. 1872, No. 1605.
Kariputti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
McDonald's Choultry	..	..	..	..	..	..	..	..	..	..	6	6	12	12	
Sankaridrug	..	..	..	..	..	..	..	..	..	..	6	6	18	18	
Tiruchengód	..	..	..	..	..	..	..	..	..	..					
(c) *Bungalows.*															
1. Omalur	..	..	..	..	..	..	..	..	..	30	12	12	60	90	
2. Karipatti	..	..	..	..	..	..	..	..	..	30	12	12	60	90	
3. Valapaudi	..	..	..	..	..	..	..	..	..	40	12	12	60	100	
4. Atúr	..	..	..	..	..	..	..	..	..	40	12	12	60	100	
5. Talavasal	..	..	..	..	..	..	..	..	..	40	12	12	60	100	G.O., No. 996, dated 22nd July 1872, F.D.
6. Mulloor	..	..	..	..	..	..	..	..	..	30	12	12	60	90	
7. Moonchavadi	..	..	..	..	..	..	..	..	..	30	12	12	60	90	
8. Námakal	..	..	..	..	..	..	..	..	..	30	12	12	60	90	
9. Valayaputti	..	..	..	..	..	..	..	..	..	30	12	12	60	90	
10. Sankaridrug	..	..	..	..	..	..	..	..	..	30	12	12	96	126	Board's Procs., No. 3174, dated 20th March 1878.
11. Yercaud	..	..	..	..	..	..	..	..	..						
12. Bungalow at the foot of the Shevaroy Hills	..	..	..	..	..	..	..	..	..	10	..	..	..	10	
Total	1,700	1,780	320	280	2,040	1,490	324	240	150	540	998	1,130	11,711	12,507	

IV—B. Detail of Miscellaneous, Sanitary, &c., Expenditure in the Salem Circle, Salem District, for the Official Year 1883-84.

Locality.	Maistries.				Scavengers.				Miscellaneous.				Total.		Remarks.
	1882-83.		1883-84.		1882-83.		1883-84.		1882-83.		1883-84.		1882-83.	1883-84.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Particulars.	Amount.	Particulars.	Amount.	Amount.	Amount.	
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	
(a) Improvement of Water-supply	..	..	..	..	..	..	..	..	..	1,000	..	1,000	1,000	1,000	
(b) Do. of Village-sites	..	..	..	..	..	..	..	..	..	500	..	500	500	500	
(c) Scavengering Establishment—															
1. Suramangalam	..	1	84	1	84	9	420	9	420	..	12	..	12	516	516	
2. Ammapett	..	1	72	1	72	6	264	6	264	..	12	..	12	348	348	
3. Thathakapatti	..	1	60	1	60	3	100	3	100	..	6	..	6	166	166	
4. Rasipore	..	1	72	1	72	15	420	15	420	..	48	..	48	540	540	
5. Omalur	..	1	66	1	66	7	294	7	294	..	12	..	12	372	372	
6. Yercaud	..	..	..	..	..	4	240	4	240	..	12	..	12	252	252	
7. Arisipoliem	..	1	36	1	36	3	144	3	144	..	12	..	12	192	192	
8. Atúr	..	1	72	1	84	8	258	11	360	..	12	..	36	342	480	
9. Námakal	..	1	60	1	60	9	288	9	288	..	12	..	12	360	360	
10. Paramathi	..	..	..	..	..	8	180	8	180	..	6	..	6	186	186	
11. Thathiengarpett	..	1	24	1	24	7	180	7	180	..	6	..	6	210	210	
12. Shendamangalam	..	..	..	..	..	..	..	..	..	..	210	..	210	210	210	Lump grant to the Sanitary Committee.
13. Tiruchengód	..	1	12	1	12	8	264	8	264	..	30	..	30	306	306	
14. Sankaridrug	..	1	12	1	12	6	180	6	180	..	12	..	12	204	204	
15. Comarapoliem	..	1	12	1	12	7	168	7	168	..	12	..	12	192	192	
16. Yedapadi	..	1	12	1	12	7	168	7	168	..	6	..	6	186	186	
17. Tirupatúr	..	..	..	..	..	..	..	..	..	..	300	..	300	300	300	Lump grant to the Sanitary Committee.
18. Uttankarai	..	1	60	1	60	7	258	7	258	..	12	..	12	330	330	
19. Singarapet	..	..	..	..	..	..	..	..	..	..	84	..	84	84	84	Monthly grant to the Sanitary Committee.
20. Haroor	..	..	..	..	..	7	264	7	264	..	12	..	12	276	276	
21. Papireddiputti	..	..	..	..	..	2	72	2	72	..	6	..	6	78	78	
22. Vániyambádi	..	..	..	..	..	..	..	..	..	..	300	..	300	300	300	Lump grant to the Sanitary Committee.
(d) Other Sanitary outlay	..	..	..	..	..	..	..	..	..	..	550	..	912	550	912	
Total	..	14	654	14	666	123	4,162	126	4,264	..	3,184	..	3,570	8,000	8,500	

V.—ESTIMATE of Receipts and Expenditure of the General Fund of the Salem Circle, Salem District, for the Official Year 1883-84.

Receipts.	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
	Rs.	Rs.	Rs.	Rs.
1. Balance	..	28,940	36,690	30,898
2. Allotments from General Revenues				
(a) Provincial Funds—				
For Schools	650		450	448
For other purposes	..		..	..
(b) Special Funds	..		..	..
		650	..	..
3. Rates and Taxes—				
(a) One-third of Land-cess		41,200	40,000	45,162
4. School Fees		2,700	2,500	2,557
5. Contributions—				
(a) From other Circles	..			
(b) From Municipalities	..			
(c) From Private Individuals	1,200			
		1,200	1,200	1,698
9. Ferry Rents		..	..	..
10. Avenues		7,000	6,000	5,905
11. Miscellaneous—				
(b) Public Bungalows	400		500	459
(c) Cart-stands	100		150	98
(d) Sale of Books	400		500	221
(e) Sale of Medicines	300		200	253
(g) Sale of other property	100		100	110
(h) Fines and Penalties	350		300	457
(i) Interest on arrears of Land-cess, &c.	250		750	560
(j) Savings and Refunds	..		..	50
(k) Sundry Receipts	..		..	6
Amount transferred from Endowment Fund	1,140		1,140	1,720
		3,040		

Expenditure.	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
	Rs.	Rs.	Rs.	Rs.
Appropriation to the Road Fund	..		..	..
Do. to Endowment Fund	..		..	..
	..	..	..	..
GRANT I.				
(a) New Works	..		..	..
(b) Repairs	10,000		8,250	7,910
(c) Establishment	1,470		1,390	1,198
(d) Tools and Plant	100		130	112
(g) Contribution	..		..	..
		11,570	..	..
Total Grant I		11,570	9,770	9,220
GRANT II—Education.				
Inspection	4,500		2,040	2,061
Training Schools	2,330		2,190	1,838
Local Fund Schools	14,860		14,170	11,566
Grants-in-aid and Results grants	3,170		3,210	3,177
Purchase of Books	500		700	459
Miscellaneous—Commission on sale of books	140		160	40
		25,500	..	..
Total Grant II		25,500	22,470	19,141
GRANT III.				
(a) Hospitals and Dispensaries	10,710		10,470	9,422
Charges for Midwives	430		480	..
(b) Vaccination	4,110		4,110	3,944
(c) Sanitation	8,500		8,000	5,807
(d) Markets	..		..	..
(e) Choultries	270		290	197
(f) Public Bungalows	1,060		690	571

VII.—ESTIMATE of Receipts and Expenditure of the General Fund of the Salem Circle, Salem District, for the Official Year 1883-84—*Continued.*

Receipts.	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
	Rs.	Rs.	Rs.	Rs.
Total		84,730	90,480	90,602

Expenditure.	Rs.	Estimate, 1883-84. Detail (Minor Heads).	Estimate, 1883-84. Total (Major Heads).	Estimate, 1882-83.	Actuals, 1881-82.
		Rs.	Rs.	Rs.	Rs.
(g) Contributions—					
(1) Provincial Services	1,740			1,680	1,776
(2) Other Circles	..			..	..
(3) Municipalities	2,300			2,300	2,292
(4) Private Institutions	..			..	..
		4,040		..	..
(h) Miscellaneous		120	29,240	460	255
Total Grant III		..	29,240	28,480	24,264
GRANT IV.					
(a) to (e) Cost of General management			2,220	1,540	1,776
(f) Pensions			..	..	112
(g) Refunds			..	..	970
Total Grant IV			2,220	1,540	2,858
General Reserve			5,580	5,260	..
Total			74,110	67,520	55,483
Balance			10,620	22,960	35,119
Grand Total			84,730	90,480	90,602

ABSTRACT of the Budget for 1883-84.

Receipts.		Charges.			Total.
	RS.			RS.	RS.
Road Fund	1,55,950	Grant I.	Road Fund ..	1,30,780	
Endowment Fund ..	10,940		General Fund ..	11,570	
General Fund ..	83,590		Endowment Fund.	6,350	
					1,48,700
		Do. II.	General Fund ..		25,500
		Do. III.	General Fund ..	28,100	
			Endowment Fund.	1,600	
					29,700
		Do. IV.	Road Fund ..	3,660	
			General Fund ..	2,220	
					5,880
		General Reserve			5,580
		Balances.			
		Road Fund		21,510	
		Endowment Fund		2,990	
		General Fund		10,620	
					35,120
Total ..	2,50,480	Total ..			2,50,480

(True Copies and Extract.)

(Signed) J. A. DAVIES,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
" President of the Local Fund Boards, Salem. with five enclosures.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.

Exd. J. Wright.

1883.

Board of Revenue.

MADRAS

Printed April 27th.

Proceedings, 31*st March* 1883, *No.* 908.

Reviewing and submitting to Government the *Local Fund Budget* of the Salem Circle for 1883-84.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

Proceedings of the Board of Revenue, dated 31st March 1883, No. 908.

ABSTRACT.—Reviewing and submitting to Government the Local Fund Budget of the Salem Circle for 1883-84.

Proceedings of the Board of Revenue, dated 20th June 1883, No. 1788.

ABSTRACT.—Submitting to Government, with remarks, letter from President, furnishing information on certain points noticed in Board's review of the Local Fund Budget of Salem Circle for 1883-84.

ORDER—dated 13th August 1883, No. 1738, Financial.

The estimated receipts and charges of the Salem Local Fund Circle for 1883-84 are compared below with the regular estimate for 1882-83 and the actuals for 1881-82 :—

RECEIPTS.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	RS.	RS.	RS.
Balances—			
Road Fund	1,07,184	1,13,680	44,350
Endowment Fund	2,107	4,340	4,570
General Fund	30,898	34,710	29,740
Allotments from General Revenue—			
Provincial Funds—			
For Schools	448	410	650
Special Funds	3,156	3,500	4,040
Cess on Land	1,36,120	1,25,520	1,23,600
Tolls	21,293	22,820	22,000
Fees in Schools	2,557	2,680	2,700
Contributions from other Circles, &c. ..	614	..	..
Receipts from Endowments, &c.	6,520	6,300	6,370
Miscellaneous	13,255	13,790	13,910
Total ..	3,24,152	3,27,750	2,51,930

CHARGES.

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
GRANT I.	RS.	RS.	RS.
New Works—			
Communications	12,927	9,570	600
Buildings	63	..	..
Miscellaneous Public Improvements.	3,725	5,500	5,000

Charges—*continued.*

	Actuals, 1881-82.	Regular Estimate, 1882-83.	Proposed Estimate, 1883-84.
	Rs.	Rs.	Rs.
Repairs—			
Communications	83,509	83,500	1,02,580
Buildings	1,565	2,000	3,000
Miscellaneous Public Improvements.	4,541	4,750	7,500
Engineering Establishment	15,981	16,170	17,400
Tolls and Ferries	15	10	..
Tools and Plant	1,509	1,520	1,200
Road Fund Reserve	..	..	11,220
Contributions to other Circles, &c. ..	400	200	200
Contributions to Provincial for Famine Adjustments	..	69,770	..
Miscellaneous	..	40	..
Grant II.			
Inspection	2,061	4,010	4,500
Training Schools	1,805	1,880	2,330
Local Fund Schools	11,566	12,550	14,860
Salary Grants	244	240	170
Results Grants	2,933	3,000	3,500
Miscellaneous	532	860	640
Grant III.			
Hospitals and Dispensaries	9,229	10,720	11,140
Contribution to Medical College ..	1,776	840	870
Contribution to Sanitary Inspection ..	..	..	870
Vaccination	3,944	3,920	4,110
Sanitation	5,807	8,720	8,500
Choultries	432	450	730
Travellers' Bungalows	571	650	1,060
Miscellaneous	2,546	2,440	2,420
Grant IV.			
Establishment	7,649	5,780	5,880
General Reserve	..	..	5,580
Balances—			
Road Fund	1,13,676	44,350	22,160
Endowment Fund	4,346	4,570	2,990
General Fund	34,707	29,740	10,920
Total ..	3,28,059	3,27,750	2,51,930

2. As will be seen from the above abstract, the total of actual receipts for 1881-82, as shown by the Board of Revenue, differs from that of actual expenditure and closing balance, the latter being in excess of the former by Rs. 3,907. The discrepancy should have been explained. Further, the totals do not correspond with those given in Board's Proceedings, 17th October 1882, No. 2520, submitting the annual report of the circle for that year.

	Budget Statement.	Annual Report.
Receipts ..	3,24,152	3,28,418
Expenditure and Balance ..	3,28,059	3,28,418

3. *Regular Estimate for* 1882-83.—The Regular Estimate of Land-cess collections is slightly better than the budget, but is still unsatisfactory, seeing that about 20 per cent. of the total demand was expected to remain uncollected at the close of the year. Every endeavour should be made to adjust the arrears which extend over a period of seven years. Under Tolls the contribution paid by the Salem Municipality should have been distinguished from other receipts. A sum of Rs. 60 is shown under Miscellaneous, representing rent paid by Government for the use of Orr's Choultry at Womalore as a Deputy Tahsildar's Office. No such entry appears in the Budget Estimate. The President will report the date and number of the order sanctioning the payment and the reason of its omission in the budget. As the construction of the Mórappúr Chattram was commenced late in the year 1882-83, the Board will cause the sums actually

drawn and expended in each year to be credited and debited in the accounts of that year. Turning to the expenditure side, the provision of Rs. 69,768 for the repayment of Famine debt is noted. As the Board's Proceedings under review bear date the 31st March, the sums entered under the Road Fund and General Reserves will be struck out and added to the Road and General Fund balances respectively.

4. *Budget Estimate for* 1883-84.—The estimated receipts for 1883-84 follow the regular estimate more or less closely. The Land-cess estimate is again low, amounting only to 82 per cent. of the total demand.

5. Under Charges only Rs. 600 are allotted for new road works, but ample provision is made for the repair of existing communications. Increased provision is made for the travelling allowance of the Local Fund Engineer on the ground, stated in paragraph 18 of the President's letter, that that officer "on an average draws a monthly sum of Rs. 190." The Board of Revenue will report at what rate this allowance is drawn. With regard to Education the proposal to establish a Middle-class School at Tiruchengód is sanctioned, and the provision for results grants will be raised to Rs. 3,500 with reference to Board's Proceedings, dated 20th June 1883, No. 1788. The Board's revision of Grants III and IV is approved. The proposed increase in the pay of the Head Clerk has already, it is noted, been sanctioned in G.O., 19th April 1883, No. 783, Miscellaneous.

6. With these remarks, the Right Honorable the Governor in Council passes the Budget Estimates of the Salem Local Fund Circle for 1883-84.

(True Extract.)

Acting Under Secy. to Govt.

To the Board of Revenue, with enclosures.
" Revenue Department, with copy of Board's Proceedings, No. 908 of 1883.
" Public Works Department, with do.
" Accountant-General.
" Sanitary Commissioner for Madras.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction, with copy of Board's Proceedings, No. 1788 of 1883.
" President of the Municipal Commission, Salem.

Exd. J. Wright.

Rev. Ch. 7569

Govt. of {1883} Madras.

FINANCIAL.

S.V.C

Issued

Recd. 3/9/83 Encl. 1

G.O., 13th August 1883, No. 1738.

AUGUST. S.S.C

Local Funds—Budgets.

Reviewing the Budget Estimates of the Salem Local Fund Circle for 1883-84.

1 Copy sent to Govt
Withorder
With Order