& Munl. (1895) Department.

PRINTED.

G.O., No. 464 M

DATED 18th March 1895.

[Despatch Abstract.]

Municipal Budget.

Reviewing the Mayavaram --- for 1895-96.

9/3.0

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of *Mayaveram* during 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.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund				2780	-	-	1930	-	-	1510	-	-	2252	13	11
b. Endowments															
c. Water-tax Fund															
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	3700	-	-				3600	-	-	3910	-	-	3426	-	-
b. Tax on buildings (section 63) ..	7200	-	-				7000	-	-	6710	-	-	6560	9	9
c. Tax on lands (section 63) ..	600	-	-				600	-	-	560	-	-	503	4	2
d. Water-tax on buildings and lands (section 75)															
e. Tax on vehicles with springs and palanquins (section 77) ..	500	-	-				490	-	-	420	-	-	447	-	-
f. Tax on animals (section 77) ..	860	-	-				860	-	-	850	-	-	874	4	-
g. Tax on carts and other vehicles without springs (section 85) ..	970	-	-				970	-	-	1050	-	-	1038	-	-
h. Tolls (section 91)—															
Gross receipts 6900.															
Less Local Fund share 2300 ..	4600						4590	-	-	4430	-	-	4368	6	4
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				18430	-	-									
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents										30	-	-	30	-	-
c. Fees under Act II of 1888 ..															
Carried forward ..				18430	-	-	18110	-	-	17960	-	-	17247	8	3

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Mayaveram 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 ..		18430 - -	18110 - -	17960 - -	17247 8 3
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	160 - -		160 - -	160 - -	127 12 -
ii. Rent of buildings ..	50 - -		130 - -	50 - -	114 15 9
iii. Avenue receipts	400 - -		350 - -	320 - -	538 8 9
iv. Fees from Travellers' Bungalows					17 12 -
b. i. Sale-proceeds of lands and buildings			3000 - -	3000 - -	- - -
ii. Produce of lands, gardens, &c.	50 - -		50 - -	40 - -	51 10 6
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30 - -		30 - -	30 - -	53 9 2
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	200 - -		170 - -	170 - -	120 - 3
d. i. Fees from educational institutions	9500 - -		9000 - -	8350 - -	7862 1 3
ii. Other revenue from educational institutions ..	50 - -		50 - -	30 - -	74 13 -
e. i. Sale-proceeds and composition fees of medicines ..	100 - -		100 - -	100 - -	100 4 3
ii. Other Hospital receipts ..					
f. i. Income from markets ..	690 - -		680 - -	500 - -	446 8 -
ii. „ slaughter-houses.	300 - -		300 - -	220 - -	215 - -
g. Other fees					
i. Distraint fees	20 - -		20 - -	20 - -	9 14 -
ii. License fees	620 - -		620 - -	500 - -	680 - 4
iii. Cartstand fees	80 - -		80 - -	70 - -	95 - -
iv. Other fees	10 - -		10 - -	10 - -	1 8 -
h. Fines under Municipal and other Acts	700 - -		700 - -	600 - -	772 3 9
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
		12960 - -			
Carried forward ..		31390 - -	33570 - -	32130 - -	28529 1 2

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Mayaveram 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 ..		31390 - -	33570 - -	32130 - -	28529 1 2
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					1 4 1
Buildings	300 - -		930 - -	930 - -	38 5 4
Municipal Schools ..	1100 - -		980 - -	980 - -	1131 10 10
Other purposes	150 - -		90 - -	90 - -	
ii. Medical	250 - -		- - -	- - -	171 4 3
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education	600 - -		600 - -	600 - -	600 - -
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—	10 - -		110 - -	110 - -	
i. Education					
ii. Medical		2410 - -	10 - -	500 - -	
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals —					
i. Private scavenging ..	350 - -		280 - -	280 - -	210 15 -
ii. Other purposes	120 - -		80 - -	120 - -	2 - -
b. Other items—					
i. Fishery rents	50 - -		40 - -	50 - -	36 - -
ii. Refunds of Expenditure of previous year ..			10 - -	- - -	358 1 -
iii. Fee for numbering carts, &c.	10 - -		- - -	- - -	32 4 3
iv. Other items	10 - -		- - -	- - -	- - -
Sale of acts & rules	- - -	540 - -	10 - -	- - -	- - -
Carried forward ..		34340 - -	36710 - -	35790 - -	30940 9 8

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Mayaveram 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 ..		34340 - -	36710 - -	35790 - -	30940 9 8
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	- - -	- - -	- - -	- - -	10 - -
ii. Others	- - -	- - -	- - -	- - -	61 3 -
Total Receipts ..		34340 - -	36710 - -	35790 - -	31011 12 8
Grand Total ..		37120 - -	38640 - -	37300 - -	38265 10 7

NOTE TO STATEMENT I.

1. Tax on arts, &c., ~~is~~ to be levied on ~~the first~~ all classes.
2. Tax on buildings ~~is~~ to be levied at 7½ per cent., and tax on lands at ~~7½~~ nine per cent. of rent value. ~~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. License-fees are levied at the rates sanctioned in G.O. Nos. 1684 & 714 M. D. 20th October 91 & 28th August 92 respectively.
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:—

K. Ashm.

J. Kothandaramia Aiyar
Chairman

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.	RS.	

Statement II.—Expenditure from the Municipal Fund of the Town of Mayaveram. 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	480 - -		180 - -	50 - -	358 3 9
b. Buildings	1350 - -		4600 - -	4320 - -	2299 13 4
c. Drainage	50 - -		- - -	- - -	- - -
d. Water-supply	50 - -	1930 - -	570 - -	540 - -	153 8 8
2. Repairs—					
a. Communications	3850 - -		2410 - -	2410 - -	2128 3 11
b. Buildings	700 - -		200 - -	200 - -	120 7 9
c. Drainage—					
i. Repairs to works ..					
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	50 - -		30 - -	500 - -	- 8 9
ii. Establishment	300 - -		390 - -	390 - -	363 6 5
iii. Contingencies		4900 - -			
3. Establishment	410 - -	410 - -	370 - -	370 - -	358 3 11
4. Tools and Plant and other stores.	10 - -	10 - -	20 - -	10 - -	7 14 -
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 ..		7250 - -	8770 - -	8790 - -	5780 6 6
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to ~~Normal~~ Sessional School students ..	20 - -	20 - -	30 - -	30 - -	20 7 6
2 Municipal Schools—					
i. On Salary System—					
a. Establishment	8560 - -		8380 - -	8550 - -	8018 10 5
b. Contingencies	660 - -	9220 - -	670 - -	680 - -	468 4 1
Carried forward ..		9240 - -	9080 - -	9260 - -	8507 6 -

Statement II.—Expenditure from the Municipal Fund of the Town of Mayaveram. for the official year 189 -9 —*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 ..		9240 - -	9080 - -	9260 - -	8507 6 -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1190 - -		990 - -	900 - -	769 12 8
b. Results Grants	~~400~~ - -		430 - -	430 - -	487 7 11
c. Contingencies	200 - -	1790 - -	220 - -	220 - -	216 4 2
	- - -		- - -	- - -	1473 4 9
3. Salary Grants	900 - -	900 - -	900 - -	900 - -	664 15 -
4. Results Grants					
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	200 - -		200 - -	200 - -	202 - -
ii. Contingencies	10 - -	210 - -	20 - -	10 - -	7 11 3
7. Miscellaneous					
a. Building, furniture, &c., grants ..	100 - -				195 8 9
b. Common gymnasium—			180 - -	180 - -	180 - -
i. Establishment	180 - -		10 - -	10 - -	1 15 9
ii. Contingencies	10 - -		- - -	- - -	- - -
Drawing master Establishment	110 - -	410 - -	- - -	- - -	- - -
c. Other items	10 - -		20 - -	10 - -	13 9 -
Total, Grant II ..		12550 - -	12050 - -	12120 - -	11051 1 9
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	220 - -		1820 - -	1840 - -	1821 8 -
b. Medicines and Supplies	400 - -		400 - -	400 - -	408 13 2
c. Diet of Patients	330 - -		330 - -	300 - -	384 7 10
d. Sundries and Contingencies ..	160 - -	2910 - -	150 - -	160 - -	216 4 1
e. Contributions to Local Boards ..					
&c., &, &c. ..					
Carried forward ..		2910 - -	2700 - -	2700 - -	2831 1 1

Statement II.—Expenditure from the Municipal Fund of the Town of Mayaveram. 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 ..		2910 - -	2700 - -	2700 - -	2831 1 1
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..					
ii. Sanitary Inspection ..	100 - -		100 - -	100 - -	100 - -
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..	10 - -		10 - -	10 - -	4 - -
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..	120 - -		120 - -	120 - -	120 - -
ii. Reserve staff	20 - -		20 - -	20 - -	40 6 11
Asst. & Surgeon's Establt ..	30 - -	280 - -	30 - -	30 - -	29 6 6
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	220 - -		220 - -	220 - -	166 - 10
b. Contingencies	110 - -	330 - -	110 - -	110 - -	148 14 6
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	160 - -		140 - -	140 - -	143 - -
b. Contingencies	10 - -	170 - -	10 - -	20 - -	9 4 -
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					9816 9 7
a. i. Establishment	2270 - -		2110 - -	2110 - -	1998 - 4
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3700 - -		3600 - -	3520 - -	3275 6 1
b. Private scavenging—					
i. Establishment	680 - -		530 - -	580 - -	448 15 2
ii. Contingencies, such as cost of scavenging carts, &c. ..	20 - -		20 - -	20 - -	3 12 -
c. Cholera charges	20 - -		20 - -	20 - -	7 3 9
d. Contingencies	20 - -		60 - -	20 - -	25 11 6
Special arrangement for relieval &c., &c. ..	120 - -	6830 - -	120 - -	120 - -	116 8 9
Total, Grant III ..		10520 - -	9890 - -	9870 - -	9467 11 5

Statement II.—Expenditure from the Municipal Fund of the Town of Mayaveram. 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	570 - -		580 - -	570 - -	543 6 2
b. Contingencies	900 - -	1470 - -	860 - -	710 - -	807 13 8
					1351 3 10
2. i. MARKETS—					
a. Establishment					
b. Contingencies					
ii. SLAUGHTER-HOUSES—					
a. Establishment			— - -	- - -	5 - -
b. Contingencies			— - -	- - -	- 5 -
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment			10 - -	- - -	72 14 -
b. Contingencies			— - -	- - -	
5. AVENUES—					
a. Establishment	290 - -		280 - -	340 - -	275 15 11
b. Contingencies	60 - -	350 - -	60 - -	60 - -	16 5 11
					292 5 10
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..			10 - -	- - -	8 4 -
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 ..		1820 - -	1800 - -	1680 - -	1730 - 8

Statement II.—Expenditure from the Municipal Fund of the Town of Mayaveram 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, 1894-95 (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 ..		1820 - -	1800 - -	1680 - -	1730 - 8
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20 - -		20 - -	20 - -	20 - -
iii. Printing	200 - -		200 - -	200 - -	155 6 4
iv. Compensation for lands ..					
v. Other items Law charges	50 - -	270 - -	50 - -	50 - -	44 8 9
					30 3 1
Total, Grant IV ..		2090 - -	2070 - -	1950 - -	1949 15 9
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1000 - -		970 - -	970 - -	958 5 3
ii. Inspection	300 - -		280 - -	300 - -	300 - -
b Collection of Municipal Taxes—					
i. Establishment	570 - -		550 - -	540 - -	516 9 10
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	10 - -		10 - -	10 - -	4 2 -
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	250 - -		250 - -	250 - -	254 1 5
e. Contributions for Central office and Audit establishments ..	200 - -		200 - -	150 - -	262 5 6
Total, Grant V ..		2330 - -	2260 - -	2220 - -	2295 8 -
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	330 - -		480 - -	240 - -	175 - -
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 ..	250 - -	580 - -	250 - -	260 - -	261 6 -
	580		730		

Statement II.—Expenditure from the Municipal Fund of the Town of Mayaveram 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, 1894-95 (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			90 - -	- - -	5 - -
b. Others					350 - -
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 ..		35820 - -	35860 - -	35440 - -	31336 1 5
Balances—					
a. Municipal Fund		1800 - -	2780 - -	1860 - -	1929 9 2
b. Endowments					
c. Water-tax Fund					
Grand Total ..		37120 - -	38640 - -	37300 - -	33265 10 7

NOTE TO STATEMENT II.

Position of the Municipality of Mayaveram *on 31st March* 1896.

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		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 ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

T. Thottumudayan
Chairman

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	For constructing a dam								
2	adjoining Kalankaveny								
3	bridge near Railway station	40	-	-	-	40	-	-	
2.	25.00 West of Kornad bazaar street & east of Kand post - - - - - -	40	-	-	-	40	-	-	
3.	Cost of stone pegs to be fixed on the side of a tank adjoining the road	100	-	-	-	100	-	-	
4.	Construction of a bridge over Kalancauvay near municipal Slaughter house. - - - - - -	300	-	-	-	300	-	-	
	Total ..	480	-	-	-	480	-	-	
(b)	Buildings								
1	Extension of High School								
2	buildings	2720				920	-	-	
2	Construction of Hospital dead house - - - - - -	250	-	-	-	250	-	-	
3.	Wooden posts for slaughter house in the place of bamboo ones	20	-	-	-	20	-	-	
4.	Plastering the northern wall of the High School Compound.	60	-	-	-	60	-	-	
5.	Construction of 10 Thatted latrines - -	100	-	-	-	100	-	-	
	Total ..	3150	-	-	-	1350	-	-	

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	Drainage tunnel								
2	near Aiyanar koil								
3	in Kornad	50	-	-	-	50	-	-	
	Total ..	50	-	-	-	50	-	-	
(d)	Water-supply								
1	Screw shutters for								
2	tanks	50	-	-	-	50	-	-	
3									
	Total ..	50	-	-	-	50	-	-	

T. Ko Arunachalam Aiyar
Chairman

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.
1	Cost of gravel for re-							
2	metalling gravel roads	2000	-	-				Metalled or Gravelled } Unmetalled. Mi. F. Yd. 31-3-190 yards
2	do for the repair of gravel road in detached places	300	-	-				3-3-60
3.	Raising the level of the road west of the Sangamkoostreet	100	-	-				
4.	Raising the level of the road leading from Road No. 2 to Pattamangalam burning Ground	100	-	-				Total mileage under maintenance. Metalled or Gravelled } Unmetalled.
5.	Sand for roads & streets	100	-	-				
6.	Repair of certain tunnels under roads	100	-	-				
7.	Pay of permanent coolies	340	-	-				
8.	Pay of lamp lighters for working on roads	310	-	-				
9.	Repair of all other roads	500	-	-				
	Total ..	3850	-	-				

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	Repair of Primary -							
2	School building -							
3	Mayaveram	500	-	-				
2.	Do of office building	100	-	-				
3.	Do of other Municipal buildings	100	-	-				
	Total ..	701	-	-				

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								
2								
3								
	Total ..							
(*d*)	Water-supply							
1	Repair of flight of steps							
2	in Palan Cauvery South							
3	of Hika otha Karagoo	50	-	-				
	Total ..	50	-	-				

J. Protheeswaran Raja
Chairman

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	1	4	8	-	54	-	-
20 at Rs 4 each	3 5	12 20	-	-	144	-	-
Temporary coolies for cleansing wells &c in the Cauvery during Summer sold							
6 Coolies for 4 months at Rs 4 each	6	24	-	-	100	-	-
Total ..	10	40	8	-	298	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..	-	-	-	-	2	-	-
Balance (Statement II) ..					300	-	-
3. General—							
Overseers	1	27 25	8	-	327	8	-
Maistries	1	7 6	-	-	88	-	-
Total ..	2	34	8	-	410	8	
Deduct Fines and Stoppages ..					..	8	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					410	-	-

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

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—Municipal High School Mayaveram							
Head Master	1	130	-	- ✓	1560	-	-
1st Assistant Master	1	80	-	✓	960	-	-
2nd " " "	1	60	-	✓	720	-	-
3rd " " "	1	55	-	✓	660	-	-
4th " " "	1	35	-	✓	420	-	-
5th " " "	1	35	-	✓	420	-	-
6th " " "	1	33	-	✓	396	-	-
7th " " "	1	27	-	✓	324	-	-
8th " " "	1	24	-	✓	288	-	-
Sanscrit Pandit	1	20	-	✓	240	-	-
Tamil do	1	19	-	✓	228	-	-
Gymnast.	1	18	-	✓	216	-	-
Clerk	1	17/15	-	✓ x	202	-	-
Motchi	1	10	-	✓	120	-	-
1st " allowance for drawing	1	6	-	✓	72	-	-
1st Peon	1	4 5	-	✓ x	48	-	-
2nd do x Gardener	1	5	-	✓	60	-	-
Sweeper	1	4	-	✓	48	-	-
1st Toddy	1	2	-	✓	24	-	-
2nd do	1	5	-	✓	60	-	-
	1	5	-	✓	60	-	-
Total ..	17	763			8866	-	- 7126
Deduct Fines and Stoppages ..							1440
Add arrears for last year paid this year ..					6	-	- 8538
Balance (Statement II) ..					8860	-	-

Municipal Primary School

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

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Salary Result School Tiruvilandur							
Head master	1	9	-	- ✓	108	-	-
1st assistant master	1	7	-	- ✓	84	-	-
2nd do	1	6	-	- ✓	72	-	-
3rd do	1	5	-	- ✓	60	-	-
4th do	1	4 8	-	- ✓	53 8	-	-
5th do	1	4 8	-	- ✓	53 8	-	-
Peon	1	3	-	- x	33	-	-
Sweeper	1	8	-	- ✓	6	-	-
Total					470	-	-
Municipal Primary School Kumbakonam							
Head Master	1	8	-	- ✓	95	-	-
1st assistant	1	5	-	- ✓	60	-	-
2nd do	1	5	-	- ✓	60	-	-
3rd do	1	3	-	- x	35	-	-
Total	Item omitted			✓	250	-	-
Municipal Madras							
Head Master	1						
1st assistant Master	1						
2nd do	1						
3rd do	1						
4th do	1						
5th do	1						
6th do	1						
7th do	1						
8th do	1						
Peon	1						
Sweeper	1						
Total							

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	17	-	-	204	-	-
Total ..	1	17	-	-	204.	-	-
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					200	-	-
7. Gymnastic Instructors	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-
Drawing Master	1	10	-	-	110	-	-

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 7/8 pay of the civil apothecary at Rs 125 up to 30th June & Rs 150 from 1st July 75	1	109	6	-	437	8	-
		131	4	-	1050	-	-
Midwife	1	8	-	-	96	-	-
Clerk	-	-	-	-	-	-	-
Compounder	1	14	-	-	168	-	-
Servants .Dom..	1	5	-	-	60	-	-
„ ..Ward cooly	1	4	8	-	54	-	-
„ .. Cook	1	5	-	-	60	-	-
Thotty	1	5	8	-	66	-	-
Sweeper	1	2	8	-	30	-	-
Total ..	8	285 2 4 / 175 12 - / 168 7 -			2021	8	-
Deduct Fines and Stoppages ..					1	8	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2020	-	-

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	-	-
Calf-Peons	1	6	8	-	42	-	-
Total ..	2	18	8	-	222	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					220	-	-
4. Registration—							
Registrars	1	13	-	-	156	-	-
Peons		12					
Total ..	1	13	-	-	156	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					4	-	-
Balance (Statement II) ..					160	-	-

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.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	20	-	-	240	-	-
,, II	1	15	-	-	180	-	-
,, III	1	14	-	-	168	-	-
Maistries Peons at Rs 6 each ..	3	18	-	-	216	-	-
Scavengers 20 at Rs 5 each	2	10	-	-	120	-	-
20 at Rs 4-8-" 20 ..	1	4	8	-	49	8	-
Sweepers at Rs 4-8-" 20	17	76	8	-	918	-	-
Scavengers at Rs 5-8-" each	4	22	-	-	264	-	-
20 at Rs 5-" - 20	2	10	-	-	120	-	-
	1	5	-	-			
Total ..	32	190	-	-	2275	8	-
Deduct Fines and Stoppages ..					5	8	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2270	-	-

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 at Rs 5 each ..							
20 at Rs 5-8 .. 30	5	25	-	-	300	-	-
30 at Rs 3 each ..	2	10	-	-	110	-	-
30 at Rs 4-8 .. each ..	3	9	-	-	108	-	-
	3	13	8	-	162	-	-
Total ..	13	57	8	-	680	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					680	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies at Rs 8 each	1	9	-	-	108	-	-
	12	39	-	-	468	-	-
Total ..	14	48	-	-	576	-	-
Deduct Fines and Stoppages ..					6	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					570	-	-

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 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 .Coolies at Rs 4— ..	6	24	-	-	1 ×288	-	-
	7	28	-	-			
Total ..	16	24	-	-	288	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2	-	-
					290	-	-
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 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.*

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	35	-	-	420	-	-
Head Clerk	1	20	-	-	240	-	-
2d do	1	9	-	-	106	-	-
"		7	-	-			
Accountants							
Peons at Rs. 7	-	-	-	-	-	-	-
do at Rs 6	1	7	-	-	83	-	-
Sweeper	2	12	-	-	144	-	-
	1	-	8	-	16	-	-
Total ..	7	83	8	-	999	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					1	-	-
Balance (Statement II) ..					1000	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	25	-	-	300	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					300	-	-

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

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	17 8	-	-	209	8	-
Bill Collectors at Rs 12	1	12 11	-	-	143	-	-
do at Rs 10	1	10	-	-	119	-	-
Peons do at Rs 6 - - -	1	6	-	-	72	-	-
Temporary peon for 6 months	1	4	-	-	24	-	-
Total ..	5	49	8	-	567	8	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					2	8	-
Balance (Statement II) ..					570	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

T. Thottiyandavarma Ayyar
Chairman

STATEMENT IV-A.—*Municipality of Mayaveram* 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.	3750			50			3700			3600									100		
2. Tax on buildings	7000						7000			6870									130		
3. Tax on lands	600						600			440									160		
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	6900						6900			6900											
6. Market rents	690						690			690											
7. Slaughter-house fees	300						300			300											
8. Rent of cart-stands	80						80			80											
9. Private scavenging fees	350						350			350											
10. Tax on Vehicles	500						500			500											
11. Tax on animals	860						860			860											
12. Tax on Carts	970						970			970											
13. Rent of Buildings	50						50			50											
14. Rent of gardens	50						50			50											
15 Avenues	400						400			400											
16. Sale of street refuse	200						200			200											
17. Sale of Materials	30						30			30											
18. Rent of Mutt lands	140						140			140											
19. Licenses	620						620			620											
Total	23490			50			23440			23050									390		

T. Krishnaswamy Ayyar
Chairman

STATEMENT IV-B.—Arrears. 1895-96

—	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				330			330			330															
3. Tax on lands				160			160			160															
4. Water-tax on buildings and lands																									
5. Tolls																									
6. Market rents	131						131												131						
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
10. Tax on Vehicles																									
11. Tax on animals																									
12. Tax on Carts																									
13. Rent of Buildings																									
14 Avenues																									
15. Sale of street-refuse																									
16 Rent of Mut lands																									
17. Licenses				20			20			20															
Total	131			610			741			610									131						

Y. Ho Chairman

STATEMENT VI.—Revised Estimate for 189 -9 .

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 ~~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						
b. Endowments				1930 - -	1570 - -	
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53)	1340 8 -	2002 - -	2259 8 -	3600 - -	3910 - -	Vide para 7 of the Report.
b. Tax on buildings (section 63) ..	3263 1 3	4017 15 6	2736 14 9	7000 - -	6710 - -	do 8 do
c. Tax on lands (section 63) ..	158 10 6	486 10 -	441 5 6	600 - -	560 - -	do 9 do
d. Water-tax on buildings and lands (section 75)	4762 3 9			11200		
e. Tax on vehicles with springs and palanquins (section 77) ..	821 - -	168 - -	169 - -	490 - -	420 - -	do 10 do
f. Tax on animals (section 77) ..	671 - -	253 4 -	189 - -	860 - -	850 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	858 - -	190 - -	112 - -	970 - -	1050 - -	do 11 do
h. Tolls (section 91)—				13520		
Gross receipts	6612 3 9					
Less Local Fund share ..	3469 1 -	1900 1 -	1120 15 -	4590 - -	4400 - -	do 12 do
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					30 - -	
c. Fees under Act II of 1888 ..						
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	51 12 -	80 9 -	108 4 -	160 - -	160 - -	
ii. Rent of buildings ..	73 12 -	103 7 9	56 4 -	130 - -	50 - -	Vide para 13 of the Report.
iii. Avenue receipts	128 5 -	401 13 9	221 11 -	350 - -	320 - -	Some avenue trees in front of houses to be cut & sold before the close of this year for the reasons stated in para 14 of the Report.
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings			3000 - -	3000 - -	3000 - -	
ii. Produce of lands, gardens, &c.	31 15 3	49 12 11	18 - 9	150 - -	40 - -	Slight increase unanticipated
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	18 1 9	33 5 8	11 14 3	30 - -	30 - -	
Carried forward ..	10385 2 9	9686 15 7	11444 13 8	21830 - -	21560 - -	

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 ~~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.	
Brought forward ..	10285	2	9	9686	15	7	11444	13	8	21730	-	-	21560	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	36	15	-	44	-	6	133	1	-	170	-	-	170	-	-	
d. i. Fees from educational institutions	5720	10	6	3267	6	3	3279	5	6	9000	-	-	8350	-	-	Vide para 13 of the Report.
ii. Other revenue from educational institutions ..	38	9	-	28	4	6	11	7	-	50	-	-	30	-	-	Based upon the actuals of the 1st 8 months.
e. i. Sale-proceeds and composition fees of medicines ..	61	10	6	70	-	-	38	5	6	100	-	-	100	-	-	
ii. Other Hospital receipts ..																
f. i. Income from markets ..	325	-	-	295	8	-	365	-	-	691	-	-	500	-	-	Increase due to keen competition in bids at the auction sale.
ii. ,, slaughter-houses	100	-	-	140	-	-	200	-	-	300	-	-	220	-	-	do - do - do -
g. Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
i. Distraint fees	8	10	-	6	8	-	11	6	-	20	-	-	20	-	-	
ii. License fees	585	11	3	384	-	4	34	4	9	620	-	-	500	-	-	of fluctuating item.
iii. Cartstand fees	7	-	-	80	-	-	73	-	-	80	-	-	70	-	-	
iv. Other fees	4	8	-	1	-	-	5	8	-	10	-	-	10	-	-	
h. Fines under Municipal and other Acts	563	7	-	363	3	9	136	9	-	700	-	-	600	-	-	do do based upon the actuals of the first 8 months.
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 ..							930			930	-	-	930	-	-	
Buildings	-	-	-	-	-	-										
Municipal Schools ..	430	4	6	632	-	4	549	1	6	980	-	-	980	-	-	
Other purposes	52	8	-	-	-	-	37	8	-	90	-	-	90	-	-	
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education							600	-	-	600	-	-	600	-	-	
ii. Medical																
iii. Other purposes																
Carried forward ..	18320	10	6	15003	15	3	17849	5	6	36170	-	-	34730	-	-	

Statement VI.—Revised Estimate—(Receipts) for 189 -9 —*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 ..	18820 10 6	15003 15 3	17849 5 6	36170 - -	34730 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education			110 - -	110 - -	110 - -	
ii. Medical						
iii. Other purposes	7 8 -	- - -	2 8 -	10 - -	500 - -	It is not possible to raise the grant subscription (para 24 of the Current year's Budget Report) unless a similar sum is spent (for the repair of the tanks referred to) from municipal Funds.
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	72 - -	118 14 -	208 - -	280 - -	280 - -	
ii. Other purposes	- - -	- - -	80 - -	80 - -	120 - -	The municipal sewage cart began to work late in the year hence a less income is realised.
b. ~~Other items~~ Sale of old rules	.. 8 10	- - -	9 7 2	10 - -	- - -	
i. Fishery rents	32 - -	- - -	8 - -	40 - -	50 - -	
ii. Refunds of Expenditure of previous year	1 4 10	- - -	8 11 2	10 - -	- - -	
iii. Fee for numbering carts, &c.						
iv. Other items	- - -	1 2 -	- - -	- - -	- - -	
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	- - -	- 2 6	- - -	- - -	- - -	
Total Receipts ..	18434 - 2	15124 1 9	18275 15 10	36710 - -	35790 - -	
Grand Total ..				38640 - -	37300 - -	

19

J. Thottumdar unna Aiyar
Chairman

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 1883-94.	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—						Construction of a tunnel over Kalujam Vakal and of a dam in Cujanar Kaibstrat not provided for, caused the increase in the revised estimate.
a. Communications	152 - 9	358 3 9	26 15 3	180 - -	50 - -	
b. Buildings	535 12 2	2212 13 4	4064 3 10	4600 - -	4320 - -	The renewal of the market shed & the additional cost of lifting the hospital pond shed and the making of 2 katty latrines caused the increase.
c. Drainage						
d. Water-supply	151 2 -	50 - -	418 14 -	570 - -	540 - -	
2. REPAIRS—						Increase is due to the construction of a plat-form around the well in the market. Composed
a. Communications	1161 7 7	1204 4 11	1248 8 5	2410 - -	2410 - -	
b. Buildings	60 5 3	90 7 9	139 10 9	200 - -	200 - -	
c. Drainage—						
i. Repairs to works ..						
ii Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	27 - -	- 8 9	3 - -	30 - -	500 - -	The provision for repairing a tank is omitted as the private subscription was not forth-coming.
ii. Establishment	255 14 3	97 9 10	134 1 9	390 - -	390 - -	
iii. Contingencies						
3. ESTABLISHMENT	247 8 -	110 3 11	122 8 -	370 - -	370 - -	
4. TOOLS AND PLANT AND OTHER STORES.	15 7 1	7 14 -	4 8 11	26 - -	10 - -	
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 ..	2607 9 1	4132 2 3	6162 6 11	8770 - -	8790 - -	
GRANT II—(*Education.*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..						
b. Stipends to ~~Normal students~~ National School ..	- - -	13 12 4	30 - -	30 - -	30 - -	
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment	5513 13 9	2703 15 5	2866 2 3	8380 - -	8550 - -	The High school clerk was appointed late in the year and some savings effected owing to the transfer of the 2nd assistant to the High School to the Judicial Depart.
b. Contingencies	119 5 11	223 12 2	550 10 1	670 - -	680 - -	
ii. On Salary-Results System—						
a. Fixed Payments	623 10 -	256 6 2	366 6 -	990 - -	900 - -	Due to the appointment of additional teachers.
b. Results Grants	- - -	445 14 1	430 - -	430 - -	430 - -	
c. Contingencies	115 12 3	121 12 8	104 3 9	220 - -	220 - -	
3. SALARY GRANTS						
4. RESULTS GRANTS	- - -	630 1 -	900 - -	900 - -	900 - -	
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	6372 9 11	4445 9 10	5247 6 1	11620 - -	11710 - -	

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 ..	6872	9	11	4445	9	10	5247	6	1	11620	-	-	11710	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	136	-	-	68	-	-	64	-	-	200	-	-	200	-	-	
ii. Contingencies	16	4	-	3	14	3	3	12	-	20	-	-	10	-	-	
7. Miscellaneous—																
a. Building, furniture, &c., grants ..																
b. Common gymnasium—																
i. Establishment	120	-	-	60	-	-	60	-	-	180	-	-	180	-	-	
ii. Contingencies	-	5	6	-	10	3	9	10	6	10	-	-	10	-	-	
c. Other items	11	-	4	13	9	-	8	15	8	20	-	-	10	-	-	
Total, Grant II ..	6656	3	9	4591	11	4	5393	12	3	12050	-	-	12120	-	-	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment	1211	10	7	607	8	-	608	5	5	1820	-	-	1840	-	-	The Hospital Compounder did not specifically pay for the increase.
b. Medicines and Supplies	132	11	4	334	9	10	266	4	8	400	-	-	400	-	-	
c. Diet of Patients	250	15	11	182	3	11	79	-	1	330	-	-	300	-	-	The increase is justified by the actuals of the first 8 months.
d. Sundries and Contingencies ..	87	6	6	155	11	6	62	9	6	150	-	-	160	-	-	
e. Contributions to Local Boards ..																
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..																
ii. Sanitary Inspection ..	...	-	-	100	-	-	100	-	-	100	-	-	100	-	-	
iii. Medical Reserve staff ..																
iv. Cutlers' Establishment ..	-	-	-	4	-	-	10	-	-	10	-	-	10	-	-	
b. Contributions to Local Boards &c., for—																
i. Medical Schools ..	-	-	-	120	-	-	120	-	-	120	-	-	120	-	-	
ii. Reserve staff	-	-	-	20	-	-	20	-	-	20	-	-	20	-	-	
Asst Surgeon's Establishment	-	-	-	29	6	6	30	-	-	30	-	-	30	-	-	
c. Other contributions																
3. Vaccination—																
a. Establishment	127	10	2	88	-	10	92	5	10	220	-	-	220	-	-	
b. Contingencies	64	2	3	128	12	-	46	13	9	110	-	-	110	-	-	
c. Contributions to Local Boards ..																
Carried forward ..	1875	8	9	1770	4	7	1434	7	3	3310	-	-	3310	-	-	

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 ..	1875	8	9	1770	4	7	1434	7	3	3310	-	-	3310	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. Registration of Births and Deaths—																
a. Establishment	96	-	-	48	-	-	44	-	-	140	-	-	140	-	-	
b. Contingencies	6	12	10	2	8	-	3	3	2	10	-	-	20	-	-	
5. Conservancy, Road cleaning and Road watering—																
a. i. Establishment	1358	6	11	658	4	5	751	9	1	2110	-	-	2110	-	-	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2259	12	11	1168	13	-	1300	3	1	3600	-	-	3520	-	-	
b. Private scavenging—																
i. Establishment	327	2	1	150	-	-	202	13	11	530	-	-	580	-	-	
ii. Contingencies, such as cost of scavenging carts, &c. ..	-	-	-	-	8	-	20	-	-	20	-	-	20	-	-	
c. Cholera charges				7	3	9	20	-	-	20	-	-	20	-	-	
d. Contingencies	21	13	9	25	11	6	8	2	3	30	-	-	20	-	-	
Special arrangements for festival	-	-	-	116	8	9	120	-	-	120	-	-	120	-	-	
Total, Grant III ..	5985	9	3	3947	4	-	3904	6	9	9850	-	-	9870	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. Lighting—																
a. Establishment	384	6	7	180	7	11	195	9	5	580	-	-	570	-	-	
b. Contingencies	664	10	3	395	12	11	195	5	9	860	-	-	710	-	-	Vide para 48 of the Report.
2. i. Markets—																
a. Establishment																
b. Contingencies																
ii. Slaughter-houses—																
a. Establishment																
b. Contingencies																
3. Choultries—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. Travellers' bungalows—																
a. Establishment	6	-	-	24	-	-	4	-	-	10	-	-	-	-	-	
b. Contingencies																
5. Avenues—																
a. Establishment	184	13	4	90	-	4	95	2	8	280	-	-	340	-	-	Additional avenues only sanctioned was not entertained.
b. Contingencies	3	10	6	5	11	-	56	5	6	60	-	-	60	-	-	
6. Public Garden—																
a. Establishment																
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	5	13	6	5	1	9	4	2	6	10	-	-	-	-	-	
Carried forward ..	1249	6	2	701	1	11	550	9	10	1800	-	-	1680	-	-	

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 ..	1249	6	2	701	1	11	550	9	10	1800	-	-	1680	-	-	
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 ..	-	-	-	20	-	-	20	-	-	20	-	-	20	-	-	
iii. Printing	98	4	5	51	11	0	101	11	7	200	-	-	200	-	-	
iv. Compensation for lands ..																
v. Other items Law charges &c	32	6	-	4	12	-	17	10	-	50	-	-	50	-	-	
Total, Grant IV ..	1380	-	7	777	8	11	689	15	5	2070	-	-	1950	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	624	-	-	322	-	-	326	-	-	970	-	-	970	-	-	The chairmanship was held by the Ex Officio Councillor for some days in November '94.
ii. Inspection	200	-	-	100	-	-	80	-	-	280	-	-	300	-	-	
b Collection of Municipal Taxes—																
i. Establishment	370	3	2	185	14	6	179	12	10	550	-	-	540	-	-	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	-	-	-	-	-	-	10	-	-	10	-	-	10	-	-	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	177	8	10	146	-	5	72	7	2	250	-	-	250	-	-	
e. Contributions for Central office and Audit establishments ..	39	1	6	224	3	11	160	14	6	200	-	-	150	-	-	In fixing amount of contribution in para 4 (6) of Budget review, the pay of the collectors ~~&c~~ clerk seems to have been excluded
Total, Grant V ..	1430	13	6	978	2	10	829	2	6	2260	-	-	2220	-	-	
Repayment of Debt—																
a. Instalments paid during the year.	150	-	-	175	-	-	330	-	-	480	-	-	240	-	-	The 1/2% instalment of the 2nd loan was paid in the current 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 ..	124	3	4	130	11	-	125	12	8	250	-	-	250	-	-	

175
150
150
475

325

150
175
325

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	85	-	-	-	-	-	5	-	-	90	-	-	-	-	-	
b. Others	-	-	-	335	-	-	-	-	-	-	-	-	-	-	-	
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 ..	18419	7	6	15068	2	4	17440	8	6	35860	-	-	35440	-	-	
Balances—																
a. Municipal Fund	-	-	-	-	-	-	-	-	-	2780	-	-	1860	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										38640	-	-	37300	-	-	

60

Y. Thattumdarama Aiyar
Chairman

Chairman

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.

63

Statement VIII.—Loans.

1	2	3	Amount paid. Up to 31st March 189-. Number of years. (4)	Amount paid. Up to 31st March 189-. Amount. (5)	Amount paid. In 189-95. (6)	Amount transferred to Sinking Fund. Up to 31st March 189-. Number of years. (7)	Amount transferred to Sinking Fund. Up to 31st March 189-. Amount. (8)	Amount transferred to Sinking Fund. In 189-9 (9)	Invested out of the total amount transferred up to end of 189-9. In Government Securities. (10)	Invested out of the total amount transferred up to end of 189-9. In the Savings Bank. (11)
Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.								
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
6500 - - at 4½ percent.	For the Construction of the High School Buildings. Rs 3500 — " 3000 — — " For use in the years 1890-91 & 91-92 payable in 20 annual equal instalments respectively.	G.O. No. 205 Jn. dated 18-2-91 and 1852 Jn. dated 6-12-90		For Principal. 525 - -	480 - -	330 - -				
				For Interest. 791 11 10	250 - -	230 - -				

Mem. Office Magistrate 11 — 1 — 96

Y. Ghotamaraman Asst Chairman

From

THE CHAIRMAN
MUNICIPAL COUNCIL
MAYAVARAM.

To

THE Chief Secretary to
Government
Fort St. George
Local & Mun. Dept
Thro' Subcollector
of Tanjore

Dated 11 January 1895.
Despatched
Received

No.

ENCLOSURES 5 Nos 11 11-1-95

SUBJECT.

Budget Statements
of the Mayavaram
Municipality for
1895-96.

305 sheets

Statement of Proposition fo

NATURE

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation.	Pay. Minimum.	Maximum
					RS.	RS.
416-M	31-3-94	Grant I. Water Works.	1	watchman		4-8
"	"		5	watchmen at Rs 4 each		20
"	"		6	Temporary Coolies at Rs 4 each per Mensem		24
"	"	General Establishment	1	overseer		25
"	"		1	maistry		6
		Grant II. Education—				
1641 M. Mis	6-11-94	Muni. High School, Ma Yavaram	1	Headmaster	100	150
"	"		1	1st Assistant	60	85
"	"		1	2nd Do	40	60
"	"		1	3rd Do	40	60
"	"		1	4th Do		35
"	"		1	5th Do		35
"	"		1	6th Do	25	35
"	"		1	7th Do	25	35
"	"		1	8th Do	20	25
"	"		1	9th Do	20	25
"	"		1	10th Do	20	25
"	"		1	Sanscrit Pundit	15	20
"	"		1	Tamil Pundit	15	20
"	"		1	Clerk and librarian		10
"	"		1	Gymnast	10	15
"	"		1	moteki		6
"	"			Do for Drawing		5
"	"		1	1st Peon		5
"	"		1	2nd Peon & Gardener		4
"	"		1	Sweeper		2
"	"		1	Dhoby		5
6641 M. Mis	6-11-94	Primary School, Mar Yavaram	1	Headmaster	18	23
"	"		1	1st Assistant	15	17
"	"					

Municipal Office
Mayavaram
5-2-95

revision of Establishment. "Mayavaram Municipality"

OF CHARGE.

Number	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
		Rs.	Rs.	Rs.	Rs.	
1	watchman		4-8			
3	watchmen at Rs 4 each		12			
6	Temperary Coolies at Rs 4 each to 4 months		24		8	
1	Overseer		27-8	2-8		
1	Maistry		7	1		
1	Headmaster	100	150			
1	1st Assistant	60	85			
	2nd Do	40	60			
	3rd Do	40	60			
1	4th Do		35			
	5th Do		35			
	6th Do		35			
1	7th Do	25	35			
1	8th Do	25	35			
1	9th Do	20	25			
	10th Do	20	25			
1	Sanscrit Pundit	20	25			
	Tamil Pundit	15	20			
1	Clerk and Librarian	15	20			
	Gumasta		10			
1	Notchi		17	2		
	Do for Drawing		6			
	1st Peon		4			
	2nd Peon & Gardener		5	1		
1	Kuli		4			
	Thotty		2			
1	2nd Thotty		5			
			5	5		
1	Head Master	18	23			
1	1st Assistant	15	17-8			

Explained in detail in the Budget Estimate for 1895-96.
The increase from Rs 10 to Rs 12 in the pay of the Municipal Overseer is considered necessary as the Overseer has to look after the Drainage works and the Conservancy arrangements in the Bazaars and at the Choultry.

J. Thottiam Chetty Avergal
Chairman

Statement of Propositions for Revision of Establishments

Order sanctioning present Establishment		Office to which the Proposition refers	Nature of Charge										Proposition		Grounds of proposition.
			Present Scale				Proposed Scale								
			No.	Designation	Pay		No.	Designation	Pay				Increase per month	Decrease per month	
No.	Date				Minimum	Maximum			Minimum	Maximum			Amount	Amount	
		Grant V													
416 Mn	31.8.94	Office Establt.	1	Manager		35 Mn	1	Manager		35 Mn					
"	"		1	Head Clerk		20 Mn	1	Head Clerk		20 Mn					
"	"		1	2nd Clerk		7 Mn	1	2nd Clerk		9 Mn	2 Mn	✓			
"	"		1	Peon		6 Mn	21	Peons at Rs 6 each		7 Mn	1 Mn	✓			
"	"		2	Peons at Rs 6 each		12 Mn	2	Peons at Rs 6 each		12 Mn					
"	"		1	Sweeper		8 Mn	1	Sweeper		8 Mn					
		Collections Establishment								17.8 Mn	8 Mn	✓			
15 Mn Mis	16.1.95		1	Clerk		17 Mn	1	Clerk		12 Mn	1 Mn	✓			
"	"		1	Bill Collector		11 Mn	1	Bill Collector		10 Mn	1 Mn	✓			
"	"		1	2nd Do.		9 Mn	1	2nd Do.		6 Mn					
"	"		1	3rd Do.		6 Mn	1	3rd Do.		4 Mn					
"	"		1	Temporary Peon for 6 months		4 Mn	1	Temporary Peon for 6 months							

Municipal Office
Mayavaram
5. 2. 95

J. Thottiam Nirvana 28

Chairman

From

The Chairman

Municipal Council

Mayavaram

To

GOVERNMENT OF MADRAS
17 FEB 95
PRIVATE DEPARTMENT

The Chief Secretary

to Government

Fort Saint George

Madras

Dated 5th
Rec'd 6 } February
95

Enc'd no 93
5.2.95

Proposition Statement for the provision of Municipal Establishments as proposed in the Budget for 1895-96

41/Mat 95

Statement of

Order Sanction for Establt.		Office to which the proposition refers	No.	Designation	Nature of Scale Pay	
Number	Date				Minimum	Maximum
1641	6.11.96	Grant II - Contd.				
Municipality	"	Municipal Girls' School	1	Headmaster	7	10
"	"	Maiyaveram	1	1st Assistant		7
"	"		1	2nd Do		4
"	"		1	Conductress		1-8
416-Municipality	31.3.96	Grant III - Hospitals and Dispensaries -	1	Civil Apothecary		109
"	"		1	Compounder		14
"	"		1	Dyi dwife		8
"	"		1	Peon		5
"	"		1	Ward Cooly		4.8
"	"		1	Cook		5
"	"		1	Khoshy		5.8
"	"		1	Sweeper		2.8
"	"	Registration of Births & Deaths	1	Registrar		12
55-Municipality	16.1.95	Conservancy	1	Nuisance Inspector		20
			1	2nd Do		15
			1	3rd Do		14
			3	Peons at Rs 6 each		18
			2	Peons at Rs 5 each		10
			17	Sweepers at Rs 4½ each		76.8
			4	Scavengers Rs 5½ each		22
			1	Scavenger		5
		Private Scavenging	6	Scavengers at Rs 5 each		30
			8	Do at Rs 4½ each		18.8
			3	Do at Rs 3 each		9
		Grant IV -				
416-Municipality	31.3.96	Avenues -	7	Avenue Coolies at Rs 4 each		28

Municipal Office
Mayaveram
5-12-96

Chairman

Statement of Proposition for revision of Establishment.

Order Sanctioning present Establishment		Office to which the Proposition refers	Nature of change							Proposition		Ground of Proposition
			Present Scale				Proposed Scale					
Number	Date		No.	Designation	Pay Minimum	Pay Maximum	No.	Designation	Pay Minimum	Pay Maximum	Increase per month Minimum	Increase per month Maximum	
1641-M-915	6-11-96	Grant-in-Cont. Primary School, Mayaveram	1	2nd Assistant		17-8--	1	2nd Assistant		17-8--			
"	"		1	3rd Do	12--	14-8--	1	3rd Do	12--	14-8--			
"	"		1	4th Do	10--	12-8--	1	4th Do	10--	12-8--			
"	"		1	5th Do		12--	1	5th Do		12--			
"	"		1	6th Do	8--	10-8--	1	6th Do	8--	10-8--			
"	"		1	7th Do		8--	1	7th Do		8--			
"	"		1	8th Do	6--	8-8--	1	8th Do	6--	8-8--			
"	"		1	Peon		5--	1	Peon		5--			
55-M-915	16-1-95	Mu. School, Srivaikuntam	1	Sweeper		1-8--	1	Sweeper		1-8--			
"	"		1	Headmaster		9--	1	Headmaster		9--			
"	"		1	1st Assistant		7--	1	1st Assistant		7--			
"	"		1	2nd Do		6--	1	2nd Do		6--			
"	"		1	3rd Do		5--	1	3rd Do		5--			
"	"		1	4th Do		4--	1	4th Do		4-8--	0-8--		
"	"		1	5th Do		4--	1	5th Do		4-8--	0-8--		
"	"						1	Peon		3--	3--		
"	"	Mu. Mahommedan School, Kovna	1	Sweeper			1	Sweeper		0-8--			
"	"		1	Headmaster			1	Headmaster		7--			
"	"		1	1st Assistant			1	1st Assistant		5--			
"	"		1	2nd Do			1	2nd Do		4--	1--		
"	"	Mu. Sahiya School, Kovna	1	Headmaster			1	Headmaster		8--	1-8--		
"	"		1	1st Assistant			1	1st Assistant		5--			
"	"		1	2nd Do			1	2nd Assistant		5--			
"	"		1	3rd Do			1	3rd Do		3--	3--		
"	"		1	Peon			1	Peon		--		2--	

Mam Coffee
Mayaveram
6-2-95

Chairman

Chairman

Chairman

2 Proposition for revision

Establishment

Charge Proposed Scale			Pay		Propositions		Grounds of proposition
No.	Designation		minimum	maximum	Increase per month Amount	Decrease per month Amount	
1	Head master			10—			
1	1st Assistant			7—			
1	2nd Do.			5—	1—		
1	Conductress V.			1-8—			
1	Civil Apothecary			131.4—	26-14—		
1	Compounder			14—			
1	Midwife			8—			
1	Peon			5—			
1	Ward Coolie			4-8—			
1	Cook			5—			
1	Khotty			5-8—			
1	Sweeper			2-8—			
1	Registrar			13—	1—		
1	Nuisance Inspector			20—			
1	2nd Do.			15—			
1	3rd Do.			14—			
3	Peons at Rs 6 each			18—			
2	Peons at Rs 5 each			10—			
1	Peon			4-8—	4-8—		
17	Sweepers at Rs 4½ each			76-8—			
4	Scavengers at Rs 5½ each			22—			
2	Scavengers at Rs 5 each			10—	5—		
7	Do. at Rs 5 Do.			35—	5—		
3	Do. at Rs 4½ each			13-8—			
3	Do. at Rs 3 each			9—			
6	Avenue Coolies at Rs 4 each			24—		4—	

Chairman

Chairman

Proceedings of the Municipal Council of Mayaveram at their special Meetings held on the 19th, 20th & 21st inst. December 1894

Present:

2 JAN 95

	Meetings attended		
	19th Instn.	20th	21st
M.R.Ry.			
" T. Ry. Chandaroma Aiyar Avl. Rao Bahadur Chairman	1	1	1
Robert B. Clegg Esqr. Sub Collector Ex officio Councillor	"	1	"
M.R.Ry. A.T.V. Sabharamonya Aiyar Avl. Councillor	1	1	"
" K. Samy Aiyar Avl. Do	1	"	1
" T.A. Thaya Pillai Avl. Do	1	1	"
" P. Thyagaraja Aiyar Avl. Do	1	1	"
" D. Subbaraya Aiyangar Avl. Do	1	"	1
" Chockambara Chitty Avl. Do	1	1	1
" Chakram Aiyangar Avl. Do	1	1	1
" M. Sammida Chetty Avl. Do	"	"	1
" T. Lakshmana Aiyar Avl. Do	1	1	1
" A. Narayanaswamy Aiyar Avl. Do	"	1	"
" Venkata Chellam Pillai Avl. Do	"	1	"

1. Resolution dated the 19th December 94 Avl.

Discussed the Revised Estimate of Receipts & Charges for 94-95.

2. Resolution dated the 19th Dec 94. M

Discussed the Budget Estimates of Receipts and Charges (Group I excepted) for 95-96.

× × × ×

4. Resolution dated the 21st Dec '94.

(1) Discussed again the Budget Estimates ~~for~~ ~~the~~ 95-96 and finally passed.

× × × ×

Sd/ S. Kathiravelu Ayar
Chairman

/True extract/

Sd
ASP

T. Koluzundaram Aiyar
Chairman

From

THE CHAIRMAN
MUNICIPAL COUNCIL
MAYAVARAM.

To

THE Chief Secretary
to Government
Fort St George
Local & Mun.l Dept.
Through Sub-Collector
of Tanjore

Dated 11th January
Despatched 1895.
Received

No.

ENCLOSURE. to No 11/11-1-95

SUBJECT.

Extracts from the
Proceedings of the
Municipal Council
Mayavaram dated
the 19, 20 and the 21st
December 94 passing
the Budget Estimates
of Receipts & Charges for

1 March 1895 No 264 Secy to Govt

FEBRUARY 1895, No. M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. T. KOTHANDARAMA AIYAR Avergal, Rao Bahadur, Chairman, Municipal Council, Máyavaram, to the Chief Secretary to Government (through the Sub-Collector of Tanjore), dated Máyavaram, 11th January 1895, No. 11.

I have the honour to submit herewith the revised estimate for 1894–95 and the budget estimate for 1895–96, prepared in the forms prescribed by Government in their order, No. 2193 M., dated the 10th December 1891.

2. The budget estimate was discussed by the council in their meetings held on the 19th and 20th December 1894, and finally passed by them on the 21st. A copy of their proceedings accompanies.

3. The total receipts, as now revised, amount to Rs. 36,710, excluding the opening balance of Rs. 1,930 (in round numbers) which agrees with the closing balance given in the administration report of that year, reviewed in G.O., No. 1391 M., dated the 4th October 1894, against Rs. 35,790 and Rs. 1,510, respectively, anticipated in the budget, the increase in the revised figure being chiefly under "school-fees." The variations between the budget and the revised estimates are explained in Statement VI.

4. The figures entered in column 6 (budget grant for 1894–95) of Statement VI, are those sanctioned by Government in their order, No. 416 M., dated 31st March 1894, as modified by G.Os., No. 1106 M., dated 18th August 1894, and No. 1641 M., Mis., dated 6th November 1894. The original figures in regard to three items, namely, "school-fees," "Government grants," and "private contributions," have been subsequently modified by the last two orders quoted above. An increase of Rs. 450 occurs in the first and the last item and a decrease of Rs. 140 in the second item, thus making an excess of Rs. 310. This, added to the originally sanctioned sum of Rs. 36,990 as per G.O., No. 416 M., dated 31st March 1894, makes the grand total receipts of the current year's budget come up to Rs. 37,300, including the opening balance.

5. The differences under charges are explained thus—the increase of Rs. 120 under Grant I is the provision for latrines and urinals, sanctioned in paragraph 2 of G.O., dated 18th August 1894. The excess expenditure sanctioned under Grant II is Rs. 750 against Rs. 740 given under paragraph 8 of the supplemental report. This increase of Rs. 10 was caused by restoring the pay of the acting third assistant of the Máyavaram primary school, and disallowing the increase to the salary of the seventh assistant of the high school. The increase of Rs. 80 under Grant III is the provision for two latrine toties sanctioned in the above order.

6. *Budget Estimate—Receipts.*—The receipts from all sources of revenue for the budget year are estimated at Rs. 37,120, including the opening balance of Rs. 2,780, as per revised estimate, against Rs. 37,300 and Rs. 38,640 of the budget and the revised estimates, respectively, of the current year and Rs. 33,265 of the actuals of the year previous, the increase in the current year's budget on account of the sale-proceeds of the old travellers' bungalow being almost counterbalanced by the large income expected from "school-fees" in the next year. The high and primary schools under the control of the municipal council are rapidly progressing both in respect of strength and finance.

7. *Rates and Taxes.*—A sum of Rs. 18,430 is expected under all taxes against Rs. 18,110 in the current year's revised estimate and Rs. 17,217 of the actuals of the previous year, the increase of Rs. 320 being expected under "taxes on arts" and "buildings." Even after making a small margin for balance at the close of this year, the current year's income from "tax on arts" is estimated at Rs. 3,600 which is Rs. 310 less than the budget figure. On enquiry, I understand that weaving, which was once an important trade in the town some years back, has lost its activity owing to a less attraction for Kornad cloths. The council have, therefore, no reason to differ from the remarks made in paragraph 13 of the last Budget report. However, with the hope of effecting a thorough and strict revision for the ensuing year, they have raised the revenue to Rs. 3,700 in view to give due effect to the remarks of Government made in paragraph 3 of G.O., dated 4th October 1894, No. 1391.

8. *Tax on Buildings.*—A sum of Rs. 7,200 is entered under this head against Rs. 7,000 in the revised estimate and Rs. 6,710 in the current year's budget. As vigorous measures have been adopted of late for the prompt realizations of the arrear balance and for expediting the current collections, the balance at the close of this year is expected to be very small. Hence is the increase in the revised estimate over the budget figure. For the next year the council propose to enhance the assessment in the Máyavaram division, where the rent-value has increased owing to the situation of the court, taluk cutcherry and the high school. With this view the council have increased the income to Rs. 7,200 for the next year.

9. *Tax on Lands.*—The income from this source is estimated at Rs. 600 which is the same as in the revised estimate. As stringent measures have been adopted to clear off the arrear balance before the close of the year, the budget figure is slightly raised. Several changes have occurred in the ownership of taxable lands and several of the vacant manaikats have been occupied by houses since the last revision. In several cases, the owners of lands assessed are not ascertainable. The arrear balance under this tax has, in consequence, been accumulating for the last few years. In order to effect a thorough and satisfactory revision, the ex-Chairman requested the Tahsildar in the middle of 1893 to direct the karnams to prepare, for this municipality, lists of persons holding taxable lands, and the extent owned by each according to the revenue accounts. Some of the karnams sent the lists late in the current year, and that in an incomplete manner. They do not show separately the extent of land owned by each individual, but plots of ground are assigned as belonging to several persons conjointly. This is of no use for the purpose of the municipal assessment. A few of the karnams have not as yet submitted their lists. Under these circumstances the last year's assessment was fixed for the current year and bills issued accordingly. For the next year, the council hope to have the tax revised by the ward-councillors, with the help of the karnams concerned, wherever necessary. The council do not expect any increase in the revision as several vacant lands have been occupied by buildings. Hence the revised estimate is repeated for the budget year.

10. *Tax on Vehicles and Animals.*—A sum of Rs. 1,360 is expected against Rs. 1,270 and Rs. 1,350 in the current year's budget and revised estimates, respectively. The increase in the revised estimate is due to a corresponding increase in the number of jutkas. Consequent on the opening of the Máyavaram-Muttupet Railway, this town has become an important centre, and the increase is justified by the growing demand for such vehicles.

11. *Tax on Carts.*—The income expected from this source is Rs. 970 or the same as the revised estimate. This sum shows a decrease of Rs. 80 below the current year's budget figure. As anticipated in the concluding portion of paragraph 13 of the last Budget report, embodied in G.O., No. 416 M., dated the 31st March 1894, the number of carts in the town has somewhat diminished owing to the opening of the Máyavaram-Muttupet railway line.

12. *Tolls.*—The eleven gates of this municipality were leased out for Rs. 6,715 for the current year. This, added to the arrear balance at the beginning of this year

brought the net receipt of the revised figure to Rs. 4,590, with the hope of securing a similar competition in the next bid, the revised estimate figure is expected for the budget year.

13. *Revenues derived from Municipal property and Powers, &c.*—The total income expected under this head is estimated at Rs. 12,960 against Rs. 14,170 and Rupees 15,460 in the current year's budget and revised estimates, respectively, and Rs. 11,281 of the actuals of 1893–94. The increase in the revised estimate over the budget figure is under "school fees," which is due, as observed elsewhere, to the growing prosperity of the municipal schools, and the decrease in the next year's budget was caused by the disappearance of the extraordinary item of revenue, namely, Rs. 3,000, on account of the sale-proceeds of the travellers' bungalow building with its compound. Under "rent of buildings" Rs. 50 only is expected against Rs. 130 in the revised estimate. The increase in the latter was due to the unexpected continuance of the location of the Settlement office in the Municipal office building for rent up to October 1894.

14. The income from "avenues" is increased from Rs. 350 to Rs. 400, as, in the next year, some of the avenue trees and branches, whose growth is likely to do harm to the adjacent houses, may have to be cut off and sold.

15. The income from the sale of rubbish shows an increase of Rs. 30 over the revised figure (170), as the council is endeavouring in all possible ways to improve this item of revenue with reference to the instructions contained in paragraph 3 (4) of the order reviewing the last annual report. In regard to the other sources of income under this head the figures of the revised estimate are repeated for the budget year.

16. *Grants and Contributions.*—The council's estimate of the contributions from Government on account of salary grants to the high school, appears under paragraph 23 of the last budget report. If the teachers are allowed the grants for which they have become eligible under the rules, the Grant will come up to about Rs. 1,100. But as the Provincial allotment has not improved, the council expect not more than Rs. 900 for their high school and Rs. 200 for their girls' school in the budget year. A sum of Rs. 930 taken credit for building grants is continued in the revised estimate with reference to paragraph 3 of G.O., No. 416 M., dated 31st March 1894, reviewing the last Budget report. The sum of Rs. 150 entered under "other purposes" is expected in the shape of half salary grants on behalf of the common gymnast and for the separate drawing master, proposed to be entertained on Rs. 10 per mensem. The council proposes to rebuild the hospital dead-house in the budget year at an estimated cost of Rs. 250. As this is a charge on public funds, the amount is taken credit in Statement No. I.

17. *Private Scavenging.*—At present only a small sum of one anna per mensem for single service, daily, and 2 annas for double service are levied and the same is collected quarterly in advance. In view to improve this source of revenue, the council have resolved to levy double the rates of fees from 1st April next.

18. In the budget year the council proposes to levy fees for numbering carts at the rate of 6 pies per cart numbered and a small sum of Rs. 10 is expected from this source.

19. *Expenditure.*—The total expenditure is estimated at Rs. 35,320 against Rs. 35,440 and Rs. 35,860 in the budget, and revised estimates of the current year, and against Rs. 31,336 the actuals of 1893–94. The increase in the current year over the actuals of the last year was mainly due to the provision of Rs. 3,000 for constructing a new travellers' bungalow, and that in the budget year to the very large outlay proposed for roads. The expenditure under each grant is explained below in detail.

20. *Grant I, Public Works.*—During the budget year the council proposes to spend Rs. 7,250 on Public Works against Rs. 8,770 of the revised estimate. Of the above sum Rs. 1,930 is allotted for new works, Rs. 4,900 for repairs including water-supply establishment and the rest for general establishment.

21. *New Works—Communications.*—A sum of Rs. 480 is provided under this head for the following works, namely, (1) construction of two protective dams adjoining two of the bridges over Palan-cavery channel, (2) the cost of stone pegs to be fixed on the side of a tank adjoining the main road for the safety of carriages, &c., passing by the side of the tank, (3) construction of a bridge over Palan-cavery near the slaughter house, at a cost of Rs. 300. For the last mentioned work, provision was made in the budget of 1892–93; but it had to be abandoned as the private subscription promised was not forthcoming (*vide* paragraph 33 of the Annual report for that year). The necessity for the work has been felt by the people of Ward No. IV. The corpses of that ward have to be taken to the burning ground near Cauvery river fording the Palan-cavery channel. The channel becomes impassable during the rainy season and considerable difficulty and danger occur in fording it then with corpses on, which, according to the religious custom of the people, cannot but be carried through this very road. It is also the shortest way to go to the Kornad fish-market from Ward No. IV.

22. *New Works—Buildings.*—A sum of Rs. 1,350 is provided under this head. Of this sum Rs. 920 is provided for completing the extension of the high school buildings, Rs. 250 for constructing a dead-house in the hospital compound, and Rs. 100 for ten additional latrines.

23. *New Works—Drainage and Water-supply.*—A sum of Rs. 50 is allotted for the construction of a drainage tunnel near Aiyanarkoil, Kornad, and another Rs. 50 for putting up screw shutters to one of the tanks, to prevent its water from being drained away stealthily by fishermen.

24. *Repairs—Communications.*—A large sum of Rs. 3,850 is provided under this head. This, added to Rs. 480 for new works comes up to Rs. 4,330, or 94 per cent. of the net toll revenue. Of the above sum, Rs. 2,300 is put down for remetalling a major portion of the gravel roads, and for repairing the remaining portion in detached places. A sum of Rs. 200 is allotted for the purpose of raising the levels of the road to the west of Sangamattoo street, and of the lane leading from road No. II to Pattamangalam burning ground, which are low and which get submerged under water during flood and rain. Provision is made, as usual, for sand and for the pay of the permanent coolies. The provision of Rs. 500 is considered ample for sectioning the roads thoroughly and for digging out and clearing side channels. Thus, it is hoped, that in the next year the roads and streets will be in a far better condition.

25. *Repairs—Buildings.*—As the provision of Rs. 500 for the repair of the Máyavaram primary school building in the last year's revised estimate (*vide* paragraph 5 (2) of the current year's Budget report) lapsed owing to difficulty in procuring proper country wooden materials of necessary length, the same amount is allotted for the budget year with the hope of finishing the repair conveniently during the ensuing summer vacation. Rs. 200 is provided for effecting sundry repairs to the office and other municipal buildings which require immediate attention.

26. *Repair—Water-supply.*—A sum of Rs. 50 is proposed to be spent in putting in order the flight of steps to the Palan-cavery channel, adjoining road No. 2 in Kornad, which needs immediate repair, being largely resorted to by the public.

27. For the budget year, the number of tank watchmen is reduced from six to four, as they are considered unnecessary for tanks used for other than drinking purposes, and as some ordinary wells will be sunk on the sides of such tanks in the current year, as already suggested by the Sanitary Commissioner. The provision for water-supply establishment is, therefore, reduced from Rs. 390 in the revised estimate to Rs. 300 in the budget.

28. *Establishment.*—A sum of Rs. 410 is entered against Rs. 370 in the budget of the current year. The excess is caused by allowing an increase of Rs. 2–8–0 to the pay of the overseer and Re. 1 to the pay of the maistry per mensem. The work of this establishment has of late increased, and effect will be given to the proposed increase on the recipients showing more activity and diligence in the discharge of their duties in the current year.

29. *Grant II, Education.*—The total expenditure on education in the budget year is estimated at Rs. 12,550 excluding the outlay of Rs. 1,480 on educational buildings, which appear under Grant I, against Rs. 12,120 and Rs. 12,050 of the current year's budget and the revised estimates, respectively, the increase over the current year's figure being due (1) to the provision for additional teachers and for small increases allowed to the existing low paid teachers, (2) to the allotment of Rs. 100 for building and furniture grants to result-schools, and (3) to the provision for a separate drawing master for all the primary schools in the municipality as per suggestion of the Director of Public Instruction. The next year's educational income in the shape of fees and fines (Rs. 9,550) and Government and other grants (Rs. 1,260, building grant excepted) aggregates to Rs. 10,810. Thus the net cost on education, excluding the outlay on educational buildings, comes up to Rs. 1,740 or 9 per cent. of the receipts from taxation, markets and rents. The high school contributes much to the educational income and hence the low percentage in the net cost.

30. *Stipends to Sessional class Students.*—Agreeably to the suggestion of the Assistant Inspector of Schools, a provision of Rs. 20 is made to be given to the Inspecting schoolmaster at Rs. 4 for each of such pyal school teachers as passes the Primary examination after receiving training in the sessional class, recently opened by the Inspecting schoolmaster.

31. *Municipal Schools on Salary-system.*—For maintaining the high and primary schools, Máyavaram, a sum of Rs. 9,220 is provided, of which Rs. 8,560 is allotted for establishment, and Rs. 660 for contingencies, against Rs. 9,230 and Rs. 9,050 in the budget and the revised estimates of the current year, and Rs. 8,486 of the actuals of the previous year.

32. The council, in submitting their budget estimate for 1890–91, proposed a scale of salaries with a minimum and maximum pay for each class, to rise by five equal annual increments, subject to the conditions prescribed in the memorandum submitted therewith. They based their proposal on the following grounds, namely, that the high and primary schools, Máyavaram, have been keeping up their financial position for the past few years, owing mainly to the praiseworthy exertions of the teaching staff, and that the scale of progessive pay would provide an incentive for them to work in a systematic manner. The Government have accorded their sanction in their Order, Mis. No. 1095 M., dated 24th July 1890, to this scale of salaries. I am glad to state that the teachers have, by their hard work, contributed a great deal to promote efficient education in this municipality and have more than realized the council's expectations. The net cost of the high school for 1890–91 was Rs. 631, while during the past three years the institution has been more than self-supporting, sometimes showing a surplus receipt ranging from Rs. 181 to Rs. 800. The schools have thus fulfilled the conditions prescribed, to justify the annual increments as per the scale. Although the council decided by a majority to withhold from the teachers their hard-earned increments, M.R.Ry. K. Lakshumana Aiyar Avergal and myself entirely concur with Mr. Davasikamony Moodaliar Avergal, the Acting Assistant Inspector of Schools, who says, in paragraph 5 of his letter, No. 7400, dated the 3rd December 1894, that the withholding of increments would assuredly engender disaffection which might gradually tell on the present healthy and the efficient condition of the school. He further says that justice, policy, and expediency require that the council should not stint paying in the right direction, and that they should not lose the ground they have already gained with regard to Government grants. Under these circumstances, I beg that the Government would be pleased to consider the matter favourably in the interest of the hard-working teachers.

33. The gymnast, whose work has been characterised as very good, is allowed an increase of Rs. 2 per mensem for his hard work and in consideration of the fact that he is made to train up the boys of the Máyavaram primary school also in gymnastics.

34. The Assistant Inspector suggests, and the Director approves the suggestion, to appoint a separate drawing master on Rs. 15 for all the schools in the municipality, dispensing with the allowance of Rs. 5 for drawing in the high school. As a special

drawing master is required for the high school alone and as the moochi is well qualified to handle that subject, the extra allowance of Rs. 5 already sanctioned is reduced to Rs. 4 and the same given to the moochi.

35. One toty is unable to clean the latrines attached to the high and the primary schools, Máyavaram. A second toty is therefore proposed on Rs. 5.

36. *Municipal Schools on Salary-result System.*—As in the current year, the council has resolved to maintain four schools on this system, all working up to the upper primary standard. As the salaries of the fourth and the fifth assistants of the Tiruvilandur school are so low as Rs. 4, it is proposed to increase the same by 8 annas each per mensem. This school has considerably improved in strength and finance, and as the school-fee collections have to be remitted daily to the office, the service of a peon is found necessary, and a small provision of Rs. 3 per mensem is made accordingly. The Saliya school has likewise improved. The headmaster is allowed an increase of one rupee. The pay of the third assistant, who at present draws the Rs. 2 sanctioned in the last budget for a peon and sweeper, is increased to Rs. 3 as the necessity for an additional assistant has become more urgent at present than the services of a peon. The pay of the Muhammadan school last teacher is also increased from Rs. 3 to Rs. 4. The pay of the second assistant of the girls' school is increased by one rupee, in view to secure the services of a trained mistress either to act as first assistant or second assistant, the present second assistant mistress being not duly qualified.

37. As desired by the Assistant Inspector of Schools, a statement showing the estimated net cost of each school under the municipal management for the next year is subjoined:—

Names of schools.	Receipts.			Charges.			Total.	Net cost.
	Fees and Fines.	Grants.	Total.	Establishment.	Results grants.	Contingencies.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
High school, Máyavaram	7,800	900	8,700	7,120	..	560	7,680	— 1,020
Primary school, Máyavaram	1,350	..	1,350	1,440	..	100	1,540	190
Do. Tiruvilandur	400	..	400	470	100	30	600	200
Saliya school, Kornad	..	..	..	250	80	30	360	360
Muhammadan school, Kornad	..	..	..	190	60	40	290	290
Girls' school, Máyavaram	..	200	200	280	160	100	540	340
Total ..	9,550	1,100	10,650	9,750	400	860	11,010	360

The excess receipt of the high school is proposed to be spent in the extension of the new building to provide ample accommodation for the high school.

38. *Results Grants.*—A sum of Rs. 900 is provided, as usual, for grants to results schools as recommended by the Assistant Inspector, although the schools would earn a less amount owing to their being inefficiently handled. Last year they earned only Rs. 600 and odd, including the balance of previous year's grants (*vide* paragraph 4 [2] of the Government Order reviewing the last Annual report).

39. *Municipal Inspector.*—The council is not disposed to increase the pay of the municipal inspecting schoolmaster from Rs. 17 to Rs. 20 as recommended by the Assistant Inspector. The condition of the results schools, for whose supervision he was appointed, is not satisfactory. In paragraph 4 (2) of the last report, the Government observes that the work done in the results schools, judging from the results of the grant examination, is not good. In the opinion of the present Acting Assistant Inspector of Schools about half the number of results schools in the town is badly taught.

40. *Building and Furniture Grants.*—A sum of Rs. 100 only is allotted for building and furniture grants to results schools, although more was proposed by the Assistant Inspector, as the council think that the savings under "results grants" may be utilized for the purpose.

41. The usual provision of Rs. 190 for the establishment of the common gymnasium is continued. The council have adopted the Director's proposal to appoint a separate drawing master for all the schools, but have fixed his pay at Rs. 10 per mensem, in consideration of the retention of the small allowance of Rs. 4 to the high school moochi, who holds the necessary qualification for teaching drawing for the high and primary schools. The Assistant Inspector recommends that Rs. 100 may be provided for the necessary apparatus for the common gymnasium. As it is not possible to assemble, in one fixed central place, the boys of the various results schools scattered over different parts of the town, the provision recommended seems to be not so pressing.

42. *Grant III, Sanitation, &c.*—The proposed outlay under this grant for the next year amounts to Rs. 10,520 against Rs. 9,890 in the current year and against Rs. 9,467–11–5 the actuals of 1893–94. The provision for sanitation is thus increasing year after year. The increase in the next year is under "hospitals," "registration of births and deaths" and "conservancy."

43. *Hospitals.*—The cost of maintaining the municipal hospital is estimated at Rs. 2,910 or Rs. 210 more than the current year's budget figure, the increase being under establishment, due to an additional provision of Rs. 22 per mensem, payable from municipal funds, to meet the increased pay of the civil apothecary from 1st July 1895, and of Rs. 2 per mensem to the compounder who may qualify himself for this increase in the budget year. The allotments for medicines, diet, and contingency remain unchanged.

44. *Contributions.*—As usual Rs 280 is provided, of which Rs. 110 is payable to Government for sanitary inspection and cutlers' establishment, and the remainder to local boards for Tanjore medical school, reserve staff, and District Surgeon's establishment.

45. *Vaccination.*—No change is proposed under this head. The provision of Rs. 330 made in the current year for a first-class vaccinator on Rs. 15 per mensem, and for a calf peon on Rs. 3–8–0 per mensem, and for contingencies, is repeated for the budget year.

46. *Registration of Births and Deaths.*—The council proposes to increase the pay of the office registrar from Rs. 12 to 13 in the budget year as he is doing good work both as registrar and petition clerk. He therefore deserves the increase now proposed.

47. *Conservancy.*—The outlay proposed under this head is Rs. 6,830 or Rs. 400 over the current year's estimate. The number of conservancy peons is increased from 5 to 6, a third peon being required for the efficient supervision of Kornad division. The number of sweepers and the number of street toties were recently increased to 17 and 6 respectively. These are continued for the budget year. A sewage cart was made to work late in the current year. Hence the increase of Rs. 100 over the revised estimate. For the budget year, the number of private scavenging toties is increased from 11 to 13, as the number of houses served by municipal toties is expected to increase. The other items under this head require no explanation as the current year's figures are more or less repeated.

48. *Grant IV, Lighting and other Miscellaneous purposes.*—A sum of Rs. 2,090 is entered under this grant against Rs. 2,070 in the revised estimate and against Rupees 1,950 the actuals of 1893–94. The increase in the current year over the last year's actuals is due to the purchase of a large supply of chimneys and burners of a big size in the current year. In the ensuing year six more lanterns will be provided. As the provision for the seventh avenue cooly provided in the current year's budget is not availed of, it is omitted both in the revised estimate and in the budget of the next year. The usual provision in regard to all other items under this grant is more or less repeated.

49. *Grant V.*—The expenditure proposed under this grant amounts to Rs. 2,330 against Rs. 2,220, and Rs. 2,260 of the budget and revised estimate of the current year. The additional clerk in the office establishment sanctioned in the budget of 1893–94 is allowed an increase of Rs. 2 as his present pay of Rs. 7 is considered very

low. A small increase of half a rupee to the collection clerk in consideration of his long and good service under the council, and of one rupee to each of the two senior bill collectors who are turning out good work, is also provided. The progress of collections during the last few months is very satisfactory.

Cur. No. 157-Rev.

Forwarded to Collector.

(Signed) R. B. CLEGG,
Ag. Sub-Collector.

13th January 1895.

Cur. No. 90-MI.

Forwarded.

(Signed) J. THOMSON,
Acting Collector.

TANJORE,
25th January 1895.

No. 93

MUNICIPAL OFFICE
Mayavaram.
5th February 189 6.

From

J. Kothandarama Rao

M. R. Ry. ~~T. A. ALAGA PILLAI AVERGAL~~ RAO BAHADUR
CHAIRMAN, MUNICIPAL COUNCIL
MAYAVARAM.

To

THE
Chief Secretary to Government
Fort Saint George
Local and Municipal Depart.

SIR,

In Continuation of my letter no 11 dated the 11th Ultimo, submitting the Budget Estimates for 95-96, I have the honor to forward herewith a proposition Statement for the revision of Municipal Establishments for the Budget year. A full account of the reasons on which the proposed changes are based are given in the Budget report. By some oversight, the Statement was not submitted with the Budget, which I regret

I have the honor to be
Sir,
Your most obedient servant

J. Kothandarama Rao
Chairman.

From

THE CHAIRMAN
MUNICIPAL COUNCIL
MAYAVARAM.

To

THE Chief Secretary to
Government
Fort St George
L & M. Dept.

Dated 5th February
Despatched 6th } 1895.
Received

CHIEF SECRETARY'S No. 3 GOVERNMENT OF MADRAS 7 FEB. 1895

ENCLOSURE.

SUBJECT.

Forwarding the proposition
Statement for the revision
of Mn. Estabts of the
Mayaveram Municipality
for the Budget year 95-96

9/2

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 305 M of 1895, dated 11th January from the Chairman Mc. Mayaveram
Current No. 331 M of 1895, dated 29 " from the Director of Public Instn
Current No. 417 M of 1895, dated 5th Feby from the Chairman Mc. Mayaveram
Current No. 424 of 1895, dated 6th " from the Inspn. General.

Order—

The Estimated receipts and charges of the Mayaveram 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.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	2254	1510	1930	2780
Tax on Arts	3426	3910	3600	3700
Tax on Buildings and Lands	7064	7270	7600	7800
Water-tax on Buildings and Lands				
Tax on Vehicles and Animals	1321	1270	1350	1360
Tax on Carts	1038	1050	970	970
Tolls	4368	4430	4570	4600
Realizations under Special Acts	30	30	"	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	904	3600	3720	690
Conservancy receipts	120	170	170	200
Fees and Revenue from Educational Institutions ..	7937	8330	9050	9500 9000
Fees and Revenue from Medical Institutions	100	100	100	100
Income from Markets and Slaughter-houses.	662	720	990	990
License fees	630	500	620	620
Other fees	107	100	110	110
Fines under Municipal and other Acts	772	600	700	700
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	1171	2000	2000	1800
Do. from Local Boards	600	600	600	600
Do. from other bodies	"	610	120	10
Recoveries for services to private individuals	213	400	360	470
Miscellaneous	427	50	60	70
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.				
Advances Recovered	71			
Total ..	33268 57	37300 5-10	38640 1930	37120 2780 36620
		85790	86910	84340

Chairman is requested to Separate his

Charges.	Actuals, 1893–94.	Budget Estimate, 1894–95.	Revised Estimate, 1894–95.	Budget Estimate 1895–96.	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	358	50	180	480	
Buildings	2300	4320	4600	1350	
Drainage				50	
Water-supply	154	540	570	50	
Repairs—					
Communications	2128	2410	2410	3850	
Buildings	120	200	200	700	
Drainage					
Water-supply					
Establishment	354	898	420	350	
Tools and Plant and other Stores	358	370	370	410	370
Contributions for Public Works	8	10	20	10	
Total ..	5780	8790	8770	7250	7210
GRANT II.					
Training Schools	20	30	30	20	60
Municipal Schools—					
(*a*) On the Salary System	8487	9230	9050	9220	9640
(*b*) On the Salary Results System	1473	1550	1640	1790	
Salary Grant	665	900	900	900	
Results Grants	210	210	220	210	
Combined Grants	196	200	210	410	
Inspection					
Miscellaneous					
Total ..	11051	12120	12050	12550	13010
GRANT ~~III~~ III					
Hospital and Dispensaries	2831	2700	2700	2910	
Contributions	294	280	280	280	290
Vaccination	215	330	330	330	
Registration of Births and Deaths	152	160	150	170	160
Conservancy, Road cleaning and Road watering ..	5976	6400	6430	6930	
Total ..	9468	9870	9890	10520	
GRANT IV.					
Lighting	1351	1280	1440	1470	
Markets and Slaughter-houses	5				
Choultries					
Travellers' Bungalows	73	"	10	"	
Avenues	293	400	340	350	
Public Garden, Survey of Land, Fire and other charges.	228	270	280	270	
Total ..	1950	1950	2070	2090	
GRANT V.					
Supervision and Management	2296	2220	2260	2320	(-40+20)
Repayment of Debt	175	240	480	330	
Interest on loan	261	260	260	280	280
Advances Recoverable	353	"	90	"	
Refunds					
Discount					
Pensions and Gratuities					
Investments					
Balance	1930 29	1860	2780	1800	930
Total ..	33268	37300 1860	38640 2780	37120 1800	36820
		35440	35860	35320	

Revised Estimate for 1894-95.

2. The current receipts and charges are now estimated at Rs 36710 & Rs 35860 respectively, against Rs 35790 & Rs 35410 anticipated in the sanctioned budget, the increase in the receipts occurring chiefly under the tax on buildings & from educational institutions and that in the charges under Grant IV & Repayment of debt. Notwithstanding the remark in paragraph 2 of f.o. dated 31st March 1894 No 416 M, the Collections under the three principal taxes and the expenditure on new works - buildings during the first eight months of the year were far from satisfactory. In paragraph 3 (2) of f.o. dated 4th October 1894 No 1391 M, the Chairman was requested to report, when submitting the ensuing year's budget, the progress that had been made in Collections - both Current and Arrears. The omission to furnish this information is unsatisfactory. From Statement IV B now submitted however, it is observed that the Municipal Council expects to realize nearly the whole of the outstandings before the close of the current year. The delay in adjusting the arrear balance of Rs 131 under Market Rents should be explained. The Municipal Council proposal to dispense with the services of the Seventh Avenue Cooly referred to in paragraph 48 of the Chairman's letter is approved. The Chairman is requested to separate his remar

on the revised estimate from those on the budget
his future covering letters.

Budget Estimate for 1895-96.

3. Receipts. The receipts for the ensuing year
are set down at Rs 34340 against Rs 36710 in the
revised estimate, the decrease being mostly
under sale proceeds of lands and buildings.
The estimate under fees from Educational
institutions will be reduced by Rs 500 with
reference to paragraph 2 of the Director's letter
read above.

4. Charges. (1) The probable charges are
entered as Rs 35320 against the revised estimate
Rs 35880, the decrease which appears chiefly
under Grant I being partially counterbalanced
by an increase under Grants II & III.

(2) Grant I. The reduction
from six to four in the number of tank
watchmen referred to in paragraph 27
of the Chairman's letter is approved, but
the increases proposed in the Salaries of
the Public Works Overseer and the Maistry
cannot be sanctioned as they do not
appear to be necessary.

(3) Grant II. The allotment
under Training Schools will be raised by
Rs 40 as recommended by the Director of
Public Instruction in paragraph 3 (i) of his
letter; and with reference to clause (ii) of
the

x on CVs. 647 & 789 m;
in linked file -

the Sanitary [illegible]
be added to the allotment for
Schools on the salary system for payment
of increments to the teachers of the High
School, with the exception of the Head Master
whose increment should be held in abeyance
until the question of Exempting him from
passing the Examination for the L.T. degree
regarding which a report has been separ-
-ately called for from the Director, is
decided. The additions to and alterations
in the Educational establishments pro-
in paragraphs 33, 34, 35, 36 & 41 of the Ch
-man's letter are sanctioned.

(4) Grant III. The provision
for payment of Contribution on acc
the Cutleri Establishment will be
ent with reference to G.O. dated
1895 No. 97 L. The remarks of the
Commissioner on the allotments
and Sanitation will be awaited
the proposed Entertainment of
Conservancy peons Rs 4-8-
Rs 6, and a private Scave
Rs 5 per mensem is sanct-
of Re 1 proposed in the C
of births and deaths dee
necessary and will there-

305-331-417+424h

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. T. KOTHANDARAMA AIYAR Avargal, Chairman, Municipal Council, Máyavaram, to the Chief Secretary to Government (through the Sub-Collector of Tanjore), dated Máyavaram, 11th January 1895, No. 11.

I have the honour to submit herewith the revised estimate for 1894–95 and the budget estimate for 1895–96, prepared in the forms prescribed by Government in their order, No. 2193 M., dated the 10th December 1891.

2. The budget estimate was discussed by the council in their meetings held on the 19th and 20th December 1894, and finally passed by them on the 21st. A copy of their proceedings accompanies.

3. The total receipts, as now revised, amount to Rs. 36,710, excluding the opening balance of Rs. 1,930 (in round numbers), which agrees with the closing balance given in the administration report of that year, reviewed in G.O., No. 1391 M., dated the 4th October 1894, against Rs. 35,790 and Rs. 1,510, respectively, anticipated in the budget, the increase in the revised figure being chiefly under "school-fees." The variations between the budget and the revised estimates are explained in Statement VI.

4. The figures entered in column 6 (budget grant for 1894–95) of Statement VI re those sanctioned by Government in their order, No. 416 M., dated 31st March 1894, as modified by G.Os., No. 1106 M., dated 18th August 1894, and No. 1641 M., Mis., dated 6th November 1894. The original figures in regard to three items, namely, "school-fees," "Government grants," and "private contributions," have been subsequently modified by the last two orders quoted above. An increase of Rs. 450 occurs in the first and the last item and a decrease of Rs. 140 in the second item, thus making an excess of Rs. 310. This, added to the originally sanctioned sum of Rs. 36,990 as per G.O., No. 416 M., dated 31st March 1894, makes the grand total receipts of the current year's budget come up to Rs. 37,300, including the opening balance.

5. The differences under charges are explained thus—the increase of Rs. 120 under Grant I is the provision for latrines and urinals, sanctioned in paragraph 2 of G.O., dated 18th August 1894, No. 1106 M. The excess expenditure sanctioned under Grant II is Rs. 750 against Rs. 740 given under paragraph 8 of the supplemental report. This increase of Rs. 10 was caused by restoring the pay of the acting third assistant of the Máyavaram primary school and disallowing the increase to the salary of the seventh assistant of the high school. The increase of Rs. 80 under Grant III is the provision for two latrine toties sanctioned in the above order.

6. *Budget Estimate—Receipts.*—The receipts from all sources of revenue for the budget year are estimated at Rs. 37,120, including the opening balance of Rs. 2,780, as per revised estimate, against Rs. 37,300 and Rs. 38,640 of the budget and the revised estimates, respectively, of the current year and Rs. 33,265, the actuals of the year previous, the increase in the current year's budget on account of the sale-proceeds of the old travellers' bungalow being almost counterbalanced by the large income expected from "school-fees" in the next year. The high and primary schools under the control of the municipal council are rapidly progressing both in respect of strength and finance.

7. *Rates and Taxes.*—A sum of Rs. 18,430 is expected under all taxes against Rs. 18,110 in the current year's revised estimate and Rs. 17,217 the actuals of the previous year, the increase of Rs. 320 being expected under "taxes on arts" and "buildings." Even after making a small margin for balance at the close of this year, the current year's income from "tax on arts" is estimated at Rs. 3,600 which is Rs. 310 less than the budget figure. On enquiry I understand that weaving, which was once an important trade in the town some years back, has lost its activity owing to a less attraction for Kornad cloths. The council have, therefore, no reason to differ from the remarks made in paragraph 13 of the last budget report. However, with the hope of effecting a thorough and strict revision for the ensuing year, they have raised the revenue to Rs. 3,700 in view to give due effect to the remarks of Government made in paragraph 3 of G.O., dated 4th October 1894, No. 1391.

8. *Tax on Buildings.*—A sum of Rs. 7,200 is entered under this head against Rs. 7,000 in the revised estimate and Rs. 6,710 in the current year's budget. As vigorous measures have been adopted of late for the prompt realization of the arrear balance and for expediting the current collections, the balance at the close of this year is expected to be very small. Hence is the increase in the revised estimate over the budget figure. For the next year the council propose to enhance the assessment in the Máyavaram division, where the rent-value has increased owing to the situation of the court, taluk cutcherry and the high school. With this view the council have increased the income to Rs. 7,200 for the next year.

9. *Tax on Lands.*—The income from this source is estimated at Rs. 600 which is the same as in the revised estimate. As stringent measures have been adopted to clear off the arrear balance before the close of the year, the budget figure is slightly raised. Several changes have occurred in the ownership of taxable lands and several of the vacant manaikats have been occupied by houses since the last revision. In several cases the owners of lands assessed are not ascertainable. The arrear balance under this tax has, in consequence, been accumulating for the last few years. In order to effect a thorough and satisfactory revision, the ex-Chairman requested the Tahsildar in the middle of 1893 to direct the karnams to prepare for this municipality lists of persons holding taxable lands and the extent owned by each according to the revenue accounts. Some of the karnams sent the lists late in the current year and that in an incomplete manner. They do not show separately the extent of land owned by each individual, but plots of ground are assigned as belonging to several persons conjointly. This is of no use for the purpose of the municipal assessment. A few of the karnams have not as yet submitted their lists. Under these circumstances the last year's assessment was fixed for the current year and bills issued accordingly. For the next year the council hope to have the tax revised by the ward-councillors, with the help of the karnams concerned, wherever necessary. The council do not expect any increase in the revision as several vacant lands have been occupied by buildings. Hence the revised estimate is repeated for the budget year.

10. *Tax on Vehicles and Animals.*—A sum of Rs. 1,360 is expected against Rs. 1,270 and Rs. 1,350 in the current year's budget and revised estimates, respectively. The increase in the revised estimate is due to a corresponding increase in the number of jutkas. Consequent on the opening of the Máyavaram-Muttupet Railway this town has become an important centre and the increase is justified by the growing demand for such vehicles.

11. *Tax on Carts.*—The income expected from this source is Rs. 970 or the same as the revised estimate. This sum shows a decrease of Rs. 80 below the current year's budget figure. As anticipated in the concluding portion of paragraph 13 of the last budget report, embodied in G.O., No. 416 M., dated the 31st March 1894, the number of carts in the town has somewhat diminished owing to the opening of the Máyavaram-Muttupet railway line.

12. *Tolls.*—The eleven gates of this municipality were leased out for Rs. 6,715 for the current year. This added to the arrear balance at the beginning of this year

brought the net receipts of the revised figure to Rs. 4,590; with the hope of securing a similar competition in the next bid, the revised estimate figure is expected for the budget year.

13. *Revenues derived from Municipal property and Powers, &c.*—The total income expected under this head is estimated at Rs. 12,960 against Rs. 14,170 and Rupees 15,460 in the current year's budget and revised estimates, respectively, and Rs. 11,281 the actuals of 1893–94. The increase in the revised estimate over the budget figure is under "school fees," which is due, as observed elsewhere, to the growing prosperity of the municipal schools, and the decrease in the next year's budget was caused by the disappearance of the extraordinary item of revenue, namely, Rs. 3,000, on account of the sale-proceeds of the travellers' bungalow building with its compound. Under "rent of buildings" Rs. 50 only is expected against Rs. 130 in the revised estimate. The increase in the latter was due to the unexpected continuance of the location of the Settlement office in the Municipal office building for rent up to October 1894.

14. The income from "avenues" is increased from Rs. 350 to Rs. 400, as in the next year some of the avenue trees and branches, whose growth is likely to do harm to the adjacent houses, may have to be cut off and sold.

15. The income from the sale of rubbish shows an increase of Rs. 30 over the revised figure (170), as the council is endeavouring in all possible ways to improve this item of revenue with reference to the instructions contained in paragraph 3 (4) of the order reviewing the last annual report. In regard to the other sources of income under this head the figures of the revised estimate are repeated for the budget year.

16. *Grants and Contributions.*—The council's estimate of the contributions from Government on account of salary grants to the high school appears under paragraph 23 of the last budget report. If the teachers are allowed the grants for which they have become eligible under the rules the grant will come up to about Rs. 1,100. But as the Provincial allotment has not improved the council expect not more than Rs. 900 for their high school and Rs. 200 for their girls' school in the budget year. A sum of Rs. 930 taken credit for building grants is continued in the revised estimate with reference to paragraph 3 of G.O., No. 416 M., dated 31st March 1894, reviewing the last budget report. The sum of Rs. 150 entered under "other purposes" is expected in the shape of half salary grants on behalf of the common gymnast and for the separate drawing master proposed to be entertained on Rs. 10 per mensem. The council proposes to rebuild the hospital dead-house in the budget year at an estimated cost of Rs. 250. As this is a charge on public funds the amount is taken credit for in Statement No. I.

17. *Private Scavenging.*—At present only a small sum of one anna per mensem for single service daily and 2 annas for double service are levied and the same is collected quarterly in advance. In view to improve this source of revenue the council have resolved to levy double the rates of fees from 1st April next.

18. In the budget year the council proposes to levy fees for numbering carts at the rate of 6 pies per cart numbered and a small sum of Rs. 10 is expected from this source.

19. *Expenditure.*—The total expenditure is estimated at Rs. 35,320 against Rs. 35,440 and Rs. 35,860 in the budget and revised estimates of the current year, and against Rs. 31,336 the actuals of 1893–94. The increase in the current year over the actuals of the last year was mainly due to the provision of Rs. 3,000 for constructing a new travellers' bungalow, and that in the budget year to the very large outlay proposed for roads. The expenditure under each grant is explained below in detail.

20. *Grant I, Public Works.*—During the budget year the council proposes to spend Rs. 7,250 on Public Works against Rs. 8,770 of the revised estimate. Of the above sum Rs. 1,930 is allotted for new works, Rs. 4,900 for repairs including water-supply establishment and the rest for general establishment.

21. *New Works—Communications.*—A sum of Rs. 480 is provided under this head for the following works, namely, (1) construction of two protective dams adjoining two of the bridges over Palan-cauvery channel, (2) the cost of stone pegs to be fixed on the side of a tank adjoining the main road for the safety of carriages, &c., passing by the side of the tank, (3) construction of a bridge over Palan-cauvery near the slaughter house, at a cost of Rs. 300. For the last mentioned work provision was made in the budget of 1892–93; but it had to be abandoned as the private subscription promised was not forthcoming (*vide* paragraph 33 of the Annual report for that year). The necessity for the work has been felt by the people of Ward No. IV. The corpses of that ward have to be taken to the burning ground near Cauvery river fording the Palan-cauvery channel. The channel becomes impassable during the rainy season and considerable difficulty and danger occur in fording it then with corpses on, which, according to the religious custom of the people, cannot but be carried through this very road. It is also the shortest way to go to the Kornad fish-market from Ward No. IV.

22. *New Works—Buildings.*—A sum of Rs. 1,350 is provided under this head. Of this sum Rs. 920 is provided for completing the extension of the high school buildings, Rs. 250 for constructing a dead-house in the hospital compound, and Rs. 100 for ten additional latrines.

23. *New Works—Drainage and Water-supply.*—A sum of Rs. 50 is allotted for the construction of a drainage tunnel near Aiyanarkoil, Kornad, and another Rs. 50 for putting up screw shutters to one of the tanks to prevent its water from being drained away stealthily by fishermen.

24. *Repairs—Communications.*—A large sum of Rs. 3,850 is provided under this head. This added to Rs. 480 for new works comes up to Rs. 4,330, or 94 per cent. of the net toll revenue. Of the above sum, Rs. 2,300 is put down for remetalling a major portion of the gravel roads and for repairing the remaining portion in detached places. A sum of Rs. 200 is allotted for the purpose of raising the levels of the road to the west of Sangamattoo street and of the lane leading from road No. II to Pattamangalam burning ground, which are low and which get submerged under water during flood and rain. Provision is made, as usual, for sand and for the pay of the permanent coolies. The provision of Rs. 500 is considered ample for sectioning the roads thoroughly and for digging out and clearing side channels. Thus it is hoped that in the next year the roads and streets will be in a far better condition.

25. *Repairs—Buildings.*—As the provision of Rs. 500 for the repair of the Máyavaram primary school building in the last year's revised estimate (*vide* paragraph 5 (2) of the current year's budget report) lapsed owing to difficulty in procuring proper country wooden materials of necessary length, the same amount is allotted for the budget year with the hope of finishing the repair conveniently during the ensuing summer vacation. Rs. 200 is provided for effecting sundry repairs to the office and other municipal buildings which require immediate attention.

26. *Repair—Water-supply.*—A sum of Rs. 50 is proposed to be spent in putting in order the flight of steps to the Palan-cauvery channel adjoining road No. 2 in Kornad which needs immediate repair being largely resorted to by the public.

27. For the budget year the number of tank watchmen is reduced from six to four as they are considered unnecessary for tanks used for other than drinking purposes and as some ordinary wells will be sunk on the sides of such tanks in the current year, as already suggested by the Sanitary Commissioner. The provision for water-supply establishment is therefore reduced from Rs. 390 in the revised estimate to Rs. 300 in the budget.

28. *Establishment.*—A sum of Rs. 410 is entered against Rs. 370 in the budget of the current year. The excess is caused by allowing an increase of Rs. 2–8–0 to the pay of the overseer and Re. 1 to the pay of the maistry per mensem. The work of this establishment has of late increased and effect will be given to the proposed increase on the recipients showing more activity and diligence in the discharge of their duties in the current year.

29. *Grant II, Education.*—The total expenditure on education in the budget year is estimated at Rs. 12,550 excluding the outlay of Rs. 1,480 on educational buildings, which appear under Grant I, against Rs. 12,120 and Rs. 12,050 of the current year's budget and the revised estimates, respectively, the increase over the current year's figure being due (1) to the provision for additional teachers and for small increases allowed to the existing low paid teachers, (2) to the allotment of Rs. 100 for building and furniture grants to result-schools, and (3) to the provision for a separate drawing master for all the primary schools in the municipality as per suggestion of the Director of Public Instruction. The next year's educational income in the shape of fees and fines (Rs. 9,550) and Government and other grants (Rs. 1,260, building grant excepted) aggregates to Rs. 10,810. Thus the net cost on education, excluding the outlay on educational buildings, comes up to Rs. 1,740 or 9 per cent. of the receipts from taxation, markets and rents. The high school contributes much to the educational income and hence the low percentage in the net cost.

30. *Stipends to Sessional class Students.*—Agreeably to the suggestion of the Assistant Inspector of Schools, a provision of Rs. 20 is made to be given to the Inspecting schoolmaster at Rs. 4 for each of such pyal school teachers as passes the Primary examination after receiving training in the sessional class recently opened by the Inspecting schoolmaster.

31. *Municipal Schools on Salary-system.*—For maintaining the high and primary schools, Máyavaram, a sum of Rs. 9,220 is provided, of which Rs. 8,560 is allotted for establishment and Rs. 660 for contingencies against Rs. 9,230 and Rs. 9,050 in the budget and the revised estimates of the current year and Rs. 8,486 the actuals of the previous year.

32. The council in submitting their budget estimate for 1890–91 proposed a scale of salaries with a minimum and maximum pay for each class to rise by five equal annual increments, subject to the conditions prescribed in the memorandum submitted therewith. They based their proposal on the following grounds, namely, that the high and primary schools, Máyavaram, have been keeping up their financial position for the past few years, owing mainly to the praiseworthy exertions of the teaching staff, and that the scale of progressive pay would provide an incentive for them to work in a systematic manner. The Government have accorded their sanction in their Order, Mis. No. 1095 M., dated 24th July 1890, to this scale of salaries. I am glad to state that the teachers have, by their hard work, contributed a great deal to promote efficient education in this municipality and have more than realized the council's expectations. The net cost of the high school for 1890–91 was Rs. 631, while during the past three years the institution has been more than self-supporting, sometimes showing a surplus receipt ranging from Rs. 181 to Rs. 800. The schools have thus fulfilled the conditions prescribed to justify the annual increments as per the scale. Although the council decided by a majority to withhold from the teachers their hard-earned increments, M.R.Ry. K. Lakshumana Aiyar Avargal and myself entirely concur with Mr. Davasikamony Mudaliyar Avargal, the Acting Assistant Inspector of Schools, who says, in paragraph 5 of his letter, No. 7400, dated the 3rd December 1894, that the withholding of increments would assuredly engender disaffection which might gradually tell on the present healthy and efficient condition of the school. He further says that justice, policy and expediency require that the council should not stint paying in the right direction and that they should not lose the ground they have already gained with regard to Government grants. Under these circumstances I beg that the Government would be pleased to consider the matter favourably in the interest of the hard-working teachers.

33. The gymnast whose work has been characterised as very good is allowed an increase of Rs. 2 per mensem for his hard work and in consideration of the fact that he is made to train up the boys of the Máyavaram primary school also in gymnastics.

34. The Assistant Inspector suggests, and the Director approves the suggestion, to appoint a separate drawing master on Rs. 15 for all the schools in the municipality, dispensing with the allowance of Rs. 5 for drawing in the high school. As a special

drawing master is required for the high school alone and as the moochi is well qualified to handle that subject, the extra allowance of Rs. 5 already sanctioned is reduced to Rs. 4 and the same given to the moochi.

35. One toty is unable to clean the latrines attached to the high and the primary schools, Máyavaram. A second toty is therefore proposed on Rs. 5.

36. *Municipal Schools on Salary-result System.*—As in the current year, the council has resolved to maintain four schools on this system, all working up to the upper primary standard. As the salaries of the fourth and the fifth assistants of the Tiruvilandur school are so low as Rs. 4, it is proposed to increase the same by 8 annas each per mensem. This school has considerably improved in strength and finance, and as the school-fee collections have to be remitted daily to the office, the service of a peon is found necessary and a small provision of Rs. 3 per mensem is made accordingly. The Saliya school has likewise improved. The headmaster is allowed an increase of one rupee. The pay of the third assistant, who at present draws the Rs. 2 sanctioned in the last budget for a peon and sweeper, is increased to Rs. 3 as the necessity for an additional assistant has become more urgent at present than the services of a peon. The pay of the Muhammadan school last teacher is also increased from Rs. 3 to Rs. 4. The pay of the second assistant of the girls' school is increased by one rupee, in view to secure the services of a trained mistress either to act as first assistant or second assistant, the present second assistant mistress being not duly qualified.

37. As desired by the Assistant Inspector of Schools, a statement showing the estimated net cost of each school under the municipal management for the next year is subjoined :—

Names of schools.	Receipts.			Charges.			Total.	Net cost.
	Fees and Fines.	Grants.	Total.	Establishment.	Results grants.	Contingencies.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
High school, Máyavaram	7,800	900	8,700	7,120	..	560	7,680	— 1,020
Primary school, Máyavaram	1,350	..	1,350	1,440	..	100	1,540	190
Do. Tiruvilandur	400	..	400	470	100	30	600	200
Saliya school, Kornad	..	..	..	250	80	30	360	360
Muhammadan school, Kornad	..	..	..	190	60	40	290	290
Girls' school, Máyavaram	..	200	200	280	160	100	540	340
Total ..	9,550	1,100	10,650	9,750	400	860	11,010	360

The excess receipt of the high school is proposed to be spent in the extension of the new building to provide ample accommodation for the high school.

38. *Results Grants.*—A sum of Rs. 900 is provided, as usual, for grants to results schools, as recommended by the Assistant Inspector, although the schools would earn a less amount owing to their being inefficiently handled. Last year they earned only Rs. 600 and odd, including the balance of previous year's grants (*vide* paragraph 4 [2] of the Government Order reviewing the last Annual report).

39. *Municipal Inspector.*—The council is not disposed to increase the pay of the municipal inspecting schoolmaster from Rs. 17 to Rs. 20 as recommended by the Assistant Inspector. The condition of the results schools, for whose supervision he was appointed, is not satisfactory. In paragraph 4 (2) of the last report the Government observes that the work done in the results schools, judging from the results of the grant examination, is not good. In the opinion of the present Acting Assistant Inspector of Schools about half the number of results schools in the town is badly taught.

40. *Building and Furniture Grants.*—A sum of Rs. 100 only is allotted for building and furniture grants to results schools, although more was proposed by the Assistant Inspector, as the council think that the savings under "results grants" may be utilized for the purpose.

41. The usual provision of Rs. 190 for the establishment of the common gymnasium is continued. The council have adopted the Director's proposal to appoint a separate drawing master for all the schools, but have fixed his pay at Rs. 10 per mensem, in consideration of the retention of the small allowance of Rs. 4 to the high school moochi, who holds the necessary qualification for teaching drawing for the high and primary schools. The Assistant Inspector recommends that Rs. 100 may be provided for the necessary apparatus for the common gymnasium. As it is not possible to assemble, in one fixed central place, the boys of the various results schools scattered over different parts of the town, the provision recommended seems to be not so pressing.

42. *Grant III, Sanitation, &c.*—The proposed outlay under this grant for the next year amounts to Rs. 10,520 against Rs. 9,890 in the current year and against Rs. 9,467-11-5 the actuals of 1893-94. The provision for sanitation is thus increasing year after year. The increase in the next year is under "hospitals," "registration of births and deaths" and "conservancy."

43. *Hospitals.*—The cost of maintaining the municipal hospital is estimated at Rs. 2,910 or Rs. 210 more than the current year's budget figure, the increase being under establishment, due to an additional provision of Rs. 22 per mensem, payable from municipal funds, to meet the increased pay of the civil apothecary from 1st July 1895, and of Rs. 2 per mensem to the compounder who may qualify himself for this increase in the budget year. The allotments for medicines, diet, and contingency remain unchanged.

44. *Contributions.*—As usual Rs 280 is provided, of which Rs. 110 is payable to Government for sanitary inspection and cutlers' establishment, and the remainder to local boards for Tanjore medical school, reserve staff, and District Surgeon's establishment.

45. *Vaccination.*—No change is proposed under this head. The provision of Rs. 330 made in the current year for a first-class vaccinator on Rs. 15 per mensem, and for a calf peon on Rs. 3-8-0 per mensem, and for contingencies, is repeated for the budget year.

46. *Registration of Births and Deaths.*—The council proposes to increase the pay of the office registrar from Rs. 12 to 13 in the budget year as he is doing good work both as registrar and petition clerk. He therefore deserves the increase now proposed.

47. *Conservancy.*—The outlay proposed under this head is Rs. 6,830 or Rs. 400 over the current year's estimate. The number of conservancy peons is increased from 5 to 6, a third peon being required for the efficient supervision of Kornad division. The number of sweepers and the number of street toties were recently increased to 17 and 6 respectively. These are continued for the budget year. A sewage cart was made to work late in the current year. Hence the increase of Rs. 100 over the revised estimate. For the budget year, the number of private scavenging toties is increased from 12 to 13, as the number of houses served by municipal toties is expected to increase. The other items under this head require no explanation as the current year's figures are more or less repeated.

48. *Grant IV, Lighting and other Miscellaneous purposes.*—A sum of Rs. 2,090 is entered under this grant against Rs. 2,070 in the revised estimate and against Rupees 1,950 the actuals of 1893-94. The increase in the current year over the last year's actuals is due to the purchase of a large supply of chimneys and burners of a big size in the current year. In the ensuing year six more lanterns will be provided. As the provision for the seventh avenue cooly provided in the current year's budget is not availed of, it is omitted both in the revised estimate and in the budget of the next year. The usual provision in regard to all other items under this grant is more or less repeated.

49. *Grant V.*—The expenditure proposed under this grant amounts to Rs. 2,330 against Rs. 2,220 and Rs. 2,260 the budget and revised estimate of the current year. The additional clerk in the office establishment sanctioned in the budget of 1893-94 is allowed an increase of Rs. 2 as his present pay of Rs. 7 is considered very

low. A small increase of half a rupee to the collection clerk in consideration of his long and good service under the council, and of one rupee to each of the two senior bill collectors who are turning out good work, is also provided. The progress of collections during the last few months is very satisfactory.

Cur. No. 157-Rev.

Forwarded to Collector.

13*th January* 1895. (Signed) R. B. CLEGG,
Ag. Sub-Collector.

Cur. No. 90-Ml.

Forwarded.

TANJORE,
25*th January* 1895. (Signed) J. THOMSON,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 29th January 1895, No. 896.

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

2. *Receipts.*—Credit has been taken for a fee income of Rs. 9,500 ; but considering the actuals of 1893–94 and the budget estimate for 1894–95, it does not seem safe to take credit for more than Rs. 9,000 from this source.

3. *Charges.*—(i) The provision of Rs. 20 under "Training Schools" should be raised to Rs. 60 to pay stipends to five teachers for three months at Rs. 4 per mensem.

(ii) Though the council is not in favour of granting increments to the teachers of the high school, I agree with the Chairman in his opinion that it is not a wise policy to withhold from them the increments they were led to expect. But I would exclude the headmaster for the following reason. In G.O., No. 2165 M., Mis., dated 7th December 1891, the present incumbent was appointed to the place sub. *pro tem.* and his confirmation was made conditional on his passing the L.T. degree examination. This he has not done, and it does not appear that any effort was made by him to fulfil this condition. His increment should therefore be held in abeyance. A sum of Rs. 420 (approximately) may be added to the allotment for "Municipal schools—Salary-system" for increments to the other teachers. In the present state of the departmental finances, I regret that increased grants on behalf of the teachers of this school cannot be sanctioned. No credit has therefore been taken for increased salary-grants from Provincial funds.

4. With these modifications the net expenditure proposed under Grant II, excluding expenditure and receipts on account of buildings, is Rs. 2,700 (13,010—10,310), or about 14 per cent. of the estimated income of the municipality from taxation, markets and rents.

From M.R.Ry. T. KOTHANDARAMA AIYAR, Avargal, Chairman, Municipal Council, Máyavaram, to the Chief Secretary to Government, dated 5th February 1895, No. 93.

In continuation of my letter, No. 11, dated the 11th ultimo, submitting the budget estimates for 1895–96, I have the honour to forward herewith a proposition statement for the revision of municipal establishments for the budget year. A full account of the reasons on which the proposed changes are based is given in the budget report. By some oversight, the statement was not submitted with the budget, which I regret.

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. 99

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

ORDER—dated 18th March 1895, No. 464 M., Local and Municipal.

The estimated receipts and charges of the Máyavaram 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	2,254	1,510	1,930	2,780
Tax on Arts	3,426	3,910	3,600	3,700
" on Buildings and Lands	7,064	7,270	7,600	7,800
" on Vehicles and Animals	1,321	1,270	1,350	1,360
" on Carts	1,038	1,050	970	970
Tolls	4,368	4,430	4,590	4,600
Realizations under Special Acts	30	30	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c	904	3,600	3,720	690
Conservancy Receipts	120	170	170	200
Fees and Revenue from Educational Institutions	7,937	8,380	9,050	9,050
" from Medical Institutions	100	100	100	100
Income from Markets and Slaughter-houses	662	720	990	990
License Fees	680	500	620	620
Other Fees	107	100	110	110
Fines under Municipal and other Acts	772	600	700	700
Grants and Contributions from Government	1,171	2,000	2,000	1,800
" " from Local Boards	600	600	600	600
" " from other Bodies	..	610	120	10
Recoveries for Services to Private Individuals	213	400	360	470
Miscellaneous	427	50	60	70
Advances Recovered	71	..	..	..
Total	33,265	37,300	38,640	36,620
Charges.				
GRANT I—				
New Works—				
Communications	358	50	180	480
Buildings	2,300	4,320	4,600	1,350
Drainage	..	..	..	50
Water-supply	154	540	570	50
Repairs—				
Communications	2,128	2,410	2,410	3,850
Buildings	120	200	200	700
Water-supply	354	890	420	350
Establishment	358	370	370	370
Tools and Plant and other Stores	8	10	20	10
Tot	5,780	8,790	8,770	7,210
GRANT II—				
Training Schools	20	30	30	60
Municipal Schools—				
On the Salary System	8,487	9,230	9,050	9,640
" Salary-results System	1,473	1,550	1,640	1,790
Results Grants	665	900	900	900
Inspection	210	210	220	210
Miscellaneous	196	200	210	410
To	11,051	12,120	12,050	13,010
GRANT III—				
Hospitals and Dispensaries	2,831	2,700	2,700	2,910
Contributions	294	280	280	270
Vaccination	315	330	330	330
Registration of Births and Deaths	152	160	150	160
Conservancy, Road-cleaning and Road-watering	5,876	6,400	6,430	6,830
T	9,468	9,870	9,890	10,500

	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Charges—cont.				
	Rs.	Rs.	Rs.	Rs.
GRANT IV—				
Lighting	1,351	1,280	1,440	1,470
Markets and Slaughter-houses	5	..	..	..
Travellers' Bungalows	73	..	10	..
Avenues	293	400	340	350
Public Garden, Survey of Land, Fire and other charges ..	228	270	280	270
Total ..	1,950	1,950	2,070	2,090
GRANT V—				
Supervision and Management	2,296	2,220	2,260	2,320
Repayment of Debt	175	240	480	330
Interest on Loan	261	250	250	230
Advances Recoverable	355	..	90	..
Balance	1,929	1,860	2,780	930
Total ..	33,265	37,300	38,640	36,620

REVISED ESTIMATE FOR 1894–95.

2. The current receipts and charges are now estimated at Rs. 36,710 and Rupees 35,860, respectively, against Rs. 35,790 and Rs. 35,440 anticipated in the sanctioned budget, the increase in the receipts occuring chiefly under the Tax on buildings and Fees from educational institutions, and the in the charges under Grant IV and Repayment of debt. Notwithstanding the remark in paragraph 2 of G.O., dated 31st March 1894, No. 416 M., the collections under the three principal taxes and the expenditure on New Works—Buildings during the first eight months of the year were far from satisfactory. In paragraph 3 (2) of G.O. dated 4th October 1894, No. 1391 M., the Chairman was requested to report, when submitting the ensuing year's budget, the progress that had been made in collection both current and arrears. The omission to furnish this information is unsatisfactory. From Statement IV-B now submitted, however, it is observed that the municipal council expects to realize nearly the whole of the outstandings before the close of the current year. The delay in adjusting the arrear balance of Rs. 131 under Markets should be explained. The municipal council's proposal to dispense with the services of the seventh avenue cooly, referred to in paragraph 48 of the Chairman's letter is approved. The Chairman is requested to separate his remarks on the revised estimate from those on the budget in his future covering letters.

BUDGET ESTIMATE FOR 1895–96.

3. *Receipts.*—The receipts for the ensuing year are set down at Rs. 34,340 against Rs. 36,710 in the revised estimate, the decrease being mostly under Sale-proceeds of lands and buildings. The estimate under Fees from educational institutions will be reduced by Rs. 500 with reference to paragraph 2 of the Director's letter read above.

4. *Charges.*—(1) The probable charges are entered as Rs. 35,320 against the revised estimate of Rs. 35,860, the decrease, which appears chiefly under Grant I, being partially counterbalanced by an increase under Grants II and III.

(2) *Grant I.*—The reduction from six to four in the number of tank watchmen, referred to in paragraph 27 of the Chairman's letter, is approved, but the increases proposed in the salaries of the Public Works overseer and the maistry cannot be sanctioned as they do not appear to be necessary.

(3) *Grant II.*—The allotment under training schools will be raised by Rs. 40 as recommended by the Director of Public Instruction in paragraph 3 (1) of his letter; and with reference to clause (ii) of the same paragraph, a sum of Rs. 420 will be added to the allotment for municipal schools on the salary system for payment of increments to the teachers of the high school, with the exception of the headmaster whose increment should be held in abeyance until the question of exempting him

from passing the examination for the L. T. egree, regarding which a report has been separately called for from the Director, is dded. The additions to, and alterations in, the educational establishments proposed in paragraphs 33, 34, 35, 36 and 41 of the Chairman's letter are sanctioned.

(4) *Grant III.*—The provision of Rs. 0 for payment of contribution on account of the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L. The remarks of the Sanitary Commissioner on the allotments for vaccination and sanitation will be awaited. Meanwhile the proposed entertainment of an additional conservancy peon ons. 4-8-0, a scavenger on Rs. 5, and a private scavenging toty on Rs. 5, per mensem, is sanctioned. The increase of Re. 1 proposed in the case of the registrar of birth nd deaths does not appear to be necessary and will therefore be disallowed.

(5) *Grant V.*—The proposed increas Rs. 2 per mensem in the pay of the second clerk of the municipal office is sanctd, but the proposal to raise the salaries of the office peon, of which no mention whver has been made in the Chairman's letter, of the collection clerk and of two of bill-collectors, cannot be approved, as they are already sufficiently well paid. Thntribution for the central office establishments will, with reference to G.O., dated December 1894, No. 2527 L., be raised from Rs. 200 to Rs. 180 + 50 or Rs. 23nd the provision for interest on loans, which has not been correctly calculated, we reduced by Rs. 20.

5. The budget, as revised by Governt, closes with a balance of Rs. 930, or only 2·7 per cent. of the estimated recei Every effort should be made by the municipal council to improve its finances leveloping the revenues and curtailing expenditure wherever possible.

(Trueract.)

J. F. PRICE,
Chief Secretary.

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

Ed. A. Raitt.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., 18th March 1895, No. 464 M.

MARCH.

Municipal Budget.

Reviewing the Máyavaram — for 1895–96.

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES REQUIRED. { Order complete. / Letter only. / Order complete with Letter.

READ AGAIN G.O. No. DATED 189

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH RETD.

PAPERS NOT FILED BY BEING WANT FOR REMARKS IN ORIGINAL.

P.P.

A = Print in full.
B = Not to P. [illegible].
F = Print abstract only.
G = Print heading only.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From G. HAMNETT, Esq., Chairman, Municipal Council, to the Chief Secretary to Government (through the Collector of Nilgiris), dated Ootacamund, 8th December 1894, No. 3511.

I have the honour to submit, for the sanction of His Excellency the Governor in Council, the revised estimate of the Ootacamund Municipality for the official year 1894–95 and the budget estimate for 1895–96.

2. The revised estimate opens with a balance of Rs. 4,075. The receipts are estimated at Rs. 1,34,025, or Rs. 12,265 in excess of the budget estimate for the year. The expenditure is estimated at Rs. 1,33,080, or Rs. 9,680 above that of the budget estimate, leaving a balance of Rs. 5,020 to be carried forward to the year 1895–96.

3. The budget estimate for 1895–96, as stated above, opens with a balance of Rs. 5,020, and it is estimated that the receipts will amount to Rs. 1,07,760; making a total of Rs. 1,12,780. The expenditure is fixed at Rs. 1,06,880, and there remains a balance of Rs. 5,900 unappropriated pending the sanction of Government to the proposal to have a paid Chairman.

REVISED ESTIMATE FOR 1894–95.

4. *Receipts.*—The revised estimate for 1894–95 amounts, it will be seen, to Rupees 1,38,100 against the estimate for the year of Rs. 1,23,470. The tax on arts exhibits an increase of Rs. 200, on buildings of Rs. 1,600, on lands of Rs. 1,300, on water of Rs. 400, on animals of Rs. 200, and on vehicles without springs of Rs. 50. On vehicles with springs there has been no increase. The variations are due to the arrears collection having been better than was anticipated. Under revenue derived from municipal property, there is an increase of Rs. 70 under "Rent of lands," owing to the lands rented during the Mohurrum festival having been put up to auction instead of being given to applicants at the sanctioned scale of fees on superficial area. Under conservancy receipts, Rs. 740 are expected to be realized by the sale of the contents of old night-soil pits at the Titical poudrette depôt, and of the street sweepings. The income from markets, slaughter-houses and cart-stand improved owing to keener competition at the sale by Rs. 820, Rs. 640 and Rs. 100. Fees from licenses show an improvement of Rs. 150 by the realization of fees for cattle sheds under the exposition given in G.O., dated 8th August 1894, Mis. No. 1049 M., of section 188 (ii) of Act IV of 1884. Under fines from Municipal and other Acts there is a decrease of Rs. 30. The decrease of Rs. 60 under grants and contributions from Government—Education—Normal stipends arises from the educational authorities not having nominated any students. The sum of Rs. 230 under other purposes represents provincial grant for furniture supplied, and to be supplied, to schools under Municipal management. The increase of Rs. 1,260 under "other purposes" is due to a grant of Rs. 250 for the maintenance of the fencing round the Ootacamund lake and of Rs. 1,000 for dredging the main stream and reclaiming a portion of the silted part of the upper lake. Under Miscellaneous—Private scavenging there is an increase of Rs. 400, the arrear collections having been larger than was expected when the budget estimate was framed. The increase of Rs. 2,900 under (ii) Other purposes has been caused by a larger number of works undertaken and executed for private individuals in connection with house services and the improvement of the race course in the Hobart Park. The sum

of Rs. 65 shown under extraordinary and debt was deposited in the Post Office Savings bank on account of the sinking fund, but as that fund is now kept separately with the Accountant-General and this money is not required, it will be now withdrawn and credited to the Municipal fund. The decrease under realizations of sinking fund has been caused by the conversion of the Government *Pro*-notes from the 4 to the 3½ per cent. loan under the notifications of the Government of India. The increase of Rs. 1,330 under advances is the result of adjustment of advances relating to previous years.

5. *Expenditure.*—The revised estimate for 1894–95 (Rs. 1,33,080) exceeds the budget estimate (Rs. 1,23,400) by Rs. 9,680. The excess occurs under Grants I, II, III, IV, V and refunds.

6. *Grant I.*—No expenditure will be incurred on account of New Works—Communications. Under New Works—Buildings there is a net increase of Rs. 1,890 for latrines at Vannarpettah and Mettucherry and the new Municipal office in consequence of the non-completion of the works by the 31st March 1894, but paid for in 1894–95 from the provisions made for those purposes in the previous year. Under water-supply, the Government contribution of Rs. 44,000 has been shown; but there appears to be little likelihood of the money being spent on the Marliamund reservoir during the current official year. The sum of Rs. 1,725 under Miscellaneous Public Improvements includes Rs. 1,000, the contribution from Provincial funds for the late reclamation and Rs. 455 for work done in connection therewith in 1893–94, but paid for in 1894–95, and Rs. 270 disbursed for the conservancy of the lake margin and fencing. The decrease of Rs. 40 in the lake establishment is owing to the non-employment of one boatman for five months. Under repairs—Communications the increase of Rs. 1,540 is the amount expended on roads and lanes last year, but paid in 1894–95. The amount was entered in the list of allotments submitted to the Government for the quarter ending 30th September 1894. The provision of Rs. 1,260 under buildings exceeds the estimate by Rs. 60, but includes painting cart-stand fencing Rs. 25, repairing and buildings Rs. 35, and putting up a verandah, &c., at the vaccination office Rs. 17, not altering the market chattram for trades people Rs. 203, petty repairs to Municipal contemplated in the estimate. Under drainage there is an increase of Rs. 185 for taking levels in connection with the intercepting sewer and for repairing the sewer and the sumpts appertaining to it. Water-supply—the estimate has been exceeded by Rs. 240, the occasional repairs having been much more extensive than was anticipated, and it having been found indispensably necessary to fence in and secure a small water-supply at Manjanakorai from cattle tresspass, and to clean out the Adam Memorial Fountain. The increase of Rs. 30 under contingencies is consequent on the increase in repairs. The decrease of Rs. 50 under establishment is owing to the non-employment of an overseer in the place of one who obtained employment elsewhere. The provision for tools was not fully utilized, and there is, therefore, a decrease of Rs. 280 under that head.

7. *Grant II.*—As no normal students were appointed on the 1st January 1894, the allotment under that head in the revised estimate has been reduced to Rs. 30 to provide for those students who may be appointed on the 1st January 1895. The decrease of Rs. 30 under Municipal Schools—Establishment arises from a new mistress having been appointed lately in the Breeks Memorial High School on the minimum salary of the office. The increase of Rs. 260 under contingencies is on account of furniture and matting for the school which were not indented for last year. Under salary-results system the increases under fixed payments and contingencies of Rs. 75 and Rs. 125, respectively, are due to the resuscitation of the municipal school at Kandal for boys of the Chuckler and Konga classes and to the supply of the necessary books and furniture for that school and the furniture required for the Municipal Muhammadan school in the town. The increase of Rs. 40 under salary grants is for the payment from the 1st September 1894 of a grant to the Roman Catholic school at old Ootacamund. The results grants fixed by the Director of Public Instruction not having exceeded Rs. 130, the balance (Rs. 120) of the provision under that head was transferred with the sanction of the Government (G.O., dated 14th August 1894, Mis. No. 1087 M.) towards the Municipal Kandal school.

8. *Grant III.*—There is a small increase of Rs. 20 under Contingencies—Vaccination and Cholera charges which calls for no special remark.

9. *Grant IV.*—A small decrease of Rs. 30 occurs under lighting establishment from the non-employment of the lighting inspector and the additional lamp-lighter on the 1st April 1894. The increase of Rs. 2,610 under 9, "Other charges" is explained under the revenue head 6, Miscellaneous—(ii) Other purposes. The entry of Rs. 10 under rewards for destruction of wild animals, &c., is the amount expended for purchasing strychnine for poisoning stray dogs and rats in the market and cattle-shed. The increase of Rs. 150 under printing charges is consequent on provision having been made for payment of bills for two years, 1893–94 and 1894–95, for printing municipal proceedings in the Nilgiri District Gazette Press. The sum of Rs. 370 against compensation for lands was paid for land acquired in connection with the Dodabetta water-supply catchment area, and for a small piece of land taken up many years ago for the erection of a latrine at Vannarpettah. The increase of Rs. 30 under other items is for painting sign and notice boards for roads, &c. The sums of Rs. 305 and Rs. 50, respectively, were provided for these purposes in the list of allotments for the quarter ending the 30th September 1894.

10. *Grant V.*—The increase of Rs. 10 under collection of Municipal taxes—Establishment is the salary due to a bill-collector who was dismissed last year, but whose accounts were not finally settled until this year. For (*d*) Office contingencies other than (*b*) ii, a sum of Rs. 450 was entered in the allotment statement for the quarter ending the 30th September 1894, which falls short of Rs. 50 of the amount (Rs. 500) shown in the revised estimate as the excess over the budget allotment for supplying additional furniture, coir matting, &c., for the new municipal office and for printing forms, notices, &c. Rs. 390 contributions for central office and audit establishments is the amount demanded and paid.

11. *Refunds of other than current collections.*—Rupees 490 were provided for this purpose in the allotment statement above referred to, to meet claims for remission of assessment on vacant houses in previous years as some claims of long standing had been put in. The provision falls short of the excess (Rs. 500) in the revised estimate by only Rs. 10. To guard against old claims being put in at uncertain times and when no budget provision is available, it has been notified that all claims for remission of assessment for each half-year should be preferred within sixty days after the close of the half-year.

Budget Estimate for 1895–96.

12. *Receipts.*—It is proposed to raise the water-tax from 1 to 2 per cent. from the 1st April 1895 to enable the council to pay the principal and interest on a loan of Rs. 23,000 for minor works, &c., under water-supply. With this exception the rates of taxes under other heads will remain the same as in 1894–95 and are estimated at Rs. 1,12,780 against the revised estimate of Rs. 1,38,100, the budget estimate of Rs. 1,23,470 and the actuals for the year 1893–94, Rs. 95,321. The latter estimates, viz., budget and revised estimate for 1894–95, include a grant of Rs. 44,000 from provincial funds for improving the Marliamund water-supply. Compared with the budget estimate for 1894–95 the municipal rates and taxes show an advance under tax on arts, tax on buildings, tax on lands, water-tax, and tax on carts, but compared with the revised estimate, which includes arrear collections, there is a decrease under tax on buildings, tax on lands, water-tax and tax on animals. Owing to the proposal to reduce the deductions on account of furniture from 10, 15, 20 and 25 per cent. to 10 and 20 per cent., it is expected that there will be an increase under tax on buildings of about Rs. 750 and under water-tax of about Rs. 200. Credit has been taken for these sums under the respective heads in the estimate for 1895–96.

13. *Under revenue derived from Municipal property, rent of land* shows a decrease of Rs. 20 compared with the revised estimate, and an increase of Rs. 50 over the budget estimate, it being the intention to repeat the experiment made this year of putting up to auction the pieces of land required for merry-go-rounds and whirligigs. Rent of buildings shows a decline of Rs. 200 as the church cottage,

which was let on behalf of the Breeks Memorial High school at Rs. 90 per month, has been given on a long lease of 25 years at Rs. 70, the tenant not only putting up a new pucka upper story building for a place of business, but keeping the premises in order and paying the municipal taxes due thereon. Under Conservancy—Sale-proceeds of night soil, &c., the probable income in 1895–96 has been fixed at the same amount as that realized up to date by the sale of the contents of 500 old night-soil pits at the Titical depôt. The revised estimate includes a sum of Rs. 240 obtained by the carriage, by municipal carts, of rubbish required by private individuals. The income is not reliable and has therefore not been repeated. The increase from fees under educational institutions of Rs. 200 over the estimate for 1894–95 has been adopted with reference to the actuals of 1893–94. The incomes from market and slaughter-houses are higher than the estimate for 1894–95, but are less than the actuals shown in the revised estimate, as the bids at the sale next year might not be so keen as they were this year. For the same reason and also because the contractor of the cart-stand has frequently complained of a falling off in the fees at the stand, the fees for 1895–96 have been fixed somewhat below the estimate and revised estimate for 1894–95. License fees are improving slowly, and the actuals for 1893–94 show that Rs. 850 will in all probability be realized in 1895–96.

14. *Under grants and contributions from Government*, the allotment in the budget estimate for 1894–95 for normal students has been repeated for 1895–96. The increase under municipal schools of Rs. 250 provides for the half grant of a drawing master proposed to be employed in the Breeks Memorial High school. The sum of Rs. 1,580 includes the amount (Rs. 710) anticipated for profession-tax on account of military officers, and the grants (Rs. 500+250) made by the Government for the conservancy of the margin of the Ootacamund lake and the upkeep of the fencing round the lake, also Rs. 120 for the maintenance of the chattram in the agraharam. The sum of Rs. 60 against education under "other grants and contributions" is the amount to be realized on account of Breeks scholarship.

15. The fees (Rs. 5,000) from private scavenging are of the same amount as the estimate for 1894–95. The probable receipts against other purposes (Rs. 500) for services to be rendered to private individuals are not based on any reliable data.

16. *Under Loans*, it is proposed, as stated in paragraph 12 above, to raise a loan of Rs. 23,000 for carrying out the following water-supply schemes. The council prefers obtaining the loan from the Government at $4\frac{1}{4}$ per cent. instead of raising it in the open market at a higher rate of interest, and trusts that His Excellency the Governor in Council will be pleased to accord his sanction to the same. The council has been induced to obtain a fresh loan as the loan (Rs. 12,420) obtained from the Government in the year 1875 has, with the exception of Rs. 918, been paid, and provision for the payment of this amount has been made in the budget for the ensuing year :—

Proposed schemes.

	Rs.
(*a*) The Kodappamund water-supply	12,500
(*b*) Extension of water-supply to Sultanpettah, Kandal	2,250
(*c*) Do. do. to Bandyshola	1,000
(*d*) Other petty extensions, including market, erecting additional stand fountains and substituting patent taps, &c.	4,250
(*e*) Protective works to Dodabetta lower reservoir	3,000

Estimates have been prepared for the first, second, third and fifth items.

17. *Expenditure.*—The aggregate estimated expenditure under all heads for 1895–96 amounts to Rs. 1,06,880 against Rs. 1,33,080, the revised estimate, and Rs. 1,23,400, the estimate for 1894–95, and Rs. 91,245, the actuals for 1893–94. In the estimate and revised estimate for 1894–95 is included the sum of Rs. 44,000 provided for improving the Marliamund lake water-supply, but no estimates of the works to be carried out have as yet been sanctioned by the Government who have the matter under their consideration.

18. *Grant I, New Works—Communications.*—A sum of Rs. 300 has been provided for partially opening up the trace made this year from Snowdon to Anikorai. Under New Works—Buildings a sum of Rs. 1,380 has been allotted—for a latrine with four seats at Manjaukorai, Rs. 270; for a similar latrine at Kodappamund, Rs. 270; and for two other latrines on the same pattern at Kandal or elsewhere, Rs. 540; for a lean-to shed at the back of the market for the barbers who now use the place, Rs. 150; and for twenty dust-bins, Rs. 150. Under the head of water-supply, there is a provision of Rs. 23,000 for the works specified in paragraph 16 above. The necessity for carrying out the works has been repeatedly brought to the council's notice by the residents in the localities to which the schemes relate, and the council is clearly of opinion that no further delay should be permitted to occur in providing what is virtually an absolute necessary of life. Under Miscellaneous Public Improvements, Rs. 930 are provided, viz., for lake conservancy and the upkeep of fencing, Rs. 250; renewing Hobart Park fencing on Etienne's road, Rs. 250; metalling cart-stand, Rs. 200; fencing triangular piece of ground, south of Willow Bund, Rs. 130; and for clearing the main stream and the Mettucherry stream, Rs. 100. In the lake establishment, Rs. 500, a small increase of Rs. 2 per mensem has been made to the pay of one of the boatmen to admit of the services of an East Indian being procured to supervise the work of the four boatmen employed on the punt as the men were for most of the day left without any proper supervision. The increase is included in the proposition statement submitted with this letter.

19. The allotment under Repairs—Communications is Rs. 10,880. It is less than the estimate and revised estimate for 1894–95 by Rs. 620 and Rs. 2,160, and the actuals for 1893–94 by Rs. 784. The council regrets that the funds at its disposal do not admit of a larger allotment being made in view to the roads, pathways and bridle-paths being reformed and put into thorough repair for the use of the public. Under Repairs—Buildings, Rs. 2,300 have been provided—for repairs to cart-stand, Rs. 50; market, Rs. 450; market chattram, Rs. 20; Bazaar or Monigar's Choultry, Rs. 150; municipal cattle-shed, Rs. 150; for tiling and improving the Kandal cooly lines and school-house, Rs. 500; for repairs to Breeks Memorial High school, Rs. 35; repairing latrines, Rs. 100; repairing and improving slaughter-houses, Rs. 600; whitewashing Municipal office, Rs. 45; and repairing the Agraharam chattram, Rs. 200. The erection of the cooly lines at Kandal is to be regretted as the municipal sweepers for whom they were built do not occupy them. The lines are let annually for about Rs. 190 to a contractor. In the allotment under Drainage of Rs. 1,200 is included a sum of Rs. 350 for improving the Kandal drainage on the lines suggested by the Acting Sanitary Commissioner, Dr. King, in his notes of inspection in September 1893. This estimate, as well as the estimate for certain alterations in the Main Bazaar or portion of the town, by removing the stone drains from the centre of the road to the side and adapting the road for wheel traffic, Rs. 500, have been approved by the Acting Sanitary Engineer to Government. For petty repairs to drains generally Rs. 350 have been allotted. The amount, Rs. 500, entered under the head of water-supply is for repairs generally to work connected with the water-supply of the town, Rs. 405, and for the erection of platforms to stand fountains, Rs. 95. Under establishment there is an increase of Rs. 5, being the addition made by the council to the pay (Rs. 25) of the water-course inspector and included in the proposition statement submitted for the sanction of the Government. Under contingencies there is a small increase of Rs. 10. Under the following resolution passed by the Council at the meeting held on the 13th December 1894, the establishment—3—has been reduced from Rs. 396 to Rs. 274 :—

	Rs.
One Supervisor	150
,, Surveyor	50
,, Overseer	40
,, Clerk	25
,, Peon	9
Total ..	274

"That the council resolved to place upon record its opinion that the cost (Rs. 396) of Engineering Establishment is excessive and should be reduced. The proposal made by Mr. Rees and the establishment proposed by him meet with the approval of the council."

"Carried unanimously."

The provision for tools, plant and other stores is less than the estimate for 1894–95 by Rs. 100 as the probable expenditure for that year is not likely to exceed Rs. 220.

20. *Grant II.*—It is proposed to spend Rs. 10,760 on education. The amount exceeds the estimate for 1894–95 by Rs. 910, the revised estimate for that year by Rs. 690 and the actuals for 1893–94 by Rs. 1,658. For training two students at Coimbatore the allotment made in the current year, Rs. 160, has been repeated for 1895–96. Under Municipal schools—Establishment, Rs. 430 have been added for a drawing master for the Breeks Memorial High school on Rs. 40 per mensem, and the charge for contingencies increased by Rs. 30 compared with the estimate for 1894–95. It is proposed by the trustees that the pay of the first assistant master be raised from Rs. 70 to Rs. 80, while the new mistress will draw the minimum pay of the office, viz., Rs. 40, by which a saving of Rs. 10 is effected. The allotment under "Salary-results system" is Rs. 1,350, or Rs. 250 in excess of the estimate, Rs. 1,100, for the current year. The excess provides for the additional expenditure required for the Kandal school, Rs. 150, and for results grants and contingencies, Rs. 100. Under salary grants there is an increase of Rs. 300 due to increase of grants to the extent of Rs. 25 per mensem proposed to be given to the teachers of the Wesleyan Mission school, St. Joseph's school, and the Roman Catholic school at old Ootacamund under the new Grant-in-Aid Code. There is a decrease under results grants of Rs. 100 as the actuals for 1893–94 and the revised estimate for 1894–95 do not exceed Rs 112 and Rs. 130, respectively, and do not justify a provision of a higher sum than Rs. 150 for 1895–96. Under inspection and miscellaneous the allotments for 1894–95 have been repeated.

21. *Grant III, Hospitals and Dispensaries.*—A sum of Rs. 700 has been provided under this head for the first time for the "Hamnett Dispensary" at Kandal, mentioned in paragraph 4 (3) of G.O., dated 11th September 1894, No. 1244 M., Local and Municipal, and for a native midwife referred to in the letter to Government, dated the 30th August 1894, No. 1976. It is proposed to employ for the dispensary a third-class hospital assistant on Rs. 25 per mensem with a fixed allowance of Rs. 10 for warm clothing and house-rent; a servant on Rs. 5, and to provide medicines to the value of Rs. 100 per annum. For a senior class native midwife it is proposed to give Rs. 15 per mensem as recommended by the Surgeon-General and approved of by the Government in their Proceedings, dated 26th July 1894, No. 1381 L. The contributions for Medical College, Sanitary Inspection and Medical Reserve staff are of the same amount as in the estimate for 1894–95. The allotment of Rs. 800 under other contributions is on account of the annual contribution to St. Bartholomew's hospital Rs. 500, and allowance to the apothecary in that institution of Rs. 300. The estimated charges for vaccination and registration of births and deaths are the same as in the estimate for 1894–95. The increase of Rs. 130 under conservancy establishment is due to the increase proposed to be made to the pay of twelve sweepers from Rs. 5 to Rs. 6 each per mensem, as very great difficulty is now experienced in obtaining and keeping men on the lower salary. If funds permitted it, the council would have proposed to raise the two last class of sweepers on Rs. 5 and Rs. 6 to Rs. 7 as in an expensive place like Ootacamund people cannot live on smaller wages. The provision under other charges, &c., is Rs. 200 less than the estimate for 1894–95 as the conservancy work is now carried on entirely by municipal cattle. There is a small increase of Rs. 10 under Contingencies—Private scavenging, and Rs. 10 have been included under the head of "cholera" for the purchase of cholera medicines.

22. *Grant IV, Lighting.*—The charges for "lighting", Rs. 2,860, for "markets", Rs. 285, for "slaughter-houses", Rs. 285, and for "choultries", Rs. 120, are of the same amount as the estimate for 1894–95. It is proposed to obtain in 1895–96 ten superior lanterns with burners and chimneys, similar to those used in the Coonoor municipality, as an experiment, and if the experiment succeeds, it will be gradually extended. The estimate under "other charges", Rs. 400, exceeds the estimate for 1894–95 by Rs. 300, but falls considerably short of the revised estimate. The charges are entirely dependent on the work required to be done by private individuals. The item of Rs. 10 under rewards for destruction of wild animals, &c., is, as stated in paragraph 9, for the purchase of strychnine for poisoning stray dogs, &c. The charge for "printing" is Rs. 50 in excess of the estimate for 1894–95, but is less than the

revised estimate by Rs. 100. The charge depends much upon the notices to be issued and the length of the periodical proceedings of Municipal Council meetings. The provision of Rs. 1,100 under compensation for lands is to enable the council to acquire small plots in the town for the erection of urinals and small latrines. When building sites were allotted in the town some arrangements should have been made for reserving small pieces of land about the town for the purposes stated. The absence of such an arrangement makes it necessary now to purchase the land required at high prices.

23. *Grant V.*—The charge for 1895–96 is Rs. 6,310 or Rs. 160 above the estimate for 1894–95. The excess is on account of contribution for central office and audit establishments. At present there is no proper check or proper account kept of stores received and issued; the council is of opinion that the time has arrived when some check should be exercised in this particular. Instead, however, of employing an additional hand on Rs. 30 a month as resolved upon by the council on the 6th September 1894, the Chairman is of opinion that one of the subordinates in the general establishment may be deputed to do the work which will not occupy his whole time. The charge for contributions for central office and audit establishments has been raised from Rs. 400 in 1894–95 to Rs. 560 in the estimate for 1895–96 under G.O., dated 4th December 1894, No. 2527 L.

24. *Repayment of debt and payment of interest.*—The amount, Rs. 11,630, has been calculated in accordance with the instructions laid down by the Government. It falls short of the estimate for 1894–95 by Rs. 80. The decrease is due to the loan of Rs. 12,420 taken in 1875 being paid off during 1895–96.

25. *Refunds of other than current collections* are taken at the same amount for 1894–95. Under the arrangement at present existing, no old claims will be allowed to remain unadjusted beyond the year to which they relate.

26. Pending the orders of the Government on the letter addressed to them by the Collector of Nilgiris for having a paid Chairman, no provision other than the Chairman's carriage allowance has been made in the revised estimate for 1894–95 or in the budget estimate for 1895–96. The provision can, however, be easily made when the orders of the Government are passed on the point, seeing that there is a closing balance in the estimate for 1895–96 amounting to Rs. 5,900, exclusive of the carriage allowance amounting to Rs. 360.

27. The budget estimate and the revised estimate were adopted at a special meeting of the council held on the 19th December 1894.

No. 1814.

Forwarded. The undersigned considers the proposals made judicious and the extension of the benefits of water-supply to Sultanpettah for which the budget provides is an urgent want, as also is a water-supply for Kodappamund.

2. A separate communication, dated 18th December 1894, No. 1825, has been addressed to Government concerning the proposed payment of the Chairman and the proposed alterations in the Engineering staff.

(Signed) H. W. GILLMAN,
for *Collector*.

24th December 1894.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 10th January 1895, No. 213.

With reference to the budget estimate of the Ootacamund Municipality for 1895–96, I have the honour to state that the provision made therein for education is sufficient and may be accepted. The net expenditure proposed under Grant II is Rs. 4,980 (10,760—5,780), which is less than 9 per cent. of the estimated income of the municipality from taxation, markets and rents.

From R. E. ELLIS, Esq., Assoc. M. Inst. C.E., Acting Sanitary Engineer to Government, to the Chief Secretary to Government, dated Fort St. George, 17th January 1895, No. 117.

Referring to the budget of the Ootacamund Municipality for 1895–96, I have the honour to state that a provision of Rs. 23,000 has been made for a water-supply scheme for Kodappamund and certain extensions and improvements of the existing water-supplies. The council requests that Government will lend the money at $4\frac{1}{4}$ per cent. interest. But in the budget estimate of Provincial loans no provision is made for the loan. But, on the other hand, the municipality has not taken credit for the grant of Rs. 45,000 provided in the Provincial budget.

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, 13th February 1895, No. 138.

With reference to Grant III of the budget estimate of the Ootacamund Municipality for the year 1895–96, I have the honour to state that the proposal of the municipality to entertain a third-class hospital assistant for the Hamnett dispensary does not meet with my approval as no man of that grade has sufficient experience in my opinion to hold charge of a dispensary. In this connection I would invite the attention of Government to the remarks contained in my letter No. 541, dated the 13th October 1894, regarding third-class hospital assistants being placed in charge of such dispensaries. For these reasons, I consider that there should at least be a second-class hospital assistant for whom a sum of Rs. 420 should be provided instead of Rs. 300 as set down in the budget.

2. The proposition statement which accompanied the budget extracts is herewith forwarded.

ORDER—dated 18th March 1895, No. 465 M., Local and Municipal.

The estimated receipts and charges of the Ootacamund 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	— 3,163			
Tax on Arts	3,189	1,710	4,080	4,020
,, on Buildings and Lands	34,447	3,500	3,700	3,700
Water Tax on Buildings and Lands	3,652	35,400	38,300	35,800
Tax on Vehicles and Animals	3,295	3,500	3,900	3,900
,, on Carts	532	3,500	3,700	3,500
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,474	450	500	500
Conservancy Receipts	1,270	1,400	1,470	1,250
Fees and Revenue from Educational Institutions	2,171	..	740	500
Income from Markets and Slaughter-houses	11,050	2,050	2,050	2,200
License Fees	841	11,000	12,460	12,000
Other Fees	1,305	700	850	850
Fines under Municipal and other Acts	111	1,310	1,420	1,220
Interest on Investments and Premium on Loans	210	100	70	70
Grants and Contributions from Government	20,514	..	..	..
,, ,, from other Bodies	60	53,240	19,670	53,550
Recoveries for Services to Private Individuals	6,896	60	52 60	9 60
Miscellaneous	19	5,100	8,400	5,500
Loans	7,000	20	20	20
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	353	..	..	..
Advances Recovered	95	420	370	310
		10	1,340	10
Total ..	95,321	1,23,470	94,100 134,105	1,29,960

	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant I—				
New Works—	7,217	1,550	3,440	1,380
Buildings ..	343	..	..	..
Drainage ..	1,056	44,000	..	44,000
Water-supply ..	2,802	480	2,170	1,430
Miscellaneous Public Improvements ..				
Repairs—	11,664	11,500	13,040	11,500
Communications ..	1,287	1,200	1,260	2,300
Buildings ..	1,872	1,920	2,100	2,880
Drainage ..	1,793	1,690	1,960	2,060
Water-supply ..	4,752	4,750	4,700	3,390
Establishment ..	498	500	220	400
Tools and Plant and other Stores ..	100	100	100	100
Contributions for Public Works ..				
Total ..	33,384	67,690	28,990	69,440
Grant II—	..	160	30	160
Training Schools ..	6,761	6,850	7,080	6,870
Municipal Schools—	731	1,100	1,300	1,250
On the Salary System ..	1,215	1,200	1,240	1,200
,, Salary-results System ..	112	250	130	150
Salary Grants ..	107	130	130	130
Results Grants ..	177	160	160	160
Inspection ..				
Miscellaneous ..	9,103	9,850	10,070	9,920
Total ..	..	..	..	170
Grant III—	1,246	1,110	1,110	1,110
Hospitals and Dispensaries ..	358	380	390	380
Contributions ..	244	280	280	280
Vaccination ..	22,141	21,180	21,190	21,130
Registration of Births and Deaths ..				
Conservancy, Road-cleaning and Road-watering ..	23,989	22,950	22,970	23,070
Total ..	2,576	2,860	2,830	2,860
Grant IV—	539	570	570	570
Lighting ..	107	120	120	120
Markets and Slaughter-houses ..	682	700	3,870	2,100
Choultries ..				
Public Garden, Survey of Land, Fire and other Charges ..	3,904	4,250	7,390	5,650
Total ..	7,399	6,150	6,650	8,750
Grant V—	5,119	5,220	5,220	5,260
Supervision and Management ..	6,183	6,490	6,490	6,360
Repayment of Debt ..	1,529	..	..	..
Interest on Loan ..	635	800	1,300	800
Advances Recoverable ..	4,076	70	5,020	710
Refunds ..			94,100	1,29,960
Balance ..	95,321	1,23,470	134,105	

REVISED ESTIMATE FOR 1894–95.

2. The current receipts and charges are now estimated at Rs. 1,34,020 and Rs. 1,33,080, respectively, against Rs. 1,21,760 and Rs. 1,23,400 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on buildings and lands, income from markets and slaughter-houses, recoveries for services to private individuals and advances recovered, while that in the charges appears mainly under Grants I and IV. As the improvements to the Marlimund reservoir are not likely to be carried out during the current year, the sum of Rupees 44,000 taken credit for on this account from Provincial funds will be struck out, and a corresponding reduction will be made in the allotment under New Works—Water-supply.

BUDGET ESTIMATE FOR 1895–96.

3. *Receipts.*—The receipts for the ensuing year are set down at Rs. 1,07,760 against the revised estimate of Rs. 90,020, the increase appearing mainly under loans. The estimate under Provincial grant for education will be reduced by Rs. 250 with reference to paragraph 4 (3) *infra*, but credit will be taken for the grant of Rs. 44,000 promised by Government in aid of the Marlimund water-supply scheme. The budget estimate of Provincial loans and grants having been already submitted to the Government of India, the application for a loan of Rs. 23,000 referred to in paragraph 16 of the Chairman's letter cannot at present be entertained. The application

should be renewed later on in the year when the probable savings on the budget estimate can be more accurately ascertained. In the meanwhile the proposal to raise the rate of the water-tax on buildings and lands should be postponed and the credit taken for the increase under this head will be struck out.

4. *Charges.*—(1) The probable charges are entered as Rs. 1,06,870 against Rs. 89,080 in the revised estimate, the increase being mainly under Grant I.

(2) *Grant I.*—The allotment of Rs. 300 for opening up the trace from Snowdon to Anikorai will be struck out owing to want of funds. With reference to the remarks in the preceding paragraph, the provision of Rs. 23,000 for carrying out certain water-supply schemes will be omitted, and the amount of the Provincial grant of Rs. 44,000 for improvements to the Marlimund water-supply will be inserted under New Works—Water-supply. The proposed increases of Rs. 2 and Rs. 5, respectively, in the salaries of the lake and water-course inspectors are sanctioned. The municipal council's proposals for the reorganization of its engineering establishment have already been approved in G.O., dated 30th January 1895, No. 143 M. The provision for repairs to communications will be raised by Rs. 620 to bring it up to the figure adopted in the budget for 1894–95.

(3) *Grant II.*—In order to permit the usual allotment for communications referred to in the preceding paragraph to be made, the increase proposed under this grant will be reduced by striking out the provision for the drawing master, and the additions of Rs. 100 and Rs. 300 to the figures under results grants and contingencies, and salary grants, respectively. It appears to the Government that if the parents of the children attending the Breek's Memorial school wish them to be taught drawing, they should pay extra fees to enable this to be done. Drawing is usually, if not always, it is believed, specially paid for in English schools of this class. The proposed increase of Rs. 10 to the First Assistant of the Breek's Memorial school is sanctioned.

(4) *Grant III.*—The council's proposal to meet the cost of the Hamnett dispensary from Municipal funds cannot be approved as the maintenance of two medical institutions in a town the size of Ootacamund is, in the opinion of Government, unnecessary. The entertainment of a midwife on Rs. 15 per mensem will, however, be sanctioned. The proposed increase of Re. 1 to each of the twelve sweepers on Rs. 5 is sanctioned, subject to the remarks of the Sanitary Commissioner, which should be expedited, on this portion of the budget.

(5) *Grant IV.*—The Government considers the employment of strychnine for poisoning dogs much too dangerous to be permitted and disallows the expenditure proposed to be incurred for this purpose.

(6) *Grant V.*—As the proposal to pay the Chairman a salary of Rs. 250 per mensem has been sanctioned in G.O., dated 30th January 1895, No. 143 M., the provision for supervision and management will be raised by Rs. 2,420. The contribution for the central office establishments should, according to G.O., dated 4th December 1894, No. 2527 L., be Rs. 580 and not Rs. 560.

5. The budget, as revised by Government, closes with a balance of only Rs. 710 or ·9 per cent. of the estimated ordinary receipts.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. S. J. Pereira.

305-321-1+2+3+4

Gobt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Read. *Encl.*

G.O., 18th March 1895, No. 465 M.

MARCH.

Mnnicipal Budget.

Reviewing the Ootacamund — for 1895–96.

BCK PAPER No. OF 18

HEAD AGAIN ORDER OF GOVERNMENT, DATED
18 , No.

FURTHER PAPER No. OF 18

ENCLOSURES.

CURRENT No. 329 Municipal
C/No. 515 May 1895 } in type — 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. 110
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.

INDEXED.

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.
G.O., DATED 18-3-95
No. 465 M

27.9.05 ✓ 22-1-08 ✓

20-11-82

19-12-11 V

12-3-14

First copy sent to Press. 19/3/95

Returned for signature. 26/3/95

Despatched in print. 28/3/95

[Despatch Abstract.]

Mun. Budget-

Reviewing the
Ootacamund — for
1895-96

Ootacamund Municipality

for 1895-96

Dem
M.S.

(Recast & resubmitted.)

26/2/95

Press

Please issue three clear proofs
of this as soon as possible

H.L.
9/3

465 M
1895

305 321-1/12 Vol. 1

in chapter 5/

order to permit
paragraph to be
for the drawing
Hindhead
the Engineer

(3) *Grant II.*—The proposed increa
Breek's memorial school and the enterte
is sanctioned. ~~As the Director of Public In~~
~~be procured without difficulty for Rs. 25,~~
~~reduced by Rs. 160.~~

(4) *Grant III.*—The ~~municipal~~ co
~~assistant on Rs. 25~~ and a servant on Rs.
(2) to employ a midwife on Rs. 15, and (3
twelve sweepers on Rs. 5, are sanctioned
~~General and the~~ Sanitary Commissioner,

~~(5)~~ *Grant V.*—As the proposed te
(6) mensem has been sanctioned in G.O., d
provision for supervision and managemen
bution for the central office establishm
December 1894, No. 2527 L., be Rs. 58(

5. The budget as revised by Govern
4·1 per cent. of the estimated receipts, ex

(True

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

I don't agree — we are being urged by the S.G. to allow the employment of these inexperienced men except in the most capacity of assistants & I entirely concur in this policy — All such proposals should therefore be negatived in all L. & M. Budgets — My reason the opposite will be that new small dispensaries can't be opened. But that can't be helped.

BS
20/2/95

Note for H.M.

Definite action on the subject of the maintenance of the Hammett Dispensary are solicited. From page 7 of 90.

No. 1244 M. 11.9.94. It will be seen that it was started by Mr. Hammett in Kandal on 24th May 1893. He maintained it at his own cost for one year, & then transferred the en[dowment] under circumstances which are not clearly understood, to the Municipality, on condition that it should be named after him. The Council accepted the "gift". — It only treated 5.116 patients in 1893-94, or about 11 per diem. It is submitted that such an institution is not worth a good apothecary on Rs. 50. or more, even if the Council could afford this. It would seem therefore that if a hospital asst. on about Rs. 25 is at present maintained there, it should be closed altogether.

The increase in the rate of water tax having been negatived the receipts will be reduced by (Rs 7470 – Rs 3900) Rs. 3570. The balance is only Rs. 50 as the Budget stands at present, & this is not sufficient to get through the year. The "Hammett Dispensary" costs Rs (25 + 5) × 12 + Rs 100 (medicines) or Rs 460 + 80 per annum; the new midwife Rs 15 × 12 or Rs. 180. This may be disallowed. Even then the balance will only be Rs. 750. If more is thought necessary the Council may be asked to grant it for which they propose to spend Rs. 280. This year, & part of this may be disallowed, on the opening up of the track from Snowdon to Avalanche referred to in para 18. of the Chairman's letter, which is estimated to cost Rs 300, may be advised to be postponed. —

WP 12.2.95.

The new dispensary is not in my opinion in the least needed — I would disallow it altogether. But keep the midwife in, if possible. I see there is none at present —

BS

Read A. Ratts

Chairman's letter, which) cut

28/2/95

(3) *Grant II.*—The proposed increa
Breek's memorial school ~~and the entert~~
is sanctioned. ~~As the Director of Public In~~
~~be procured without difficulty for Rs. 25,~~
~~reduced by Rs. 160.~~

(4) *Grant III.*—The ~~municipal~~ co
~~assistant on Rs. 25~~ and a servant on Rs.
~~(2)~~ to employ a midwife on Rs. 15, and (3
twelve sweepers on Rs. 5, ~~are~~ sanctioned
~~General and the~~ Sanitary Commissioner,

~~(5)~~ *Grant V.*—As the proposal t
(6) mensem has been sanctioned in G.O., d
provision for supervision and managemen
bution for the central office establishm
December 1894, No. 2527 L., be Rs. 58

5. The budget as revised by Goverr
4·1 per cent. of the estimated receipts, ex

(True

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

305 321-1/2 1/2 1/2

vi chare 5/

order to permit
paragraph to be
for its drawing
It appears
the Engi

I don't agree — We are being urged by the S.G. not to allow the employment of those inexperienced men except in their proper capacity of assistants & I entirely concur in this policy — All such proposals should therefore be negatived in all L. & Mal. Budgets — Of course the upshot will be that new small dispensaries can't be opened. But that can't be helped.

WS
20/2/95

Note for Mr.

Definite orders on the subject of the maintenance of the Hammett Dispensary are solicited. Rom page 7 of 90.
Rc. 1244/1 — it will be seen that it was started by Mr. Hammett
11.9.94 in Central on 24th May 1893. He maintained it at his
own cost for one year, & then transferred the
under circumstances which are not clearly understood, to
the Municipality, on condition that it should be named
after him. The Council accepted the gift. — It only
treated 5,116 patients in 1893-94, or about 11 per diem. The new
dispensary
it is submitted that such an institution is not worth is in my opinion in the
a good apothecary on Rs. 50 or more, even if the Coonoor — I would dis-
Council could afford this. It would seem therefore that if allow it altogether. But
a hospital asst. on about Rs. 25 is not entertained here, it keep the midwife in, if
should be closed altogether. possible. I see there is
none at present —
WS

The increase in the rate of water tax having
been negatived the receipts will be reduced by (Rs 7470 – Rs 3900)
Rs. 3570. The balance is only Rs. 50 as the Budget stands
at present, & this is not sufficient to get through the year, with
The "Hammett Dispensary" costs Rs (25 + 5) x 12 + Rs 100 (medicines) or Rs 480 + 50 + 20 for hamiswa warm clothing
per annum; the new midwife Rs 15 x 12 or Rs 180. The Chairman puts the total at
Rs 700. This may be disallowed. Even then the balance will only be Rs 750. If more
is thought necessary the Council may be asked to go more slowly in the matter of latrines, on
which they propose to spend Rs 2180 this year, & part of this may be disallowed, or the opening
up of the trace from Snowdon to Ambasin referred to in para 18 of the Chairman's letter, which
limited to cost Rs 300, may be ordered to be postponed. — Rd. A. Ralph.

WS 13.2.95.

WS 20/2/95

I don't agree — we are being urged by the S.G. not to allow the employment of these inexperienced men except in their proper capacity of assistants & I entirely concur in this policy — All such proposals should therefore be negatived in all L. & Mc. Budgets — Of course the effect will be that new small dispensaries can't be opened. But that can't be helped.

WH
20/2/95

Note for H.M.

Definite orders on the subject of the maintenance of the Hannett Dispensary are solicited. From page 7 of 9.c. No. 1244 M. 11.9.94 it will be seen that it was started by Mr. Hannett in Kandal on 24th May 1893. He maintained it at his own cost for one year, & then transferred the concern under circumstances which are not clearly understood, to the Municipality, on condition that it should be named after him. The Council accepted the "gift." — It only treated 5,116 patients in 1893–94, or about 11 per diem, & it is submitted that such an institution is not worth a good apothecary on Rs 50 or more, even if the Council could afford this. It would seem therefore that if a hospital assistant on about Rs 25 is not entertained there, it should be closed altogether.

The increase in the rate of water tax having been negatived the receipts will be reduced by (Rs 7470 – Rs 3900) Rs. 3570. The balance is only Rs 50 as the Budget stands at present, & this is not sufficient to get through the year with a new midwife per annum, Rs 15 × 12 or Rs 180. This may be disallowed. Even then the balance will only be Rs 750. If more is thought necessary the Council may be asked to go slowly in the matter of latrines, on which they propose to spend Rs 2180. this year, & part of this may be disallowed, or the opening up of the trace from Snowdon to Ambasai referred to in para 18. of the Chairman's letter, which is estimated to cost Rs 300, may be ordered to be postponed. —

WH 21.2.95.

The "Hannet Dispensary" Costs Rs (25 + 5) × 12 + Rs 100 (medicines) or Rs 480 + 550 per annum, (No new midwife Rs 15 × 12 or Rs 180. The Chairman puts the total at Rs 700. This may be disallowed.

Rd. 28/2/95

10 FEBRUARY 1895, No.

(3) *Grant II.*—The proposed increa Breek's memorial school and the entert sanctioned. As the Director of Public In be procured without difficulty for Rs. 25, reduced by Rs. 160.

(4) *Grant III.*—The municipal co assistant on Rs. 25 and a servant on Rs. (2) to employ a midwife on Rs. 15, and (3 twelve sweepers on Rs. 5, are sanctioned General and the Sanitary Commissioner,

(5) *Grant V.*—As the proposal t mensem has been sanctioned in G.O., d provision for supervision and managemen bution for the central office establishm December 1894, No. 2527 L., be Rs. 58

5. The budget as revised by Goverr 4·1 per cent. of the estimated receipts, ex

(True

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

LOCAL AND MUNICIPAL. 9

Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Rs.	Rs.	Rs.	Rs.
..	..	..	~~700~~ 170
1,246	1,110	1,110	1,110
358	380	390	380
244	280	280	280
22,141	21,180	21,190	21,130
23,989	22,950	22,970	~~23,600~~ 23070
2,576	2,860	2,830	2,860
539	570	570	570
107	120	120	120
682	700	3,870	~~2,110~~ 2100
3,904	4,250	7,390	~~5,660~~ 5160
7,399	6,150	6,650	8,750
5,119	5,220	5,220	5,260
6,183	6,490	6,490	6,360
1,529	..	..	..
635	800	1,300	800
76	70	5,020	~~3,110~~ 710
95,321	1,23,470	94,100	1,07,760 129760

R 1894–95.

now estimated at Rs. 1,34,020 and and Rs. 1,23,400 anticipated in the ipts occurs chiefly under the tax on and slaughter-houses, recoveries for recovered, while that in the charges the improvements to the Marlimund the current year, the sum of Rupees rovincial funds will be struck out, and allotment under New Works—Water-

OR 1895–96.

ng year are set down at Rs. 1,07,760 increase appearing mainly under loans. ~~te of the water-tax on buildings and nt value is sanctioned.~~ The estimate reduced by Rs. ~~110~~ 250 with reference to for the grant of Rs. 44,000 promised -supply scheme. ~~An application in the 889, No. 322 L., should be submitted ised by the municipal council for the airman's letter.~~

are entered as Rs. 1,06,870 against being mainly under Grant I.

ncial grant of Rs. 44,000 ~~referred to in~~ New Works—Water-supply. The pro- y, to the salaries of the lake and wate- al council's proposals for the reorgani- already been approved in G.O., dated n for repairs to communications will be adopted in the budget for 1894–95, ~~and~~ andal or elsewhere will be transferred

The Council's proposal to allow deduction of 10 and 20 per cent only for the value of the furniture etc with furnished houses appears to make a quite inadequate allowance for the difference in the letting value of furnished & unfurnished houses. ~~than calculation allowed in Lefroy~~ ~~that provided by the Act for deduction~~ in Comp

The Budget Estimate of Provincial loans & grants having been struck ~~in accordance with the Lefroy~~ the application for a loan of Rs 23,000 referred to in para 18. of the Chairman's letter cannot at present be ~~entertained~~ sanctioned. The application should be renewed later on in the year when the probable savings on the Budget Estimate can be more accurately ascertained. In the meanwhile the proposal to raise the rate of the water tax on buildings & lands should be put by, & the credit taken for the increase under this head will be struck out.

I don't see how we can at present undertake & give this loan — Certainly we can't until the year is somewhat advanced & we see how much other claims to relief loans have already been promised. This stands for a full Co Budget Provision for a loan of this sort we have made on each Budget. But I assume that the raising of the water rate will be disallowed

WH

I don't like to take the money off Sanitation. Take it off Education WH

Note for H.M.

I don't think the Rs 1100 is required unless the land for the 4 latrines which are to cost Rs 1080 — Government can get it free, & if they can't they can purchase three plots of land for about Rs 100 each. WH

Rs 1080 are allotted for latrines alone in his Budget but Rs 1100 for Land to build them on (Chairman's para 12.) & it was therefore thought that the reduction would not do any great harm. The amount has now been taken off Education

WH 22.2.95

	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Charges—cont.				
GRANT III—	Rs.	Rs.	Rs.	Rs.
Hospitals and Dispensaries ..	..	..	..	~~700~~ 170
Contributions	1,146	1,110	1,110	1,110
Vaccination	558	380	390	380
Registration of Births and Deaths	744	280	280	280
Conservancy, Road-cleaning and Road-watering	21,141	21,180	21,190	21,130
Total	23,989	22,950	22,970	~~23,600~~ 23070
GRANT IV—				
Lighting	2,576	2,860	2,830	2,860
Markets and Slaughter-houses	539	570	570	570
Choultries	107	120	120	120
Public Garden, Survey of Land, Fire and other Charges	682	700	3,870	~~2,110~~ 2100
Total	3,904	4,250	7,390	~~5,660~~ 5650
GRANT V—				
Supervision and Management	7,399	6,150	6,650	8,750
Repayment of Debt	5,119	5,220	5,220	5,260
Interest on Loan	6,183	6,490	6,490	6,360
Advances Recoverable	1,529	..	..	..
Refunds	635	800	1,300	800
Balance	76	70	5,020	~~3,410~~ 710 40
Total	95,321	1,23,470	94,100	1,07,760 129760

REVISED ESTIMATE 1894–95.

2. The current receipts and charges now estimated at Rs. 1,34,020 and Rs. 1,33,080, respectively, against Rs. 1,21, and Rs. 1,23,400 anticipated in the sanctioned budget. The increase in the re ipts occurs chiefly under the tax on buildings and lands, income from marke and slaughter-houses, recoveries for services to private individuals and advance recovered, while that in the charges appears mainly under Grants I and IV. the improvements to the Marlimund reservoir are not likely to be carried out dur the current year, the sum of Rupees 44,000 taken credit for on this account from rovincial funds will be struck out, and a corresponding reduction will be made in t allotment under New Works—Water-supply.

BUDGET ESTIMATE 1895–96.

3. *Receipts.*—The receipts for the en ng year are set down at Rs. 1,07,760 against the revised estimate of Rs. 90,020, t increase appearing mainly under loans. ~~The municipal council's proposal to raise the rate of the water-tax on buildings and lands from one per cent. of the annual rent value is sanctioned.~~ The estimate under Provincial for education will be reduced by Rs. ~~110~~, with reference to paragraph 4 (3), but credit will be tak for the grant of Rs. 44,000 promised by Government of the Marlimund wate supply scheme. ~~An application in the form prescribed in G.O., dated 8th February 1889, No. 322 L., should be submitted for the loan of Rs. 23,000 proposed to be raised by the municipal council for the purposes mentioned in paragraph 16 of the Chairman's letter.~~

4. *Charges.*) The probable charg are entered as Rs. 1,06,870 against Rs. 89,080 in vised estimate, the increa being mainly under Grant I.

(2) *Grant-in-aid.*—The amount of the Pro incial grant of Rs. 44,000 referred to in the preceding paragraph will be provided unde New Works—Water-supply. The pro- posed increases Rs. 2 and Rs. 5, respectiv y, to the salaries of the lake and wate course inspector sanctioned. The munic pal council's proposals for the reorgani- zation of its steering establishment ha already been approved in G.O., dated 30th January, No. 143 M. The provi n for repairs to communications will be raised by Rs. o bring it up to the figure adopted in the budget for 1894–95, ~~and the Rs. 540 ped for the two latrines in~~ candal or elsewhere will be transferred to this head.

Council could afford this. It was entertained —, all

* The allotment in the Prov! hospl is to 5000, but only Rs 4400 have been promised to the Council, With the latest estimate for the work (now under execution) to Rs 32,650 – vide G.O. 15.12.94 No 1107 Fin!.

@ This comparatively small sum, can it is hoped, by the Financial Deptt, be given, if required, by a reappropriation of the budget grants.

The allotment of Rs 300 for opening up the Race from Snowdon to Avalanche will be struck out owing to want of funds. With refce to the remarks in the preceding paragraphs, the provision of Rs 23000 for carrying out certain water supply schemes will be omitted, and

---

Vide chase

Lenah to be

The Council's proposal to allow deduction of 10 and 20 per cent only for the value of the furniture let with furnished houses appears to make a quite inadequate allowance for the difference in the letting value of furnished & unfurnished houses. ~~value of furnished & unfurnished houses. The calculation is based on the rents that furnished houses let for in Ooty~~

The Budget Estimate of Provincial loans & grants having been already ~~increased~~ by the application for a loan of Rs 23,000 referred to in para 16 of the Chairman's letter cannot at present be ~~sanctioned~~ entertained. The application should be renewed later on in the year when the probable savings on the Budget Estimate can be more accurately ascertained. In the meanwhile the proposal to raise the rate of the water-tax on buildings & lands should be put through & the credit taken for the increase under this head will be struck out.

I don't see how we can at present undertake & give this loan – Certainly we can't until the year is somewhat advanced & we see how much other places take & what loans have already been promised. This should form a subject for a new G.O. coming up about after we have made certain that the grant of this loan the raising of the water-rate will be sanctioned

HB

* So called in the Proper Staff

I don't like to take the money off Sanitation. Take it off Education HB

I don't think the Rs 1100 is required only for the latrines which are to cost Rs 1000 – I take it they are going to acquire other plots of land for these latrines in the future – HB

Vote for him.

Rs 540 are allotted for latrines alone in the Budget & it was therefore thought that the reduction would not do any great harm. The amount has been taken off Education

MC 22.12.94

of Rs. 10 to the First Assistant of the
ent of a drawing master therein are
tion states that a drawing master can
rovision made on this account will be

's proposals (1) to entertain a hospital
mensem for the Hamnett dispensary,
rant an increase of Re. 1 to each of the
ject to the remarks of the Surgeon-

the Chairman a salary of Rs. 250 per
0th January 1895, No. 1 3 M., the
be raised by Rs. 2,420. The contri-
should, according to G.O., dated 4th
not Rs. 560.

closes with a balance of Rs. 3,440, or
ng special grants and loans.

act.)

Mar 2 95

for Chief Secretary

18/2/95.

Grant II. The strychnine which the Chairman proposes to purchase for poisoning dogs should not be used at all possible precaution. We learn by practice whether we get % dog-pens a year Kistna should be immune at all.

Note

The Council proposes to pay the Chairman from 4th Jan 95 on which day he completed three years service as Chairman. As however the Council's finances are at a low ebb the Act only allows him salary from 1st April 1895.

Right WD

Let me see again when you have passed proof, before issue

WD

Grant
WD
28/2/95

ORDER—dated February 1895, No

The estimated receipts and charge
as passed by Government, are compare
for the year and the actuals of 1893–9

	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
		Receipts.		
	RS.	RS.	RS.	RS.
Balance brought forward	— 3,163	1,710	4,080	5,020
Tax on Arts	3,189	3,500	3,700	3,700
,, on Buildings and Lands	34,447	35,400	38,300	35,800
Water Tax on Buildings and Lands	3,652	3,500	3,900	~~7,470~~ 3,900
Tax on Vehicles and Animals	3,295	3,500	3,700	3,500
,, on Carts	532	450	500	500
Rent of Lands, Buildings, &c., and Sale-proceeds of L	1,174	1,400	1,470	1,250
Conservancy Receipts	1,270	..	740	500
Fees and Revenue from Educational Institutions	2,171	2,050	2,050	2,200
Income from Markets and Slaughter-houses	11,056	11,000	12,460	12,000
License Fees	841	700	850	850
Other Fees	1,105	1,310	1,420	1,220
Fines under Municipal and other Acts	111	100	70	70
Interest on Investments and Premium on Loans	210	..	..	..
Grants and Contributions from Government	20,514	53,240	10,670	~~58,680~~ 53,570
,, ,, from other Bodies	60	60	60	60
Recoveries for Services to Private Individuals	6,896	5,100	8,400	5,500
Miscellaneous	19	20	20	20
Loans	7,000	..	..	~~20,000~~
Sale-proceeds of Government Securities, &c., and Ren	353	420	370	310
Sinking Fund	95	10	1,340	10
Advances Recovered				129960
	95,321	1,23,470	94,100	1,07,760
		Charges.		
GRANT I—				
New Works—				
Communications	..	..	..	~~600~~
Buildings	7,217	1,550	3,440	~~940~~ 1380
Drainage	343	..	..	..
Water-supply	1,056	44,000	..	~~67,000~~ 44000
Miscellaneous Public Improvements	2,802	480	2,170	1,430
Repairs—				
Communications	11,664	11,500	13,040	11,500
Buildings	1,287	1,200	1,260	2,300
Drainage	1,872	1,920	2,100	2,880
Water-supply	1,793	1,690	1,960	2,060
Establishment	4,752	4,750	4,700	3,390
Tools and Plant and other Stores	498	500	220	400
Contributions for Public Works	100	100	100	100
	33,384	67,690	28,990	~~92,200~~ 69,740
GRANT II—				
Training Schools	..	160	30	160
Municipal Schools—				
On the Salary system	6,761	6,859	7,080	~~7,100~~ ~~6940~~ 6870
,, Salary-result system	731	1,100	1,300	~~1,950~~ 1350
Salary Grants	1,215	1,200	1,240	~~1,500~~ 1200
Results Grants	112	250	130	150
Inspection	107	130	130	130
Miscellaneous	177	160	160	160
	9,103	9,850	10,070	~~10,600~~ ~~9740~~ 9920

M., Local and Municipal.

Ootacamund Municipality for 1895–96,
with the budget and revised estimates

This order will have
the re-cast
Be also remarks
margin of
letter

Recast accordingly.

Please see answers to Mr's
queries, written below them for con-
venience of reference

W. 23.2.95

Let me further letters below
the answers.

23/2/95

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From G. HAMNETT, Esq., Chairman, Municipal Council, to the Chief Secretary to Government (through the Collector of Nilgiris), dated Ootacamund, 8th December 1894, No. 3511.

I have the honour to submit, for the sanction of His Excellency the Governor in Council, the revised estimate of the Ootacamund Municipality for the official year 1894–95 and the budget estimate for 1895–96.

2. The revised estimate opens with a balance of Rs. 4,075. The receipts are estimated at Rs. 1,34,025, or Rs. 12,265 in excess of the budget estimate for the year. The expenditure is estimated at Rs. 1,33,080, or Rs. 9,680 above that of the budget estimate, leaving a balance of Rs. 5,020 to be carried forward to the year 1895–96.

3. The budget estimate for 1895–96, as stated above, opens with a balance of Rs. 5,020, and it is estimated that the receipts will amount to Rs. 1,07,760; making a total of Rs. 1,12,780. The expenditure is fixed at Rs. 1,06,880, and there remains a balance of Rs. 5,900 unappropriated pending the sanction of Government to the proposal to have a paid Chairman.

REVISED ESTIMATE FOR 1894–95.

4. *Receipts.*—The revised estimate for 1894–95 amounts, it will be seen, to Rupees 1,38,100 against the estimate for the year of Rs. 1,23,470. The tax on arts exhibits an increase of Rs. 200, on buildings of Rs. 1,600, on lands of Rs. 1,300, on water of Rs. 400, on animals of Rs. 200, and on vehicles without springs of Rs. 50. On vehicles with springs there has been no increase. The variations are due to the arrears collection having been better than was anticipated. Under revenue derived from municipal property, there is an increase of Rs. 70 under "Rent of lands," owing to the lands rented during the Mohurrum festival having been put up to auction instead of being given to applicants at the sanctioned scale of fees on superficial area. Under conservancy receipts, Rs. 740 are expected to be realized by the sale of the contents of old night-soil pits at the Titical poudrette depôt, and of the street sweepings. The income from markets, slaughter-houses and cart-stand improved owing to keener competition at the sale by Rs. 820, Rs. 640 and Rs. 100. Fees from licenses show an improvement of Rs. 150 by the realization of fees for cattle sheds under the exposition given in G.O., dated 8th August 1894, Mis. No. 1049 M., of section 188 (ii) of Act IV of 1884. Under fines from Municipal and other Acts there is a decrease of Rs. 30. The decrease of Rs. 60 under grants and contributions from Government—Education—Normal stipends arises from the educational authorities not having nominated any students. The sum of Rs. 230 under other purposes represents provincial grant for furniture supplied, and to be supplied, to schools under Municipal management. The increase of Rs. 1,260 under "other purposes" is due to a grant of Rs. 250 for the maintenance of the fencing round the Ootacamund lake and of Rs. 1,000 for dredging the main stream and reclaiming a portion of the silted part of the upper lake. Under Miscellaneous—Private scavenging there is an increase of Rs. 400, the arrear collections having been larger than was expected when the budget estimate was framed. The increase of Rs. 2,900 under (ii) Other purposes has been caused by a larger number of works undertaken and executed for private individuals in connection with house services and the improvement of the race course in the Hobart Park. The sum

of Rs. 65 shown under extraordinary and debt was deposited in the Post Office Savings bank on account of the sinking fund, but as that fund is now kept separately with the Accountant-General and this money is not required, it will be now withdrawn and credited to the Municipal fund. The decrease under realizations of sinking fund has been caused by the conversion of the Government *Pro*-notes from the 4 to the 3½ per cent. loan under the notifications of the Government of India. The increase of Rs. 1,330 under advances is the result of adjustment of advances relating to previous years.

5. *Expenditure.*—The revised estimate for 1894–95 (Rs. 1,33,080) exceeds the budget estimate (Rs. 1,23,400) by Rs. 9,680. The excess occurs under Grants I, II, III, IV, V and refunds.

6. *Grant I.*—No expenditure will be incurred on account of New Works—Communications. Under New Works—Buildings there is a net increase of Rs. 1,890 for latrines at Vannarpettah and Mettucherry and the new Municipal office in consequence of the non-completion of the works by the 31st March 1894, but paid for in 1894–95 from the provisions made for those purposes in the previous year. Under water-supply, the Government contribution of Rs. 44,000 has been shown; but there appears to be little likelihood of the money being spent on the Marliamund reservoir during the current official year. The sum of Rs. 1,725 under Miscellaneous Public Improvements includes Rs. 1,000, the contribution from Provincial funds for the late reclamation and Rs. 455 for work done in connection therewith in 1893–94, but paid for in 1894–95, and Rs. 270 disbursed for the conservancy of the lake margin and fencing. The decrease of Rs. 40 in the lake establishment is owing to the non-employment of one boatman for five months. Under repairs—Communications the increase of Rs. 1,540 is the amount expended on roads and lanes last year, but paid in 1894–95. The amount was entered in the list of allotments submitted to the Government for the quarter ending 30th September 1894. The provision of Rs. 1,260 under buildings exceeds the estimate by Rs. 60, but includes painting cart-stand fencing Rs. 25, repairing and altering the market chattram for trades people Rs. 203, petty repairs to Municipal buildings Rs 35, and putting up a verandah, &c., at the vaccination office Rs. 17, not contemplated in the estimate. Under drainage there is an increase of Rs. 185 for taking levels in connection with the intercepting sewer and for repairing the sewer and the sumpts appertaining to it. Water-supply—the estimate has been exceeded by Rs. 240, the occasional repairs having been much more extensive than was anticipated, and it having been found indispensably necessary to fence in and secure a small water-supply at Manjanakorai from cattle tresspass, and to clean out the Adam Memorial Fountain. The increase of Rs. 30 under contingencies is consequent on the increase in repairs. The decrease of Rs. 50 under establishment is owing to the non-employment of an overseer in the place of one who obtained employment elsewhere. The provision for tools was not fully utilized, and there is, therefore, a decrease of Rs. 280 under that head.

7. *Grant II.*—As no normal students were appointed on the 1st January 1894, the allotment under that head in the revised estimate has been reduced to Rs. 30 to provide for those students who may be appointed on the 1st January 1895. The decrease of Rs. 30 under Municipal Schools—Establishment arises from a new mistress having been appointed lately in the Breeks Memorial High School on the minimum salary of the office. The increase of Rs. 260 under contingencies is on account of furniture and matting for the school which were not indented for last year. Under salary-results system the increases under fixed payments and contingencies of Rs. 75 and Rs. 125, respectively, are due to the resuscitation of the municipal school at Kandal for boys of the Chuckler and Konga classes and to the supply of the necessary books and furniture for that school and the furniture required for the Municipal Muhammadan school in the town. The increase of Rs. 40 under salary grants is for the payment from the 1st September 1894 of a grant to the Roman Catholic school at old Ootacamund. The results grants fixed by the Director of Public Instruction not having exceeded Rs. 130, the balance (Rs. 120) of the provision under that head was transferred with the sanction of the Government (G.O., dated 14th August 1894, Mis. No. 1087 M.) towards the Municipal Kandal school.

8. *Grant III.*—There is a small increase of Rs. 20 under Contingencies—Vaccination and Cholera charges which calls for no special remark.

9. *Grant IV.*—A small decrease of Rs. 30 occurs under lighting establishment from the non-employment of the lighting inspector and the additional lamp-lighter on the 1st April 1894. The increase of Rs. 2,610 under 9, "Other charges" is explained under the revenue head 6, Miscellaneous—(ii) Other purposes. The entry of Rs. 10 under rewards for destruction of wild animals, &c., is the amount expended for purchasing strychnine for poisoning stray dogs and rats in the market and cattle-shed. The increase of Rs. 150 under printing charges is consequent on provision having been made for payment of bills for two years, 1893–94 and 1894–95, for printing municipal proceedings in the Nilgiri District Gazette Press. The sum of Rs. 370 against compensation for lands was paid for land acquired in connection with the Dodabetta water-supply catchment area, and for a small piece of land taken up many years ago for the erection of a latrine at Vannarpettah. The increase of Rs. 30 under other items is for painting sign and notice boards for roads, &c. The sums of Rs. 305 and Rs. 50, respectively, were provided for these purposes in the list of allotments for the quarter ending the 30th September 1894.

10. *Grant V.*—The increase of Rs. 10 under collection of Municipal taxes—Establishment is the salary due to a bill-collector who was dismissed last year, but whose accounts were not finally settled until this year. For (*d*) Office contingencies other than (*b*) ii, a sum of Rs. 450 was entered in the allotment statement for the quarter ending the 30th September 1894, which falls short of Rs. 50 of the amount (Rs. 500) shown in the revised estimate as the excess over the budget allotment for supplying additional furniture, coir matting, &c., for the new municipal office and for printing forms, notices, &c. Rs. 390 contributions for central office and audit establishments is the amount demanded and paid.

11. *Refunds of other than current collections.*—Rupees 490 were provided for this purpose in the allotment statement above referred to, to meet claims for remission of assessment on vacant houses in previous years as some claims of long standing had been put in. The provision falls short of the excess (Rs. 500) in the revised estimate by only Rs. 10. To guard against old claims being put in at uncertain times and when no budget provision is available, it has been notified that all claims for remission of assessment for each half year should be preferred within sixty days after the close of the half-year.

BUDGET ESTIMATE FOR 1895–96.

12. *Receipts.*—It is proposed to raise the water-tax from 1 to 2 per cent. from the 1st April 1895 to enable the council to pay the principal and interest on a loan of Rs. 23,000 for minor works, &c., under water-supply. With this exception the rates of taxes under other heads will remain the same as in 1894–95 and are estimated at Rs. 1,12,780 against the revised estimate of Rs. 1,38,100, the budget estimate of Rs. 1,23,470 and the actuals for the year 1893–94, Rs. 95,321. The latter estimates, viz., budget and revised estimate for 1894–95, include a grant of Rs. 44,000 from provincial funds for improving the Marliamund water-supply. Compared with the budget estimate for 1894–95 the municipal rates and taxes show an advance under tax on arts, tax on buildings, tax on lands, water-tax, and tax on carts, but compared with the revised estimate, which includes arrear collections, there is a decrease under tax on buildings, tax on lands, water-tax and tax on animals. Owing to the proposal to reduce the deductions on account of furniture from 10, 15, 20 and 25 per cent. to 10 and 20 per cent., it is expected that there will be an increase under tax on buildings of about Rs. 750 and under water-tax of about Rs. 200. Credit has been taken for these sums under the respective heads in the estimate for 1895–96.

13. *Under revenue derived from Municipal property, rent of land* shows a decrease of Rs. 20 compared with the revised estimate, and an increase of Rs 50 over the budget estimate, it being the intention to repeat the experiment made this year of putting up to auction the pieces of land required for merry-go-rounds and whirligigs. Rent of buildings shows a decline of Rs. 200 as the church cottage,

which was let on behalf of the Brecks Memorial High school at Rs. 90 per month, has been given on a long lease of 25 years at Rs. 70, the tenant not only putting up a new pucka upper story building for a place of business, but keeping the premises in order and paying the municipal taxes due thereon. Under Conservancy—Sale-proceeds of night soil, &c., the probable income in 1895–96 has been fixed at the same amount as that realized up to date by the sale of the contents of 500 old night-soil pits at the Titical depôt. The revised estimate includes a sum of Rs. 240 obtained by the carriage, by municipal carts, of rubbish required by private individuals. The income is not reliable and has therefore not been repeated. The increase from fees under educational institutions of Rs. 200 over the estimate for 1894–95 has been adopted with reference to the actuals of 1893–94. The incomes from market and slaughter-houses are higher than the estimate for 1894–95, but are less than the actuals shown in the revised estimate, as the bids at the sale next year might not be so keen as they were this year. For the same reason and also because the contractor of the cart-stand has frequently complained of a falling off in the fees at the stand, the fees for 1895–96 have been fixed somewhat below the estimate and revised estimate for 1894–95. License fees are improving slowly, and the actuals for 1893–94 show that Rs. 850 will in all probability be realized in 1895–96.

14. *Under grants and contributions from Government*, the allotment in the budget estimate for 1894–95 for normal students has been repeated for 1895–96. The increase under municipal schools of Rs. 250 provides for the half grant of a drawing master proposed to be employed in the Brecks Memorial High school. The sum of Rs. 1,580 includes the amount (Rs. 710) anticipated for profession-fax on account of military officers, and the grants (Rs. 500+250) made by the Government for the conservancy of the margin of the Ootacamund lake and the upkeep of the fencing round the lake, also Rs. 120 for the maintenance of the chattram in the agraharam. The sum of Rs. 60 against education under "other grants and contributions" is the amount to be realized on account of Brecks scholarship.

15. The fees (Rs. 5,000) from private scavenging are of the same amount as the estimate for 1894–95. The probable receipts against other purposes (Rs. 500) for services to be rendered to private individuals are not based on any reliable data.

16. *Under Loans*, it is proposed, as stated in paragraph 12 above, to raise a loan of Rs. 23,000 for carrying out the following water-supply schemes. The council prefers obtaining the loan from the Government at 4¼ per cent. instead of raising it in the open market at a higher rate of interest, and trusts that His Excellency the Governor in Council will be pleased to accord his sanction to the same. The council has been induced to obtain a fresh loan as the loan (Rs. 12,420) obtained from the Government in the year 1875 has, with the exception of Rs. 918, been paid, and provision for the payment of this amount has been made in the budget for the ensuing year:—

Proposed schemes.

	Rs.
(*a*) The Kodappamund water-supply	12,500
(*b*) Extension of water-supply to Sultanpettah, Kandal	2,250
(*c*) Do. do. to Bandyshola	1,000
(*d*) Other petty extensions, including market, erecting additional stand fountains and substituting patent taps, &c.	4,250
(*e*) Protective works to Dodabetta lower reservoir	3,000

Estimates have been prepared for the first, second, third and fifth items.

17. *Expenditure.*—The aggregate estimated expenditure under all heads for 1895–96 amounts to Rs. 1,06,880 against Rs. 1,33,080, the revised estimate, and Rs. 1,23,400, the estimate for 1894–95, and Rs. 91,245, the actuals for 1893–94. In the estimate and revised estimate for 1894–95 is included the sum of Rs. 44,000 provided for improving the Marliamund lake water-supply, but no estimates of the works to be carried out have as yet been sanctioned by the Government who have the matter under their consideration.

18. *Grant I, New Works—Communications.*—A sum of Rs. 300 has been provided for partially opening up the trace made this year from Snowdon to Anikorai. Under New Works—Buildings a sum of Rs. 1,380 has been allotted—for a latrine with four seats at Manjaukorai, Rs. 270; for a similar latrine at Kodappamund, Rs. 270; and for two other latrines on the same pattern at Kandal or elsewhere, Rs. 540; for a lean-to shed at the back of the market for the barbers who now use the place, Rs. 150; and for twenty dust-bins, Rs. 150. Under the head of water-supply, there is a provision of Rs. 23,000 for the works specified in paragraph 16 above. The necessity for carrying out the works has been repeatedly brought to the council's notice by the residents in the localities to which the schemes relate, and the council is clearly of opinion that no further delay should be permitted to occur in providing what is virtually an absolute necessary of life. Under Miscellaneous Public Improvements, Rs. 930 are provided, viz., for lal conservancy and the upkeep of fencing, Rs. 250; renewing Hobart Park fencing on tienne's road, Rs. 250; metalling cart-stand, Rs. 200; fencing triangular piece of ground, south of Willow Bund, Rs. 130; and for clearing the main stream and the Mettucherry stream, Rs. 100. In the lake establishment, Rs. 500, a small increase of Rs 2 per mensem has been made to the pay of one of the boatmen to admit of the services of an East Indian being procured to supervise the work of the four boatmen employed on the punt as the men were for most of the day left without any proper supervision. The increase is included in the proposition statement submitted with this letter.

19. The allotment under Repairs—Communications is Rs. 10,880. It is less than the estimate and revised estimate for 1894–95 by Rs. 620 and Rs. 2,160, and the actuals for 1893–94 by Rs. 784. The council regrets that the funds at its disposal do not admit of a larger allotment being made in view to the roads, pathways and bridle-paths being reformed and put into thorough repair for the use of the public. Under Repairs—Buildings, Rs. 2,300 have been provided—for repairs to cart-stand, Rs. 50; market, Rs. 450; market chattram, Rs. 20; Bazaar or Monigar's Choultry, Rs. 150; municipal cattle-shed, Rs. 150; for tiling and improving the Kandal cooly lines and school-house, Rs. 500; for repairs to Brecks Memorial High school, Rs. 35; repairing latrines, Rs. 100; repairing and improving slaughter-houses, Rs. 600; whitewashing Municipal office, Rs. 45; and repairing the Agraharam chattram, Rs. 200. The erection of the cooly lines at Kandal is to be regretted as the municipal sweepers for whom they were built do not occupy them. The lines are let annually for about Rs. 190 to a contractor. In the allotment under Drainage of Rs. 1,200 is included a sum of Rs. 350 for improving the Kandal drainage on the lines suggested by the Acting Sanitary Commissioner, Dr. King, in his notes of inspection in September 1893. This estimate, as well as the estimate for certain alterations in the Main Bazaar or portion of the town, by removing the stone drains from the centre of the road to the side and adapting the road for wheel traffic, Rs. 500, have been approved by the Acting Sanitary Engineer to Government. For petty repairs to drains generally Rs. 350 have been allotted. The amount, Rs. 500, entered under the head of water-supply is for repairs generally to work connected with the water-supply of the town, Rs. 405, and for the erection of platforms to stand fountains, Rs. 95. Under establishment there is an increase of Rs. 5, being the addition made by the council to the pay (Rs. 25) of the water-course inspector and included in the proposition statement submitted for the sanction of the Government. Under contingencies there is a small increase of Rs. 10 Under the following resolution passed by the Council at the meeting held on the 13th December 1894, the establishment—3—has been reduced from Rs. 396 to Rs. 274:—

	Rs.
One Supervisor	150
,, Surveyor	50
,, Overseer	40
,, Clerk	25
,, Peon	9
Total ..	274

"That the council resolved to place upon record its opinion that the cost (Rs. 396) of Engineering Establishment is excessive and should be reduced. The proposal made by Mr. Rees and the establishment proposed by him meet with the approval of the council."

"Carried unanimously."

The provision for tools, plant and other stores is less than the estimate for 1894–95 by Rs. 100 as the probable expenditure for that year is not likely to exceed Rs. 220.

20. *Grant II.*—It is proposed to spend Rs. 10,760 on education. The amount exceeds the estimate for 1894–95 by Rs. 910, the revised estimate for that year by Rs. 690 and the actuals for 1893–94 by Rs. 1,658. For training two students at Coimbatore the allotment made in the current year, Rs. 160, has been repeated for 1895–96. Under Municipal schools—Establishment, Rs. 430 have been added for a drawing master for the Breeks Memorial High school on Rs. 40 per mensem, and the charge for contingencies increased by Rs. 30 compared with the estimate for 1894–95. It is proposed by the trustees that the pay of the first assistant master be raised from Rs. 70 to Rs. 80, while the new mistress will draw the minimum pay of the office, viz., Rs. 40, by which a saving of Rs. 10 is effected. The allotment under "Salary-results system" is Rs. 1,350, or Rs. 250 in excess of the estimate, Rs. 1,100, for the current year. The excess provides for the additional expenditure required for the Kandal school, Rs. 150, and for results grants and contingencies, Rs. 100. Under salary grants there is an increase of Rs. 300 due to increase of grants to the extent of Rs. 25 per mensem proposed to be given to the teachers of the Wesleyan Mission school, St. Joseph's school, and the Roman Catholic school at old Ootacamund under the new Grant-in-Aid Code. There is a decrease under results grants of Rs. 100 as the actuals for 1893–94 and the revised estimate for 1894–95 do not exceed Rs. 112 and Rs. 130, respectively, and do not justify a provision of a higher sum than Rs. 150 for 1895–96. Under inspection and miscellaneous the allotments for 1894–95 have been repeated.

21. *Grant III, Hospitals and Dispensaries.*—A sum of Rs. 700 has been provided under this head for the first time for the "Hamnett Dispensary" at Kandal, mentioned in paragraph 4 (3) of G.O., dated 11th September 1894, No. 1244 M., Local and Municipal, and for a native midwife referred to in the letter to Government, dated the 30th August 1894, No. 1976. It is proposed to employ for the dispensary a third-class hospital assistant on Rs. 25 per mensem with a fixed allowance of Rs. 10 for warm clothing and house-rent; a servant on Rs. 5, and to provide medicines to the value of Rs. 100 per annum. For a senior class native midwife it is proposed to give Rs. 15 per mensem as recommended by the Surgeon-General and approved of by the Government in their Proceedings, dated 26th July 1894, No. 1381 L. The contributions for Medical College, Sanitary Inspection and Medical Reserve staff are of the same amount as in the estimate for 1894–95. The allotment of Rs. 800 under other contributions is on account of the annual contribution to St. Bartholomew's hospital Rs. 500, and allowance to the apothecary in that institution of Rs. 300. The estimated charges for vaccination and registration of births and deaths are the same as in the estimate for 1894–95. The increase of Rs. 130 under conservancy establishment is due to the increase proposed to be made to the pay of twelve sweepers from Rs. 5 to Rs. 6 each per mensem, as very great difficulty is now experienced in obtaining and keeping men on the lower salary. If funds permitted it, the council would have proposed to raise the two last class of sweepers on Rs. 5 and Rs. 6 to Rs. 7 as in an expensive place like Ootacamund people cannot live on smaller wages. The provision under other charges, &c., is Rs. 200 less than the estimate for 1894–95 as the conservancy work is now carried on entirely by municipal cattle. There is a small increase of Rs. 10 under Contingencies—Private scavenging, and Rs. 10 have been included under the head of "cholera" for the purchase of cholera medicines.

22. *Grant IV, Lighting.*—The charges for "lighting", Rs. 2,860, for "markets", Rs. 285, for "slaughter-houses", Rs. 285, and for "choultries", Rs. 120, are of the same amount as the estimate for 1894–95. It is proposed to obtain in 1895–96 ten superior lanterns with burners and chimneys, similar to those used in the Coonoor municipality, as an experiment, and if the experiment succeeds, it will be gradually extended. The estimate under "other charges", Rs. 400, exceeds the estimate for 1894–95 by Rs. 300, but falls considerably short of the revised estimate. The charges are entirely dependent on the work required to be done by private individuals. The item of Rs. 10 under rewards for destruction of wild animals, &c., is, as stated in paragraph 9, for the purchase of strychnine for poisoning stray dogs, &c. The charge for "printing" is Rs. 50 in excess of the estimate for 1894–95, but is less than the

revised estimate by Rs. 100. The charge depends much upon the notices to be issued and the length of the periodical proceedings of Municipal Council meetings. The provision of Rs. 1,100 under compensation for lands is to enable the council to acquire small plots in the town for the erection of urinals and small latrines. When building sites were allotted in the town some arrangements should have been made for reserving small pieces of land about the town for the purposes stated. The absence of such an arrangement makes it necessary now to purchase the land required at high prices.

23. *Grant V.*—The charge for 1895–96 is Rs. 6,310 or Rs. 160 above the estimate for 1894–95. The excess is on account of contribution for central office and audit establishments. At present there is no proper check or proper account kept of stores received and issued; the council is of opinion that the time has arrived when some check should be exercised in this particular. Instead, however, of employing an additional hand on Rs. 30 a month as resolved upon by the council on the 6th September 1894, the Chairman is of opinion that one of the subordinates in the general establishment may be deputed to do the work which will not occupy his whole time. The charge for contributions for central office and audit establishments has been raised from Rs. 400 in 1894–95 to Rs. 560 in the estimate for 1895–96 under G.O., dated 4th December 1894, No. 2527 L.

24. *Repayment of debt and payment of interest.*—The amount, Rs. 11,630, has been calculated in accordance with the instructions laid down by the Government. It falls short of the estimate for 1894–95 by Rs. 80. The decrease is due to the loan of Rs. 12,420 taken in 1875 being paid off during 1895–96.

25. *Refunds of other than current collections* are taken at the same amount for 1894–95. Under the arrangement at present existing, no old claims will be allowed to remain unadjusted beyond the year to which they relate.

26. Pending the orders of the Government on the letter addressed to them by the Collector of Nilgiris for having a paid Chairman, no provision other than the Chairman's carriage allowance has been made in the revised estimate for 1894–95 or in the budget estimate for 1895–96. The provision can, however, be easily made when the orders of the Government are passed on the point, seeing that there is a closing balance in the estimate for 1895–96 amounting to Rs. 5,900, exclusive of the carriage allowance amounting to Rs. 360.

27. The budget estimate and the revised estimate were adopted at a special meeting of the council held on the 19th December 1894.

No. 1814.

Forwarded. The undersigned considers the proposals made judicious and the extension of the benefits of water-supply to Sultanpettah for which the budget provides is an urgent want, as also is a water-supply for Kodappamund.

2. A separate communication, dated 18th December 1894, No. 1825, has been addressed to Government concerning the proposed payment of the Chairman and the proposed in the Engineering staff.

(Signed) ,
for *Collector.*

24th December 1894.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 10th January 1895, No. 213.

With reference to the budget estimate of the Ootacamund Municipality for 1895–96, I have the honour to state that the provision made therein for education is sufficient and may be accepted. The net expenditure proposed under Grant II is Rs. 4,980 (10,760—5,780), which is less than 9 per cent. of the estimated income of the municipality from taxation, markets and rents.

From R. E. ELLIS, Esq., ASSOC. M. INST. C.E., Acting Sanitary Engineer to Government, to the Chief Secretary to Government, dated Fort St. George, 17th January 1895, No. 117.

Referring to the budget of the Ootacamund Municipality for 1895–96, I have the honour to state that a provision of Rs. 23,000 has been made for a water-supply scheme for Kodappamund and certain extensions and improvements of the existing water-supplies. The council requests that Government will lend the money at $4\frac{1}{4}$ per cent. interest. But in the budget estimate of Provincial loans no provision is made for the loan. But, on the other hand, the municipality has not taken credit for the grant of Rs. 45,000 provided from the Provincial budget.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From G. HAMNETT, Esq., Chairman, Municipal Council, to the Chief Secretary to Government (through the Collector of Nilgiris), dated Ootacamund, 8th December 1894, No. 3511.

I have the honour to submit, for the sanction of His Excellency the Governor in Council, the revised estimate of the Ootacamund Municipality for the official year 1894–95 and the budget estimate for 1895–96.

2. The revised estimate opens with a balance of Rs. 4,075. The receipts are estimated at Rs. 1,34,025, or Rs. 12,265 in excess of the budget estimate for the year. The expenditure is estimated at Rs. 1,33,080, or Rs. 9,680 above that of the budget estimate, leaving a balance of Rs. 5,020 to be carried forward to the year 1895–96.

3. The budget estimate for 1895–96, as stated above, opens with a balance of Rs. 5,020, and it is estimated that the receipts will amount to Rs. 1,07,760; making a total of Rs. 1,12,780. The expenditure is fixed at Rs. 1,06,880, and there remains a balance of Rs. 5,900 unappropriated pending the sanction of Government to the proposal to have a paid Chairman.

REVISED ESTIMATE FOR 1894–95.

4. *Receipts.*—The revised estimate for 1894–95 amounts, it will be seen, to Rupees 1,38,100 against the estimate for the year of Rs. 1,23,470. The tax on arts exhibits an increase of Rs. 200, on buildings of Rs. 1,600, on lands of Rs. 1,300, on water of Rs. 400, on animals of Rs. 200, and on vehicles without springs of Rs. 50. On vehicles with springs there has been no increase. The variations are due to the arrears collection having been better than was anticipated. Under revenue derived from municipal property, there is an increase of Rs. 70 under "Rent of lands," owing to the lands rented during the Mohurrum festival having been put up to auction instead of being given to applicants at the sanctioned scale of fees on superficial area. Under conservancy receipts, Rs. 740 are expected to be realized by the sale of the contents of old night-soil pits at the Titical poudrette depôt, and of the street sweepings. The income from markets, slaughter-houses and cart-stand improved owing to keener competition at the sale by Rs. 820, Rs. 640 and Rs. 100. Fees from licenses show an improvement of Rs. 150 by the realization of fees for cattle sheds under the exposition given in G.O., dated 8th August 1894, Mis. No. 1049 M., of section 188 (ii) of Act IV of 1884. Under fines from Municipal and other Acts there is a decrease of Rs. 30. The decrease of Rs. 60 under grants and contributions from Government—Education—Normal stipends arises from the educational authorities not having nominated any students. The sum of Rs. 230 under other purposes represents provincial grant for furniture supplied, and to be supplied, to schools under Municipal management. The increase of Rs. 1,260 under "other purposes" is due to a grant of Rs. 250 for the maintenance of the fencing round the Ootacamund lake and of Rs. 1,000 for dredging the main stream and reclaiming a portion of the silted part of the upper lake. Under Miscellaneous—Private scavenging there is an increase of Rs. 400, the arrear collections having been larger than was expected when the budget estimate was framed. The increase of Rs. 2,900 under (ii) Other purposes has been caused by a larger number of works undertaken and executed for private individuals in connection with house services and the improvement of the race course in the Hobart Park. The sum

of Rs. 65 shown under extraordinary and debt was deposited in the Post Office Savings bank on account of the sinking fund, but as that fund is now kept separately with the Accountant-General and this money is not required, it will be now withdrawn and credited to the Municipal fund. The decrease under realizations of sinking fund has been caused by the conversion of the Government *Pro*-notes from the 4 to the $3\frac{1}{2}$ per cent. loan under the notifications of the Government of India. The increase of Rs. 1,330 under advances is the result of adjustment of advances relating to previous years.

5. *Expenditure.*—The revised estimate for 1894–95 (Rs. 1,33,080) exceeds the budget estimate (Rs. 1,23,400) by Rs. 9,680. The excess occurs under Grants I, II, III, IV, V and refunds.

6. *Grant I.*—No expenditure will be incurred on account of New Works—Communications. Under New Works—Buildings there is a net increase of Rs. 1,890 for latrines at Vannarpettah and Mettucherry and the new Municipal office in consequence of the non-completion of the works by the 31st March 1894, but paid for in 1894–95 from the provisions made for those purposes in the previous year. Under water-supply, the Government contribution of Rs. 44,000 has been shown; but there appears to be little likelihood of the money being spent on the Marliamund reservoir during the current official year. The sum of Rs. 1,725 under Miscellaneous Public Improvements includes Rs. 1,000, the contribution from Provincial funds for the late reclamation and Rs. 455 for work done in connection therewith in 1893–94, but paid for in 1894–95, and Rs. 270 disbursed for the conservancy of the lake margin and fencing. The decrease of Rs. 40 in the lake establishment is owing to the non-employment of one boatman for five months. Under repairs—Communications the increase of Rs. 1,540 is the amount expended on roads and lanes last year, but paid in 1894–95. The amount was entered in the list of allotments submitted to the Government for the quarter ending 30th September 1894. The provision of Rs. 1,260 under buildings exceeds the estimate by Rs. 60, but includes painting cart-stand fencing Rs. 25, repairing and altering the market chattram for trades people Rs. 203, petty repairs to Municipal buildings Rs. 35, and putting up a verandah, &c., at the vaccination office Rs. 17, not contemplated in the estimate. Under drainage there is an increase of Rs. 185 for taking levels in connection with the intercepting sewer and for repairing the sewer and the sumpts appertaining to it. Water-supply—the estimate has been exceeded by Rs. 240, the occasional repairs having been much more extensive than was anticipated, and it having been found indispensably necessary to fence in and secure a small water-supply at Manjanakorai from cattle tresspass, and to clean out the Adam Memorial Fountain. The increase of Rs. 30 under contingencies is consequent on the increase in repairs. The decrease of Rs. 50 under establishment is owing to the non-employment of an overseer in the place of one who obtained employment elsewhere. The provision for tools was not fully utilized, and there is, therefore, a decrease of Rs. 280 under that head.

7. *Grant II.*—As no normal students were appointed on the 1st January 1894, the allotment under that head in the revised estimate has been reduced to Rs. 30 to provide for those students who may be appointed on the 1st January 1895. The decrease of Rs. 30 under Municipal Schools—Establishment arises from a new mistress having been appointed lately in the Breeks Memorial High School on the minimum salary of the office. The increase of Rs. 260 under contingencies is on account of furniture and matting for the school which were not indented for last year. Under salary-results system the increases under fixed payments and contingencies of Rs. 75 and Rs. 125, respectively, are due to the resuscitation of the municipal school at Kandal for boys of the Chuckler and Konga classes and to the supply of the necessary books and furniture for that school and the furniture required for the Municipal Muhammadan school in the town. The increase of Rs. 40 under salary grants is for the payment from the 1st September 1894 of a grant to the Roman Catholic school at old Ootacamund. The results grants fixed by the Director of Public Instruction not having exceeded Rs. 130, the balance (Rs. 120) of the provision under that head was transferred with the sanction of the Government (G.O., dated 14th August 1894, Mis. No. 1087 M.) towards the Municipal Kandal school.

8. *Grant III.*—There is a small increase of Rs. 20 under Contingencies—Vaccination and Cholera charges which calls for no special remark.

9. *Grant IV.*—A small decrease of Rs. 30 occurs under lighting establishment from the non-employment of the lighting inspector and the additional lamp-lighter on the 1st April 1894. The increase of Rs. 2,610 under 9, "Other charges" is explained under the revenue head 6, Miscellaneous—(ii) Other purposes. The entry of Rs. 10 under rewards for destruction of wild animals, &c., is the amount expended for purchasing strychnine for poisoning stray dogs and rats in the market and cattle-shed. The increase of Rs. 150 under printing charges is consequent on provision having been made for payment of bills for two years, 1893–94 and 1894–95, for printing municipal proceedings in the Nilgiri District Gazette Press. The sum of Rs. 370 against compensation for lands was paid for land acquired in connection with the Dodabetta water-supply catchment area, and for a small piece of land taken up many years ago for the erection of a latrine at Vannarpettah. The increase of Rs. 30 under other items is for painting sign and notice boards for roads, &c. The sums of Rs. 305 and Rs. 50, respectively, were provided for these purposes in the list of allotments for the quarter ending the 30th September 1894.

10. *Grant V.*—The increase of Rs. 10 under collection of Municipal taxes—Establishment is the salary due to a bill-collector who was dismissed last year, but whose accounts were not finally settled until this year. For (*d*) Office contingencies other than (*b*) ii, a sum of Rs. 450 was entered in the allotment statement for the quarter ending the 30th September 1894, which falls short of Rs. 50 of the amount (Rs. 500) shown in the revised estimate as the excess over the budget allotment for supplying additional furniture, coir matting, &c., for the new municipal office and for printing forms, notices, &c. Rs. 390 contributions for central office and audit establishments is the amount demanded and paid.

11. *Refunds of other than current collections.*—Rupees 490 were provided for this purpose in the allotment statement above referred to, to meet claims for remission of assessment on vacant houses in previous years as some claims of long standing had been put in. The provision falls short of the excess (Rs. 500) in the revised estimate by only Rs. 10. To guard against old claims being put in at uncertain times and when no budget provision is available, it has been notified that all claims for remission of assessment for each half-year should be preferred within sixty days after the close of the half-year.

BUDGET ESTIMATE FOR 1895–96.

12. *Receipts.*—It is proposed to raise the water-tax from 1 to 2 per cent. from the 1st April 1895 to enable the council to pay the principal and interest on a loan of Rs. 23,000 for minor works, &c., under water-supply. With this exception the rates of taxes under other heads will remain the same as in 1894–95 and are estimated at Rs. 1,12,780 against the revised estimate of Rs. 1,38,100, the budget estimate of Rs. 1,23,470 and the actuals for the year 1893–94, Rs. 95,321. The latter estimates, viz., budget and revised estimate for 1894–95, include a grant of Rs. 44,000 from provincial funds for improving the Marliamund water-supply. Compared with the budget estimate for 1894–95 the municipal rates and taxes show an advance under tax on arts, tax on buildings, tax on lands, water-tax, and tax on carts, but compared with the revised estimate, which includes arrear collections, there is a decrease under tax on buildings, tax on lands, water-tax and tax on animals. Owing to the proposal to reduce the deductions on account of furniture from 10, 15, 20 and 25 per cent. to 10 and 20 per cent., it is expected that there will be an increase under tax on buildings of about Rs. 750 and under water-tax of about Rs. 200. Credit has been taken for these sums under the respective heads in the estimate for 1895–96.

13. *Under revenue derived from Municipal property, rent of land* shows a decrease of Rs. 20 compared with the revised estimate, and an increase of Rs 50 over the budget estimate, it being the intention to repeat the experiment made this year of putting up to auction the pieces of land required for merry-go-rounds and whirligigs. Rent of buildings shows a decline of Rs. 200 as the church cottage,

which was let on behalf of the Breeks Memorial High school at Rs. 90 per month, has been given on a long lease of 25 years at Rs. 70, the tenant not only putting up a new pucka upper story building for a place of business, but keeping the premises in order and paying the municipal taxes due thereon. Under Conservancy—Sale-proceeds of night soil, &c., the probable income in 1895–96 has been fixed at the same amount as that realized up to date by the sale of the contents of 500 old night-soil pits at the Titical depôt. The revised estimate includes a sum of Rs. 240 obtained by the carriage, by municipal carts, of rubbish required by private individuals. The income is not reliable and has therefore not been repeated. The increase from fees under educational institutions of Rs. 200 over the estimate for 1894–95 has been adopted with reference to the actuals of 1893–94. The incomes from market and slaughter-houses are higher than the estimate for 1894–95, but are less than the actuals shown in the revised estimate, as the bids at the sale next year might not be so keen as they were this year. For the same reason and also because the contractor of the cart-stand has frequently complained of a falling off in the fees at the stand, the fees for 1895–96 have been fixed somewhat below the estimate and revised estimate for 1894–95. License fees are improving slowly, and the actuals for 1893–94 show that Rs. 850 will in all probability be realized in 1895–96.

14. *Under grants and contributions from Government*, the allotment in the budget estimate for 1894–95 for normal students has been repeated for 1895–96. The increase under municipal schools of Rs. 250 provides for the half grant of a drawing master proposed to be employed in the Breeks Memorial High school. The sum of Rs. 1,580 includes the amount (Rs. 710) anticipated for profession-tax on account of military officers, and the grants (Rs. 500+250) made by the Government for the conservancy of the margin of the Ootacamund lake and the upkeep of the fencing round the lake, also Rs. 120 for the maintenance of the chattram in the agraharam. The sum of Rs. 60 against education under "other grants and contributions" is the amount to be realized on account of Breeks scholarship.

15. The fees (Rs. 5,000) from private scavenging are of the same amount as the estimate for 1894–95. The probable receipts against other purposes (Rs. 500) for services to be rendered to private individuals are not based on any reliable data.

16. *Under Loans*, it is proposed, as stated in paragraph 12 above, to raise a loan of Rs. 23,000 for carrying out the following water-supply schemes. The council prefers obtaining the loan from the Government at 4¼ per cent. instead of raising it in the open market at a higher rate of interest, and trusts that His Excellency the Governor in Council will be pleased to accord his sanction to the same. The council has been induced to obtain a fresh loan as the loan (Rs. 12,420) obtained from the Government in the year 1875 has, with the exception of Rs. 918, been paid, and provision for the payment of this amount has been made in the budget for the ensuing year :—

Proposed schemes.

		Rs.
(*a*)	The Kodappamund water-supply	12,500
(*b*)	Extension of water-supply to Sultanpettah, Kandal	2,250
(*c*)	Do. do. to Bandyshola	1,000
(*d*)	Other petty extensions, including market, erecting additional stand fountains and substituting patent taps, &c.	4,250
(*e*)	Protective works to Dodabetta lower reservoir	3,000

Estimates have been prepared for the first, second, third and fifth items.

17. *Expenditure.*—The aggregate estimated expenditure under all heads for 1895–96 amounts to Rs. 1,06,880 against Rs. 1,33,080, the revised estimate, and Rs. 1,23,400, the estimate for 1894–95, and Rs. 91,245, the actuals for 1893–94. In the estimate and revised estimate for 1894–95 is included the sum of Rs. 44,000 provided for improving the Marliamund lake water-supply, but no estimates of the works to be carried out have as yet been sanctioned by the Government who have the matter under their consideration.

18. *Grant I, New Works—Communications.*—A sum of Rs. 300 has been provided for partially opening up the trace made this year from Snowdon to Anikorai. Under New Works—Buildings a sum of Rs. 1,380 has been allotted—for a latrine with four seats at Manjaukorai, Rs. 270 ; for a similar latrine at Kodappamund, Rs. 270 ; and for two other latrines on the same pattern at Kandal or elsewhere, Rs. 540 ; for a lean-to shed at the back of the market for the barbers who now use the place, Rs. 150 ; and for twenty dust-bins, Rs. 150. Under the head of water-supply, there is a provision of Rs. 23,000 for the works specified in paragraph 16 above. The necessity for carrying out the works has been repeatedly brought to the council's notice by the residents in the localities to which the schemes relate, and the council is clearly of opinion that no further delay should be permitted to occur in providing what is virtually an absolute necessary of life. Under Miscellaneous Public Improvements, Rs. 930 are provided, viz., for lake conservancy and the upkeep of fencing, Rs. 250 ; renewing Hobart Park fencing on Etienne's road, Rs. 250 ; metalling cart-stand, Rs. 200 ; fencing triangular piece of ground, south of Willow Bund, Rs. 130 ; and for clearing the main stream and the Mettucherry stream, Rs. 100. In the lake establishment, Rs. 500, a small increase of Rs. 2 per mensem has been made to the pay of one of the boatmen to admit of the services of an East Indian being procured to supervise the work of the four boatmen employed on the punt as the men were for most of the day left without any proper supervision. The increase is included in the proposition statement submitted with this letter.

19. The allotment under Repairs—Communications is Rs. 10,880. It is less than the estimate and revised estimate for 1894–95 by Rs. 620 and Rs. 2,160, and the actuals for 1893–94 by Rs. 784. The council regrets that the funds at its disposal do not admit of a larger allotment being made in view to the roads, pathways and bridle-paths being reformed and put into thorough repair for the use of the public. Under Repairs—Buildings, Rs. 2,300 have been provided—for repairs to cart-stand, Rs. 50 ; market, Rs. 450 ; market chattram, Rs. 20 ; Bazaar or Monigar's Choultry, Rs. 150 ; municipal cattle-shed, Rs. 150 ; for tiling and improving the Kandal cooly lines and school-house, Rs. 500 ; for repairs to Breeks Memorial High school, Rs. 35 ; repairing latrines, Rs. 100 ; repairing and improving slaughter-houses, Rs. 600 ; whitewashing Municipal office, Rs. 45 ; and repairing the Agraharam chattram, Rs. 200. The erection of the cooly lines at Kandal is to be regretted as the municipal sweepers for whom they were built do not occupy them. The lines are let annually for about Rs. 190 to a contractor. In the allotment under Drainage of Rs. 1,200 is included a sum of Rs. 350 for improving the Kandal drainage on the lines suggested by the Acting Sanitary Commissioner, Dr. King, in his notes of inspection in September 1893. This estimate, as well as the estimate for certain alterations in the Main Bazaar or portion of the town, by removing the stone drains from the centre of the road to the side and adapting the road for wheel traffic, Rs. 500, have been approved by the Acting Sanitary Engineer to Government. For petty repairs to drains generally Rs. 350 have been allotted. The amount, Rs. 500, entered under the head of water-supply is for repairs generally to work connected with the water supply of the town, Rs. 405, and for the erection of platforms to stand fountains, Rs. 95. Under establishment there is an increase of Rs. 5, being the addition made by the council to the pay (Rs. 25) of the water-course inspector and included in the proposition statement submitted for the sanction of the Government. Under contingencies there is a small increase of Rs. 10. Under the following resolution passed by the Council at the meeting held on the 13th December 1894, the establishment—3—has been reduced from Rs. 396 to Rs. 274 :—

	Rs.
One Supervisor	150
,, Surveyor	50
,, Overseer	40
,, Clerk	25
,, Peon	9
Total ..	274

"That the council resolved to place upon record its opinion that the cost (Rs. 396) of Engineering Establishment is excessive and should be reduced. The proposal made by Mr. Rees and the establishment proposed by him meet with the approval of the council."

"Carried unanimously."

The provision for tools, plant and other stores is less than the estimate for 1894–95 by Rs. 100 as the probable expenditure for that year is not likely to exceed Rs. 220.

20. *Grant II.*—It is proposed to spend Rs. 10,760 on education. The amount exceeds the estimate for 1894–95 by Rs. 910, the revised estimate for that year by Rs. 690 and the actuals for 1893–94 by Rs. 1,658. For training two students at Coimbatore the allotment made in the current year, Rs. 160, has been repeated for 1895–96. Under Municipal schools—Establishment, Rs. 430 have been added for a drawing master for the Breeks Memorial High school on Rs. 40 per mensem, and the charge for contingencies increased by Rs. 30 compared with the estimate for 1894–95. It is proposed by the trustees that the pay of the first assistant master be raised from Rs. 70 to Rs. 80, while the new mistress will draw the minimum pay of the office, viz., Rs. 40, by which a saving of Rs. 10 is effected. The allotment under "Salary-results system" is Rs. 1,350, or Rs. 250 in excess of the estimate, Rs. 1,100, for the current year. The excess provides for the additional expenditure required for the Kandal school, Rs. 150, and for results grants and contingencies, Rs. 100. Under salary grants there is an increase of Rs. 300 due to increase of grants to the extent of Rs. 25 per mensem proposed to be given to the teachers of the Wesleyan Mission school, St. Joseph's school, and the Roman Catholic school at old Ootacamund under the new Grant-in-Aid Code. There is a decrease under results grants of Rs. 100 as the actuals for 1893–94 and the revised estimate for 1894–95 do not exceed Rs 112 and Rs. 130, respectively, and do not justify a provision of a higher sum than Rs. 150 for 1895–96. Under inspection and miscellaneous the allotments for 1894–95 have been repeated.

21. *Grant III, Hospitals and Dispensaries.*—A sum of Rs. 700 has been provided under this head for the first time for the "Hamnett Dispensary" at Kandal, mentioned in paragraph 4 (3) of G.O., dated 11th September 1894, No. 1244 M., Local and Municipal, and for a native midwife referred to in the letter to Government, dated the 30th August 1894, No. 1976. It is proposed to employ for the dispensary a third-class hospital assistant on Rs. 25 per mensem with a fixed allowance of Rs. 10 for warm clothing and house-rent; a servant on Rs. 5, and to provide medicines to the value of Rs. 100 per annum. For a senior class native midwife it is proposed to give Rs. 15 per mensem as recommended by the Surgeon-General and approved of by the Government in their Proceedings, dated 26th July 1894, No. 1381 L. The contributions for Medical College, Sanitary Inspection and Medical Reserve staff are of the same amount as in the estimate for 1894–95. The allotment of Rs. 800 under other contributions is on account of the annual contribution to St. Bartholomew's hospital Rs. 500, and allowance to the apothecary in that institution of Rs. 300. The estimated charges for vaccination and registration of births and deaths are the same as in the estimate for 1894–95. The increase of Rs. 130 under conservancy establishment is due to the increase proposed to be made to the pay of twelve sweepers from Rs. 5 to Rs 6 each per mensem, as very great difficulty is now experienced in obtaining and keeping men on the lower salary. If funds permitted it, the council would have proposed to raise the two last class of sweepers on Rs. 5 and Rs. 6 to Rs. 7 as in an expensive place like Ootacamund people cannot live on smaller wages. The provision under other charges, &c., is Rs. 200 less than the estimate for 1894–95 as the conservancy work is now carried on entirely by municipal cattle. There is a small increase of Rs. 10 under Contingencies—Private scavenging, and Rs. 10 have been included under the head of "cholera" for the purchase of cholera medicines.

22. *Grant IV, Lighting.*—The charges for "lighting", Rs. 2,860, for "markets", Rs. 285, for "slaughter-houses", Rs. 285, and for "choultries", Rs. 120, are of the same amount as the estimate for 1894–95. It is proposed to obtain in 1895–96 ten superior lanterns with burners and chimneys, similar to those used in the Coonoor municipality, as an experiment, and if the experiment succeeds, it will be gradually extended. The estimate under "other charges", Rs. 400, exceeds the estimate for 1894–95 by Rs. 300, but falls considerably short of the revised estimate. The charges are entirely dependent on the work required to be done by private individuals. The item of Rs. 10 under rewards for destruction of wild animals, &c., is, as stated in paragraph 9, for the purchase of strychnine for poisoning stray dogs, &c. The charge for "printing" is Rs. 50 in excess of the estimate for 1894–95, but is less than the

revised estimate by Rs. 100. The charge depends much upon the notices to be issued and the length of the periodical proceedings of Municipal Council meetings. The provision of Rs. 1,100 under compensation for lands is to enable the council to acquire small plots in the town for the erection of urinals and small latrines. When building sites were allotted in the town some arrangements should have been made for reserving small pieces of land about the town for the purposes stated. The absence of such an arrangement makes it necessary now to purchase the land required at high prices.

23. *Grant V.*—The charge for 1895–96 is Rs. 6,310 or Rs. 160 above the estimate for 1894–95. The excess is on account of contribution for central office and audit establishments. At present there is no proper check or proper account kept of stores received and issued; the council is of opinion that the time has arrived when some check should be exercised in this particular. Instead, however, of employing an additional hand on Rs. 30 a month as resolved upon by the council on the 6th September 1894, the Chairman is of opinion that one of the subordinates in the general establishment may be deputed to do the work which will not occupy his whole time. The charge for contributions for central office and audit establishments has been raised from Rs. 400 in 1894–95 to Rs. 560 in the estimate for 1895–96 under G.O., dated 4th December 1894, No. 2527 L.

24. *Repayment of debt and payment of interest.*—The amount, Rs. 11,630, has been calculated in accordance with the instructions laid down by the Government. It falls short of the estimate for 1894–95 by Rs. 80. The decrease is due to the loan of Rs. 12,420 taken in 1875 being paid off during 1895–96.

25. *Refunds of other than current collections* are taken at the same amount for 1894–95. Under the arrangement at present existing, no old claims will be allowed to remain unadjusted beyond the year to which they relate.

26. Pending the orders of the Government on the letter addressed to them by the Collector of Nilgiris for having a paid Chairman, no provision other than the Chairman's carriage allowance has been made in the revised estimate for 1894–95 or in the budget estimate for 1895–96. The provision can, however, be easily made when the orders of the Government are passed on the point, seeing that there is a closing balance in the estimate for 1895–96 amounting to Rs. 5,900, exclusive of the carriage allowance amounting to Rs. 360.

27. The budget estimate and the revised estimate were adopted at a special meeting of the council held on the 19th December 1894.

No. 1814.

Forwarded. The undersigned considers the proposals made judicious and the extension of the benefits of water-supply to Sultanpettah for which the budget provides is an urgent want, as also is a water-supply for Kodappamund.

2. A separate communication, dated 18th December 1894, No. 1825, has been addressed to Government concerning the proposed payment of the Chairman and the proposed alterations in the Engineering staff.

(Signed) H. W. GILLMAN,
for *Collector.*

24th December 1894.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 10th January 1895, No. 213.

With reference to the budget estimate of the Ootacamund Municipality for 1895–96, I have the honour to state that the provision made therein for education is sufficient and may be accepted. The net expenditure proposed under Grant II is Rs. 4,980 (10,760—5,780), which is less than 9 per cent. of the estimated income of the municipality from taxation, markets and rents.

From R. E. ELLIS, ESQ., ASSOC. M. INST. C.E., Acting Sanitary Engineer to Government, to the Chief Secretary to Government, dated Fort St. George, 17th January 1895, No. 117.

Referring to the budget of the Ootacamund Municipality for 1895–96, I have the honour to state that a provision of Rs. 23,000 has been made for a water-supply scheme for Kodappamund and certain extensions and improvements of the existing water-supplies. The council requests that Government will lend the money at $4\frac{1}{4}$ per cent. interest. But in the budget estimate of Provincial loans no provision is made for the loan. But, on the other hand, the municipality has not taken credit for the grant of Rs. 45,000 provided from the Provincial budget.

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, 13th February 1895, No. 138.

With reference to Grant III of the budget estimate of the Ootacamund Municipality for the year 1895–96, I have the honour to state that the proposal of the municipality to entertain a third-class hospital assistant for the Hamnett dispensary does not meet with my approval as no man of that grade has sufficient experience in my opinion to hold charge of a dispensary. In this connection I would invite the attention of Government to the remarks contained in my letter No. 541, dated the 13th October 1894, regarding third-class hospital assistants being placed in charge of such dispensaries. For these reasons, I consider that there should at least be a second-class hospital assistant for whom a sum of Rs. 420 should be provided instead of Rs. 300 as set down in the budget.

2. The proposition statement which accompanied the budget extracts is herewith forwarded.

ORDER—dated 18th March ~~February~~ 1895, No. 465 M., Local and Municipal.

The estimated receipts and charges of the Ootacamund 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	— 3,163	1,710	4,080	5,020
Tax on Arts	3,189	3,500	3,700	3,700
,, on Buildings and Lands	34,447	35,400	38,300	35,800
Water Tax on Buildings and Lands	3,652	3,500	3,900	3,900
Tax on Vehicles and Animals	3,295	3,500	3,700	3,500
,, on Carts	532	450	500	500
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,474	1,400	1,470	1,250
Conservancy Receipts	1,270	..	740	500
Fees and Revenue from Educational Institutions	2,171	2,050	2,050	2,200
Income from Markets and Slaughter-houses	11,050	11,000	12,460	12,000
License Fees	841	700	850	850
Other Fees	1,305	1,310	1,420	1,220
Fines under Municipal and other Acts	111	100	70	70
Interest on Investments and Premium on Loans	210	..	..	..
Grants and Contributions from Government	20,514	53,240	10,070	53,550
,, ,, from other Bodies	60	60	60	60
Recoveries for Services to Private Individuals	6,896	5,100	8,400	5,500
Miscellaneous	19	20	20	20
Loans	7,000	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	353	420	370	310
Advances Recovered	95	10	1,340	10
Total ..	95,321	1,23,470	94,100	1,29,960

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Charges.	Rs.	Rs.	Rs.	Rs.
GRANT I—				
New Works—				
Buildings	7,217	1,550	3,440	1,380
Drainage	343	..	..	..
Water-supply	1,056	44,000	..	44,000
Miscellaneous Public Improvements	2,802	480	2,170	1,430
Repairs—	11,654	11,500	13,040	11,500
Communications	1,287	1,200	1,260	2,300
Buildings	1,872	1,920	2,100	2,880
Drainage	1,793	1,600	1,960	2,060
Water-supply	4,752	4,750	4,700	3,300
Establishment	498	500	220	400
Tools and Plant and other Stores	100	100	100	100
Contributions for Public Works				
Total ..	33,384	67,690	28,990	69,440
GRANT II—	..	160	30	160
Training Schools	6,761	6,850	7,080	6,870
Municipal Schools—	731	1,100	1,300	1,250
On the Salary System	1,215	1,200	1,240	1,200
,, Salary-result System	112	250	130	150
Salary Grants	107	130	130	130
Results Grants	177	160	160	160
Inspection				
Miscellaneous				
Total ..	9,103	9,850	10,070	9,920
GRANT III—	..	..	..	170
Hospitals and Dispensaries	1,246	1,110	1,110	1,110
Contributions	368	380	390	380
Vaccination	244	280	280	280
Registration of Births and Deaths	22,141	21,180	21,190	21,130
Conservancy, Road-cleaning and Road-watering				
Total ..	23,999	22,950	22,970	23,070
GRANT IV—	2,576	2,860	2,830	2,860
Lighting	539	570	570	570
Markets and Slaughter-houses	107	120	120	120
Choultries	682	700	3,870	2,100
Public Garden, Survey of Land, Fire and other Charges				
Total ..	3,904	4,250	7,390	5,650
GRANT V—	7,399	6,150	6,650	8,750
Supervision and Management	5,119	5,220	5,220	5,260
Repayment of Debt	6,183	6,490	6,490	6,360
Interest on Loan	1,529	..	..	..
Advances Recoverable	635	800	1,300	800
Refunds	4,076	70	5,020	710
Balance				
Total ..	95,321	1,23,470	94,100	1,29,960

REVISED ESTIMATE FOR 1894–95.

2. The current receipts and charges are now estimated at Rs. 1,34,020 and Rs. 1,33,080, respectively, against Rs. 1,21,740 and Rs. 1,23,400 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on buildings and lands, income from markets and slaughter-houses, recoveries for services to private individuals and advances recovered, while that in the charges appears mainly under Grants I and IV. As the improvements to the Marlimund reservoir are not likely to be carried out during the current year, the sum of Rupees 44,000 taken credit for on this account from Provincial funds will be struck out, and a corresponding reduction will be made in the allotment under New Works—Water-supply.

BUDGET ESTIMATE FOR 1895–96.

3. *Receipts.*—The receipts for the ensuing year are set down at Rs. 1,07,760 against the revised estimate of Rs. 90,020, the increase appearing mainly under loans. The estimate under Provincial grant for education will be reduced by Rs. 250 with reference to paragraph 4 (3) *infra*, but credit will be taken for the grant of Rs. 44,000 promised by Government in aid of the Marlimund water-supply scheme. ~~The council's proposal to allow deductions of 10 and 20 per cent. only for the value of the furniture let with furnished houses appears to make a quite inadequate allowance for the difference in the letting value of furnished and unfurnished houses.~~ The budget estimate of Provincial loans and grants having been already submitted to the

Government of India, the application for a loan of Rs. 23,000 referred to in paragraph 16 of the Chairman's letter cannot at present be entertained. The application should be renewed later on in the year when the probable savings on the budget estimate can be more accurately ascertained. In the meanwhile the proposal to raise the rate of the water-tax on buildings and land should be postponed and the credit taken for the increase under this head will be struck out.

4. *Charges.*—(1) The probable charges are entered as Rs. 1,06,870 against Rs. 89,080 in the revised estimate, the increase being mainly under Grant I.

(2) *Grant I.*—The allotment of Rs. 300 for opening up the trace from Snowden to Anikarai will be struck out owing to want of funds. With reference to the remarks in the preceding paragraph, the provision of Rs. 23,000 for carrying out certain water-supply schemes will be omitted, and the amount of the Provincial grant of Rs. 44,000 for improvements to the Marlimund water-supply will be inserted under New Works—Water-supply. The proposed increases of Rs. 2 and Rs. 5, respectively, to the salaries of the lake and water-course inspectors are sanctioned. The municipal council's proposals for the reorganization of its engineering establishment have already been approved in G.O., dated 30th January 1895, No. 143 M. The provision for repairs to communications will be raised by Rs. 620 to bring it up to the figure adopted in the budget for 1894–95.

(3) *Grant II.*—In order to permit the usual allotment for communication referred to in the preceding paragraph to be made, the increase proposed under this grant will be reduced by striking out the provision for the drawing master, and the additions of Rs. 100 and Rs. 300 to the figures under results grants and contingencies and salary grants respectively. It appears to the Government that if the parents of the children attending the Breek's Memorial school wish them to be taught drawing, they should pay extra fees to enable this to be done. Drawing is usually, if not always, it is believed, specially paid for in English schools of this class. The proposed increase of Rs. 10 to the First Assistant of the Breek's Memorial school is sanctioned.

(4) *Grant III.*—The council's proposal to meet the cost of the Hamnett dispensary from Municipal funds cannot be approved as the maintenance of two medical institutions in a town the size of Ootacamund is, in the opinion of Government, unnecessary. The entertainment of a midwife on Rs. 15 per mensem will however be sanctioned. The proposed increase of Re. 1 to each of the twelve sweepers on Rs. 5 is sanctioned, subject to the remarks of the Sanitary Commissioner, which should be expedited, on this portion of the budget.

(5) *Grant IV.*—The Government considers the employment of strychnine for poisoning dogs much too dangerous to be permitted and disallows the expenditure proposed to be incurred for this purpose.

(6) *Grant V.*—As the proposal to pay the Chairman a salary of Rs. 250 per mensem has been sanctioned in G.O., dated 30th January 1895, No. 143 M., the provision for supervision and management will be raised by Rs. 2,420. The contribution for the central office establishments should, according to G.O., dated 4th December 1894, No. 2527 L., be Rs. 580 and not Rs. 560.

5. The budget, as revised by Government, closes with a balance of only Rs. 710 or ·9 per cent. of the estimated ordinary receipts.

(True Extract.)

for *Chief Secretary.*

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

Exd. S. J. Pereira.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Revised proof of the Orta commd Genl.
budget review pr 1895-96

As amended by Mr Ma on original Draft

Issued 20 1873

Read. Encl.

G.O., March 1895, No. M.

MARCH.

CHIEF SECRETARY
TO THE GOVERNMENT OF MADRAS

1/575 Budget

Statement of Proposition re revision of Establishment.

Ootacamund — MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.				PROPOSITION.		
			Present Scale.				Proposed Scale.						Increase per month.	Decrease per month.	Grounds of proposition
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Amount.	Amount.	
New		Hospitals & Dispensaries under Assistant Surgeon Kandal											
		Grand III Class Hospital					1	3rd Class Civil Hospital Assistant with Warm clothing allowance & House rent @ Rs 10 per mensem	35	35	35		
							1	Servant	5	5	5		
								Total per mensem					
								Total per annum	40 450	40 480	40 480		
							1	Senior Class of Midwife	15	18	15		
								Total per mensem	15	18	15		
								Total per annum	180	216	180		
								Grand total	660	696	660		
								For about 11 months	600	638	600		

OFFICE OF SURGEON-GENERAL
29 DEC. 94
WITH GOVT. OF MADRAS.

Municipal Office
Ootacamund 22nd December 1894

W. H. Ramsbotham
Chairman
O.M.C.

Encl. VII

rev

CHA

Circle VII

Statement of Proposition for revision of Establishment.

Dataca mund MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Proposition.								Grounds of proposition
			Present Scale.				Proposed Scale.				
			Number	Designation	Pay.		Number	Designation	Pay.		
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	
L.C.M. 2/563 M. Bro	Decb 14th Novembr 1893	Grant III (5) Conservancy (21) Establishment	2	Sanitary Inspectors @ 60	120	120	2	Sanitary Inspectors @ 60	120	120	
			1	Maistry @ R 20	20	20	1	Maistry @ R 20	20	20	
			1	Do @ R 15	15	15	1	Do @ R 15	15	15	
			2	Do @ R 12	24	24	2	Do @ R 12	24	24	
			1	Do @ R 9	9	9	1	Do @ R 9	9	9	
			33	Scavengers @ 8	264	264	33	Scavengers @ 8	264	264	
			35	Do @ 7	245	245	35	Do @ 7	245	245	
			10	Do @ 6	60	60	22	Do @ 6	132	132	12
			12	Do @ 5	60	60					
			6	Depot keepers @ 7	42	42	6	Depot keepers @ 7	42	42	
			103	Total per mensem	859	859	103		871	871	12
				Total per annum	10,308	10,308			10,452	10,452	144

Municipal Office
Dataca mund 22nd December 94

A.M

Wm Armstrong
Chairman
D.M.C

D.M.C

7
3377 M. of 94.

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Nature. Present Scale.			
Number	Date.		Number	Designation	Pay. Minimum.	Maxim
		Road Dispensaries				
		" Hammell Dispensary				
		Kandal				
		Grant iii				
		Hospitals & Asylums				
		Total				

Municipal Office
Cootacamund 21st December 94

Ogilvie

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Nature. Present Scale.			
Number	Date.		Number	Designation	Pay. Minimum.	Maxim
G.O. No. 1345 M. 9th	Dated 4 October 1893	Grant iii Municipal Schools (1) On Salary System (2) Establishment Grant Practical Training High School Ootacamund	1	Head Master	200	30
			1	1st Assistant	70	7
			1	2nd Assistant	45	6
			1	Mistress	40	5
			1	Munshi	30	3
			1	Gymnastic Instructor	15	1
			1	Servant	11	1
			1	Night Watchman	8	8
			8	Total per mensem	419	5[illegible]
				Total per annum	5028	65 20

Municipal Office
Cootacamund 21st Decr 94

Ogilvie

O.M.C.

Encl: IV

Statement of Proposition

Cataracamund

MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.				PROPOSITION.			
			Present Scale.				Proposed Scale.			
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.
G.O. No 298 m, d & m. (Packet 12 March 1894.		Grant-I mis: Pub: Improvements Lake Establishment	1	Inspector (Lake cleaner as entered in the budget of 1894-95).	8	8	1	Inspector	8	10
			3	Lake cleaners at 8 each	24	24	3	Lake cleaners at 8 each	24	24
			1	Watchman	8	8	1	Watchman	8	8
			5	Total per mensem.	40	40	5		40	42
				Total per annum	480	480			480	504

Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition
2		
2		

Municipal Office
Cataracamund 2nd Dec 94

Chairman
O.N.C

O.N.C

Cuello V.

Totacamund

revision of Establishment.

MUNICIPALITY.

CHARGE.						
Proposed Scale.				Proposition.		
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition
		Minimum.	Maximum.	Amount.	Amount.	
1	Head Master	200	300			
1	1st Assistant	70	80	10		from 1st April 95
1	2nd Assistant	45	60	"		
1	Mistress	40	50			
1	Munshi	30	30	"		
1	Gymnastic Instructor	15	15	"		
1	Drawing Master	40	40	40		from 1st April 95
1	Servant	11	11			
1	Night-watchman	8	8	"		
9		459	594	50		
		5508	7128	600		

W Hammett
Chairman
O.M.C

Chairman
O.M.C

4
3377 dt. 9/94

Circle: II

revision of Establishment. Colaba mundb. MUNICIPALITY.

CHARGE.

Number	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition
1	3rd Class Dist Hospital assistant with Warm clothing allowance and House rent at Rs 10 per mensem.	35	35	35		
1	Servants — Total per mensem	5	5	5		
	Total per mensem	40	40	40		
	Total per annum	480	480	480.		
1	Senior Class of midwife	15	18	15		
	Total per mensem	15	18	15		
	Total per annum	180	216	180		
	Grand total	660	696	660		
	For about 11 months	600	638	600		

5
3277 Mar 44

W. Hammond
Chairman
O.T.C.

Cuclo: I

Budget estimate of the Rotacamund

Municipality

1895-96

Encl: I

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during 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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	- -	5020 - -	4075 - -	1710 - -	- 3163 5 2
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3700 - -		3700 - -	3500 - -	3189 6 -
b. Tax on buildings (section 63) ..	28000 - -		29300 - -	27700 - -	27013 5 -
c. Tax on lands (section 63) ..	7800 - -		9000 - -	7700 - -	7433 7 1
d. Water-tax on buildings ~~and lands~~ (section 75)	7470 - -		3900 - -	3500 - -	3651 8 3
e. Tax on vehicles with springs and palanquins (section 77) ..	1500 - -		1500 - -	1300 - -	1282 11 -
f. Tax on animals (section 77) ..	2000 - -		2200 - -	2000 - -	2012 2 -
g. Tax on carts and other vehicles without springs (section 85) ..	500 - -		500 - -	450 - -	532 - -
h. Tolls (section 91)—					
Gross receipts					
Less Local Fund share ..					
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		50,970			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		50974 - -	50100 - -	46350 - -	45114 7 4

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cataeammund 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 ..		50,970 - -	50100 " "	46350 " "	45114 7 4
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	100 - -		120 " "	50 " "	46 8 "
ii. Rent of buildings ..	1100 - -		1300 " "	1300 " "	1383 14 8
iii. Avenue receipts					
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 - -		50 " "	50 " "	34 3 3
Sale proceeds of carts -	5. - -		5 " "	- - -	9 10 6
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	500 - -		740 " "	" " "	1270 " "
d. i. Fees from educational institutions	2200 - -		2050 " "	2000 " "	2170 15 "
ii. Other revenue from educational institutions ..			" " "	50 " "	" " "
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..	7500 - -		7820 " "	7000 " "	6930 " "
ii. " slaughter-houses.	4500 - -		4640 " "	4000 " "	4120 " "
g. Other fees					
i. Distraint fees	10 - -		10 " "	10 " "	2 4 "
ii. License fees	850 - -		850 " "	700 " "	840 15 10
iii. Cartstand fees	1200 - -		1400 " "	1300 " "	1300 " "
iv. Other fees	10 - -		10 " "	- - -	2 8 "
h. Fines under Municipal and other Acts	70 - -		70 " "	100 " "	111 3 "
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		18095 - -	" " "	" " "	210 " "
Carried forward ..		69065 - -	69165 " "	62910 - -	63546 9 7

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Cataeammund 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 ..		69065 - -	69165 " "	62910 " "	63546 9 7
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70 - -		10 " "	70 " "	
Buildings					
Municipal Schools ..	3400 - -		3150 " "	3150 " "	6081 12 6
Other purposes	50 - -		230 " "	" " "	" " "
ii. Medical					
iii. Other purposes—					
Communications ..	4700 - -		4700 " "	4700 " "	4700 " "
Water-supply	" " "		44000 " "	44000 - "	" " "
Drainage					
Sanitation	" " "		" " "	" " "	5000 " "
Other purposes ..	1580 - -		2580 " "	1320 " "	4732 8 "
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education	60 " "		60 " "	60 " "	60 " "
ii. Medical					
iii. Other purposes	" - -	9860 - -	" " "	" " "	" " "
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	5000 - -		5400 " "	5000 " "	4859 8 "
ii. Other purposes	500 - -		3000 " "	100 " "	2036 5 3
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year ..					" " 1
iii. Fee for numbering carts, &c.					
iv. Other items	20 - -	5520 - -	20 " "	20 " "	19 3 2
Carried forward ..		84445 - -	132315 " "	121330 " "	91035 14 7

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cotacamund 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 ..		84445 - -	132315 " "	121330 " "	91035 14 7
7. Extraordinary and debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	" " "		65 " "	" " "	" " "
b. Loans—					
i. From Government ..	23,000 " "		" " "	" " "	" " "
ii. In the market from private individuals	" - "		" " "	" " "	7000 - -
c. Realizations of Sinking fund for repayment of loans.	305 - -		305 " "	420 " "	353 5 6
d. Advances—					
i. Permanent					
ii. Others	10 - -	23315 - -	1340 " "	10 " "	95 1 10
Total Receipts ..		107760 - -	134025 " "	121760 " "	98484 5 11
Grand Total ..		112780 - -	138100 " "	123470 " "	95321 - 9

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ____ annas per cent. of rent value. for every 80 square yards. or 1-8-0 per
3. Water-tax on buildings and lands is levied at 2 per cent. 4·76 per
4. Tax on vehicles and animals is levied at full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. ~~Tolls are levied at the maximum rates.~~
7. License-fees are levied at the rates sanctioned in G.O.s 447 dated 24 March 1891 & 72 3rd 9 June 91, 1379 M dated 28 Aug 91, 646 M Mis dt 4 April 92, & 419 M Mis dt 24 March 93.
8. The house-tax registers were last partially revised in the official year 94-95 and the land tax registers in the official year.
9. Total extent of land assessed is 5192 acres. 1892-93
10. The mode of estimating the annual rental of houses and lands is as follows:—

House tax. The rent which the different buildings fetch at some time or other is taken as the basis for assessment & a deduction will be made for furniture on the following scale for 1st April 1895.
For rental up to 800 ₹ a year — 10 Pr cent
For rental of 800 ₹ & upwards. — 20 Pr cent
Land tax. In the case of lands appropriated to building a uniform rate of ₹ 1-8-0 per acre is levied whether the lands are cultivated or not.

Wm Hammett
Chairman

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 Funds (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.	Rs.	

Statement II.—Expenditure from the Municipal Fund of the Town of Ootacamund 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	300 - -				
b. Buildings	1380 - -		3440 - -	1550 - -	7217 7 11
c. Drainage	- - -		" " "	" " "	342 14 9
d. Water-supply	23,000 - -		44,000 - -	44,000 - -	1055 12 8
2. Repairs—					
a. Communications	930 - -		1455 - -	" " "	
b. Buildings	500 - -	26110 - -	270 - -	" " "	2802 - 10
c. Drainage—	10880 - -		440 - -	480 - -	" " "
i. Repairs to works ..	2300 - -		13,040 - -	11,500 - -	11664 2 5
ii Establishment for flushing drains, &c.	1200 - -		1260 - -	1200 - -	1286 8 6
d. Water-supply—	1680 - -		1680 - -	1680 - -	1654 9 7
i. Repairs to works, machinery, &c.	500 - -		440 - -	200 - -	370 15 -
ii. Establishment	1500 - -		1440 - -	1440 - -	1369 7 9
iii. Contingencies	60 - -	18120 - -	80 - -	50 - -	52 12 7
3. Establishment	3390 - -	3390 - -	4700 - -	4750 - -	4752 - -
4. Tools and Plant and other stores.	400 - -	400 - -	220 - -	500 - -	497 11 6
5. Contributions—					
a. To Local Boards for works ..	100 - -		100 - -	100 - -	100 - -
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..		100 - -			
Total, Grant I ..		48120 - -	72990 - -	67690 - -	33384 - -
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	160 - -	160 - -	30 - -	160 - -	
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	6960 - -		6500 - -	6530 - -	6441 1 7
b. Contingencies	350 - -		580	320 - -	319 8 2
Carried forward ..	7310 - -	160 - -	7110 - -	7010 - -	6760 9 9

Statement II.—Expenditure from the Municipal Fund of the Town of Ootacamund 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 ..	7310 - -	160 - -	7110 - -	7010 - -	6760 9 9
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	950 - -		875 - -	800 - -	576 - -
b. Results Grants	250 - -		200 - -	200 - -	119 10 1
c. Contingencies	150 - -	8660 - -	225 - -	100 - -	34 15 5
3. Salary Grants	1500 - -	1500 - -	1240 - -	1200 - -	1215 - -
4. Results Grants	150 - -	150 - -	130 - -	250 - -	112 6 9
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..	130 - -	130 - -	130 - -	130 - -	106 11 8
b. Municipal Inspectors—					
i. Establishment					
ii. Contingencies					
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	100 - -		100 - -	100 - -	57 3 4
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Other items	60 - -	160 - -	60 - -	60 - -	120 - -
Total, Grant II ..		10760 - -	10970 - -	9850 - -	9102 9 -
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	600 - -		" " "	" " "	" " "
b. Medicines and Supplies	100 - -		" " "	" " "	" " "
c. Diet of Patients					
d. Sundries and Contingencies ..					
e. Contributions to Local Boards ..		700 - -			
&c., &., &c. ..					
Carried forward ..		700 - -	" " "	" " "	" " "

Statement II.—Expenditure from the Municipal Fund of the Town of Cotacamund 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 ..		700 - -	" " "	" " "	" " "
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	60 - -		60 " "	60 " "	141 " "
ii. Sanitary Inspection ..	200 - -		200 " "	200 " "	258 " "
iii. Medical Reserve staff ..	50 - -	310 - -	50 " "	50 " "	47 " "
iv. Cutlers' Establishment ..	" " "		" " "	" " "	- - -
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS	800 - -	800 - -	800 " "	800 " "	800 " "
3. VACCINATION—					
a. Establishment	216 - -		216 " "	216 " "	214 " "
b. Contingencies	104 - -		114 " "	104 " "	96 3 8
c. Contributions to Local Boards ..	60 - -	380 - -	60 " "	60 " "	47 4 7
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	240 - -		240 " "	240 " "	215 3 4
b. Contingencies	40 - -	280 - -	40 " "	40 " "	28 14 7
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	10,440 - -		10310 " "	10310 " "	9945 8 3
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	7000 - -		7200 " "	7200 " "	8148 11 "
b. Private scavenging—					
i. Establishment	2630 - -		2630 " "	2630 " "	2618 15 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	50 - -		40 " "	40 " "	22 1 "
c. Cholera charges	10 - -		10 " "	" " "	" " "
d. Contingencies	1000 - -	21130 - -	1000 " "	1000 " "	1405 11 3
&c., &c., &c ..					
Total, Grant III ..		23600 - -	22970 " "	22950 " "	23988 11 4

Statement II.—Expenditure from the Municipal Fund of the Town of Cotacamund 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.
NT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
LIGHTING—					
a. Establishment	1160 - -		1130 " "	1160 " "	992 5 2
b. Contingencies	1700 - -	2860 - -	1700 " "	1700 " "	1583 6 3
i. MARKETS—					
a. Establishment	264 - -		264 " "	264 " "	264 " "
b. Contingencies	21 - -	285 - -	21 " "	21 " "	5 1 8
SLAUGHTER-HOUSES—					
a. Establishment	264 - -		264 " "	264 " "	263 12 "
b. Contingencies	21 - -	285 - -	21 " "	21 " "	5 1 8
CHOULTRIES—					536 11 4
a. Establishment	84 - -		84 " "	84 " "	84 " "
b. Contingencies	36 - -	120 - -	36 " "	36 " "	23 5 "
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment					
b. Contingencies					
5. AVENUES—					
a. Establishment					
b. Contingencies					
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
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	400 - -		2710 " "	100 " "	220 6 9
Carried forward ..	400 - -	3550 - -	6230 " "	3650 " "	3442 2 6

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

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revises 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 ..	400 - -	3550 - -	6230 - -	3650 - -	3442 2 6
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	10 - -				
iii. Printing	500 - -		10 - -		
iv. Compensation for lands ..	1100 - -		600 - -	450 - -	313 14 1
v. Other items	100 - -	2110 - -	370 - -		
			180 - -	150 - -	123 6 -
					25 - -
Total, Grant IV ..		5860 - -	7390 - -	4250 - -	3904 6 7
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	3865 - -		3865 - -	3865 - -	3576 12 5
ii. Inspection	360 - -		360 - -	360 - -	230 - -
b Collection of Municipal Taxes—					
i. Establishment	830 - -		840 - -	830 - -	810 6 -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	295 - -		295 - -	295 - -	290 13 -
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	400 - -		900 - -	400 - -	1401 - 11
e. Contributions for Central office and Audit establishments ..	560 - -	6310 - -	390 - -	400 - -	990 - -
Total, Grant V ..		6310 - -	6650 - -	6150 - -	7399 1 4
Repayment of Debt—					
a. Instalments paid during the year.	3170 - -		3045 - -	3040 - -	2915 3 6
b. Invested on account of Sinking Fund (Value of securities purchased)	1900 - -		1960 - -	1960 - -	2100 - -
c. Charges of investment ..	200 - -	5270 - -	220 - -	220 - -	103 8 5
Interest—					
a. On account of last year ...					
b. ,, of current year ..	6360 - -	6360 - -	6485 - -	6490 - -	6183 1 2
	11630 - -	11630 - -	11710 - -	11710	11301 13 1

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

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revises 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.
es recoverable—					
a. Permanent	" " "		" " "	" " "	5 - -
b. Others	" " "		" " "	" " "	1524 5 0
ds of other than current collections ..	800 - -		1300 - -	800 - -	635 10 5
unt					
ions and gratuities					
stments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		800 - -			
Total Expenditure ..		106880 - -	133080 - -	123400 - -	91245 8 9
dances—					
a. Municipal Fund		5900 - -	5020 - -	70 - -	4075 8 -
b. Endowments					
c. Water-tax Fund					
Grand Total ..		112780 - -	138100 - -	123470 - -	95321 - 9

Note to Statement II.

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

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)	Nil	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 ..	

K. Ramaiah
Chairman

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189 –9 .	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	Ankarai Road	300	- - -		
2					
3					
	Total ..	300	- - -		
(b)	Buildings				
1	Manjanakorai Latrine	270			
2	Kodappamund "	270			
3	2 Latrines at Kandal	540			
4	Barbers Shed adjoining market or elsewhere	150			
5	20 Dust bins	150			
	Total ..	1380			

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure 189 –9 .	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1					
2					
3					
	Total ..				
(d)	Water-supply				
1	Extension of Mariamund				
2	water Supply to Sultan Pettah Kandal	2,250			
2	Kodappamund water supply.	12,500			
3	Bandy Shola water Supply extension	1,000			
4	Other petty extensions erection of stand fountains including the extention to the market.	4,250			
5	Protective works to Dodabetta Reservoir	3,000			
	Total ..	23,000			

e. Miscellaneous Public improvements
(1) Lake conservancy — Rs 250 — 0 — 0
(2) Sewering Stream (Perth below Ettigoo Road) — 250 — — —
(3) Metalling Town Road — 200 — — —
(4) Erecting Triangular post & Scott of Windows Bund — 130 — — —
(5) Clearing Lake channel of mattichery Stream — 100 — — —
Rs 930 — 0 — 0

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.
1	Avalanche Road	200	-	-				
2	Baikie House Road	30	-	-				Metalled or Gravelled } Unmetalled. 41½ 23½
3	Bandy shola Road	150	-	-				
4	Beddomes Road	50	-	-				
5	Brickfield Road	200	-	-				
6	Butchers Road	60	-	-				Total mileage under maintenance.
7	Butcher's Lane	20	-	-				
8	Church Hill Lane	60	-	-				Metalled or Gravelled } Unmetalled. 39 22
9	Clementsons Road	10	-	-				
10	Commercial & L. B. Road	500	-	-				
11	Commissioners & Library Rd	150	-	-				
12	Dressers Lane	50	-	-				
13	Ellises & North Lake Road	550	-	-				
14	Elk Hill Road	200	-	-				
15	Fern Hill Road	300	-	-				
16	Higgins Road	100	-	-				
17	Hospital Road	200	-	-				
18	Hubbards Road	60	-	-				
19	Hobart Park Cross Road	150	-	-				
20	Kandal Bazaar Road	150	-	-				
21	Kandal Lane	30	-	-				
22	Kelso Road	250	-	-				
23	Kodappamund Kotagiri Rd	150	-	-				
24	Kotagiri Road	50	-	-				
25	Lawrence Asylum Rd	250	-	-				
26	Laurston Road	100	-	-				
	Carried over	4020	-	-				

Statement II A. Details of expenditure, &c Contd

Part II Repairs.

Number	Project	Grant			Actual expenditure			Remarks
1	2	3			4			5
	Brought forward	4020	-	-				
27	Lovedale Road	250	-	-				
28	Longwood Lane	60	-	-				
29	Main Bazaar Road	400	-	-				
30	Methuchetty Road	200	-	-				
31	Monte Rosa Road	20	-	-				
32	Mount Stuart Road	60	-	-				
33	Mill House Road	10	-	-				
34	Manjanakorai Road	400	-	-				
35	New Race Course Road	150	-	-				
36	N. T. K. Butts Road	20	-	-				
37	Old garden Road	100	-	-				
38	Old Coty Road	100	-	-				
39	Outlaws Road	150	-	-				
40	Ottley Road	100	-	-				
41	Peytons Road	150	-	-				
42	South Lake Road	400	-	-				
43	St Stephens Lane	50	-	-				
44	Shedden Road	50	-	-				
45	Snowdon & Marlimund Road	300	-	-				
46	Summer House Road	50	-	-				
47	Sylks Road	100	-	-				
48	Thitica Road	250	-	-				
49	Tudor Hall Road	50	-	-				
50	Upper Bazaar Road	150	-	-				
51	Westbury & Ligar Road	600	-	-				
52	Woodhouse Road & Lane	200	-	-				
	Carried over	8390	-	-				

Statement II A. Details of Expenditure &c Contd

Part II Repairs

Number	Project	Grant		Actual Expenditure	Remarks
1	2	3		4	5
	Brought forward	8390	- -		
53	Atgraharam Lanes	100	- -		
54	Atukorai Road	50	- -		
55	Branch Road to Bishopsdown from Fern Hill	100	- -		
56	Bandyphorca Bridle Road	10	- -		
56A	Bishopsdown Bridle paths adjacent	150	- -		
57	Billimal Bridle paths from by his gate	100	- -		
58	Dougherty's Lane	100	- -		
59	Dadaletta Bridle Road	200	- -		
60	Elk Hill Lane	50	- -		
61	Garden Lane	50	- -		
62	Gool's Lane	50	- -		
63	Hospital Lane	10	- -		
64	Jail Hill Lane	210	- -		
65	Kandal Bazaar Lanes	200	- -		
66	Kelso Lane	30	- -		
67	Kodapannund Village Road	150	- -		
68	Lone Lane	50	- -		
69	Main Bazaar Lanes	300	- -		
70	Manjanakorai Village Lanes	5	- -		
71	Marlemund Bridle Road	20	- -		
72	Metucherry Lane	50	- -		
73	Orulanes Lanes	30	- -		
74	Old Oaty village Lane	50	- -		
75	Old Oaty native burial ground road	20	- -		
76	Old Oaty European —do—	20	- -		
	Carried over	10295			

Statement II A. Details of Expenditure &c Contd

Part II Repairs

Number	Project	Grant		Actual Expenditure	Remarks
1	2	3		4	5
	Brought forward	10295	- -		
77	Peytons Lane	10	- -		
78	Police Lane	50	- -		
79	Poodoomund Lane	100	- -		
80	Telegraph Lane	30	- -		
81	Thalayatturmund Village Lane	30	- -		
82	—do— Burial ground Road	50	- -		
83	Vannarpett Lane	30	- -		
84	Westbury Lane	10	- -		
85	Barbers' Lane	15	- -		
86	Municipal office Road	20	- -		
87	Kandalmund Lane	100	- -		
	General Charge for Sundry &c	140	- -		
	Grand Total Rs	10880	- -		

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	Petty repairs & lime washing to Cart Stand	50	-	-				
2	Do do market	450	-	-				
3	Do do market Chatram	20	-	-				
4	Do . Mongara Choultry & Bazaar School	150	-	-				
5	Do . do Cattle shed	150	-	-				
6	Do - do Kandal cooly lines & School	500	-	-				
7	Do B. M. School	35	-	-				
8	Repairing Latrines	100	-	-				100
9	Special Repairs to the Slaughter House	600	-	-				
10	Whitewashing Inam Office	45	-	-				
11	Special repairs to the Agraharam Chattram	200	-	-				
	Total ..	2300	-	-				

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								
2	Alteration to portion of Bazaar Lane surface sewer	500	-	-				
2	Improvements to the Kaudal Drainage-	350	-	-				
3.	Petty repairs to the town Sewerage &c	350	-	-				
	Total ..	1200	-	-				
(d)	Water-supply							
1								
2								
1	General repairs to the water supply systems	405	-	-				
2	Platform to Stand fountain	95	-	-				
	Total ..	500	-	-				

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 .. Inspector ..	1	50	"	"	600	"	"
Drain cleaners Overseer	1	20	"	"	240	"	"
@ 8½	3	24	"	"	288	"	"
@ 7½	4	28	"	"	336	"	"
@ 6½	3	18	"	"	216	"	"
Total ..	12	140	"	"	1680	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1680	"	"
d. Water works—							
Overseers Inspector ..	1	30	"	"	360	"	"
~~Watchmen~~ Turncocks @ 15 ..	2	30	"	"	360	"	"
Lascars @ 8	5	40	"	"	480	"	"
Smith & fitter	1	25	"	"	300	"	"
Total ..	9	125	"	"	1500	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..		Engineer			1500	"	"
3. General— Supervision for 11 months	1	150	"	"	1650	"	"
Municipal Engineer for 1 month		250	"	"	250	"	"
~~Overseers~~ Surveyor ..	1	50	"	"	600	"	"
Maistries Sub Overseer	1	40	"	"	480	"	"
Clerk	1	25	"	"	300	"	"
Peon	1	9	"	"	108	"	"
Total ..	5	274	"	"	3388	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..		Do			3390	"	"
Ooty Lake Establishment— Inspector	1	10	"	"	120	"	"
Lake Cleaners.	3	24	"	"	288	"	"
Watchman	1	8	"	"	96	"	"
	5	42	"	"	504	"	"

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 C.E. 7. ..	2	14	"	"	168	"	"
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					8	"	"
Balance (Statement II) ..					160	"	"
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	300	"	"	3600	"	"
1st Assistant Master .. for march 4 @ Rs 70 ..	1	80	"	"	960	"	"
2nd " "	1	66	"	"	720	"	"
Mistress	1	40	"	"	480	"	"
Hindustani Munshi	1	30	"	"	360	"	"
Gymnastic Instructor	1	15	"	"	180	"	"
Drawing Master for 11 months	1	40	"	"	440	"	"
Peon	1	11	"	"	132	"	"
Watchman	1	8	"	"	96	"	"
Total ..	9	584	"	"	6958	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					6960	"	"

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 Schools.							
1 Bazaar Urdu School							
Head Master	1	20	"	"	240	"	"
1st Assistant	1	15	"	"	180	"	"
2nd Assistant	1	12	"	"	144	"	"
Gymnastic Instructor	1	5	"	"	60	"	"
	4	52	"	"	624	"	"
2. Mahomedan School Teacher	1	15	"	"	180	"	"
3. Kandal School Teacher	1	12	"	"	144	"	"
Total ..	6	79	"	"	948	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					950	"	"

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. Gymnastic Instructors							
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 III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—Aamwett Dispensary							
Medical Subordinates 3rd Class Hospital assistant	1	25	-	-	300	-	-
" " Warmclothing to do	1	5	-	-	60	-	-
" " House rents	1	5	-	-	60	-	-
Midwife			-	-			
Clerk							
Compounder							
Servants	1	5	-	-	60	-	-
"							
"							
One Native midwife of the Senior grade —	1	15	-	-	180	-	-
Total ..	5	55	-	-	660	-	-
Deduct Fines and Stoppages for 1 month					60	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					600	-	-

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	18	"	"	216	"	"
Peons							
Total ..	1	18	"	"	216	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					216	"	"
4. Registration—							
Registrars	1	20	"	"	240	"	"
Peons							
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 III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors @ Rs. 60. ..	2	120	"	"	1440	"	"
Daroghas	1	20	"	"	240	"	"
" Do.	1	15	"	"	180	"	"
Maistries @ Rs. 12	2	24	"	"	288	"	"
~~Scavengers~~ .. .. Do	1	9	"	"	108	"	"
Sweepers @ Rs. 8-	33	264	"	"	3168	"	"
@ Rs. 7.	35	245	"	"	2940	"	"
@ Rs. 6.	10	60	"	"	720	"	"
@ Rs. 6	12	72	"	"	864	"	"
Depôt Scavengers @ 7Rs.	6	42	"	"	504	"	"
Total ..	103	871	"	"	10452	"	"
Deduct Fines and Stoppages ..					12	"	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					10440	"	"

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	1	50	"	"	600	"	"
Maistries	1	15	"	"	180	"	"
Scavengers .. @ 8 Rs.	1	9	"	"	108	"	"
@ 7 Rs.	10	8	"	"	960	"	"
@ 6 Rs.	5	7	"	"	420	"	"
	5	6	"	"	360	"	"
Total ..	23	219	"	"	2628	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2630		
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents Overseer 1. ..	1	15	"	"	180	"	"
Masalchies Maistry. ..	1	10	"	"	120	"	"
Lighters @ 8 Rs.	8	9	"	"	864	"	"
Total ..	10	97	"	"	1164	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1160	"	"

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 Sergeant ..	1	15	"	"	180	"	"
Servants	1	7	"	"	84	"	"
Total ..	2	22	"	"	264	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					264	"	"
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents Sergeant ..	1	15	"	"	180	"	"
Servants	1	7	"	"	84	"	"
Total ..	2	22	"	"	264	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					264	"	"
3. Choultries—							
Servants .. Peon ..	1	5	"	"	60	"	"
Sweeper	1	2	"	"	24	"	"
Total ..	2	7	"	"	84	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					84	"	"

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	Nil						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
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 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.—	Nil						

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 .. Chief clerk ..	1	80	"	"	960	"	"
~~Clerks~~ Head accountant ..	1	50	"	"	600	"	"
" Cashier	1	45	"	"	540	"	"
Clerk & Record keeper ..	1	40	"	"	480	"	"
Asst Accountants	1	35	"	"	420	"	"
~~Peons~~ Corres: Clerk	1	25	"	"	300	"	"
Despat: clerk	1	20	"	"	240	"	"
Peons @ Rs 9	3	27	"	"	324	"	"
Total ..	10	322	"	"	3864	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					3865	"	"
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	30	"	"	360	"	"
Total ..	1	30	"	"	360	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					360	"	"

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	20	"	"	240	"	"
Bill Collectors	1	18	"	"	216	"	"
~~Peons~~ Do	1	16	"	"	192	"	"
Do	1	15	"	"	180	"	"
Total ..	4	69	"	"	828	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					830	"	"
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

W. Ramsbotham
Chairman

STATEMENT IV-A.—*Municipality of* Cocanada 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.	3700	-	-				3700	-	-	3500 200	-	-							200	-	-
2. Tax on buildings	28250	-	-				28250	-	-	27500 500	-	-	250	-	-				500	-	-
3. Tax on lands	7800	-	-				7800	-	-	7500 300	-	-							300	-	-
4. Water-tax on buildings and lands	7580	-	-				7580	-	-	7400 20	-	-	40	-	-				140	-	-
5. Tolls (gross receipts)																					
6. Market rents	7500	-	-				7500	-	-	7500	-	-									
7. Slaughter-house fees	4500	-	-				4500	-	-	4500	-	-									
8. Rent of cart-stands	1200	-	-				1200	-	-	1200	-	-									
9. Private scavenging fees	5000	-	-				5000	-	-	4900 100	-	-							100	-	-
Total ..	65530	-	-				65530	-	-	64000	-	-	290	-	-				1240	-	-

Chairman

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.	A.	B.	C.	&c.
1. Tax on arts, &c.				200	-	-	200	-	-	200	-	-	"	"	"	"	"	"	"	"	"	
2. Tax on buildings				500	-	-	500	-	-	500	-	-	"	"	"	"	"	"	"	"	"	
3. Tax on lands				300	-	-	300	-	-	300	-	-	"	"	"	"	"	"	"	"	"	
4. Water-tax on buildings and lands ..				70	-	-	70	-	-	70	-	-	"	"	"	"	"	"	"	"	"	
5. Tolls																						
6. Market rents																						
7. Slaughter-house fees																						
8. Rent of cart-stands																						
9. Private scavenging fees				100	-	-	100	-	-	100	-	-	"	"	"	"	"	"	"	"	"	
Total ..				1170	-	-	1170	-	-	1170	-	-	"	"	"	"	"	"	"	"	"	

E. A. Bamuttt
Chairman

Statement VI.—Revised Estimate for 189[illegible]-95.

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~~ 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	4075	8	..				—	..	8	4075	..	..	1710	..	..	
b. Endowments																
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53) ..	2034	8	..	1264	-	-	1665	8	..	3700	..	..	3500	..	..	
b. Tax on buildings (section 63) ..	21311	5	5	9198	7	11	7988	10	7	29300	..	..	27700	..	..	
c. Tax on lands (section 63) ..	6665	1	8	2090	5	6	2334	14	4	9000	..	..	7700	..	..	
d. Water-tax on buildings and lands (section 75)	2887	3	1	1240	3	1	1012	12	11	3900	..	..	3500	..	..	
e. Tax on vehicles with springs and palanquins (section 77) ..	1074	6	5	411	8	-	425	9	7	1500	..	..	1500	..	..	
f. Tax on animals (section 77) ..	1970	2	..	612	-	-	229	14	..	2200	..	..	2000	..	..	
g. Tax on carts and other vehicles without springs (section 85) ..	426	..	..	262	-	-	74	..	..	500	..	..	450	..	..	
h. Tolls (section 91)—																
Gross receipts	36348	10	7							50100						
Less Local Fund share ..																
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	108	14	..	6	14	-	11	2	..	120	..	..	50	..	..	
ii. Rent of buildings ..	961	10	8	437	8	-	338	5	4	1300	..	..	1300	..	..	
iii. Avenue receipts																
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.																
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	24	2	6	22	9	-	25	13	6	50	..	..	50	..	..	
Carried forward ..	37463	5	9	15545	1	6	14106	10	3	51570	..	..	47750	..	..	

46

47

Statement VI.—Revised Estimate—(Receipts) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 189 -9.	Actuals of the last four months of 188 -9.	Probable charges of the last four months of 189 -9.	Total of columns 2 and 4.	Budget grant 189 -9, 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 ..	37463 5 9	155245 1 6	14106 10 3	51570	47750	
4. Revenue derived from Municipal property and powers apart from taxation—						
Sale proceeds of debris	1 7 ..	9 10 6	3 9 ..	5	.. .. ..	
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	689 12 ..	250 - -	50 4 ..	740	.. .. ..	
d. i. Fees from educational institutions	1370 14 ..	810 10 -	679 2 ..	2050	2000 .. -	
ii. Other revenue from educational institutions ..	-	" " "	.. .. ..	- .. -	50	
e. i. Sale-proceeds and composition fees of medicines ..	" " "	" " "	" " "	" " "	" " "	
ii. Other Hospital receipts ..	" " "	" " "	" " "	" " "	" " "	
f. i. Income from markets ..	5213 5 4	2310 - -	2606 10 8	7820	7000	
ii. ,, slaughter-houses	3093 5 4	1373 5 4	1546 10 8	4640	4000	
g. Other fees						
i. Distraint fees	.. - ..	" " "	10	10	10	
ii. License fees	737 8 10	342 8 -	112 7 2	850	700	
iii. Cartstand fees	933 5 4	433 5 4	466 10 8	1400	1300	
iv. Other fees	4	2 8 -	6	10	- - -	
h. Fines under Municipal and other Acts	49 8 -	39 - -	20 8 ..	70	100	
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 ..	.. .. ..	" " "	10	10	70	
Buildings						
Municipal Schools ..	2050	1050 - -	1100	3150	3150	
Other purposes	131 4 ..	" " "	98 12 -	230	.. .. ..	
ii. Medical						
iii. Other purposes—						
Communications ..	4700	- - -	.. .. ..	4700	4700	
Water-supply	44000	- - -	.. .. ..	44000	44000	
Drainage						
Sanitation						
Other purposes ..	2209	1452 - -	371	2580	1320	670 250 940
b. From Local Boards—						
i. Education						
ii. Medical						
iii. Other purposes	-	-	.. .. ..	—	—	
Carried forward ..	102646 11 7	23618 - 8	21188 4 5	123835	116150	

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 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 ..	102646 11 7	23618 " 8	21188 4 5	123835 " "	116180 " "	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education	60 " "		" " "	60 " "	60 " "	
ii. Medical						
iii. Other purposes	- -			- -	- -	
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	4283 6 "	1381 2 "	1116 10 "	5400 " "	5000 " "	
ii. Other purposes	2220 2 5	366 - 1	779 13 7	3000 " "	100 " "	
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	" " "	- - 1	" " "	" " "	- " "	
iii. Fee for numbering carts, &c.						
iv. Other items	13 8 "	2 5 -	6 8 "	20 " "	20 " "	
7. Extraordinary and debt—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	" " "		65 " "	65 " "	" " "	
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.	214 5 10	6 8 6	90 10 2	305 " "	420 " "	
d. Advances—						
i. Permanent						
ii. Others	1286 8 7	85 2 4	53 7 5	1340 " "	10 " "	
Total Receipts ..	110724 10 5	25459 2 8	23300 5 7	134025 " "	121760 " "	
Grand Total ..	114800 2 5	25459 2 8	23299 13 7	138100 " "	123470 " "	

4283-6-"
689-12-4
4973-2-"

5664
940
6604

03

51

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	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Buildings	3198	"	3	6789	5	8	241	15	9	3440	"	"	1550	"	"	
c. Drainage	"	"	"	83	8	-	"	"	"	"	"	"	"	"	"	
d. Water-supply ..	103	10	"	59	4	6	43896	6	"	44000	"	"	44000	"	"	
(a) This Public improvements (a) Lake reclamation	795	15	6	2135	11	3	659	"	6	1455	"	"				
2. REPAIRS— (b) Conservancy	255	12	1				14	3	11	270	"	"				
(c) Establishment	277	1	10				162	14	2	440	"	"	480	"	"	
a. Communications	12321	1	"	2445	1	9	718	15	"	13040	"	"	11500	"	"	
b. Buildings	1003	1	1	680	13	6	256	14	11	1260	"	"	1200	"	"	
c. Drainage—																
i. Repairs to works ..	280	11	5	45	15	1	144	4	7	425	"	"	240	"	"	
ii Establishment for flushing drains, &c.	1116	12	"	534	9	7	563	4	"	1680	"	"	1680	"	"	
d. Water-supply—																
i. Repairs to works, machinery, &c.	289	1	9	119	13	6	150	4	3	440	"	"	200	"	"	
ii. Establishment	959	14	"	479	7	9	480	2	"	1440	"	"	1440	"	"	
iii. Contingencies	72	2	1	13	15	9	7	13	11	80	"	"	50	"	"	
3. ESTABLISHMENT	3115	11	8	1584	-	-	1584	4	4	4700	"	"	4750	"	"	
4. TOOLS AND PLANT AND OTHER STORES.	178	14	1	16	2	3	41	1	11	220	"	"	500	"	"	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..	100	"	"				"	"	"	100	"	"	100	"	"	
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I ..	24067	12	9	14875	14	5	48922	3	3	72990	"	"	67690	"	"	
GRANT II—(*Education.*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	"	"	"				30	"	"	30	"	"	160	"	"	
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	4315	3	8	2153	1	7	2184	12	4	6500	"	"	6530	"	"	
b. Contingencies	338	4	5	277	8	8	241	11	7	580	"	"	320	"	"	
ii. On Salary-Results System—																
a. Fixed Payments	558	1	"	176	9	-	316	15	"	875	"	"	800	"	"	
b. Results Grants	"	"	"	119	10	1	200	"	"	200	"	"	200	"	"	
c. Contingencies	176	9	10	10	11	3	48	6	2	225	"	"	100	"	"	
3. SALARY GRANTS	806	10	8	403	5	4	433	5	4	1240	"	"	1200	"	"	
4. RESULTS GRANTS	"	"	"	112	6	9	130	"	"	130	"	"	250	"	"	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..	"	"	"	106	11	8	130	"	"	130	"	"	130	"	"	
Carried forward ..	6194	13	7	3338	9	10	3715	2	5	9910	"	"	9690	"	"	

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 ..	6194	13	7	3338	9	10	3715	2	5	9910	-	-	9690	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment																
ii. Contingencies																
7. Miscellaneous—																
a. Building, furniture, &c., grants ..	64	3	8	18	10	8	35	12	4	100	-	-	100	-	-	
b. Common gymnasium—																
i. Establishment																
ii. Contingencies																
c. Other items	45	-	-	60	-	-	15	-	-	60	-	-	60	-	-	
Total, Grant II ..	6304	1	3	3417	4	6	3765	14	9	10070	-	-	9850	-	-	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment																
b. Medicines and Supplies																
c. Diet of Patients																
d. Sundries and Contingencies ..																
e. Contributions to Local Boards ..																
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..	"	"	-	141	-	-	60	"	"	60	"	"	60	"	"	
ii. Sanitary Inspection ..	"	"	-	258	-	-	200	"	"	200	"	"	200	"	"	
iii. Medical Reserve staff ..	"	"	-	47	-	-	50	"	"	50	"	"	50	"	"	
iv. Cutlers' Establishment ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Contributions to Local Boards &c., for—																
i. Medical Schools ..																
ii. Reserve staff																
c. Other contributions	675	"	"	125	-	-	125	"	"	800	"	"	800	"	"	
3. Vaccination—																
a. Establishment	142	4	1	72	-	-	73	11	11	216	-	-	216	-	-	
b. Contingencies	96	6	11	46	6	-	17	9	1	114	"	"	104	"	"	
c. Contributions to Local Boards ..	"	"	"	47	4	7	60	"	"	60	-	"	60	"	"	
Carried forward ..	913	11	"	736	10	7	586	5	"	1500	"	"	1490	"	"	

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 ..	913	11	..	736	10	7	586	5	..	1500	..	..	1490	..	..	
GRANT III—*Sanitation and Medical Services*—cont.																
4. Registration of Births and Deaths—																
a. Establishment	161	5	4	80	-	-	78	10	8	240	..	..	240	..	..	
b. Contingencies	6	9	..	-	-	-	33	7	..	40	..	..	40	..	..	
5. Conservancy, Road cleaning and Road watering—																
a. i. Establishment	6846	2	5	3377	13	9	3463	13	7	10310	..	..	10310	..	..	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4980	5	7	3266	8	-	2219	10	5	7200	-	..	7200	..	..	
b. Private scavenging—																
i. Establishment	1742	10	1	867	15	9	887	5	11	2630	..	..	2630	..	..	
ii. Contingencies, such as cost of scavenging carts, &c. ..	2	8	..				37	8	..	40	..	..	40	..	..	
c. Cholera charges	2	15	4				7	-	8	10	..	..	-	-	-	
d. Contingencies	751	15	1	230	2	5	248	..	11	1000	..	..	1000	..	..	
Total, Grant III ..	15408	1	10	8559	2	6	7561	14	2	22970	..	..	22950	..	..	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. Lighting—																
a. Establishment	727	..	5	328	5	2	402	15	7	1130	..	..	1160	..	..	
b. Contingencies	1230	1	11	341	14	6	469	14	1	1700	..	..	1700	..	..	
2. i. Markets—																
a. Establishment	176	..	..	88	-	-	88	..	..	264	..	..	264	..	..	
b. Contingencies	9	11	2	—	-	6	-	11	4	10	21	..	..	21	..	..
ii. Slaughter-houses—																
a. Establishment	176	..	..	88	-	-	88	..	..	264	..	..	264	..	..	
b. Contingencies	18	4	9	—	1	-	-	7	11	3	21	..	..	21	..	..
3. Choultries—																
a. Establishment	56	..	..	28	-	-	28	..	..	84	..	..	84	..	..	
b. Contingencies	18	3	11	7	13	-	17	12	1	36	..	..	36	..	..	
c. Feeding Travellers																
4. Travellers' bungalows—																
a. Establishment																
b. Contingencies																
5. Avenues—																
a. Establishment																
b. Contingencies																
6. Public Garden—																
a. Establishment																
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..																
Carried forward ..	2406	6	2	880	10	8	1113	9	10	3520	..	..	3550	..	..	

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 ..	2406	6	2	880	10	8	1113	9	10	3520	..	..	3550	..	..	
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	2101	5	8	32	11	9	608	10	4	2710	..	..	100	..	..	
ii. Rewards for destruction of wild animals and snakes ..	..	9	..				9	7	..	10	..	..	..	..	..	
iii. Printing	304	1	9	32	6	6	296	14	3	600	..	..	450	..	..	
iv. Compensation for lands ..	305	..	6	25	..	..	64	15	6	370	..	..	..	..	..	
v. Other items	138	13	6	..	..	..	41	2	6	180	..	..	150	..	..	
Total, Grant IV ..	5256	4	7	970	12	11	2133	11	5	7390	..	..	4250	..	..	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	2571	9	6	1270	6	6	1293	6	6	3865	..	..	3865	..	..	
ii. Inspection	240	..	..	120	..	..	120	..	..	360	..	..	360	..	..	
b Collection of Municipal Taxes—																
i. Establishment	564	9	3	336	15	6	275	6	9	840	..	..	830	..	..	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	165	3	9	69	12	..	129	12	3	295	..	..	295	..	..	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	706	10	4	550	5	5	193	5	8	900	..	..	400	..	..	
e. Contributions for Central office and Audit establishments ..	390	..	..	990	..	..	..	..	..	390	..	..	400	..	..	
Total, Grant V ..	4638	..	10	3337	7	5	2011	1	2	6650	..	..	6150	..	..	
Repayment of Debt—																
a. Instalments paid during the year.	3047	10	3				3	5	9	3045	..	..	3040	..	..	
b. Invested on account of Sinking Fund (Value of securities purchased)	1960	..	..	-40	..	..	..	..	..	1960	..	..	1960	..	..	
c. Charges of investment ..	220	..	..	-96	7	..	..	..	..	220	..	..	220	..	..	
Interest—																
a. On account of last year ..																
b. „ of current year ..	6476	10	5	300	..	..	8	5	7	6485	..	..	6490	..	..	
	11698	-4-8		163	-8-5		11-11-4			11710	-0-0		11710	-0-0		

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	"	"	"	5	-	-	"	"	"	"	"	"	"	"	"	
b. Others	"	"	"	1524	5	-	"	"	"	"	"	"	"	"	"	
Refunds of other than current collections ..	1200	8	6	14	7	3	99	7	6	1300	"	"	800	"	"	
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	68573	2	5	32867	14	5	64506	13	7	138080	"	"	123400	"	"	
Balances—																
a. Municipal Fund	"	"	"				5020	"	"	5020	"	"	70	"	"	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	68573	2	5	32867	14	5	69526	13	7	138100	"	"	123470	"	"	

Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of 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 New works. (b) Buildings	1550	-	"	1260	"	"		"	"	2810	"	"	Q[illegible] quarterly return No 21073 10-9-94 (B 1262) as per return
(c) Mis. Public Improvements													
(a) Lake Conservancy	"	"	"	250	"	-		"	"	250	"	"	do do do
(b) Lake reclamation	"	"	"	450	"	"		"	"	450	"	"	do do do $ 449-0-3 as per return
2 Repairs													
(a) Communications	11500	"	"	1540	"	"		"	"	13040	"	"	do do do as per return $ 1541-12-8
Grant II (2) Municipal Schools													
ii on Salary Results System													
(a) Fixed Payments.	800	"	"	110	"	"		"	"	910	"	"	G.O. dated 14th August 1894 No 1087 M Mis. $ 108 as per transfer statement
(c) Contingencies	100	"	"	10	"	"		"	"	210	"	"	do do do $ 12-0-0
do				100	"	"		"	"				three quarterly return No 21073 10-9-94
4) Results Grants.	250	"	"	"	-	-	120	"	"	130	"	"	G.O. dated 14th August 1894 No 1087 M Mis.

(Charges) for 1894 -95 —*continued.*

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
for the year 1894 -95 —*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.	
Grant III 5. Conservancy: (c) Cholera Charges	" " "	10 " "	✓ " " "	10 " "	Vide quarterly return dated 10/7/94 No 2107
Grant IV 9. Other Charges iv Compensation for Lands -	" " "	305 " "	✓ " " "	305 " "	✓ ——— do —
v Other items	150 " " ✓	50 " "	✓ " " "	200 " "	✓ ——— do -
Grant II (d) Office contingencies other than (b) "	400 " " ✓	450 " "	✓ " " "	850 " "	✓ ——— do -
Refunds other than current Collections	800 " " ✓	490 " "	✓ " " "	1290 " "	✓ ——— do -

Chairman

39

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.	kS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
					Nil					

63

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. Up to 31st March 1895. Number of years.	Amount paid. Up to 31st March 1895. Amount.	Amount paid. In 1895-96.	Amount transferred to Sinking Fund. Up to 31st March 1895. Number of years.	Amount transferred to Sinking Fund. Up to 31st March 1895. Amount.	Amount transferred to Sinking Fund. In 1895-96.	Invested out of the total amount transferred up to end of 1895-96. In Government Securities.	Invested out of the total amount transferred up to end of 1895-96. In the Savings Bank.
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.
Govt. Loans.										
(1) 12420 - 4½ per cent.	For making of the Shoranur Harbour road &c. repayable in equal instalments with interest @ 4-8-8	G.O. Financial dated 3rd Sept. 75 No 1761	18	11501 12 5 / 11491	918 - - / 906					
(2) 17500 4¼ P.C.	For Kanal drainage taken in 91-92 repayable by annual payments with interest @ 4½	G.O. Financial dated 11 June 91 No 443	3	1790 12 0	644 - - / 648					
(3) 43000 - 4¼ P.C.	For South water supply taken in 1891-92 repayable by yearly payments including interest @ 5 3234.	G.O. M. dtd 19 Feb 92 No 335	3	4741 7 4 / 4743	1608 - -					
Private Loans.										
(4) 50000 6. P.C.	For Municipal Market repayable in 30 years by Sinking Fund investments 84-85	G.O. No 1992 dt 27 aug. 84.				10	10200 - -			
(5) 10000 - 6. P.C.	— do — do in 86-87	G.O. dt 9 Oct 86 M. No 1033 M.				8	2150 - -	1900 - -		
(6) 7000 - 6. P.C.	For the Municipal Office repayable in 17½ years by Sinking Fund investments in 93-94.	G.O. dt 19 aug 93 No 1687 M. dtd				1	410 - -			
							12760			
				18033 15 9	3170 - -		12760 - -	1900 - -		

Chairman

Chairman

Rs 64-11-6 shown in the previous statement will be with drawn from the Savings Bank

Cuvelo: I

15
15
165

1
3297 Acct 14

465m
1395

Budget of the
Corporation of Municipality for 95-96

Statement of Proposition for

Order sanctioning proposed establishment.		Office to which the proposition refers.	Nature of Present Scale.			
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.
G. O. No. 315-M.	6th March 91.	Grant I. Public Works. 3. Establishment C	1	Engineer	250	250
			1	Overseer	75	75
			1	Sub Overseer	37	37
			1	Clerk	25	25
			1	Peon	9	9
				Total Rs.	396	396
				Total Per annum	4752	4752

Municipal office
Dated the 22nd December 1894

Chairman

Parish of Otaca[illegible]

Council II

Otacamund MUNICIPALITY.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.							Proposition.		Grounds of proposition
			Present Scale.				Proposed Scale.					
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
GO No 325 dn	Dated 10th March 1893	Municipal Office	1	Inspector	25	25	1	Inspector	25	30	5		from 1st April 95
			2	Turncocks @ Rs 15	30	30	2	Turncocks @ Rs 20	30	30	..		
			5	Lascars at Rs 8	40	40	5	Lascars	40	40	..		
			1	Smith & Fitter	25	25	1	Smith & fitter	25	25	..		
			9	Total per mensem	120	120			120	125	5		
				Total per annum	1440	1440	9		1440	1500	60		

Municipal Office
Otacamund 22nd Decr 94

A.M.

H. Bennett
Chairman.
C.M.C

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

—	Budget 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	9.380		11.300	10.180	6.948
b. Endowments	- - -		- - -	- - -	- - -
c. Water-tax Fund	- - -	9.380	- - -	- - -	- - -
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	14.000		15.000	14.000	14.272 12 3
b. Tax on buildings (section 63) ..	19.500		25.200	19.300	20.972 11 9
c. Tax on lands (section 63) ..	1.300		2.170	1.300	1.000 - 6
d. Water-tax on buildings and lands (section 75)	- - -		- - -	- - -	- - -
e. Tax on vehicles with springs and palanquins (section 77) ..	820		930	820	813 4 -
f. Tax on animals (section 77) ..	1.400		1.600	1.400	1.566 8 -
g. Tax on carts and other vehicles without springs (section 85) ..	2.750		2.750	2.750	2.716 4 -
h. Tolls (section 91)—					7.840 10 6
Gross receipts	9.930		- - -	- - -	
Less Local Fund share	1.986	7.940	7.940	7.840	
i. Penalties on account of—					
i. Tax on arts	10 - -		80 - -	10 - -	36 4 -
ii. Tax on buildings ..	10 - -		80 - -	10 - -	33 2 6
iii. Tax on lands	10 - -		10 - -	10 - -	2 2 -
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	- - -	47.740	- - -	- - -	- - -
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	- - -		- - -	- - -	- - -
b. Ferry rents	- - -		- - -	- - -	- - -
c. Fees under Act II of 1888 ..	110	110 - -	110 - -	10 - -	253 - -
Carried forward ..		47.850 - -	55.870 - -	47.650 - -	49.508 11 6

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

—	Estimate 1895-96. Details of Minor Heads.	Estimate 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 ..		47850 - -	55870 - -	47650 - -	49508 11 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -		- - -	- - -	- - -
ii. Rent of buildings ..	10 - -		- - -	- - -	- - -
iii. Avenue receipts	100 - -		- - -	10 - -	7 - -
iv. Fees from Travellers' Bungalows	200 - -		180 - -	250 - -	502 9 1
b. i. Sale-proceeds of lands and buildings			200 - -	200 - -	222 8 -
ii. Produce of lands, gardens, &c.	70 - -		- - -	- - -	- - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	200 - -		90 - -	50 - -	50 7 8
c. Conservancy receipts—			200 - -	200 - -	222 3 9
Sale-proceeds of night-soil, street refuse, &c.	150 - -		150 - -	150 - -	284 8 -
d. i. Fees from educational institutions	7,700 - -		7,700 - -	6,600 - -	7,743 8 5
ii. Other revenue from educational institutions ..	- - -		- - -	- - -	1 - -
e. i. Sale-proceeds and composition fees of medicines ..	440 - -		440 - -	250 - -	241 6 9
ii. Other Hospital receipts ..	10 - -		10 - -	5 - -	8 - -
f. i. Income from markets ..	2,240 - -		2,640 - -	2,600 - -	2399 11 3
ii. ,, slaughter-houses.	2,250 - -		2,450 - -	1,850 - -	2,022 8 6
g. Other fees					
i. Distraint fees	60 - -		60 - -	60 - -	68 9 9
ii. License fees	1,300 - -		1,300 - -	1,100 - -	963 6 9
iii. Cartstand fees	1,380 - -		1,380 - -	1,330 - -	1,348 9 -
iv. Other fees	10 - -		10 - -	5 - -	1 - -
h. Fines under Municipal and other Acts	1,200 - -		1,200 - -	820 - -	593 13 10
i. Interest on investments—					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -		- - -	- - -	- - -
		17320 - -			
Carried forward ..		65170 - -	73,880 - -	63130 - -	66181 3 3

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

—	Estimate 1895-96. Details of Minor Heads	Estimate 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 ..		65170 - -	73,880 - -	63130 - -	66181 3 3
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	100 - -		110 - -	110 - -	76 8 9
Buildings	500 - -		1480 - -	1430 - -	329 - -
Municipal Schools ..	2460 - -		2300 - -	2460 - -	2324 - 2
Other purposes	290 - -		340 - -	340 - -	73 5 4
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes—					
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	1200 - -		1200 - -	1200 - -	2200 - -
iii. Other purposes for Poorhouse	200 - -		200 - -	200 - -	200 - -
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes on account of Poorhouse	- - -	4750 - -	10 - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	600 - -		600 - -	600 - -	622 15 9
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	- - -	600	10 - -	- - -	1 - 5
Carried forward ..		70520 - -	80,130 - -	69520 - -	72008 1 8

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

—	Estimate 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.
Brought forward ..		70.520 - -	80,130 - -	69,520 - -	72,008 1 8
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	- - -	- - -	- - -	- - -	65 - -
ii. Others	- - -	- - -	- - -	- - -	74 3 9
Total Receipts ..		70.520 - -	80.130 - -	69.520 - -	72.147 5 5
Grand Total ..		79.900 - -	91430 - -	79.700 - -	79.095 5 5

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 6¼ per cent. of rent value. ~~annas for every 80 square yards.~~
3. Water-tax on buildings and lands is not 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. License-fees are levied at the rates sanctioned in G.O. dated 24th March 90, No. 492 R. Mis.
8. The house-tax registers were last revised in the official year 94-95 and the land tax registers in the official year 93-94.
9. Total extent of land assessed is —— acres. ——
10. The mode of estimating the annual rental of houses and lands is as follows:—

In the cases of rented buildings, the actual rent per annum is taken to be the annual rental; and in the case of other buildings, 8 per cent per annum of their market value is taken to be the annual rental. The land tax will be levied at 6¼ per cent on the gross rental value of lands.

Ex-officio Chairman.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1895-96.

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.	RS.	

Ex-officio Chairman.

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 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	- - -				
b. Buildings	5,010 - -		2,500 - -	2,500 - -	
c. Drainage	- - -		13,120	10,900	7,232 10 8
d. Water-supply	2,200 - -		- - -	- - -	
2. REPAIRS—		7,210	110 - -	- - -	- - -
a. Communications	1,000				232 8 9
b. Buildings	2,000 - -		4,000 - -	3,000 - -	4,054 3 4
c. Drainage—			1,030 - -	500 - -	486 11 9
i. Repairs to works ..	- - -				
ii Establishment for flushing drains, &c.	1,690 - -		- - -	100 - -	- - -
d. Water-supply—			1,690 - -	1,690 - -	1,662 13 7
i. Repairs to works, machinery, &c.	300 - -				
ii. Establishment	140 - -		520 - -	100 - -	74 - 9
iii. Contingencies	20 - -	8,150	140 - -	140 - -	143 8 -
3. ESTABLISHMENT	560 - -	560 - -	20 - -	20 - -	23 4 6
4. TOOLS AND PLANT AND OTHER STORES.	230 - -	230 - -	500 - -	500 - -	503 12 -
5. CONTRIBUTIONS—			230 - -	200 - -	196 1 11
a. To Local Boards for works ..	- - -				
b. To Provincial Funds for scrutiny of estimates, &c.	- - -		- - -	- - -	- - -
c. To others for public works ..	- - -		- - -	- - -	- - -
✓ Total, Grant I ..		16,150 - -	23,860 - -	19,650 - -	14,609 11 3
GRANT II—(*Education.*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	120				
b. Stipends to Normal students	300 - -		- - -	- - -	- - -
(c) Travelling allowance 6-12—		300 - -	700 - -	- - -	- - -
2 MUNICIPAL SCHOOLS—			10 - -	700 - -	253 11 10
i. On Salary System—				10 - -	22 4 -
a. Establishment	12,420 - -				
b. Contingencies	820		12,140 - -	12,270 - -	11,193 5 6
✓ Carried forward ..		13,240 - -	820 - -	820 - -	765 15 4
		13,540 - -	13,670 - -	13,800 - -	12,235 4 8

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

—	Actuals 1895-96. Details of Minor Heads.	Actuals 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 ..		13,540 - -	13,670 - -	13,800 - -	12,235 4 8
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	3,140 - -		2,880 - -	2,780 - -	2,492 4 2
b. Results Grants	1,000 - -		700 - -	700 - -	865 15 7
c. Contingencies	660 - -	4,800 - -	1,000 - -	600 - -	600 - -
3. SALARY GRANTS	- - -	- - -	- - -	- - -	- - -
4. RESULTS GRANTS	800 - -	800 - -	750 - -	750 - -	784 11 10
5. COMBINED GRANTS—					
a. Fixed Payments	- - -		- - -	- - -	- - -
b. Results Grants	- - -	- - -	- - -	- - -	- - -
6. INSPECTION—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	240 - -		240 - -	240 - -	240 - -
ii. Contingencies	20	260 - -	20 - -	20 - -	20 - -
7. MISCELLANEOUS					
a. Building, furniture, &c., grants ..	100 - -		100 - -	100 - -	- - -
b. Common gymnasium—					
i. Establishment	120 - -		120 - -	120 - -	74 13 5
ii. Contingencies	- - -		50 - -	50 - -	- - -
c. Other items	- - -	220 - -	- - -	- - -	- - -
✓ Total, Grant II ..		19,620 - -	19,530 - -	19,160 - -	17,313 1 8
GRANT III—(*Sanitation and Medical Services.*)					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2,450 - -		2,330 - -	2,470 - -	2,026 14 6
b. Medicines and Supplies	1,350 - -		1,350 - -	1,350 - -	1,269 2 9
c. Diet of Patients	1,200 - -		1,200 - -	1,200 - -	1,194 3 10
d. Sundries and Contingencies ..	1,300 - -		1,300 - -	1,300 - -	1079 10 9
e. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
&c., &, &c. ..	- - -	6,300 - -	- - -	- - -	- - -
✓ Carried forward ..		6,300 - -	6,180 - -	6,320 - -	5,569 15 10

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

—	Estimate 1895-96. Details of Minor Heads.	Estimate 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 ..		6,300 - -	6,180 - -	6,320 - -	5,569 15 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	360 - -		360 - -	385 - -	115 - -
ii. Sanitary Inspection ..	360 - -		360 - -	385 - -	216 - -
iii. Medical Reserve staff ..	40 - -		40 - -	40 - -	40 - -
iv. Cutlers' Establishment ..	10 - -		10 - -	10 - -	7 - -
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..	- - -		- - -	- - -	- - -
ii. Reserve staff	- - -		- - -	- - -	- - -
&c., &c., &c. ..	- - -		- - -	- - -	- - -
c. OTHER CONTRIBUTIONS	- - -	770 - -	- - -	- - -	- - -
3. VACCINATION—					
a. Establishment	300 - -		300 - -	300 - -	354 5 5
b. Contingencies	150 - -		150 - -	200 - -	206 1 5
c. Contributions to Local Boards ..	- - -	450 - -	- - -	- - -	- - -
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	430 - -		430 - -	430 - -	432 - -
b. Contingencies	70 - -	500 - -	120 - -	60 - -	46 10 -
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	12,110 - -		11,300 - -	11,470 - -	10,968 13 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5,000 - -		5,460 - -	5,460 - -	5,376 - 1
b. Private scavenging—					
i. Establishment	780 - -		750 - -	760 - -	708 - -
ii. Contingencies, such as cost of scavenging carts, &c. ..	- - -		- - -	- - -	- - -
c. Cholera charges	300 - -		300 - -	300 - -	397 4 -
d. Contingencies	300 - -		250 - -	200 - -	290 2 8
&c., &c., &c ..		18,490 - -			
Total, Grant III ..		26,510 - -	26,010 - -	26,320 - -	24,727 5 2

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

—	Estimate 1895-96. Details of Minor Heads.	Estimate 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	280 - -		280 - -	280 - -	280 - -
b. Contingencies	2,500 - -		2,500 - -	2,500 - -	2805 - 4
(c) (Contribution to Board for lighting the Seaward Lamps)	150 - -	2930	150 - -	150 - -	201 14 8
2. i. MARKETS—					
a. Establishment	- - -		180 - -	- - -	- - -
b. Contingencies	- - -	- - -	400 - -	- - -	- - -
ii. SLAUGHTER-HOUSES—					
a. Establishment	- - -		430 - -	- - -	- - -
b. Contingencies	- - -	- - -	200 - -	- - -	- - -
3. ~~CHOULTRIES~~ Poor Houses—					
a. Establishment	170 - -		170 - -	170 - -	166 6 9
b. Contingencies	100 - -		100 - -	100 - -	26 12 5
c. Feeding ~~Travellers~~ Paupers	350 - -	620 - -	350 - -	350 - -	398 - -
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	100 - -		100 - -	100 - -	95 7 11
b. Contingencies	30 - -	130 - -	30 - -	30 - -	30 4 10 8
5. AVENUES—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -	- - -	100 - -	100 - -	- - -
6. PUBLIC GARDEN—					
a. Establishment	180 - -		180 - -	180 - -	179 4 -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- - -	180 - -	10 - -	40 - -	39 - 4
7. SURVEY OF LAND	- - -	- - -	- - -	- - -	224 13 2
8. FIRE—					
a. Establishment	- - -		- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.	- - -	- - -	10 - -	10 - -	- - -
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging	- - -		- - -	- - -	- - -
Carried forward ..		3,960	5,190 - -	4,010 - -	4721 6 2

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

—	Estimate 1895-96. Details of Minor Heads.	Estimate 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 ..		3,860 - -	5,190 - -	4,010 - -	4,721 6 2
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20 - -				
iii. Printing	400 - -		20 - -	- - -	- - -
iv. Compensation for lands ..	1,000 - -		400 - -	400 - -	205 13 2
v. Other items	600 - -		1,000 - -	- - -	- - -
		2,020 - -	600 - -	600 - -	591 - 8
Total, Grant IV ..		5,880 - -	7,210 - -	5,010 - -	5,518 4 -
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1,990 - -				
ii. Inspection	480 - -		1,920 - -	1,920 - -	1,835 11 4
b Collection of Municipal Taxes—					
i. Establishment	1,850 - -		330 - -	480 - -	480 - -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.			1,840 - -	1,840 - -	1,752 3 2
c. Collection of Tolls—					
i. Establishment ..	- - -				
ii. Contingencies	- - -		- - -	- - -	- - -
d. Office contingencies other than (*b*) (ii)	- - -		- - -	- - -	- - -
e. Contributions for Central office and Audit establishments ..	810 - -		- - -	- - -	- - -
	430 - -		810 - -	810 - -	955 12 6
Total, Grant V ..		5,560 - -	5,230 - -	5,380 - -	5,426 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 Salem for the official year 1895-96—*cont.*

—	Estimate 1895-96. Details of Minor Heads.	Estimate 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	- - -		- - -	- - -	50 - -
b. Others	- - -		- - -	- - -	80 - -
Refunds of other than current collections ..	- - -		30 - -	- - -	72 8 -
Discount	- - -		- - -	- - -	- - -
Pensions and gratuities	- - -		180 - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -		- - -	- - -	- - -
b. In Savings Bank	- - -		- - -	- - -	- - -
Total Expenditure ..		23,720 - -	82,050 - -	75,520 - -	67,797 9 1
Balances—					
a. Municipal Fund	6,180 - -		9,380 - -	4,180 - -	11,297 12 4
b. Endowments	- - -		- - -	- - -	- - -
c. Water-tax Fund	- - -	6,180	- - -	- - -	- - -
Grand Total ..		29,900 - -	91,430 - -	79,700 - -	79,095 5 5

Note to Statement II.

Position of the Municipality of Salem *on 31st March 1895.*

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 ..	

Ex-officio Chairman

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					
2					
3					
	Nil				
	Total ..				
(b)	Buildings				
1	Constructing a new market				
2	at Arconapelle	365		365	
2	Do. Do. a Slaughterhouse	547		547	
3	Value of a horse to be purchased for the Presidency Surgeon of the Hospital Squadron	—		1,000	Estimate not prepared.
4	Extension of the Municipal College Salem	—		1,500	— Do. —
5	A permanent Cholera shed	—		600	— Do. —
6	Improvement of latrines	—		4,000	— Do. —
	Repairs to Roads 2				
				5,012	01
	Total ..			5,010	1

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					
2					
3				Nil	
	Total ..				
(d)	Water-supply				
1	Sinking a new well in the				
2	fort	—		200	Estimate not prepared.
2	Investigation of the water supply scheme	—		2,000	— —
	Total ..			2,200	1

Examined and Countersigned

Ex officio Chairman

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							
1	Cuddalore road from Ammapettai							Total mileage of roads, streets, lanes, &c., in the town.
2	Tollgate to Chitra Chavidy [and Lucky Road]	680	-	-				
3	Nadampathy Road & Cheary Road	350	-	-				Metalled or Gravelled } Unmetalled.
	Grant Road, Maraveery Road and Arasadey Road	150	-	-				31 — 14 — 45
4	Salem 1st and 2nd Agaharam Rs.	50	-	-				
5	Vellacottai Road No. I	100	-	-				
6	Trichinopolly Road	200	-	-				Total mileage under maintenance.
7	Sankari Road & Line cross Road	200	-	-				
8	Arisipolaiem main Road	50	-	-				Metalled or Gravelled } Unmetalled.
9	Gugai Line Road	100	-	-				31 — — — 31
10	Kottucaal Road	100	-	-				
11	Thennakudy Kelli Street	100	-	-				
12	Appoo Selly Street and Mariamman Coil Street	300	-	-				
13	Sannathi Street	50	-	-				
14	Narasingapuram Street and Mathi Chetty Street	200	-	-				
15	Palli Street	100	-	-				
16	Arasamaram Street	50	-	-				
17	Pochini Road	200	-	-				
18	Patnool Streets	200	-	-				
19	Palapattarai Mariamman Coil Street	150	-	-				
20	Road gang Establishment	670	-	-				
	Total ..	4,000	-	-				

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	Repair of the Existing pucka Latrines, Markets and Slaughter houses	2000						
	Total ..	2,000	-	-				

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								
2								
3								
		Nil						
	Total ..							
(d)	Water-supply							
1	Repair and cleansing of tanks							
2	and wells in the town.	300						
3								
	Total ..	300						

Ex-officio Chairman

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	—	—	—	—	—	—	—
23 Drain cleaners @ 5-8 each — 115-0-0							
1 — Do — 4 — Do — 4-0-0	28	131	—	—	1,572	—	—
4 — Do — 3 — Do — 12-0-0							
4 Cistern coolies 5 — Do — 20-0-0							
1 — Do — 4 — Do — 4-0-0	8	33	8	—	402	—	—
1 — Do — 3/8 — Do — 3-8-0							
2 — Do — 3 — Do — Total ..	36	164	8	—	1,974	—	—
Deduct Proportionate cost of Drain cleaners transferred to Grass Cutting Establishment.	—	—	—	—	280	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year — Nil	—	—	—	—	1,694	—	—
Balance (Statement II) ..					1,690	—	—
d. Water works—							
Overseers	—	—	—	—	—	—	—
Tank Watchmen	1	4	—	—	48	—	—
Waterboard man	1	8	—	—	96	—	—
Total ..	2	12	—	—	144	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					140	—	—
3. General—							
Overseers	1	35	—	—	385	—	—
Road Maistries	1	7	—	—	77	—	—
Lascar	1	5	—	—	55	—	—
Total ..	3	47	—	—	517	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year — pay for march 95 ..					42	—	—
Total Balance (Statement II) ..					560	—	—

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

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
1. Muhmd Pupils receiving scholarships @ Rs 96							
1. Do — — — — — 84							
1. Hindoo — — — — — 72							
4 Result schoolmasters @ — — — Each	2	15	—	—	180	—	— 12 months
	2	11	—	—	55	—	— 5 months
Total ..	8	46	—	—	60	—	— 3 months
Deduct Fines and Stoppages ..					295	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					—	—	—
					300	—	—
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—Salem College							
Head Master							
1st Assistant Master	1	200	—	—	2,400	—	—
2nd " "	1	100	—	—	1,200	—	—
3d " " " " " "	1	80	—	—	960	—	—
4th " " " " " "	1	70	—	—	840	—	—
5th " " " " " "	1	60	—	—	720	—	—
6th " " " " " "	1	50	—	—	600	—	—
7th " " " " " "	1	40	—	—	480	—	—
8th " " " " " "	1	35	—	—	420	—	—
9th " " " " " "	1	30	—	—	360	—	—
Drawing Master	1	25	—	—	300	—	—
Tamil Pandit —	1	30	—	—	360	—	—
Sanskrit — " — — —	1	25	—	—	300	—	—
Assistant Do — " — — —	1	20	—	—	240	—	—
Gymnastic Instructor — — — —	1	15	—	—	180	—	—
Hindustani Munshi — " — —	1	15	—	—	180	—	—
Clerk — — " " —	1	12	—	—	144	—	—
Peon — — — —	1	15	—	—	180	—	—
Peon — — — —	1	6	—	—	72	—	—
		5	—	—	60	—	—
Total ..	19	833	—	—	9,996	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					—	—	—
					9,996	—	—

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

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.* Salem & Shevaroy Tc Townschools							
b. On the Salary ~~Result~~ System —							
Head Master —	1	25	—	—	300	—	—
Do —	1	20	—	—	240	—	—
Assistant master	1	15	—	—	180	—	—
Do —	1	14	—	—	168	—	—
Do @ Rs 12 Each	2	24	—	—	288	—	—
Do @ Rs 11	1	11	—	—	132	—	—
Do Telugu Teacher.	1	10	—	—	120	—	—
Assistant Master.	1	9	—	—	108	—	—
Do @ Rs 8 Each.	4	32	—	—	384	—	—
Telugu Teacher.	1	8	—	—	96	—	—
Assistant Masters @ Rs 7 Each —	2	14	—	—	168	—	—
Gymnastic Teacher.	1	10	—	—	120	—	—
Peons @ Rs 5 Each	2	10	—	—	120	—	—
Total	19	202	—	—	2424	—	—
Deduct fines & Stoppages					—	—	—
Add pay					—	—	—
Total including College —					12,420	—	—
ii on Salary Result System.							
(a) Fixed pay on rate.							
1. Head master	1	12	—	—	132	—	—
Head Masts @ Rs 10 Each —	5	50	—	—	550	—	—
Assistant @ Rs 8 —	12	96	—	—	1056	—	—
Do — — 7 —	3	21	—	—	231	—	—
Do — — 6 —	14	84	—	—	924	—	—
Total ..	35	263	—	—	2093	—	—
Deduct Fines and Stoppages ..					—	—	—
Add pay for march 94 — arrears for last year paid this year ..					249	—	—
Total Balance (Statement II) ..					3140	—	—

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~~ Municipal Superviser	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	1	10	-	-	120	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					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 III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates 2nd Class Hospital Asst	1	35	-	-	420	-	-
" " 3rd .. do. — do.	1	25	-	-	300	-	-
Midwife	1	10	-	-	120	-	-
Clerk	1	20	-	-	240	-	-
Compounder	1	12	-	-	144	-	-
Additional do —	1	9	-	-	108	-	-
Servants .. @ Rs 7.	2	14	-	-	168	-	-
" .. @ Rs 6.	3	18	-	-	216	-	-
" .. @ Rs 5.	2	10	-	-	120	-	-
Sweeper of Medical ward —	1	5	-	-	60	-	-
Dhobin	1	4	-	-	48	-	-
Total	15	162	-	-	1944	-	-
Deduct fines & Stoppages —					-	-	-
Add pay for march —					-	-	-
Balance					1944	-	-
b. Branch Dispensary Ammapett.							
2nd Class Hospital Assistant —	1	35	-	-	420	-	-
Ward Coolie —	1	7	-	-	84	-	-
Total ..	2	42	-	-	504	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Total of both ~~Balance~~ (Statement II) ..					2450	-	-

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

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
1st Class Vaccinators	1	15	--		180	--	
2d Class Vaccinators—							
Peons	1	10	--		120	--	
Total ..	2	25	--		300	--	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	--	
4. Registration—							
3 Registrars @ Rs. 12 Each	3	36	--		432	--	
Peons							
Total ..	3	36	--		432	--	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					430	--	

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

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. a. "Conservancy, Road-cleaning and Road-watering."—							
Sanitary ~~Nuisance~~ Inspectors @ Rs 38+7 Rs allowance	2	90	--		990	--	
Detecting & Prosecuting Inspector 25+7 -- Do --	1	32	--		352	--	
Sanitary Inspector .. 18+7 .. Do ..	1	25	--		275	--	
3 Maistries @ Rs 8 Each .. 24 --	11	76	--		836	--	
4 ~~Maistries~~ Scavengers Rs 7 .. 28 --							
4 ~~Maistries~~ Sweepers Rs 6 .. 24 --							
12 Latrine Cottiers @ Rs 5 Each .. 60 --	71	237	8.		2,612	8.	
2 -- Do -- 4 -- -- 8 --							
1 -- Do -- 3 1/2 -- Do -- 3 8							
53 -- Do -- 3 -- Do -- 159 --							
2 -- Do -- 2 1/2 -- Do -- 5 --							
1 -- Do -- 2 -- Do -- 2 --							
46 Road Sweepers @ Rs 5 Each -- 230 --	148	533	--		5,863	--	
1 -- Do -- 4 -- Do -- 4 --							
1 -- Do -- 3 1/2 -- Do -- 3 8							
92 -- Do -- 3 -- Do -- 276 --							
7 -- Do -- 2 1/2 -- Do -- 17 8							
1 -- Do -- 2 -- Do -- 2 --							
Rubbish Depot Coolies @ 5 Rs Each --	4	20	--		220	--	
Total ..	238	1013	8.		11,148	8.	
Deduct Fines and Stoppages ..							
Add ~~arrears for last year paid this year~~ pay for March 95 ..					950	0.	
Total ~~Balance~~ (Statement II) ..					12,110	--	

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 @Rs 10+7 hara allowance	1	17	-	-	+ 187	-	- for 11 months
Maistries	-	-	-	-	-	-	-
16 Scavengers @Rs. 3 each 48. ..	16	48	-	-	528	-	-
Total ..	17	65	-	-	715	-	-
Deduct Fines and Stoppages ..					pay for mares		
Add ~~arrears for last year paid this year~~ ..					-	-	-
Jotha ~~Balance~~ (Statement II) ..					63	-	-
					780	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	-	-	-	-	-	-	-
Masalchies	-	-	-	-	-	-	-
Vide remarks under grant I.							
2. C. Drainage Establishment for flushing drains &c., ——	1	-	-	-	280	-	-
Total ..					280	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					280	-	-

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					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. ~~Choultries~~ Poor house.							
Servants							
Warder	1	7	-	-	84	-	-
Cook and nurse	1	4	-	-	48	-	-
Lotty ..	1	3	-	-	36	-	-
Total ..	3	14	-	-	168	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					170	-	-

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~~ Peon.	—	—	—	—	—	—	—
Sweeper " " "	1	6	—		172	—	—
	1	2	—		24	—	—
Total ..	2	8	—		96	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					—	—	—
					100	—	—
5. Avenues—							
Servants							
					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners @ Rs 5. each.	3	15	—		180	—	—
Total ..	3	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.*							
8. Fire—							
Servants							
					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— (vi) ... other items.							
Gunners & Town criers Establishment—							
Gunners —	1	3	8	—	42	—	—
Town criers —	1	3	8	—	42	—	—
	2	7	—		84	—	—
Deduct fines & Stoppages—					—	—	—
Add arrears of last year					—	—	—
Balance Statement II.					84	—	—

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	65	-	-	1715	-	- for a month.
Head Clerks	1	30	-	-	1330	-	-
Cashier	1	30	-	-	1330	-	-
License Clerk	1	15	-	-	165	-	-
Accountants	-	-	-	-	-	-	-
Peons	1	8	-	-	80	-	-
Peon	1	7	-	-	77	-	-
Peon	1	6	-	-	66	-	-
Masalchi	1	5	-	-	55	-	-
Total ..	8	166	-	-	1,826	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year .. pay for March 95					160	-	-
Total Balance (Statement II) ..					1,990	-	-
ii. Inspection—							
Chairman's ~~salary or~~ carriage allowance ..	1	40	-	-	480	-	-
Total ..	1	40	-	-	480	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					480	-	-

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—							
Peticon Clerks	1	20	-	-	240	-	-
Bill ~~Collectors~~ Writer	1	15	-	-	180	-	-
Assistant Peons .. do	1	8	-	-	96	-	-
2 15 Class Bill Collectors @ Rs. 10 and 20							
3, 22 Class do. — 9 - 27 -							
4/9 32 Class do. — 7 — 28/75 -	9	75	-	-	900	-	-
Peons for the Bill Collectors @ Rs. 4 each	9	36	-	-	432	-	-
Total ..	21	134	-	-	1,848	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1850	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Nil

Ex-officio Chairman

STATEMENT IV-A.—*Municipality of* Salem 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.	14.000 - -	- - -	14.000 - -	14.000 - -	- - -	- - -	- - -
2. Tax on buildings	19.500 - -	- - -	19.500 - -	19.500 - -	- - -	- - -	- - -
3. Tax on lands	1.300 - -	- - -	1.300 - -	1.300 - -	- - -	- - -	- - -
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	9.930 - -	- - -	9.930 - -	9.930 - -	- - -	- - -	- - -
6. Market rents	2,240 - -	- - -	2,240 - -	2,240 - -	- - -	- - -	- - -
7. Slaughter-house fees	2,250 - -	- - -	2,250 - -	2,250 - -	- - -	- - -	- - -
8. Rent of cart-stands	1,380 - -	- - -	1,380 - -	1,380 - -	- - -	- - -	- - -
9. Private scavenging fees	600 - -	- - -	600 - -	600 - -	- - -	- - -	- - -
10. Produce of lands, gardens &c.,	70 - -	- - -	70 - -	70 - -	- - -	- - -	- - -
11. Burning ghats	100 - -	- - -	100 - -	100 - -	- - -	- - -	- - -
Total ..	51,370 - -	- - -	51,370 - -	51,370 - -	- - -	- - -	- - -

Ex-officio Chairman

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.																									
2. Tax on buildings																									
3. Tax on lands																									
4. Water-tax on buildings and lands ..																									
5. Tolls										N.B.															
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..																									

Secretary Municipality

Executive Chairman

Statement VI.—Revised Estimate for 189⅘-9 5.

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 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.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	11.297 12 4	- - -	2 3 8	11.300 - -	10.180 - -	
b. Endowments	- - -	- - -	- - -	- - -	- - -	
c. Water-tax Fund	- - -	- - -	- - -	- - -	- - -	
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53)	7,192 4 6	7,617 11 6	7,807 16	15,000 - -	14,000 - -	The arrears of previous year under these heads were realized this year, hence the increase.
b. Tax on buildings (section 63) ..	9.569 6 -	10,395 12 -	15,630 10 -	25,200 - -	19,500 - -	
c. Tax on lands (section 63) ..	631 12 10	557 10 10	1,538 3 2	2,170 - -	1.300 - -	
d. Water-tax on buildings and lands (section 75)	1020 - -	- - -	- - -	2737 - -	- - -	
e. Tax on vehicles with springs and palanquins (section 77) ..	903 - -	102 - -	27 - -	930 - -	820 - -	Do Do
f. Tax on animals (section 77) ..	1,548 - -	209 - -	52 - -	1,600 - -	1,400 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	2,702 2 -	126 - -	47 14 -	2,750 - -	2,750 - -	
h. Tolls (section 91)—						
Gross receipts 9925 ..						
Less Local Fund share 1985 7,940	4,901 15 10	3,266 10 8	3,938 - 2	7,940 - -	7,840 - -	The toll farms were sold higher than last year
i. Penalties on account of—						
i. Tax on arts	60 12 6	15 8 -	19 3 6	80 - -	10 - -	The amount of fines levied in somewhat heavy this year.
ii. Tax on buildings ..	65 13 -	9 2 -	14 3 -	80 - -	10 - -	
iii. Tax on lands	2 8 8	1 8 -	7 7 7	10 - -	10 - -	
iv. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	
v. Tax on vehicles, &c. ..	- - -	- - -	- - -	- - -	- - -	
vi. Tax on animals	- 2 -	- - -	- 2 -	- - -	- - -	
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 ..	105 - -	105 - -	5 - -	110 - -	10 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	- - -	- - -	- - -	- - -	- - -	
ii. Rent of buildings ..	- - -	- - -	- - -	- - -	10 - -	
iii. Avenue receipts	77 1 -	247 2 11	102 15 -	180 - -	250 - -	There is no good produce this year. The assessment was so much less than was budgetted for.
iv. Fees from Travellers' Bungalows	108 8 -	61 8 -	91 8 -	200 - -	200 - -	
b. i. Sale-proceeds of lands and buildings	- - -	- - -	- - -	- - -	- - -	
ii. Produce of lands, gardens, &c.	61 15 7	1 5 5	28 - 5	90 - -	50 - -	Arrears of last year were collected this year.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	57 15 -	66 5 9	142 1 -	200 - -	200 - -	
Carried forward ..	27.088 14 8	22.782 5 1	29,451 1 4	56,540 - -	48.360 - -	

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 ~~charges~~ receipt 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 ..	27.088 14 8	22782 5 1	29,451 1 4	56.540 - -	48.360 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	99 4 -	164 6 -	50 12 -	150 - -	150 - -	
d. i. Fees from educational institutions	4,934 2 9	2,983 6 3	2,765 13 3	7,700 - -	6,600 - -	Calculated on the actuals of last year.
ii. Other revenue from educational institutions ..	- - -	- 1 -	- 4 -	- - -	- - -	
e. i. Sale-proceeds and composition fees of medicines ..	323 3 10	110 2 3	116 12 2	440 - -	250 - -	Do on the average of the first 8 months.
ii. Other Hospital receipts ..	- - 9	- - -	9 15 3	10 - -	5 - -	
f. i. Income from markets ..	1,502 3 2	1,578 11 2	1,137 12 10	2,640 - -	2,600 - -	Do and arrears of last year realized this year.
ii. ,, slaughter-houses	1,501 6 -	1,303 9 6	948 10 -	2,450 - -	1,850 - -	
g. Other fees						
i. Distraint fees	5 15 9	14 12 -	54 - 3	60 - -	60 - -	
ii. License fees	894 9 8	358 11 3	405 6 4	1,300 - -	1,100 - -	Arrears of last year were collected this year.
iii. Cartstand fees	588 6 10	786 5 10	791 9 2	1,380 - -	1,330 - -	The cartstand who sold higher than last year.
iv. Other fees	5 - -	1 - -	5 - -	10 - -	5 - -	
h. Fines under Municipal and other Acts	802 9 10	173 12 3	397 6 2	1200 - -	820 - -	Calculated on the average of the first 8 months.
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 ..	28 5 8	76 8 9	81 10 4	110 - -	110 - -	
Buildings	- - -	329 - -	1480 - -	1,480 - -	1,480 - -	
Municipal Schools ..	1,502 3 11	777 3 1	797 12 1	2,300 - -	2,460 - -	The decrease was due to the Scale of grants of the Salem College having been reduced by the Director
Other purposes	46 10 8	73 5 4	293 5 4	340 - -	340 - -	
ii. Medical	- - -	- - -	- - -	- - -	- - -	
iii. Other purposes—						
Communications ..	- - -	- - -	- - -	- - -	- - -	
Water-supply	- - -	- - -	- - -	- - -	- - -	
Drainage	- - -	- - -	- - -	- - -	- - -	
Sanitation	- - -	- - -	- - -	- - -	- - -	
Other purposes ..	- - -	- - -	- - -	- - -	- - -	
b. From Local Boards—						
i. Education	- - -	- - -	- - -	- - -	- - -	
ii. Medical	- - -	1,200 - -	1,200 - -	1,200 - -	1,200 - -	
iii. Other purposes	- - -	200 - -	200 - -	200 - -	200 - -	
Carried forward ..	39.323 1 6	32,913 3 9	40,186 14 6	79,570 - -	65,920 - -	

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 ~~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.	
Brought forward ..	39,323 1 6	33,113 3 9	40,186 14 6	79,570 - -	66,920 - -	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education	- - -	- - -	- - -	- - -	- - -	
ii. Medical	- - -	- - -	- - -	- - -	- - -	
iii. Other purposes ~~on account of~~ Poor house	5 - -	- - -	5 - -	10 - -	- - -	
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	378 15 9	207 5 6	221 - 3	600 - -	600 - -	
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	6 - -	- - -	4 - -	10 - -	- - -	
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	- - -	- - -	- - -	- - -	- - -	
Total Receipts ..	39,713 1 3	33,120 9 3	40,416 14 9	80,130 ..	69,520 ..	
Grand Total ..	51,010 13 7			91,430 ..	79,700 ..	

Examined

Examiner of Accounts

Chairman

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	- - -	- - -	2500 - -	2,500 - -	2,500 - -	
b. Buildings	1022 2 5	5,390 9 4	12097 13 7	13,120 - -	10,900 - -	Some of the works which are urgent could not be budgeted for have to be executed during the year.
c. Drainage	- - -	- - -	- - -	- - -	- - -	
d. Water-supply	- - -	- - -	110 - -	110 - -	- - -	A new well for the Pariahs of Ranjampetty is very necessary.
2. Repairs—						
a. Communications	2,269 15 4	2,120 6 4	1,730 - 8	4,000 - -	3,000 - -	Most of the roads had to be repaired this year.
b. Buildings	531 8 6	165 4 7	498 7 6	1,030 - -	500 - -	The repair of some of the Municipal Latrines & buildings was found necessary & urgent.
c. Drainage—						
i. Repairs to works	- - -	- - -	- - -	- - -	100 - -	
ii Establishment for flushing drains, &c.	1,121 11 6	374 12 11	568 4 6	1,690 - -	1,690 - -	
d. Water-supply—						
i. Repairs to works, machinery, &c.	477 - 4	53 3 9	42 15 8	520 - -	100 - -	The Travellers Bungalow & the ammonapots with well repaired & most of the wells were provided with pullays.
ii. Establishment	96 - -	95 8 -	44 - -	140 - -	140 - -	
iii. Contingencies	14 6 3	10 8 -	5 9 9	20 - -	20 - -	
3. Establishment	336 - -	168 - -	164 - -	500 - -	500 - -	
4. Tools and Plant and other stores.	76 9 -	1 12 9	151 7 -	230 - -	200 - -	New tools were purchased this year
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	5,947 5 4	8,380 1 8	17,912 10 8	23,860 - -	19,650 - -	
GRANT II—(*Education.*)—						
1. Training Schools—						
a. Contributions to Local Boards	- - -	- - -	- - -	- - -	- - -	
b. Stipends to Normal students	461 1 9	135 8 3	238 14 3	700 - -	700 - -	
c. Contingencies (Travelling allowance)	2 11 -	18 14 -	7 5 -	10 - -	10 - -	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	8,036 6 10	3,766 13 3	4,103 9 2	12,140 - -	12,270 - -	Saving effected in case of deduction of pay of absentees & the appointment of 2 assistants of the Town School which has not been filled up.
b. Contingencies	489 15 6	131 1 3	330 - 6	820 - -	820 - -	
ii. On Salary-Results System—						
a. Fixed Payments	1883 15 10	832 8 4	996 - 2	2880 - -	2780 - -	Two additional teachers have been appointed for the two Varaya Schools newly started in July 1894
b. Results Grants	108 13 10	865 15 7	591 2 2	700 - -	700 - -	
c. Contingencies	424 2 4	261 9 -	575 13 8	1,000 - -	600 - -	owing to the value of furniture to be supplied to these schools as they have not been recognized from 1st January.
3. Salary Grants	- - -	- - -	- - -	- - -	- - -	
4. Results Grants	- - -	784 11 10	750 - -	750 - -	750 - -	
5. Combined Grants—						
a. Fixed Payments	- - -	- - -	- - -	- - -	- - -	
b. Results Grants	- - -	- - -	- - -	- - -	- - -	
6. Inspection—						
a. Contributions to Local Boards	- - -	- - -	- - -	- - -	- - -	
Carried forward	11,407 3 1	6,797 1 6	7,592 12 11	19,000 - -	18,630 - -	

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 ..	11,407 3 1	6,797 1 6	7,592 12 11	19,000 - -	18,630 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	160 - -	80 - -	80 - -	240 - -	240 - -	
ii. Contingencies	13 2 9	5 12 9	6 13 3	20 - -	20 - -	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	- - -	- - -	100 - -	100 - -	100 - -	
b. Common gymnasium—						
i. Establishment	80 - -	40 - -	40 - -	120 - -	120 - -	
ii. Contingencies	- - -	- - -	50 - -	50 - -	50 - -	
c. Other items	- - -	- - -	- - -	- - -	- - -	
Total, Grant II ..	11,660 5 10	6,922 14 3	7,869 10 2	19,530 - -	19,160 - -	
GRANT -(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1520 5 5	732 - -	809 10 7	2,330 - -	2,470 - -	The additional Hospital assistant joined only on July 94 and the pay of the midwife has been fixed at 10 Rs + Prosult's allowance
b. Medicines and Supplies	400 12 3	791 3 11	941 3 9	1,350 - -	1,350 - -	
c. Diet of Patients	624 15 3	390 6 3	575 - 9	1,200 - -	1,200 - -	
d. Sundries and Contingencies ..	638 8 1	358 8 7	661 7 11	1,300 - -	1,300 - -	
e. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	- - -	115 - -	360 - -	360 - -	385 - -	Calculated on the actual Net income of the Municipality for 93-94.
ii. Sanitary Inspection ..	- - -	216 - -	360 - -	360 - -	385 - -	
iii. Medical Reserve staff ..	- - -	40 - -	40 - -	40 - -	40 - -	
iv. Cutlers' Establishment ..	- - -	7 - -	10 - -	10 - -	10 - -	
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..	- - -	- - -	- - -	- - -	- - -	
ii. Reserve staff	- - -	- - -	- - -	- - -	- - -	
c. Other contributions						
3. Vaccination—						
a. Establishment	208 - 10	84 - -	91 15 2	300 - -	300 - -	
b. Contingencies	74 9 5	60 12 -	75 6 7	150 - -	200 - -	
c. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	3,475 3 3	2,794 14 9	3,924 12 9	7,400 - -	7,640 - -	

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 ..	3,475 3 3	2,794 14 9	3,924 12 9	7,400 - -	7,640 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	284 0 3	144 - -	145 7 9	430 - -	430 - -	
b. Contingencies	98 11 6	30 14 -	21 4 6	120 - -	60 - -	Owing to the arrears of house rent of the Officials of the Registrar having been paid and the furniture work executed and furniture supplied.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	7,464 12 4	3,667 3 8	3,835 3 8	11,300 - -	11,470 - -	Savings effected on account of deduction of fines of absentees and no horse allowance was paid to one of the Sanitary Inspectors since October 94, as he has not maintained a pony.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3,674 2 1	1,576 6 5	1,785 13 11	5,460 - -	5,460 - -	
b. Private scavenging—						
i. Establishment	491 8 10	238 0 10	258 7 2	750 - -	760 - -	Savings effected on account of deduction of fines and pay of absentees.
ii. Contingencies, such as cost of scavenging carts, &c. ..	- - -	- - -	- - -	- - -	- - -	
c. Cholera charges	13 11 3	162 11 8	286 4 9	300 - -	300 - -	
d. Contingencies	201 6 3	55 10 4	48 9 9	250 - -	200 - -	Value of belts and badges, and other articles supplied to the conservancy establishment.
Total, Grant III ..	15,703 15 9	8,670 5 0	10,306 - 3	26,010 - -	26,320 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	196 10 8	93 5 4	93 5 4	280 - -	280 - -	
b. Contingencies	1574 - 5	655 13 6	925 15 7	2,500 - -	2,500 - -	
(c) Contribution for 62 lamps for lighting Municipal roads	6 14 2	- - -	143 1 10	150 - -	150 - -	
2. i. MARKETS—						
a. Establishment	115 7 -	- - -	64 9 -	180 - -	- - -	The municipal farms are managed departmentally this year and the Establishment has been sanctioned in G.O. dated 15th Nov. 94 No 1592 M. Mis.
b. Contingencies	82 12 10	- - -	317 3 2	400 - -	- - -	
ii. SLAUGHTER-HOUSES—						
a. Establishment	249 13 10	- - -	180 2 2	430 - -	- - -	Do Do Do
b. Contingencies	41 1 8	- - -	150 14 4	200 - -	- - -	
3. ~~CHOULTRIES~~ Poorhouse—						
a. Establishment	111 - -	56 - 6	59 - -	170 - -	170 - -	
b. Contingencies	47 9 3	6 13 4	52 6 9	100 - -	100 - -	
c. Feeding ~~Travellers~~ Paupers	152 1 3	124 11 11	197 14 9	350 - -	350 - -	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	64 - -	31 13 2	36 - -	100 - -	100 - -	
b. Contingencies	5 14 11	3 7 9	24 1 1	30 - -	30 - -	
5. AVENUES—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Contingencies	- - -	- - -	100 - -	100 - -	100 - -	
6. PUBLIC GARDEN—						
a. Establishment	119 - -	60 - -	61 - -	180 - -	180 - -	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- - -	1 10 4	10 - -	10 - -	40 - -	
Carried forward ..	2,756 6 -	1,033 11 10	2,423 10 -	5,180 - -	4,000 - -	

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 ..	2,756 6 -	1,033 11 10	2,428 10 -	5,180 - -	4,000 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	- - -	- 3 -	- - -	- - -	- - -	
8. FIRE—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Purchase of fire-engine, buckets, repairs, &c.	1 - -	- - -	9 - -	10 - -	10 - -	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	- - -	- - -	- - -	- - -	- - -	
ii. Rewards for destruction of wild animals and snakes ..	13 15 -	- - -	6 1 -	20 - -	- - -	
iii. Printing	186 16 -	32 5 9	213 14 6	400 - -	400 - -	
iv. Compensation for lands ..	- - -	- - -	1000 - -	1000 - -	- - -	To comp^n the paid for the burning and burial grounds ~~the~~ newly the opened
v. Other items	477 2 6	112 14 5	122 13 6	600 - -	600 - -	
Total, Grant IV ..	3,434 9 -	1179 3 -	3,775 7 -	7,210 - -	5,010 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1,281 5 7	613 4 -	638 10 5	1,920 - -	1,920 - -	
ii. Inspection	320 - -	160 - -	10 - -	330 - -	480 - -	The non-official chairman vacates his seat on the 10th November last, hence the saving
b Collection of Municipal Taxes—						
i. Establishment	1,191 3 6	601 6 1	648 12 6	1,840 - -	1,840 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	- - -	- - -	- - -	- - -	- - -	
c. Collection of Tolls—						
i. Establishment	- - -	- - -	- - -	- - -	- - -	
ii. Contingencies	- - -	- - -	- - -	- - -	- - -	
d. Office contingencies other than (*b*) (ii)	540 - 5	294 - 7	269 15 7	810 - -	810 - -	
e. Contributions for Central office and Audit establishments ..	325 - -	403 - -	5 - -	330 - -	330 - -	
Total, Grant V ..	3,657 9 6	2,071 10 8	1,572 6 6	5,230 - -	5,380 - -	
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.	
Advances recoverable—																
a. Permanent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Refunds of other than current collections ..	21	12	-	1	-	-	8	4	-	30	-	-	-	-	-	
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions and gratuities	-	-	-	-	-	-	180	-	-	180	-	-	-	-	-	As per G. O. dated 15. Dec. 94 No 1954 M. Mis.
Investments—																
a. In Government securities for purposes other than Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. In Savings Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure ..	40,425	9	5	27,225	3	3	41,624	6	7	82,050	-	-	75,520	-	-	
Balances—																
a. Municipal Fund	-	-	-	-	-	-	-	-	-	9,380	-	-	4,180	-	-	
b. Endowments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. Water-tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Total ..										91,430	-	-	79,700	-	-	

C. A. Ahmad Khan
Ex officio Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Salem 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 II													
2 (i) Salary System schools													
(a) Establishment	12270	-	-	130	-	-	-	-	-	12400	-	-	Please vide G. O. No. 1976 M. Mis. dated 17th December 1894.
2 ii On Salary Result System.													
(a) Fixed payment.	2780	-	-	130	-	-	-	-	-	2910	-	-	
Grant IV													
2 (i) Market (a) Establishment	-	-	-	180	-	-	-	-	-	180	-	-	Do 18th November 1894 No 1592 M. Mis.
(b) Contingencies	-	-	-	160	-	-	-	-	-	160	-	-	Resolution of the Council dated 13th December 94
ii Slaughter House. (a) Establishment	-	-	-	430	-	-	-	-	-	430	-	-	Please Vide G. O. dated 18th November 94 No 1592 M. Mis.
(b) Contingencies	-	-	-	80	-	-	-	-	-	80	-	-	Resolution of the Council dated 13th December 94

C. A. Ahmad Khan.
Ex officio Chairman

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.	

62

Statement VIII.—Loans. for 95-96

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 1891-92.	
			Up to 31st March 1895.		In 1891-92	Up to 31st March 1891.		In 1891-92	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.

Nil

65

Secretary

Vice-chairman

Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality.	Number of houses as per census.	Number of houses on the municipal register out of the number in col. 2.	Assessed.																	
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.

Statement XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of during the year 189 -9 .

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
			1								
			2								
			3								
			Total ..								
			Municipal Vaccinators								
			1								
			2								
			3								
			Total ..								
			Grand Total ..								

TREASURY DEPUTY COLLECTOR
31 JAN. 95
RECEIVED.

Salem Municipals.

Budget Estimate
for
1895–96.

Enclosure No 4
to Letter No 76 of 1895.

MUNICIPAL COURT
15 DEC 95
SALEM

466 ad
1895

Statement of Proposition for revision of Establishment. for 1895-96. Salem Municipality.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge.						Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.					
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
G.C. 366	20 March 1894	Grant I 3. Establishment.	1	Overseer	30	30	1	Overseer	35	35	5	-	*
			1	Road Mestry	7	7	1	Road Mestry	7	7	-	-	
			1	Lascar	5	5	1	Lascar	5	5	-	-	
			3		42	42	3		47	47	5	-	
G.C.	Do	Do	Grant II 2. Municipal Schools 1 Salary System Salem College										
			1	Head Master	200	200	1	Head Master	200	200	-	-	
			1	1st Assistant	100	100	1	1st Assistant	100	100	-	-	
			1	2d Do	80	80	1	2d Do	80	80	-	-	
			1	3d Do	70	70	1	3d Do	60	60	-	-	
			1	4th Do	60	60	1	4th Do	50	50	-	-	
			1	5th Do	50	50	1	5th Do	40	40	-	-	
			1	6th Do	40	40	1	6th Do	35	35	-	-	
			1	7th Do	35	35	1	7th Do	30	30	-	-	
			1	8th Do	30	30	1	8th Do	25	25	-	-	
			1	9th Do	25	25	1	9th Do	30	30	-	-	
			1	Drawing Master	30	30	1	Drawing Master	25	25	-	-	
			1	Tamil Pundit	25	25	1	Tamil Pundit	20	20	-	-	
			1	Sanskrit Do	20	20	1	Sanskrit Do	15	15	-	-	
			1	Assistant Do	15	15	1	Assistant Do	12	12	12	-	*
			-	-	-	-	1	Hindustani Munshi	15	15	-	-	
			1	Clerk	15	15	1	Clerk	15	15	-	-	
			1	Gymnastic teacher	15	15	1	Gymnastic teacher	6	6	-	-	
			1	Peon	6	6	1	Peon	5	5	-	-	
			1	Peon	5	5							
			18		821	821	19		833	833	12	-	

Hell

Statement of Proposition fo revision of Establishment. 95-96. Salem Municipality.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.								
			Present Scale.				Proposed Scale.			Proposition.		
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
GO 366 m	20 March 94	Grant V General Establt	1	Manager	65	75	1	Manager	65	75	+	–	
		a (1) Office Establt	1	Head Clerk	30	30	1	Head Clerk	30	30	1	–	
			1	Cashier	30	30	1	Cashier	30	30	1	–	
			1	License clerk	15	15	1	License clerk	15	15	1	–	
			1	Peon	8	8	1	Peon	8	8	1	–	
			1	do	7	7	1	do	7	7	1	–	
			–	–	–	–	1	do	6	6	6	–	+
			1	Mashalchi	5	5	1	Mashalchi	5	5	1		
			7		160	170	8		166	176	6	–	

Administrative Officer Chairman

GO

Enclosure No 3.
of Letter No 76 of 95

Statement of Proposition fo … r revision of Establishment. 95-96

Salem MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge. Present Scale.				Proposed Scale.				Proposition.		Grounds of proposition.
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
		Grant II			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
G.O. 366	20 March 94	2 Municipal Schools	–	–	–	–							
		11 On Salary/ result system a fixed payment	3	Head Masters @ Rs10	30	30	1	Head Master	12	12	12	–	*
			4	Asst Do @ Rs8	32	32	5	Asst do @ Rs10	50	50	20	–	*
			9	Do @ Rs7	63	63	12	do @ Rs8	96	96	64	–	*
			18	Do @ Rs6	108	108	3	do @ Rs7	21	21	–	42	*
							14	do @ Rs6	84	84	–	24	*
			34		233	233	35		263	263	96	66	
		Grant III											
Do.	–	–	I Hospl + Dispensaries	1	2nd Class Hospl Asst	35	35	1	2nd class Hospl Asst	35	35	–	–	
		(a) Establishment	1	3rd " do	25	25	1	3rd class do	25	25	–	–	
			1	Midwife	15	15	1	Midwife	10	10	–	5	*
			1	Clerk	20	20	1	Clerk	20	20	–	–	
			1	Compounder	12	12	1	Compounder	12	12	–	–	
			1	Asst do	9	9	1	Asst do	9	9	–	–	
			2	Servants @ Rs7	14	14	2	Servants @ Rs7	14	14	–	–	
			3	do @ Rs6	18	18	3	Do @ Rs6	18	18	–	–	
			2	do @ Rs5	10	10	2	Do @ Rs5	10	10	–	–	
			1	Dhobi	4	4	1	Dhobi	4	4	–	–	
			1	Lotti + Sweeper	4	4	1	Lotti + Sweeper	5	5	1	–	*
			15		166	166	15		162	162	1	5	

Mel

Statement of Proposition fo revision of Establishment. 1895-96

Salem MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE. Present Scale.				Proposed Scale.				Proposition.		Grounds of proposition.
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
		Grant III			RS.	RS.			RS.	RS.	RS.	RS.	
G.O. 366 m	26 March 94	5. Conservency te a i Establishment	2	Sanitary Inspector @ ₹ 38 4 7 horse allowance	90	90	2	Sanitary Inspector @ ₹ 38 4 7 horse allowance	90	90	-	-	
			1	Prosecuting Sanitary Inspector	30	30	1	Detecting & Prosecuting Inspector @ ₹ 25 4 7 Horse allowance	32	32	2	-	+
			-	-	-	-	1	Sanitary Inspector @ ₹ 18 4 7 Horse allowance	25	25	25		+
			11	3 Main drivs @ ₹ 8 4 do @ ₹ 7 4 do @ 6	76	1.76	11	3 Main drivs @ ₹ 8. 4 do @ 7. 4 do @ 6.	76	76	1-		
			55	12 Latrine Jottie @ ₹ 5 2 do do @ ₹ 4 1 do do @ 3½ 37 do do @ 3 2 do do @ 2½ 1 do do @ 2	189-8	189-8	71	12 Jottie @ ₹ 5 each 2 do @ ₹ 4. 1 do @ 3½ 53 do @ 3 2 do @ 2½ 1 do @ 2	237-8	237-8	48	-	+
			8	Depôt keepers @ ₹ 5	40	40	4	Depôt men @ ₹ 5	20	20	-	20	+
			148	46 Road Sweepers @ ₹ 5 1 do @ 4 1 do @ 3½ 92 do @ 3 7 do @ 2½ 1 do @ 2	533	533	148	46 Road Sweepers @ ₹ 5 1 do @ 4 1 do @ 3½ 92 do @ 3 7 do @ 2½ 1 do @ 2	533	533	-	-	
			225		958-8	958-8	238		1013-8	1013-8	75	20	
Do do do		(b) Private Scavenging (i) Establishment.	1	Private Scavenging Inspector	15	15	1	Private Scavenging Inspector 10 4 7. Horse allowance	17	17	2	-	+ ×
			16	do Jottie @ ₹ 3	48	48	16	do Jottie.	48	48	-	-	/
			17		63	63	17		65	65	2	-	

Cuadro III

evision of Establishment.

Potacamund MUNICIPALITY.

HARGE.				PROPOSITION.		
Proposed Scale.						
umber	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition
		Minimum.	Maximum.	Amount.	Amount.	
1	Supervisor	150	150	"	100	
1	Surveyor	50	50	-	25	
1	Overseer	40	40	3	-	
	Clerk	25	25	-	-	
1	Peon	9	9	-	-	
		274	274	3	125	
		3288	3288	36	1500.	

E. H. Hammick

Chairman D. M. C

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From MUHAMMAD AZIZUDDIN HUSAIN SAHIB Bahadur, *Ex-officio* Chairman, Municipal Council, Salem, to the Chief Secretary to Government (through the Collector of Salem), dated 30th January 1895, No. 76.

I have the honour to submit herewith, for sanction of Government, the budget estimate of the Salem Municipality for 1895–96, together with a copy of my memorandum prepared for the information of the council. Copies of the resolutions passing the budget are also submitted.

2. Proposition statements in cases in which the establishments are revised are also submitted herewith.

3. The submission of the budget was delayed as the views of the council had to be ascertained on the important subject of the appointment of a paid Chairman for the municipality. This subject has, however, been adjourned until after the next election of seven municipal councillors who vacate their seats to be held on the 23rd February 1895.

ENCLOSURES.

MEMORANDUM by the *Ex-officio* Chairman, Municipal Council, Salem, explaining the principal variations in the revised estimate for 1894–95 and the budget estimate for 1895–96.

REVISED ESTIMATE FOR 1894–95.

Receipts.

The opening balance.—The opening balance according to the budget was Rupees 10,180, but the actual balance was Rs. 11,300. The difference being trifling calls for no remarks.

2. (*a*) *Tax on Arts*, (*b*) *Tax on Buildings and* (*c*) *Tax on Lands.*—The increase under these heads, as compared with the budget grant, is due to the fact that the arrears of previous years were realized this year.

3. *Tolls.*—Owing to the competition at the time of sale, the toll farms were sold this year for Rs. 9,925 against Rs. 9,800 in 1893–94 ; deducting one-fifth share due to the District Board, Salem, the net income under this head is Rs. 7,940 against the budget grant of Rs. 7,840.

4. *Fees from Educational Institutions.*—The increase of Rs. 1,100, as compared with the budget grant of Rs. 6,600, is due to the fact that the revised estimate is calculated on the actuals of last year.

5. The other variations are explained in column 7 of the revised estimate.

6. The total receipts are estimated at Rs. 80,130 against the budget grant of Rs. 69,520. The total expected receipts, including the opening balance, amount to Rs. 91,430 against the budget grant of Rs. 79,700.

Expenditure.

7. *Grant I—New Works—(b) Buildings.*—The budget grant under this head is Rs. 10,900, but it has been raised to Rs. 13,120 in the revised estimate as shown below :—

	Budget grant.	Revised estimate.
	Rs.	Rs.
1. Improvement of the Shevapett town school-house ..	1,430	1,373
2. Salem town school-house	3,000	3,000
3. Extension of the municipal hospital, Salem	470	923
4. Construction of five new latrines and improvement of four existing latrines on the bucket system ..	6,000	..
5. Value of seventeen iron latrines from Messrs. Raju and Co., Madras, including the sample one ..	..	5,176
6. Chinnamuthu Street latrine in A Division	..	332
7. Five mud wall latrines in Ammapett, J. Division ..	..	615
8. Screen wall of Pachoyi Covil latrine in Gogai ..	..	156
9. Three water cisterns for latrine	..	36
10. Latrine on the Line road in Gogai	..	130
11. Shevapett Bandipett	..	714
12. Improvement of the Ponnammapett school-house ..	..	295
13. Compound wall and a latrine for the Komarasawmipatty school	..	240
14. Gates for the Shevapett weekly market	..	80
15. School-house for Pariahs	..	50
Total ..	10,900	13,120

The works Nos. 3, 11, 12 and 13, though provided for in the last year's revised estimate, were not completed, but will be completed this year. The other works were considered urgent and are under progress. Necessary provision for them is therefore made in the revised estimate. The sample latrine supplied by Messrs. Raju and Co., Madras, has been approved by the council at their meeting held on the 20th October 1894. It is proposed to put up seventeen latrines of this kind in the different parts of this town during the current year.

8. (*d*) *Water-supply.*—A new well for the Pariahs of J Division is found to be very necessary. A provision of Rs. 110 is therefore made under this head.

9. (2) *Repairs—(a) Communications.*—As most of the roads had to be repaired this year, Rs. 4,000 has been provided in the revised estimate against the budget grant of Rs. 3,000 which was found to be insufficient.

10. (*b*) *Buildings.*—The tarring and repair of most of the latrines and other municipal buildings were found necessary and urgent. A provision of Rs. 1,030 has therefore been made in the revised estimate against the budget grant of Rs. 500.

11. (*d*) *Water-supply*—(i) *Repairs to Works, &c.*—The travellers' bungalow well and the well at Ammapett have been repaired and most of the municipal wells were provided with pulleys. The revised estimate has therefore been raised to Rs. 520 against the budget grant of Rs. 100.

12. *Grant II—Education*—(2) *Municipal Schools*—(ii) *On the Salary Results System*—(*a*) *Fixed Payments.*—A provision of Rs. 2,880 has been made in the revised estimate against the budget grant of Rs. 2,780 as two additional teachers have been appointed for the two Pariah schools newly started from July 1894, sanctioned in G.O., dated 13th November 1894, Mis. No. 1712 M.

13. (*c*) *Contingencies.*—Rs. 1,000 has been provided under this head in the revised estimate against the budget grant of Rs. 600 on account of the value of necessary furniture to be supplied to most of the municipal primary schools, as they have to be recognised under the Educational Rules from 1st January 1895.

14. *Grant IV*—(2) (i) (ii) *Markets and Slaughter-houses.*—During the current year all the municipal markets and slaughter-houses have been managed departmentally and the cost of establishment, &c., provided for in the revised estimate has been sanctioned in G.O., dated 1st November 1894, Mis. No. 1592 M.

15. (9) *Other Charges*—(iv) *Compensation for Lands.*—A sum of Rs. 1,000 has been provided in the revised estimate under this head on account of compensation for lands to be acquired for the burial and burning grounds newly to be opened. The Collector has already been requested to take steps for their early acquisition.

16. *Pensions and Gratuities.*—Under this head a provision of Rs. 180 has been made in the revised estimate with reference to G.O., dated 15th December 1894, Mis. No. 1954 M.

17. The total expenditure is estimated at Rs. 82,050 against the budget grant of Rs. 75,520. The balance at the close of the year is estimated at Rs. 9,380.

18. An application for sanction of an additional allotment of funds in cases in which it is necessary will be submitted to Government in due course.

Budget Estimate for 1895–96.

Receipts.

19. As observed above, the year will begin with an opening balance of Rs. 9,380.

20. (2) *Municipal Rates and Taxes—(a) Tax on Arts, (b) Tax on Buildings and (c) Tax on Lands.*—The budget grant under these heads is less than the revised estimate, as the latter includes the arrears of previous years. This amount is based upon the demand for 1894–95, allowing a sufficient margin for the increase expected next year. The land rate is proposed to be fixed at $6\frac{1}{4}$ per cent. on the gross rental value as per G.O., dated 3rd November 1894, Mis. No. 1619 M., and as Government has taken objection to the existing acreage rate of one rupee per acre of nunja or garden and eight annas per acre of punja lands.

21. (5) *Grants and Contributions—(a) From Government—(i) Education—Normal Stipends.*—Credit is taken for a scholarship grant of Rs. 100 for four teachers, two for five months and two for twelve months at Rs. 3 each.

22. *Grants for Buildings.*—A sum of Rs. 500 has been provided under this head on account of one-third cost grant expected from Provincial funds out of the provision made for the following work under Grant I :—

	Rs.
(1) Extension of the Municipal College, Salem	1,500

23. *Grants for Municipal Schools.*—A provision of Rs. 2,460 has been made under this head against the revised estimate of Rs. 2,300. In the current year the scale of grant of some of the teachers was reduced by the Director of Public Instruction. But the budget grant has been calculated at the usual rate of Rs. 200–5–4 as explained in the last year's budget memorandum.

24. *Grants for other purposes.*—The provision of Rs. 290 made under this head is intended for the following :—

	Rs.
For library books for the college	50
Furniture and apparatus	100
Supervisor's pay	80
Common gymnastic instructor	60
Total ..	290

25. The total receipts are expected to amount to Rs. 70,520 against the revised estimate of Rs. 80,130. The total receipts, including the opening balance (Rs. 9,380), will be Rs. 79,900.

Expenditure.

26. *Grant I—Public Works—(b) Buildings*—A sum of Rs. 5,010 is provided under this head on account of the following works :—

		Rs.
(1)	Constructing a new market at Ammapett	365
(2)	Do. a slaughter-house at Ammapett	547
(3)	Value of a house to be purchased for the free quarters of the hospital assistant as per G.O., dated 4th September 1894, No. 1684 L.	1,000
(4)	Extension of the Municipal College, Salem	1,500
(5)	A permanent cholera shed	600
(6)	Improvement of latrines	1,000
		5,012
	or ..	5,010

The estimates for Nos. (1) and (2) have already been approved by the Sanitary Engineer to Government.

27. (*d*) *Water-supply.*—The provision of Rs. 2,200 made under this head is intended for the following works :—

		Rs.
(1)	For sinking a new well in the fort	200
(2)	For investigation of the water-supply scheme as per letter from the Sanitary Engineer to Government herewith circulated ..	2,000
	Total ..	2,200

28. (2) *Repairs*—(*a*) *Communications.*—A sum of Rs. 4,000 is provided under this head against the budget grant of Rs. 3,000 ; of this sum, Rs. 670 is intended for the cost of road gang system, consisting of seven men on Rs. 5 each and seven boys at Rs. 3 each per mensem. The remaining sum is for materials and labour required for the repair of roads and streets, &c. Nearly 63 per cent. of the income from tolls will thus be spent upon communications.

29. (*b*) *Buildings.*—Rs. 2,000 is provided under this head for the repair of the existing pucka latrines, markets and slaughter-houses.

30. (*d*) *Water-supply*—(i) *Repair to works, &c.*—A sum of Rs. 300 is provided under this head for the repair and cleansing of tanks and wells in the town.

31. (3) *Establishment.*—It is proposed to increase the pay of the public works overseer from Rs. 30 to Rs. 35. Rs. 560 is therefore provided under this head against the budget and revised estimates of Rs. 500. The total of Grant I is Rs. 16,150.

32. *Grant II—Education*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—Rs. 300 is provided under this head for the training of a Muhammadan teacher in the Muhammadan Training school, Madras, on a stipend of Rs. 8 per mensem as proposed by the Sub-Assistant Inspector of Muhammadan Schools, Southern Circle, and another in the Government Training school, Salem, on Rs. 7 for twelve months. There are already two teachers undergoing training in the latter school—one Hindu on Rs. 5 and a Muhammadan on Rs. 6—and they will continue for five months till July next. Rs. 60 is intended for stipends at Rs. 5 each per mensem to four results school teachers who should be required to undergo short courses of instruction for three months in the nearest sessional school as proposed by the Director of Public Instruction, Madras.

33. *Municipal Schools*—(i) *On the Salary System*—(*a*) *Establishment.*—It is proposed to appoint a Hindustani munshi on a salary of Rs. 12 per mensem in the Municipal College, Salem, tentatively from 1st February 1894. Rs. 12,420 is therefore provided under this head against the budget grant of Rs. 12,270 and Rs. 12,140, the revised estimate.

34. (ii) *Schools on the Salary-results System*—(*a*) *Fixed Payments.*—Rs. 3,140 is provided under this head against Rs. 2,880, the revised estimate, and Rs. 2,780, the budget grant. The increase is chiefly due to the revision of the scale of establishment of the municipal salary results schools as proposed by the Assistant Inspector of Schools, 8th Division.

35. (*b*) *Results Grants and* (*c*) *Contingencies.*—Rs. 1,000 and Rs. 660 are provided under these heads respectively as recommended by the Educational officers.

The total of Grant II is Rs. 19,620.

36. *Grant III* (1)—*Hospitals and Dispensaries*—(*a*) *Establishment.*—It is proposed to increase the pay of the female scavenger of the municipal hospital, Salem, from Rs. 4 to Rs. 5 as the District Surgeon has intimated that a scavenger on Rs. 4 is not available. The midwife will be paid at the rate of Rs. 10 *plus* result grant. Rs. 2,450 is therefore provided under this head against the revised estimate of Rs. 2,330 and the budget grant of Rs. 2,470.

37. *Sanitation*—(5) *Conservancy, Road cleaning, &c.*—(*a*) (i) *Establishment.*—There are for so large a town as Salem only two sanitary inspectors, each on Rs. 38 + Rs. 7, horse allowance. There is only one inspector known as prosecuting sanitary inspector on Rs. 30 who looks after sanitation and also conducts the prosecution of cases before the Bench Magistrates, and there is a scavenging inspector on Rs. 15. Under the existing arrangement the prosecuting inspector has, besides his legitimate work of prosecuting cases, also to supervise sanitation, in consequence of which both the works suffer and are not properly done. It is therefore necessary to employ the prosecuting inspector for detecting municipal cases, such as omissions to take out licenses, &c., and for conducting the prosecution of municipal cases before the Bench of Magistrates. It is therefore proposed to reduce the pay of the prosecuting sanitary inspector from Rs. 30 to Rs. 25 *plus* horse allowance of Rs. 7. To supervise sanitation work a sanitary inspector on Rs. 18 with a horse allowance of Rs. 7 is proposed. It is impossible to secure in so large a municipality as Salem an effective supervision of sanitation with only two inspectors. The want for the additional hand is badly felt :—

Present Scale.

	Rs.
Two Sanitary inspectors on Rs. 38 + Rs. 7, horse allowance, each per mensem	90
One prosecuting sanitary inspector	30
Total ..	120

Proposed Scale.

	Rs.
Two sanitary inspectors on Rs. 38 + Rs. 7, horse allowance, each per mensem	90
One detecting and prosecuting inspector at Rs. 25 + 7	32
One sanitary inspector at Rs. 18 + 7	25
Total ..	147

As sixteen new iron latrines of Raju and Co. will be put up shortly, provision is made for sixteen additional scavengers at Rs. 3 each per mensem. I would also recommend that the services of the four depôt-keepers on Rs. 5 each per mensem may be dispensed with, they being unnecessary. For these reasons the allotment under this head is ~~therefore~~ Rs. 12,110 against Rs. 11,300, the revised estimate, and Rs. 11,470, the budget grant.

38. (ii) *Other Charges, &c.*—Rs. 5,000 is provided under this head against the revised estimate of Rs. 5,460 as noted below :—

	Rs.
Hire of fifteen bullocks for fifteen night-soil carts at Rs. 6 each per mensem	1,080
Hire of thirty double bullock carts at Rs. 10 each per mensem ..	3,600
Zinc sheet dust-bins and iron night-soil receptacles, &c.	320
Total ..	5,000

39. (*b*) *Private Scavenging*—(i) *Establishment.*—A private scavenging inspector on a salary of Rs. 15 and without horse allowance is capable of doing very little work as one man cannot be expected to go round the whole town on foot. It is recommended that an inspector on a reduced salary of Rs. 10 + Rs. 7, horse allowance, per mensem

may be sanctioned. Rs. 780 is therefore provided under this head against the revised estimate of Rs. 750 and the budget grant of Rs. 760. The total of Grant III is Rs. 26,510.

40. *Grant IV*—(2) (i) *Markets and* (ii) *Slaughter-houses.*—No provision is made under these heads, as it is proposed to lease out the municipal markets and slaughter-houses during next year.

41. (9) *Other Charges*—(iv) *Compensation for lands.*—Rs. 1,000 is provided under this head on account of compensation to be paid for the acquisition of the site selected for the burial-ground near the Fischer anicut proposed to be closed by the council.

The total of Grant IV is Rs. 5,880.

42. *Grant V*—(*a*) (i) *Office Establishment.*—An additional peon on a salary of Rs. 6 per mensem for watching the municipal office in the nights and for other purposes is found necessary. Rs. 1,990 is therefore provided under this head against the revised estimate of Rs. 1,920.

43. (*e*) *Contribution for Central Office and Audit Establishments.*—Rs. 430 is provided under this head agreeably to G.O., dated 4th December 1894, No. 2527 L.

The total of Grant V is Rs. 5,560.

44. The total expenditure under all the grants is estimated at Rs. 73,720 against the revised estimate of Rs. 82,050. The year is expected to close with a balance of Rs. 6,180 to the credit of the municipality.

No. 380-Eng

Submitted.

1*st February* 1895.

(Signed) G. STOKES,
Collector.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 354M of 1895, dated 30th Jan'y 95 from the Chairman, M.C. Salem

Current No. 498M of 1895, dated 12th Feb'y 95 from the ~~Director~~ Public Instn.

Current No. 628M of 1895, dated 25th February 95 from the Surgeon-General

Current No. of 189 , dated from the

Order— dt 19-3-95 re Estimate

The Estimated receipts and charges of the Salem 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	6,948	10,180	11,300	9,380	
Tax on Arts	14,209	14,010	15,080	14,010	
Tax on Buildings and Lands	22,008	20,820	27,460	20,820	21,080
Water-tax on Buildings and Lands	"	"	"	"	
Tax on Vehicles and Animals	2,380	2,220	2,530	2,220	
Tax on Carts	2,716	2,750	2,750	2,750	
Tolls	7,841	7,840	7,940	7,940	
Realizations under Special Acts	255	10	110	110	
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	1,005	710	670	580	
Conservancy receipts	285	150	150	150	
Fees and Revenue from Educational Institutions ..	7,744	6,600	7,700	7,700	
Fees and Revenue from Medical Institutions	242	250	450	450	
Income from Markets and Slaughter-houses.	4,422	4,450	6,090	4,490	
License fees	963	1,100	1,300	1,300	
Other fees	1,418	1,400	1,450	1,450	
Fines under Municipal and other Acts	594	820	1,200	1,200	
Interest on Investments and premium on Loans ..	"	"	"	"	
Grants and Contributions from Government	2,803	4,390	4,230	~~3,350~~	3,280
Do. from Local Boards	2,400	1,400	1,400	1,400	
Do. from other bodies	"	"	10	"	
Recoveries for services to private individuals	623	600	600	600	
Miscellaneous	11	"	10	"	
Loans	"	"	"	"	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.	"	"	"	"	
Advances Recovered	139	"	"	"	
Total ..	79,095	79,700	11,430	79,900	80,090

Charges.	Actuals, 1893–94.	Budget Estimate, 1894–95.	Revised Estimate, 1894–95.	Budget Estimate, 1895–96.
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	"	"	"	"
Buildings	"	2,500	2,500	"
Drainage	7,233	10,900	13,120	5,010
Water-supply	"	"	"	"
Repairs—	232	"	110	2,200
Communications	"	"	"	"
Buildings	4,054	3,000	4,000	4,000
Drainage	487	500	1,030	2,000
Water-supply	1,663	1,790	1,690	1,690
Establishment	241	260	680	460
Tools and Plant and other Stores	504	500	500	660
Contributions for Public Works	196	200	230	230
Total	14,610	19,650	23,860	16,150
GRANT II.				
Training Schools	276	710	710	300
Municipal Schools—				
(*a*) On the Salary System	11,959	13,090	12,960	13,240
(*b*) On the Salary Results System	3,958	4,080	4,580	4,800
Salary Grant	"	"	"	"
Results Grants	785	750	750	800
Combined Grants	"	"	"	"
Inspection	260	260	260	260
Miscellaneous	75	270	270	220
Total	17,313	19,160	19,530	19,620
GRANT III.				
Hospital and Dispensaries	5,570	6,320	6,180	6,300
Contributions	378	820	770	780
Vaccination	560	500	450	460
Registration of Births and Deaths	479	490	550	500
Conservancy, Road cleaning and Road watering	17,740	18,190	18,060	18,490
Total	24,727	26,320	26,010	26,530
GRANT IV.				
Lighting	3,287	2,930	2,930	2,930
Markets and Slaughter-houses	"	"	1,210	"
Choultries	591	620	620	620
Travellers' Bungalows	400	130	130	130
Avenues	"	100	100	"
Public Garden, Survey of Land, Fire and other charges.	1,240	1,230	2,220	2,200
Total	5,518	5,010	7,210	5,880
GRANT V.				
Supervision and Management	5,427	5,380	5,230	5,560
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	130	"	"	"
Refunds	72	"	30	"
[illegible]unt	"	"	"	"
[illegible]nd Gratuities	"	"	180	"
	"	"	"	"
	11,298	4,180	9,380	6,180
Total	79,095	79,700	91,430	79,900

Revised Estimate for 1894-95.

2. The current receipts and charges are now estimated at Rs 80,130 & Rs. 82,050, respectively, against Rs. 69,520 & Rs 78,520, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings & fees from Educational Institutions, and that in the charges under Grants I & IV. The collections under the tax on buildings & lands & the expenditure on new works during the first eight months of the year, amounting to only 37.3 & 6.5 per cent of the respective estimates, were very unsatisfactory. The application for allotment of funds referred to in para. 18 of the Chairman's letter should be expedited.

Budget Estimate for 1895-96.

3. Receipts. The receipts for the ensuing year are placed at Rs 70,520 against Rs 80,130 in the revised [illegible]

appearing mainly under the taxes on arts & buildings. From the note to Statement I it appears that the tax on buildings is now levied at 7½ percent & that the council proposes to levy the tax on lands at 6¼ percent of the annual value. etc, however, the imposition of these taxes at different rates is inadmissible under G.O. dd 26th February 1884 No. 420 Financial, the rate of the tax on lands will also be raised to 7½ percent of the annual rental & credit will be taken for an increase of Rs 260 under this head. The estimate under Government grants on account of normal stipends will be reduced from Rs. 100 to Rs. 30 as recommended by the Director in his letter read above.

4. Charges (1) The probable charges are entered as Rs 73,720 against the revised estimate of Rs 82,050, the decrease occurring chiefly under grants

I & IV.

(2) Grant I — The extension of the municipal college building (necessity for the should be explained & the work for which provision has been made in the budget should not be ~~undertaken~~ begun until the plans & estimates have been approved by competent authority. The proposal to increase the salary of the public works overseer from Rs. 30 to Rs. 35 per mensem cannot be approved as the necessity for it have not been established.

(3) Grant II — the allotments under 'Training Schools' and 'Results Stipends' will be reduced by Rs 180 & Rs. 150 respectively and that under 'Building & furniture grants' struck out, with reference to paras. 2, 3, & 4 of the Director's letter. The proposed entertainment of a Hindustani munshi on Rs. 12 at the municipal college & the alterations ~~proposed~~ in the establishments of the Salary results schools shown in the proposition Statement are sanctioned.

(4) Grant III. As from para.

para 26 of the Chairman's letter it appears that the council proposes to purchase a house for ~~out of~~ providing the hospital assistants with quarters, the provision of Rs. 180 recommended by the Surgeon-General is unnecessary, but ~~a sum of Rs 120 will be provided for the pur-~~ ~~pose with the remark that it is not pro-~~ ~~bable that the maximum compensation for~~ ~~quarters will be required.~~ ~~during the year may be allotted~~ ~~from the balance.~~ The proposed reduction in the salary of the midwife from Rs 15 to Rs 10 and the increase in that of the hospital boy from Rs 4 to Rs. 5 are approved. The sum of Rs. 10 provided for contribution towards the cutlers' establishment will be struck out with reference to G.O. dd 18.1.95 No. 97 L. The remarks of the Sanitary Commissioner on the provision for vaccination & Sanitation will be awaited.

(5) Grant V — The entertainment of an additional peon

Note
× subject to the proposed Chairman's views, still hanging before Mr.

peon on Rs 6 per mensem in the municipal office is sanctioned.

5. The budget, as revised by Government, closes with a balance of Rs 6,750 or 9.5 percent of the estimated receipts. The delay in its submission should be guarded against in future.

V.P. 14/3/95 — 13.3.95 — 15/3/95

To
The Chairman, M.C., Salem.
" Collector of Salem.
" President, Dt Bd, Salem.
" Accountant General.
" Director of Public Instruction.
" Surgeon General.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table. — Dated 18/3/95

Salem municipal Council
for 1895-96.

354-498-628 Ma

C.S.
P.S.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From MUHAMMAD AZIZ-UD-DIN HUSAIN SAHIB Bahadur, *Ex-officio* Chairman, Municipal Council, Salem, to the Chief Secretary to Government (through the Collector of Salem), dated 30th January 1895, No. 76.

I have the honour to submit herewith, for sanction of Government, the budget estimate of the Salem Municipality for 1895–96, together with a copy of my memorandum prepared for the information of the council. Copies of the resolutions passing the budget are also submitted.

2. Proposition statements in cases in which the establishments are revised are also submitted herewith.

3. The submission of the budget was delayed as the views of the council had to be ascertained on the important subject of the appointment of a paid Chairman for the municipality. This subject has, however, been adjourned until after the next election of seven municipal councillors who vacate their seats to be held on the 23rd February 1895.

ENCLOSURES.

MEMORANDUM by the *Ex-officio* Chairman, Municipal Council, Salem, explaining the principal variations in the revised estimate for 1894–95 and the budget estimate for 1895–96.

REVISED ESTIMATE FOR 1894–95.

Receipts.

The opening balance.—The opening balance according to the budget was Rupees 10,180, but the actual balance was Rs. 11,300. The difference being trifling calls for no remarks.

2. (*a*) *Tax on Arts*, (*b*) *Tax on Buildings and* (*c*) *Tax on Lands.*—The increase under these heads, as compared with the budget grant, is due to the fact that the arrears of previous years were realized this year.

3. *Tolls.*—Owing to the competition at the time of sale, the toll farms were sold this year for Rs. 9,925 against Rs. 9,800 in 1893–94 ; deducting one-fifth share due to the District Board, Salem, the net income under this head is Rs. 7,940 against the budget grant of Rs. 7,840.

4. *Fees from Educational Institutions.*—The increase of Rs. 1,100, as compared with the budget grant of Rs. 6,600, is due to the fact that the revised estimate is calculated on the actuals of last year.

5. The other variations are explained in column 7 of the revised estimate.

6. The total receipts are estimated at Rs. 80,130 against the budget grant of Rs. 69,520. The total expected receipts, including the opening balance, amount to Rs. 91,430 against the budget grant of Rs. 79,700.

Expenditure.

7. *Grant I—New Works—(b) Buildings.*—The budget grant under this head is Rs. 10,900, but it has been raised to Rs. 13,120 in the revised estimate as shown below :—

	Budget grant.	Revised estimate.
	Rs.	Rs.
1. Improvement of the Shevapett town school-house	1,430	1,373
2. Salem town school-house	3,000	3,000
3. Extension of the municipal hospital, Salem	470	923
4. Construction of five new latrines and improvement of four existing latrines on the bucket system ..	6,000	..
5. Value of seventeen iron latrines from Messrs. Raju and Co., Madras, including the sample one	..	5,176
6. Chinnamuthu Street latrine in A Division	..	332
7. Five mud wall latrines in Ammapett, J. Division	..	615
8. Screen wall of Pachoyi Covil latrine in Gogai	..	156
9. Three water cisterns for latrine	..	36
10. Latrine on the Line road in Gogai	..	130
11. Shevapett Bandipett	..	714
12. Improvement of the Ponnammapett school-house ..	..	295
13. Compound wall and a latrine for the Kumaraswamipatty school	..	240
14. Gates for the Shevapett weekly market	..	80
15. School-house for Paraiyas	..	50
Total ..	10,900	13,120

The works Nos. 3, 11, 12 and 13, though provided for in the last year's revised estimate, were not completed, but will be completed this year. The other works were considered urgent and are under progress. Necessary provision for them is therefore made in the revised estimate. The sample latrine supplied by Messrs. Raju and Co., Madras, has been approved by the council at their meeting held on the 20th October 1894. It is proposed to put up seventeen latrines of this kind in the different parts of this town during the current year.

8. (*d*) *Water-supply.*—A new well for the Pariahs of J Division is found to be very necessary. A provision of Rs. 110 is therefore made under this head.

9. (2) *Repairs—(a) Communications.*—As most of the roads had to be repaired this year, Rs. 4,000 has been provided in the revised estimate against the budget grant of Rs. 3,000 which was found to be insufficient.

10. (*b*) *Buildings.*—The tarring and repair of most of the latrines and other municipal buildings were found necessary and urgent. A provision of Rs. 1,030 has therefore been made in the revised estimate against the budget grant of Rs. 500.

11. (*d*) *Water-supply*—(i) *Repairs to Works, &c.*—The travellers' bungalow well and the well at Ammapett have been repaired and most of the municipal wells have been provided with pulleys. The revised estimate has therefore been raised to Rs. 520 against the budget grant of Rs. 100.

12. *Grant II—Education*—(2) *Municipal Schools*—(ii) *On the Salary Results System —(a) Fixed Payments.*—A provision of Rs. 2,880 has been made in the revised estimate against the budget grant of Rs. 2,780 as two additional teachers have been appointed for the two Pariah schools newly started from July 1894, sanctioned in G.O., dated 13th November 1894, Mis. No. 1712 M.

13. (*c*) *Contingencies.*—Rs. 1,000 has been provided under this head in the revised estimate against the budget grant of Rs. 600 on account of the value of the necessary furniture to be supplied to most of the municipal primary schools, as they have to be recognised under the educational rules from 1st January 1895.

14. *Grant IV*—(2) (i) (ii) *Markets and Slaughter-houses.*—During the current year all the municipal markets and slaughter-houses have been managed departmentally and the cost of establishment, &c., provided for in the revised estimate has been sanctioned in G.O., dated 1st November 1894, Mis. No. 1592 M.

15. (9) *Other Charges*—(iv) *Compensation for Lands.*—A sum of Rs. 1,000 has been provided in the revised estimate under this head on account of compensation for lands to be acquired for the burial and burning grounds newly to be opened. The Collector has already been requested to take steps for their early acquisition.

16. *Pensions and Gratuities.*—Under this head a provision of Rs. 180 has been made in the revised estimate with reference to G.O., dated 15th December 1894, Mis. No. 1954 M.

17. The total expenditure is estimated at Rs. 82,050 against the budget grant of Rs. 75,520. The balance at the close of the year is estimated at Rs. 9,380.

18. An application for sanction of an additional allotment of funds in cases in which it is necessary will be submitted to Government in due course.

Budget Estimate for 1895–96.

Receipts.

19. As observed above, the year will begin with an opening balance of Rs. 9,380.

20. (2) *Municipal Rates and Taxes—(a) Tax on Arts, (b) Tax on Buildings and (c) Tax on Lands.*—The budget grant under these heads is less than the revised estimate, as the latter includes the arrears of previous years. This amount is based upon the demand for 1894–95, allowing a sufficient margin for the increase expected next year. The land rate is proposed to be fixed at $6\frac{1}{4}$ per cent. on the gross rental value as per G.O., dated 3rd November 1894, Mis. No. 1619 M., and as Government has taken objection to the existing acreage rate of one rupee per acre of nunja or garden and eight annas per acre of punja lands.

21. (5) *Grants and Contributions—(a) From Government—(i) Education—Normal Stipends.*—Credit is taken for a scholarship grant of Rs. 100 for four teachers, two for five months and two for twelve months at Rs. 3 each.

22. *Grants for Buildings.*—A sum of Rs. 500 has been provided under this head on account of the one-third grant expected from Provincial funds out of the provision made for the following work under Grant I :—

	Rs.
(1) Extension of the Municipal College, Salem	1,500

23. *Grants for Municipal Schools.*—A provision of Rs. 2,460 has been made under this head against the revised estimate of Rs. 2,300. In the current year the scale of grant of some of the teachers was reduced by the Director of Public Instruction. But the budget grant has been calculated at the usual rate of Rs. 200–5–4 as explained in the last year's budget memorandum.

24. *Grants for other purposes.*—The provision of Rs. 290 made under this head is intended for the following :—

	Rs.
For library books for the college	50
Furniture and apparatus	100
Supervisor's pay	80
Common gymnastic instructor	60
Total ..	290

25. The total receipts are expected to amount to Rs. 70,520 against the revised estimate of Rs. 80,130. The total receipts, including the opening balance (Rs. 9,380), will be Rs. 79,900.

Expenditure.

26. *Grant I—New Works—(b) Buildings*—A sum of Rs. 5,010 is provided under this head on account of the following works :—

		Rs.
(1)	Constructing a new market at Ammapett	365
(2)	Do. a slaughter-house at Ammapett	547
(3)	Value of a house to be purchased for the free quarters of the hospital assistant as per G.O., dated 4th September 1894, No. 1684 L.	1,000
(4)	Extension of the Municipal College, Salem	1,500
(5)	A permanent cholera shed	600
(6)	Improvement of latrines	1,000
		5,012
	or ..	5,010

The estimates for Nos. (1) and (2) have already been approved by the Sanitary Engineer to Government.

27. (*d*) *Water-supply.*—The provision of Rs. 2,200 made under this head is intended for the following works:—

		Rs.
(1)	For sinking a new well in the fort	200
(2)	For investigation of the water-supply scheme as per letter from the Sanitary Engineer to Government	2,000
	Total ..	2,200

28. (2) *Repairs*—(*a*) *Communications.*—A sum of Rs. 4,000 is provided under this head against the budget grant of Rs. 3,000; of this sum, Rs. 670 is intended for the cost of road gang system, consisting of seven men on Rs. 5 each and seven boys at Rs. 3 each per mensem. The remaining sum is for materials and labour required for the repair of roads and streets, &c. Nearly 51 per cent. of the income from tolls will thus be spent upon communications.

29. (*b*) *Buildings.*—Rs. 2,000 is provided under this head for the repair of the existing pucka latrines, markets and slaughter-houses.

30. (*d*) *Water-supply*—(i) *Repair to works, &c.*—A sum of Rs. 300 is provided under this head for the repair and cleansing of tanks and wells in the town.

31. (3) *Establishment.*—It is proposed to increase the pay of the public works overseer from Rs. 30 to Rs. 35. Rs. 560 is therefore provided under this head against the budget and revised estimates of Rs. 500. The total of Grant I is Rs. 16,150.

32. *Grant II—Education*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—Rs. 300 is provided under this head for the training of a Muhammadan teacher in the Muhammadan Training school, Madras, on a stipend of Rs. 8 per mensem as proposed by the Sub-Assistant Inspector of Muhammadan Schools, Southern Circle, and another in the Government Training school, Salem, on Rs. 7 for twelve months. There are already two teachers undergoing training in the latter school—one Hindu on Rs. 5 and a Muhammadan on Rs. 6—and they will continue for five months till July next. Rs. 60 is intended for stipends at Rs. 5 each per mensem to four results school teachers who will be required to undergo short courses of instruction for three months in the nearest sessional school as proposed by the Director of Public Instruction, Madras.

33. *Municipal Schools*—(i) *On the Salary System*—(*a*) *Establishment.*—It is proposed to appoint a Hindustani munshi on a salary of Rs. 12 per mensem in the Municipal College, Salem, tentatively from 1st February 1894. Rs. 12,420 is therefore provided under this head against the budget grant of Rs. 12,270 and Rs. 12,140, the revised estimate.

34. (ii) *Schools on the Salary-results System*—(*a*) *Fixed Payments.*—Rs. 3,140 is provided under this head against Rs. 2,880, the revised estimate, and Rs. 2,780, the budget grant. The increase is chiefly due to the revision of the scale of establishment of the municipal salary results schools as proposed by the Assistant Inspector of Schools, 8th Division.

35. (*b*) *Results Grants and* (*c*) *Contingencies.*—Rs. 1,000 and Rs. 660 are provided under these heads respectively as recommended by the Educational officers.

The total of Grant II is Rs. 19,620.

36. *Grant III* (1)—*Hospitals and Dispensaries*—(*a*) *Establishment.*—It is proposed to increase the pay of the female scavenger of the municipal hospital, Salem, from Rs. 4 to Rs. 5 as the District Surgeon has intimated that a scavenger on Rs. 4 is not available. The midwife will be paid at the rate of Rs. 10 *plus* result grants. Rs. 2,450 is therefore provided under this head against the revised estimate of Rs. 2,330 and the budget grant of Rs. 2,470.

37. *Sanitation*—(5) *Conservancy, Road cleaning, &c.*—(*a*) (i) *Establishment.*—There are for so large a town as Salem only two sanitary inspectors, each on Rs. 38 + Rs. 7, horse allowance. There is only one inspector known as prosecuting sanitary inspector on Rs. 30 who looks after sanitation and also conducts the prosecution of cases before the Bench Magistrates, and there is a scavenging inspector on Rs. 15. Under the existing arrangement the prosecuting inspector has, besides his legitimate work of prosecuting cases, also to supervise sanitation, in consequence of which both the works suffer and are not properly done. It is therefore necessary to employ the prosecuting inspector for detecting municipal cases, such as omissions to take out licenses, &c., and for conducting the prosecution of municipal cases before the Bench of Magistrates. It is therefore proposed to reduce the pay of the prosecuting sanitary inspector from Rs. 30 to Rs. 25 *plus* horse allowance of Rs. 7. To supervise sanitation work a sanitary inspector on Rs. 18 with a horse allowance of Rs. 7 is proposed. It is impossible to secure in so large a municipality as Salem an effective supervision of sanitation with only two inspectors. The want for the additional hand is badly felt:—

Present Scale.

	Rs.
Two Sanitary inspectors on Rs. 38 + Rs. 7, horse allowance, each per mensem	90
One prosecuting sanitary inspector	30
Total ..	120

Proposed Scale.

	Rs.
Two sanitary inspectors on Rs. 38 + Rs. 7, horse allowance, each per mensem	90
One detecting and prosecuting inspector at Rs. 25 + 7	32
One sanitary inspector at Rs. 18 + 7	25
Total ..	147

As sixteen new iron latrines of Raju and Co. will be put up shortly, provision is made for sixteen additional scavengers at Rs. 3 each per mensem. I would also recommend that the services of the four depôt-keepers on Rs. 5 each per mensem may be dispensed with, they being unnecessary. For these reasons the allotment under this head is Rs. 12,110 against Rs. 11,300, the revised estimate, and Rs. 11,470, the budget grant.

38. (ii) *Other Charges, &c.*—Rs. 5,000 is provided under this head against the revised estimate of Rs. 5,460 as noted below:—

	Rs.
Hire of fifteen bullocks for fifteen night-soil carts at Rs. 6 each per mensem	1,080
Hire of thirty double bullock carts at Rs. 10 each per mensem ..	3,600
Zinc sheet dust-bins and iron night-soil receptacles, &c.	320
Total ..	5,000

39. (*b*) *Private Scavenging*—(i) *Establishment.*—A private scavenging inspector on a salary of Rs. 15 and without horse allowance is capable of doing very little work as one man cannot be expected to go round the whole town on foot. It is recommended that an inspector on a reduced salary of Rs. 10 + Rs. 7, horse allowance, per mensem

may be sanctioned. Rs. 780 is therefore provided under this head against the revised estimate of Rs. 750 and the budget grant of Rs. 760. The total of Grant III is Rs. 26,510.

40. *Grant IV*—(2) (i) *Markets and* (ii) *Slaughter-houses*.—No provision is made under these heads, as it is proposed to lease out the municipal markets and slaughter-houses during next year.

41. (9) *Other Charges*—(iv) *Compensation for lands*.—Rs. 1,000 is provided under this head on account of compensation to be paid for the acquisition of the site selected for the burial-ground near the Fischer anicut proposed to be closed by the council. The total of Grant IV is Rs. 5,880.

42. *Grant V*—(*a*) (i) *Office Establishment*.—An additional peon on a salary of Rs. 6 per mensem for watching the municipal office in the nights and for other purposes is found necessary. Rs. 1,990 is therefore provided under this head against the revised estimate of Rs. 1,920.

43. (*e*) *Contribution for Central Office and Audit Establishments*.—Rs. 430 is provided under this head agreeably to G.O., dated 4th December 1894, No. 2527 L. The total of Grant V is Rs. 5,560.

44. The total expenditure under all the grants is estimated at Rs. 73,720 against the revised estimate of Rs. 82,050. The year is expected to close with a balance of Rs. 6,180 to the credit of the municipality.

No. 380-Eng

Submitted.

1st February 1895.

(Signed) G. STOKES,
Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 12th February 1895, No. 1574.

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

2. Under "Training schools" provision has been made for stipends to two teachers, one of the lower secondary grade and one of the primary grade, to be sent for training. This allotment may be omitted. The stipends will be borne wholly from provincial funds. The sum of Rs. 100 taken credit for as stipendiary grants may be reduced to Rs. 30; Rs. 70, in round numbers, representing stipendiary grants in behalf of the above teachers.

3. With reference to the actuals of 1893–94, the allotment for "Results stipends" to teachers in salary-results schools may be reduced by Rs. 150.

4. Building and furniture grants to results schools will be paid direct from Provincial funds and the provision made for that purpose may be omitted.

5. Should the above modifications be approved the net expenditure under Grant II will be Rs. 8,710 (Rs. 19,190—10,480), excluding the building grant of Rs. 500 under "Grants and contributions from Government," which is about 17 per cent. of the estimated income of the municipality from taxation, markets and rents.

6. In my letter to Government, No. 1146, dated 4th instant, I promised to make final recommendations with regard to the question of giving aid to the middle department of the London Mission High school, Salem, from Municipal funds. As the municipality is spending on education more than the usual proportion and as the allotments proposed under the several heads are not susceptible of any reduction, I regret that I do not see any way in which aid from municipal funds can be made available for the London Mission school. The closing of the lower secondary department in the municipal college would not set free municipal funds to any appreciable extent, as it is almost self-supporting from fees, the net cost last year being only about Rs. 70.

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, 21st February 1895, No. 178.

With reference to Grant III of the budget estimate of the Salem Municipality for the year 1895–96, I have the honour to state that, no provision having been made for compensation for quarters to the hospital assistants, a sum of Rs. 180 should now be provided.

Order—dated 19th March 1895, No. 466 M., Local and Municipal.

The estimated receipts and charges of the Salem 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.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	6,948	10,180	11,300	9,380
Tax on Arts	14,309	14,010	15,080	14,010
Buildings and Lands	22,008	20,820	27,460	21,080
" Vehicles and Animals	2,380	2,220	2,530	2,220
" Carts	2,716	2,750	2,750	2,750
Tolls	7,841	7,840	7,940	7,940
Realizations under Special Acts	255	10	110	110
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,005	710	670	580
Conservancy Receipts	284	150	150	150
Fees and Revenue from Educational Institutions	7,744	6,600	7,700	7,700
" from Medical Institutions	242	250	450	450
" Markets and Slaughter-houses	4,422	4,450	5,090	4,490
Income from Markets and Slaughter-houses	963	1,100	1,300	1,300
License Fees	1,418	1,400	1,450	1,450
Other Fees	594	820	1,200	1,200
Fines under Municipal and other Acts	2,803	4,390	4,230	3,280
Grants and Contributions from Government	2,400	1,400	1,400	1,400
" from Local Boards	..	..	10	..
" from other Bodies	623	600	600	600
Recoveries for Services to Private Individuals	1	..	10	..
Miscellaneous	139	..	..	..
Advances Recovered	..	..	..	..
Total	79,095	79,700	91,430	80,090
Charges.				
Grant I—				
New Works—	..	2,500	2,500	..
Communications	7,233	10,900	13,120	5,010
Buildings	232	..	110	2,200
Water-supply	4,054	3,000	4,000	4,000
Repairs—	487	500	1,030	2,000
Communications	1,663	1,790	1,690	1,690
Buildings	241	260	680	460
Drainage	504	500	500	500
Water-supply	196	200	230	230
Establishment	14,610	19,650	23,860	16,090
Tools and Plant and other Stores	276	710	710	120
Total	11,959	13,090	12,960	13,240
Grant II—	3,958	4,080	4,580	4,650
Training Schools	785	750	750	800
Municipal Schools—	260	260	260	260
On the Salary System	75	270	270	120
" Salary-results System	17,313	19,160	19,580	19,190
Results Grants				
Inspection				
Miscellaneous				
Total				

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Charges—cont.				
GRANT III—	Rs.	Rs.	Rs.	Rs.
Hospitals and Dispensaries	5,570	6,320	6,180	6,420
Contributions	378	820	770	760
Vaccination	560	500	450	450
Registration of Births and Deaths	479	490	550	500
Conservancy, Road-cleaning and Road-watering	17,740	18,190	18,060	18,490
Total ..	24,727	26,320	26,010	26,620
GRANT IV—				
Lighting	3,287	2,930	2,930	2,930
Markets and Slaughter-houses	..	..	1,210	..
Choultries	591	620	620	620
Travellers' Bungalows	400	130	130	130
Avenues	..	100	100	..
Public Garden, Survey of Land, Fire and other charges ..	1,240	1,230	2,220	2,200
Total ..	5,518	5,010	7,210	5,880
GRANT V—				
Supervision and Management	5,427	5,380	5,230	5,560
Advances Recoverable	130	..	..	..
Refunds	72	..	30	..
Pensions and Gratuities	..	..	180	..
Balance	11,298	4,180	9,380	..
Total ..	79,095	79,700	91,430	80,090

REVISED ESTIMATE FOR 1894–95.

2. The current receipts and charges are now estimated at Rs. 80,130 and Rupees 82,050, respectively, against Rs. 69,520 and Rs. 75,520 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings and fees from educational institutions and that in the charges under Grants I and IV. The collections under the tax on buildings and lands and the expenditure on new works during the first eight months of the year, amounting to only 37·3 and 6·5 per cent. of the respective estimates, were very unsatisfactory. The application for allotment of funds referred to in paragraph 18 of the Chairman's letter should be expedited.

BUDGET ESTIMATE FOR 1895–96.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 70,520 against Rs. 80,130 in the revised estimate, the decrease appearing mainly under the taxes on arts and buildings. From the note to Statement I it appears that the tax on buildings is now levied at $7\frac{1}{2}$ per cent. and that the council proposes to levy the tax on lands at $6\frac{1}{4}$ per cent. of the annual value. As, however, the imposition of these taxes at different rates is inadmissible under G.O., dated 26th February 1884, No. 420, Financial, the rate of the tax on lands will also be raised to $7\frac{1}{2}$ per cent. of the annual rental and credit will be taken for an increase of Rs. 260 under this head. The estimate under Government grant on account of normal stipends will be reduced from Rs. 100 to Rs. 30 as recommended by the Director in his letter read above.

4. *Charges.*—(1) The probable charges are entered as Rs. 73,720 against the revised estimate of Rs. 82,050, the decrease occurring chiefly under Grants I and IV.

(2) *Grant I.*—The necessity for the extension of the municipal college building, for which provision has been made in the budget, should be explained and the work should not be begun until the plans and estimates have been approved by competent authority. The proposal to increase the salary of the Public Works overseer from Rs. 30 to Rs. 35 per mensem cannot be approved as the necessity for it has not been established.

(3) *Grant II.*—The allotments under "Training schools" and "Results stipends" will be reduced by Rs. 180 and Rs. 150, respectively, and that under "Building and furniture grants" struck out, with reference to paragraphs 2, 3 and 4

of the Director's letter. The propontertainment of a Hindustani munshi on Rs. 12 at the municipal college and terations in the establishments of the salary results schools shown in the proposititement are sanctioned.

(4) *Grant III.*—As from paph 26 of the Chairman's letter it appears that the council proposes to purcha house for providing one of the hospital assistants with quarters, the whole ofprovision of Rs. 180 recommended by the Surgeon-General is unnecessary; but a of Rs. 120 will be provided for the purpose with the remark that it is not probabat the maximum compensation for quarters will be required. The proposed redu in the salary of the midwife from Rs. 15 to Rs. 10 and the increase in that of thspital toti from Rs. 4 to Rs. 5 are approved. The sum of Rs. 10 provided for contrion towards the cutlers' establishment will be struck out with reference to G.Cted 18th January 1895, No. 97 L. The remarks of the Sanitary Commissioneich should be expedited, on the provision for vaccination and sanitation will beited.

(5) *Grant V.*—The entertainnof an additional peon on Rs. 6 per mensem in the municipal office is sanctioned.

5. The budget, as revised by Goment, closes with a balance of Rs. 6,750, or 9·5 per cent. of the estimated receipts. he delay in its submission should be guarded against in future.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. A. Baitt.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd.

Encl.

G.O., 19th March 1895, No. 466 M.

MARCH.

Municipal Budget.

Reviewing the Salem — for 1895-96.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.