ocal & Munl. (1895) Department.

PRINTED.

G.O., No. 440fm

DATED 14th March 1895

[Despatch Abstract.]

Municipal Budget.

Reviewing the Erode----for 1895-96.

Back Paper, No. of 18 .

Further Paper, No. of 18 .

Read again Order of Government, dated 18 , No.

Enclosures.

Current No 1399 in 95 in type.
332423, 462 & 662 in 95 — A.

Statement with ditto.

Order, &c., of Government — A.

Papers kept out of File for despatch in original (not paged).

Number of copies required.
- Order complete. 120
- Letter only.
- Order complete with Letter.

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.
R = Print, but not for monthly volume.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., 14th March 1895, No. 440 M.

MARCH.

Municipal Budget.

Reviewing the Erode — for 1895-96.

BACK PAPER, No. OF 18 . .

READ AGAIN ORDER OF GOVERNMENT, DATED 18 . .

FURTHER PAPER, No. OF 18 .

ENCLOSURES.

CURRENT No. 1398 in type.
15
332423.46-8662 M/95 A.

STATEMENT WITH DITTO.

ORDER, &C., OF GOVERNMENT: A.

PAPERS KEPT OUT OF FILE FOR DESPATCH IN ORIGINAL (not paged).

NUMBER OF COPIES REQUIRED. Order complete. 120
Letter only.
Order complete with Letter.

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.
R = Print, but not for monthly volume.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. B. C. SUNDARA SASTRIYAR, Avargal, B.A., Chairman, Municipal Council, Erode, to the Chief Secretary to Government, dated 24th December 1894, No. 364.

I have the honour to submit the budget estimate of the Erode Municipality for the year 1895–96 together with the revised estimate for 1894–95.

REVISED ESTIMATE FOR 1894–95.

2. *Receipts.*—The gross receipts for the year amount to Rs. 19,770 against the estimated amount of Rs. 18,600. The increase of Rs. 1,170 is explained below :—

	RS.
(*a*) Opening balance	+ 420
(*b*) House-tax	+ 350
(*c*) Land tax	+ 150
(*d*) Tax on vehicles	+ 40
(*e*) Carts	+ 40
(*f*) Tolls	+ 60
(*g*) Rent of lands	+ 10
(*h*) Avenue receipts	+ 30
(*i*) Sale-proceeds of old materials	+ 20
(*j*) Sale of medicines	+ 20
(*k*) Income from markets	+ 10
(*l*) ,, slaughter-houses	— 10
(*m*) License fees	+ 20
(*n*) Cart-stand fees	+ 20
(*o*) Fines, &c.	— 30
(*p*) Normal stipends	— 20
(*q*) Private scavenging fees	+ 20
(*r*) Miscellaneous	+ 20

3. (*a*) The year opened with a larger balance than was anticipated.

(*b and c*) The large outstanding arrears are expected to be collected during the year.

(*d*) The increase under this head is accounted for by the fact that a number of spring hackney jutkas have newly come into vogue in the town.

(*e*) A larger number of carts have been registered during the year.

(*f*) The toll-gates were put up to auction in separate lots, and they fetched a larger bid in the aggregate.

(*g, k and l*) These items call for no remarks.

(*h*) *Avenue Receipts.*—The produce of avenue tamarind trees is expected to yield a larger income.

(*i*) *Sale of old materials.*—A larger number of kerosine-oil tins will be sold during the year.

(*j*) The rules regarding the issue of medicines are enforced more systematically than hitherto.

(*m*) *License Fees.*—The licensing fees for storing building materials on the road were introduced towards the end of 1892–93 and four oil mills have been put up.

(*n*) *Cart-stand Fees.*—The increase is owing to competition at the auction sale.

(*o*) *Fines, &c.*—There was a decrease under fines collected under Municipal and Police Acts.

(*p*) *Normal Stipends.*—A contribution of Rs. 20 will be claimed from provincial funds for the teacher now under training in the school at Coimbatore.

(*q*) *Private Scavenging Fees.*—The number of houses registered is on the increase.

(*r*) *Miscellaneous.*—Search fees are levied on applications for copies of municipal records.

4. *Charges.*—The charges according to the revised estimate come up to Rs. 19,140, or Rs. 1,810 over the budget amount of Rs. 17,330. This increase chiefly occurs under Grants I and III.

		Rs.
Grant I—		
1. New Works—		
(*a*) Communications	+	1,290
(*b*) Buildings	—	180
(*c*) Drainage	+	32
(*d*) Water-supply	+	790
2. Repairs—		
(*a*) Communications	—	250
(*b*) Buildings	—	290
Drainage establishment	—	20
Water-supply establishment	—	20
Contingencies	+	7
Grant II, Education—		
(1) (*b*) Normal stipends	—	30
(2) (ii) Fixed payments	—	10
Results grants	+	40
Contingencies	+	80
(6) (*b*) Establishment	—	10
Contingencies	+	10
Other charges	—	80
Grant III, Hospitals and Dispensaries—		
(*a*) Establishment	+	350
(*c*) Diet of patients	—	20
(*d*) Contingencies	+	100
4 (*b*) Contingencies	+	10
(5) (*a*) (i) Establishment	—	20
(ii) Other charges	+	20
Private scavenging fees—establishment	—	10
(iv) Lighting establishment	—	20
5 Avenue establishment	—	10
Rewards	—	10
Printing	+	50
Grant V—		
Office establishment	—	10
Collection of taxes—establishment	—	10
Contingencies	—	13
Collection of tolls—contingencies	+	43

5. *Grant I, New Works—*(*a*) *Communications.*—The council exceeded the budget figure as the Government was pleased to remark in the last review of the annual report: "The Revenue Divisional officer reports that the main roads are not in a satisfactory condition and that the minor roads and streets require looking after, and the Collector concurs in this remark. No pains should be spared to improve them in the current year."

(*b*) *Buildings.*—The idea of purchasing corrugated iron dust-bins and of erecting a compound wall to Karangalpalaiyam school has been given up as there is no necessity for them now.

(*c*) *Drainage.*—A sum of Rs. 32–10–6 was spent in erecting a small drain in Sullivan street to prevent the stagnation of filthy water in the midst of inhabited houses.

(*d*) *Water-supply.*—Three wells have been sunk near the Kalingarayan channel —one at Karangalpalaiyam, the second near the Agraharam ghât, and the third near the Court street ghât. As rocky sub-soil was not foreseen when the budget was framed, the council had to spend an unexpectedly large sum for the completion of the wells; besides, the Fort well had to be deepened seven feet more as it is much resorted to.

Repairs—(*a*) *Communications—*(*b*) *Buildings.*—A sum of Rs. 250 and Rs. 290, respectively, has since been transferred to New Works—Communications, besides Rs. 750 from the closing balance.

(*c*) (ii) *Drainage—Establishment for flushing drains.*—Two additional drain coolies were entertained only in the month of June.

6. *Grant II, Education—*(*b*) *Normal Stipends.*—The decrease is due to the fact that the teacher was sent to the Training school, Coimbatore, only in the month of August.

(2) *Schools on Salary-results System*—(ii) (*b*) *Results Grants.*—A portion of the results grants earned by the municipal primary school last year was paid during the year; hence the increase.

(*c*) *Contingencies.*—The increase is due to the purchase of furniture, &c., to the municipal schools. This increase of Rs. 80 has since been transferred from (7) (*c*) "Other charges"—*vide* Statement VI-A.

(7) (*c*) *Other Charges.*—The amount provided under this head has been transferred to (2) (ii) (*c*) "Contingencies."

7. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries* —(*a*) *Establishment.*—The increase under this head is due to the posting of an apothecary on Rs. 75 + 50 to the hospital instead of on Rs. 50 + 25 as provided in the budget.

(*c*) *Diet of Patients.*—The number of in-patients admitted is not as high as in preceding years.

(*d*) *Sundries and Contingencies.*—An almirah, scales and weights and some other sundry articles were purchased for the use of the hospital.

(4) *Registration of Births and Deaths—*(*b*) *Contingencies.*—Birth and death registers as per form given by the Sanitary Commissioner had to be got up.

(5) (*a*) *Conservancy and Road-cleaning Establishment.*—The decrease is due to the absence of the inspector on leave for a short period and to the deductions made in the pay of the establishment generally for absence, short work and the like.

(2) *Other Charges.*—A larger outlay had to be incurred for digging trenches in the night-soil depôt.

8. *Grant IV—*(5) *Avenues—*(*a*) *Establishment.*—The decrease under this head is due to the stoppages made in the pay of the avenue cooly for absence, &c.

(9) *Other Charges*—(ii) *and* (iii) *Rewards and Printing Charges.*—The actual charges come up to Rs. 10 and Rs. 400, respectively.

9. *Grant V.*—The difference under the several heads calls for no remarks except Rs. 43 under Collection of tolls—Contingencies. Four toll-boards were prepared instead of two as budgeted for.

Proposed Budget for 1895–96.

10. *Receipts.*—The figures of the revised estimate for 1894–95 have generally been adopted for 1895–96 except in a few cases.

11. *House and Land Taxes.*—The town is progressive and Rs. 5,000, and Rs. 660 under house and land taxes, respectively, are expected to be realised during the year.

12. *Tolls.*—The council is of opinion that the rate of tolls should be raised from one-half to three-fourths of the maximum rates, the neighbouring municipalities of Coimbatore and Karúr charging the maximum and three-fourths respectively. The expenditure has been pushed up by posting an apothecary on Rs. 75 + 50 instead of one on Rs. 50 + 25, and the receipts curtailed by fixing the local fund contribution at one-third of the actual expenditure on the hospital. The larger expenditure now incurred upon roads, in obedience to the orders of Government, must legitimately be met from the toll receipts. The council further considers any other mode of raising funds within the municipality to be inexpedient just now on the following considerations. The town is little bigger than a local fund major union, with 2,200 houses sheltering 12,330 people. The municipality, though 23 years old, is still one of the smallest in the Presidency with no larger receipts than Rs. 14,000. It cannot be denied that the arts, trades, &c., are still in this small municipality in their nascent stage, and the incidence of a tax on them according to the schedule attached to the Act, is unequal and likely to press hard upon classes least able to bear the burden. It is scarcely possible to believe that the tax will not prejudicially affect the economic condition of the town population by repressing the healthy growth of the trades and arts themselves. By raising the rates on tolls, the council expects a sum of Rs. 4,140, after deducting local fund share and the remaining Rs. 30 is the one-third cost of repairing toll sheds to be recovered from the district board.

13. *Sale-proceeds of Land.*—The council proposes to dispose of some of the remaining house sites in the saltpetre land and expects a sum of Rs. 1,000 therefrom.

14. *Fees in Schools, &c.*—A sum of Rs. 800 is expected to be realized from the fees of the primary schools under the control of the council and Rs. 2,600 from the high school proposed to be opened from 1st July 1895.

15. *Grants from Provincial Funds.*—This is made up of Rs. 60 for the pay of the gymnastic instructor; Rs. 40 for stipends of the teacher proposed to be sent for training, and Rs. 20 for the grants for girls in the municipal schools.

16. *Contribution from Local Boards—Medical.*—On the representation of the Erode taluk board, the Government in its order No. 1303 L., dated 17th July 1894, has cut short the local fund contribution of Rs. 1,000 to one-third of the actual cost of maintaining the hospital, and the council had to reduce the contribution from the taluk board from Rs. 1,000 to Rs. 850.

17. *Other Grants—Education.*—The sum of Rs. 730 under this head is made up of Rs. 130, moiety of the pay, &c., of the inspecting schoolmaster, Erode and Karúr municipalities, to be paid by the Karúr council, and Rs. 600 subscription promised by the towns-people for furniture, apparatus, &c., to be purchased for the use of the high school proposed.

18. *Private scavenging fees.*—The system is expected to advance.

19. *Charges—Grant I, Public Works.*—The council has proposed to spend Rs. 3,600 on public works as per details given in statement II-A that accompanies the budget report.

(*d*) *Water-supp'y*—(ii) *Establishment.*—The services of the three channel watchmen will be dispensed with as their services are not required any longer as the people have begun to resort to the wells newly sunk near the channel. Provision is therefore made for the retention of one watchman alone on Rs. 4 per mensem for the Teppakolam.

20. *Grant II, Education*—(2) *Municipal schools*—(i) *On the Salary system.*—Provision is made for the revival of the late municipal high school. The necessity for the same has been represented to Government both by the council and the Erode towns-people through a memorial duly supported by resolutions passed at a public meeting held specially for the purpose.

(ii) *On the Salary-results system*—(*a*) *Fixed Payments.*—It is proposed to amalgamate the municipal Muhammadan primary school with the municipal primary school in accordance with the suggestion of the Sub-Assistant Inspector of Schools and

to appoint a Hindustani teacher on Rs. 8 + 2 for teaching Hindustani to the Muhammadan boys. The pay of the peon is raised from Rs. 4 to Rs. 5 as the school will be stronger in numbers by the amalgamation.

7 (*a*). *Building Grants.*—At the recommendation of the Educational authorities, the council has set apart Rs. 100 for building grants to the managers of the results schools.

21. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*b*) *Medicines and Supplies.*—Medicines, &c., are now sent for from private firms instead of from the Medical Stores. Provision is, therefore, made for any extra charges due to exchange.

(4) *Registration of Births and Deaths.*—With the steady growth of the town, the work of the registrar is increasing and the council has raised his pay by Re. 1. He is now paid only Rs. 7.

5 (*b*). *Private scavenging*—(i) *Establishment.*—The demand for private scavenging is great. The present staff of scavengers is unable to cope with it. One more scavenger on Rs. 5 per mensem is proposed to be entertained.

22. *Grant IV, Lighting*—(*a*) *Establishment.*—The council proposes to increase the number of lights to 120 during the year. The entertainment of an additional masalchi on Rs. 4–8–0 per mensem is proposed.

(*b*) *Contingencies.*—The amount provided under this head represents the cost of kerosine oil, repairs to lanterns, &c.

23. *Grant V, General Establishment*—(*a*) (i) *Office Establishment.*—The increase of Rs. 110 over last year's allotment under this grant is on account of the proposal of the council to increase the pay of the manager to Rs. 30, that of the shroff to Rs. 12. The work of the office has of late become heavy and it is but just that these servants should be remunerated adequately. The pay of the office peon and the collection peon is raised to Rs. 6 to make the pay of all peons uniform.

24. The budget thus prepared leaves a balance of Rs. 2,150 in favour of the council.

25. The usual proposition statement for the revision of establishments proposed and a copy of the resolution of the council approving the draft budget are herein enclosed.

No. 5381-R.-G.

Forwarded.

2. The arts tax while falling comparatively lightly on the salaried classes, falls heavily on vakils and merchants, since it is assessed on the assumption, apparently, that such people make far larger incomes than they really do make. It is doubtful also if the proceeds of the tax would be worth the opposition and trouble in collecting that it would occasion.

(Signed) H. O. D. HARDING,
Ag. Sub-Collector.

29*th December* 1894.

No. 27.

Forwarded.

2. *Receipts.*—(*a*) The estimated income from tolls is calculated at three-fourths of the maximum rate prescribed by the Act.

(*b*) A sum of Rs. 1,000 is expected to be realized from the sale of municipal lands.

(*c*) Fees from educational institutions are estimated at Rs. 3,400 against Rs. 800 according to the sanctioned budget and the revised estimate for 1894–95.

(*d*) A contribution of Rs. 600 is anticipated from the towns-people on account of furniture, apparatus, &c., to be purchased for the use of the proposed high school.

Charges.—(*e*) Provision is made for the establishment of a high school and an increase to the pay of the manager, the shroff and of the office and collection peons.

3. With reference to item (*a*) it is observed that Government in its order, Mis. No. 1542 M., dated 24th October 1894, stated that it could not consider the question of raising the rate of tolls in the municipality as long as other sources of revenue remained unexhausted, and in its order, Mis. No. 1935 M., dated 13th December 1894, declined to reconsider the said order. In the face of these orders the entry in the budget of an amount in excess of what can be realized at the present sanctioned rate without reference to the Government Order seems unjustifiable. But from the remarks of the Chairman and the Divisional officer, it seems probable that there will be considerable opposition to the introduction of the arts tax and that it will not realize very much. The increase of tolls appears to be a legitimate means of raising funds for increased expenditure upon roads.

As regards items (*c*), (*d*) and that portion of item (*e*) which relates to the establishment of a high school, the papers on the matter are before me, and I shall submit them for orders, through the Director of Public Instruction, on receipt of certain correspondence connected with the subject, which I have called for from the Chairman for reference. In this connection, I beg to invite the attention of Government to the remarks of my predecessor in paragraph 2 (vii) of his endorsement on the annual report of the municipality and the order of Government thereon in paragraph 4 (2) of its order, No. 994 M., dated 30th July 1894. Hence the council should not have provided for the proposed institution in the budget until the proposal had been formally sanctioned by Government. In consideration of the recent defalcation by the Karúr municipal manager, the proposal to raise the pay of the manager and the shroff is unobjectionable.

4. The total of the sums (Rs. 640 + 60) entered in column 5 of statements IV-A and IV-B opposite 3, tax on lands, does not agree with the figure, Rs. 660, shown against the same item in statement No. I.

The amount of gross receipts under tolls as given in statement I is Rs. 6,210, whereas according to statement IV-A it is Rs. 6,120.

5. From statement VI it appears that it is proposed to spend under each of the following heads, viz., "buildings," "new works," "buildings and communications," "repairs," in four months more than has been spent in the first eight months of the year. The practice of putting off the execution of works to the end of the year is to be deprecated, inasmuch as it causes works to be hurriedly done, or leaves balances of the sanctioned allotment unspent.

Coimbatore,
15*th January* 1895.

(Signed) H. BRADLEY,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated 30th Madras, January 1895, No. 928.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Erode Municipality for 1895–96.

2. The provision for "results stipends" to teachers in municipal schools and for "results grants" to result schools should, with reference to the sanctioned allotments for the current year, be raised to Rs. 550 and Rs. 350, respectively.

3. Provision should be made for the appointment of a drawing master for the schools in the town. Rs. 200 should be allotted for the purpose, Rs. 165 for his salary for eleven months at Rs. 15 per mensem and Rs. 35 for the purchase of drawing materials. Credit may be taken for a half grant of Rs. 100 from provincial funds subject to the provisions of the Grant-in-aid Code.

4. The net expenditure proposed under Grant II is Rs. 1,740 (5,360—3,620) excluding Rs. 730 shown as other grants and contributions from private bodies, but the nature of which has not been explained. A detailed statement of receipts not having been furnished to me, I am not able to ascertain the proportion which the net expenditure on education bears to the estimated income of the municipality from taxation, markets and rents.

5. Provision has been made for a high school which the municipality proposes to establish from 1st July next. The fees are estimated at Rs. 2,600 against Rs. 2,550, the amount provided for the upkeep of the school. I am afraid that in its eagerness to show that the school, if opened, will be self-supporting, the council has overestimated the fee income. Considering the past history of upper secondary education in the town, I am not sanguine of the success of the movement. The papers have, however, been referred to the Inspector, and I shall submit my views on the proposal at an early date. In the meantime the entries in the budget may stand.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 6th February 1895, No. 98.

I have the honour to state that the provision made in Grant III of the budget estimate of the Erode municipality for the year 1895–96 is sufficient and calls for no further remarks.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 9th February 1895, No. 1442.

With reference to the concluding portion of paragraph 5 of my letter, No. 928, dated 30th ultimo, submitting remarks on the educational portion of the budget estimate of the Erode municipality for 1895–96, I have the honour to forward, for the orders of Government, a letter from the Collector of Coimbatore in regard to the question of establishing an upper secondary school in Erode by the municipality. In the budget for 1895–96 provision has been made for the upkeep of the school for eight months during the next year, as the school is proposed to be established from 1st July next. The council has estimated the cost of the school at Rs. 2,550, and the fee income at Rs. 2,600, but I doubt whether the whole fee income, for which credit has been taken, will actually be realized. The council appears to be sanguine that the institution, if established, will be self-supporting. I would recommend that the proposal of the council be sanctioned tentatively for two years subject to the following conditions:—

(i) that the funds now allotted to primary education be not, in any way, diverted for the purposes of the high school, and,

(ii) that the school be carried on without any kind of grant from provincial funds.

Credit has not been taken in the budget for any grant from provincial funds, and no grant can be sanctioned in the present state of the departmental finances.

2. In case the Government is pleased to sanction the establishment of the school, I would recommend the council's request that the building in Erode, now occupied by the Assistant Commissioner of Salt, Abkári and Separate Revenue, which appears to have originally been built partly out of private subscriptions for educational purposes, be handed over to it for the location of the new high school.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Acting Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 22nd February 1895, No. 382-S.

With reference to the budget estimate of the Erode municipality for 1895–96, I have the honour to state that the provision therein made for conservancy (Rs. 3,490) is much below that sanctioned for the current year, and is, in my opinion, inadequate

for actual requirements. No provision has been made to replace the existing night-soil hand carts by those of iron drawn by bullocks, although the council promised to carry out this suggestion in the budget under review—*vide* paragraph 5 of my Inspection notes, embodied in G.O., dated 14th December 1894, No. 1944 M. I would advise that the allotment be raised by Rs. 500 with the view of securing five iron carts of the pattern sold by Messrs. Richardson and Cruddas, Bombay.

2. The following points brought to notice in the notes above referred to have apparently not been considered by the council :—

(*a*) Improvements to drainage near drinking-water channel to prevent defilement.

(*b*) Improvements to the butchers' market.

I would advise that the municipal council be called upon to provide for the above at an early date.

Order—dated 14th March 1895, No. 440 M., Local and Municipal.

The estimated receipts and charges of the Erode municipality for 1895–96, as passed by Government, are compared below with the budget and revised estimates for the year 1894–95 and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward ..	5,394	3,970	4,390	630
Tax on Buildings and Lands ..	5,064	5,510	6,010	5,660
„ on Vehicles and Animals ..	620	630	670	680
„ on Carts ..	988	1,000	1,040	1,050
Tolls ..	2,800	2,700	2,760	2,790
Realizations under Special Acts ..	50	..	..	..
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c. ..	197	130	190	1,170
Conservancy receipts ..	..	150	150	150
Fees and Revenue from Educational Institutions ..	875	800	800	800
„ „ from Medical Institutions ..	10	10	30	30
Income from Markets and Slaughter-houses ..	1,595	1,560	1,560	1,550
License fees ..	160	180	200	220
Other fees ..	133	150	170	160
Fines under Municipal and other Acts ..	145	150	120	150
Grants and Contributions from Government ..	192	290	270	310
„ „ from Local Boards ..	1,000	1,000	1,000	850
„ „ from other bodies ..	57	120	120	130
Recoveries for services to private individuals ..	261	250	270	300
Miscellaneous ..	3	..	20	..
Advances Recovered ..	3	..	..	..
Total ..	19,547	18,600	19,770	16,630
Charges.				
Grant I—				
New Works—				
Communications ..	636	1,010	2,300	1,490
Buildings ..	434	480	300	370
Drainage ..	..	..	30	30
Water-supply ..	390	250	1,040	..
Repairs—				
Communications ..	1,348	1,650	1,400	770
Buildings ..	481	690	400	540
Drainage ..	246	290	270	300
Water-supply ..	187	230	220	210
Establishment ..	233	240	240	240
Tools and Plant and other Stores ..	17	20	20	10
Total ..	3,972	4,860	6,220	3,960
Grant II—				
Training Schools ..	..	60	30	60
Municipal Schools—				
On the Salary-results System ..	1,924	1,960	2,070	1,800
Results Grants ..	206	350	350	300
Inspection ..	170	250	250	260
Miscellaneous ..	238	80	..	100
Total ..	2,538	2,700	2,700	2,520

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	Rs.	Rs.	Rs.	Rs.
Charges—cont.				
Grant III—	1,711	1,770	2,200	2,350
Hospitals and Dispensaries ..	86	90	90	90
Contributions ..	247	280	280	260
Vaccination ..	63	90	100	120
Registration of Births and Deaths ..	3,480	4,120	4,110	3,770
Conservancy, Road-cleaning and Road-watering ..				
Total ..	5,587	6,350	6,780	6,590
Grant IV—	1,128	1,140	1,120	720
Lighting ..	88	100	100	100
Markets and Slaughter-houses ..	96	100	100	100
Choultries ..	108	200	190	150
Avenues ..	412	580	620	580
Public Garden, Survey of Land, Fire and other charges ..				
Total ..	1,832	2,120	2,130	1,650
Grant V—	1,143	1,300	1,310	1,300
Supervision and Management ..	15	..	..	..
Advances Recoverable ..	60	..	..	..
Refunds ..	13	..	..	..
Discount ..	4,387	1,270	630	610
Balance ..				
Total ..	19,547	18,600	19,770	16,630

Revised Estimate for 1894–95.

2. The current receipts and charges are now estimated at Rs. 15,380 and Rupees 19,140, respectively, against Rs. 14,630 and Rs. 17,330 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on buildings and lands and that in the charges under Grants I and III. With reference to paragraph 5 of the Chairman's letter it is observed that the existing roads should be put into thorough order before any expenditure upon new communications is incurred. The attention of the municipal council will be drawn to the Collector's remarks in paragraph 5 of his endorsement. Under G.Os., dated 22nd June 1888, No. 691 M., and 17th May 1894, No. 889 L., the municipal council is not competent to sanction, without reference to Government, the allotments and transfers of funds shown in statement VI-A, and referred to in paragraphs 5 and 6 of the Chairman's letter. These are, however, now approved.

Budget Estimate for 1895–96.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 20,580 against Rs. 15,380 in the revised estimate, the increase appearing mainly under "Tolls," "Sale-proceeds of lands," "School fees" and "Other grants and contributions." As already pointed out in G.O., dated 24th October 1894, No. 1542 M., the Government cannot sanction the proposal to increase the rate of tolls as long as other sources of revenue are unexhausted. The sum of Rs. 4,170, for which credit has been taken under this head, will accordingly be reduced to Rs. 2,790. The tax on arts is now levied in several municipalities which are not more wealthy than Erode and the Government cannot accept the assertions of the Chairman and the Sub-Collector that its introduction there will press hardly upon the inhabitants. Further, as the tax on buildings and lands is at present levied at only $6\frac{1}{4}$ per cent. of the annual rent value, no reason appears why the additional funds now required should not be raised by enhancing the rate of this tax to $7\frac{1}{2}$ per cent. An increase of Rs. 2,600 is anticipated in the income from school-fees, the council having proposed to establish a high school from 1st July 1895. The present limited resources of the municipality are clearly insufficient to maintain this school in a condition that would ensure its stability, nor does the Government consider that the rate of tolls should be raised in order to permit of the establishment of an institution which would only benefit a small section of the inhabitants of the town. If, however, the Rs. 800 referred to in the third resolution of the public meeting of the 16th November 1894, are first actually collected, and, if the council decides to impose the arts tax (which would fall

mainly upon the classes which would benefit by the school), Government will be prepared to sanction the opening of the institution on the two conditions stated in paragraph 1 of the letter of the Director of Public Instruction read above, and to hand over the building referred to in the proceedings of the council, dated 14th November 1894, for the use of the school. In the meanwhile the entry under school-fees will be reduced to Rs. 800, and the sum of Rs. 600 representing the subscriptions promised by the townspeople towards the purchase of furniture, &c. for the high school, for which credit has now been taken, will be struck out.

4. *Charges* (1).—The probable charges are entered as Rs. 19,060—a figure closely approximate to that in the revised estimate (Rs. 19,140)—the increase which appears under Grant II being almost counterbalanced by a decline under Grants I, III and IV.

(2) *Grant I.*—The provision of Rs. 400 for constructing a school-house at Karungalpalaiyam must be struck out for want of funds. The proposal to dispense with the services of three of the channel watchmen is approved.

(3) *Grant II.*—The provision under schools on the salary system will be struck out with reference to paragraph 3 *supra*. The municipal council's proposal to amalgamate the Muhammadan and the Hindu primary schools and to appoint a Hindustani teacher on Rs. 8 per mensem in the combined institution is sanctioned, but the proposed increase of the salary of the peon from Rs. 4 to Rs. 5 per mensem must be disallowed. The Director's suggestion to entertain a drawing master cannot be approved owing to want of funds. The recommendation in paragraph 2 of his first letter will be referred to the municipal council for consideration, and the Chairman's attention will be drawn to the omission pointed out by the Director in paragraph 4.

(4) *Grant III.*—The allotment under conservancy will be raised by Rs. 280 for the purchase of two night-soil carts with reference to the council's remarks on paragraph 5 of the Sanitary Commissioner's inspection notes recorded in G.O., dated 14th December 1894, No. 1944 M. The proposed increase of Re. 1 in the salary of the registrar of births and deaths is approved, as he appears to have performed his duties very satisfactorily. The entertainment of an additional private scavenging toti on Rs. 5 per mensem proposed in paragraph 21 of the Chairman's letter is sanctioned. The municipal council's attention will be drawn to the remarks of the Sanitary Commissioner in paragraph 2 of his letter read above.

(5) *Grant IV.*—The proposal to increase the number of lamps and lamp-lighters, although the finances of the municipality are at such an extremely low ebb, is ill-considered. The provision under establishment will accordingly be reduced by Rs. 50, and that under contingencies by Rs. 200.

(6) *Grant V.*—The proposed increases of Rs. 5, Rs. 2 and Re. 1, respectively, in the salaries of the manager, shroff and peons of the municipal office cannot, in the existing state of funds, be sanctioned.

5. The budget, as revised by Government, closes with a balance of only Rs. 610 or 3·8 per cent. of the estimated receipts. The Chairman should report what steps the council proposes to take to improve the finances of the municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Erode.
" Collector of Coimbatore.
" President, District Board, Coimbatore.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Exd. R. Jenkins.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Read. *Encl.*

G.O., 14th March 1895, No. 440 M.

MARCH.

Municipal Budget.

Reviewing the Erode — for 1895-96.

(6) Grant II. The proposed increases of Rs. 5, Rs. 2 and Re. 1 respectively to the salaries of the manager, Shroff and peons of the municipal office cannot, in the existing state of ~~the municipal~~ funds ~~finances~~, be sanctioned.

5. The budget, as revised by Government, closes with a balance of only Rs. ~~2~~ 610 or ~~1~~ 3·8 per cent of the estimated receipts. The Chairman should report what steps the ~~municipal~~ council proposes to take to improve the finances of the municipality.

V.P. 16/2/95 — Mar 2 95 — Dft 2812/95

I doubt the proposals to raise the rate of tolls & to open the new road must be negatived, as matters stand. I think I would say however, that the latter will be sanctioned, if on the two condition mentioned on p. 3 of the Director's letter 1402 9.2.95 ! if the full arrears of Rs 800 (vide Resolution III of the meeting of 16.11.94) is first actually collected and if the Ch. chooses to impose the Addl Tax. The building referred to should also, in that event, be entrusted to Edwd Simpson. I presume, by the way, that the sale to that was mostly vested out of private subs & L. & Munc. funds have been verified — Would be as well I think, to ask the Dy. (Insp. Rev.) what it will be able to do for one year if the building has to be given up for the school —

WS 2/3/95

Re Madras under Act III of 1884 —

139-332-423 & 462 In.

Hlle

Thro' submitted to Hlle as the draft reports the increase the rate of tolls. Govt. in more than once refused the request. The whole of the Municipalities of the Coimbatore Dist have got out of the Act Tax (III) To allow the establishment of a High School through the District suggested Rule to might be allowed for two years as a tentative measure.

Refusing to allow the increase of the tolls has practically rendered opening the School impossible as there is no the highest charge for pass covering all charges. The D.P.I knows this well enough & and might have said so

To 28/2/95

The Chairman, Munl. Cl. Erode.
- Collector of Coimbatore.
- Presdt. Dt. Bd.
- Accountant General.
- Director of Public Instruction
- Surgeon General.
- Sanitary Commissioner.
- Sanitary Engineer.

Dft P. 3/4/95

Editors' Table.

* This will be paid, mostly voluntarily by the people whose children will get the school into position in order to render the Sch. of the school possible terms :: very

Commissioner on the provision for sanitation and vaccination, will be awaited. Meanwhile, the allotment under conservancy will be raised by Rs. 280 for the purchase of two night soil carts, with reference to the council's remarks on para 5 of the Sanitary Commissioner's inspection notes, recorded in G.O. dated 14th December 1894, No. 1944 Mi. The proposed increase of Re. 1 to the salary of the Registrar of births and deaths cannot be approved, as he appears to have performed his duties satisfactorily. as the Government is not satisfied of the necessity for it. The entertainment of an additional private scavenging toti on Rs. 5 per mensem, proposed in para. 21 of the Chairman's letter, is sanctioned.

The Municipal Council's attention is to be drawn to the remarks of the San. Comm. in para 2 of his letter read above.

5) Grant IV. The proposal to increase the number of lamps and lamp-lighters although the finances of the municipality are at such an extremely low ebb is ill considered. The provision under establishments will accordingly be reduced by Rs. 50 and that under contingencies by Rs. 20

6) Grant V. The proposal to dispense with the services of three of the channel watchmen is approved.

7) Grant VI. The provision under schools on the salary system will be struck out with reference to para. 3 supra. The municipal Council's proposal to amalgamate the Muhammadan and the Hindu primary schools and to appoint a Hindustani teacher on Rs. 8 per mensem in the combined institution is sanctioned, but the proposed increase of the salary of the peon from Rs. 4 to Rs. 5 per mensem must be disallowed. The Director's suggestion to entertain a drawing master cannot be approved owing to want of funds. The recommendation in para. 2 of his first letter will be referred to the municipal Council for consideration and the Chairman's attention will be drawn to the omission pointed out by the Director in para. 4.

8) Grant VII. The remarks of the Sanitary Commissioner

The allotment under the works — Communications will be raised to Rs. 270. The revetments proposed to be built on the roads mentioned in statement H. A. should not be constructed until the

The provision of Rs. 400 for constructing a school house at Kandangal palayam must be struck out for want of funds.

The present limited resources of the municipality are clearly insufficient to maintain this school in a condition that would ensure its stability, nor does the Govt consider that the rate of 1% should be raised in order to permit of the establishment of an institution which could only benefit a small section of the inhabitants of the town. If however the Rs. 800 referred to in the third resolution of the public meeting of the 14th Nov.r 94 are first actually collected, & if the Council decides to impose the arts tax (which would fall mainly upon the classes which would benefit by the school) Govt will be prepared to take into consideration the opening of the institution on the two conditions stated in para 1. of the letter of the Director of Public Instruction read above, to hand over the building referred to in the proceedings of the Council dated 14th Nov.r 94 for the use of the school pending the collection of the subscription in the meanwhile.

raised by enhancing the rate of this tax to 7½ per cent. An increase of Rs. 2.600 anticipated in the income from school-fees, the council having proposed to establish a high school from 1st July 1895. This proposal however does not commend itself to Government, as it does not appear probable that the school can be maintained from the limited resources of the municipality. The entry under schoolfees will therefore be reduced to Rs. 800, and the sum of Rs. 600, representing the subscriptions promised by the towns-people towards the purchase of furniture &c. for the high school, for which credit has now been taken, will be struck out.

4. Charges. The probable charges are entered as Rs. 19.060 — a figure closely approximate to that in the revised estimate (Rs. 19.140) — the increase which appears under grant II being almost counterbalanced by a decline under grants I. III and IV.

(1) (2)

380 in the revised estimate, the increase appearing mainly under "Tolls", "proceeds of lands", "Schoolfees", and "grants and contributions". As already noted out in G. O. dated 24th October No. 1542 M; the Government cannot sanction the proposal to increase the rate of tolls, as long as other sources of revenue are unexhausted. The sum of Rs. 4.170 for which credit has been taken under this head will accordingly be reduced to Rs. 2.790. Erode is not worse off than any other municipalities in the province in which the arts tax is levied, and the Government cannot accept the assertions of the Chairman and the Sub Collector that its introduction here will press hardly upon the inhabitants. Further, as the tax on buildings and lands is at present levied at only 6¼ per cent of the annual rent value, no reason appears why the additional funds now required should not be raised

The tax on arts is now levied in several municipalities which are not more wealthy than Erode

78

Revised Estimate for 1894-95.

2. The current receipts and charges are now estimated at Rs. 15,380 and Rs. 19,140, respectively, against Rs. 14,630 and Rs. 17,330, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on buildings and lands, and that in the charges under grants I and III. The attention of the municipal council will be drawn to the Collector's remarks in para. 5 of his endorsement. Under G.O's dated 22nd June 1888, No. 691 M. and 17th May 1894, No. 889 L, the municipal council is not competent to sanction, without reference to Government, the allotments and transfers of funds shown in statement VI and referred to in paras. 5 and 6 of the Chairman's letter. These are, however, now approved.

With reference to para 5 of the Chairman's letter it is observed that before any expenditure upon new communications is incurred the existing roads should be put into thorough order.

Budget Estimate for 1895-96.

3. Receipts. The receipts for the ensuing year are placed at Rs. 20,580, against

Rs.

Charges.	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-96.	Budget Estimate 1895-96.	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	636	1.010	2.300	1.490	
Buildings	434	480	300	770	370
Drainage	..	-	30	30	
Water-supply	389	250	1.040	..	
Repairs—					
Communications	1.348	1.650	1.400	770	
Buildings	481	690	400	540	
Drainage	246	290	270	300	
Water-supply	187	230	220	210	
Establishment	233	240	240	240	
Tools and Plant and other Stores	17	20	20	10	
Contributions for Public Works	..	..	..	..	
Total ..	3.971	4.860	6.220	4.360	3960
GRANT II.					
Training Schools	..	60	30	60	
Municipal Schools—					
(a) On the Salary System	..	..	..	2.660	
(b) On the Salary Results System .. .	1.925	1.960	2.070	1.810	1800
Salary Grant	..	..	..	..	
Results Grants	206	350	350	300	
Combined Grants	..	..	..	..	
Inspection	169	250	250	260	
Miscellaneous	238	80	..	100	
Total ..	2.538	2.700	2.700	6.080	2520
GRANT III.					
Hospital and Dispensaries	1.710	1.770	2.200	2.350	
Contributions	86	90	90	90	
Vaccination	248	280	280	260	
Registration of Births and Deaths	63	90	100	120	120
Conservancy, Road cleaning and Road watering ..	3.480	4.120	4.110	3.490	3770
Total ..	5.587	6.350	6.780	6.310	6590
GRANT IV.					
Lighting	1.128	1.140	1.120	470	720
Markets and Slaughter-houses	88	100	100	100	
Choultries	96	100	100	100	
Travellers' Bungalows	..	..	..	..	
Avenues	108	200	190	150	
Public Garden, Survey of Land, Fire and other charges.	412	580	620	580	
Total ..	1,832	2,120	2,130	1.900	1650
GRANT V.					
Supervision and Management	1.143	1.300	1.310	1.410	1300
Repayment of Debt	..	..	..	..	
Interest on loan	..	..	..	..	
Advances Recoverable	15	..	..	..	
Refunds	60	-	..	..	
Discount	13	..	-	-	
Pensions and Gratuities					610
Investments	4.387	1.270	630	2.160	1270
Balance					16630
Total ..	19.547	18,600	19.770	21.210	

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 139 m of 1895, dated 24th December from the Chairman mc Erode.

A Current No. 332 m of 1895, dated 30th January from the Director of Public Instn.

A Current No. 423 m of 1895, dated 6th February from the Surgeon General.

Current No. 462 m of 1895, dated 9th February from the Director of Public Instn Commissioner, Lasty

Cur: No. 662 of 1895 dated 22nd February

Order— 14-3-95 No. 440 m

The Estimated receipts and charges of the Erode Municipality for 1895-96, as passed by Government, are compared below with the budget and revised estimates for the year 1894-95 and the actuals of 1893-94.

	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate 1895-96.	
Receipts.	Rs.	Rs.	Rs.	Rs.	
Balance brought forward	5.394	3.970	4.390	630	
Tax on Arts	..	..	..	..	
Tax on Buildings and Lands	5.064	5.510	6.010	5.660	
Water-tax on Buildings and Lands	..	..	..	..	
Tax on Vehicles and Animals	620	630	670	680	
Tax on Carts	988	1.000	1.040	1.050	
Tolls	2.800	2.700	2.760	~~4.170~~	2,790
Realizations under Special Acts	50	..	..	..	
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	197	130	190	1.170	
Conservancy receipts	..	150	150	150	
Fees and Revenue from Educational Institutions	875	800	800	~~2.400~~	800
Fees and Revenue from Medical Institutions	10	10	30	30	
Income from Markets and Slaughter-houses.	1.594	1.560	1.560	1.550	
License fees	160	180	200	220	
Other fees	133	150	170	160	
Fines under Municipal and other Acts	145	150	120	150	
Interest on Investments and premium on Loans	..	..	..	..	
and Contributions from Government	192	290	270	310	
Do. from Local Boards	1.000	1.000	1,000	850	
from other bodies	58	120	120	~~730~~	130
ces to private individuals	261	250	270	300	
	3	..	20	..	
	..	..	..	..	
curities, &c., and Realizations	..	..	..	..	
	3	..	..	..	
Total	19.547	18.600	19.770	~~21.210~~	16630

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 139 m of 1895, dated 24th December from the Chairman Mc, Erode.

Current No. 332 m of 1895, dated 30th January from the Director of Public Instn.

Current No. 423 m of 1895, dated 6th February from the Surgeon General.

Current No. 462 m of 1895, dated 9th February from the Director of Public Instn.

Cur: No. 662 of 1895 dated 12th February — Sanit Commissioner

Order— 14-3-95 No. 440 m

The Estimated receipts and charges of the Erode Municipality for 1895-96, as passed by Government, are compared below with the budget and revised estimates for the year 1894-95 and the actuals of 1893-94.

	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate 1895-96.	
Receipts.	Rs.	Rs.	Rs.	Rs.	
Balance brought forward	5.394	3.970	4.390	630	
Tax on Arts	..	..	..	..	
Tax on Buildings and Lands	5.064	5.510	6.010	5.660	
Water-tax on Buildings and Lands	..	..	..	..	
Tax on Vehicles and Animals	620	630	670	680	
Tax on Carts	988	1.000	1.040	1.050	
Tolls	2.800	2.700	2.760	~~4.170~~	2790
Realizations under Special Acts	50	..	..	..	
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	197	130	190	1.170	
Conservancy receipts	..	150	150	150	
Fees and Revenue from Educational Institutions	875	800	800	~~2.400~~	800
Fees and Revenue from Medical Institutions	10	10	30	30	
Income from Markets and Slaughter-houses.	1.594	1.560	1.560	1.550	
License fees	160	180	200	220	
Other fees	133	150	170	160	
Fines under Municipal and other Acts	145	150	120	150	
Interest on Investments and premium on Loans	..	..	..	..	
Grants and Contributions from Government	192	290	270	310	
Do. from Local Boards	1.000	1.000	1.000	850	
Do. from other bodies	58	120	120	~~750~~	130
Recoveries for services to private individuals	261	250	270	300	
Miscellaneous	3	..	20	..	
Loans	..	..	..	..	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.	..	..	..	..	
Advances Recovered	3	..	..	..	
Total	19.547	18.600	19.770	~~21.210~~	16630

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. B. C. SUNDARA SASTRIYAR, Avargal, B.A., Chairman, Municipal Council, Erode, to the Chief Secretary to Government, dated 24th December 1894, No. 364.

I have the honour to submit the budget estimate of the Erode Municipality for the year 1895–96 together with the revised estimate for 1894–95.

REVISED ESTIMATE.

2. *Receipts*.—The gross receipts for the year amount to Rs. 19,770 against the estimated amount of Rs. 18,600. The increase of Rs. 1,170 is explained below :—

		Rs.
(*a*)	Opening balance	+ 420
(*b*)	House-tax	+ 350
(*c*)	Land tax	+ 150
(*d*)	Tax on vehicles	+ 40
(*e*)	Carts	+ 40
(*f*)	Tolls	+ 60
(*g*)	Rent of lands	+ 10
(*h*)	Avenue receipts	+ 30
(*i*)	Sale-proceeds of old materials	+ 20
(*j*)	Sale of medicines	+ 20
(*k*)	Income from markets	+ 10
(*l*)	,, slaughter-houses	— 10
(*m*)	License fees	+ 20
(*n*)	Cart-stand fees	+ 20
(*o*)	Fines, &c.	— 30
(*p*)	Normal stipends	— 20
(*q*)	Private scavenging fees	+ 20
(*r*)	Miscellaneous	+ 20

3. (*a*) The year opened with a larger balance than was anticipated.

(*b and c*) The large outstanding arrears are expected to be collected during the year.

(*d*) The increase under this head is accounted for by the fact that a number of springed hackney jutkas have newly come into vogue in the town.

(*e*) A larger number of carts have been registered during the year.

(*f*) The toll-gates were put up to auction in separate lots, and they fetched a larger bid in the aggregate.

(*g*, *k and l*) These items call for no remarks.

(*h*) *Avenue Receipts*.—The produce of avenue tamarind trees is expected to yield a larger income.

(*i*) *Sale of old materials*.—A larger number of kerosine-oil tins will be sold during the year.

(*j*) The rules regarding the issue of medicines are enforced more systematically than hitherto.

(*m*) *License Fees.*—The licensing fees for storing building materials on the road were introduced towards the end of 1892–93 and four oil mills have been put up.

(*n*) *Cart-stand Fees.*—The increase is owing to competition at the auction sale.

(*o*) *Fines, &c.*—There was a decrease under fines collected under Municipal and Police Acts.

(*p*) *Normal Stipends.*—A contribution of Rs. 20 will be claimed from provincial funds for the teacher now under training in the school at Coimbatore.

(*q*) *Private Scavenging Fees.*—The number of houses registered is on the increase.

(*r*) *Miscellaneous.*—Search fees are levied on applications for copies of municipal records.

4. *Charges.*—The charges according to the revised estimate come up to Rs. 19,140, or Rs. 1,810 over the budget amount of Rs. 17,330. This increase chiefly occurs under Grants I and III.

		Rs.
Grant I—		
1. New Works—		
(*a*) Communications	+	1,290
(*b*) Buildings	—	180
(*c*) Drainage	+	32
(*d*) Water-supply	+	790
2. Repairs—		
(*a*) Communications	—	250
(*b*) Buildings	—	290
Drainage establishment	—	20
Water-supply establishment	—	20
Contingencies	+	7
Grant II, Education—		
(1) (*b*) Normal stipends	—	30
(2) (ii) Fixed payments	—	10
Results grants	+	40
Contingencies	+	80
(6) (*b*) Establishment	—	10
Contingencies	+	10
Other charges	—	80
Grant III, Hospitals and Dispensaries—		
(*a*) Establishment	+	350
(*c*) Diet of patients	—	20
(*d*) Contingencies	+	100
4 (*b*) Contingencies	+	10
(5) (*a*) (i) Establishment	—	20
(ii) Other charges	+	20
Private scavenging fees—establishment	—	10
(iv) Lighting establishment	—	20
5 Avenue establishment	—	10
Rewards	—	10
Printing	+	50
Grant V—		
Office establishment	—	10
Collection of taxes—establishment	—	10
Contingencies	—	13
Collection of tolls—contingencies	+	43

5. *Grant I, New Works*—(*a*) *Communications.*—The council exceeded the budget figure as the Government was pleased to remark in the last review of the annual report: "The Revenue Divisional officer reports that the main roads are not in a satisfactory condition and that the minor roads and streets require looking after, and the Collector concurs in this remark. No pains should be spared to improve them in the current year."

(*b*) *Buildings.*—The idea of purchasing corrugated iron dust-bins and of erecting a compound wall to Karangalpaliyam school has been given up as there is no necessity for them now.

(*c*) *Drainage.*—A sum of Rs. 32–10–6 was spent in erecting a small drain in Sullivan street to prevent the stagnation of filthy water in the midst of inhabited houses.

(*d*) *Water-supply.*—Three wells have been sunk near the Kalingarayen channel —one at Karangalpalaiyam, the second near the Agraharam ghât, and the third near the Court street ghât. As the rocky sub-soil was not foreseen when the budget was framed, the council had to spend an unexpectedly large sum for the completion of the wells, besides the Fort well had to be deepened seven feet more as it is much resorted to.

Repairs—(*a*) *Communications*—(*b*) *Buildings.*—A sum of Rs. 250 and Rs. 290, respectively, has since been transferred to New Works—Communications, besides Rs. 750 from the opening balance.

(*c*) (ii) *Drainage—Establishment for flushing drains.*—Two additional drain coolies were entertained in the month of June.

6. *Grant II, Education*—(*b*) *Normal Stipends.*—The decrease is due to the fact that the teacher was sent to the Training school, Coimbatore, only in the month of August.

(2) *Schools on Salary-results System*—(ii) (*b*) *Results Grants.*—A portion of the results grants earned by the municipal primary school last year was paid during the year; hence the increase.

(*c*) *Contingencies.*—The increase is due to the purchase of furniture, &c., to the municipal schools. This increase of Rs. 80 has since been transferred from (7) (*c*) "Other charges"—*vide* Statement VI-A.

(7) (*c*) *Other Charges.*—The amount provided under this head has been transferred to (2) (ii) (*c*) "Contingencies."

7. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries* —(*a*) *Establishment.*—The increase under this head is due to the posting of an apothecary on Rs. 75 + 50 to the hospital instead of on Rs. 50 + 25 as provided in the budget.

(*c*) *Diet of Patients.*—The number of in-patients admitted is not as high as in preceding years.

(*d*) *Sundries and Contingencies.*—An almirah, scales and weights and some other sundry articles were purchased for the use of the hospital.

(4) *Registration of Births and Deaths*—(*b*) *Contingencies.*—Birth and death registers as per form given by the Sanitary Commissioner had to be got up.

(5) (*a*) *Conservancy and Road-cleaning Establishment.*—The decrease is due to the absence of the inspector on leave for a short period and to the deductions made in the pay of the establishment generally for absence, short work and the like.

(2) *Other Charges.*—A larger outlay had to be incurred for digging trenches in the night-soil depôt.

8. *Grant IV*—(5) *Avenues*—(*a*) *Establishment.*—The decrease under this head is due to the stoppages made in the pay of the avenue cooly for absence, &c.

(9) *Other Charges*—(ii) *and* (iii) *Rewards and Printing Charges.*—The actual charges come up to Rs. 10 and Rs. 400, respectively.

9. *Grant V.*—The difference under several heads calls for no remarks except Rs. 43 under Collection of tolls—Contingencies. Four toll-boards were prepared instead of two as budgeted for.

Proposed Budget.

10. *Receipts.*—The figures of the revised estimate for 1894–95 have generally been adopted for 1895–96 except in a few cases.

11. *House and Land Taxes.*—The town is progressive and Rs. 5,000, and Rs. 660 under house and land taxes, respectively, are expected to be realised during the year.

12. *Tolls.*—The council is of opinion that the rate of tolls should be raised from one-half to three-fourths of the maximum rates, the neighbouring municipalities of Coimbatore and Karúr charging the maximum and three-fourths respectively. The expenditure has been pushed up by posting an apothecary on Rs. 75 + 50 instead of one on Rs. 50 + 25; and the receipts curtailed by fixing the local fund contribution at one-third of the actual expenditure on the hospital. The larger expenditure now incurred upon roads, in obedience to the orders of Government, must legitimately be met from the toll receipts. The council further considers any other mode of raising funds within the municipality to be inexpedient just now on the following considerations. The town is little bigger than a local fund major union, with 2,200 houses sheltering 12,330 people. The municipality, though 23 years old, is still one of the smallest in the Presidency with no larger receipts than Rs. 14,000. It cannot be denied that the arts, trades, &c., are still in this small municipality in their nascent stage, and the incidence of a tax on them according to the schedule attached to the Act, is unequal and likely to press hard upon classes least able to bear the burden. It is scarcely possible to believe that the tax will not prejudicially affect the economic condition of the town population by repressing the healthy growth of the trades and arts themselves. By raising the rates on tolls, the council expects a sum of Rs. 4,140, after deducting local fund share and the remaining Rs. 30 is the one-third cost of repairing toll sheds to be recovered from the district board.

13. *Sale-proceeds of Land.*—The council proposes to dispose of some of the remaining house sites in the saltpetre land and expects a sum of Rs. 1,000 therefrom.

14. *Fees in Schools, &c.*—A sum of Rs. 800 is expected to be realized from the fees of the primary schools under the control of the council and Rs. 2,600 from the high school proposed to be opened from 1st July 1895.

15. *Grants from Provincial Funds.*—This is made up of Rs. 60 for the pay of the gymnastic instructor; Rs. 40 for stipends of the teacher proposed to be sent for training, and Rs. 20 for the grant for girls in the municipal schools.

16. *Contribution from Local Boards—Medical.*—On the representation of the Erode taluk board, the Government in its order No. 1303 L., dated 17th July 1894, has cut short the local fund contribution of Rs. 1,000 to one-third of the actual cost of maintaining the hospital, and the council had to reduce the contribution from the taluk board from Rs. 1,000 to Rs. 850.

17. *Other Grants—Education.*—The sum of Rs. 730 under this head is made up of Rs. 130, moiety of the pay, &c., of the inspecting schoolmaster, Erode and Karúr municipalities, to be paid by the Karúr council, and Rs. 600 subscription promised by the towns-people for furniture, apparatus, &c., to be purchased for the use of the high school proposed.

18. *Private scavenging fees.*—The system is expected to advance.

19. *Charges—Grant 1, Public Works.*—The council has proposed to spend Rs. 3,600 on public works as per details given in statement II-A that accompanies the report.

(*d*) *Water-supply*—(ii) *Establishment.*—The services of the three channel watchmen will be dispensed with as their services are not required any longer as the people have begun to resort to the wells newly sunk near the channel. Provision is therefore made for the retention of one watchman alone on Rs. 4 per mensem for the Teppakolam.

20. *Grant II, Education*—(2) *Municipal schools*—(i) *On Salary system.*—Provision is made for the revival of the late municipal high school. The necessity for the same has been represented to Government both by the council and the Erode towns-people through a memorial duly supported by resolutions passed at a public meeting held specially for the purpose.

(ii) *On Salary-results system*—(*a*) *Fixed Payments.*—It is proposed to amalgamate the municipal Muhammadan primary school with the municipal primary school in accordance with the suggestion of the Sub-Assistant Inspector of Schools and

to appoint a Hindustani teacher on Rs. 8 + 2 for teaching Hindustani to the Muhammadan boys. The pay of the peon is raised from Rs. 4 to Rs. 5 as the school will be stronger in numbers by the amalgamation.

7 (*a*). *Building Grants.*—At the recommendation of the Educational authorities, the council has set apart Rs. 100 for building grants to the managers of the results schools.

21. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*b*) *Medicines and Supplies.*—Medicines, &c., are now sent for from private firms instead of from the Medical Stores. Provision is, therefore, made for any extra charges due to exchange.

(4) *Registration of Births and Deaths.*—With the steady growth of the town, the work of the registrar is increasing and the council has raised his pay by Re. 1 who is now paid only Rs. 7.

5 (*b*). *Private scavenging*—(i) *Establishment.*—The demand for private scavenging is great. The present staff of scavengers is unable to cope with it. One more scavenger on Rs. 5 per mensem is proposed to be entertained.

22. *Grant IV, Lighting*—(*a*) *Establishment.*—The council proposes to increase the number of lights to 120 during the year. The entertainment of an additional masalchi on Rs. 4-8-0 per mensem is proposed.

(*b*) *Contingencies.*—The amount provided under this head represents the cost of kerosine oil, repairs to lanterns, &c.

23. *Grant V, General Establishment*—(*a*) (i) *Office Establishment.*—The increase of Rs. 110 over last year's allotment under this grant is on account of the proposal of the council to increase the pay of the manager to Rs. 30, that of the shroff to Rs. 12. The work of the office has of late become heavy and it is but just that these servants should be remunerated adequately. The pay of the office peon and collection peon is raised to Rs. 6 to make the pay of all peons uniform.

24. The budget thus prepared leaves a balance of Rs. 2,150 in favour of the council.

25. The usual proposition statement for the revision of establishment proposed and a copy of the resolution of the council approving the draft budget are herein enclosed.

—

No. 5381-R.-G.

Forwarded.

2. The arts tax while falling comparatively lightly on the salaried classes, falls heavily on vakils and merchants, since it is assessed on the assumption, apparently, that such people make far larger incomes than they really do make. It is doubtful also if the proceeds of the tax would be worth the opposition and trouble in collecting that it would occasion.

(Signed) H. W. D. HARDING,
Ag. Sub-Collector.

29*th December* 1894.

—

No. 27.

Forwarded.

2. *Receipts.*—(*a*) The estimated income from tolls is calculated at three-fourths of the maximum rate prescribed by the Act.

(*b*) A sum of Rs. 1,000 is expected to be realized from the sale of municipal lands.

(*c*) Fees from educational institutions are estimated at Rs. 3,400 against Rs. 800 according to the sanctioned budget and the revised estimate for 1894-95.

(*d*) A contribution of Rs. 600 is anticipated from the towns-people on account of furniture, apparatus, &c., to be purchased for the use of the proposed high school.

Charges.—(*e*) Provision is made for the establishment of a high school and an increase to the pay of the manager, the shroff and of the office and collection peons.

3. With reference to item (*a*) it is observed that Government in its order, Mis. No. 1542 M., dated 24th October 1894, stated that it could not consider the question of raising the rate of tolls in the municipality as long as other sources of revenue remained unexhausted, and in its order, Mis. No. 1935 M., dated 13th December 1894, decline to reconsider the said order. In the face of these orders the entry in the budget of an amount in excess of what can be realized at the present sanctioned rate without reference to the Government Order seems unjustifiable. But from the remarks of the Chairman and the Divisional officer, it seems probable that there will be considerable opposition to the introduction of the arts tax and that it will not realize very much. The increase of tolls appears to be a legitimate means of raising funds for increased expenditure upon roads.

As regards items (*c*), (*d*) and that portion of item (*e*) which relates to the establishment of a high school, the papers on the matter are before me, and I shall submit them for orders, through the Director of Public Instruction, on receipt of certain correspondence connected with the subject, which I have called for from the Chairman for reference. In this connection, I beg to invite the attention of Government to the remarks of my predecessor in paragraph 2 (vii) of his endorsement on the annual report of the municipality and the order of Government thereon in paragraph 2 of its order, No. 994 M., dated 30th July 1894. Hence the council should not have provided for the proposed institution in the budget until the proposal had been formally sanctioned by Government. In consideration of the recent defalcation by the Karúr municipal manager, the proposal to raise the pay of the manager and the shroff is unobjectionable.

4. The total of the sums (Rs. 640 + 60) entered in column 5 of statements IV-A and IV-B opposite 3, tax on lands, does not agree with the figure, Rs. 660, shown against the same item in statement No. I.

The amount of gross receipts under tolls as given in statement I is Rs. 6,210, whereas according to statement IV-A it is Rs. 6,120.

5. From statement VI it appears that it is proposed to spend under each of the following heads, viz., "buildings," "new works," "buildings and communications," "repairs," in four months more than has been spent in the first eight months of the year. The practice of putting off the execution of works to the end of the year is to be deprecated, inasmuch as it causes works to be hurriedly done, or leaves balances of the sanctioned allotment unspent.

COIMBATORE,
15*th January* 1895.

(Signed) H. BRADLEY,
Acting Collector.

CN0139

R. No. 976/95.

(1895)

From

The Collector of Coimbatore

To

The Chief Secretary to
Govt Local & Municpl Deptt.
Thro' the Director of Public
Instruction, Madras

PUBLIC INSTRUCTION
24 JAN 95
MADRAS

Ref^ce on No 4 Municipal of 95.

Dated 21 } 1—95
Received }

Encls - 9.

Subject.

Forwarding for orders of Government letter from the chairman, Municipal Council, Erode requesting that the late Normal school building may be made over to the Municipal Council, for reviving the late High school.

Encls. to P.D.I's letter No. 1447 L.

10
46 - Jan 95

Coimbatore Subcollector's Off

No 3,501 / Genl. of 1894. Camp Erode dated 2/8th Dec

-ber 1894-

From,

K. O. D. Harding Esqre

A/g Subcollector of Coimbatore

To.

The Collector

of Coimbatore.

Sir,

With reference to your letter, No 87 / Municipal, dated 2nd December 1894, I have the honor to return all the papers and to request that the whole matter may be submitted for the orders of Government. G. O. 907 of 13-7-93 seems to refer to the Girls' School building, not to that now in question. From the papers in Board's Proceedings, dated 8th September 1892, No 468 (Separate), it is quite clear that the old Normal school building was handed over to the Salt and Abkari Department, because that department had no suitable office in Erode, and

because the building was not required by the Educational authorities at present; that is to say, the transfer was temporary and conditional on the building not being required for Educational purposes. This is not only the obvious meaning of the papers, but is, I venture to submit, the only meaning that can justly be read in them, for I cannot see, how in Equity Government can claim to hold permanently for the Abkari Department, a building which was constructed largely by private contributions and on which much local money has been spent purely for educational purposes -

2. As regards Government's remarks in G.O, dated 30-7-94, No. 994 M, I have the honor to point out that a well managed High school is certain to pay in Erode, and that the Council have no intention of spending money on it. It is true that in the first year or two, the expenses may exceed the receipts, but all expenditure will be recouped when the school has got into full working order. Private enterprise has tried in Erode and failed. A High School paid well for a short time, but failed owing to dissensions between managers and masters, and to a rival school. Private persons are rarely able to see more than their own immediate interests, they are blind to their own more remote and consequential interests, and still more so to those of others, or the community at large: Unless the Council, as a responsible public body, take up the school, it has no chance of living. If they take it up, it can both live, and, in two or three

years, more than cover its expenses. I have, therefore, the honor to request that the matter may be laid before Government for orders. The Council yesterday included the School in their budget and estimated it to pay Rupees 200 or there abouts.

I have the honor to be,
Sir,
Your most obed[t] servant

(Sd) H. C. D. Harding
Ag Sub Collector

(True copy)

Hmundyan
For Collector

C.V.

Coimbatore Collector's office
21st January 1895.

Ref[d] or. No 4 Municipal 1895

From,

Herbert Bradley Esquire,
Collector of Coimbatore

To.

The Chief Secretary to Government,
Local and municipal Department,
through the Director of Public Instruction,
Madras.

Sir,

I have the honor to forward, for the consideration and orders of Govern-ment, the following papers, viz:—

(1) Letter, in original, from the chairman, Erode Municipal Council, dated 27th November 1894, No. 344 with the Endorse-ment of the Acting Sub Collector Mr. Hamilton thereon and enclosures.

(2) Copy of my letter to the Sub Collector with reference to the above.

(3) Letter, in original, from the chairman, Erode Municipal Council, dated 19th December 1894, No 363 together with Copy of the Sub Collector's reply to me—

9/4 Jan 1895

2. The subject matter of the correspondence relates to (1) the establishment of a municipal High School at Erode and (2) the handing back to the municipal Council of the late normal school building at the place, which is at present occupied by the office of the Assistant Commissioner of Salt and Abkari Revenue, for the purpose - I refrain from giving any opinion as to No 1 - as it is a matter for the Director of Public Instruction to express his views on, and the Government from its remarks on the administration report of the Erode Municipal Council for 1893-94 is apparently in favor of the extension only of primary Education. As regards No. 2 the Director reported about it in May 1892 merely that it was not required for his Department 'at present', and the Government when passing its order No. 907 M - Mis of 13th July 1893, was evidently not aware that the late Normal School building had been constructed from funds raised partly by subscriptions from the Towns people, partly from Local Funds and partly by Contribution from Government. I am therefore of opinion that when the facts are properly placed before Government the claims of the Municipal Council may be considered to be of some weight. I am aware that this is rather a late date for a claim to be put in regarding this building, but I doubt whether the facts have ever been clearly brought to notice before.

I have the honor to be,
Sir,
Your most obedt servt

Sd/ [illegible]
For Collector

C.V.

R. No. 976/95.

(1895)

From

The Collector of Coimbatore

To

The Chief Secretary to
Govt Local & Municpl Depth.
thro' the Director of Public
Instruction, Madras

PUBLIC INSTRUCTION
24 MAR 95
MADRAS

Refce on No 4 Municipal of 95.

Dated 21
Received } 1—95

Encls - 9.

Subject.

Forwarding for orders of Government letter from the chairman, Municipal Council, Erode requesting that the late Normal school building may be made over to the Municipal Council, for reviving the late High school.

Encls to R. No. 976/95 dated 21-3-95

From
The Chairman
Municipal Council
Erode

To
The Chief Secretary
to Government
Local and Municipal Department
Fort St George.

Dated 19
Despd 19
Rec'd } December 1894

No 363 Encl (two)

Subject

Submitting a makazar put in by the people of Erode requesting the revival of the late Municipal High school, in continuation of this office No 344 dated 27th November 1894

No. 363

Erode Municipal Office,

Dated 19 December 1894.

From

M. R. RY. B. C. SUNDARA SASTRIYAR Avl., B. A.,
CHAIRMAN MUNICIPAL COUNCIL, ERODE.

To

THE CHIEF SECRETARY
TO GOVERNMENT,
(Local and Municipal Department)
Fort St. George.

Sir,

In Continuation of this Office letter No. 344 dated 27th November 1894, I have the honor to submit herewith a Mahazar put in by the Erode public requesting the revival of the late Municipal High School, Erode, for the favourable consideration of Government.

I have the honour to be
Sir
Your Most obedt Servant

Chairman

18.XII.94

5232 of 94
R.G.

605
M.

This Memorial must come through the President of the Meeting.
Erode Municipal Office
24 Dec. 1894

Chairman
delegate

1.XII.94.

Forwarded to the Chairman Erode Municipality for submission to Government.

Hosteeng
13/12/94.

7
462 Proc

6
462 Proc 695

No 363

Erode Municipal Office,

Dated 19 December 1894.

92.
18.XII.94

4. Till recently we were unaware where the hitch was in gaining our object, a dark veil over-hanging this question of such vital importance to us. When a corner of the veil was lifted, we saw that the time was ripe for a public gathering. We hastened. Our Sub-Collector having kindly undertaken to preside, we met—hundreds of us—officials, lawyers, merchants and others,—conspicuous among them being our esteemed townsman Mr. Ponnusawmi Pillai Avergal, the Pensioned Judge of the Small Cause Court Madras, to help us with his advice and purse. We gave out our views in the most emphatic terms. Our worthy President the Sub-Collector may convey to your Excellency the impressions he has formed as to the enthusiasm that prevailed and to the large hopes we were encouraged to entertain.

5. We respectfully call your Excellency's attention to the various resolutions (copy appended) which we adopted at the meeting and which will at once convince Your Excellency how we hope to meet the objections of the Director of Public Instruction to our proposals for reviving the Municipal High School. Taking up the question whether the High School will, as the Municipal Council has already represented, pay its way without trenching upon the Municipal assignments for Primary Education, we beg to submit that we do not entertain the least doubt in regard to it. During the several years in which we had our private High School it was supported by fees— the highest three forms alone containing about 90 boys. When it was abolished those who had the means sent their children to other stations for their education; others that had it not have kept them idle. In the former case, instances are not wanting in which the young ones had to be recalled owing to the operation of causes incidental to unwholesome nourishment in the outside stations and to the want of parental care and control. The remaining ones will also be recalled. With such an ample reserve of materials we expect to have at once a full compliment of the High School forms from the 4th to the 6th.

6. Passing on to the next question of the School furniture etc. which the Director apprehends will involve a considerable outlay on the part of the Municipality over and above its means, we submit that we propose to purchase by private subscriptions the whole lot of furniture, maps, library and science and gymnastic apparatus of the late High School now available for our use. Rs. 511 have been subscribed cheerfully at the meeting, and if more be necessary it will be made up in a short time so that we shall be prepared to hand over these to the Municipal Council on the day on which the High School will be opened. We feel confident that this undertaking on our part will be accepted as the most eloquent appeal we can make to urge our claims to Your Excellency's favourable consideration in the disposal of this memorial.

7. The question of a suitable building for locating the High School presents no difficulty either. A first class building in substantial repair, constructed in 1863 by private subscriptions and with the aid of Government grant for the use of the then Governmeut Taluk School and then largely extended and improved by the Municipal Council and the District Board while the Municipal High School and the Local Fund Normal School occupied it in succession, has been, we understand, recently but *temporarily* handed over to the Assistant Commissioner of Salt and Abkari Department for the use of his Office.

8. We solicit Your Excellency's kind reference to the correspondence that passed in the middle of the year 1892 between the Departments concerned in

connection with this transfer. We crave Your Excellency's attention also to the figures obtained from public records and quoted in one of our resolutions which go to show that the cost of the building as it stands now was mainly defrayed by private subscriptions and from Local Funds, exclusively for educational purposes. In these circumstances, we earnestly pray that orders may be passed for restoring the building to the Municipal Council to meet the requirements.

9. In conclusion we beg to add that strangely enough while progress on other lines is proceeding fast in the town, education alone seems to be going down on an inclined plane. When we had one or another High School and for some years also a Training Institution down to their Primary classes, children flocked here from far and near as to a common centre. The bustle and activity that marked the school-going population then have passed away—giving place to a sort of listlessness as if the animating impulse had departed. This cannot be a matter for surprise, since the lower education must receive its tone from the higher.

10. We earnestly trust and pray that this state of things will no longer be suffered to continue, and that Your Excellency will be graciously pleased to pass favourable orders so as to respond promptly and generously to our need which is growing more and more day by day.

11. For this act of benevolence and justice we shall, as in duty bound, ever pray for Your Excellency's long life and prosperity.

We beg to remain,

May it please Your Excellency,

Your Excellency's most obedient servants,

To

His Excellency the Governor in Council,

FORT ST. GEORGE,

MADRAS.

MAY IT PLEASE YOUR EXCELLENCY,

We, the undersigned residents of Erode, most respectfully beg to invite Your Excellency's kind attention to the earnest representations made in this memorial and solicit Your Excellency's sanction for the revival of the late Municipal High School, and for the restoration of the Government School-building to the Municipal Council for the purposes of the proposed Municipal High School as requested in this memorial.

2. During the last year, the Municipal Council submitted proposals to Government for reviving the High School and was informed by Government that, on account of the various reasons set forth by the Director of Public Instruction which amounted to saying that it was not within the means of the Municipality to maintain a High School, the said proposals could not be entertained. We understand that this year the Educational Officers took the initiative and that the Director of Public Instruction has so far convinced himself as to the necessity of higher education in this town as to grant permission to the Municipal Council to open a Middle School next year provided that there is no private agency forthcoming to manage it. This concession, we are sorry to say, does not improve our position in the least as it does not meet our wishes at all. We have a private Middle School yet among us, the remnant of the defunct Native High School which superceded the Municipal High School. A single gentleman keeps it up, others associated with him in the management of the latter institution having retired from the field. He retains it so as to give the public yet a chance for developing it into a High School. He cannot do more, the responsibility of a High School being felt too onerous in the face of the recognition rules.

3. The efficient management of a High School requires certain prerequisites—means, education, capacity for management and, above all, where a body of men should work together, an esprit de corps to inspire their counsels. These qualities are, we do not deny, possessed by some among us singly—but not, we are forced to admit, in combination. There are in these mofussil stations but few who by their wealth and influence are enabled to lead an independent existence and at the same time inclined to give their time and talent *for any length of time* to a public cause even when self interest is involved. To this cause is due the fact that the management of Secondary Schools where they exist in this District devolves in Karur on the Municipal Council and in non—municipal Taluk head quarters upon the Taluk Boards—a pregnant proof that private enterprise is conspicuous by its absence throughout the District. It is thus apparent that Erode, next in importance to Coimbatore city, cannot in fairness be denied the same privilege.

At a Public meeting of the inhabitants of Erode, held in the Municipal Primary School Hall on the 16th November 1894, the following resolutions were carried unanimously:—

H. O. D. HARDING Esquire, In the Chair.

I. That this meeting strongly supports the resolution of the Municipal Council passed at their special meeting held on the 14th instant to the effect that the sanction of Government be again sought for reviving the late Municipal High School.

II. That this meeting, regard being had to the growing demand of the citizens of Erode for a High School and to the fact that, when the private High School flourished, it was entirely supported by school fees, is strongly of opinion that the proposed Municipal High School will be self-supporting even in the commencement.

III. That the School furniture and apparatus now belonging to Mr. Dasappa Aiyar, the Manager of the Town Middle School, which is roughly estimated to cost 800 Rs. be purchased by means of subscriptions for the use of the Municipal High School, and that the amount thus collected be paid to the Municipality

IV. That Government be requested by memorial through the Municipal Council, Erode, to restore to the Municipality for the use of the Municipal High School the public School building (now temporarily transferred by Government for the use of the Assistant Commissioner's Office) in consideration of the following facts and figures:—

1. Amount paid by Government during the original construction of the building for the use of the late Taluk School in 1863 Rs. 800.
2. Amount raised by subscriptions at the time ... ... Rs. 612.
3. Cost of additions made by the Municipality when the Municipal High School was held in that building ... ... Rs. 280.
4. Cost of additions made by the District Board when the Local Fund Normal School occupied the building ... ... Rs. 885.

V. (*a*) That a Sub-Committee consisting of:—

H. O. D. Harding Esquire, President.
M. R. Ry. Dasappier, Secretary.
" Allavuddeen Sahib.
" Venkataramanasawmy Naidu.
" Chinnasawmy Naidu.
" Annamalai Mudaliar.
" Kandasawmi Chettiar.
" Pattabi Chettiar.

be appointed to collect these and such further subscriptions as may be forthcoming, and that the money be paid to A. L, A. R, and Co's Agent Muthiyya Chettiar.

(*b*) And that in the event of Government sanctioning the proposal to open the High School the money be handed over to the Municipality but that if Government refuse to sanction the proposal, the money be returned to the donors on the orders of the President.

A subscription list was opened on the spot and a sum of Rs. 511 promptly subscribed.

cost of Municipal Funds -

I have the honor to be,
Sir,
Your Most obedt servt
(Sd) Herbert Bradley
Collector

(True copy)

For Collector

F.V.

of . .

subscribed.

School building.

2 - Apparently the building referred to is the last Government order is the one now applied for, and if so, it appears to me out of the question for the Municipal Council to claim it in the present way. I do not know whether the circumstances under which the building was constructed were properly placed before Government at the time; but if they were, it would, I think, be useless to apply for a reconsideration of the Government order - In any case the former refusal of Government to hand over the building should be quoted in the letter applying for reconsideration.

3. The first quoted Government order seems to show that the Government does not approve of the establishment of ~~the~~ higher grade schools at the

Refee No 87 of 94.
Municipal

Coimbatore Collector's office
2nd December 1894.

From,

Herbert Bradley Eagre,
Collector of Coimbatore.

To.

The Sub Collector
of Coimbatore.

Sir,

With reference to your † Endorsement, dated 6 November 28th, 1894, on the letter from the chairman of the Erode Municipality to the Chief Secretary to Govt., dated November 27th, 1894, No. 344, I have the honor to draw your attention to the following papers.

(1) Government order, dated July 30th 1894, 994 in, para 4 (2) dealing with para 2 (VII) of the Collector's Endorsement on the Erode Municipal report for 1893-94.

(2) Government order, dated July 13th 1893, No 907, in this, stating that the Council has no claim on the Ground

† herewith returned.

5082/R.G/94
Incpl. & cr. 87
1-12-94
1894.95

ERODE MUNICIPALITY

FROM
THE CHAIRMAN
TOWN COUNCIL ERODE.

TO. THE Chief Secretary to Government
Local and Munpl Department
Fort St George

Dated 27th
Despd. 28th } November 1894
Recd.

NO. 344 ENCLOSURES. 4

COLLECTOR'S OFFICE DEC 94 COIMBATORE

SUBJECT.

Requesting that the late Municipal High School Building may be temporarily made over to the Public and Akbari Department & the Municipal Council, for carrying the late High School.

SUB-COLLECTOR'S OFFICE RECEIVED 20 DEC 1894 ERODE

4
462 No 895

Perambulator. A private High School was very appealing to the finances to say but not to. But I therefore no doubt that a well managed School will be a financial success. There must be a good water supply & the proper. Two things are necessary for the school cannot be opened: a proper building & furniture. For the latter Rs 200 are required. The proper house already promised to contribute Rs 500. As regards the building the fact that private contributions to municipal funds have been largely spent on the building was asked for Rs the Commissioners to submit a strong case in asking Govt to take it over the Council quite Seems hardly fair that the building constructed by private & local funds should be returned to the Sub department when required for Educational purposes

Thro' the Collr of

20/11/94

Forwarded with the Collector's Endorsement.

H. D. Phillips

Government at a future date, there can be no doubt as to the additional accommodation that will be required in either case: And the Council has, therefor, resolved upon requesting Government to grant the building now occupied by the Assistant Commissioner of Salt and Abkari Revenue, Erode, for the use of the School proposed to be opened taking in to Consideration the following facts vouched for by public documents herewith attached (to be kindly returned when done with).

(1) the building was originally constructed for the use of a School out of a subscription of Rs 612 of the townspeople and a Government Grant of Rs 800.

(2) the Municipal Council improved the building at a cost of Rs 280

(3) the District Board extended it at a cost of Rs 885.

5. Under these Circumstances I have every reason to believe that the Government will graciously be pleased to Grant the prayers of the Council and save the pay for the redress of a grievance so keenly felt by the Citizens of the town.

I have the honor to be
Sir
Your Most obedt Servant

Secundum

No. 344

Erode Municipal Office,
Dated 27 November 1894.

From

M. R. RY. B. C. SUNDARA SASTRIYAR Avl., B. A.
CHAIRMAN MUNICIPAL COUNCIL, ERODE.

To

THE CHIEF SECRETARY
TO GOVERNMENT,
(Local and Municipal Department)
Fort St. George.

48

Sir,

I have the honor to submit herewith a Copy of the resolution of the Council with the Connected papers for the Consideration and orders of Government.

2. The Director of Public Instruction has proposed in his Education Budget for 1895-96 of the Erode Municipality to open a Middle School here if private enterprise in that direction has not proved Satisfactory

3. The people of the town have again — Sent up a memorial praying for a High School under the Management of the Council Supporting their action now by resolutions passed at a — public meeting. The Sub-Collector of the Division recommended the memorial for the Consideration of the Council which at a special meeting held for the purpose on the 14th Instant accepted the recommendation.

4. Leaving aside the Standard of the School to be opened for the decision of —

Encl to Memo. Dis No 87
1-12-94

3
Abstract

When the Local Fund Normal School
occupied by the building ——— Rs 885.

Carried nem con.

Proposed that a Sub Committee Consisting of
Messrs H.D.D Hardwill, President Dasappaiyer, Secretary.
Alaudin Sahib, Venkataramanasamy Naidu
Chinnasamy Naidu, Annamalay Mudaliyar,
Kandasamy Chettiar and Puttaby Chettiar be
appointed to Collect these and such further Sub-
Criptions as may be forth Coming, and that the
Money be paid to A.L.A.R. M.C. Agent Muthya
Chettiar.

That in the event of Government Sanctioning
the proposal to open the High School the money
will be handed over to the Municipality But
that if Government refuse to Sanction this pro-
posal the money will be returned to the Donors on
the orders of the President

Carried nem-con — (Signed) H.A.D. Hardwill 16/11/64

(True Copy)

Chairman

76 Ans

Collecting to Mr. Dasappaiyya
the Town Middle School, which is
to Cost Rs800, be purchased by m
for the use of the Municipal Sch
the amount thus Collected be pa

Carried unanimously; a
is opened on the Spot.

---

4 Proposed by Mr. B.C. Naraya
Seconded by Mr. R. Ramasam
Government be requested by
the Municipal Council Erode, to
Municipality for the use of the
High School the public School
temporarily transferred by Gov
the use of the Assistant
office in consideration of the follo
figures.

Amount paid by Government
construction of the building for the
Taluk School in 1863.

Amount raised by Subscription

Cost of additions made by the M
Municipal High School was h

Cost of additions made by the

the Manager of
, roughly to equated
ams of Subscriptions
h School and that
d to the Municipality.
Subcription list

masamy Iyer &
y Iyer that
memorial through
estor to the
Municipal
building now
ernment for
Commissioners
wing facts and

rum of the original
use of the late
Rs 800.
at that time Rs 612.
unicipality when
ed in that
uilding Rs 280.
District Board

G.O. 15/7/62 No 232 Edn

Proceedings of the Public meeting held on the
16th November 1894

---

1. Proposed by Mr. Iswamiada Aiyer and Seconded
by Mr. Pormuswamy Pillay, that this meeting
Strongly Support the resolution of the Municipal
Council passed at their Special meeting held on
the 14th instant to the effect that the sanction
of Government to the late Municipal High School
Carried unanimously.

---

2. Proposed by Mr. Thiruvambalam Pillay Seconded
by Mr. Venkatasamaiyer, that this meeting, regarding
being had to the growing demand of the Citizens of
Erode, for a High School and to the fact that when
the private High School flourished, it was
entirely supported by School fees, is strongly
of opinion that the proposed Municipal High
School will be self supporting even in the Com-
mencement.

Carried unanimously.

---

3. Proposed by Mr. M. Annamalay Mudaliyar and
Seconded by Mr. Sita Ramaiyar Ba. B.L. that
the School furniture and apparatus now
belonging

Wednesday the ...

Present:

M.R.Ry. B.C. Sundara Sastriyar Avl. B.A. Chairman.

H.O.D. Harding Esq: Asst. Sub Collector.

M.R.Ry: R. Sivaramaiyyar avl.

" R. Lakshminarayana Aiyer avl.

" R. Hiranunjappaiyyar avl.

" V. Dasappaiyyar Avl.

No. 1. Read Endowment No. 726/E.P. of -94, dated 4.10.94 of the Sub Collector of Coimbatore forwarding a Mahazar from the inhabitants of Erode, requesting the opening of a High School under the Municipal Control and the connected papers:—

The proposal to open a High School will be included in the next budget.

The Government will be requested to hand over the building now occupied by the Salt Department to the Municipality for the proposed High School.

(Signed) B.C. Sundara Sastri.
Chairman

(True Extract)

[illegible]
Chairman

[illegible]
2/6/94

...school furniture ... [illegible]

[illegible]

Tashid to the Tahsildar of Perundurai Tq. Coimbatore Dist. from the Collector of Coimbatore

Read arzi No. 4 from the Tahr of 7 Feby 1893 out of the sum of Rs 612 being the subscription collected from the people of Erode and Perundurai ~~[illegible]~~ deducting Rs 500 which you have already been directed to spend, the balance Rs 112 may be debited to deposit and utilized for the work. Further Rs 800 will be sanctioned as a receipt for the same from ... of Schools is received. He ... over set on the subject

[illegible]

3/139 M of 95

1/139 M of 95

Wednesday

M.R.Ry: B.C. Su

H.O.D. Hard

M.R.Ry: R. Si

" R. Lak

" R. Aiy

" V. Da

No 1. Read Cer

4.10.94 of the

a Mahazar fr

the openings

Control and

The prop

cluded

The G

over the

ment

Schoo

Chairman

Present

M.R.Ry. B.C. Sundara Sastriyar avl. B.A. (Chairman)

H.O.D. Harding Esq. A.S. Collector

M.R.Ry. R. Sivarama Aiyer avl.

" R. Lakshminarayana Aiyer avl.

" R. Hirannayappaiyer avl.

" V. Dasappaiyar avl.

" M. Venkataramanasamy Naidu garu.

" Venkata Naiker avl.

Rev. M. Le Bouzec.

Read draft budget prepared by the Sub committee for the year 1895-96.

The Budget as finally amended is approved.

(Signed) B.C. Sundara Sastri

Chairman

(True copy)

Chairman

23×11.94

	No.	Salary per mensem	Salary per annum
...age allowance or salary.	1	15 - -	180 - -
Total.	1	15 - -	180 - -
...stoppage -			- -
...year paid this year			- -
...ce statement"			180 - -
...ollectors	1	12 - -	144 - -
...lerks	1	5 - -	60 - -
Total	2	17 - -	204 - -
...stoppage			- -
...year paid this year			- -
...ce statement"			204 - -

...l office, ...ber 1894

23×11.94

Chairman

Erode

1
13 Nov 94

	No.	Salary per mensem	Salary per annum	
Brought forward	4	20		
Deduct fines and stoppages -				
Add arrears for last year paid this year				
Balance Statement II				
Grant IV Lighting Vetch				
1 Lighting.				
Superintendents	1	8		
Masalchies	4	18		
Total	5	26		
Deduct fines and stoppages -				
Add arrears for last year paid				
Balance Statement II				
2. Markets.				
Superintendents -				
Servants -	2	8		
Total	2	8		
Deduct fines and stoppages -				
Add arrears for last year paid this year				
Balance statement II				
3. Chowltries -				
Servants	2	8		
Total	2	8		
Deduct fines and stoppages -				
Add arrears for last year paid this year				
Balance statement II				
5. Avenues.				
Servants	3	12		
Total	3	12		
Deduct fines and stoppages.				
Add arrears for last year paid this year.				
Balance statement II				
6 Public gardens				
Gardener	1	4		
	1	4		

Municipal Establishment

	No.	Salary per mensem	Salary per annum	
Brought forward	16	106 8	1278	176 Inspection.
nd stoppages -			8 -	Inspecting.
ous year paid this year			- -	School Master 1. 20. 240
tatement II			1270 -	1. 20. 240
and Medical Services -				Deduct fines and stoppages 10.
Dispensaries				Add arrears for previous
rdinates	1	109 6	1312 8	Year paid this year 4
	1	10	120	Balance Statement II 230
	1	10	120	
ood	1	7	84	
	1	5	60	
tk	1	5	60	
Dhoby	1	2	24	
Total	7	148 6	1780 8	
stoppages.			180 8	
ous year paid this year			-	
alance Statement II			1600	
toro	1	15	180	
ions				
Total	1	15	180	
stoppages -				
evious year paid this year				
statement II			180	
taro	1	7	84	
ions				
Total	1	7	84	
nd stoppages				
t year paid this year				
tatement II)			84	
aning, Road watering.				
Inspector	1	20	240	
ories	5	3	360	

Detail of Municipal Establishme

	No.	Salary per annum	Sala pe annu
Grant I 2(c) Drainage			
overseers	6	24	288
Drain cleaners.			
Total	6	24	288
Deduct fines and stoppages			18
Add arrears for last year paid this year			
Balance statement II			270
(d) Water works			
overseers			
Watchmen	3	12	144
	1	3	36
Total	4	15	180
Deduct fines and stoppages			20
Add arrears for previous year paid this year			
Balance statement II			160
3. General			
overseers	1	20	240
Maistries			
Total	1	20	240
Deduct fines and stoppages			
Add arrears for previous year paid this year			
Balance statement II			240
Grant II Education / Training schools			
Pupils receiving scholarships	1	5	30
Total	1	5	30
Deduct fines and stoppages			
Add arrears for previous year paid this year			
Balance statement II			30
b. On the Salary Result System.			
Municipal Primary school			
Head Master	1	15	180
2nd Master	1	10	120
3rd & 4th Masters	2	16	192
5, 6 & 7th Masters	3	18	216
8th [illegible]	1	5	60
Gymnastic Instructor	1	10	120
	9	74	888
Karangalpohiem school			
Head Master	1	8	96
2nd Master	1	5	60
	2	13	156
Mahomedan school.			
Head Master	1	9	108
2nd Master	1	5	60
	2	14	168
Total Teachers	13	101	1212
Total Teachers.			
Peons.			
Municipal Primary school.	1	4	48
Karangalpohiem school	1	8	96
Mahomedan school	1	1	12
	3	13	156

Lud 99

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment. No.	Dated	Office to which the proposition refers.	Nature of charge. Present scale. No.	Designation.	Pay Minimum	Maximum.	Proposed scale. No.	Designation.	Pay. Minimum.	Maximum.	Proposition. Permanent. Increase per month. Amonnt,	Decrease per Month. Amount.	Temporary. Increase per month. period.	Amount.	Decrease per month. Period	Amount.	Grounds of proposition.	Recommendations of the District Board and orders of Government.
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.		Rs.		Rs.		
154 M.	10.2.94	Grant V General Establishment Office ———	1	Manager.	25/.	25/.	1	Manager.	30/.	30/.	5/-							
			1	Throff.	10/.	10/.	1	Throff.	12/.	12/.	2/-							
			1	Peon.	5/.	5/.	1	Peon —	6/.	6/.	1/-							
		Collection of Mtl Taxes	1	Bill Collector	12/.	12/.	1	Bill Collector	12/.	12/.								
			1	Peon —	5/	5/.	1	Peon —	6/.	6/.	1/-							
Erode 24th		Municipal Office 3 December 1894																

Chairman

"Certified that the entries in the column of 'Present scale' have been compared with registers of this office and are correct with the exception of the items altered in red ink."

Statement of Proposition fo … r Revision of Establishment.

Order sanctioning present establishment. No.	Order sanctioning present establishment. Dated	Office to which the proposition refers.	Nature of charge. Present scale. No.	Present scale. Designation.	Present scale. Pay Minimum	Present scale. Pay Maximum.	Proposed scale. No.	Proposed scale. Designation.	Proposition. Pay. Minimum.	Proposition. Pay. Maximum.	Proposition. Permanent. Increase per month. Amount.	Proposition. Permanent. Decrease per Month. Amount.	Proposition. Temporary. Increase per month. period.	Proposition. Temporary. Increase per month. Amount.	Proposition. Temporary. Decrease per month. Period	Proposition. Temporary. Decrease per month. Amount.	Grounds of proposition.	Recommendations of the District Board and orders of Government.
					RS.	RS.			RS.	RS.	RS.	RS.		RS.		RS.		
54 M. 10-2-94		Grant-I (2) d Watr	1	Watchman	3	3			4/-	4/-		11/2/-		×				
		Supply. II Establishmt.	3	Watchmen at 4 each	12	12	1	Watchman	70/-	70/-								
		Grant-I Ed. No 2 Impl Schools					1	Head master	50/-	50/-								
		& Salary System.					1	2nd Master	40/-	40/-								
							1	3rd Master	30/-	30/-								
							1	4th Master	25/-	25/-				×			New School	
							1	5th Master	20/-	20/-							await DP's report	
							1	6th Master	6/-	6/-								
							1	Peon	15/-	15/-								
		Ist Ichoolson S.R. Schs	1	Head Master	15	15	1	Head Master	10/-	10/-								
			1	2nd Master	10	10	1	2nd Master	16/-	16/-								
			2	3rd 4th Masters @ 8	16	16	2	3rd 4th do @ 8 each	18/-	18/-								
			3	5th 6th 7th do @ 6 each	18	18	3	5th 6th 7th do @ 6 each	5/-	5/-								
			1	8th Master	5	5	8th Master		10/-	10/-								
			1	Gymnastic Teacher	10	10	1	Gymnastic Instructor	5/-	5/-	1/-							
			1	Peon	4	4	1	Peon	8/-	8/-	8/-			×				
							1	Hindustani Teacher	—	—		9/-		×				
		Mahamadan Schools	1	Head Master	9	9/-			—	—		5/-						
			1	2nd Master	5	5/-			—	—		1/-		×			Abolished	
			1	Peon	1	1/-			8/-	8/-								
		Karaingaepelayam Sch	1	Head Master	8/-	8/-	1	Head Master	5/-	5/-								
			1	2nd Master	5/-	5/-	1	2nd Master	8/-	8/-								
			1	Sweeper	4/8	4/8	1	Sweeper	25/-	25/-	5/-			×				
III		Regr. of Bths & Dths	1	Registrar	7/-	7/-	1	Registrar	8/-	8/-				×				
III		Sb. Private Scarcity	4	Scavengers	20/-	20/-	5	Scavengers	22/8	22/8	4/8/-			×				
IV		Lighting Estt:	1	Superintendent	8/-	8/-	1	Superintendent										
			4	Masalchies	18/-	18/-	5	Masalchies										

"Certified that the entries in the column of 'Present scale' have been compared with … egisters of this office and are correct with the exception of the items altered in red ink."

Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 –9	
			Up to 31st March 189 .		In 189 –9 .	Up to 31st March 189 .		In 189 –9	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.

Erode Municipal Office
the 24th December 1894

Chairman

Erode

64

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 189 -9 —*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on												Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
					Works.			Establishment.			Contingencies.			Total.														
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others																
Refunds of other than current collections ..																
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	10966	15	4	6874	7	6	8173	.	8	19140	.	.	17330	.	.	
Balances—																
a. Municipal Fund										310	"	"	980	"	"	
b. Endowments										320	"	"	290	"	"	
c. Water-tax Fund																
Grand Total ..	10966	15	4	6874	7	6	8173	"	8	19770	.	.	18600	"	"	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Erode for the year 1894-95.

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P	
Entries as per Statement II wherever there is alteration													
Grant I Municipal Communications—	1010	.	.	1290	.	.	.	.	.	2300	.	.	Vide resolution of the Council No. 9 dated 19 Dec 1894.
(d) Water Supply—	250	.	.	790	.	.	.	.	.	1040	.	.	
Grant II Education—													
2 ii Municipal Schools on Salary Result System.													
C. Contingencies	130	.	.	80	.	.	.	.	.	210	.	.	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Brought forward ..	945	11	10	650	3	10	624	4	2	1570	-	-	1600	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land																
8. Fire—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. Other charges—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes ..	1	8	-	-	-	-	8	8	-	10	-	-	20	-	-	
iii. Printing	275	12	7	65	12	3	124	3	5	400	-	-	350	-	-	
iv. Compensation for lands ..																
v. Other items	32	1	7	16	13	3	117	14	5	150	-	-	150	-	-	
Total, Grant IV ..	1255	2	-	732	13	4	874	14	-	2130	-	-	2120	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	316	4	2	160	-	-	153	11	10	470	-	-	480	-	-	
ii. Inspection	120	-	-	21	4	8	60	-	-	180	-	-	180	-	-	
b Collection of Municipal Taxes—																
i. Establishment	135	15	-	68	-	-	64	1	-	200	-	-	210	-	-	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	7	4	8	-	-	-	9	11	4	17	-	-	30	-	-	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies	73	-	-	-	-	-	-	-	-	73	-	-	30	-	-	
d. Office contingencies other than (*b*) (ii)	147	10	11	115	11	9	152	5	1	300			300	-	-	
e. Contributions for Central office and Audit establishments ..	70	-	-	74	-	-				70	-	-	70	-	-	
Total, Grant V ..	870	29	4	439	5	4	439	13	3	1310	-	-	1300	-	-	
Repayment of Debt—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (Value of securities purchased)																
c. Charges of investment ..																
Interest—																
a. On account of last year ..																
b. „ of current year ..																

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	1565	14	11	789	13	.	1004	1	1	2570	-	-	2140	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	56	.	.	23	14	8	24	.	.	80	.	.	80	.	.	
b. Contingencies	16	.	.	3	.	6	4	.	.	20	.	.	10	.	.	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	1862	10	8	918	8	8	937	5	4	2800	.	.	2820	-	-	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	758	9	11	70	7	6	41	6	1	800	.	.	780	.	.	
b. Private scavenging—																
i. Establishment	154	12	.	80	.	.	75	4	.	230	.	.	240	.	.	
ii. Contingencies, such as cost of scavenging carts, &c. ..	-			-			30	.	.	30	.	.	30	.	.	
c. Cholera charges				40	9	3	30	.	.	30	.	.	30	.	.	
d. Contingencies ..	23	7	.	40	.	6	96	9	.	120	.	.	120	.	.	
Removal of prickly pear.	57	5	.	-	.	.	42	11	.	100	.	.	100	.	.	
Total, Grant III ..	4494	11	6	1966	6	1	2285	4	6	6780	.	.	6350	-	.	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	190	-	1	96	4	10	99	15	11	290	.	.	310	-	.	
b. Contingencies	504	.	6	429	6	9	325	15	6	830	.	.	830	.	.	
2. i. MARKETS—																
a. Establishment	62	2	5	31	9	7	37	13	7	100	.	.	100	-	.	
b. Contingencies							4	.								
ii. SLAUGHTER-HOUSES—																
a. Establishment																
b. Contingencies																
3. CHOULTRIES—																
a. Establishment	63	14	.	31	15	.	36	2	.	100	.	.	100	.	.	
b. Contingencies							4	.								
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment																
b. Contingencies																
5. AVENUES—																
a. Establishment	87	13	10	31	12	.	42	2	2	130	.	.	140	-	.	
b. Contingencies	6	1	.	10	14	2	53	15	.	60	.	.	60	.	.	
6. PUBLIC GARDEN—																
a. Establishment	31	12	a	16	.	.	18	4	a	50	.	.	50	.	.	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..				1	3	6	10	.	.	10	.	.	10	.	.	
Carried forward ..	945	11	10	650	3	10	624	2	2	1570	-	-	1600	-	-	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	1013 13 4	1156 1 7	1436 2 8	2450	2370	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	148 - -	44 10 10	82 ..	230 - -	240 - -	
ii. Contingencies	15 13 6	43 - 8	4 2 6	20 - -	10 - -	
7. Miscellaneous—						
a. Building, ~~furniture~~, &c., grants ..		233 5 7				
b. Common gymnasium—						
i. Establishment						
ii. Contingencies						
c. Other items					80 - -	
Total, Grant II ..	1177 10 10	1477 2 5	1522 5 2	2700 - -	2700 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1162 1 9	300 13 8	437 14 3	1600 ..	1250 ..	
b. Medicines and Supplies	.. ..	223 1 -	200 ..	200 ..	200 ..	
c. Diet of Patients	56 2 11	37 6 11	43 13 1	100 ..	120 ..	
d. Sundries and Contingencies ..	223 2 9	63 14 5	76 13 3	300 ..	200 ..	
e. Contributions to Local Boards ..						
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..		26 ..	40 ..	40 ..	40 ..	
ii. Sanitary Inspection ..		49 ..	40 ..	40 ..	40 ..	
iii. Medical Reserve staff ..		9 ..	10 ..	10 ..	10 ..	
iv. Cutlers' Establishment ..		2 ..				
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..						
ii. Reserve staff						
c. Other contributions						
3. Vaccination—						
a. Establishment	120 ..	60 ..	60 ..	180 ..	180 ..	
b. Contingencies	~~4 7 6~~	~~18 9 -~~	~~9 5 8 6~~	~~100 .. .~~	~~100 .. .~~	
c. Contributions to Local Boards ..						
Carried forward ..	1565 14 11	789 13 -	1004 1 1	2570	2140 - -	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications	1061 10 8	281 15 2	1238 5 4	2300 . .	1010 . .	
b. Buildings	34 7 2	314 11 6	265 8 10	300 . .	480 . .	
c. Drainage	32 10 6			32 10 6		
d. Water-supply	1032 1 3	178 2 5	7 14 9	1040 . .	250 . .	
2. Repairs—						
a. Communications	342 11 11	854 3 2	1057 4 1	1400 . .	1650 . .	
b. Buildings	179 1 .	349 15 10	220 15 .	400 . .	690 . .	
c. Drainage—						
i. Repairs to works ..	. .	54 1 1				
ii Establishment for flushing drains, &c.	176 1 3	64 . .	93 14 9	270 . .	290 . .	
d. Water-supply—						
i. Repairs to works, machinery, &c.	16 8 7	14 10 6	33 7 5	50 . .	50 . .	
ii. Establishment	112 4 5	59 11 .	47 11 7	160 . .	180 . .	
iii. Contingencies	7 . 3	. . .	. 5 3	7 5 6		
3. Establishment	159 7 .	79 2 7	80 9 .	240 . .	240 . .	
4. Tools and Plant and other stores.	15 4 3	8 8 .	4 11 9	20 . .	20 . .	
5. Contributions—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I ..	3169 4 3	2259 1 3	3050 11 9	6220 . .	4860 . .	
GRANT II—(*Education.*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	13 1 .	. . .	16 15 .	30 . .	60 . .	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	842 7 3	457 6 9	427 8 9	1270 . .	1280 . .	
b. Results Grants	39 15 9	502 15 2	550 . 3	590 . .	550 . .	
c. Contingencies	118 5 4	46 6 4	91 10 8	210 . .	130 . .	
3. Salary Grants						
4. Results Grants		134 . 2	350 . .	350 . .	350 . .	
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..		15 5 2				
Carried forward ..	1013 13 4	1156 1 7	1436 2 8	2450 . .	2370 . .	

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable receipts charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	9643	6	10	6299	66		5326	9	2	14970	-	-	14260	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education																
ii. Medical																
iii. Other purposes Contribution from Govt of India	86	15	3	57	8	-	33	-	9	120	-	-	120	-	-	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	194	14	-	78	14	-	75	2	-	270	-	-	250	-	-	
ii. Other purposes																
b. Other items—																
i. Fishery rents																
ii. Refunds of Expenditure of previous year																
iii. Fee for numbering carts, &c.																
iv. Other items																
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government ..																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent																
ii. Others				250	-	-										
Miscellaneous.	17	14	9	1	7	11	2	1	3	20	-	-				
Total Receipts ..	9943	2	10	6687	4	5	5436	13	2	15380	-	-	14630	-	-	
Grand Total ..	14330	9	5	6687	4	5	5439	6	7	19770	-	-	18600	-	-	

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable receipts and charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	6706 9 11	4939 11 3	3963 6 1	10670 - -	9970 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	135 13 .	. . .	14 3 .	150 . .	150 . .	
d. i. Fees from educational institutions	503 11 7	305 3 1	296 4 5	800 . .	800 . .	
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..	12 5 3	. 2 .	17 10 9	30 . .	10 . .	
ii. Other Hospital receipts ..	859 10 8	560 2 .	470 5 4	1330 . .	1320 . .	
f. i. Income from markets ..	153 9 4	83 10 8	76 6 8	230 . .	240 . .	
ii. ,, slaughter-houses						
g. Other fees	. 8 .	. . .	29 8 .	30 . .	30 . .	
i. Distraint fees	154 9 9	53 12 10	45 6 3	200 . .	180 . .	
ii. License fees	93 5 4	56 8 8	46 10 8	140 . .	120 . .	
iii. Cartstand fees						
iv. Other fees						
h. Fines under Municipal and other Acts	83 4 .	50 4 .	36 12 .	120 . .	150 . .	
i. Interest on investments—						
i. General, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..			20 . .	20 . .	40 . .	
Buildings			60 . .	60 . .	60 . .	
Municipal Schools ..						
Other purposes						
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation				190 . .	190 . .	
Other purposes Chattram.	190 .					
b. From Local Boards—						
i. Education						
ii. Medical	750 . .	250 . .	250 . .	1000 . .	1000 . .	
iii. Other purposes						
Carried forward ..	9643 6 10	6299 6 6	5326 9 2	14970 . .	14260 . .	

STATEMENT VI.—Revised Estimate—(Receipts) for 1894-95.

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable ~~charges~~ receipts of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1. BALANCE BROUGHT FORWARD—																
a. Municipal Fund	4068	2	11				1	13	1	4070	.	.	3680	-	-	
b. Endowments	319	3	8				-	12	4	320	-	.	290	-	-	
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53)																
b. Tax on buildings (section 63) ..	2886	11	8	2690	.	7	2313	4	4	5200	.	.	4850	-	-	
c. Tax on lands (section 63) ..	332	6	10	584	4	3	477	9	2	810	.	.	660	-	-	
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77) ..	63	.	.	6	.	.	7	.	.	70	.	.	30	-	-	
f. Tax on animals (section 77) ..	527	4	-	36	4	-	72	12	-	600	.	.	600	-	-	
g. Tax on carts and other vehicles without springs (section 85) ..	986	2	-	64	.	.	53	14	-	1040	.	.	1000	-	-	
h. Tolls (section 91)—																
Gross receipts 4145-- ..																
Less Local Fund share 381.10.8	1842	3	8	1469	15	4	917	12	4	2760	-	.	2700	-	-	
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings ..																
iii. Tax on lands																
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c. ..																
vi. Tax on animals																
vii. Tax on carts, &c. ..																
viii. Evasion of tolls																
3. REALIZATIONS UNDER SPECIAL ACTS—																
a. Pounds																
b. Ferry rents																
c. Fees under Act II of 1888 ..																
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
a. i. Rent of lands				19	-	-	20	.	.	20	.	.	10	-	-	
ii. Rent of buildings ..	26	19		9	10	10	23	14	3	50	-	.	50	-	-	
iii. Avenue receipts	31	3	-	13	15	-	38	13	-	70	.	.	40	-	-	
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.							10	.	.	10	.	.	10	-	-	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	11	9	-	46	9	3	28	7	-	40	.	.	20	-	-	
Carried forward ..	6706	9	11	4939	11	3	3963	6	1	10670	.	.	9970			

STATEMENT VI.—Revised Estimate for 1894-95.

STATEMENT IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.				100	-	-	100	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2. Tax on buildings				60	-	-	60	-	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3. Tax on lands										20															
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..				160	-	-	160	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

STATEMENT IV-A.—*Municipality of* Erode — Demand, Collection and Balance Statement for the year 1895-96.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.																					
2. Tax on buildings	5000	.	.				5000	.	.	4900	.	.							100	.	.
3. Tax on lands	660	.	.				660	.	.	640	.	.							20	.	.
4. Water-tax on buildings and lands	80	.	.				80	.	.	80	.	.									
5. Tolls (gross receipts)	6120	.	.				6120	.	.	6120	.	.									
6. Market rents	1320	.	.				1320	.	.	1320	.	.									
7. Slaughter-house fees	230	.	.				230	.	.	230	.	.									
8. Rent of cart-stands	140	.	.				140	.	.	140	.	.									
9. Private scavenging fees	300	.	.				300	.	.	300	.	.									
Animals.	600	.	.				600	.	.	600	.	.									
Carts	1050	.	.				1050	.	.	1050	.	.									
Rent of Buildings	50	.	.				50	.	.	50	.	.									
Medicines	30	.	.				30	.	.	30	.	.									
Licence fees	220	.	.				220	.	.	220	.	.									
Rent on Municipal gardens	20	.	.				20	.	.	20	.	.									
Rent on Lands	10	.	.				10	.	.	10	.	.									
Total ..	15830	.					15830	.	.	15710	.	.							120	.	.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	30			360		
Clerks	1	12			144		
,, ...		1-10					
,, ...							
Accountants							
Peons	1	6			72		
		1-5					
Total ..	3	48			576		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					576		
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180		

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	1	12			144		
Peons	1	6			72		
		1-5					
Total ..	2	18			216		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					216		
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	30			360		
Clerks sheriff	1	12			144		
,, ...		1-10					
,, ...							
Accountants							
Peons	1	6			72		
		1-5					
Total ..	3	48			576		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					576		
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180		

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3.			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants	2	8			96		
Total ..	2	8			96		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					96		
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants	2	8			96		
Total ..	2	8			96		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					96		

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	3	12			144		
Total ..	3	12			144		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					144		
6. Public Garden—							
Gardeners	1	4			48		
Total ..	1	4			48		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					48		

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	30			360		
Clerks	1	12			144		
,, ...		1-10					
,, ...							
Accountants							
Peons	1	6			72		
		1-5					
Total ..	3	48			576		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					576		
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180		

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers	5	25			300		
	4	20					
Total ..	5	25			300		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300		
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	8			96		
Masalchies	5	22	8		270		
	4	18					
Total ..	6	30	8		366		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					366		

Statement II-B.—Details of Municipal Establishments—*cont.*

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	-	-	180	-	-
Peons							
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-
4. Registration—							
Registrars	1	8	-	-	96	-	-
Peons		1-7					
Total ..	1	8	-	-	96	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					96	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

4 ——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	20	-	-	240	-	-
,, ...							
,, ...							
Maistries	5	30	-	-	360	-	-
Scavengers	9	54	-	-	648	-	-
~~Sweepers~~ Scavengers	7	35	-	-	420	-	-
Sweepers.	24	96	-	-	1152	-	-
Total ..	46	235	-	-	2820	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2820	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	109	6	.	1312	8	.
„ „							
Midwife	1	10	.	.	120	.	.
Clerk							
Compounder	1	10	.	.	120	.	.
Servants Ward cooly	1	7	.	.	84	.	.
„ .. Cook	1	5	.	.	60	.	.
„ .. Sotty	1	5	.	.	60	.	.
Dhoby	1	2	.	.	24	.	.
Total ..	7	148	6	.	1780	8	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1780	8	.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Erode during the official year 1895-96.

—	1895-96.		Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)		
	Details of Minor Heads.	Totals of Major Heads.					
1	2	3	4	5	6		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
1. Balance brought forward—							
a. Municipal Fund	310 . .		4070 . .	3680 . .	5031 13 11		
b. Endowments	320 . .		320 . .	290 . .	361 4 4		
c. Water-tax Fund							
2. Municipal rates and taxes—							
a. Tax on arts, &c. (section 53) ..							
b. Tax on buildings (section 63) ..	5000 . .		5200 . .	4850 . .	4408 . 1		
c. Tax on lands (section 63) ..	660 . .		810 . .	660 . .	656 5 1		
d. Water-tax on buildings and lands (section 75)							
e. Tax on vehicles with springs and palanquins (section 77) ..	80 . .		70 . .	30 . .	33 . .		
f. Tax on animals (section 77) ..	600 . .		600 . .	600 . .	587 . .		
g. Tax on carts and other vehicles without springs (section 85) ..	1050 . .		1040 . .	1000 . .	988 . .		
h. Tolls (section 91)—							
Gross receipts 6210 ..							
Less Local Fund share 2070 ..	4140 . .	11560 . .	2760 . .	2700 . .	2800 . .		
i. Penalties on account of—							
i. Tax on arts							
ii. Tax on buildings							
iii. Tax on lands							
iv. Water-tax on buildings and lands							
v. Tax on vehicles, &c. ..							
vi. Tax on animals							
vii. Tax on carts, &c. ..							
viii. Evasion of tolls							
3. Realizations under Special Acts—							
a. Pounds							
b. Ferry rents							
c. Fees under Act II of 1888 ..					50 . .		
Carried forward ..		11560 . .	10480 . .	9840 . .	9522 6 3		

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Erode during the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		11560	10480	9840	9522 6 3
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	10		20	10	19
ii. Rent of buildings ..	50		50	50	47 6 1
iii. Avenue receipts	60	120	70	40	29 13 9
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings	1000				
ii. Produce of lands, gardens, &c.	20		10	10	15
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30	1050	40	20	85 13
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	150	150	150	150	
d. i. Fees from educational institutions	3400	3400	800	800	875 4 3
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	30	30	30	10	9 12 1
ii. Other Hospital receipts ..					
f. i. Income from markets ..	1320		1330	1320	1343
ii. ,, slaughter-houses.	230	1550	230	240	251 8
g. Other fees					
i. Distraint fees	20		30	30	4
ii. License fees	220		200	180	159 12 10
iii. Cartstand fees	140	380	140	120	132 14
iv. Other fees					
h. Fines under Municipal and other Acts	150	150	120	150	145 4
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		18390	13700	12970	12637 2 3

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Erode during the official year 1895-96—*cont.*

—	189 -9 . Details of Minor Heads	189 -9 . Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		18390	13700	12970	12637 2 3
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	40		20	40	
Buildings					
Municipal Schools ..	80	120	60	60	
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes Chattram	190	190	190	190	192
b. From Local Boards—					
i. Education					
ii. Medical	850	850	1000	1000	1000
iii. Other purposes					
c. Other grants and contributions—					
Karur Council 130 / private contributions 600 / 730 — i. Education (Karur Council) private contributions	730	730	120	120	57 8
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	300	300	270	250	257 4
ii. Other purposes					4
b. Other items—					2 13 2
i. Fishery rents					
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.					
iv. Other items					
Miscellaneous			20		
Carried forward ..		20580	15380	14630	14450 11 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Erode during the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Budget Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		20580 - -	15380 - -	14630 - -	14150 11 5
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					2 12 -
ii. Others					
Total Receipts ..		20580 - -	15380 - -	14630 - -	14153 7 5
		630	4390	3970	539 3 2
Grand Total ..		21210 - -	19770 - -	18600 - -	19547 3 8

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on $\frac{\text{the first}}{\text{all}}$ classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at $\frac{6¼ \text{ per cent. of rent value.}}{\text{annas. } 2 \text{ for every 80 square yards.}}$
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. Licence-fees are levied at the rates sanctioned in G.O. No 152 m. mis dt 3 Feby '91 & 1515 m mis dt 31 October 1893.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 189 -9

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Agraharam chattram		62.15.3						84 - -		21.9	78.15.3		50 -	50 -	50 - -	100 - -	5 11 3.8	
Railway chattram		352.2.11						108 - -		490.2.11			50	50	50	100	390.2.11	
		3 19 3.8						192 - -		5 11 3.8	78.15.3		100 - -	100 - -	100 - -	200 - -	3 11 3.8	

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1895-96.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	1490 . .	/	2300 / . .	1010 . .	635 13 2
b. Buildings	770 . .	/	300 / . .	480 . .	433 10 8
c. Drainage	30 . .	2290 . .	32 10 6		
d. Water-supply		/	1040 / . .	250 . .	389 9 10
2. REPAIRS—					
a. Communications	770 . .	/ 770 . .	1400 / . .	1650 . .	1348 2 2
b. Buildings	540 . .	/ 540 . .	400 / . .	690 . .	481 . 7
c. Drainage—					
i. Repairs to works ..	10 . .	/		. .	54 1 1
ii Establishment for flushing drains, &c.	290 . .	/ 300 . .	270 / . .	290 . .	191 8 9
d. Water-supply—					
i. Repairs to works, machinery, &c.	150 . .	/	50 / . .	50 . .	27 7 6
ii. Establishment	50 . .	/	160 / . .	180 . .	159 7 .
iii. Contingencies	10 . .	210 . .	10 7 56		
3. ESTABLISHMENT	240 . .	/ 240 . .	240 / . .	240 . .	233 3 .
4. TOOLS AND PLANT AND OTHER STORES.	10 . .	10 . .	20 / . .	20 . .	17 6 .
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant I ..		4360 . .	6220 / . .	4860 . .	3971 5 9
GRANT II—(*Education.*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	60 . .	/ 60 . .	30 / . .	60 . .	
2 MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	1930 . .	/			
b. Contingencies	620 . .	2550 . .			
Carried forward ..		2610 . .	30 . .	60 . .	

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		2610 . .	30 . .	60 . .	. .
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—		/			
a. Fixed Payments	1210 . .	/	1270 / . .	1280 . .	1262 7 7
b. Results Grants	520 . .		590 / . .	550 . .	565 6 11
c. Contingencies	80 . .	1810 . .	210 / . .	130 . .	96 9 9
3. SALARY GRANTS					
4. RESULTS GRANTS	300 . .	300 . .	350 / . .	350 . .	205 8 10
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Results Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					15 5 2
b. Municipal Inspectors—					
i. Establishment	240 . .	/	230 / . .	240 . .	104 8 3
ii. Contingencies	20 . .	260 . .	20 / . .	10 . .	49 15 8
7. MISCELLANEOUS					
a. Building, furniture, &c., grants ..	100 . .	100 . .			233 5 4
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Other items				80 . .	5 2 .
Total, Grant II ..		5080 . .	2700 / . .	2700 . .	2538 5 6
GRANT III—(*Sanitation and Medical Services.*)					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	1780 . .	/	1600 / . .	1250 . .	1196 8 9
b. Medicines and Supplies	250 . .		200 / . .	200 . .	264 9 5
c. Diet of Patients	120 . .		100 / . .	120 . .	103 9 2
d. Sundries and Contingencies ..	200 . .	2350 . .	300 / . .	200 . .	145 12 11
e. Contributions to Local Boards ..					
&c., &, &c. ..					
Carried forward ..		2350 . .	2200 . .	1770 . .	1710 8 3

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		2350 - -	2200 - -	1770 - -	1710 8 3
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	40 - -		40 - -	40 - -	26 - -
ii. Sanitary Inspection ..	40 - -		40 - -	40 - -	49 - -
iii. Medical Reserve staff ..	10 - -	90 - -	10 - -	10 - -	9 - -
iv. Cutlers' Establishment ..					2 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	180 - -		180 - -	180 - -	178 1 -
b. Contingencies	80 - -	260 - -	100 - -	100 - -	69 - 10
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	100 - -		80 - -	80 - -	59 13 7
b. Contingencies	20 - -	120 - -	20 - -	10 - -	3 - 6
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2820 - -		2800 - -	2820 - -	2767 65
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	230 - -	3050 - -	800 - -	780 - -	198 15 6
b. Private scavenging—					
i. Establishment	300 - -		230 - -	240 - -	225 - -
ii. Contingencies, such as cost of scavenging carts, &c. ..	30 - -	330 - -	30 - -	30 - -	108 - -
c. Cholera charges	30 - -	30 - -	30 - -	30 - -	40 9 3
d. Contingencies	20 - -	20 - -	120 - -	120 - -	57 11 2
Removal of prickly pear &c.,	60 - -	60 - -	100 - -	100 - -	82 8 9
Total, Grant III ..		6310 - -	6780 - -	6350 - -	5586 11 3

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. Lighting—					
a. Establishment	370 - -		290 - -	310 - -	303 14 11
b. Contingencies	600 - -	970 - -	830 - -	830 - -	824 6 3
2. i. Markets—					
a. Establishment	100 - -	100	100 - -	100 - -	87 13 -
b. Contingencies					- 4 -
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					
3. Choultries—					
a. Establishment	100 - -	100 - -	100 - -	100 - -	95 10 -
b. Contingencies					- 4 -
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	140 - -		130 - -	140 - -	94 9 9
b. Contingencies	10 - -	150 - -	60 - -	60 - -	13 - 8
6. Public Garden—					
a. Establishment	50 - -		50 - -	50 - -	46 13 -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	10 - -	60 - -	10 - -	10 - -	1 3 6
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		1380 - -	1570 - -	1600 - -	1467 15 1

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1380	1570	1600	1467 15 1
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20	20	10	20	5 8
iii. Printing	400	400	400	350	313 15 10
iv. Compensation for lands ..					
v. Other items	100	100	150	150	44 4
Purchase of Ink Sticks Burial charges Cont. assessment.					
Total, Grant IV ..		1900	2130	2120	1831 10 11
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	580		470	480	477 7 4
ii. Inspection	180	760	180	180	135 15 6
b Collection of Municipal Taxes—					
i. Establishment	220		200	210	204 14 3
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	20	240	17	30	
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies	30	30	73	30	
d. Office contingencies other than (*b*) (ii)	300	300	300	300	250 13 10
e. Contributions for Central office and Audit establishments ..	80	80	70	70	74
Total, Grant V ..		1410	1310	1300	1143 2 11
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. „ of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95	Budget Estimate for 1894-95	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others					15 4 9
Refunds of other than current collections ..					60 8 1
Discount					12 11 11
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		19060	19140	17330	15159 13 1
Balances—					
a. Municipal Fund	1840		310	980	4068 2 11
b. Endowments	310	2150	320	290	319 3 8
c. Water-tax Fund					
Grand Total ..		21210	19770	18600	19547 3 8

NOTE TO STATEMENT II.

Position of the Municipality of *on 31st March* 189 .

Liabilities—	RS.	Assets.	RS.
Balance of Loans		Municipal Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Deposit Balance .. { Cash .. .. / Securities	
Other Liabilities (in detail)		Sinking Fund of loans	
		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
Total ..		Total ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

Statement II-A.—Details of Expenditure on Public Works.

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1895-96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Erecting revetment to Vellala st					100	.	.	
2	" Valayachi st					100	.	.	
3	" Valayakara st					150	.	.	
	" Agraharam street					250	.	.	
	" Court st					100	.	.	
	" Katchery st					120	.	.	
	" Akkiliar st					70	.	.	
	" Mantapam st					70	.	.	
	" Annaji Row st					60	.	.	
	" Magrigor st					60	.	.	
	" Sullivan st					50	.	.	
	" Road opposite Dy Katchery					50	.	.	
	" Wedderburn st					60	.	.	
	" Appanakarast					50	.	.	
	" Mantby st					50	.	.	
	3 culverts & raising upper Kuiar lane					150	.	.	
	Total ..					1490	.	.	
(b)	Buildings								
1	Erecting compound								
2	wall to Hospital					70	.	.	
3	" Small pox shed					50	.	.	
	" Cont. Dis. shed					30	.	.	
	Erecting compound wall of the Municipal								
	Primary school					70	.	.	
	Erecting Karungalpalium school					400	.	.	
	Do New Latrines					150	.	.	
	Total ..					770	.	.	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 1895-96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Erecting drain in Valayakara st					30	.	.	
2									
3									
	Total ..					30	.	.	
(d)	Water-supply								
1									
2									
3									
	Total ..								

Statement II-A.—Details of Expenditure, &c.—*cont.*

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. 15½ miles
1	Metalling:—							
2	Perumdurai road	70	.	.				Metalled or Gravelled { 5 miles Unmetalled. 7½ Do
3	Bhavany road	50	.	.				12½ miles
	Sathyamangalam road	50	.	.				
	Kalcherry st	200	.	.				
	Lord Napier st	250	.	.				Total mileage under maintenance. 12½ miles
	Gravelling:—							
	Perumal Koil st	50	.	.				Metalled or Gravelled { 5 mls Unmetalled. 7½ Do
	Nanamantharayen Koil st	30	.	.				12½ miles.
	Vannara st	20	.	.				
	Kurukkul st	20	.	.				
	Pudu st	30	.	.				
	Total ..	770	.	.				

Statement II-A.—Details of Expenditure, &c.—*cont.*

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(b)	Buildings							
1	Repairing Municipal office	50	.	.				
2	" Store room	10	.	.				
3	" Toll sheds.	50	.	.				
	" Hospital & kitchen	30	.	.				
	" Cholera shed	10	.	.				
	" Municipal Primary school	20	.	.				
	" Weekly market sheds.	100	.	.				
	" Cart stands	50	.	.				
	" Slaughter house	10	.	.				
	" Railway chattram	50	.	.				
	" Agraharam chattram	50	.	.				
	" Raja Market	10	.	.				
	" Latrines.	100	.	.				
	Total ..	540	.	.				

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P	Rs.	A.	P.	
(c)	Drainage							
1	Repairs to the existing							
2	drains.	10	-	-				
3								
	Total ..	10	-	-				
(d)	Water-supply							
1	Repairs to Public Wells	150						
2	..							
3								
	Total ..	150						

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners	6	24	-	-	288	-	-
Total ..	6	24	-	-	288	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					288	-	-
d. Water works—							
Overseers							
Watchmen	1	4	-	-	48	-	-
	3 1 2.						
	1 — 3						
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					48	-	-
3. General—							
Overseers	1	20	-	-	240	-	-
Maistries							
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					240	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships	1	5	-	-	60	-	-
Total ..	1	5	-	-	60	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					60	-	-
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master	1	70	-	-	(for 8 months) 560	-	-
1st Assistant Master	1	50	-	-	400	-	-
2nd " "	1	40	-	-	320	-	-
3rd "	1	30	-	-	240	-	-
4th "	1	25	-	-	200	-	-
5th "	1	20	-	-	160	-	-
Peon	1	6	-	-	48	-	-
Total ..	7	241	-	-	1928	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1928	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Municipal Primary school							
Head Master	1	15	-	-	180	-	-
2nd Master	1	10	-	-	120	-	-
3rd & 4th Masters	2	16	-	-	192	-	-
5, 6 & 7th Masters	3	18	-	-	216	-	-
8th Master	1	5	-	-	60	-	-
9th Hindustani Teacher	1	8	-	-	96	-	-
Gymnastic Instructor	1	10	-	-	120	-	-
	10	82	-	-	984	-	-
Karungalpolium School							
Head Master	1	8	-	-	96	-	-
2nd Master	1	5	-	-	60	-	-
	2	13	-	-	156	-	-
Total Teachers	12	95	-	-	1140	-	-
Peons							
Municipal Primary school	1	5	-	-	60	-	-
Karungalpolium school	1	1-4	8	-	6	-	-
	2	5	8	-	66	-	-
Total ..	14	100	8	-	1206	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1206	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	20			240		
Total ..	1	20			240		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240		
7. GYMNASTIC INSTRUCTORS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							