Local & Munl. (1895) Department.

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G.O., No. 466M

DATED 19th March, 1895.

[Despatch Abstract.]

Municipal Budget.

Reviewing the Salem --- for 1895-96

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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but as that fund is now kept separately with the Accountant-General and this money is not required, it will be now withdrawn and credited to the Municipal fund.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, having been found indispensably necessary to fence in and secure a small water-supply the occasional repairs having been much more extensive than was anticipated, and it 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-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 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 $4\frac{1}{4}$ 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 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-grants 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.
Baiance 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	10,670	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—	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
	..	160	30	160
GRANT II—				
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 ..				
Total ..	23,989	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	3,020	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. 1,21,760 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.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd.

Encl.

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

MARCH.

Mnnicipal Budget.

Reviewing the Ootacamund — for 1895-96.

Read again Order of Government, dated
18 , No.

Back Paper No. of 18

Further Paper No. of 18

Enclosures.

Current No. 3297 Mis. dt. ... & C No. 515 ... 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.

[1]

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

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First copy sent to Press. 19/3/95

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[Despatch Abstract.]

Municipal Budget

Reviewing the Ootacamund — for 1895-96

3297 M

Ootacamund Municipal budget

for 1895-96

Dem

R.S.

(Recast & resubmitted.)

26-2-95

Press

Please send three clean proofs of this as soon as possible

15/3.

465 M

18-3-95

in chase

order to permit
paragraph to be
for the drawing –
It appears
the lengths

(3) *Grant II.*—The proposed increas[e]
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[uncil] [to meet the]
~~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,

(6) ~~(5)~~ *Grant V.*—As the proposal to
mensem has been sanctioned in G.O., d
provision for supervision and managemen[t]
bution for the central office establishm[ent]
December 1894, No. 2527 L., be Rs. 580

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

(True

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

Ewd. A. Raitt.

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. & Mu. Budgets – Of course the effect will be that new small dispensaries can't be opened. But that can't be helped.

WS
20/2/95

Note for HM.

Definite orders on the subject of the maintenance of the Hamnett Dispensary are solicited. From page 7 of G.O. No. 1244 M. 11.9.94 it will be seen that it was started by Mr. Hamnett 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 wd. seem therefore that if a hospital asst. 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. The "Hamnett Dispensary" costs Rs (25 + 5) x 12 + Rs 100 (medicines) + 120 for house rent + warm clothing or Rs ~~460~~ = 580 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 Anikorai referred to in para 18. of the Chairman's letter, which estimated to cost Rs 300, may be advised to be postponed. –) Cut

W 13.2.95.

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 –

WS

HD
26/2/95

Xiii chase

Charges—cont.

	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	RS.	RS.	RS.	RS.
GRANT III—				
Hospitals and Dispensaries ..	..	..	..	~~700~~ 170
Contributions ..	1,246	1,110	1,110	1,110
Vaccination	358	380	390	380
Registration of Births and Deaths	244	280	280	280
Conservancy, Road-cleaning and Road-watering	22,141	21,180	21,190	21,130
Total	23,989	22,950	22,970	~~23,606~~ 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	~~3,440~~ 710
Total	95,321	1,23,470	94,100	1,07,760 ~~106070~~ 129960

REVISED ESTIMAT[E FO]R 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 [rece]ipts occurs chiefly under the tax on buildings and lands, income from marke[ts] and slaughter-houses, recoveries for services to private individuals and advance[s] 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[ing] the current year, the sum of Rupees 44,000 taken credit for on this account from [P]rovincial funds will be struck out, and a corresponding reduction will be made in t[he] allotment under New Works—Water-supply.

BUDGET ESTIMATE [FO]R 1895-96.

3. *Receipts.*—The receipts for the en[sui]ng year are set down at Rs. 1,07,760 against the revised estimate of Rs. 90,020, t[he] increase appearing mainly under loans. ~~The municipal council's proposal to raise the [ra]te of the water-tax on buildings and lands from one per cent. of the annua[l re]nt value is sanctioned.~~ The estimate under Provinci[al] for education will [be] reduced by Rs. ~~110~~ with reference to paragraph 4 (3), but credit will be tak[en] for the grant of Rs. 44,000 promised by Government of the Marlimund wat[er]-supply scheme. ~~An application in the form prescribed [G.]O., dated 8th February [1]889, No. 322 L., should be submitted for the loan of [Rs.] 23,000 proposed to be [ra]ised by the municipal council for the purposes mentioned in paragraph 16 of the C[h]airman's letter.~~

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

(2) *Gr*—The amount of the Pro[vi]ncial grant of Rs. 44,000 ~~referred to in~~ *for works connected with the Marlimund water supply* the preceding [parag]raph will be provided unde[r] New Works—Water-supply. The proposed increase[s] [of R]s. 2 and Rs. 5, respectiv[el]y, to the salaries of the lake and water-course inspect[ors ar]e sanctioned. The munic[ip]al council's proposals for the reorganization of its [engin]eering establishment ha[ve] already been approved in G.O., dated 30th January, No. 143 M. The provis[io]n for repairs to communications will be raised by Rs. [...]o bring it up to the figure [a]dopted in the budget for 1894-95, ~~and the Rs. 540 [pro]p[os]ed for the two latrines in [...]andal or elsewhere will be transferred to this head.~~

* The allotment in the Provl budget is Rs 45000, but only Rs 44,000 have been promised to the Council, while the latest estimate for the work (now under consideration) is Rs 52,650 – vide G.O. 15.12.94 No. 1107 Fin!

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

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

* so called in the propl. statt.

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 & unfurnished houses. ~~[illegible]~~

The Budget Estimate of Provincial loans & grants having been already submitted to the Govt of India the application for a loan of Rs. 23,000 referred to in para 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 & lands should be postponed, & the credit taken for the increase under this head will be struck out.

I don't see how we can at present undertake to 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. It is absurd for a M. C. to come up for a loan after we have made out our budget. Pending the grant of this loan the raising of the water rate should be disallowed. [initials]

I don't like to take the money off Sanitation. Take it off Education. [initials]

I don't think the Rs 1100 is required only for the land for the 4 latrines which are to cost Rs 1080 – I take it they are going to acquire other plots of land for small latrines in the bazaar – [initials]

Note for H.M.

Rs. 1080 are allotted for latrines alone in the Budget and another Rs 1,100 for land to build them on (Chairman's paras 18 & 22) & it was therefore thought that this reduction would not do any great harm. The amount has now been taken off Education

[initials] 22.12.95

to

...nal allotment for communications, referred to in the preceding ... the increase ~~provision~~ proposed under this grant will be reduced by striking out the ~~provision~~ provision ... & the additions of Rs. 100 and Rs. 300 to the figures under Results Grants and Contingencies, & Salary Grants respectively ...rt that if the parents of the children attending the Brooks Memorial School wish this ...ing, ~~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.

LOCAL AND MUNICIPAL.

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

...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.

...'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- ... is sanctioned, on this portion of the budget.

...the Chairman a salary of Rs. 250 per ...0th January 1895, No. 143 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~~ only 710, or ...9 ...ng special grants and loans.

(5) Grant IV. The Govt. considers the employment of strychnine for poisoning dogs much too dangerous to be ~~allowed~~ permitted & disallows the expenditure proposed to be incurred for this purpose. ~~The strychnine which the Chairman proposes to purchase for poisoning dogs should only be used with all possible precaution. It seems very questionable whether the use of so dangerous a poison should be permitted at all.~~

...act.)

M[illegible] 2/95

for Chief Secretary.

[illegible] 18/2/95.

Note

The Council proposed 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 Draft only allows him salary from 1st April 1895.

Right

[illegible]

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

[illegible]

...is sent

[illegible]

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

M., Local and Municipal.

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

	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	~~4,170~~ 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 La	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	1,105	1,310	1,420	1,220
Fines under Municipal and other Acts	111	100	70	70
Interest on Investments and Premium on Loans	210	..	..	~~53,600~~ 53,550
Grants and Contributions from Government	20,514	53,240	10,670	60
,, ,, from other Bodies	60	60	60	5,500
Recoveries for Services to Private Individuals	6,896	5,100	8,400	20
Miscellaneous	19	20	20	~~28,000~~
Loans	7,000	..	..	
Sale-proceeds of Government Securities, &c., and Real of				
Sinking Fund	353	420	370	310
Advances Recovered	95	10	1,340	10 129960
	95,321	1,23,470	94,100	1,07,760
		Charges.		
GRANT I—				
New Works—				
Communications	..	..	..	~~600~~
Buildings	..	1,550	3,440	~~940~~ 1380
Drainage	7,217	..	..	..
Water-supply	343	44,000	..	~~67,000~~ 44000
Miscellaneous Public Improvements	1,056	..	2,170	1,430
Repairs—	2,802	480		
Communications				
Buildings	11,664	11,500	13,040	11,500
Drainage	1,287	1,200	1,260	2,300
Water-supply	1,872	1,920	2,100	2,880
Establishment	1,793	1,690	1,960	2,060
Tools and Plant and other Stores	4,752	4,750	4,700	3,390
Contributions for Public Works	498	500	220	400
	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	6,850	7,080	~~7,150~~ 6890 6870
,, Salary-result system	731	1,100	1,300	~~1,850~~ 1250
Salary Grants	1,215	1,200	1,240	~~1,600~~ 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

This order will have
to be re-cast
See observations
marginal
letter

Recast accordingly.

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

VW 23.2.95

I see no further notes below
the answers.

23/2/95

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 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 $3\frac{1}{2}$ 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 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-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	
(*b*)	Extension of water-supply to Sultanpettah, Kandal	12,500
(*c*)	Do. do. to Bandyshola	2,250
(*d*)	Other petty extensions, including market, erecting additional stand fountains and substituting patent taps, &c.	1,000
(*e*)	Protective works to Dodabetta lower reservoir	4,250
		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, F 250; renewing Hobart Park fencing on Etienne's road, Rs. 250; metalling cart-stan 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 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.

(for Marlimund water-supply)

The San. Engr. seems to think that the Council have altogether omitted to take credit for this grant, & has not apparently noticed that they take credit for it in the Revised, though not in the Budget estimate.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Revised proof of the Ootacamund Munl. budget review for 1895-96

As requested by H. M. on original draft

Issued

Recd. Encl.

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

Press

MARCH.

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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 $4\frac{1}{4}$ 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 4¼ 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. 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.
Baiance 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	10,670	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—	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	11,664	11,500	13,040	11,500
Repairs—	1,287	1,200	1,260	2,300
Communications	1,872	1,920	2,100	2,880
Buildings	1,793	1,690	1,960	2,060
Drainage	4,752	4,750	4,700	3,390
Water-supply	498	500	220	400
Establishment	100	100	100	100
Tools and Plant and other Stores				
Contributions for Public Works				
Total ..	33,384	67,690	28,990	69,440
GRANT II—	..	160	30	160
Training Schools				
Municipal Schools—	6,761	6,850	7,080	6,870
On the Salary System	731	1,100	1,300	1,250
,, Salary-result System	1,215	1,200	1,240	1,200
Salary Grants	112	250	130	150
Results Grants	107	130	130	130
Inspection	177	160	160	160
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	358	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 ..	23,989	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. 1,21,760 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 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 stuck 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 Ootacamund Municipal budget review for 1895-96

As requested by H.M. on original draft

Issued

Recd. 16/3

Encl.

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

Press

MARCH.

CHIEF SECRETARY
GOVERNMENT OF MADRAS

1/515 M of 96

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	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.	
New		Hospitals & Dispensaries Kamarott Dispensary Kandal					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	40	40	40		
								Total per annum	480	480	480		
		Grade III					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		

Municipal Office
Cotacamund 22nd December 1894

Chairman
O.M.C.

Revision of Establishment.

Cotacamund

MUNICIPALITY.

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

Enclo VII

Statement of Proposition [for] revision of Establishment. Ootacamund MUNICIPALITY.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of charge. Present Scale. Number	Present Scale. Designation	Present Scale. Pay. Minimum.	Present Scale. Pay. Maximum.	Proposed Scale. Number	Proposed Scale. Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition
G.O. No. 1563 M. Mis	Dated 14th November 1893	Grant III (5) Conservancy (a) 1. Establishment	2	Sanitary Inspectors @ 60	120	12[0]	2	Sanitary Inspectors @ 60	120	120			
			1	Maistry @ Rs 20	20	[2]0	1	Maistry @ Rs 20	20	20			
			1	Do @ Rs 15	15	[1]5	1	Do @ Rs 15	15	15			
			2	Do @ Rs 12	24	2[4]	2	Do @ Rs 12	24	24			
			1	Do @ Rs 9	9	9	1	Do @ Rs 9	9	9			
			33	Scavengers @ 8	264	26[4]	33	Sweepers @ 8	264	264			
			35	Do @ 7	245	24[5]	35	Do @ 7	245	245			
			10	Do @ 6	60	6[0]	22	Do @ 6	132	132	12		
			12	Do @ 5	60	6[0]							
			6	Depot keepers @ 7	42	4[2]	6	Depot keepers @ 7	42	42			
			103	Total per mensem	859	85[9]	103		871	871	12		
				Total per annum	10,308	10,308			10,452	10,452	144		

Municipal Office
Ootacamund 22nd December 94

A.M

J. W. Hamnett
Chairman
O.M.C.

Statement of Proposition

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation	Pay. Minimum.	Maxim[um]
	Nil	Grant III Hospitals and Dispensaries "Hammett Dispensary" Kandal		Nil		

Municipal Office
Ootacamund 22nd December 94
[initials]

Statement of Proposition

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation	Pay. Minimum.	Maxim[um]
G.O. No. 1345 M. Mis	Dated 4th October 1893	Grant II (2) Municipal Schools (1) On Salary System (a) Establishment Breeks Memorial High School Ootacamund	1	Head Master	200	30[0]
			1	1st Assistant	70	7[illegible]
			1	2nd Assistant	45	6[illegible]
			1	Mistress	40	5[illegible]
			1	Munshi	30	3[illegible]
			1	Gymnastic Instructor	15	1[illegible]
			1	Servant	11	1[illegible]
			1	Night Watchman	8	8
			8	Total per mensem	419	54[illegible]
				Total per annum	5028	6528

Municipal Office
Ootacamund 22nd Decr 94
[initials]

Encl: IV

Statement of Proposition for Revision of Establishment.

Cotacamund

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. / Maximum.	Number	Designation.	Pay. Minimum. / Maximum.	Increase per month. Amount. / Decrease per month. Amount.	
G.O. No 198 m, d & m.	Dated 12th March 1894.	Municipal Office Cotacamund 22nd Dec 94	Grant-I m/s: Pub: Improvements Lake Establishment	1 Inspector (Lake cleaner as entered in the budget of 1894-95).	8 / 8	1	Inspector	8 / 10	2 /	
				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	2 /	
				Total per annum	480 / 480			480 / 504	24 /	

Sd/ Illegible
Chairman
D.M.C

Circle V.

revision of Establishment.

Cotacamund

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	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
C.M.C

4
3297 Rs of 94

Circle: II

revision of Establishment. Cataca mund. MUNICIPALITY.

CHARGE. Number	Designation.	Proposed Scale. Pay. Minimum.	Maximum.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition
1	3rd Class Civil Hospital assistant with Warm clothing allowance and stone read at Rs 10 per mensem.	35	35	35		
1	Servant — 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		

Chairman
D.M.C

6
3297 Rec'd 94

Encl: I

Budget estimate of the Potaeamun

Municipality

1895-96

Encl: I

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Oatacamund 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	[illegible]	-	-	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	"	"	1500	"	"	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											
REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..															
Carried forward ..				50,970	-	-	50,100	"	"	46350	-	-	45114	7	4

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. 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	" - -		" " "	" " "	" "
c. Realizations of Sinking fund for repayment of loans.	305 - -		305 " "	420 " "	353 5
d. Advances—					
i. Permanent					"
ii. Others	10 - -	23315 - -	1340 " "	10 " "	95 1
Total Receipts ..		107760 - -	134025 " "	121760 " "	98484 5
Grand Total ..		112780 - -	138100 " "	123470 " "	95321 "

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 $\frac{\text{annas}}{4\cdot76\text{ pies}}$ $\frac{\text{per cent. of rent value.}}{\text{for every 80 square yards.}}$ or 1-8-0 per acre.
3. Water-tax on buildings and lands is levied at 7 per cent.
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, 872 dated 9 June 91, 1379 dated 28 Aug 91, 646 misc dated 4 April 92, & 419 misc dated 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 1892-93.
9. Total extent of land assessed is 5196 acres.
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 Rs a year — 10 Per cent

For rental of 800 Rs & upwards. — 20 Per cent

Land tax. In the case of lands appropriated to buildings a uniform rate of Rs 1-8-0 per acre is levied whether the lands are cultivated or not.

W. Hammett
Chairman

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Section 20 and 20 of Act XV 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
c. Drainage	- - -		" " "	- - -	342 14
d. Water-supply	23,000 - -		44,000	44,000	1055 12
2. Repairs—	930 - -		1455	- - -	
a. Communications	500 - -	26110 - -	270	- - -	2802 ..
b. Buildings	10880 - -		440	480 - -	
c. Drainage—	2300 - -		13,040	11,500 - -	11,664 2
i. Repairs to works ..	1200 - -		1260 - -	1200 - -	1286 8
ii Establishment for flushing drains, &c.	1680 - -		425	240 - -	217 8
d. Water-supply—			1680	1680 - -	1654 9
i. Repairs to works, machinery, &c.	500 - -		440	200	370 15
ii. Establishment	1500 - -		1440	1440	1369 7
iii. Contingencies	60 - -	18120 - -	80 - -	50 - -	52 12
3. Establishment	3390 - -	3390 - -	4700	4750	4752 -
4. Tools and Plant and other stores.	400 - -	400 - -	220	500 - -	497 11
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
b. Contingencies	350 - -		580	320	319 8
Carried forward ..	7310 - -	160 - -	7110	7010	6760 9

(c) This Pub. improvements (a) Lake reclamation (b) Lake conservancy &c (c) Lake establishment

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 - -	10070	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 - -				
ii. Sanitary Inspection ..	200 - -		60 " "	60 " "	141 " "
iii. Medical Reserve staff ..	50 - -		200 " "	200 " "	258 " "
iv. Cutlers' Establishment ..	" " "	310 - -	50 " "	50 " "	47 " "
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 - -				
b. Contingencies	104 - -		216 " "	216 " "	214 " "
c. Contributions to Local Boards ..	60 - -	380 - -	114 " "	104 " "	96 3 "
4. REGISTRATION OF BIRTHS AND DEATHS—			60 " "	60 " "	47 4 "
a. Establishment	240 - -				
b. Contingencies	40 - -	280 - -	240 " "	240 " "	215 5 "
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—			40 " "	40 " "	28 14 "
a. i. Establishment	10,440 - -				
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	7000 - -		10310 " "	10310 " "	9945 8 "
b. Private scavenging—			7200 " "	7200 " "	8148 11 "
i. Establishment	2630 - -				
ii. Contingencies, such as cost of scavenging carts, &c. ..	50 - -		2630 " "	2630 " "	2618 15 "
c. Cholera charges	10 - -		40 " "	40 " "	22 1 "
d. Contingencies	1000 - -	21130 - -	10 " "	" " "	" " "
&c., &c., &c. ..			1000 " "	1000 " "	1405 11 "
Total, Grant III ..		23600 - -	22970 " "	22950 " "	23988 11 "

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.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. LIGHTING—					
a. Establishment	1160 - -		1130 " "	1160 " "	992 5 2
b. Contingencies	1700 - -	2860 - -	1700 " "	1700 " "	1583 6 3
2. i. MARKETS—					
a. Establishment	264 - -		264 " "	264 " "	264 " "
b. Contingencies	21 - -	285 - -	21 " "	21 " "	5 1 8
ii. SLAUGHTER-HOUSES—					
a. Establishment	264 - -		264 " "	264 " "	263 12 "
b. Contingencies	21 - -	285 - -	21 " "	21 " "	5 1 8
					538 11 4
3. CHOULTRIES—					
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 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 ..	400 - -	3550 - -	6230 - -	3650 - -	3442 2 -
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	10 - -		10 - -		
iii. Printing	500 - -		600 - -	450 - -	313 14 -
iv. Compensation for lands ..	1100 - -		370 - -		25 - -
v. Other items	100 - -	2110 - -	180 - -	150 - -	123 6 -
					682 10
Total, Grant IV ..		5660 - -	7390 - -	4250 - -	3904 6 -
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	3865 - -		3865 - -	3865 - -	3876 12 -
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 - 4
e. Contributions for Central office and Audit establishments ..	360 - -	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 0
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 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.
Advances recoverable—					
a. Permanent	" " "		" " "	" " "	5 - -
b. Others	" " "		" " "	" " "	1524 5 0
Refunds of other than current collections ..	800 - -		1300 - -	800 - -	635 10 5
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		800 - -			
Total Expenditure ..		106880 - -	123080 - -	123400 - -	91245 8 9
Balances—					
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 ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

G. Ramsett
Chairman

+ [illegible]

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	Anikarai Road	300	-	-	-				
2									
3									
	Total ..	300	-						
(b)	Buildings								
1	Manjanakorai Latrine	270							
2	Kodappamund "	270							
3	2 Latrines at Kandal or elsewhere	540							
4	Barbers Shed adjoining market	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			Nil						
2									
3									
	Total ..								
(d)	Water-supply								
1	Extension of Marliamund water Supply to Sultan Pettah Kandal	2,250							
2	Kodappamund water supply.	12,500							
3	Baudy 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 ..	23000							

e. Mis Public improvements

1 Lake Conservancy - Rs 250-0-0

(2) Fencing Hobart Park below Ettiness Road - 250-..-

(3) Metalling Baudy Slow - 200-..-

(4) Fencing triangular plot to South of Willows Bund 130-..-

(5) Clearing Lake Channel & Mettucherry Stream 100-0-0

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							
1	Avalanche Road							Total mileage of roads, streets, lanes, &c., in town.
2	Baikie House Road	200	-	-				
3	Bandy shola Road	30	-	-				Metalled or Gravelled 41½ / Unmetalled. 23½
4	Beddomes Road	150	-	-				
5	Brickfield Road	50	-	-				
6	Butchers Road	200	-	-				
7	Butcher's Lane	60	-	-				
8	Church Hill Lane	20	-	-				Total mileage under maintenance.
9	Clementsons Road	60	-	-				
10	Commercial & L. B. Road	10	-	-				Metalled or Gravelled 39 / Unmetalled. 22
11	Commissioners & Library Rd	500	-	-				
12	Dressers Lane	150	-	-				
13	Ettiues & North Lake Road	50	-	-				
14	Elk Hill Road	550	-	-				
15	Fern Hill Road	200	-	-				
16	Higgins Road	300	-	-				
17	Hospital Road	100	-	-				
18	Hubbards Road	200	-	-				
19	Hobart Park Crozo Road	60	-	-				
20	Kandal Bazaar Road	150	-	-				
21	Kandal Lane	150	-	-				
22	Kelso Road	30	-	-				
23	Kodappamund Kotagiri Rd	250	-	-				
24	Kotagiri Road	150	-	-				
25	Lawrence Asylum Rd	50	-	-				
26	Laurston Road	250	-	-				
	Carried over	100	-	-				
		4,020	-	-				

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	-	-				
	Lowdale Road	250	-	-				
8	Longwood Lane	60	-	-				
9	Main Bazaar Road	400	-	-				
0	Methuelly Road	200	-	-				
1	Monte Rosa Road	20	-	-				
2	Mount Stuart Road	60	-	-				
3	Mill House Road	10	-	-				
4	Manjanakorai Road	400	-	-				
5	New Race Course Road	150	-	-				
6	N.T.K. Butts Road	20	-	-				
7	Old garden Road	100	-	-				
8	Old Coty Road	100	-	-				
9	Outlaws Road	150	-	-				
0	Ottley Road	100	-	-				
1	Peytons Road	150	-	-				
2	South Lake Road	400	-	-				
3	St Stephens Lane	50	-	-				
4	Shedden Road	50	-	-				
5	Snowdon & Marlimund Road	300	-	-				
6	Summer House Road	50	-	-				
7	Sylks Road	100	-	-				
8	Thitica Co Road	250	-	-				
9	Tudor Hall Road	50	-	-				
0	Upper Bazaar Road	150	-	-				
1	Westbury & Ligar Road	600	-	-				
2	Woodhouse Road & Lane	200	-	-				
	Carried over	8390	-	-				

Statement II A. Details of Expenditure &c Cont'd

Part II Repairs

Number	Project	Grant			Actual expenditure			Remarks
1	2	3			4			5
	Brought forward	8390	-	-				
53	Atgaraharam Lanes	100	-	-				
54	Atukorai Road	50	-	-				
55	Branch Road to Bishopsdown	100	"	"				
56	Bandyphoca from Corn Mill Bridle Road	10	-	-				
56A	Bishopsdown Bridle paths adjoining	150	-	-				
57	Billimal Bridle paths from Sylks 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	Kodapparmund 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	Onelanes 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 Cont'd

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 Chatrain	20	-	-				
4	Do - Mongars Choultry & Bazaar School	150	-	-				
5	Do . Do cattle shed	150	-	-				
6	Do - Do Kandal cooly lines & School	500	-	-				
7	Do B. Dr. School	35	-	-				
8	Repairing Latrines	100	-	-				100
9	Special Repairs to the Slaughter House	600	-	-				
10	Whitewashing Municipal 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~~								
2	Alteration to portion of Bazaar Lane surface sewer							
2	Improvements to the Kandal Drainage.	500	-	-				
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	Platforms to Stand fountains	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	"	"
Overseer	1	20	"	"	240	"	"
Drain cleaners @ 8	3	24	"	"	288	"	"
@ 7	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) ..		Nil			1500	"	"
3. GENERAL— Superintendent 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 Estt. Inspector	1	10	"	"	120	"	"
Lake cleaners.	3	24	"	"	288	"	"
Watchman	1	8	"	"	96	"	"
	5	42	"	"	504	"	"

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—							
Pupils receiving scholarships C.R.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							
1st Assistant Master .. for march 94 @ ..	1	300	"	"	3600	"	"
2nd " " .. .. @ 70	1	80	"	"	960	"	"
Mistress	1	60	"	"	720	"	"
Hindustani Munshi	1	40	"	"	480	"	"
Gymnastic Instructor	1	30	"	"	360	"	"
Drawing Master for 11 months	1	15	"	"	180	"	"
Peon	1	40	"	"	440	"	"
Watchman	1	11	"	"	132	"	"
	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.*

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—							
Municipal Schools.							
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	"	"
Mahomedan School teacher	1	15	"	"	180	"	"
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		
GRANT II.—Education—*cont.*		Rs.	A.	P.	Rs.	A.	P.
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		
GRANT III.—Sanitation and Medical Services—		Rs..	A.	P.	Rs.	A.	P.
1. Hospitals and Dispensaries— Aamnett Dispensary							
Medical Subordinates 3rd Class Hospital assistant	1	25	"	"	300	"	"
" " Warm clothing Do	1	5	"	"	60	"	"
" " House rent ..	1	5	"	"	60	"	"
Midwife							
Clerk							
Compounder							
Servants	1	5	"	"	60	"	"
"							
"							
480							
One Native midwife of the Senior grade —	1	15	"	"	180	"	"
					480		
					660		
					300		
					60		
					720		
Total ..	5	55	"	"	660	"	"
Deduct Fines and Stoppages for 1 month Rs-					60	"	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					600	"	"

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

1	Number.	Salary per mensem.			Salary per annum.		
	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.*

1	Number.	Salary per mensem.			Salary per annum.		
	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	"	"
Darogas	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	"	"
Deposit Scavengers @ Rs 7-	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.*

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	50	"	"	600	"	"
Maistries	1	15	"	"	180	"	"
Scavengers .. @ 8	10	9	"	"	108	"	"
@ 7	5	80	"	"	960	"	"
@ 6	5	35	"	"	420	"	"
	5	30	"	"	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	8	72	"	"	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.*

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.*							
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							
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.—							

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 .. 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 ..							
Balance (Statement II) ..					3865		
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.*

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 / 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 Bennett
Chairman

STATEMENT IV-A.—*Municipality of* Cotacamund *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	-	-	"	"	"	"	"	"	"	"	"	

32

45

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 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	36368 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	

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	15545	1	6	14106	10	3	51570	..	..	47750	..	..	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
Sale proceed of debte	1	7	..	9	10	6	3	9	..	5	..	..	..	..	..	
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	689	12	..	250	-	-	30	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	..	..	
b. From Local Boards—																
i. Education																
ii. Medical	-	..	..	-	-	-	..	..	..	—	..	..	—	..	..	
iii. Other purposes																
Carried forward ..	102646	11	7	23618	-	8	27188	4	5	123835	..	..	116150	..	..	

690
250
940

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 ..	102846	11	7	23618	"	8	21188	4	5	123835	"	"	116150	"	"	
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	25469	2	8	23300	5	7	134025	"	"	121760	"	"	
Grand Total ..	114800	2	5	25469	2	8	23299	13	7	138100	"	"	123470	"	"	

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

5664
940
6604

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	6769	5	8	241	15	9	3440	"	"	1550	"	"	
c. Drainage	"	"	"	83	8	-	"	"	"	"	"	"	"	"	"	
d. Water-supply ..	103	10	"	59	4	6	43896	6	"	44000	"	"	44000	"	"	
2. REPAIRS— (a) Lake reclamation	795	15	6	2135	11	3	659	"	6	1455	"	"				
(b) Conservancy	255	12	1													
(c) Establishment	277	1	10				14	3	11	270	"	"				
a. Communications	12321	1	"	2445	1	9	162	14	2	440	"	"	480	"	"	
b. Buildings	1003	1	1	680	13	6	718	15	"	13040	"	"	11500	"	"	
c. Drainage—							256	14	11	1260	"	"	1200	"	"	
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	14	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	"	"	

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 ..	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 -	~~79~~ 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	13 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	15	2	6650	..	..	6150	..	..	
Repayment of Debt—																
a. Instalments paid during the year.	3041	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	133080	"	"	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	"	"	

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STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions 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	"	"	Odequarterly return No 21078 10-9-94 (B 1262) as per return
(c) Mis. Public Improvements													
(a) Lake Conservancy	"	"	"	250	"	"	"	"	"	250	"	"	——— do ——— do ———
(b) Lake reclamation	"	"	"	450	"	"	"	"	"	450	"	"	——— do ——— do ——— B 449-0-3 as per return
2 Repairs													
(a) Communications	11500	"	"	1540	"	"	"	"	-	13040	"	"	——— do ——— do ——— as per return B 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- B 108 as per transfer Statement
(c) Contingencies	100	"	"	10	"	"	"	"	"	210	"	"	do ——— do- B 12-0-0
do				100	"	"	"	"	"				prbe quarterly return No 21078 10-9-94
4) Results Grants.	250	"	"	"	"	"	120	"	"	130	"	"	G.O. dated 14th August 1894 No 1087-M-mis-

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 returns 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 contg: other than (b) "	400 " " ✓	450 " " ✓	" " "	850 " " ✓	——— Do ———
Refunds other than current Collections	800 " " ✓	490 " " ✓	" " "	1290 " " ✓	——— Do ———

Chairman

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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.
					Nil					

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Statement VIII.—Loans.

Amount of loan and rate of interest. (1)	For what purpose and terms on which obtained and year in which taken. (2)	Date of Government sanction. (3)	Amount paid. Up to 31st March 1895. Number of years. (4)	Amount paid. Up to 31st March 1895. Amount. RS. A. P. (5)	Amount paid. In 1895-96. RS. A. P. (6)	Amount transferred to Sinking Fund. Up to 31st March 1895. Number of years. (7)	Amount transferred to Sinking Fund. Up to 31st March 1895. Amount. RS. A. P. (8)	Amount transferred to Sinking Fund. In 1895-96. RS. A. P. (9)	Invested out of the total amount transferred up to end of 1895-96. In Government Securities. RS. A. P. (10)	Invested out of the total amount transferred up to end of 1895-96. In the Savings Bank. RS. A. P. (11)
Govt Loans.										
(1) 12420 · 4½ per cent	For making of the Snowdon, Harlemund roads repayable in equal instalments including interest of 848-4-8	G.O. Financial dated 3rd Sept 75 No 1761	18	11501 12 5 (11491)	918 " " (906)					
(2) 17500 4¼ P.C.	For Kandal drainage taken in 91-92 repayable by annual payments including interest of 1316	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 of 3234.	G.O. M. Mis dated 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 in 84-85	G.O. No 1992 d/ 27 Aug. 84.				10	10200 " "	1900		
(5) 10000 - 6. P.C	-Do- Do in 86-87	G.O. D/ 9 Oct 86 M. No 1033 M				8	2150 " "			
(6) 7000 - 6. P.C.	For the Municipal office repayable in 17 years by sinking fund investments in 93-94.	G.O. D/ 19 Aug 93 No 1687 M. Mis				1	410 " "			
							12760			
				18033 15 9	3170 - -		12760 - -	1900 - -	-	-

Rs 64-11-6 shown in the previous returns will be withdrawn from the Savings Bank

Encl: I

Jus 465M / 10395

15
15
165

1 / 3297 M of 94.

Budget of the Ootacamund Muni-lity for 95-96

Ootacamund MUNICIPALITY.

Enclo II

Encl. II

Statement of Proposition f[or] revision of Establishment.

Ootacamund Municipality.

<table>
<tr><th colspan="2">Order sanctioning present establishment.</th><th rowspan="3">Office to which the proposition refers.</th><th colspan="8">Nature of charge.</th><th colspan="2">Proposition.</th><th rowspan="3">Grounds of proposition</th></tr>
<tr><th rowspan="2">Number</th><th rowspan="2">Date.</th><th colspan="4">Present Scale.</th><th colspan="4">Proposed Scale.</th><th>Increase per month.</th><th>Decrease per month.</th></tr>
<tr><th>Number</th><th>Designation</th><th>Pay. Minimum.</th><th>Pay. Maximum.</th><th>Number</th><th>Designation.</th><th>Pay. Minimum.</th><th>Pay. Maximum.</th><th>Amount.</th><th>Amount.</th></tr>
<tr><td rowspan="6">G.O. No. 325 M</td><td rowspan="6">Dated 10' March 1893</td><td rowspan="6">Grant (2) of Water Works.</td><td>1</td><td>Inspector</td><td>25</td><td>25</td><td>1</td><td>Inspector</td><td>25</td><td>30</td><td>5</td><td></td><td>from 1 April 95</td></tr>
<tr><td>2</td><td>Turn Cocks @ Rs 15</td><td>30</td><td>30</td><td>2</td><td>Turncocks @ Rs 15-</td><td>30</td><td>30</td><td>..</td><td></td><td></td></tr>
<tr><td>5</td><td>Lascars at Rs 8</td><td>40</td><td>40</td><td>5</td><td>Laskars.</td><td>40</td><td>40</td><td>..</td><td></td><td></td></tr>
<tr><td>1</td><td>Smith & Fitter</td><td>25</td><td>25</td><td>1.</td><td>Smith & fitter</td><td>25</td><td>25</td><td>..</td><td></td><td></td></tr>
<tr><td>9.</td><td>Total per mensem</td><td>120</td><td>120</td><td>9</td><td></td><td>120</td><td>125</td><td>5</td><td></td><td></td></tr>
<tr><td></td><td>Total per annum</td><td>1440</td><td>1440</td><td></td><td></td><td>1440</td><td>1500</td><td>60</td><td></td><td></td></tr>
</table>

Municipal Office
Ootacamund 22nd Decr 94

G. G. Hannett
Chairman.
O. 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	Budget	Actuals, 1893-94 (audited figures.)
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1894-95.	Estimate for 1894-95.	
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 - -	6.918 - -
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 - -		25200 - -	19.500 - -	20.972 11 9
c. Tax on lands (section 63) ..	1.300 - -		2170 - -	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 - -		1600 - -	1400 - -	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)—					
Gross receipts 9.930			- - -	- - -	7.840 10 6
Less Local Fund share 1.986	7.940 - -		7.940 - -	7.840 - -	
7.944					
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 - -	255 - -
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 - -		- - -	10 - -	7 - -
iii. Avenue receipts	100 - -		180 - -	250 - -	502 9 1
iv. Fees from Travellers' Bungalows	200		200	200	222 8 -
b. i. Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	70 - -		90 - -	50 - -	50 7 8
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	200 - -		200 - -	200 - -	222 3 9
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	150		150	150 - -	284 8 -
d. i. Fees from educational institutions	7700 - -		7700 - -	6600 - -	7743 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 ..	2240 - -		2640 - -	2600 - -	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	1200 - -		1200 - -	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 - -	1480 - -	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 - -	80130 - -	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 Budget	Budget	Actuals, 1893-94 (audited figures.)
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1894-95.	Estimate for 1894-95.	
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	- - -	- - -	- - -	- - -	- - -
ii. Others	- - -	- - -	- - -	- - -	65 - -
Total Receipts ..		70.520 - -	80.130 - -	69.520 - -	72,147 5 5
Grand Total ..		79.900 - -	91.430 - -	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 M. Mis.
8. The house-tax registers were last revised in the official year 94-95 and the land tax registers in the official year 92-93.
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.

Edmondson
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 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.	

Ex officio Chairman.

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

—	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, 1895-96 (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	- - -		2,500 - -	2,500 - -	- - -
b. Buildings	5,010 - -		13,126	10,900 - -	7,232 10 8
c. Drainage	- - -		- - -	- - -	- - -
d. Water-supply	2,200 - -	7,210	110 - -	- - -	232 8 9
2. REPAIRS—					
a. Communications	4,000 - -		4,000 - -	3,000 - -	4,054 3 4
b. Buildings	2,000 - -		1,030 - -	500 - -	486 11 9
c. Drainage—					
i. Repairs to works ..	- - -		- - -	100 - -	- - -
ii Establishment for flushing drains, &c.	1,690 - -		1,690 - -	1,690 - -	1,662 13 7
d. Water-supply—					
i. Repairs to works, machinery, &c.	300 - -		520 - -	100 - -	74 - 9
ii. Establishment	140 - -		140 - -	140 - -	143 8 -
iii. Contingencies	20 - -	8,150	20 - -	20 - -	23 4 6
3. ESTABLISHMENT	560 - -	560 - -	500 - -	500 - -	503 12 -
4. TOOLS AND PLANT AND OTHER STORES.	230 - -	230 - -	230 - -	200 - -	196 1 11
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 ..		16,150 - -	23,860 - -	19,650 - -	14,609 11 3
GRANT II—(*Education.*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	12 - -		- - -	- - -	- - -
b. Stipends to Normal students ..	300 - -		700 - -	700 - -	253 11 10
(c) Travelling allowance to Do.—	- - -	300 - -	10 - -	10 - -	22 4 -
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	12,420 - -		12,140 - -	12,270 - -	11,193 5 6
b. Contingencies	820 - -	13,240 - -	820 - -	820 - -	765 15 4
✓ Carried forward ..		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.*

—	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, 1895-96 (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.*)		180 150 100 430			
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 - -	1,079 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 ..		26,570 - -	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
2. i. Markets—	150 - -	2930 - -	150 - -	150 - -	201 14 8
a. Establishment	- - -		180 - -	- - -	- - -
b. Contingencies	- - -	- - -	400 - -	- - -	- - -
ii. Slaughter-houses—					
a. Establishment	- - -		430 - -	- - -	- - -
b. Contingencies	- - -	- - -	200 - -	- - -	- - -
3. Choultries—					
a. Establishment	170 - -		170 - -	170 - -	166 6 9
b. Contingencies	100 - -		100 - -	100 - -	26 12 5
c. Feeding Travellers	350 - -	620 - -	350 - -	350 - -	398 - -
4. Travellers' bungalows—					
a. Establishment	100 - -		100 - -	100 - -	95 7 10
b. Contingencies	30 - -	130 - -	30 - -	30 - -	304 10 8
5. Avenues—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -	- - -	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 ..		3,860 - -	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 - -		20 - -	- - -	- - -
iii. Printing	400 - -		400 - -	400 - -	205 13 2
iv. Compensation for lands ..	1,000 - -		1,000 - -	- - -	- - -
v. Other items	600 - -	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 - -		1,920 - -	1,920 - -	1,835 11 4
ii. Inspection	480 - -		330 - -	480 - -	480 - -
b Collection of Municipal Taxes—					
i. Establishment	1,850 - -		1,840 - -	1,840 - -	1,752 3 2
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)	810 - -		810 - -	810 - -	955 12 6
e. Contributions for Central office and Audit establishments ..	430 - -	5,560 - -	330 - -	330 - -	403 - -
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 ..		73720 - -	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 ..		79,900 - -	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	Nil								
3									
	Total ..								
(b)	Buildings								
1	Constructing a new market at Ammapett	365	.			365			
2	Do. Do. a Slaughterhouse	547	.			547			
3	Value of a house to be purchased for the occupation of the Hospital Assistants	~				1,000			Estimate not yet prepared
4	Extension of the Municipal College Salem	~				1,500			— Do. —
5	A permanent Cholera shed	~				600			— Do. —
6	Improvement of latrines	~				1,000			— Do. —
	Total ..					5,012 / 5,010			or

Repairs X Extension ?

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

[illegible]

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							Total mileage of roads, streets, lanes, &c., in the town.
1	Cuddalore road from Ammapett Tollgate to Chitra Chavidy and Loggy Road	680	-	-				Metalled or Gravelled } Unmetalled.
2	Hadampatty Road & Cheery Road	350	-	-				31 — 14 — 45
3	Court Road, Maravenery Road and Arasaday Road	150	-	-				
4	Salem 1st and 2nd Agraharam Rd.	50	-	-				
5	Vellacuttai Road No I	100	-	-				
6	Trichinopolly Road	200	-	-				Total mileage under maintenance.
7	Sankari Road & Line cross Road	200	-	-				
8	Arisipolium main Road	50	-	-				Metalled or Gravelled } Unmetalled.
9	Gugai Line Road	100	-	-				31 — - — 31
10	Sheetuceal Road	100	-	-				
11	Chennakistna Chetti Street	100	-	-				
12	Appoo Chetty Street and Mariammon Covil Street	300	-	-				
13	Sannathi Street	50	-	-				
14	Narasingapuram Street and Malli Chetty Street	200	-	-				
15	Palli Street	100	-	-				
16	Arasamaram Street	50	-	-				
17	Pochin Road	200	-	-				
18	Patnool Streets	200	-	-				
19	Palapattarai Mariammon Covil Street	150	-	-				
X 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	2,000	-	-				
	Total ..	2,000	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(c)	Drainage							
1								
2		Nil						
3								
	Total ..							
(d)	Water-supply							
1	Repair and cleansing of tanks							
2	and wells in the town.	300	-					
3								
	Total ..	300	-	/				

[signature]
Ex officio Chairman

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem. RS.	A.	P.	Salary per annum. RS.	A.	P.
1	2	3			4		
GRANT I.—2. *c.* Drainage—							
Overseers	–	–	–		–	–	
23. Drain cleaners @ 5 Rs each — 115 0 0; 1 — Do — 4 — Do — 4 0 0; 4 — Do — 3 — Do — 12 0 0	28	131	..		1,572	–	
4 Cistern coolies 5 — Do — 20 0 0; 1 — Do — 4 — Do — 4 0 0; 1 — Do — 3/8 — Do — 3 8 0; 2 — Do — 3 — Do	8	33	8		402	–	
Total ..	36	164	8		1,974	–	
Deduct Proportionate cost of 9 drain cleaners transferred to ~~Deduct Fines and Stoppages~~ Grant IV lighting Estt. ..	–	–	.	.	280	–	
~~Add arrears for last year paid this year~~ Net	—	—	—		1694	–	
Balance (Statement II) ..					1690	–	
d. Water works—							
Overseers	.	.	.	.	.		
Tank Watchmen	1	4	–		48	–	
Watershed 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	–	for 11 months
Road Maistries	1	7 (30)	–		77	–	
Lascar	1	5	–		55	–	
Total ..	3	47	–		517	–	
Deduct Fines and Stoppages ..					–		
Add pay for March 95 ~~arrears for last year paid this year~~ ..					42	–	
Total ~~Balance~~ (Statement II) ..					560	–	

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—							
1. Muhmd Pupils receiving scholarships @ Rs 96	1						
1. Do — — — — 84	1						
1. Hindoo — — — 76	2	15	-	-	180	-	-
4 Result School masters @ — — 5 Each	4	4	-	-	55	-	5 months
					60	-	3 months
Total ..	8	46	-	-	295	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	-	-
2. MUNICIPAL SCHOOLS—							
a. On the Salary System— Salem College							
Head Master	1	200	-	-	2,400	-	-
1st Assistant Master	1	100	-	-	1,200	-	-
2nd " "	1	80	-	-	960	-	-
3d " " " " " "	1	70	-	-	840	-	-
4" " " " " "	1	60	-	-	720	-	-
5" " " " " "	1	50	-	-	600	-	-
6" " " " " "	1	40	-	-	480	-	-
7" " " " " "	1	35	-	-	420	-	-
8" " " " " "	1	30	-	-	360	-	-
9" " " " " "	1	25	-	-	300	-	-
Drawing Master	1	30	-	-	360	-	-
Tamil Pandit —	1	25	-	-	300	-	-
Sanskrit — " — —	1	20	-	-	240	-	-
Assistant Do — " — — —	1	15	-	-	180	-	-
Gymnastic Instructor — — —	1	15	-	-	180	-	-
Assistant Munshi — " — —	1	12	-	-	144	-	-
Clerk — " " —	1	15	-	-	180	-	-
Peon — " — —	1	6	-	-	72	-	-
Peon — " —	1	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.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.* Salem & Shevaroy 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 Master @ Rs 7 Each —	2	14	-	-	168	-	-
Gymnastic Teacher.	1	10	-	-	120	-	-
Peons @ Rs 5 Each	2	10	-	-	120	-	-
Total	19	202	-	-	2,424	-	-
Deduct fines & Stoppages					-	-	-
Add pay					-	-	-
Total including College —					12,420	-	-
ii On Salary Result System.							
(a) Fixed pay each.							
1. Head Master	1	12	-	-	132	-	-
Head Master @ 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	-	-	2,893	-	-
Deduct Fines and Stoppages ..					-	-	-
pay for march 94 —							
Add ~~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—							
Municipal Superward Inspecting schoolmaster	1	20	—	—	240	—	—
Total ..	1	20	—	—	240	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	—	—
7. Gymnastic Instructors	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 2d class Hospital Asst	1	35	—	—	420	—	—
" " 3d .. 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	—	—
Jobby & Sweeper of Midwifery ward —	1	5	—	—	60	—	—
Dhobie	1	4	—	—	48	—	—
Total	15	162	—	—	1944	—	—
Deduct fines & Stoppages —							
Add pay for march —							
Balance					1944	—	—
2. Branch Dispensary Ammapett.							
2 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.*

—	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—							
1st Class Vaccinators	1	15	—	—	180	—	—
2d Class Vaccinators —	1	10	—	—	120	—	—
Peons							
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.*

—	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."—							
Sanitary ~~Nuisance~~ Inspectors @ Rs 38+7 hot 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 — —							
4 ~~Maistries~~ Scavengers Rs 7 .. 28 — —	11	76	—	—	836	—	—
4 ~~Maistries~~ Sweepers Rs 6 .. 24 — —							
12 Latrine Cotties @ Rs 5 each — 60 — —							
2 — Do — — 4 — — 8 — —							
1 — Do — — 3 1/2 — Do — 3 8 —	71	237	8	—	2,612	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 — —							
1 — Do — — 4 — Do — 4 — —							
1 — Do — — 3 1/2 — Do — 3 8 —							
92 — Do — — 3 — Do — 276 — —	148	533	—	—	5,863	—	—
7 — Do — — 2 1/2 — Do — 17 8 —							
1 — Do — — 2 — Do — 2 — —							
Rubbish Depot Coolies @ 5 Rs Each —	4	20	—	—	220	—	—
		40					
Total ..	238	1013	8	—	11,148	8	—
Deduct Fines and Stoppages ..					—	—	—
pay for March 95							
Add ~~arrears for last year paid this year~~ ..					950	8	—
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—							
Inspector @ Rs 10 + 7 horse 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 ..					-	-	-
Add ~~arrears for last year paid this year~~ pay for mares ..					63	-	-
Balance (Statement II) ..					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.,	-	-	-	-	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	1	6	-	-	72	-	-
Sweeper " " "	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							
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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— (vi) Other Items.							
Gunners & Town crier Establishment—							
Gunner —	1	3	8	-	42	-	-
Town crier —	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	-	-
Head Clerks	1	30	-	-	1330	-	-
Cashier	1	30	-	-	1330	-	-
Licence Clerk	1	15	-	-	165	-	-
Accountants	-	-	-	-	-	-	-
Peons	1	8	-	-	80	-	-
Oron	1	7	-	-	77	-	-
Oron	1	6	-	-	66	-	-
Masalchi	1	5	-	-	55	-	-
Total ..	8	166	-	-	1,026	-	-
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—							
Petition Clerks	1	20	-	-	240	-	-
Bill ~~Collectors~~ Writer	1	15	-	-	180	-	-
Assistant Peons	1	8	-	-	96	-	-
2 1st Class Bill Collectors @ Rs 10 each 20							
3 2nd Class do — 9 — 27	9	75	-	-	900	-	-
4 3rd Class do — 7 — 28							
Peons for the Bill Collection @ 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. Avenue receipts	100	-	-	-	-	-	100	-	-	100	-	-	-	-	-	-	-	-	-	-	-
Total	51,370	-	-	-	-	-	51,370	-	-	51,370	-	-	-	-	-	-	-	-	-	-	-

[illegible signature]
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																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..																									

Ex officio Chairman

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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 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	1	6	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	-	25200	-	-	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	-	-	1900	-	-	
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 9.925 ..																
Less Local Fund share 1985 7,942.	4,001	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	6	1	8	-	7	7	7	10	-	-	10	-	-	
iv. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
v. Tax on vehicles, &c. ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
vi. Tax on animals	-	2	-	-	-	-	-	4	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 avenue fruit was sold 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~~ 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 ..	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	4934 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 cartstands 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 - -	

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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 ..	39323 1 6	32913 3 9	40,186 14 6	79,570 - -	68,920 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education	- - -	- - -	- - -	- - -	- - -	
ii. Medical	- - -	- - -	- - -	- - -	- - -	
iii. Other purposes ~~Miscellaneous~~ 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 ..	39713 1 3	33120 9 3	40,416 14 9	80,130 - -	69520 - -	
Grand Total ..	51010 13 7			91,430 - -	79700 - -	

Executive Engineer

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 and not budgetted for have to be executed during the year.
c. Drainage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
d. Water-supply	-	-	-	-	-	-	110	-	-	110	..	..	-	-	-	A new well for the Pariahs of Ranjanpatty 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	..	..	1690	..	..	
d. Water-supply—																
i. Repairs to works, machinery, &c.	477	-	4	53	3	9	42	15	8	520	-	..	100	..	..	The Travellers Bungalow well & the Amonapotti well were repaired, & most of the wells were provided with pulleys.
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

Items.	2			3			4			5			6			7
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 ..	5947	5	4	8380	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	8036	6	10	3,766	13	3	4,103	9	2	12,140	-	..	12,270			Savings effected on acct. of deduction of pay of absentees & the appointments of 2 assistants of the Town School were vacant, hence the difference.
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 Pariah 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	1000	-	-	600	-	..	
3. Salary Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	owing to the value of furniture to be supplied to these schools as they have been recognized from 1st Jany 95.
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 III—(*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 in July '94 and the pay of the Midwife has been fixed at 10 Rs + Provident grant
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	350 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	8	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 Office of the Registrar having been paid also the printing 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 Inspector till 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	8	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	..		Value of belts and badges, and other articles supplied to the conservancy Establishment.
d. Contingencies	201	6	3	55	10	4	48	9	9	250	..		200	..		
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	1,574	.	5	655	13	6	925	15	7	2,500	..		2,500	..		
(c) Contribution to L. Board for lighting [illegible] Trunk Road	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	.	.	16	..		40	..		
Carried forward ..	2,756	6	-	1,033	11	10	2,423	10	-	5,180	-	-	4,000	..		

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.	

74430 - - 17100 - -

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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 1891.		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

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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 DEPARTMENT COLLECTOR
31 JAN. 95
RECEIVED.

Salem Municipality.

Budget Estimate
for
1895–96.

Enclosure No 4
to Letter No 76 of 1895.

MUNICIPAL COURT
15 DEC 22
SALEM

466.40
1895

Legislature of the House-tax.

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 m	20 March 1894	Grant I 3. Establishment.	1	Overseer	30	30	1	Overseer	35	35	5	-	*
			1	Road Mastry	7	7	1	Road Mastry	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	2nd Do	80	80	1	2nd Do	80	80	-	-	
			1	3rd Do	70	70	1	3rd Do	70	70	-	-	
			1	4th Do	60	60	1	4th Do	60	60	-	-	
			1	5th Do	50	50	1	5th Do	50	50	-	-	
			1	6th Do	40	40	1	6th Do	40	40	-	-	
			1	7th Do	35	35	1	7th Do	35	35	-	-	
			1	8th Do	30	30	1	8th Do	30	30	-	-	
			1	9th Do	25	25	1	9th Do	25	25	-	-	
			1	Drawing Master	30	30	1	Drawing Master	30	30	-	-	
			1	Tamil Pundit	25	25	1	Tamil Pundit	25	25	-	-	
			1	Sanskrit Do	20	20	1	Sanskrit Do	20	20	-	-	
			1	Assistant Do	15	15	1	Assistant Do	15	15	-	-	
			-	-	-	-	1	Hindustani Munshi	12	12	12	-	*
			1	Clerk	15	15	1	Clerk	15	15	-	-	
			1	Gymnastic teacher	15	15	1	Gymnastic teacher	15	15	-	-	
			1	Peon	6	6	1	Peon	6	6	-	-	
			1	Peon	5	5	1	Peon	5	5	-	-	
			18		821	821	19		833	833	12	-	

Hell

I & IV

Statement of Proposition fo … evision of Establishment. 95-96

Salem MUNICIPALITY.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	NATURE. Present Scale. Number	Designation	Pay. Minimum.	Pay. Maximum.	Proposed Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
		Grant II			RS.	RS.			RS.	RS.	RS.	RS.	
G.O. 366 m	20 March 94	2 Municipal Schools	–	–	–	–	1	Head Master	12	12	12	–	+
		11 On Salary / result system a fixed payment	3	Head Masters @ Rs 10	30	30	5	Asst do @ Rs 10	50	50	20	–	+
			4	Asst Do @ Rs 8	32	32	12	do @ Rs. 8	96	96	64	–	+
			9 (+2)	Do @ Rs 7	63	63	3	do @ Rs 7	21	21	–	42	+
			18	Do @ Rs 6	108	108	14	do @ Rs 6	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 @ Rs 7	14	14	2	Servants @ Rs 7	14	14	–	–	
			3	do @ Rs 6	18	18	3	Do @ Rs 6	18	18	–	–	
			2	do @ Rs 5	10	10	2	Do @ Rs 5	10	10	–	–	
			1	Dholi	4	4	1	Dholi	4	4	–	–	
			1	Jotti & Sweeper	4	4	1	Jotti & Sweeper	5	5	1	–	*
			15		166	166	15		162	162	1	5	

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Statement of Proposition fo revision of Establishment. 1895-96

Salem MUNICIPALITY.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Present Scale. Number	Present Scale. Designation	Present Scale. Pay. Minimum.	Present Scale. Pay. Maximum.	Proposed Scale. Number	Proposed Scale. Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
		Grant III			RS.	RS.			RS.	RS.	RS.	RS.	
G.O. 366 m	26 March 94	5. Conservancy &c a i Establishment	2	Sanitary Inspector @ Rs 38-7 horse allowance	90	90	2	Sanitary Inspector @ Rs 38-7 horse allowance	90	90	-	-	
			1	Prosecuting Sanitary Inspector	30	30	1	Detecting & Prosecuting Inspector @ Rs 25-7 horse allowance	32	32	2	-	*
			-	-	-	-	1	Sanitary Inspector @ Rs 18-7 horse allowance	25	25	25		*
			11	3 Maistries @ Rs 8 4 do @ Rs 7 4 do @ 6	76	1.76	11	3 Maistries @ Rs 8. 4 do @ 7. 4 do @ 6.	76	76	1 -	-	
			55	12 Lascrie Lottie @ Rs 5 2 do do @ Rs 4 1 do do @ 3½ 37 do do @ 3 2 do do @ 2½ 1 do do @ 2	189-8	189-8	71	12 Lottie @ Rs 5 each 2 do @ Rs 4. 1 do @ 3½ 53 do @ 3 2 do @ 2½ 1 do @ 2	237-8	237-8	48	-	*
			8	Depôt keepers @ Rs 5	40	40	4	Depôt men @ Rs 5	20	20	-	20	*
			148	46 Road Sweepers @ Rs 5 1 do @ 4 1 do @ 3½ 92 do @ 3 7 do @ 2½ 1 do @ 2	533	533	148	46 Road Sweepers @ Rs 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 (1) Establishment.	1	Private Scavenging Inspector	15	15	1	Private Scavenging Inspector 10-7. Horse allowance	17	17	2	-	* *
			16	do Lottie @ Rs 3	48	48	16	do Lottie.	48	48	-	-	/
			17		63	63	17		65	65	2	-	

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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.		Grounds of proposition.
			Number	Designation	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
G.O. 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	Cashier	30	30	1	Cashier	30	30	/ -	-	
			1	License clerk	15	15	1	License clerk	15	15	/ -	-	
			1	Peon	8	8	1	Peon	8	8	/	-	
			1	do	7	7	1	do	7	7	/	-	
			-	-	-	-	1	do	6	6	6	-	*
			1	Mashalchi	5	5	1	Mashalchi	5	5	/		
			7		160	170	8		166	176	6	-	

Administration to office Charges

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Cuclo III

evision of Establishment.

Ootacamund MUNICIPALITY.

HARGE.

umber	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition
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 O. 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.

Ord. 354M/95

8

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

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

Current No. 498M of 1895, dated 12th Feby 95 from the ~~Director~~ of Public Instruction

Current No. 628M of 1895, dated 21st February 95 from the Surgeon-General

Current No. of 189 , dated from the

Order— d 19-3-95 No. 466M

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	
Tax on Buildings and Lands	22,008	20,820	27.460	~~20,820~~	21080
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	5.090	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	1	..	10	..	
Loans	..	..	..	..	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.	..	..	..	..	
Advances Recovered	139	..	..	..	
Total ..	79.095	79.700	91.430	79.900	80090
		10,180	11,308	9,380	9,380
		69,520	80,130	70,520	

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	"	2.500	2.500	"
Buildings	7.233	10.900	13.120	5.010
Drainage	"	"	"	"
Water-supply	232	"	110	2.200
Repairs—				
Communications	4.054	3.000	4.000	4.000
Buildings	487	500	1.030	2.000
Drainage	1.663	1.790	1.690	1.690
Water-supply	241	260	680	460
Establishment	504	500	500	~~560~~ 500
Tools and Plant and other Stores	196	200	230	230
Contributions for Public Works	"	"	"	"
Total	14.610	19.650	23.860	~~16.150~~ 16.090
GRANT II.				
Training Schools	276	710	710	~~300~~ 120
Municipal Schools—				
(*a*) On the Salary System	11.959	13.090	12.960	13.240
(*b*) On the Salary Results System	3.958	4080	4.580	~~4.800~~ 4.650
Salary Grant	"	"	"	"
Results Grants	785	750	750	800
Combined Grants	"	"	"	"
Inspection	260	260	260	260
Miscellaneous	75	270	270	~~220~~ 120
Total	17.313	19.160	19.530	19.620 19.190
GRANT III.				
Hospital and Dispensaries	5.570	6.320	6.180	6.300 6.420
Contributions	378	820	770	~~780~~ 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	~~26.510~~ 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
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	130	"	"	"
Refunds	72	"	30	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	180	"
Investments	"	"	"	"
Balance	11.298	4.180	9.380	6.180 6.750
Total	79.095	79.700	91.430	~~79.900~~ 80.090

Revised Estimate for 1894-95.

2. The current receipts and charges are now estimated at Rs 80.130 & Rs. 82050, respectively, against Rs. 69820 & 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 estimate, the de-

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. As, 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 grant #4 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 necessity for the extension of the municipal college building 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 has not been established.

(3) Grant II — The allotments under 'Training Schools' and 'Remth 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 providing one of 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 purpose with the remark that it is not probable that the maximum compensation for quarters will be required. ~~if there is any delay in securing a suitable building, the funds required for payment of compensation during that period 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 toti 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. d/ 18.1.95 No. 97 L. The remarks of the Sanitary Commissioner, which should be expedited, on the provision for vaccination & Sanitation will be awaited.

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

Note
x only if this the paid Chairman's salary will have to be shut. [initials]

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.R. 14/3/95 [initials] 13.3.95 [initials] 15/3/95

To,
The Chairman, M.C., Salem. 6
" Collector of Salem. 3
" President dt Bd. Salem. 18
" Accountant General 7
" Director of Public Instruction. 10
" Surgeon General. 6
" Sanitary Commissioner. 6
" Sanitary Engineer. 6
Editors' Table.

Desp. 8/4/95

Salem municipal Budget for 1895-96

354-498-628 M

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 Kumaraswami-patty 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.	
(4)	Extension of the Municipal College, Salem	1,000
(5)	A permanent cholera shed	1,500
(6)	Improvement of latrines	600
		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.

1*st 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
Income from Markets and Slaughter-houses	4,422	4,450	5,090	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
Grants and Contributions from Government	2,803	4,390	4,230	3,280
" from Local Boards	2,400	1,400	1,400	1,400
" from other Bodies	..	..	10	..
Recoveries for Services to Private Individuals	623	600	600	600
Miscellaneous	1	..	10	..
Advances Recovered	139	..	..	..
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				
Tools and Plant and other Stores				
Total ..	14,610	19,650	23,860	16,090
Grant II—	276	710	710	120
Training Schools	11,959	13,090	12,960	13,240
Municipal Schools—	3,958	4,080	4,580	4,650
On the Salary System	785	750	750	800
" Salary-results System	260	260	260	260
Results Grants	75	270	270	120
Inspection				
Miscellaneous				
Total ..	17,313	19,160	19,530	19,190

—	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	6,750
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 trations 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 redn 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 contion 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.

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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