No 2467 w/ Oct 21. 1885

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FINANCIAL.

Issued

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G.O., 11th August 1885, No. 591 L.F.

No 2467 w/ Oct 21. 1885

AUGUST.

Local Fund Report.

Reviewing — of the Salem district for 1884-85.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From G. McWATTERS, Esq., President of the District Board, Salem, to the Chief Secretary to Government, dated Salem, 7th July 1885, No. 1626.

I have the honor to submit the report on the operations of the Local funds, Salem circle, for 1884-85, together with the prescribed statements.

2. *Local Fund Circles.*—On 1st May 1884 the late two circles of Salem and Hosúr were amalgamated into one under G.O., No. 735, dated 1st April 1884, Financial department.

3. *General Taxation.*—The following statement shows the extent and population of the amalgamated circle according to the census of 1881, and the incidence of taxation per head of the population:—

Area in square miles.	Population according to the census of 1881.	Income from taxation. Land-cess.	Tolls.	Total.	Total Local fund receipts.
1	2	3	4	5	6
7,653	1,548,928	RS. A. P. 1,80,971 10 8	RS. A. P. 34,123 0 9	RS. A. P. 2,15,094 11 8	RS. A. P. 2,69,085 2 4

Area in square miles.	Population according to the census of 1881.	Incidence of taxation excluding tolls.		Incidence of taxation including tolls.		Average incidence of the total Local fund receipts.	
		1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
		7	8	9	10	11	12
7,653	1,548,928	RS. A. P. 0 1 9	RS. A. P. 0 1 10	RS. A. P. 0 2 2	RS. A. P. 0 2 3	RS. A. P. 0 2 8	RS. A. P. 0 2 9

The slight increase in the incidence under all heads is due to the enhanced collections under land-cess.

4. *Financial Position.*—The subjoined statement shows the financial position of the circle for the year:—

	RS.
Opening balance	55,300
Actual receipts	2,69,085
Total Assets ..	3,24,385
Actual expenditure	2,39,184
Closing balance	85,201

The receipts thus exceeded the expenditure by Rs. 29,901.

5. *Opening Balance.*—The figures a opted in the accounts of the year under report are the closing service head balances of the last year's accounts according to the audited figures communicated by the Accountant-General. The year opened with a balance of Rs. 20,460 under Road fund, of Rs. 5,183 under Endowment fund, and of Rs. 29,657 under General fund—making a total in all of Rs. 55,300 against an estimate of Rs. 34,230.

The reason s for all variations betwe n the estimates and the actuals of the year, &c., are given i n full in the comparative statement which accompanies this report.

6. *Receipts* .—The actual receipts o the year, exclusive of the opening balance, amounted to Rs 2,69,085, and exceede the estimate of Rs. 2,41,790 by Rs. 27,295 and the actuals of of the preceding year, viz., Rs. 2,59,275 by Rs. 9,810. They are distributed amo ng the minor funds as fo lows :—

	RS.
Road fund	1,67,117
Endowment fund	8,502
General fund	93,466
Total ..	2,69,085

The chief items of revenue are land cess and tolls, which bear to the total income the ratio of 67·2 and 12·7 respectively.

7. *Provincial Funds.*—The contri utions received from Provincial funds on account of schools amounted to Rs. 2,28 and consisted of—

	RS.
(1) Salary grants to middle schools at Omalúr, Sankari, Tiruchengód, Námakal, Tirupatúr, Hosúr, Dharmapuri, and Krishnagiri ..	1,659
(2) Salary grants to the normal s hool at Hosúr (now at Dharmapuri)	163
(3) Half the result grants earned by Local fund combined system schools	415
(4) Grant for maps and books	51
Total ..	2,288

8. *Surplus ound Fund.*—The surp us of the pound fund credited to Local funds was Rs. 390 aga st Rs. 770 the estima e and Rs. 1,090 the actuals of the preceding year.

9. *Fish-rent* .—The receipts from this source amounted to Rs. 4,362 against an estimate of Rs. 3 00, and Rs. 5,287 rea lized in 1883-84. Of the total income under this head Rs. 4,6 5 were collected by the Revenue department, and Rs. 277 by the Public Works d rtment.

10. *Land-c* .—The amount of l nd-cess collections aggregated Rs. 1,80,972 during the year ainst an estimate of Rs. 1,64,000 and Rs. 1,75,023 the actuals of the preceding ye The increase is d ue to the enhanced collections, both under arrears and curr consequent on the vigorous measures adopted during the year. The cess is colle l at one anna in the rupee, and the following statement shows the demand, collecti and balance of the ce ss :—

Demand.			Collection.			Arrears remitted.	Balance.			Percentage of collection to demand.
Arrears.	Current.	To	Arrears.	Current.	Total.		Arrears.	Current.	Total.	
RS. 28,172	RS. 1,76,909	2,0	RS. 19,798	RS. 1,61,269	RS. 1,81,067	RS. 4,331	RS. 4,043	RS. 15,640	RS. 19,683	88

Statements he form appended t o Board's memorandum, No. 1709, dated 4th July 1882, also mpany.

11. *Tolls.*— farming of the toll s at the 14 toll-gates in the district (8 in the Salem range and the Hosúr range) was leased out for Rs. 32,325 against the estimate of Rs. 0. The increase over the estimate is mainly due to greater

competition among bidders for the lease of the toll-gates and to the opening of an additional toll-gate at Settikkarai, on the Dharmapuri-Morappur road, to prevent evasion practised by cartmen on that road. The whole of the lease amount was realized within the year, together with Rs. 181, the arrears due by the renters of the Shulagiri and Dharmapuri toll-gates for the preceding year. The rate levied in all the gates was the maximum rate sanctioned by the Local Fund Act IV of 1871. The amount contributed by the Salem municipality on account of the Local fund share of the tolls collected by that body was Rs. 1,617. No new tolls were established during the year under report, but some of the existing toll-gates were removed to more convenient localities, as shown below, owing to the evasion practised by cartmen at the former sites—*vide* G.O., Mis. Nos. 1353 and 1500, dated 28th May and 5th July 1884, respectively. The present distribution of the toll-gates in the district seems unobjectionable, and the tolls generally fulfil the conditions specified in G.O., No. 619, dated 9th May 1871 :—

From	*To*
Devatipati.	Pujaripati, on the Salem-Dharmapuri road.
Maddikonapalayam.	Mottupatty, on the Dharmapuri-Tirupatúr road.
Settikarai.	Solakottoy, on the Dharmapuri-Morappur road.

12. *School Fees.*—The fees collected in Local fund schools amounted to Rs. 8,928, or Rs. 4,828 more than the estimate of the year, and Rs. 4,692 more than the actuals of the preceding year. The increase is explained chiefly by (1) the transfer of five Government middle schools to Local funds, and (2) the adoption of the new scale of fees.

13. *Hospitals and Dispensary Receipts.*—The income under this head amounted to Rs. 565 from the following sources, against an estimate of Rs. 260 and Rs. 260 the actuals of 1883-84. The increase was caused by crediting to Local funds, during the year under report, the contribution of Rs. 300 paid by the inhabitants of Vániyambádi in aid of Local fund dispensary opened in that town in October 1882 :—

	RS.
(1) Interest on Government securities appertaining to the Hosúr dispensary	265
(2) Contribution by private individuals for the Vániyambádi dispensary.	300
Total ..	565

14. *Choultry Receipts.*—The receipts of endowed choultries amounted to Rs. 1,847 against Rs. 1,920 the estimate and Rs. 1,892 the actuals of 1883-84. Of the total income under this head, a sum of Rs. 1,750 was contributed from the Thoppur chattram fund for the establishment and contingent charges of the chattrams marginally noted, and Rs. 97 were realised by the rents of the inam lands attached to Thalavasal, Mathaghiri, and Rayacottah chattrams.

Suramangalam, Jalárpet, Morappur, and Thoppur chattrams.

15. *Market-rents.*—The receipts from this source aggregated Rs. 4,229 against an estimate of Rs. 4,250 and Rs. 4,201 realized in 1883-84. The fee-system not having been extended to any additional markets in the district, there was no change in the number of markets in the district, which was nine as in the preceding years. The right of collecting fees in all the nine markets was leased out during the year.

16. *Miscellaneous Endowment.* — The receipts under this head amounted to Rs. 2,148 against an estimate of Rs. 2,140 and Rs. 2,148 the actuals of 1883-84. Of this sum Rs. 1,720 were realized from interest on the promissory notes invested from the surplus pagoda fund for sanitary purposes, and Rs. 428 from interest on the amount invested in favor of the "Price vaccination fund" in the Hosúr range.

17. *Miscellaneous.*—The aggregate receipts from miscellaneous sources amounted to Rs. 29,234 against an estimate of Rs. 26,050 and Rs. 28,952 the actuals of the preceding year. The more important items are—

	RS.
(*a*) Ferry-rents	5,720
(*b*) Avenues	14,143
(*c*) Bungalow fees	537
(*d*) Private contributions for sanitary purposes, &c.	4,598

The amount of Rs. 4,598, shown under private contributions, was derived as follows :—

	RS.
Payment of contributions for the sanitation of towns and villages where scavengering establishments are maintained	4,113
Contribution paid by villagers for the improvement of village wells and other sources of water-supply	323
Contribution paid by the inhabitants of four villages for the improvement of village sites	162
Total ..	4,598

18. *Expenditure.*—The total expenditure of the year was Rs. 2,39,184 against an estimate of Rs. 2,68,559 and Rs. 2,67,475 the actual outlay in 1883-84. The decrease, as compared both with the estimate and the actuals of the previous year, occurs mainly under grant I, and was due to the short outlay on new works and on repair of roads. The total expenditure is distributed among the several grants and minor funds as follows :—

Grants.	Funds.	Amount.	Total.	Percentage of outlay under each grant to total expenditure.	
				1884-85.	1883-84.
		RS.	RS.		
GRANT I.					
Works including supervision and tools and plant.	Road fund	1,34,110			
	Endowment fund	2,017			
	General fund	10,092			
			1,46,219	61	68
GRANT II.					
Education	General fund	39,404			
			39,404	17	13
GRANT III.					
Hospitals, sanitation, vaccination, choultries, markets, &c.	Endowment fund	3,125			
	General fund	42,151			
			45,276	19	16
GRANT IV.					
General management	Road fund	4,870			
	Endowment fund	..			
	General fund	3,415			
			8,285	3	3
Total ..	Road fund	1,38,980			
	Endowment fund	5,142			
	General fund	95,062			
	Grand Total ..	..	2,39,184	100	100

19. *Grant I—Public Works.*—The grants for public works as revised and the outlay during the year were as follows :—

New Works.

	Grants for the year.	Expenditure.
	RS.	RS.
1. Communications	2,298	1,051
2. Civil buildings	817	810
3. Miscellaneous public improvements	4,400	2,212
Total ..	7,515	4,073

Repairs.

1. Communications	1,23,198	1,08,983
2. Civil buildings	2,800	1,270
3. Miscellaneous public improvements	6,500	5,645
Total ..	1,32,498	1,15,898
Grand Total ..	1,40,013	1,19,971

. The outlay on new works was 54·1 per cent. of allotments, and that on repairs 87·4. The fall in the percentage under new works was due to short outlay on communications and on the construction of market-sheds, while that under "Repairs" is due mainly to less expenditure on repair of roads, by non-payment for works executed at the end of the year. It is, however, to be noted that the figures exhibited both under "New works" and "Repairs" in the accounts of 1884-85, as well as in those of 1883-84, do not correctly represent the actual value of the works turned out in the years concerned, for a sum of Rs. 4,532, as particularized in the margin,* due for works executed in 1883-84, was paid in 1884-85, owing to the then Local Fund Engineers not making final inspection of the works and taking measurement of the same within the close of that year ; and again arrears, amounting to nearly Rs. 15,804,† due to contractors, &c., for works executed at the end of 1884-85, are reserved for payment in the current official year. Had arrangements been made by the Local Fund Engineering staff for completing the works in time and submitting bills at the latest by the end of the third week of March, and cheques issued before the 31st March 1885, not only would the allotments for the works have been utilized within the year, but the submission of application for supplemental allotment of funds (with a long list of arrears) would have been avoided.

* For Communications—	RS.
New works and repair	4,512
For buildings	20
Total ..	4,532

† Communications—	RS.
New works	860
Repair of roads	11,621
Construction of shandy sheds ..	2,585
Repair of buildings	738
Total ..	15,804

20. *New Works—Communications.*—No new works of any importance were constructed during the year. Only 164 running yards of palisading work, on the marginally-noted two roads,‡ was done at a cost of Rs. 391. Compensation of Rs. 216 was paid to the owners of lands taken up for the marginally-noted works,§ besides an expense of Rs. 51 incurred for pleader's fees and costs of the two compensation suits. Although the damaged three vents tunnel on the Paramathy-Tiruchengód road was reconstructed in the year under report, the contractor was not paid within the year his dues, amounting to nearly Rs. 650. A toll-house at Seshanchavadi, on the Salem-Cuddalore road, was constructed at a cost of Rs. 330. Other minor works cost Rs. 35. The total expenditure under this head was Rs. 1,051.

‡ Salem-Omalúr road.
Suramangalam and Hastampatti road.

§ Constructing a road from Tirupatur-Alangayem road to the foot of the Yelagiri hills.
Diversion of the Singipuram-Valapady road.

21. *Civil Buildings.*—The expenditure on buildings, amounting to Rs. 810, was incurred for the following purposes :—

	RS.
Providing fire-places and accommodation for servants in the Yercaud dispensary	355
Constructing compounder's quarters at Yercaud	251
Providing additional windows to the Sankaridrug school-house ..	55
Constructing four-stall tiled stable at the Atúr travellers' bungalow ..	149
Total ..	810

22. *Miscellaneous Public Improvements.*—There was an outlay of Rs. 2,212 under this head during the year. Of this sum, Rs. 800 were spent on planting new avenues on a few roads of the Salem, Atúr, Tiruchengód, Tirupatur, and Uttankarai taluks, and the remaining amount (Rs. 1,412) was expended on the construction of market-sheds, &c. Three tiled shandy sheds in the Tiruchengód market and one in the Kolikalnatham market were constructed. The construction of three more tiled sheds of a new design in the Nynamalai market and of one in the Attyampatti market was put in hand and nearly completed during the year under review, but nothing was paid to

the contractors as explained in paragraph 19 *supra*. Two support walls of the new shandy shed at Yercaud were constructed and a pandal was erected in front of it at a cost of Rs. 107. A pond in the Nynamalai market was improved and it cost Rs. 43.

23. *Repairs—Communications.*—The number of miles of road maintained in the district during the year was 1,593 against 1,597 of the preceding year. The decrease in the mileage was caused by (1) the inclusion of the marginally-noted roads,* 1 mile, within the municipal limits of Salem in May 1884; (2) abandoning, as unimportant, the maintenance of the road from Uddanappally to Kelamangalam, 6 miles, in the Hosúr range; and (3) taking up for maintenance the railway feeder from Kadathur to Buddireddipatti railway station, 3 miles. In addition to the above about 15 miles of town roads † and 7 miles of village roads were repaired and maintained in good condition. The cost of maintaining all the roads—1,615 miles—including town and village roads, was about Rs. 1,20,600, but only Rs. 1,08,983 were paid within the year. Almost all the roads were in fair order during the year with the exception of about eight.

	MILES.
*Longley road	½
Road from Sevvapet to join the Omalur road	½

† In Salem, Námakal, Tiruchengód, Atur, Hosur, Krishnagiri, and Dharmapuri taluks.

24. *Village Roads.*—The following statement shows the length of village roads repaired during the year and the expenditure incurred thereon :—

Taluks.	New works.		Repairs.		Total.		Road fund income.	Percentage of cost to Road fund income.	Percentage of outlay on village roads to total outlay under Road fund.
	Length.	Cost.	Length.	Cost.	Length.	Cost.			
			M.	RS.	M.	RS.	RS.		
Atúr	..	..	½	100	½	100	..	..	..
Tirupatúr	..	..	1½	168	1½	168	..	..	..
Tiruchengód	..	..	3½	36	3½	36	..	..	..
Uttankarai	..	..	2	66	2	66	..	..	..
Total ..	..	..	7½	370	7½	370	1,87,577	·019	·026

As reported in the previous year the want for village roads in this district is not great, many minor roads, which are but village roads, being provided with annual maintenance grants and repaired every year.

25. *Civil Buildings.*—Rs. 160 were spent for repairing three Local fund schoolhouses—Jaderpolliem, Alangayem, and Uttankarai. The Local fund dispensary buildings at Atúr, Yercaud, Tirupatúr, Dharmapuri, and Hosúr were also repaired during the year at a cost of Rs. 531. Four travellers' bungalows and five other buildings, such as chattrams, Orr's choultries, &c., were repaired, the outlay thereon being Rs. 579. The total expenditure on repair of buildings was Rs. 1,270 against an estimate of Rs. 2,800.

26. *Miscellaneous Public Improvements.*—Of the sum of Rs. 5,645 shown as expenditure under this head, Rs. 5,460 were spent in maintaining avenues, and the balance Rs. 185 in repairing the fences of the Tiruchengód, Yedappadi, and Kolikalnatham markets. For the total outlay of Rs. 6,260 on new works and maintenance of avenues, 25,996 young trees are reported to have been planted during the year, both in filling up gaps in existing avenues and in planting new avenues on certain roads, and 19,676 young trees are returned to have survived on the 31st March 1885.

27. *Local Fund Engineering Establishment.*—Mr. Scott, the permanent Local Fund Engineer of the late Salem circle, who was stated to have been absent on other duty in the previous year's report, rejoined his appointment in the beginning of April 1884. In May 1884, owing to the amalgamation of the two circles, the services of the second clerk on Rs. 12 of the Assistant Engineer's office, Hosúr range, were dispensed with, three clerks on Rs. 15 each were entertained for the three Local fund

Overseers in that range, and the salaries of the two Overseers reduced from Rs. 60 to Rs. 50 and Rs. 45. In October 1884, the Assistant Engineer, in charge of the Hosúr range, having taken up an appointment in the Public Works department, the Local Fund Board appointed a Supervisor in his place, as sanctioned in G.O., Mis. 2693, dated 21st November 1884. The cost of the establishment was Rs. 25,005 as specified in the margin, which, when compared with the outlay on works, is 20·8 per cent. against 16 per cent. in the preceding year.

	RS.
Pay of establishment	18,896
Travelling allowance	4,537
Contingencies	1,572
Total ..	25,005

28. *Tolls and Ferries.*—The sum of Rs. 22, shown as expenditure under this head, was the pay and contingent charges for March 1884 of the toll establishment maintained at the Dharmapuri and Settikarai gates, which were managed under amani in 1883-84.

29. *Tools and Plant.*—The amount spent in the purchase of tools and plant and in repairing old ones was Rs. 1,221.

30. The total expenditure under grant I amounted to Rs. 1,46,219 against Rs. 1,71,802 the estimate of the year and Rs. 1,81,474 the actuals of 1883-84.

31. *Grant II, Education—Inspection.*—The number of Inspecting Schoolmasters in the district, viz., eight, remained unchanged, but there were many changes in the personnel of the staff, owing to the absence of a few on sick leave and to the transfer of others from one circle to the other. V. Kuppusami Aiyar, Inspecting Schoolmaster of the Tirupatúr range, who first obtained sick leave on the 13th August 1884 on the substitute of S. Sankariah, was afterwards made a teacher of the girls' school at Vellore, and was succeeded by M. Kuppusami Aiyar in January 1885 from Villupuram, South Arcot district. M. Kuppusami Aiyar, who was Inspecting Schoolmaster of the Salem taluk until 12th June 1884, was transferred as a schoolmaster to the South Arcot district, and V. Subramania Aiyar was then made Inspecting Schoolmaster of Atúr taluk, in room of Gopala Iyengar, transferred to the Salem taluk. Aravamuthu Aiyangar, Inspecting Schoolmaster of Tiruchengód taluk, was dismissed on the 1st March 1885, and the taluk had no Inspecting Schoolmaster till the end of that month. The work done by the several Inspecting Schoolmasters during the year is shown in the annexed statement :—

Names of inspecting schoolmasters.	Taluks.	Time spent in camp.	Number of villages visited		Number of schools visited and prepared for inspection.				Total number of visits paid to all the schools.	Average number of times each school was visited.
			Having schools under inspection.	Not having schools under inspection.	Local fund schools.	Grants-in-aid schools.	Other schools.	Total.		
1. M. Kuppusami Aiyar* / S. Gopala Iyengar†	Salem ..	240	97	13	8	47	26	81	215	3
2. V. Kuppusami Aiyar‡ / S. Sankariah§ / M. Kuppusami Aiyar‖	Tirupatúr and Uttankarai.	214	90	12	17	41	2	60	229	5
3. K. Aravamuthu Aiyangar.	Tiruchengód.	200	74	19	6	35	33	74	300	4
4. T. R. Krishna Rao ..	Námakal ..	234	118	37	13	59	46	118	357	3
5. S. Gopala Iyengar .. / V. Subramania Aiyar.	Atúr ..	205	117	24	8	44	29	81	552	5
6. S. Ramkrishnayya .. / S. Venkatramanayya.	Hosúr ..	201	76	36	12	27	15	54	179	4
7. N. Krishnayya ..	Krishnagiri.	171	70	29	6	28	36	70	307	4
8. B. Munisami Mudali.	Dharmapuri.	197	54	12	9	32	13	54	218	4
Total ..	..	..	696	182	79	313	200	592	..	..

* From 1st April to 12th June.
† From 14th June to 31st March 1885.
‡ From 1st April to 12th August 1884.
§ From 13th August to 31st December 1884.
‖ From 1st January to 31st March 1885.

From the above it is observed that the number of villages visited was 878 against 757, and the number of schools visited and prepared for examination was 592 against 659 in 1883-84. The decrease in the number of schools is attributed to the rejection of many result grant schools by the Local Board, either as unnecessary or as meagrely attended, in accordance with the recommendations of the educational officers. The system of payment of fixed salary and result grant to the Inspecting Schoolmasters in the Salem range was discontinued during the year under report on the ground that the scheme had its desired effect, and these officers were restored to their old rates of pay, as sanctioned in G.O., No. 2250, dated 22nd September 1884. Payment of bonus to the Inspecting Schoolmasters in the Hosúr range (late Hosúr circle) is, however, still continued, as the condition of this range is reported to require its continuance for some time longer. The Deputy Inspectors of the Hosúr and Tiruchengód ranges have reported that the code of rules, issued by the Director of Public Instruction in December 1883, for the guidance of Inspecting Schoolmasters has greatly systematized the work of the last-named officers. The outlay on the Agency was Rs. 3,996 as shown below :—

	RS.
Pay	2,814
Travelling allowances	632
Contingencies	196
Result grants, &c.	354
Total ..	3,996

32. *Training Schools.*—As in the previous year, there were two elementary normal schools in the district during the year under report—one at Salem and the other at Hosúr. The former was transferred to Tirupatúr and the latter to Dharmapuri in January 1885, as sanctioned in G.O., Mis. No. 324, dated 16th February 1885. The change was made with the view to the advantages of these institutions being availed of by the schoolmasters in about the places to which the schools were removed. The following statement shows the strength and other particulars connected with the working of the two schools :—

Name of school.	Strength.	Class of persons trained.			Number of students sent up for upper primary examination.	Number passed the upper primary examination.			Number of students heard in teaching power.	Percentage of the passed students to that presented.	Remarks.
		Schoolmasters.	Relations of schoolmasters.	Outsiders.		In first class.	In second class.	Total.			
Tirupatúr	* 34	23	4	7	33	16	13	29	33	88	* Of this 34, two were free students, two were municipal stipendiary students, and the remaining thirty received stipends from Local funds at the rate of 4 and 5 each.
Dharmapuri	† 28	13	6	9	28	10	10	20	28	71	† Twenty-four of these studied Tamil and four Telugu.

From the above table it is seen that the two schools produced very satisfactory results at the upper primary examination, especially as compared with those of the preceding year when 14 out of 28 and 14 out of 27 passed the same examination in the Salem and Hosúr schools respectively. The students of both the schools were tested in teaching power by the Inspector of Schools, but those belonging to the Dharmapuri school are reported not to have done so well in this branch of training. This defect is ascribed to the management of the school by an untrained acting head master, during the absence on leave of the permanent head master, for a greater part of the year 1884. Three of the passed students of the Tirupatúr school and nine of those of the Dharmapuri school have opened result grant schools, and the rest remain to be provided for as Local fund schoolmasters as vacancies occur.

The Tirupatúr normal school, when located at Salem, had a good practising department of its own containing more than 60 pupils on its rolls, and on its removal to Tirupatúr the Local fund combined school * at the place, with the Muhammadan section attached to it, was tacked on to the normal school as its practising department. For the first three months of 1884 there was no practising department attached to the Hosúr normal school. In April, a few boys of the Hosúr Local fund school were sent to it to form a practising class, and since its transfer to Dharmapuri, the Local fund school † at that station is used as the practising department, both the institutions being held in one and the same building. The teaching staff of each of the two schools consisted of two trained masters as in 1883-84, and the total outlay on training schools was Rs. 3,298 as shown below :—

* Having 118 pupils on 31st March 1885.

† Having 30 pupils on the 31st March.

	RS.
Salaries of masters	1,294
Stipends of students	2,338
Servants	94
Contingencies and miscellaneous	202
Total ..	3,928

The average aggregate cost of training each successful student at the Tirupatúr and Dharmapuri schools was Rs. 70 and Rs. 95 respectively, against Rs. 142 and Rs. 121 in the preceding year.

33. *Local Fund Schools—Changes, &c.*—On the 1st October 1884, the five Government middle schools of the first grade at Tirupatúr, Námakal, Hosúr, Krishnagiri, and Dharmapuri were transferred to the District Board, with reference to G.O., Financial department, No. 1869, dated 13th August 1884. The combined system school at Ammapet was transferred to the Salem municipality on 1st May 1884, owing to the extension of the municipal limits to that village. A new school on the combined system, for the education of the Malayalis on the Shevaroy Hills, was opened as a tentative measure at Karadiyur in August 1884. The Dharmapuri caste girls' elementary school, on the salary system, was taken over by Government on 1st April 1884, under G.O., 27th March 1884, No. 702. The Shendamangalam Local fund school was raised to the middle class standard. Although the standard of the Uttankarai school was raised to the middle class, according to the Salem range Deputy Inspector's report in January 1885, yet it is classed only as a lower class school in Local fund returns, as it was so for nine months of the year, and its fifth class was not eligible for examination in 1884-85. There were, at the end of the year under report, 87 schools in the district against 83 in the preceding year in the late Salem and Hosúr circles, the net increase of four having resulted from the transfer of five Government middle schools to Local funds, the opening of a new school, and the transfer of two schools to Government and the Salem municipality. The distribution of the 87 schools among the different taluks of the district is shown in the following table :—

Taluks.	Middle class schools on the salary system, 1st and 3rd grades.	Middle class schools on the combined system, 3rd grade.	Combined system schools teaching English and Vernacular up to 4th standard.	Combined system schools teaching up to 3rd standard as above for boys.	Combined system schools teaching up to the 3rd standard for girls.	Total.
Salem	1	2	1	5	..	9
Tirupatúr	1	..	..	8	..	9
Uttankarai	..	..	1	8	..	9
Tiruchengód	2	..	1	4	1	8
Námakal	1	1	1	10	1	14
Atúr	..	..	..	7	1	8
Hosúr	1	..	2	10	..	13
Krishnagiri	1	..	1	5	..	7
Dharmapuri	1	..	3	6	..	10
Total ..	8	3	10	63	3	87

Of the 87 schools, three were girls' schools and three * were solely for Muhammadans teaching Hindustani. Hindustani classes were attached to the Thali and Pálakód Hindu schools, but that attached to the Námakal boys' school collapsed in the beginning of the year under report, on account of the desertion of the teacher. Although more than two certificated Muhammadans were sent to Námakal to revive the class, they did not succeed owing to disunion among the Muhammadan population of the place.

* Denkanikóta, Mathagiri, Tirupatúr Muhammadan schools.

34. *Middle Schools on the Salary System.*—The number of these schools rose from three to eight in the year under review for reasons explained in the last paragraph. All these were inspected and examined by the Deputy Inspectors twice during the year, and the results, both in the middle school examination in the case of the five † first-grade schools and in the departmental examinations in the case of all, were satisfactory. The number of pupils attending these schools was 677. During the latter six months the five Government middle schools remained under the management of the District Board, there was a net receipt of Rs. 1,053 to Local funds after meeting all the charges of the schools, and this is due to the higher rates of fees levied in those institutions and to the aid afforded from Provincial funds in the shape of salary grants. Gymnastics are taught in all the first-grade schools and also in the Sankaridrug and Omalúr schools.

† Tirupatúr, Námakal, Hosúr, Dharmapuri, and Krishnagiri.

35. *Middle Schools on the Combined System.*—The schools at Rasipur, Suramangalam, and Shendamangalam, which were returned as lower class schools in the previous year's return, were raised to the fifth standard at the end of 1883-84. The working of these schools was generally satisfactory. These were attended by 213 pupils. Deducting the total receipts from the charges of these schools, the net cost to Local funds was Rs. 736, which gives an average of Rs. 3-7-3 for each student. The number of teachers in these schools rose from 12 in 1883-84 to 14 in 1884-85, and the increase of two was caused by the entertainment of fourth and sixth masters to the Rasipur and Shendamangalam schools respectively, on account of the opening of fifth classes.

36. *Elementary Combined System Schools.*—Three of the 76 schools on this system were girls' schools, and the rest were boys or mixed schools. During the year under report, a sewing mistress was entertained for the Atúr girls' school, and the strength of the Námakal girls' school greatly increased, while that of Tiruchengód decreased from 28 to 17. These three schools were inspected by the Deputy Inspector more than twice during the year, and the results of his examinations were as follows :—Atúr bad ; Tirúchengod moderate ; and Námakal fair. These schools were transferred to Provincial funds in the beginning of the current official year. All the boys' schools were inspected by the Deputy Inspectors more than once during the year, and all, with the exception of the marginally-noted schools, which were ineligible for examination on account of meagre attendance, were examined for grants. The Hindustani schools in the Hosúr range were examined for grants by the Deputy Inspector of that range with the assistance of the head master of the Yeomiah school, Arcot. The Karadiyur school had only an average attendance of three since its beginning in August 1884 ; the school at the place was therefore ordered to be removed to Kulur, a pretty large village on the Shevaroys where improvement in attendance is expected. The progress made in these boys' schools during the year was good in 30 schools, fair in 26, poor in 4, moderate in 7, and bad in 6. The result grants earned by all these schools were paid within the year, save that appertaining to the Hindustani class of the Pálakód school. as it was examined on the very last day of the year. The average attendance in the 76 combined system schools was 2,025, and their total cost was Rs. 13,970 against Rs. 16,550 the estimate. Deducting from the former sum Rs. 3,890, being the amount of school fees and Provincial grants, the net cost to Local funds was Rs. 10,080, or Rs. 4-15-8 for each pupil.

Muhammadan school, Tirupatúr.
Karadiyur school.

37. A detailed statement (will soon follow) giving particulars of the number and qualifications of teachers, the average attendance, the condition, the highest standard attained, the languages taught, &c., in the several classes of the Local fund schools is submitted for information.

38. The outlay on all the 87 Local fund schools in the district was Rs. 22,097 against Rs. 23,280, the estimate as detailed below :—

	Rs.
Salaries of teachers	16,196
Result grants	3,516
Servants	336
Stipends to students in girls' schools	27
Contingencies and miscellaneous	2,022
Total	22,097

and the average attendance in all these institutions was 2,915 against 2,635 in the preceding year. If 509, the average attendance of the five Government middle schools transferred to Local funds, be deducted from the former figure, then the average attendance of 1884-85 would be 2,406, or a decrease of 229 pupils as compared with that of the preceding year. The decrease is due mainly to (1) the raising of the fees in all schools ; (2) the existence of pial schools in and around the places at which Local fund schools are situated where lower rates of fees are charged ; and (3) the prevalence of cholera for some months in the different parts of the district.

39. The following statement gives the particulars required in Revenue Board's circular memorandum, No. 863, dated 4th May 1877.

—	Rates of salaries drawn by masters.	Fees collected in		Provincial grants.	Rates of fees.	Average cost of educating each pupil.
		Salary schools.	Combined system schools.			
1	13	14	15	16	17	18
		Rs.	Rs.	Rs.		Rs.
Middle class schools on salary system.	Head masters, Rs. 76, 64, 46, 42, 40, 28, 27, and 25.				Upper IV, lower IV, and 3rd classes, term fees Rs. 18 and Rs. 9.	Average cost Rs. 9-11-8. Average net cost to Local Fund Board As. 7-10.
	Second masters, Rs. 42, 31, 30, 22, and 15.					
	Third masters, Rs. 35, 30, 21, 20, 15 and 10.	4,543	..	1,709	II Class Rs. 1-8-0 monthly. I Class 8 annas and 4 annas monthly.	
	Fourth masters, Rs. 21, 20, 16, 11½, and 7.				Primary Classes 4 as. and 2 annas.	
	Fifth masters, Rs. 16½, 15½, and 8½.					
	Head master, Rs. 12 ..				Fifth standard class term fees Rs. 9.	Average cost Rs. 5-11-7. Average net cost to Local Fund Board Rs. 2-10-3.
Middle class schools on combined system.	Second masters, Rs. 9 and 8.	..	717	144	Fourth standard class 8 annas.	
	Third masters, Rs. 8 and 5.				Third standard class 4 annas.	
	Fourth, fifth, and sixth masters, Rs. 6 and 4.				Second and first standard classes 2 annas.	
Lower class schools ..	Head masters, Rs. 8, 7, 6 and 5.	..	3,619	271	Fourth standard 8 as. Third standard 4 as. Second standard 3 and 2 annas. First standard 2 as.	Average cost Rs. 6-15-7. Average net cost to Local Fund Board Rs. 5-0-11.
	Second masters, Rs. 6 and 5.					
	Third and fourth masters, Rs. 5.					
Total ..		..	8,879	2,124		

—	Attendance of pupils, &c., in			Total cost.					
	Salary schools.		Combined system schools.	Salary schools.	Combined system schools.				
					Fixed.	Payment under result grants.	Total.		
1	7	8	9	10	11	12			
				Rs.	Rs.	Rs.	Rs.		
Middle class schools on salary system.	677	..	6,585	..	..	..	..		
Middle class schools on combined system.	..	213	..	1,318	279	1,597			
Lower class schools ..	..	2,025	..	10,893	3,237	14,130			
Total ..	677	2,238	6,585	12,211	3,616	15,727			

40. The sum of Rs. 17, shown as expenditure on elementary schools on salary system, represents the pay of establishment and contingent charges for March 1885 of the Dharmapuri caste girls' school taken over by Government as stated in paragraph 33 *supra*.

41. *Salary Grant Schools.*—The Yercaud London Mission school, aided till the end of 1883-84 by salary grant from local funds, was converted during the year under report into a result system school, as advised by the Board of Revenue and the Inspector of Schools, on account of its meagre attendance and the poor results produced at the examinations in 1883-84.

42. *Result Grants.*—The annexed statement gives statistics as regards the number of result grant schools recognised by the Board and examined for grants during the year, their distribution in the different taluks of the district, &c. :—

Taluks.	Number of schools in 1883-84.		Number of schools in 1884-85.		Percentage of examined schools to the registered ones in 1883-84.	Percentage of examined schools to the registered ones in 1884-85.
	Registered.	Examined.	Registered.	Examined.		
Salem	83	66	61	47	79·5	77·0
Tirupatúr	50	37	50	33	74·0	66·0
Uttankarai	25	14	10	7	56·0	70·0
Tiruchengód	60	41	43	35	68·3	81·4
Námakal	103	84	79	62	81·5	78·4
Atúr	54	48	77	54	88·8	70·1
Hósúr	48	36	37	28	75·0	75·6
Krishnagiri	31	18	37	28	58·0	75·6
Dharmapuri	34	27	44	32	79·4	72·7
Total ...	488	371	438	326	76	74·4

There was a decrease of 50 in the number of schools registered and of 45 in that examined during 1884-85 as compared with the figures of the preceding year. The decrease under both the heads occurs in six of the nine taluks of the district, especially in those of Salem and Námakal, and this is due chiefly to the following causes—(1) the restriction first imposed (but subsequently withdrawn) by the Local Board that only half grants will be paid to the untrained and unpassed teachers of result schools in the Salem and Námakal taluks, (2) the rejection by the Board, as advised by Educational officers, of some schools either on account of meagre attendance or as superfluous in the particular locality, and (3) the apathy and indifference of people in the Hósúr range towards the spread of education. The starting of rival schools, the short income to teachers from fees and the irregularity in payment of the same, account partly for the closing of some of the registered schools before the dates fixed for their examination. Ten of the examined schools in the Hósúr range were not paid grants within the year owing to the late presentation of the bills, one was refused grant owing to certain falsifications in the attendance register, and one did not earn any grant at all owing to poor results. The schools examined presented 3,613 pupils for examination, of which 2,749 succeeded in obtaining grants, amounting to Rs. 8,744, from Provincial and Local funds. The amount of grants paid from the latter sources was Rs. 6,913 against Rs. 5,740, the estimate, and Rs 6,545, the actuals of the preceding year. The results of the examination of these schools are reported to be satisfactory on the whole.

43. A statement furnishing the particulars required for the different classes of schools, in the form prescribed in Board's circular memorandum, No. 2637, dated 5th September 1883, is enclosed.

44. *Contribution to Provincial Funds.*—Of the sum of Rs. 1,600, shown as expenditure under this head, Rs. 1,500 were paid to Government for the pay, &c., of the additional Deputy Inspector of Schools, Tiruchengód range, with reference to G.O., No. 1726, dated 11th August 1883, and Rs. 100 to Provincial funds to meet the increased cost of the Krishnagiri middle school for the first half of 1884-85.

45. *Miscellaneous.*—The amount spent in the purchase of elementary books for sale was Rs. 586 against Rs. 800, the estimate, and that paid to the Inspecting School-masters, as commission at 15 per cent. on the sale proceeds of the books, was Rs. 102.

There was also an expenditure of Rs. 88 incurred during the year for training a Muhammadan teacher at the Madras Normal school, and of Rs. 57 for payment of stipends of the student sent by the District Board in October last to the Madras Agricultural college for training.

46. The aggregate expenditure on Grant II, Education, was Rs. 39,404 against Rs. 40,940, the estimate.

47. *Grant III, Hospitals and Dispensaries.*—There are 11 dispensaries in the district, as in the preceding year; nine of these are major dispensaries, that is, having accommodation for in and out patients, and the remaining two are minor dispensaries treating only out-patients. The Hósúr dispensary has an endowment of Rs. 6,500 invested in Government securities. The dates of the opening of the 11 dispensaries are noted in the margin. The total expenditure on these institutions was Rs. 15,605 against an estimate of Rs. 16,090, the decrease being chiefly due to the short outlay on "Diet of patients" and "Medicines and Surgical instruments."

Yercaud	dispensary,	22nd July 1872.
Námakal	do.	1st Feb. „
Tirupatúr	do.	11th July „
Atúr	do.	11th Dec. 1874.
Sankaridrug	do.	1st April 1876.
Harúr	do.	1st Aug. „
Uttankarai	do.	8th Aug. 1881.
Vániyambádi	do.	Oct. 1882.
Hósúr	do.	Mar. 1874.
Dharmapuri	do.	Sept. „
Krishnagiri	do.	July 1875.

The subjoined statement gives particulars of the patients treated in the several dispensaries:—

Names of dispensaries.	In-patients.					Out-patients.				
	Number in 1883-84.	Number in 1884-85.	Discharged.	Died.	Remained.	Number in 1883-84.	Number in 1884-85.	Discharged.	Died.	Remained.
1. Yercaud	144	136	118	15	3	4,776	4,646	4,629	5	12
2. Námakal	48	56	46	6	4	4,692	5,255	5,213	2	40
3. Tirupatúr	127	105	98	4	3	4,642	4,250	4,211	3	36
4. Atúr	106	127	121	2	4	6,505	9,400	9,355	12	33
5. Sankaridrug	82	95	87	4	4	4,594	4,627	4,606	4	17
6. Harúr	52	59	57	..	2	4,302	4,456	4,371	16	69
7. Hósúr	69	56	50	3	3	4,545	7,182	7,150	5	27
8. Dharmapuri	93	73	63	7	3	4,838	4,924	4,884	16	24
9. Krishnagiri	88	103	97	3	3	5,550	6,337	6,286	14	37
10. Uttankarai	..	..	..	..	..	2,023	2,033	2,023	2	8
11. Vániyambádi ..	..	..	..	..	..	5,186	4,114	4,010	64	40
Total ..	809	810	737	44	29	52,653	57,224	56,738	143	343

From the above statement it will be observed that there was an increase of more than 4,500 in the number of out-patients treated in the dispensaries of the district; there was an increase in the number of out-patients in all the dispensaries except Yercaud, Tirupatúr and Vániyambádi. The fact that many coffee coolies left the Shevaroy Hills when fever was prevalent there is assigned as the cause of the decrease in the first-named dispensary. All the dispensaries were inspected by the District Medical officer (Dr. Ratton) during the year, and according to his reports the working of all the institutions was satisfactory. Copy of the present District Medical officer's report on the working of these institutions is enclosed.

48. During the greater part of the year under report, there were three trained midwives attached to the Tirupatúr, Námakal, and Vániyambádi dispensaries. In February 1885, a newly trained midwife was posted to Atúr. The Tirupatúr woman was absent on leave for about two months during the year. These four midwives treated 1 "in" and 69 "out" patients, as noted in the margin. The Tirupatúr midwife's work was again bad as in the previous year. Step swill be taken to replace her if she does not improve.

	In.	Out.
Námakal	..	31
Vániyambádi	..	27
Tirupatúr	1	7
Atúr	..	4
Total ..	1	69

49. *Vaccination.*—The vaccine staff maintained during the year consisted of 1 first-class deputy inspector of vaccination; 2 second-class deputy inspectors; 9 first-class vaccinators; 20 second-class vaccinators and 7 probationers, and 3 peons. The appended statement shows the details of the staff, its cost and outturn of work. The cost on account of vaccination during the year was Rs. 7,579 against Rs. 6,297, the actuals of 1883-84, the increase being chiefly due to the entertainment * of an additional second-class deputy inspector and to the increased amount of travelling allowances drawn by the three deputies owing to the grant of mileage to them:—

* In February 1884.

Vaccine staff.	Cost.	Number of persons vaccinated	Number of successful casess.	Percentage of successful case.	Cost of each successful case.
	RS.				
One first-class deputy inspector of vaccination. Two second-class deputy inspectors. One first-class vaccinator on Rs. 18, and 8 first-class vaccinators on Rs. 15 each. Twenty second-class vaccinators on Rs. 10 each. Seven probationary vaccinators on Rs. 5 each. Three peons on Rs. 7 each. Batta to vaccinators working on the hills. Travelling allowance and batta to deputy inspectors of vaccination. Batta to mothers of vaccinated children. Extra pay to vaccinators for vaccinating more than 100 cases per month. Contingent charges.	7,579	35,637	33,893	..	..
Total ..	7,579	35,637	33,893	95	0 3 7

The number of cases vaccinated during the year was 35,637 against 25,829 in the preceding year, but the proportion of successful cases was 95 per cent. against 97 in 1883-84. The average cost of each successful case was Annas 3-7 against Annas 4 in the previous year. But there is still room for improvement in the district (especially in the Salem and Tirupatúr ranges) for assuming the birth-rate at 30 per mille of the population the number of births during the year must have been 46,468 and 33,893 of these or 73 per cent. were protected from small-pox against 54 in the preceding year. The work done during the year under reivew, as compared with that of the previous year, is satisfactory.

The increase in the number of cases vaccinated is due to (1) the raising, during the year, of the minimum number of cases to be vaccinated by each class of vaccinators, as detailed in the margin, (2) the grant of extra pay at the rate of one anna for each successful case allowed to vaccinators operating more than 100 successful cases per month, and (3) the issue of circular orders to village officers to furnish statements of persons remaining unprotected, &c. The work turned out by the vaccinators in the Salem and Hósúr ranges was good, especially that of first-class vaccinator, Armugam Pillai, and of first-class vaccinator Qádir Mohí-ud-dín, who vaccinated 2,400 and 1,498 successful cases, respectively. Seven other vaccinators also vaccinated between 1,246 and 1,454 each. First-class deputy inspector, Baliah Náidu, transferred from Virudáchalam to Salem in November 1883, brought the Salem range into better working order by efficient supervision, but he was transferred by the Sanitary Comissioner to Chingleput in January 1885, and was succeeded by first-class deputy inspector Mír Mazhar Alí Sáhib from the Coimbatore district. One first-class vaccinator in

First-class	vaccinator	100	successful cases.
Second-class	do.	60	do. do.
Probationary	do.	40	do. do.

the Uttankarai taluk and a probationer of Tirupatúr taluk were dismissed for bad work and rendering false returns.

50. *Sanitation.*—The outlay on sanitation was Rs. 14,423 against Rs. 15,620, the estimate, incurred for the following purposes :—

	RS.
(1). Improvement of water-supply	1,290
(2). Do. of village-site	550
(3). Conservancy of towns and villages	11,807
(4). Miscellaneous sanitary outlay	776
Total ..	14,423

Of the sum shown under the first head, Rs. 40 were refunded in May of the current official year as it was not possible to repair the well for which it was advanced, and the balance, viz., Rs. 1,250, was actually expended during the year in sinking 5 wells and deepening and repairing 27 others. The amount shown against the second item was spent in removing prickly-pear in 13 villages and towns and in improving streets and filling in a useless pond in two other localities. Scavengering establishments were maintained in 42 towns and villages. The sanitary arrangements in the 11 marginally-noted places are supervised by local committees composed of the principal inhabitants of the towns and of local revenue officers. In other places, the establishments work under the orders of Tahsildars and Deputy Tahsildars at their head-quarters, and of village munsifs in outlying villages. A detailed statement giving particulars of sanitary outlay and another showing a short account of receipts and disbursements of sanitary associations are enclosed.

Tirupatúr, Vániymbádi, Uttankarai, Harúr, Kunnathúr, Singarapet, Vethapur, Dharmapuri, Kristnagiri, Dowlutabad and Mathagiri.

The chief items of expenditure under Miscellaneous (other) Sanitary outlay are (1) cholera charges amounting to Rs. 558 ; (2) construction and repair of latrines, Rs. 16 ; (3) sanitary arrangements at fairs and festivals, Rs. 48 ; (4) scavengering carts supplied to Atúr and Yettapúr, Rs. 60 ; (5) construction of a cholera shed at Jalárpet, Rs. 50 ; and (6) rewards for killing dogs, Rs. 44. Cholera prevailed in most parts of the district during the year, but was milder than in the preceding year. All the necessary precautions for the arrest of the disease were taken and medical subordinates and medicines were despatched in time to the affected places. Small-pox also prevailed in Dharmapuri and certain other parts of the district, and an outbreak of measles occurred at Hósúr.

51. *Markets.*—The sum of Rs. 94, shown as expenditure under this head, represents the amount of pay of the two sweepers entertained for the Nynamalai market.

52. *Choultries.*—There are 25 choultries against the same number in the previous year. The Orr's choultry at Hósúr used for the Government Post and Telegraph offices was retransferred to Government during the year, and a private chattram built at Uttankarai by its people in 1882-83, to which the Local Fund Board also contributed Rs. 440 in that year, was made over to Local fund management in May 1884. A small establishment costing Rs. 36 per annum is maintained by the Board to look after this choultry. Rs. 707 were spent for the pay of establishment and Rs. 97 for contingencies.

53. *Public Bungalows.*—The following table shows the receipts and charges of the bungalows maintained by the Local Fund Board, as also the number of travellers who halted at each.

Names of bungalows.	Amount of fees collected.	Number of persons halted.	Charges. Works.	Charges. Establishments and contingent charges.	Condition of the bungalows.
	RS. A. P.		RS. A. P.	RS. A. P.	
1. Yercaud	21 8 0	7	65 9 2	57 0 0	In good order.
2. Omalúr	28 12 0	21	..	25 8 0	In fair order.
3. Karipatti	16 4 0	14	..	25 8 0	Do.
4. Mallúr	27 12 0	23	..	26 7 0	Requires repair.
5. Munchavadi	11 10 0	11	..	25 8 0	
6. Atúr	64 4 0	43	163 14 1	25 13 3	
7. Valapadi	26 2 0	28	..	25 13 3	
8. Talavasal	7 10 0	9	..	25 13 3	
9. Námakal	34 0 0	28	..	25 4 9	
10. Valayapatti	9 14 0	15	..	25 4 0	
11. Sankaridrug	72 10 0	30	204 13 6	48 0 0	
12. Thoppur	5 10 0	9	..	18 0 0	
13. Adamancottah	7 4 0	10	..	18 0 0	In fair order.
14. Dharmapuri	18 15 0	17	..	12 4 9	
15. Palakóde	9 14 0	17	16 15 10	18 0 0	
16. Mathúr	12 14 0	10	..	18 0 0	
17. Royacottah	23 10 0	16	..	34 8 0	
18. Burgur	14 8 0	13	..	18 0 0	
19. Krishnagiri	53 6 0	24	..	75 0 0	
20. Udderahalli	10 4 0	17	..	18 0 0	
21. Hósúr	25 0 0	24	..	75 6 0	
22. Shulageri	12 0 0	14	..	18 0 0	
23. Vániymbádi, Orr's bungalow.	9 12 0	9	..	16 8 0	
24. Uttankari, do. ..	4 12 0	7	..	..	
25. Tiruchengód, do. ..	8 8 0	17	..	6 0 0	
Total ..	536 11 0	433	451 5 2	681 10 3	

The total number of bungalows was less than that in the preceding year by one, and the decrease was caused by the transfer, in May 1884, to the Forest department, of the bungalow at the foot of the Shevaroy Hills, which is scarcely used by travellers. The Dharmapuri bungalow, which was handed back to the Department of Public Works in November 1884, on the score of its not being required for the accommodation of travellers, was taken over again within the close of the official year to be used as a residence for the Apothecary in charge of the Local Fund dispensary, Dharmapuri (*vide* G.O., No. 235 L.F., dated 1st June 1885). Four hundred and thirty-three travellers halted at these bungalows against 522 in the previous year, and the fees realized from them amounted to Rs. 537 against 691. The total expenditure on the bungalows was Rs. 1,133, and the net cost to local funds was Rs. 596.

54. *Contributions.*—The total amount contributed by the Board to the Provincial services and the Salem Municipality for medical and sanitary purposes was Rs. 5,085, as shown below :—

	RS.
To Provincial Funds—	
For Medical college and Sanitary inspection	2,612
For medical subordinate reserve staff and Medical Store depôt ..	190
To Salem Municipality—	
For civil dispensary, poor-house, and lying-in ward	2,283
Total ..	5,085

55. *Miscellaneous.*—The expenditure under this head amounted to Rs. 1,005, and consisted of (1) Rs. 402, charges on account of lunatics ; (2) Rs. 515, cost of the Local Fund establishment attached to the District Medical and Sanitary officer, Salem ; and (3) Rs. 88, the expense incurred for training a midwifery pupil at Madras.

56. The total expenditure under Grant III was Rs. 45,276 against Rs. 47,507, the estimate.

57. *Grant IV, Miscellaneous.*—The aggregate expenditure under this grant was Rs. 8,285 against Rs. 8,310, the estimate, as particularized below :—

	RS.
Cost of the controlling establishment at the presidency	1,927
Account establishment in the Collector's office	670
Local Fund board's establishment	1,876
District Auditor	1,064
Travelling allowance to non-official members	776
Office contingencies and printing charges	1,111
Refund of cesses, &c.	805
Superannuation charges	56
Total ..	8,285

Consequent on the amalgamation of the two circles under G.O., No. 735, dated 1st April 1884, the establishment * of the late Hósúr circle, with the exception of its peon, whose services were dispensed with as unnecessary, was amalgamated with that of Salem, as sanctioned in G.O., dated 28th July 1884, Mis. No. 1685.

* A clerk on Rs. 30, and a muchi on Rs. 10.

The total charges of administration including contingencies was Rs. 7,480, or 3·1 of the total expenditure.

58. The aggregate receipts of the year, after meeting the expenditure under the four grants, amounting to Rs. 2,39,184, left a closing balance of Rs. 85,201 on the 31st March 1885. To this closing balance, the Inspector of Local Fund Accounts has asked, in his letter of the 9th June 1885, to add a sum of Rs. 17,200, being the amount invested in Government securities on account of the Hósúr dispensary and "The Price Vaccination fund," and the total balance under service heads, on the 1st April 1885, amounted therefore to Rs. 1,02,401.

59. The following statement shows the constitution and working of the amalgamated Local Fund Board, Salem :—

Number of members—	
Official	12
Non-official	12
Total	24
Number of meetings	12
Average attendance of—	
Official members	4·3
Non-official members	6·1
Total	10·4

The number of meetings held during 1884-85 was 12 against 14 of the Salem circle and 8 of the Hósúr circle in the preceding year, and the average attendance of official and non-official members was 4·3 and 6·1 respectively against 5 and 3·6 and 2·8 and 4 of the Salem and Hósúr circles in 1883-84. The improvement in the attendance of non-official members is gratifying, and the working of the Circle Board was satisfactory. A list showing the names of the members of the Local Fund Board and the number of meetings attended by each is submitted.

60. The statements and report of the Deputy Inspector of schools, Salem range, not having been received till the 22nd June 1885, it was not possible to submit this report within the prescribed date, viz., the 1st June.

61. Copy of the District Board's resolution passing the report is enclosed.

ENCLOSURES.

A CONSOLIDATED report on the working of all the dispensaries in the Salem district for the official year 1884-85.

There are eleven Local Fund dispensaries in the Salem district, viz., at Yercaud, Tirupatúr, Harúr, Atúr, Námakal, Sankiridrug, Hósúr, Dharmapuri, Krishnagiri, Uttankarai and Vániyambádi. The first nine have accommodation for in and out patients, while the two last are only for out-patients. No new dispensaries were opened.

2. The dispensary buildings, I believe, are on the whole in good repair.

3. The most common diseases were malarial fevers, which were unusually prevalent in Yercaud and Krishnagiri. Conjunctivitis, specially in Krishanagiri, rheumatic affections, diarrhœa and dysentery, ulcers, skin diseases, inflammation of the ear, syphilitic and venereal affections were prevalent in Dharmapuri, Vániyambádi, Tirupatúr and Hósúr.

4. From the annexed tabular statement of the number of in and out patients treated in the dispensaries, it is plain that although on the whole there is an increase of one in the number of in-patients and of 4,571 in the number of out-patients, yet the work of some of the dispensaries has been very indifferent during the past year.

For instance, there is a falling off of 392 in the number of out-patients who attended Tirupatúr, of 1,072 in the number of out-patients who attended Vániyambádi and of 130 in the number of out-patients who attended Yercaud, and the Apothecary in charge, Yercaud, explains that many coffee coolies left the hills when fever was prevalent, and thus there were fewer people to be treated there.

5. Cholera prevailed in most parts of the district during the year, but was milder than the previous year. It was imported into Yercaud on the Shevaroys, but did not spread. Dr. Ratton, the District Surgeon, had circulars on the treatment of cholera printed and distributed throughout the district; he recommended that quinine should be tried, its success seemed doubtful. Small-pox was prevalent in Dharmapuri, &c., and an outbreak of measles occurred at Harúr. Circulars were issued ordering the medical subordinates to devote one morning a week to vaccination at their dispensaries, and in some instances this has brought good results.

The rainfall was scanty, and the north-east monsoon almost failed. No improvements in sanitation.

Tabular statement of cases of child-birth treated by the Local Fund Board midwives during 1884-85 :—

Name of dispensary.	Attended in the dispensary.	Attended at their own houses.
Námakal	..	31
Vániyambádi	..	27
Tirupatúr	1	7
Atúr	..	4
Total ..	1	69

The work done by the Tirupatúr midwife seems very bad. She is making very little progress.

SALEM,
1st June 1885.

(Signed) J. KERNAN, Surg.,
Ag. District Medical Officer.

STATEMENT showing the particulars of patients treated in the dispensaries of the Salem district, during the year 1884-85.

—	In-patients.					Out-patients.				
	Number in 1883-84.	Number in 1884-85.	Discharged.	Died.	Remaining.	Number in 1883-84.	Number in 1884-85	Discharged.	Died.	Remaining.
Yercaud	144	136	118	15	3	4,776	4,646	4,629	5	12
Tirupatúr	127	105	98	4	3	4,642	4,250	4,211	3	36
Harúr	52	59	57	..	2	4,302	4,456	4,371	16	69
Atúr	106	127	121	2	4	6,505	9,400	9,355	12	33
Námakal	48	56	46	6	4	4,692	5,255	5,213	2	40
Sankaridrug	82	95	87	4	4	4,594	4,627	4,606	4	17
Hósúr	69	56	50	3	3	5,545	7,182	7,150	5	27
Dharmapuri	93	73	63	7	3	4,838	4,924	4,884	16	24
Krishnagiri	88	103	97	3	3	5,550	6,337	6,286	14	37
Uttankarai	..	..	..	..	..	2,023	2,033	2,023	2	8
Vániyambádi	..	..	..	..	..	5,186	4,114	4,010	64	40

No. 10

Detailed statement of receipts and expenditure on account of education for the official year 1884-85.

Receipts.	Amount.	Expenditure.	Amount.
	Rs. A. P.		Rs. A. P.
1. Balance (half of General fund balance).	14,828 7 11	1. Public works	214 14 5
2. Provincial grants for education ..	2,287 14 8	2. Cost of Department Public Works supervision.	44 13 0
3. One-sixth of land-cess	30,161 15 2	3. Tools and plant	2 3 0
4. Fees in schools	8,928 5 1	4. Contribution for Public works ..	..
5. Contributions	..	5. Appropriation to Road fund	..
6. Receipts from endowments	..	6. Inspection	3,995 12 2
7. Miscellaneous—		7. Training schools	3,928 6 2
(a) Sale proceeds of books ..	632 8 10	8. Local Fund schools	22,114 6 3
(b) One-sixth of interest on land-cess.	51 12 1	9. Grants-in-aid—	
(c) Other educational receipts ..	..	Salary grants	20 0 0
(d) Refunds of expenditure ..	..	Results grants	6,912 12 4
(e) Miscellaneous	69 4 4	10. Miscellaneous—	
		Purchase and commission on sale of books.	687 14 6
		11. Contributions	1,600 0 0
		12. Share of the cost of general management including superannuation.	1,449 7 2
		13. Refunds of land-cess	113 9 2
		14. Stipends for Muhammadan student to be sent to Madras for training.	88 1 0
		Stipends to a student of the Agricultural college, Saidápet.	56 8 0
		Total ..	41,228 11 2
		Balance ..	15,731 8 11
Total ..	56,960 4 1	Grnd total ..	56,960 4 1

No. 11.

Detailed statement of receipts and charges on account of Road fund for the official year 1884-85.

Receipts.	Amount.	Expenditure.	Amount.
	Rs. A. P.		Rs. A. P.
1. Balance	20,459 14 1	1. New works	1,051 6 2
2. Two-thirds of land-cess under Act IV of 1871.	1,20,617 12 7	2. Repairs	1,08,982 13 11
3. Appropriation from other funds ..	..	3. Expenditure by Department Public Works.	..
4. Grants from Government—		4. Local Fund Engineering establishment.	22,934 5 5
(a) Provincial funds	..	Share of the cost of the General management.	4,292 0 2
(b) Special funds	..	Tolls and Ferry establishment ..	21 8 4
Surplus Pound fund	389 8 11	5. Contingencies	..
(c) Fishery rents	4,361 8 11	6. Tools and plant	1,119 8 1
5. Tolls	32,506 7 2	7. Contributions	..
Local Fund share of Municipal tolls.	1,616 9 7	8. Refunds	578 4 10
6. Contributions from other circles and municipalities, &c., for roads.	285 0 0		
7. Miscellaneous—			
Ferry rents	5,719 9 10		
Sale of materials, tools, and plant.	615 7 1		
Interest on land-cess, tolls, ferries, &c.	257 0 4		
Public Works receipts in charge of Local Fund officers.	608 7 9		
Miscellaneous and refunds of expenditure.	109 4 0		
Public Works receipts in charge of Public Works department.	..		
Miscellaneous	..	Total ..	1,38,979 14 11
		Balance ..	48,596 11 4
Total ..	1,87,576 10 3	Grand total ..	1,87,576 10 3

No. 12.

Detailed statement of receipts and charges on account of sanitation for the official year 1884-85.

Receipts.	Amount.	Expenditure.	Amount.
	Rs. A. P.		Rs. A. P.
1. Balance (half of General fund balance).	14,828 8 0	1. Public works—	
2. Grants from Government—		New works and repairs	1,807 8 2
(a) Provincial funds	..	Planting and maintenance of avenues.	6,259 11 2
(b) Special funds	..	2. Supervision	1,681 6 4
3. One-sixth of land-cess	30,161 15 2	3. Tools and plant	82 1 3
4. Receipts from endowments—		4. Establishment—	
(a) Interest	2,148 0 0	(a) Hospital	8,894 10 6
(b) Rents	..	(b) Vaccination	6,188 9 11
(c) Sale of medicines, &c. ..	219 14 3	(c) Sanitation	11,318 12 8
5. Contribution for sanitary purposes ..	4,897 8 1	(d) Superannuation	30 6 3
Do. for works	..	(e) General management	1,707 14 2
6. Bungalow fees	536 11 0	5. Hospital General charges	5,638 3 2
7. Fines and penalties	297 11 0	6. Vaccination contingencies	1,389 14 8
8. One-sixth interest of land-cess ..	51 12 1	7. Sanitation	2,636 9 8
9. Miscellaneous	15,169 1 0	8. Chattrams	185 6 11
		9. Bungalows	681 10 3
		10. Lunatic charges	402 2 3
		11. Cholera do.	467 10 3
		12. Additional appropriation to endowments.	1,433 7 2
		13. Contributions	5,085 6 9
		14. Refunds	113 9 3
		Total ..	56,005 0 9
		Balance ..	12,305 15 10
Total ..	68,311 0 7	Grand total ..	68,311 0 7

Comparative Statement of receipts and charges for 1884-85.

Heads.	Actuals for previous year.	Estimate for current year.	Actuals for current year.	Increase over the estimate.	Decrease under the estimate.	Explanation of variation.
Statement I.—Receipts for 1884-85.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Balance—						
(a) Road fund	21,251	13,100	20,460	7,360	..	Due to increased receipts under land-cess and tolls and short expenditure on the repairs of roads in 1883-84.
(b) Endowment fund	11,169	4,080	5,183	1,103	..	Due to the savings effected in the establishment and contingent charges of Jalárpet and Morappur chattrams.
(c) General fund	31,081	17,050	29,657	12,607	..	The enhanced collections under land-cess and avenues, the larger receipts than those budgeted from contributions for sanitary works, such as "Improvement of water-supply" and "Improvement of village-sites," the short expenditure on repair of civil buildings and on avenues, and the savings effected in the budgeted grants for "Education" and other items during 1883-84 account for the large difference between the estimate and the actuals against General Fund balance.

Comparative Statement of receipts and charges for 1884-85—*continued.*

Heads.	Actuals for previous year.	Estimate for current year.	Actuals for current year.	Increase over the estimate.	Decrease under the estimate.	Explanation of variation.
Statement I.—Receipts for 1884-85—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
2. Allotment from General Revenue—						
(*a*) Provincial funds—						
For roads	..	..	..	..	..	
For schools	1,085	3,380	2,288	..	1,092	The decrease is due mainly to not drawing within the year (1884-85) the estimated amount of half grants due from Provincial funds on account of scholarships paid to the normal students of the Hósúr and Salem Normal schools. The Director's sanction for the scholarship grants was only received in the current official year. The increase in the actuals as compared with those of 1883-84 is attributable to the increase of salary grants which the Local Fund Middle schools at Omalúr, Sankaridrug and Tiruchengód earned in 1884-85 and to Rs. 900, the amount of salary grant drawn on account of the teachers of the five Government Middle schools transferred to Local funds in October 1884.
(*b*) Special funds—						
Surplus Pound fund ..	1,090	770	390	..	380	Due to the reduction of the original grant, viz., Rs. 770 to Rs. 390 in the regular estimate of the Special Fund budget for 1884-85.
Canal and Ferry fund—						
(*c*) Fishery rents	5,287	3,900	4,362	462	..	The increase as compared with the estimate is small, and the collection of the greater portion of the old outstanding arrears in the Salem taluk in 1883-84 accounts for the increase in the actuals of that year as contrasted with those of 1884-85.
Miscellaneous—						
3. Rates and Taxes—						
(*a*) Cess on land	1,75,023	1,64,000	1,80,972	16,972	..	Owing to the stringent measures adopted during the year, nearly the whole of the outstanding arrears and the greater portion of the current demand were collected within the year, and this accounts for the increase in the land-cess collections, both as compared with the estimate and the actuals of the preceding year.
(*b*) Tolls	33,724	29,520	32,506	2,986	..	Under Tolls the increase over the estimate is due to the higher prices which the farms of 4 toll-gates fetched owing to greater competition among bidders, while the decrease as compared with the actuals of the preceding year is attributable to the realization in 1883-84 of the last three kists of certain gates due for 1882-83.
(*c*) Contribution from Salem municipality.	1,577	1,500	1,617	117	..	
4. Fees in schools and training institutions.	4,236	4,100	8,928	4,828	..	The increase both as compared with the estimate and the actuals of 1883-84 is ascribed (1) to the transfer to Local funds in the middle of the official year (1884-85) of five Government Middle schools which realized Rs. 3,878, and (2) to the larger collection of school fees in the Rasipur, Suramangalam and Sendamangalam schools, the standards of which were raised to middle-class school in the year under notice, and in other schools generally owing to the adoption of the new scale of fees agreeably to G.O., No. 397, dated 17th July 1884.
5. Contributions—						
(*a*) From other circles	200	..	..	..	..	
From Hósúr Local Fund board on account of Dombaragampatti toll.						
(*b*) From municipalities	..	..	..	..	..	
6. Receipts from endowments—						
Contributions and donations ..	..	..	..	..	..	
(*a*) Educational	..	..	..	..	..	

Comparative statement of receipts and charges for 1884-85—*continued.*

Heads.	Actuals for previous year.	Estimate for current year.	Actuals for current year.	Increase over the estimate.	Decrease under the estimate.	Explanation of variation.
Statement I—Receipts for 1884-85—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
(*b*) Hospitals and dispensaries ..	260	260	565	305	..	A sum of Rs. 300 contributed by the inhabitants of Vániyambádi in 1882-83 for the opening of a Local Fund minor dispensary at that place, but which had been erroneously held in personal deposit hitherto, was credited to Local funds in 1884-85, and this accounts for the difference both as compared with the estimate and the actuals of the preceding year.
(*c*) Choultries	1,892	1,920	1,847	..	73	
(*d*) Market rents	4,201	4,250	4,229	..	21	
(*e*) Miscellaneous—						
Interest on Surplus Pagoda fund.	1,720	1,710	1,720	10	..	
Interest on Price Vaccination fund.	428	430	428	..	2	
7. Miscellaneous—						
(*a*) Ferry rents	3,678	4,400	5,720	1,320	..	Some of the old outstanding arrears of ferry rents in the Námakal taluk, which had been irrecoverable for a long time, were collected in 1884-85, and hence the increase both as compared with the estimate and the actuals of the previous year.
(*b*) Avenues	14,008	13,000	14,143	1,143	..	The increase as compared with the actuals of 1883-84 is small, but as compared with the estimate, it is large and was due to the larger collection of the outstanding arrears than expected when framing the budget.
(*c*) Grass rent	..	..	2	2	..	
(*d*) Fees, rents, &c., of bungalows..	688	750	537	..	(*f*) 213	
Rent of Orr's choultries ..	37	..	10	10	..	Represents the amount of rent paid by the Telegraph office at Hosúr for occupying the Orr's choultry at the place for the Post and Telegraph office. The building was transferred to Government.
(*e*) Fines and penalties	592	500	298	..	(*j*) 202	
(*f*) Sale of materials, tools, and plant.	345	250	616	366	..	Due to the sale of a large quantity of unserviceable tools by the Local Fund Engineering establishment.
(*g*) Sale of medicines	264	300	220	..	(*j*) 80	
(*h*) Sale of other property ..	1	60	3	..	(*j*) 57	
(*i*) Private contributions for sanitary purposes.	4,779	5,000	4,598	..	(*j*) 402	The difference in the items marked (*j*) are due to the fluctuating character of receipts under those heads.
Private contributions for other purposes.	518	..	285	* 285	..	* Represents the amount of contribution paid by the villagers of Kakenkarai, Andiappanur, Kamalapuram and other villages, towards the cost to be incurred by the Local Fund board for making a village road and constructing two railway feeders.
(*j*) Interest on road-cess	807	400	311	..	(*j*) 89	
(*k*) Interest on other items of revenue.	162	290	86	..	(*j*) 204	
(*l*) Sale of books	842	800	633	..	(*j*) 167	
(*m*) Miscellaneous	884	150	104	..	(*j*) 46	
(*n*) Refunds of last year's expenditure.	..	..	† 690	690	..	† Is made up of the following items:— (1) Of Rs. 395 refund of amount drawn in 1883-84 for works of improvement of water-supply. (2) Of Rs. 91 refund of the excess amount paid to the Examiner of Medical Accounts in 1883-84 on account of the medicines supplied by him to the deputy inspector of vaccination. (3) Of Rs. 204 refund of the excess paid on account of contributions paid for the Medical college and for Sanitary inspection.
(*o*) Income from cart-stand ..	40	150	24	..	..	
Sale proceeds of manure ..	207	..	235	(*j*) 109	..	

Comparative statement of receipts and charges for 1884-85—*continued.*

Heads.	Actuals for previous year.	Estimate for current year.	Actuals for current year.	Increase over the estimate.	Decrease under the estimate.	Explanation of variation.
STATEMENT I.—Receipts for 1884-85—*continued.*	RS.	RS.	RS.	RS.	RS.	
(*p*) Public Works receipts in charge of Local Fund officers.	384	..	609	609	..	Includes Rs. 413, being the one-sixth value of tools lent to road contractors for work. The increase, as compared with the actuals of the preceding year, is due to the punctual collection of the one-sixth value from all contractors and to the large quantity of tools lent to the contractors in 1884-85 than in previous years.
Miscellaneous and refund of expenditure.	316	..	109	109	..	
Debt heads	..	..	..	..	..	
Total ..	3,22,776	2,76,020	3,24,385	51,393	3,028	
STATEMENT II.—Expenditure for 1884-85.						
GRANT I—Public Works.						
(*a*) New works—						
(1) Communications	7,105	2,298	1,051	..	1,247	Due to (1) the late completion of the reconstruction of the damaged tunnel on the Paramathi-Tiruchengód road and the consequent non-payment within the year of Rs. 650 due to the contractor, and (2) to the non-utilization of the full grants sanctioned; (1) for the construction of a road from Kakangarai to the Kakangarai railway station, (2) for the diversion of the Singipuram-Valappady road, (3) for constructing a road from Tirupatúr-Alangayam road to the foot of the Yelagiri hills, and (4) Palisadings on roads in the Salem taluk for want of sufficient expedition on the part of the Local Fund Engineering establishment.
(2) Civil buildings	5,801	817	810	..	7	
(3) Miscellaneous Public Improvements.	5,830	4,400	2,212	..	2,188	Due to the Local Fund Engineering establishment not taking final measurement and paying within the year the dues, amounting to more than Rs. 2,500, to the contractors who constructed shandy sheds in the Tiruchengód, Kalikalnatham, Nynamalai and Attiampatti markets.
(*b*) Repairs—						
(1) Communication	1,29,460	1,23,198	1,08,983	..	14,215	Although road repairs costing nearly Rs. 12,000 more were completed within the official year in the five taluks of Salem, Námakal, Tiruchengód, Uttankarai and Atúr, the Local Fund Engineer has reported that he was unable to pay for the works before the close of the year, owing probably to the late receipt of the bills. This accounts for the large decrease.
(2) Civil buildings	1,471	2,800	1,270	..	1,530	The non-payment of the dues to the contractors within the official year for repairing the Valayaputti travellers' bungalow and the Thalavasal chattram, and the postponement by the district board of sanction to estimates for the repair of certain travellers' bungalows in the district, pending the decision of the question as to what bungalows are to be abandoned as unnecessary account for the short expenditure under "Civil Buildings."

Comparative statement of receipts and charges for 1884-85—*continued.*

Heads.	Actuals for previous year.	Estimate for current year.	Actuals for current year.	Increase over estimate.	Decrease under the estimate.	Explanation of variation.
STATEMENT II.—Expenditure for 1884-85—*continued.*	RS.	RS.	RS.	RS.	RS.	
GRANT I—Public Works—*contd.*						
(3) Miscellaneous Public Improvements.	5,112	6,500	5,645	..	855	Owing chiefly to the non-utilization of the full allotment sanctioned for the Atúr and Uttankarai taluks for the maintenance of old avenues and to none of the market buildings constructed in 1883-84 and previous years having required any repair during the year.
(*c*) Establishment—						
(1) Cost of Local Fund Engineering establishment.	24,536	25,790	25,005	..	785	Due to the entertainment of a supervisor on Rs. 100 per month instead of an Assistant Engineer for the Hósúr range.
(2) Tolls and ferries	165	22	22	..	..	
(3) Share of cost of establishment in the Chief and Superintending Engineer's offices.	477	..	..	..	..	
(*d*) Tools and plant	1,317	1,500	1,221	..	279	
(*e*) Contingencies	..	..	..	..	..	
(*f*) Road Fund reserve	..	4,477	..	..	4,477	
(*g*) Contributions to—						
(1) Provincial Services— Payment on account of famine adjustment.	..	..	..	..	..	
(2) Other circles— To Local Fund board, Hósúr, for four miles of Trunk Road, No. 5, within the limits of Salem circles.	200	..	..	..	..	
(3) Municipalities	..	..	..	..	..	
Grant I, Total ..	1,81,474	1,71,802	1,46,219	..	25,583	
Grant II—Education—						
(*a*) Inspection	3,892	4,360	3,996	..	364	The decrease is due to restoring the inspecting schoolmasters in the Salem range to their old rates of pay as sanctioned in G.O., No. 2250, dated 22nd September 1884, instead of paying them fixed salaries and result grants as provided for in the budget for 1884-85.
(*b*) Normal schools—						
(1) Salaries of masters	1,229	1,310	1,294	..	16	
(2) Stipends of students ..	2,139	2,700	2,338	..	362	Owing mainly to the less number of students on the rolls of the two Normal schools in January and February 1885, pending the formation of the new classes in 1885.
(3) Clerks and servants ..	96	100	94	..	6	
(4) Miscellaneous	158	150	202	52	..	Due to renting a house for the Normal school, Hosúr, for which provision was not made in the budget, and to the travelling allowances paid to the teachers of the two Normal schools, on account of the transfer of the schools from Hósúr and Salem to Dharmapuri and Tirupatúr respectively.
(*c*) Local Fund schools—						
I (*a*) Middle schools on the salary system—						
(1) Salaries of masters	2,039	4,550	5,804	1,254	..	Due to the transfer to Local funds of five Government Middle schools in October 1884 for which a supplemental allotment of Rs. 2,080 was sanctioned (on account of the pay of teachers in Revenue Board's proceedings, No. 4300, dated 13th December 1884), but the actual expenditure incurred was Rs. 3,360.
(2) Gymnastic instructor, servants, &c.	118	280	289	9	..	
(3) Miscellaneous	173	290	437	147	..	
(*b*) Middle schools on the combined system—						
(1) Salaries of masters { Fixed..	991	1,122	1,130	8	..	
{ Results.	258	298	279	..	19	
(2) Clerks and servants ..	36	50	47	..	3	
(3) Miscellaneous	128	140	140	..	..	

Comparative statement of receipts and charges for 1884-85—*continued.*

Heads.	Actuals for previous year.	Estimate for current year.	Actuals for current year.	Increase over the estimate.	Decrease under the estimate.	Explanation of variation.
STATEMENT II—Expenditure for 1884-85—*continued.*	RS.	RS.	RS.	RS.	RS.	
GRANT II—Education—*continued.*						
II. Elementary schools on the combined system—						
(1) Salaries of masters. Fixed.	9,141	10,516	9,262	..	1,254	Due (1) to the non-entertainment of second masters to the Local Fund schools at Mallúr, Kannarpatti, Pandamangalam, Matrapalli, Andiappanur and of third master to the Yadappady school, (2) to the transfer of the Ammapett school to the Salem municipality in May 1884, (3) to the opening of the Karadiyur school from the middle of August 1884 instead of from 1st April, (4) to having dispensed with the services of the head and second masters of the Tirupatúr Hindu school in Nov. and July 1884, respectively, of the second master of the Tirupatúr Muhammadan school in October 1884, and of the teacher of the Hindustani class of the Námakal boys' school in June 1884, and (5) to reduced rates of salaries drawn by a few unpassed men.
(1) Salaries of masters. Result	4,033	4,060	3,237	..	823	The transfer of the Ammapett school to the Salem municipality, the non-examination of the Karadiyur and the Tirupatúr Muhammadan schools for grants, and the very low grants earned by 28 schools on the combined system, especially those in the Hósúr range, account for the decrease.
(2) Stipends to students in girls' schools.	5	110	27	..	83	The fact that no pupils in the girls' schools at Námakal and Tiruchengod were qualified in the year to the sholarship sanctioned by the Local Fund board accounts for the decrease.
(3) Clerks and servants	..	..	..	..	..	
(4) Miscellaneous	1,291	1,864	1,445	..	419	
Elementary schools on the salary system—						
(1) Salaries of masters	179	280	15	..	265	Owing to the transfer of the caste girls' school, Dharmapuri, to Government in April 1884.
(2) Servants	24	40	2	..	38	
(3) Miscellaneous	4	100	..	..	100	
(*d*) Grants-in-aid—						
1. Salary grants	79	110	20	..	90	The Yercaud London Mission school, for which a sum of Rs. 110 was provided in the budget for salary grants, was converted into a result system school in the beginning of the year 1884-85 on account of meagre attendance and the very poor results produced at the examination of 1883-84 as advised by the Revenue Board and the Inspector of Schools. Hence the decrease. Rs. 15 out of Rs. 20, the expenditure under this item, paid on account of salary grants for April, May and June 1884, were recovered in April 1885.
2. Result grants	6,545	5,740	6,913	1,173	..	Due mainly to the reduced provision made in the late Salem circle budget on the supposition that reduced grants were to be paid to unpassed or untrained teachers in the result schools in the Salem and Námakal taluks. The proposal not having been approved by the Director of Public Instruction and Government, full grants were paid to the schools alluded to, and hence the increase.
3. Furniture grant	..	..	..	..	..	

Comparative statement of receipts and charges for 1884-85—*continued.*

Heads.	Actuals for previous year.	Estimate for current year.	Actuals for current year.	Increase over the estimate.	Decrease under the estimate.	Explanation of variation.
STATEMENT II.—Expenditure for 1884-85—*continued.*	RS.	RS.	RS.	RS.	RS.	
GRANT II—Education—*contd.*						
(*e*) Contribution to—						
1. Provincial services	1,700	1,700	1,600	..	100	The contribution of Rs. 100 due to Provincial funds for the latter half of 1884-85 to meet the increased cost of the Krishnagiri Middle school ceased by the transfer of that school to Local funds in October 1884.
2. Other circles	..	..	..	..	..	
3. Municipalities	..	..	..	..	..	
(*f*) Miscellaneous—						
1. Purchase of books	745	800	586	..	214	The charges under these items are of a changing character.
2. Commission on sale of books.	132	130	102	..	28	
3. Stipends for a Muhammadan student to be sent to the Madras Normal school for training.	66	80	88	8	..	
4. Stipends for a student to the Agricultural college, Madras, for training.	..	60	57	..	3	
Total, Grant II ..	35,201	40,940	39,404	2,651	4,187	
GRANT III—Medical Services, Sanitation, and Public and Charitable Institutions.						
(*a*) Hospitals and dispensaries—						
1. Medical subordinates ..	6,175	6,220	6,356	136	..	The medical subordinates attached to the Dharmapuri and Uttankarai Local Fund dispensaries were granted privilege leave during the year, the former for two months and the latter for a fortnight, and the medical subordinates who acted for the two men were paid their salaries and charge allowance for the period from Local funds. This circumstance, as also the drawing of the pay due to the Hósúr civil apothecary for February 1884 in 1884-85, account for the increase.
2. Clerks and servants ..	2,697	2,780	2,727	..	53	Due to the entertainment of a compounder for the Tirupatúr dispensary from the middle of February 1885 instead of from 1st November 1884, as proposed.
3. Midwives	339	410	362	..	48	Due to the absence without pay for some months of the midwives attached to the Tirupatúr and Námakal dispensaries.
4. Diet of patients	1,870	2,140	1,868	..	272	Due to the fluctuating nature of the expenditure under these items.
5. Medicines and surgical apparatus.	1,423	2,516	2,296	..	220	
6. Supplies	127	360	202	..	158	
7. Contingencies	1,143	1,350	1,427	77	..	
8. Miscellaneous, rent, furniture, &c.	241	254	319	65	..	
9. Cost of medical periodicals ..	50	60	48	..	12	
(*b*) Vaccination—						
1. Salary and contingent charges of the vaccine establishment.	5,931	7,710	7,218	..	131	Due to savings effected in the provision for the pay of vaccinators by paying only half pay to the vaccinators who were on sick leave.
2. Training pupil vaccinators ..	366		361			
(*c*) Sanitation—						
1. Improvement of water-supply.	1,694	1,500	1,290	..	210	
2. Improvement of village-site.	768	650	550	..	100	

Comparative statement of receipts and charges for 1884-85—*continued.*

Heads.	Actuals for previous year.	Estimate for current year.	Actuals for current year.	Increase over the estimate.	Decrease under the estimate.	Explanation of variation.
STATEMENT II.—Expenditure for 1884-85—*continued.*	RS.	RS.	RS.	RS.	RS.	
GRANT III—Medical, &c.—*contd.*						
3. Scavengering establishment.	11,581	11,100	10,372	..	728	The inclusion, in May 1884, of Ammapett and Arisipolliem within the Salem municipal limits, and the consequent relief to Local funds of the conservancy charges of the two villages, and the late entertainment of conservancy establishments for Bâgalur, Berikai, and Thali, instead of from April 1884, account for the decrease against "Scavengering establishment."
4. Contribution to sanitary association.		1,850	1,435	..	415	Due to the withholding of payment of the lump contribution to the sanitary association at Shendamangalam which made no collection whatever from the inhabitants during the year, and to less sums of grants than those budgeted for, drawn by the Harûr and Uttankarai sanitary committees.
5. Other sanitary outlay ..	1,129	520	776	256	..	Due to the fluctuating character of the expenditure under this item.
(*d*) Markets—						
1. Establishment	6	96	94	..	2	
2. Contingencies	..	..	..	..	..	
(*e*) Choultries—						
1. Establishment	631	768	707	..	61	Due (1) to the entertainment of an establishment for the Morapur chattram from May 1884 instead of from March 1884, (2) to the dispensing with the services of the watcher of the Gundûr chattram, and (3) to the reduced rates of pay allowed to the chattram keepers of the Harûr chattram.
2. Contingencies	71	179	97	..	82	This is a fluctuating item.
(*f*) Travellers' bungalows—						
1. Establishment	893	940	680	..	260	Due to the reduction of the rate of pay of the bungalow servants in the Salem range in view to lessening the expenditure incurred on travellers' bungalows.
2. Contingencies	19	260	1	..	259	
(*g*) Contribution to—						
1. Provincial services—						
i. Medical college ..	1,341	1,200	1,306	106	..	
ii. Sanitary inspection ..	1,325	1,200	1,306	106	..	
iii. Medical subordinate reserve staff.	..	..	104	104	..	
iv. Medical store depôt ..	..	58	86	28	..	
2. Other circles	..	..	..	..	..	
3. Municipalities—						
To the Salem municipality—						
i. For civil dispensary ..	2,000	2,000	2,000	..	..	
ii. Poor-house	200	200	200	..	..	
iii. Contribution towards the expenses of the Municipal Lying-in ward.	75	100	83	..	17	
(*h*) Miscellaneous—						
1. Inspection charges of the Zillah Surgeon.	80	..	..	..	..	
2. Charges on account of lunatics.	532	560	402	..	158	The charge under this item is of a fluctuating nature.
3. District Medical and Sanitary officer's establishment.	348	430	515	85	..	The increase is attributable to the amount of travelling allowance and contingent charges to be incurred not having been correctly estimated.
4. Training a midwifery pupil at Madras.	10	96	88	..	8	
Total, Grant III ..	43,065	47,507	45,276	963	3,194	
GRANT IV—Miscellaneous.						
(*a*) Contribution for controlling establishment at the presidency.	1,833	2,490	1,927	..	563	

Comparative statement of receipts and charges for 1884-85—*continued.*

Heads.	Actuals for previous year.	Estimate for current year.	Actuals for current year.	Increase over the estimate.	Decrease under the estimate.	Explanation of variation.
STATEMENT II—Expenditure for 1884-85—*continued.*	RS.	RS.	RS.	RS.	RS.	
GRANT IV—Miscellaneous—*contd.*						
(*b*) The Collector's office establishment.	698	640	670	30	..	
(*c*) The District Audit establishment and contingencies.	1,055	890	1,064	174	..	The excess is due to the under-estimate of the proportionate amount budgeted for by the late Hósûr circle board, on account of pay and contingent charges of the district auditor.
(*d*) Establishment of the Local Fund board's office.	1,938	1,990	1,867	..	114	Due mainly to dispensing with the services of the peon attached to the late Hósûr Circle Board's office on account of the amalgamation of the two circles.
(*e*) Contingencies—						
1. Stationery	201	200	..	..	200	No stationery was purchased for the use of the Local Board's office during the year.
2. Printing charges	954	1,050	1,001	..	49	
3. Postal charges	168	350	12	..	338	The quantity of stamps in store of the late Hósûr Circle Board's office rendered any further charge unnecessary during the year.
4. Travelling allowance to non-official members.	275	600	776	176	..	The charge under this item is of a fluctuating character, and the excess charge is partly due to the better attendance of the non-official members.
5. Miscellaneous	294	100	98	..	2	
(*f*) Refunds of cesses	243	..	681	681	..	
(*g*) Other refunds	..	..	124	124	..	Represents the excess collection of ferry rents refunded to the party in the Hósûr taluk under Revenue Board's proceedings, Mis. No. 4320, dated 25th May 1883.
(*h*) Superannuation	76	..	56	56	..	
Total, Grant IV ..	7,735	8,310	8,285	1,241	1,266	
Grand total ..	2,67,475	2,68,559	2,39,184	4,855	34,230	

Statement showing the demand, collection and balance of land-cess, Salem circle, Salem district, for the official year 1884-85.

Talúks.	Balance.			Demand.		Collections.			Balance.		Remarks.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Excess collections.	Collections out of the amount remitted.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salem	8,936	34,290	43,226	5,865	26,932	32,797	1,513	1,513	1,558	7,358	8,916
Atúr	2,349	16,065	18,414	2,044	15,385	17,429	280	25	25	680	705
Námakal	5,528	26,470	31,998	3,759	25,978	29,737	375	1,394	1,394	492	1,886
Tiruchengód	2,625	32,586	35,111	1,373	28,984	30,357	218	934	934	3,602	4,536
Tirupatúr	1,906	13,898	15,804	1,792	12,867	14,659	83	61	61	1,031	1,092
Uttankarai	2,907	8,993	11,900	1,325	8,661	9,986	1,570	12	12	332	344
Hósúr	643	17,048	17,691	399	16,136	16,535	235	9	9	912	921
Dharmápuri	630	13,941	14,571	567	13,391	13,958	26	37	37	550	587
Krishnagiri	2,748	13,618	16,366	2,674	12,935	15,609	61	13	13	683	696
Total ..	28,172	1,76,909	2,05,081	19,798	1,61,269	1,81,067	4,331	4,043	4,043	15,640	19,683
							14				2,576

Particulars of arrears shown in column 9.

Years.	Amount.
	Rs.
1880-81	752
1881-82	46
1882-83	138
1883-84	3,107
Total ..	4,043

Remarks.	Rs.
As per treasury account for March 1885	1,80,972
Add amount of excess collection of 1883-84 adjusted in 1884-85 ..	2,673
Total ..	1,83,645
Deduct excess collection in 1884-85 to be carried to 1885-86 2,576	2,578
Deduct collections out of the amount remitted .. 2	
Balance as per statement ..	1,81,067

Statement showing the sanitary outlay with full particulars of the villages concerned in the Salem district for the year 1884-85.

Particulars as to locality.	Number of maistries.	Number of sweepers.	Amount. Rs.	A.	P.
Scavengering establishment.					
1. Suramangalam	1	9	519	4	6
2. Arisipoliem	1	4	32	14	6
3. Yercaud	..	4	240	0	0
4. Omalúr	1	7	366	9	0
5. Thathagapatti	1	2	144	12	0
6. Ammapett	2	6	65	12	0
7. Taramangalam	..	6	126	0	0
8. Razipur	1	15	536	0	0
9. Námakal	1	9	349	13	0
10. Thathiengarpett	1	7	204	0	0
11. Paramathi	..	8	180	0	0
12. Tiruchengód	1	8	293	2	0
13. Sankaridrug	1	6	195	10	0
14. Yedappady	1	6	180	0	0
15. Comarapaliem	1	7	178	12	2
16. Atúr	1	12	529	12	2
17. Yettapur	1	8	243	15	4
18. Uttankarai	..	..	297	11	9
19. Harúr	..	..	334	3	6
20. Kunnathur	..	..	105	3	4
21. Singarapett	..	1	98	0	0
22. Papireddipatti	..	2	72	0	0
23. Tirupatúr	..	..	300	0	0
24. Vániyambádi	..	..	300	0	0
25. Hósúr	2	17	1,237	10	6
26. Denkanikóta	2	9	538	3	1
27. Bagalúr	1	3	81	12	1
28. Kelamangalam	1	4	178	5	2
29. Matigiri	..	6	240	0	0
30. Mathagondápalli	1	4	32	11	5
31. Shulagiri	1	4	154	8	0
32. Thali	1	4	96	8	7
33. Berikai	1	3	54	2	2
34. Dharmápuri	6	12	843	12	10
35. Pálakóde	1	7	326	0	1
36. Karmangalam	1	4	137	8	0
37. Papparapatti	1	4	127	0	0
38. Pennagaram	1	9	292	12	0
39. Indur	1	3	9	0	0
40. Krishnagiri	3	13	758	2	1
41. Kaveripatam	1	7	365	4	0
42. Dowlatabad	1	8	440	0	0
Total ..	41	248	11,806	11	3
Improvement of water-supply.					
Removing silt from Iyenkolam at Koratti			50	0	0
Deepening a well at Atúr			10	0	0
Removing silt in Kamalalayam tank			20	0	0
Repairing the pullys of Peruma Gounden's well			1	12	0
Do. a well at Achanguttapatti			95	0	0
Do. a well at Valayeduppú			140	0	0
Sinking a well at Baichuhalli			11	0	0
Repairing Thoddampatti well			100	0	0
Do. Appinaikampatti Pariar well			15	0	0
Do. Iyenkolam at Koratti			38	0	0
Removing silt in Nayakanur well			22	0	0
Repairing Ramatheertham well			40	0	0
Do. Erunapuram village well			16	14	0

	RS.	A.	P.
Sinking a well at Andippaliam	27	0	0
Erecting parapet wall around Pavadi tope well	33	0	0
Repairing a well at Naikampatti	48	0	0
Do. a well at Samudram sunk during famine	26	6	0
Sinking three wells on the bank of Omalúr river	33	0	0
Repairing the Manjani well at Omalúr	5	10	0
Do. Settipatti well	15	0	0
Do. two wells at Nangavalli	18	0	0
Do. Paracheri well at Nangavalli	4	0	0
Removing silt in the Chikkanampatti well	27	0	0
Repairing a drinking well at Semmandapatti	27	0	0
Deepening Paracheri well at Kadagathur	10	0	0
Erecting parapet walls around three wells near Omalúr river and for providing pulleys, &c.	80	4	0
Removing silt in the Kalayankunta	100	0	0
Repairing Punapalli tank	100	0	0
Do. the village well of Beyanur Balayapalli	73	6	0
Deepening the Pariars well at Kothur	61	5	0
Putting floats in the Doria Bani at Denkanikóta	1	4	0
Refund after the close of the official year of the amount sanctioned and placed at the Tiruchengód tahsildar's disposal for repairing the Andipolliem village well	40	0	0
Total ..	1,289	13	0

Improvement of village-sites.

	RS.	A.	P.
Removing prickly-pear at Taramangalam	50	0	0
Paving the streets of Andiappanu village	70	0	0
Removing prickly-pear at Kunnathur	25	0	0
Do. at Kallani	20	0	0
Do. at Puthur	45	0	0
Do. at Iyathankuttaipatti	40	0	0
Do. at Yethapur	74	8	0
Do. in the town of Harúr	75	0	0
Do. at Dowlatabad	50	0	0
Do. in different places at Tiruchengód ..	15	0	0
Do. in the Paracheri of Tirumalagiri ..	10	0	0
Removing and burning the prickly-pear near the latrine at Námakal	12	8	0
Removing and burning prickly-pear and aloes near the Getti Mudali's tank at Námakal	11	4	9
Filling up a pond in Ramiengar's agraharam	37	0	0
Removing prickly-pear in Dharmapuri town	15	0	0
Total ..	550	4	9

Other Sanitary outlay.

Making bamboo tatties for the Longleypett latrine, Yercaud	16	4	0
Making sanitary arrangement at Hogayankal	10	0	0
Making special sanitary arrangement during car festival at Terpett	30	0	0
Travelling allowance to hospital assistant for attending festivals at Theerthamalai and Irulapatti	7	8	0
Making scavengering carts to Atúr town	35	8	0
Do. Yethapur	25	0	0
Constructing cholera shed at Jollarpet	50	0	0
Cholera charges	557	9	7
Rewards for killing dogs	44	6	0
Total ..	776	3	7

List showing the names and attendance of official and non-official members at the meetings held during 1884-85.

Names of members.	Meeting on 16th May 1884.	Meeting on 11th June 1884.	Meeting on 27th June 1884.	Meeting on 22nd July 1884.	Meeting on 2nd August 1884.	Meeting on 22nd August 1884.	Meeting on 17th Sept. 1884.	Meeting on 26th Nov. 1884.	Meeting on 19th Dec. 1884.	Meeting on 31st January 1885.	Meeting on 28th Feb. 1885.	Meeting on 31st March 1885.	Total meetings, 12.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Collector of Salem, Ex-officio Member and President.	1	1	..	1	1	1	1	1	1	..	1	1	10	Left the district in October 1884.
2. Saiyid Qádir Pádsháh Sáhib Bahádur, temporary deputy collector and vice-president.	1	1	1	..	1	1	..	..	..	..	..	..	6	
M.R.Ry. C. Vengu Pillai Avargal, temporary deputy collector and vice-president.	..	..	..	..	..	..	..	..	..	1	1	1	3	Appointed on 28th January 1885.
3. C. M. Mullaly, Esq., Head Assistant Collector	..	..	..	..	..	..	..	..	..	..	..	..	..	
4. J. W. F. Dumergue, Esq., Acting Sub-Collector	..	..	..	..	..	..	1	..	..	..	..	..	1	Left the district in November 1884 and no successor was appointed agreeably to G.O., dated 1st August 1884, No. 1770.
5. M.R.Ry. A. Sudersana Rau Gáru, general deputy collector, Námakal.	..	..	..	..	..	..	..	1	..	..	..	..	1	
6. Dr. John Bradshaw, Inspector of Schools, Fourth division.	1	1	..	..	..	..	..	..	..	..	..	..	2	
7. W. W. Goodrich, Esq., Superintendent, Central Jail, Salem.	1	..	..	1	..	..	1	1	1	1	1	1	8	
8. Surgeon-Major Ratton, District Medical officer, Salem.	..	..	..	1	1	..	..	..	..	..	..	..	2	
9. J. M. Bell, Esq., Executive Engineer, Salem division.	..	..	..	..	1	..	..	..	..	..	..	..	1	
10. R. H. Shipley, Esq., Assistant Collector	1	1	..	..	..	..	1	..	..	..	..	..	3	
A. F. Richards, Esq., Assistant Collector and Vice-President.	..	..	..	..	..	..	..	1	1	1	1	1	6	
11. M.R.Ry. K. V. Lakshmana Rau Avargal, tahsildar of Salem.	1	1	1	1	1	1	1	..	..	..	..	..	7	
12. M.R.Ry. P. Amirthamayagam Pillai Avargal, deputy inspector of schools, Salem range.	..	1	1	..	..	1	..	..	..	..	..	..	4	Left the district in December 1884. Appointed on 9th December 1884 and left the district in January 1885.
Non-official Members.														
1. M.R.Ry. D. B. Seshagiri Rau Avargal ..	1	..	..	1	1	..	1	1	1	1	1	1	9	
2. ,, D. Ramachendriah Avargal ..	1	..	..	1	1	..	1	1	1	1	1	1	9	
3. ,, S. Gopalsami Mudaliar Avargal	1	1	1	1	1	..	1	1	1	1	1	1	12	
4. ,, A. Iyalu Naidu Gáru ..	1	..	1	1	1	..	1	1	1	1	1	1	11	
5. ,, P. Srinivasa Rau Avargal ..	1	..	..	1	..	1	1	1	1	1	1	1	10	
6. Nabi Sáhib Bahádur	1	..	..	..	1	1	..	..	..	..	..	..	4	
7. Myn-ud-dín Sáhib Bahádur ..	1	1	..	..	..	..	..	..	..	..	..	..	3	
8. Rev. Mr. Robinson, London Mission, Salem	..	1	..	..	..	..	..	..	..	..	..	..	1	
9. C. G. Lechler, Esq., Yercaud	..	1	..	..	..	..	..	..	..	..	..	..	1	
10. Muhammad Husain Sáhib Bahádur ..	..	1	..	..	..	1	..	..	..	..	..	..	2	
11. K. Srinivasa Rau Avargal	..	..	..	1	1	1	1	..	..	..	..	..	5	
12. K. Ramier Avargal	..	..	..	..	..	..	1	..	..	..	..	..	1	

ORDER—dated 11th August 1885, No. 591 L.F., Financial.

The receipts and charges of the Local Fund Board, Salem, for 1884-85, are compared below with the estimate of the year and the actuals of 1883-84 :—

RECEIPTS.

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
	RS.	RS.	RS.
Balance	55,003	34,230	63,083
Provincial grants—			
For schools	2,288	3,380	660
Contributions from Special funds—			
Pound fund	389	770	1,090
Cess on land	1,80,972	1,64,000	1,75,023
Tolls	34,123	31,020	35,301
Fees in schools	8,928	4,100	4,236
Contributions—			
From other District Boards	..	..	200
,, private individuals	5,183	5,000	5,297
Receipts from endowments, markets, &c.	8,489	8,570	8,948
Fishery rents	4,362	3,900	5,287
Ferry rents	5,720	4,400	3,678
Avenue rents	14,143	13,000	14,008
Bungalow fees	537	750	725
Fines and penalties	298	500	592
Public Works receipts	608	..	383
Savings and refunds	908	..	316
Miscellaneous	2,137	2,400	3,530
Debt heads	..	..	131
Grand total	3,24,088	2,76,020	3,22,488

CHARGES.

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
GRANT I.	RS.	RS.	RS.
New Works—			
Communications	1,051	2,298	7,105
Buildings	810	817	5,801
Miscellaneous Public Improvements	2,212	4,400	5,830
Repairs—			
Communications	1,08,983	1,23,198	1,29,460
Buildings	1,270	2,800	1,471
Miscellaneous Public Improvements	5,645	6,500	5,112
Engineering Establishment	25,006	25,790	24,537
Tolls and Ferries	22	22	164
Tools and Plant	1,220	1,500	1,317
Contributions	..	..	200
Miscellaneous	..	..	477
Total	1,46,219	1,67,325	1,81,474
GRANT II.			
Inspection	3,996	4,360	3,892
Training schools	3,928	4,260	3,622
Local Fund Middle schools	8,127	6,730	3,743
,, Elementary schools	13,988	16,970	14,677
Salary grants	20	110	79
Results grants	6,913	5,740	6,545
Contributions	1,600	1,700	1,700
Miscellaneous	832	1,070	943
Total	39,404	40,940	35,201

CHARGES—*continued.*

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
GRANT III	RS.	RS.	RS.
Hospitals and dispensaries	15,693	16,186	14,075
Vaccination	7,578	7,710	6,297
Sanitation	14,423	15,620	15,172
Markets	94	96	6
Choultries	803	947	702
Travellers' bungalows	682	1,200	912
Contributions	5,085	4,758	4,941
Miscellaneous	918	990	960
Total	45,276	47,507	43,065
GRANT IV.			
Establishment including contingencies, refunds, &c.	8,285	8,310	7,736
Total	8,285	8,310	7,736
Debt heads	..	..	9
Total expenditure	2,39,184	2,64,082	2,67,485
Balance	84,904	11,938	55,003
Grand total	3,24,088	2,76,020	3,22,488

2. *Opening balance.*—The year opened with a balance of Rs. 55,003 against Rs. 34,230 anticipated in the budget, the excess being partly due to the increased collections under Land-cess and Tolls, and partly to the short expenditure incurred on the repairs of roads and civil buildings and chuttrams and also on education in 1883-84.

3. *Receipts.*—The actual recipts amounted to Rs. 2,69,085 against an estimate of Rs. 2,41,790. The increase occurs mainly under Land-cess, Tolls and School fees, while the grants from Provincial funds for schools amounted to Rs. 2,288 against Rs. 660 in the previous year, the increase being mainly due to the payment of grants earned by the Government Middle schools at Tirupatúr, Namakal, Hosúr, Krishnagiri and Dharmapuri, transferred to the District Board in October 1884. The cess on land yielded Rs. 1,80,972 against an estimate of Rs. 1,64,000 and Rs. 1,75,023 in 1883-84 ; the increase is ascribed to the active measures adopted during the year for the collection of the dues. The collections under this head were 88 per cent. of the demand against 85 per cent. in the previous year. The income from the 14 Local Fund toll-gates in the district amounted to Rs. 32,506 against an estimate of Rs. 29,520. The increase was the result of competition among bidders for the lease of the gates and to the removal of three gates to better localities. The above funds were increased by the sum of Rs. 1,617 which represented the share payable by the Salem Municipality of the tolls collected by that body. The receipts from school fees amounted to Rs. 8,928 against an estimate of Rs. 4,100. The increase is explained chiefly by the transfer to the District Board of the 5 Government Middle schools above referred to, and the adoption of the new scale of fees. Of the sum of Rs. 5,183 shown as contributions from private individuals, Rs. 300 were received from the residents of Vániyambádi for the opening of a minor dispensary at that place ; Rs. 4,113 from the inhabitants of the towns and villages where scavenging establishments were maintained, and Rs. 770 from villagers for the improvement of their village-sites and wells, and the construction of roads. The receipts from Endowments, &c., amounted to Rs. 8,489, made up of Rs. 1,847, the contribution received from Provincial funds on account of, and the rents derived from the lands attached to, choultries, Rs. 4,229, the rents derived from markets, and Rs. 2,413, the interest realized from the investments in favor of the Hósúr Dispensary, the Surplus Pagoda

fund, devoted to sanitary purposes and the "Price Vaccination fund." The income from ferry rents was Rs. 5,720 against an estimate of Rs. 4,400, the increase being due to the collection of the old arrears in the Námakal taluk. The receipts from avenue rents, &c., amounted to Rs. 14,143 against an estimate of Rs. 13,000.

4. *Expenditure.*—The total expenditure amounted to Rs. 2,39,184 against an estimate of Rs. 2,64,082 and Rs. 2,67,476 incurred in 1883-84. The decrease was mainly due to the short outlay on new works and repairs of roads.

5. *Public Works.*—Under Communications no new work of any importance was undertaken during the year, but a sum of Rs. 1,051 or 46 per cent. of the allotment of Rs. 2,298 was spent on petty works. The expenditure on New Works—Miscellaneous Public Improvements, was Rs. 2,212 against an allotment of Rs. 4,400, the small outlay being due to the non-payment of the amount due for the construction of sheds in some of the markets. The outlay on road repairs was Rs. 1,08,983 or 89 per cent. of the allotment of Rs. 1,23,198 compared with Rs. 1,29,460 spent in 1883-84. It appears that Rs. 4,532, due for works executed in 1883-84, were paid in the year under report, and that Rs. 15,804, due for works executed in 1884-85, were not paid in that year owing to the Local Fund Engineering establishment not having made proper arrangements for completing the works and sending the bills in time. With the exception of eight roads all the main roads are reported to have been maintained in fair order. Of the sum of Rs. 5,645 shown under Repairs—Miscellaneous Public Improvements, Rs. 5,460 were spent on the maintenance of avenues and Rs. 185 on market improvements. The total outlay on avenues, with the sum of Rs. 800 included under New Works—Miscellaneous Public Improvements, was Rs. 6,260. It appears that 25,996 young trees were planted during the year; but no information is given as to the total number of trees in the avenues and their general condition. The cost of the Local Fund Engineering establishment including contingencies was Rs. 25,006, or 20·8 per cent. of the outlay on works against the limit of 20 per cent. fixed by Government. If, however, the value of work done but not paid during the year is taken into account, the cost comes to 19 per cent. of the outlay.

6. *Endowments.*—There were twenty endowed institutions and two miscellaneous endowments in charge of the District Board, viz., one Dispensary, seven Choultries, twelve Markets, the Price Vaccination fund and the Surplus Pagoda fund. The Hósúr Dispensary has an endowment of Rs. 6,500 invested in Government promissory notes, from which Rs. 265 were realized as interest, and the excess of its charges over this amount, viz., Rs. 1,433, was met by an appropriation from the General fund. Of the seven choultries, three have Inam lands attached to them, which realized a rent of Rs. 97, while for the others a contribution of Rs. 1,750 was granted from the old Thoppur Chuttram fund. The receipts, including the opening balance, amounted to Rs. 4,915, and the charges to Rs. 664, leaving a balance of Rs. 4,251. The fee system was in force in 9 out of the 12 markets, and the rents derived from them amounted to Rs. 4,229. The assets under this head, including the opening balance, were Rs. 6,357, and the charges Rs. 2,041, leaving a balance of Rs. 4,316. Proposals should be submitted for utilizing this amount in improving the markets. The amount invested in Government securities in favor of the Price Vaccination fund is Rs. 10,700 and interest on this sum, amounting to Rs. 428, was spent on vaccination in the Hósúr range. The Surplus Pagoda fund has a capital of Rs. 43,000 invested in Government promissory notes; the interest on this sum, viz., Rs. 1,720, was spent on sanitation.

7. *Education.*—The total cost of Educational operations was Rs. 39,404 against an estimate of Rs. 40,940. The decrease below the estimate occurs under all the heads excepting middle schools and result grants. There were eight Inspecting Schoolmasters, who visited 878 villages and prepared for examination 592 schools against 757 and 659 respectively in 1883-84. The decrease in the number of schools is explained by the rejection of many result grant schools by the District Board, in accordance with the recommendations of the Educational officers. The outlay on account of this agency was Rs. 3,996 against Rs. 3,892 in the preceding year. The two training schools in the district—one at Salem and the other at Hósúr—were transferred in January 1885 to Trípatur and Dharmapuri respectively. These schools, which had an attendance of 62

pupils, sent up 61 students for the Special Upper Primary Examination, of whom 49 passed, 26 being placed in the first class against 28 passed out of 55 in 1883-84. The cost of training each passed student was Rs. 80 against Rs. 129 in the previous year. There were 11 Middle-class schools compared with three in 1883-84, the increase being due to the transfer of the five Government Middle schools above referred to, and to the raising of the three lower-class schools at Rasipur, Suramangalam and Shendamangalam to the middle standard. The President is requested to quote the authority under which the standard of the Suramangalam school was raised. These schools were attended by 890 pupils, and their net cost to Local funds was Rs. 1,068: There were 76 elementary schools on the combined system against 79 in the preceding year, with an average attendance of 2,025 pupils against 2,576. Three of these were girls' schools attended by 64 girls, and three were solely for Muhammadans teaching Hindustani and attended by 60 pupils. The cost of these schools was Rs. 13,988 against an estimate of Rs. 16,970. The detailed statement showing the statistics of these two kinds of schools said to have been submitted with the report has not yet been received. Its transmission should be expedited. The number of result grant schools registered for examination was 438 against 488 in the previous year, and that of schools actually examined was 326 against 371. The schools examined presented 3,618 pupils for examination, and 2,479 of them succeeded in obtaining grants amounting to Rs. 6,913 besides Rs. 1,831 from Provincial funds. The educational work of the year was generally very satisfactory. The Board should take care that the work of the Inspecting Schoolmasters continues to be satisfactory, now that the stimulus of payment by results is discontinued.

8. *Hospitals and Dispensaries.*—There were 11 dispensaries as in the previous year, and 9 of them had accommodation for the treatment of in-patients. The total expenditure on these institutions was Rs. 15,693 against an estimate of Rs. 16,186, the decrease being chiefly under "Diet of patients" and "Medicines, &c." The total number of persons treated was 810 in and 57,224 out patients against 809 and 52,653 respectively in 1883-84. The District Medical officer has reported favorably on their working, but his remarks regarding the unsatisfactory condition of the dispensary at Tirupatúr should receive attention; some reform is clearly necessary at that hospital. There were four midwives including the one posted to the Atúr Dispensary in February 1885, and they attended 70 labor cases against 69 in 1883-84. The attention of the Board is directed to the good work which can be done by increasing the number of trained midwives in the district. In some districts a very great benefit has been conferred by the employment of a considerable number of these women. The midwife at Tirupatúr should be removed, as she has never done any good work. The District Board contributed to the Salem Municipality Rs. 2,000 on account of the hospital, and Rs. 83 for the lying-in ward at that place.

9. *Vaccination.*—The vaccine staff consisted of 9 first and 20 second class vaccinators and 7 probationers, supervised by 3 Deputy Inspectors, and they operated upon 35,637 cases against 25,829 in the preceding year, the number of successful cases in the two years being respectively 33,893 and 25,207. The work done in the year under review shows a great improvement over that of the preceding year, and it is hoped the improvement will continue. The total cost of vaccination amounted to Rs. 7,578 against Rs. 6,297 in 1883-84, the increase being due to the entertainment of an additional Deputy Inspector and to the higher rate of travelling allowance drawn by the three Deputy Inspectors, but the cost of each successful case fell from Annas 4 in 1883-84 to Annas 3-7 in the year under review, owing to the increase in the number of successful operations.

10. *Sanitation.*—The outlay on sanitation was Rs. 14,423 as shown in the margin against Rs. 15,172 incurred in the preceding year; the former sum was 11·5 per cent. of the General Fund assets against the minimum of 12·5 per cent. fixed by Government. Scavengering establishments were maintained in 42 towns and villages, and the arrangements in 11 of them were supervised by Local

	Rs.
Improvement of water-supply ..	1,290
Do. of village-site	550
Conservancy of towns and villages ..	11,807
Other sanitary outlay	776
Total ..	14,423

Associations. The statement of receipts and charges of these associations has not been received. The omission should be supplied. Cholera is reported to have been prevalent in most parts of the district, and small-pox in Dharmapuri; but the number of deaths from these causes has not been stated. The report should have contained more information regarding the general sanitary progress of the district.

11. *Choultries, &c.*—According to statement No. 8, there were 24 choultries and not 25 as stated in paragraph 52 of the report. The upkeep of the 17 unendowed choultries cost Rs. 185. No establishments appear to be employed in any of the markets excepting the one at Nynamalai, for which two sweepers are allowed. Plenty of funds seem available for expenditure on the improvement of market-sites, and judicious expenditure with this object would doubtless be very popular. There were 25 bungalows against 26 in the preceding year, the bungalow at the foot of the Shevaroy Hills having been transferred to the Forest department. The fees collected from the 433 persons who halted in them amounted to Rs. 537, while the cost of their maintenance and repairs was Rs. 1,133.

12. *General Taxation.*—The incidence of taxation per head of the population according as tolls are included or excluded was Annas 2-3 and Annas 1-10 respectively against Annas 2-2 and Annas 1-9 in the preceding year, the slight increase being due to the enhanced collections under Land-cess.

13. *District Board.*—The two circles of Salem and Hósúr were amalgamated on the 1st May 1884, and the combined Board consisted of 24 members—12 officials and 12 non-officials. The number of meetings held during the year was 12, and the average attendance at each meeting was 4·3 among officials, and 6·1 among non-officials, against 4 and 4 respectively in the previous year. The increase in the attendance of the non-official members and the efficient working of the Board, as reported by the President, are considered satisfactory.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the President, District Board, Salem.
„ Accountant-General.
„ Director of Public Instruction.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner for Madras.
„ Revenue department.
„ Board of Revenue.

- Chairman, D.B. Salem
Thro' the Collector

Exd. J. Wright.