Local & Munl. (1896) Department.

PRINTED.

G.O., No. 537 M

DATED 25th March 1896

[Despatch Abstract.]

Municipal Budget.

Reviewing the Salem ---- for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

25 March

No. 537 M., 24 February 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. A. PUSHPANADHA PILLAI, Avergal, B.A., Chairman, Municipal Council, Salem, to the Chief Secretary to Government (through the Head-quarters Deputy Collector, Salem), dated 23rd January 1896, No. 81.

I have the honour to submit herewith, for sanction of Government, the budget estimate of the Salem Municipality for 1896–97, together with a copy of my memorandum prepared for the information of the council. A copy of the resolution of the council passing the budget is also submitted.

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

3. With reference to the last portion of paragraph 3 (2) of G.O., No. 1673 M., dated 19th October 1895, I beg to forward herewith a demand, collection and balance statement showing the progress made in the realization of arrears of house, profession and land taxes up to date, from which it will be observed that the arrears of taxes under all heads from 1888–89 up to the end of the official year 1893–94, about which a detailed report was called for, have been completely adjusted and no balance is left.

4. I regret there has been some delay in the submission of this report, which was unavoidable. This will be guarded against in future.

Memorandum by the Chairman, Municipal Council, Salem, explaining the principal variations in the revised estimate for 1895–96 and the budget estimate for 1896–97.

Revised Estimate for 1895–96.

Receipts.

Opening Balance.—The opening balance according to the budget was Rs. 9,380, but the actual balance was Rs. 12,390. The increase is due to the fact that a large amount of arrears of taxes was realized in 1894–95.

2. (*a*) *Tax on Arts*—(*b*) *Tax on Buildings.*—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. (*c*) *Tax on Lands.*—The land-tax registers were thoroughly revised during the year 1895–96. As instructed by Government in G.O., Mis. No. 1619 M., dated 3rd November 1894, the tax is now levied at $7\frac{1}{2}$ per cent. on the gross annual rental value of each land. The current demand under this head is estimated at Rs. 1,400. As the arrears of previous years were realized this year, there is an increase as compared with the budget grant.

4. *Tolls.*—Owing to competition at the time of sale, the toll farms were sold this year for Rs. 10,110 against Rs. 9,925 in 1894–95; deducting one-fifth share due to the District Board, Salem, the net income under this head is Rs. 8,090 against the budget grant of Rs. 7,940.

5. *Fees from Educational Institutions.*—The increase of Rs. 300 as compared with the budget grant of Rs. 7,700 is due to the fact that the revised estimate is calculated on the actuals of last year.

6. *Grants and Contributions from Government—(i) Education—Buildings.*—A sum of Rs. 1,240 is expected under this head as shown below against the budget grant of Rs. 500 :—

	Rs.
(*a*) For Shevapet town school-house	340
(*b*) For Salem town school-house	900
Total ..	1,240

The grant for (*a*) has already been sanctioned by the Director of Public Instruction and application has been made to him for grant (*b*).

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

8. The total receipts are estimated at Rs. 75,220 against the budget grant of Rs. 70,710. The total expected receipts, including the opening balance, amount to Rs. 87,610 against the budget grant of Rs. 80,090.

Expenditure.

9. *Grant I, New Works—(b) Buildings.*—The budget grant under this head is Rs. 5,010, but it has been raised to Rs. 5,220 in the revised estimate as shown below :—

	Budget grant.	Revised estimate.
	Rs.	Rs.
(1) Construction of a new market at Ammapet	365	365
(2) Do. of a slaughter-house at Ammapet ..	545	545
(3) Value of a house to be purchased for the free quarters of the hospital assistant	1,000	..
(4) Extension of the Municipal College, Salem	1,500	1,500
(5) A permanent cholera shed	600	850
(6) Improvement of latrines	1,000	700
(7) Do. of the Shevapet school-house	..	1,025
(8) Constructing a school-house for Paraiyas at Kitchipalayam	..	85
(9) Constructing a new tiled shed for the Arisipalayam tank watchman	..	150
Total ..	5,010	5,220

The provision made for No. (3) has been omitted, as the question of acquiring another site is under the consideration of the council. The payment to the contractor of the Shevapet town school-house, though completed last year, was not made before the close of the year, as a question arose as to the quality of the materials used. The matter has, however, been since settled and payment made.

10. (*d*) *Water-supply.*—There seems to be no necessity for sinking a new well in the fort, as there is plenty of water there now owing to the late heavy rains. The budget grant has therefore been reduced to Rs. 2,000 in the revised estimate. Mr. R. E. Ellis has since visited Salem and pointed out to the Public Works Department the site where a trial well has to be sunk. It is hoped that the work will be taken up without delay.

11. (2) *Repairs—(b) Buildings.*—As most of the mud wall latrines had to be repaired during the current year, the budget grant of Rs. 2,000 under this head has been raised to Rs. 2,890 in the revised estimate.

12. (*d*) *Water-supply— (i) Repairs to Works, &c.*—Owing to the great scarcity of water, especially at the commencement of the year, the Arisipalayam tank and several other wells in the town were deepened and repaired at a great cost. The budget grant of Rs. 500 has, therefore, been raised to Rs. 3,660 in the revised estimate.

13. *Grant II, Education—(3) Salary Grant.*—A sum of Rs. 500 has been provided in the revised estimate on account of salary grant sanctioned by the municipal council for the Lower Secondary department of the London Mission High school, Salem.

14. *Grant V—(a) General Establishment—(ii) Inspection.*—A provision of Rs. 1,710 has been made under this head against the budget grant of Rs. 480 on account of the salary of the paid chairman sanctioned by Government for this municipality.

15. The total expenditure is estimated at Rs. 80,010 against the budget grant of Rs. 73,340. The balance at the close of the year is estimated at Rs. 7,600.

16. 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 1896–97.

Receipts.

17. As observed above, the year will begin with an opening balance of Rs. 7,600.

18. (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 1895–96, allowing a sufficient margin for the increase expected next year. As already noticed in paragraph 3 *supra*, the land-tax has been revised with reference to the gross annual rental value of each land and will be fixed at 7½ per cent., and the budget grant adopted has been based upon the actual demand of the current year.

19. (5) *Grants and Contributions—(a) From Government—(i) Education—Normal Stipends.*—No provision is made under this head as the Assistant Inspector of Schools, Eighth Division, recommends that the teachers available for training may have stipends from the Provincial Funds.

20. *Grants for Municipal Schools.*—A provision of Rs. 2,860 has been made under this head against the revised estimate of Rs. 2,540, as some of the teachers in the Salem College have obtained the L.T. Degrees and are entitled to a higher scale of grant than before. The grant has, therefore, been calculated at the following rates :—

	Rs.	A.	P.
Headmaster	66	10	8
1st Assistant (L.T.)	33	5	4
2nd do. (L.T.)	26	10	8
3rd do. (L.T.)	23	5	4
4th do.	20	0	0
Drawing master	15	0	0
Tamil pundit	12	8	0
Sanskrit do.	10	0	0
Gymnastic instructor	7	8	0
Waterman attached to the college	3	8	0
Total per mensem ..	218	8	0
Total per annum ..	2,622	0	0
Grant for the gymnastic teacher of the town schools ..	40	0	0
Library books of the college	50	0	0
Science apparatus and drawing materials for the college ..	150	0	0
Total ..	2,862	0	0
or	2,860	0	0

21. *Grants for other purposes.*—A sum of Rs. 140 has been provided under this head against the revised estimate of Rs. 80. As the common gymnastic instructor has undergone training in the Teachers' College, Madras, and has passed his examination, one-half grant of Rs. 60 is expected for him, besides Rs. 80 already sanctioned on behalf of the supervisor of the municipal schools.

22. (6) *Miscellaneous*—(*a*) (*i*) *Private Scavenging.*—A sum of Rs. 630 is provided under this head against the budget and revised estimate of Rs. 600, thus expecting a small increase of Rs. 30. With reference to paragraph 4 (5) of G.O., No. 1673 M., dated 19th October 1895, I think that, owing to the defect in the present District Municipalities Act (IV of 1884) with regard to the speedy and prompt realization of fees for private scavenging, the organization of any new service for cleansing private cess-pools on a self-supporting basis is not advisable at present and may, in my opinion, be postponed until the introduction of the revised Act.

23. The total receipts are expected to amount to Rs. 71,250 against the revised estimate of Rs. 75,220. The total receipts, including the opening balance (Rs. 7,600), will be Rs. 78,850.

Expenditure.

24. *Grant I*—(1) *New Works*—(*b*) *Buildings.*—The sum of Rs. 560 provided under this head is intended for the following works :—

	Rs.
(1) Providing a room in the Shevapet town school-house	60
(2) Construction of two latrines for males and females in Arisipalayam A. Division	500
Total ..	560

25. (*d*) *Water-supply.*—A provision of Rs. 1,000 made under this head is intended for further investigation of the water-supply scheme for this town.

26. (2) *Repairs*—(*a*) *Communications.*—The usual sum of Rs. 4,000 is provided under this head ; of this sum Rs. 670 is intended for the cost of road gang system, consisting of 7 men on Rs. 5 each and 7 boys at Rs. 3 each per mensem. The remaining sum is for materials and labour required for the repair of roads and streets, &c., 49·4 per cent. of the income from tolls will thus be spent upon communications.

27. (*b*) *Buildings.*—Rs. 2,320 is provided under this head for the repair of the following works :—

	Rs.
(1) For the Salem town school-house	320
(2) Repair of the existing pucka latrines, markets and slaughter-houses	2,000
Total ..	2,320

28. (*d*) *Water-supply*—(1) *Repairs to Works, &c.*—Most of the tanks and wells having been deepened and repaired during the current year, the usual sum of Rupees 300 is provided under this head for the repair and cleansing of tanks and wells in the town.

29. (3) *Establishment.*—It is proposed to increase the pay of the Public Works overseer from Rs. 30 to Rs. 35, as qualified men are not available for the pay of Rs. 30 offered. A small increase of Re. 1 is proposed to be given to the lascar attached to the Public Works overseer, in consideration of his long service. Rs. 570 is therefore provided under this head against the budget and revised estimate of Rs. 500.

The total of Grant I is Rs. 10,800.

30. *Grant II, Education*—(2) *Municipal Schools*—(*i*) *On Salary System*—(*a*) *Establishment.*—The entertainment of a waterman for the Salem College on a salary of Rs. 7 per mensem on condition that he should supply water to the Government Training school also having been sanctioned by Government in G.O., Mis. No. 1850 M., dated 7th November 1895, necessary provision has been made in the budget for the same. The allotment under this head is Rs. 12,500 against Rs. 12,420, the budget grant.

31. (*ii*) *Schools on the Salary Results System*—(*a*) *Fixed Payments.*—The council propose to continue the Ponnammapett school on the salary result system and to raise

the headmaster's pay to Rs. 15, and to appoint an additional teacher on Rs. 6 and a peon on Rs. 3 per mensem as noted below :—

	Present scale.	Proposed scale.
	Rs.	Rs.
Headmaster	12	15
First Assistant	10	10
Second do.	8	8
Third do.	6	6
Fourth do.	6	6
Fifth do.	..	6
One peon	..	3
Total ..	42	54

It is proposed to raise the Fort Jubilee Upper Primary Muhammadan school to the Lower Secondary grade, as recommended both by the Muhammadan Education Association, Salem, and by the Muhammadan Sub-Assistant Inspector of Schools. The establishment proposed is noted below :—

	Present scale.	Proposed scale.
	Rs.	Rs.
Headmaster (a trained matriculate to be appointed) ..	10	15
First Assistant	8	10
Second do.	6	8
Third do.	6	6
Fourth do.	..	6
Total per mensem ..	30	45

Owing to the fall in the strength of the Shevapet Mariamman Covil Street school and to the existence of several other rival schools in close proximity to it, it has been, subject to the approval of Government, abolished from the 1st August 1895, and the establishment thereof transferred to the Kitchipalayam and Gogai Municipal schools, where additional teachers were required. I don't think it desirable to amalgamate the Shevapet Mosque Street (Hindu) school with the Shevapet Muhammadan school, nor do I consider it necessary to open a night school at Salem, as recommended by the Assistant Inspector of Schools, Eighth Division. For these reasons the budget grant under this head has been raised to Rs. 3,450 against the revised estimate of Rs. 3,140.

32. (3) *Salary Grants.*—A sum of Rs. 450 has been provided under this head on account of salary grant to the Lower Secondary department of the London Mission High school, Salem, at Rs. 37–5–4 per mensem already sanctioned by the council.

33. (4) *Results Grants.*—A sum of Rs. 750 has been provided under this head against the budget grant of Rs. 800, and it has been calculated on the actuals of 1894–95.

34. (6) *Inspection*—(*a*) *Contribution to Local Boards.*—At the meeting of the municipal council held on the 14th November 1895 it was resolved to contribute one-third of the pay and allowances of the Muhammadan Inspecting schoolmaster proposed to be appointed for the three municipalities in the district. Taking his pay and allowance to be Rs. 15+5 per mensem or Rs. 240 per annum, a provision of Rs. 80, being one-third thereof, has been made under this head. The total of Grant II is Rs. 19,970.

35. *Grant III*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—As recommended by the District Medical and Sanitary Officer, Salem, provision has been made for one first-class and two third-class hospital assistants on a salary of Rs. 55 and 25 each per mensem, respectively, instead of two second-class and one third-class hospital assistants provided for in the current year. The compounder who is now getting Rs. 9 is, under G.O , No. 1677 L., dated 11th September 1888, entitled to an increase of Rs. 3 per mensem.

The council proposes that a branch dispensary should be opened at Shevapet from 1st April 1896 on the following scale of establishment :—

	Rs.
One third-class hospital assistant	25
One ward cooly	7
Total ..	32

Rupees 2,950 is therefore provided under this head against the budget grant of Rs. 2,450 for the current year.

36. (*b*) *Medicines and Supplies.*—In consequence of the increased rate of exchange, import duty, &c., for the medicines supplied by Messrs. Burgoyne, Burbidges and Co., London, a provision of Rs. 1,650 is made under this head against the revised estimate of Rs. 1,350 and this sum has been calculated on the actuals of last year.

37. (*d*) *Sundries and Contingencies.*—Rs. 1,480 is provided under this head against the revised estimate and budget grant of Rs. 1,420. The increase of Rs. 60 is intended for the house-rent of the branch dispensary proposed to be opened at Shevapet.

38. (5) *Conservancy, Road-cleaning, &c.*—(*a*) (*i*) *Establishment.*—As only three new iron latrines of Raju and Co were newly put up during the year instead of sixteen such latrines proposed, provision is made for sixty public latrine toties on Rs. 206½ per mensem. It is proposed to raise the pay of some of them to Rs. 3 per mensem, from Rs. 2½ and Rs. 2 now paid, as I consider this scale of pay to be very low. It is also proposed to give an increase of Re. 1 to each of the eleven division maistries, in consideration of their long service and hard work during outbreaks of cholera, and to dispense with the services of four depôt sweepers, the rubbish collected at the several depôts being sold away. For these reasons Rs. 11,730 is provided under this head against the current year's budget grant of Rs. 12,110.

39. (*b*) *Private Scavenging*—(1) *Establishment.*—Rs. 850 is provided under this head against Rs. 780, the current year's budget grant. Provision is made for two additional men on a salary of Rs. 3 each for the increase in the number of houses expected under this head.

The total of Grant III is Rs. 27,230.

40. *Grant IV*—(4) *Travellers' Bungalows*—(*a*) *Establishment.*—A sum of Rs. 110 is provided under this head against Rs. 100, the budget grant for the current year. It is proposed to raise the pay of the sweeper attached to the bungalow from Rs. 2 to Rs. 3 per mensem.

41. (9) *Other Charges*—(*iv*) *Compensation for Lands.*—Rs. 2,000 is provided under this head on account of compensation to be paid for the acquisition of the site selected for the opening of a lane between the first agraharam and the Salem bazaar street in G. Division, with a view to improve the private scavenging system. The Collector of Salem has already been addressed on this subject. The total of Grant IV is Rs. 6,870.

42. *Grant V*—(*a*) *General Establishment*—(*i*) *Office Establishment.*—As already sanctioned by Government in G.O., No. 366 M., dated 20th March 1894, the manager is entitled to an increment of Rs. 5 from the 1st April 1896. But in consideration of the satisfactory work done by him, he is allowed to draw the maximum salary of Rs. 75 already sanctioned. Rs. 2,100 is therefore provided under this head against the revised estimate of Rs. 1,990.

43. (*ii*) *Inspection.*—A sum of Rs. 3,000 has been provided under this head against the revised estimate of Rs. 1,710 on account of the salary of the chairman.

44. (*e*) *Contribution for Central Office and Audit Establishments.*—Rs. 440 is provided under this head agreeably to G.O., No. 2190 L., dated 19th November 1895.

The total of Grant V is Rs. 8,190.

45. The total expenditure under all the grants is estimated at Rs. 73,060 against the revised estimate of Rs. 80,010. This year is expected to close with a balance of Rs. 5,790 to the credit of the municipality.

ENCLOSURE.

EXTRACT from the Proceedings of a General Meeting of the Municipal Council of Salem held on the 23rd January 1896.

* * * * *

Read—the revised estimate of the Salem Municipality for 1895–96 and the draft budget estimate for 1896–97.

Read—also the memorandum of the chairman explaining the principal variations in the above 8.

(1) The revised estimate for 1895–96 is approved.

BUDGET ESTIMATE FOR 1896–97.

Receipts.

(2) Proposed by M.R.Ry. P. S. Ganapathi Aiyar Avargal and seconded by Revd. W. Robinson that, in view of the fact that the demand under the *tax on arts* for some years has been about Rs. 12,000, and that the Collector has pointed out that a number of people assessed to Income-tax have been escaping the payment of Profession tax, the demand for the next year be raised to Rs. 14,000.

For

(1) M.R.Ry. P. S. Ganapathi Aiyar Avargal.
(2) „ S. Krishnasami Mudaliar Avargal.
(3) „ S. Ramasami Aiyar Avargal.
(4) „ Raghunatha Singh Avargal.
(5) Revd. W. Robinson.
(6) „ M. Seegmuller.

Against

(1) M.R.Ry. Chetti Muthiam Chettiar Avargal.
(2) „ Murari Venkata Chellapathi Aiya Avargal.
(3) „ Alagiri Chettiar Avargal.
(4) Muhammad Sahib.
(5) A. Ahmad Sahib.
(6) Syed Khadir Sahib.

The votes being equal, the proposition was carried by the casting vote of the chairman.

N.B.—At this stage Muhammad Aziz-ud-deen Sahib Bahadur joined the meeting.

EXPENDITURE.

Grant I.

(3) Resolved unanimously that an increase of Rs. 5 be given to the Public Works overseer, as qualified men are not available for the pay of Rs. 30 offered, and that the pay of the lascar attached to him be raised from Rs. 5 to Rs. 6, in consideration of his long service.

Grant II.

(4) Resolved unanimously that the Ponnammapett school be continued on the salary result system, but the headmaster's pay be raised to Rs. 15, and that an additional teacher on Rs. 6 and a peon on Rs. 3 per mensem be sanctioned.

Grant III.

(5) Proposed by Syed Khadir Sahib and seconded by Muhammad Aziz-ud-deen Sahib Bahadur and carried unanimously, that a branch dispensary be opened at Shevapet and that the following establishment be sanctioned for that purpose :—

	Rs.	
One third-class hospital assistant on	25	per mensem.
„ ward cooly	7	„
House-rent	5	„
Total ..	37	

(6) Resolved that an increase of Re. 1 be given to each of the eleven division maistries, in consideration of their long service and hard work during outbreaks of cholera, and that the services of the four depôt sweepers be dispensed with from 1st April 1896, the rubbish collected in the several depôts being sold away. One member did not vote.

Grant V.

(7) Resolved unanimously that the manager be allowed to draw Rs. 75, the maximum salary already sanctioned by Government, from the 1st April 1896, in consideration of the satisfactory work done by him.

(8) Resolved unanimously that, subject to the above modifications, the draft budget be passed and submitted to Government for sanction.

(Signed) A. PUSHPANAHA PILLAI,
Chairman.

No. 19–F. & I.

Submitted through the Collector of Salem.

(Signed) M. AZIZ-UD-DEEN,
Deputy Collector.

26*th January* 1896.

No. 239–Cur.

Forwarded.

2. I have no remarks to make, but that expenditure on communications does not seem large in consideration of the toll revenue.

(Signed) C. H. MOUNSEY,
Acting Collector.

HOSUR,
28*th January* 1896.

1st Amdt

C. no. 354. m.

Salem.

Statement of Proposition for revision of Establishment. for 1896-97

Salem MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge.						Proposition.		IX
			Present Scale.			Proposed Scale.					
Number	Date.		Number	Designation	Pay. Minimum. / Maximum.	Number	Designation.	Pay. Minimum. / Maximum.	Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
					RS. / RS.			RS. / RS.	RS.	RS.	
466 M	19th March 95	Grant I 2(a), II Water Supply Establishment	1	Water Shedsman	8 / 8	1	Water Shedsman	8 / 8	-	-	
			1	Tank Watchman	4 / 4	1	Tank Watchman	5 / 5	1	-	
			2		12 / 12	2		13 / 13	1		

Salem Municipal Office
28th February 1896.

Chairman

Papers to be read in Proceedings :— Do.

Current No. 3541 of 1896, dated 23rd January 96 from the Chairman, Mc. Salem

Current No. 4764 of 1896, dated 7th February from the Deputy Public Instn

Current No. 5861 of 1896, dated 4th February from the Surgeon General

Current No. 6501 of 1896, dated 26th February from the Sanitary Commissioner

" " 7871 " 96 " 28th Febry. " Chairman, Mc. Salem.

Order— No. 537 m 8 25-3-96.

The estimated receipts and charges of the Salem Municipality for 1896-97, as passed by Government, are compared below with the budget and revised estimates for the year 1895-96 and the actuals of 1894-95.

	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate 1896-97.
	Rs	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	11298	9380	12390	7600
Tax on Arts	12888	14010	15050	14010
Tax on Buildings and Lands	26123	21080	22780	20920
Water-Tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	2646	2220	2700	2400
Tax on Carts	2848	2750	3100	3000
Tolls	7999	7940	8090	8090
Realizations under Special Acts	105	110	30	100
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	468	580	680	680
Conservancy Receipts	300	150	150	300
Fees and Revenue from Educational Institutions ..	7972	7700	8000	8000
Fees and Revenue from Medical Institutions	469	450	450	450
Income from Markets and Slaughter-houses	4914	4490	3990	3990
License fees	1339	1300	1300	1300
Other fees	1421	1450	1480	1480
Fines under Municipal and other Acts	1310	1200	1500	1500
Interest on Investments and premium on Loans ..	..	..	..	..
Grants and Contributions from Government	2446	3280	3890	3000
Do. from Local Boards	1355	1400	1400	1400
Do. from other bodies	5	..	..	..
Recoveries for services to private individuals	609	600	600	630 — 850
Miscellaneous	6	..	30	..
Loans	..	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	67	..	..	..
Total ..	86588	80090	87610	78850 — 79070

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate, 1896-97.
	Rs.	Rs.	Rs.	Rs
Grant I.				
New Works—				
Communications	1255	-	50	200
Buildings	7238	5010	5220	560
Drainage	-	-	-	-
Water-supply	679	2200	2000	1000
Repairs—				
Communications	3998	4000	4000	4000
Buildings	918	2000	2890	2320
Drainage	1684	1690	1690	1690
Water-supply	704	460	3850	460
Establishment	504	500	500	570
Tools and Plant and other Stores	232	230	200	200
Contributions for Public Works	-	-	-	-
Total	17212	16090	20400	10800
Grant II—				
Training Schools	634	120	80	-
Municipal Schools—				
(*a*) On the Salary System	12838	13240	12910	13330
(*b*) On the Salary Result System	4396	4650	4650	4980
Salary Grants	-	-	500	450
Result Grants	734	800	800	750
Combined Grants	-	-	-	-
Inspection	260	260	270	340
Miscellaneous	113	120	120	120
Total	18975	19190	19330	19970
Grant III—				
Hospitals and Dispensaries	6034	6420	6270	7280
Contributions	638	760	770	820
Vaccination	419	450	450	450
Registration of Births and Deaths	546	500	520	500
Conservancy, Road-cleaning and Road-watering	17988	18490	18030	18180
Total	25625	26620	26040	27230
Grant IV—				
Lighting	2856	2930	2930	2930
Markets and Slaughter-houses	1143	-	60	-
Choultries	527	620	620	620
Traveller's Bungalows	105	130	130	120
Avenues	-	-	-	-
Public Garden, Survey of Land, Fire and other charges.	1803	2200	3420	3200
Total	6434	5880	7160	6870
Grant V—				
Supervision and Management	5254	5560	6790	8170
Repayment of Debt	-	-	-	-
Interest on loan	-	-	-	-
Advances Recoverable	677	-	20	-
Refunds	22	-	-	-
Discount	-	-	-	-
Pensions and Gratuities	-	-	270	-
Investments	-	-	-	-
Balance	12389	6750	7600	5790
Total	86588	80090	87610	78850

Revised Estimate for 1895-96.

2. The Current receipts and Charges are now estimated at Rs 75,220 and Rs 80,010 respectively, against Rs 70,710 and Rs 73,340 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings and grants from government and that in the Charges under heads I, IV and V. The Collections under the tax on lands and the expenditure on Repairs - Communications and buildings during the first eight months of the year were not satisfactory, but it is gratifying to note that the old arrears under the several taxes have been fully adjusted. The proposed increase in the salary of the Tank watchman from Rs 4 to Rs 5 is approved. The application for allotment of funds promised in paragraph 16 of the Chairman's letter will be awaited.

Budget Estimate for 1896-97:-

3. Receipts:- The receipts for the ensuing year are placed at Rs 71,250, against the Revised Estimate of Rs 75,220, the decrease being mainly under the taxes on arts and buildings, old arrears having been collected and grants from government reduced under

4. Charges (1) The probable charges are entered as Rs 73,060, against Rs 80,010 in the Revised Estimate, the decrease being

The receipts under private scavenging fees will be raised from Rs 630 to Rs 850 to cover the estimated cost of the service. A form is annexed hereto

appears chiefly under grants I, ~~IV~~ being partly counterbalanced by an increase under grants II, III and V.

(2) Grant I :- The provision of Rs 500 for the construction of latrines will be doubled with reference to para. 2 of the Sanitary Commissioner's letter ~~read above~~ The proposed increase of Rs 5 and one rupee respectively, in the salary of the public works overseer and lascar is approved. ~~The provision of Rs 2000 made under grant IV for~~ ~~on account of~~ compensation for lands to be acquired for opening a lane is transferred to "Communications-New works" under this grant.

(3) Grant II :- The additions to, and alterations in, the educational establishments proposed in paras. 30 and 31 of the Chairman's letter, are Sanctioned, except the increase in the salary of the head-master of the Pommiampet Salary-result School and the entertainment of an additional teacher on Rs 6 and a peon on Rs 3. for the same institution, which will be disallowed, as ~~the~~ necessity ~~for them~~ has not been explained. The Director's suggestions in the ~~concluding~~ latter portion of his letter read alone, will be commended to the Municipal Council for careful consideration.

(4) Grant III :- ~~Rs 120 will be added to~~ The allotment for hospitals and dispensaries ~~will be raised by Rs 120~~, in order to provide for the appointment of a ~~first~~ second class hospital assistant in stead of a third class ~~at~~ for the Ammiampet dispensary, as recommended by the Surgeon-General. ~~but~~ The Municipal Council's proposal to open a branch dispensary at

~~It is subject to the condition that the estimated expenditure on the private Scavenging does not exceed the receipts by Rs 220~~ A grant of Rs 3 per annum The principal Council's special attention will be drawn to the remarks in para. 3(4) of Fo. No. 16734 dated 19th October 1895, and the Government must insist upon strenuous endeavours being made to extend the system, (wherever it is maintainable) to render it self supporting. The explanation offered by the Chairman in para. 22 for ~~any neglect in this matter indicates a misapprehension of the true nature of the system, which is a private service rendered by the Municipality on behalf of~~ house owners & occupants who will otherwise, having regard to the legal obligation to keep their premises in a wholesome condition, be compelled to undertake the duty themselves on pain of prosecution under Ss. 221 & 222 of the Municipal Act. With regard to the recovery of the fees no new legislation is required since as repeatedly pointed out by Govt. the fees ~~can~~ be collected in advance.

Despatch issued 21/3/96

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

Shevapet cannot be approved in the absence of any explanation as to its necessity. The provision made for this purpose will accordingly be struck out. The alterations in the conservancy and Private Scavenging establishments proposed in paragraphs 38 and 39 ~~of the Chairman's letter~~ are Sanctioned.

(5) Grants IV and V :- The proposed increase in the salary of the travellers' bungalow sweeper from Rs 2 to Rs 3 will be disallowed, ~~as~~ its necessity ~~for it~~ having not been explained; nor can the proposal to allow the municipal office manager to anticipate the maximum salary of his appointment be approved as there does not appear any sufficient reason for departing to be ~~in any case desirable~~ from the arrangement already sanctioned by which he will reach that rate of pay by increments.

3. The budget, as revised by you, closes with a balance of Rs 6,010 or 8.4 per cent of the estimated receipts.

This is the third year in succession that the budget has been submitted late. This is very much to be deprecated, & should not be allowed to recur

V.R. 17/3/96

17 21.3.96
20-3-96

No. 537 M., 25TH MARCH 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. A. PUSHPANADHA PILLAI, Avargal, B.A., Chairman, Municipal Council, Salem, to the Chief Secretary to Government (through the Head-quarters Deputy Collector, Salem), dated 23rd January 1896, No. 81.

I have the honour to submit herewith, for sanction of Government, the budget estimate of the Salem Municipality for 1896–97, together with a copy of my memorandum prepared for the information of the council. A copy of the resolution of the council passing the budget is also submitted.

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

3. With reference to the last portion of paragraph 3 (2) of G.O., No. 1673 M., dated 19th October 1895, I beg to forward herewith a demand, collection and balance statement showing the progress made in the realization of arrears of house, profession and land taxes up to date, from which it will be observed that the arrears of taxes under all heads from 1888–89 up to the end of the official year 1893–94, about which a detailed report was called for, have been completely adjusted and no balance is left.

4. I regret there has been some delay in the submission of this report, which was unavoidable. This will be guarded against in future.

ENCLOSURE.

MEMORANDUM by the Chairman, Municipal Council, Salem, explaining the principal variations in the revised estimate for 1895–96 and the budget estimate for 1896–97.

REVISED ESTIMATE FOR 1895–96.

Receipts.

Opening Balance.—The opening balance according to the budget was Rs. 9,380, but the actual balance was Rs. 12,390. The increase is due to the fact that a large amount of arrears of taxes was realized in 1894–95.

2. (*a*) *Tax on Arts*—(*b*) *Tax on Buildings.*—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. (*c*) *Tax on Lands.*—The land-tax registers were thoroughly revised during the year 1895–96. As instructed by Government in G.O., Mis. No. 1619 M., dated 3rd November 1894, the tax is now levied at $7\frac{1}{2}$ per cent. on the gross annual rental value of each land. The current demand under this head is estimated at Rs. 1,400. As the arrears of previous years were realized this year, there is an increase as compared with the budget grant.

4. *Tolls.*—Owing to competition at the time of sale, the toll farms were sold this year for Rs. 10,110 against Rs. 9,925 in 1894–95; deducting one-fifth share due to the District Board, Salem, the net income under this head is Rs. 8,090 against the budget grant of Rs. 7,940.

5. *Fees from Educational Institutions.*—The increase of Rs. 300 as compared with the budget grant of Rs. 7,700 is due to the fact that the revised estimate is calculated on the actuals of last year.

6. *Grants and Contributions from Government—(i) Education—Buildings.*—A sum of Rs. 1,240 is expected under this head as shown below against the budget grant of Rs. 500:—

	Rs.
(*a*) For Shevapet town school-house	340
(*b*) For Salem town school-house	900
Total ..	1,240

The grant for (*a*) has already been sanctioned by the Director of Public Instruction and application has been made to him for grant (*b*).

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

8. The total receipts are estimated at Rs. 75,220 against the budget grant of Rs. 70,710. The total expected receipts, including the opening balance, amount to Rs. 87,610 against the budget grant of Rs. 80,090.

Expenditure.

9. *Grant I, New Works—(b) Buildings.*—The budget grant under this head is Rs. 5,010, but it has been raised to Rs. 5,220 in the revised estimate as shown below:—

	Budget grant.	Revised estimate.
	Rs.	Rs.
(1) Construction of a new market at Ammapet	365	365
(2) Do. of a slaughter-house at Ammapet ..	545	545
(3) Value of a house to be purchased for the free quarters of the hospital assistant	1,000	..
(4) Extension of the Municipal College, Salem	1,500	1,500
(5) A permanent cholera shed	690	850
(6) Improvement of latrines	1,000	700
(7) Do. of the Shevapet school-house	..	1,025
(8) Constructing a school-house for Paraiyas at Kitchipalayam	..	85
(9) Constructing a new tiled shed for the Arisipalayam tank watchman	..	150
Total ..	5,010	5,220

The provision made for No. (3) has been omitted, as the question of acquiring another site is under the consideration of the council. The payment to the contractor of the Shevapet town school-house, though completed last year, was not made before the close of the year, as a question arose as to the quality of the materials used. The matter has, however, been since settled and payment made.

10. (*d*) *Water-supply.*—There seems to be no necessity for sinking a new well in the fort, as there is plenty of water there now owing to the late heavy rains. The budget grant has therefore been reduced to Rs. 2,000 in the revised estimate. Mr. R. E. Ellis has since visited Salem and pointed out to the Public Works Department the site where a trial well has to be sunk. It is hoped that the work will be taken up without delay.

11. (2) *Repairs—(b) Buildings.*—As most of the mud wall latrines had to be repaired during the current year, the budget grant of Rs. 2,000 under this head has been raised to Rs. 2,890 in the revised estimate.

12. (*d*) *Water-supply—(i) Repairs to Works, &c.*—Owing to the great scarcity of water, especially at the commencement of the year, the Arisipalayam tank and several other wells in the town were deepened and repaired at a great cost. The budget grant of Rs. 300 has, therefore, been raised to Rs. 3,660 in the revised estimate.

13. *Grant II, Education—(3) Salary Grant.*—A sum of Rs. 500 has been provided in the revised estimate on account of salary grant sanctioned by the municipal council for the Lower Secondary department of the London Mission High school, Salem.

14. *Grant V—(a) General Establishment—(ii) Inspection.*—A provision of Rs. 1,710 has been made under this head against the budget grant of Rs. 480 on account of the salary of the paid Chairman sanctioned by Government for this municipality.

15. The total expenditure is estimated at Rs. 80,010 against the budget grant of Rs. 73,340. The balance at the close of the year is estimated at Rs. 7,600.

16. 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 1896–97.

Receipts.

17. As observed above, the year will begin with an opening balance of Rs. 7,600.

18. (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 1895–96, allowing a sufficient margin for the increase expected next year. As already noticed in paragraph 3 *supra*, the land-tax has been revised with reference to the gross annual rental value of each land and will be fixed at $7\frac{1}{2}$ per cent., and the budget grant adopted has been based upon the actual demand of the current year.

19. (5) *Grants and Contributions—(a) From Government—(i) Education—Normal Stipends.*—No provision is made under this head as the Assistant Inspector of Schools, Eighth Division, recommends that the teachers available for training may have stipends from the Provincial funds.

20. *Grants for Municipal Schools.*—A provision of Rs. 2,860 has been made under this head against the revised estimate of Rs. 2,540, as some of the teachers in the Salem College have obtained the L.T. Degrees and are entitled to a higher scale of grant than before. The grant has, therefore, been calculated at the following rates:—

	Rs.	A.	P.
Headmaster	66	10	8
1st Assistant (L.T.)	33	5	4
2nd do. (L.T.)	26	10	8
3rd do. (L.T.)	23	5	4
4th do.	20	0	0
Drawing master	15	0	0
Tamil pundit	12	8	0
Sanskrit do.	10	0	0
Gymnastic instructor	7	8	0
Waterman attached to the college	3	8	0
Total per mensem ..	218	8	0
Total per annum ..	2,622	0	0
Grant for the gymnastic teacher of the town schools ..	40	0	0
Library books of the college	50	0	0
Science apparatus and drawing materials for the college ..	150	0	0
Total ..	2,862	0	0
or	2,860	0	0

21. *Grants for other purposes.*—A sum of Rs. 140 has been provided under this head against the revised estimate of Rs. 80. As the common gymnastic instructor has undergone training in the Teachers' College, Madras, and has passed his examination, one-half grant of Rs. 60 is expected for him, besides Rs. 80 already sanctioned on behalf of the supervisor of the municipal schools.

22. (6) *Miscellaneous*—(*a*) (*i*) *Private Scavenging.*—A sum of Rs. 630 is provided under this head against the budget and revised estimate of Rs. 600, thus expecting a small increase of Rs. 30. With reference to paragraph 4 (5) of G.O., No. 1673 M., dated 19th October 1895, I think that, owing to the defect in the present District Municipalities Act (IV of 1884) with regard to the speedy and prompt realization of fees for private scavenging, the organization of any new service for cleansing private cess-pools on a self-supporting basis is not advisable at present and may, in my opinion, be postponed until the introduction of the revised Act.

23. The total receipts are expected to amount to Rs. 71,250 against the revised estimate of Rs. 75,220. The total receipts, including the opening balance (Rs. 7,600), will be Rs. 78,850.

Expenditure.

24. *Grant I*—(1) *New Works*—(*b*) *Buildings.*—The sum of Rs. 560 provided under this head is intended for the following works :—

	Rs.
(1) Providing a room in the Shevapet town school-house	60
(2) Construction of two latrines for males and females in Arisipalayam A. Division	500
Total ..	560

25. (*d*) *Water-supply.*—A provision of Rs. 1,000 made under this head is intended for further investigation of the water-supply scheme for this town.

26. (2) *Repairs*—(*a*) *Communications.*—The usual sum of Rs. 4,000 is provided under this head; of this sum Rs. 670 is intended for the cost of road gang system, consisting of 7 men on Rs. 5 each and 7 boys at Rs. 3 each per mensem. The remaining sum is for materials and labour required for the repair of roads and streets, &c.; 49·4 per cent. of the income from tolls will thus be spent upon communications.

27. (*b*) *Buildings.*—Rs. 2,320 is provided under this head for the repair of the following works :—

	Rs.
(1) For the Salem town school-house	320
(2) Repair of the existing pucka latrines, markets and slaughter-houses	2,000
Total ..	2,320

28. (*d*) *Water-supply*—(1) *Repairs to Works, &c.*—Most of the tanks and wells having been deepened and repaired during the current year, the usual sum of Rupees 300 is provided under this head for the repair and cleansing of tanks and wells in the town.

29. (3) *Establishment.*—It is proposed to increase the pay of the Public Works overseer from Rs. 30 to Rs. 35, as qualified men are not available for the pay of Rs. 30 offered. A small increase of Re. 1 is proposed to be given to the lascar attached to the Public Works overseer in consideration of his long service. Rs. 570 is therefore provided under this head against the budget and revised estimate of Rs. 500.

The total of Grant I is Rs. 10,800.

30. *Grant II, Education*—(2) *Municipal Schools*—(*i*) *On Salary System*—(*a*) *Establishment.*—The entertainment of a waterman for the Salem College on a salary of Rs. 7 per mensem on condition that he should supply water to the Government Training school also having been sanctioned by Government in G.O., Mis. No. 1850 M., dated 7th November 1895, necessary provision has been made in the budget for the same. The allotment under this head is Rs. 12,500 against Rs. 12,420, the budget grant.

31. (*ii*) *Schools on the Salary-result System*—(*a*) *Fixed Payments.*—The council propose to continue the Ponnammapett school on the salary-result system and to raise

the headmaster's pay to Rs. 15, and to appoint an additional teacher on Rs. 6 and a peon on Rs. 3 per mensem as noted below :—

	Present scale. Rs.	Proposed scale. Rs.
Headmaster	12	15
First Assistant	10	10
Second do.	8	8
Third do.	6	6
Fourth do.	6	6
Fifth do.	..	6
One peon	..	3
Total ..	42	54

It is proposed to raise the Fort Jubilee Upper Primary Muhammadan school to the Lower Secondary grade, as recommended both by the Muhammadan Education Association, Salem, and by the Muhammadan Sub-Assistant Inspector of Schools. The establishment proposed is noted below :—

	Present scale. Rs.	Proposed scale. Rs.
Headmaster (a trained matriculate to be appointed) ..	10	15
First Assistant	8	10
Second do.	6	8
Third do.	6	6
Fourth do.	..	6
Total per mensem ..	30	45

Owing to the fall in the strength of the Shevapet Mariamman Covil Street school and to the existence of several other rival schools in close proximity to it, it has been, subject to the approval of Government, abolished from the 1st August 1895, and the establishment thereof transferred to the Kitchipalayam and Gogai Municipal schools, where additional teachers were required. I don't think it desirable to amalgamate the Shevapet Mosque Street (Hindu) school with the Shevapet Muhammadan school, nor do I consider it necessary to open a night school at Salem, as recommended by the Assistant Inspector of Schools, Eighth Division. For these reasons the budget grant under this head has been raised to Rs. 3,450 against the revised estimate of Rs. 3,140.

32. (3) *Salary Grants.*—A sum of Rs. 450 has been provided under this head on account of salary grant to the Lower Secondary department of the London Mission High school, Salem, at Rs. 37–5–4 per mensem already sanctioned by the council.

33. (4) *Result Grants.*—A sum of Rs. 750 has been provided under this head against the budget grant of Rs. 800, and it has been calculated on the actuals of 1894–95.

34. (6) *Inspection*—(*a*) *Contribution to Local Boards.*—At the meeting of the municipal council held on the 14th November 1895 it was resolved to contribute one-third of the pay and allowances of the Muhammadan inspecting schoolmaster proposed to be appointed for the three municipalities in the district. Taking his pay and allowance to be Rs. 15+5 per mensem or Rs. 240 per annum, a provision of Rs. 80, being one-third thereof, has been made under this head. The total of Grant II is Rs. 19,970.

35. *Grant III*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—As recommended by the District Medical and Sanitary Officer, Salem, provision has been made for one first-class and two third-class hospital assistants on a salary of Rs. 55 and 25 each per mensem, respectively, instead of two second-class and one third-class hospital assistants provided for in the current year. The compounder who is now getting Rs. 9 is, under G.O., No. 1677 L., dated 11th September 1888, entitled to an increase of Rs. 3 per mensem.

The council proposes that a branch dispensary should be opened at Shevapet from 1st April 1896 on the following scale of establishment :—

	Rs.
One third-class hospital assistant	25
One ward cooly	7
Total ..	32

Rupees 2,950 is therefore provided under this head against the budget grant of Rs. 2,450 for the current year.

36. (*b*) *Medicines and Supplies.*—In consequence of the increased rate of exchange, import duty, &c., for the medicines supplied by Messrs. Burgoyne, Burbidges and Co., London, a provision of Rs. 1,650 is made under this head against the revised estimate of Rs. 1,350 and this sum has been calculated on the actuals of last year.

37. (*d*) *Sundries and Contingencies.*—Rs. 1,480 is provided under this head against the revised estimate and budget grant of Rs. 1,420. The increase of Rs. 60 is intended for the house-rent of the branch dispensary proposed to be opened at Shevapet.

38. (5) *Conservancy, Road-cleaning, &c.*—(*a*) (*i*) *Establishment.*—As only three new iron latrines of Raju and Co. were newly put up during the year instead of sixteen such latrines proposed, provision is made for sixty public latrine toties on Rs. 206½ per mensem. It is proposed to raise the pay of some of them to Rs. 3 per mensem from Rs. 2½ and Rs. 2 now paid, as I consider this scale of pay to be very low. It is also proposed to give an increase of Re. 1 to each of the eleven division maistries in consideration of their long service and hard work during outbreaks of cholera, and to dispense with the services of four depôt sweepers, the rubbish collected at the several depôts being sold away. For these reasons Rs. 11,730 is provided under this head against the current year's budget grant of Rs. 12,110.

39. (*b*) *Private Scavenging*—(1) *Establishment.*—Rs. 850 is provided under this head against Rs. 780, the current year's budget grant. Provision is made for two additional men on a salary of Rs. 3 each for the increase in the number of houses expected under this head.

The total of Grant III is Rs. 27,230.

40. *Grant IV*—(4) *Travellers' Bungalows*—(*a*) *Establishment.*—A sum of Rs. 110 is provided under this head against Rs. 100, the budget grant for the current year. It is proposed to raise the pay of the sweeper attached to the bungalow from Rs. 2 to Rs. 3 per mensem.

41. (9) *Other Charges*—(*iv*) *Compensation for Lands.*—Rs. 2,000 is provided under this head on account of compensation to be paid for the acquisition of the site selected for the opening of a lane between the first agraharam and the Salem bazaar street in G. Division, with a view to improve the private scavenging system. The Collector of Salem has already been addressed on this subject. The total of Grant IV is Rs. 6,870.

42. *Grant V*—(*a*) *General Establishment*—(*i*) *Office Establishment.*—As already sanctioned by Government in G.O., No. 366 M., dated 20th March 1894, the manager is entitled to an increment of Rs. 5 from the 1st April 1896. But in consideration of

the satisfactory work done by him, he is allowed to draw the maximum salary of Rs. 75 already sanctioned. Rs. 2,100 is, therefore, provided under this head against the revised estimate of Rs. 1,990.

43. (*ii*) *Inspection.*—A sum of Rs. 3,000 has been provided under this head against the revised estimate of Rs. 1,710 on account of the salary of the Chairman.

44. (*e*) *Contribution for Central Office and Audit Establishments.*—Rs. 440 is provided under this head agreeably to G.O., No. 2190 L., dated 19th November 1895.

The total of Grant V is Rs. 8,190.

45. The total expenditure under all the grants is estimated at Rs. 73,060 against the revised estimate of Rs. 80,010. This year is expected to close with a balance of Rs. 5,790 to the credit of the municipality.

No. 19–F. & I.

Submitted through the Collector of Salem.

26th January 1896. (Signed) M. AZIZ-UD-DIN,
Deputy Collector.

No. 239–Cur.

Forwarded.

2. I have no remarks to make, but that expenditure on communications does not seem large in consideration of the toll revenue.

HOSUR,
28th January 1896. (Signed) C. H. MOUNSEY,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 7th February 1896, No. 1041.

I have the honour to state, with reference to the budget estimate of the Salem Municipality for 1896–97, that the provision therein made for education may be accepted. Stipends for teachers who may be sent for training, and building and furniture grants will be paid direct from Provincial funds as a special case in consideration of the fact that the council has proposed a net expenditure under Grant II of Rs. 8,970 (19,970—11,000), or nearly 18 per cent. of its income from taxation, rents and markets. Economies should be effected in the scale of establishments and the fee rates should be slightly raised when feasible so as to keep the expenditure within the usual limit.

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, 14th February 1896, No. 124.

With reference to Grant III of the budget estimate of the Salem Municipality for the year 1896–97, I have the honour to state that the pay provided for each of the medical subordinates attached to the dispensaries at Ammapett and Shivapett should be increased from Rs. 300 to Rs. 420, as third-class hospital assistants have not experience enough for an independent charge, and should be replaced by men of a senior grade.

2. The ward cooly, proposed to be entertained for the dispensary at Shivapett, should be a caste man and designated "Dispensary attendant."

3. The other items call for no remarks.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 20th February 1896, No. 368—S.

With reference to the Salem municipal budget for 1896–97, I have the honour to state that the provision therein made for vaccination is sufficient, and that the allotment for conservancy, which amounts to 25·5 per cent. of the estimated receipts, needs revision in the light of the following remark :—

2. Considering the unsatisfactory condition of the town as to latrine accommodation I consider the provision made insufficient.

From M.R.Ry. A. PUSHPANADHA PILLAI, Avargal, B.A., Chairman, Municipal Council, Salem, to the Chief Secretary to Government, dated Salem, 28th February 1896, No. 314.

I have the honour to submit herewith a copy of the resolution of the Municipal Council of Salem passed at its meeting held on the 27th instant, and to request that you will be pleased to sanction the salary of the watchman attached to the Arisipalayam tank to be raised from Rs. 4 to 5 per mensem.

2. The usual proposition statement is also submitted herewith.

ORDER—No. 537 M., dated 25th March 1896.

The estimated receipts and charges of the Salem Municipality for 1896–97, as passed by Government, are compared below with the budget and revised estimates for the year 1895–96 and the actuals of 1894–95 :—

Details.	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	11,298	9,380	12,390	7,600
Tax on Arts	12,888	14,010	15,050	14,010
,, on Buildings and Lands	25,123	21,080	22,780	20,920
,, on Vehicles and Animals	2,646	2,220	2,700	2,400
,, on Carts	2,848	2,750	3,100	3,000
Tolls	7,999	7,940	8,090	8,090
Realizations under Special Acts	105	110	30	100
Rent of Lands, Buildings, &c., and sale-proceeds of Lands., &c.	468	580	680	680
Conservancy Receipts	300	150	150	300
Fees and Revenue from Educational Institutions	7,972	7,700	8,000	8,000
,, from Medical Institutions	469	450	450	450
Income from Markets and Slaughter-houses	4,914	4,490	3,990	3,990
License fees	1,339	1,300	1,300	1,300
Other fees	1,421	1,450	1,480	1,480
Fines under Municipal and other Acts	1,310	1,200	1,500	1,500
Grants and Contributions from Government	2,416	3,280	5,890	3,000
,, from Local Boards	1,355	1,400	1,400	1,400
,, from other bodies	5	..	..	..
Recoveries for services to private individuals	609	600	600	850
Miscellaneous	6	..	30	..
Advances recovered	67	..	..	..
Total ..	86,588	80,090	87,610	79,070
Charges.				
GRANT I—				
New Works—				
Communications	1,255	..	50	2,000
Buildings	7,238	5,010	5,220	1,060
Water-supply	..	2,200	2,000	1,000
Miscellaneous	679	..	..	..
Repairs—				
Communications	3,998	4,000	4,000	4,000
Buildings	918	2,000	2,890	2,320
Drainage	1,684	1,690	1,690	1,690
Water-supply	704	460	3,850	460
Establishment	504	500	500	570
Tools and Plant and other Stores	232	230	200	200
Total ..	17,212	16,090	20,400	13,300

Details.	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT II—				
Training Schools	634	120	80	..
Municipal Schools—				
(*a*) On the Salary System	12,836	13,240	12,910	13,330
(*b*) On the Salary-result System	4,396	4,650	4,650	4,840
Salary grants	..	..	500	450
Result grants	734	800	800	750
Inspection	260	260	270	340
Common Gymnasium	115	120	120	120
Total ..	18,375	19,190	19,330	19,830
GRANT III—				
Hospitals and Dispensaries	6,034	6,420	6,270	6,990
Contributions	638	760	770	820
Vaccination	419	450	450	450
Registration of Births and Deaths	546	500	520	500
Conservancy, Road-cleaning and Road-watering	17,988	18,490	18,030	18,180
Total ..	25,625	26,620	26,040	26,940
GRANT IV—				
Lighting	2,856	2,930	2,930	2,930
Markets and Slaughter-houses	1,143	..	60	..
Choultries	527	620	620	620
Travellers' bungalows	105	130	130	110
Public Garden, Survey of Land, Fire and other charges	1,803	2,200	3,420	1,200
Total ..	6,434	5,880	7,160	4,860
GRANT V—				
Supervision and management	5,254	5,560	6,790	8,130
Advances recoverable	677	..	20	..
Refunds	22	..	..	..
Pensions and gratuities	..	..	270	..
Balance	12,389	6,750	7,600	6,010
Total ..	86,588	80,090	87,610	79,070

REVISED ESTIMATE FOR 1895–96.

2. The current receipts and charges are now estimated at Rs. 75,220 and Rs. 80,010, respectively, against Rs. 70,710 and Rs. 73,340, anticipated in the sanctioned budget. The increase in the receipts occurs under nearly all heads, but chiefly under the taxes on arts and buildings and grants from Government, and that in the charges under Grants I, IV and V. The collections under the tax on lands and the expenditure on repairs—communications and buildings during the first eight months of the year were not satisfactory, but it is gratifying to note that the old arrears under the several taxes have been fully adjusted. The proposed increase in the salary of the tank watchman from Rs. 4 to Rs. 5 is approved. The application for allotment of funds, promised in paragraph 16 of the Chairman's letter, will be awaited.

BUDGET ESTIMATE FOR 1896–97.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 71,250, against the revised estimate of Rs. 75,220, the decrease being mainly under the taxes on arts and buildings, old arrears having been collected, and under grants from Government. The receipts from private scavenging fees will be raised from Rs. 630 to Rs. 850 to cover the estimated cost of the service. The municipal council's special attention will be drawn to the remarks in paragraph 3 (4) of G.O., No. 1673 M., dated 19th October 1895, and the Government must insist upon strenuous endeavours being made to extend the system and to maintain it on a self-supporting basis. The explanation offered by the Chairman in paragraph 22 for neglect in this matter indicates a misapprehension of the true nature of the system, which is a private service rendered by the municipality on behalf of house-owners and occupants who would otherwise, having regard to the legal obligation to keep their premises in a wholesome condition, be

compelled to undertake the duty themselves on pain of prosecution under sections 221 and 222 of the Municipal Act. With regard to the recovery of the fees no new legislation is required since, as repeatedly pointed out by Government, the fees should be collected in advance.

4. *Charges.*—(1) The probable charges are entered as Rs. 73,060 against Rupees 80,010 in the revised estimate, the decrease which appears chiefly under Grants I and IV being partly counterbalanced by an increase under Grants II, III and V.

(2) *Grant I.*—The provision of Rs. 500 for the construction of latrines will be doubled with reference to paragraph 2 of the Sanitary Commissioner's letter read above. The proposed increase of Rs. 5 and 1 rupee, respectively, in the salary of the Public Works overseer and lascar is approved.

(3) *Grant II.*—The additions to, and alterations in, the educational establishments, proposed in paragraphs 30 and 31 of the Chairman's letter, are sanctioned, except the increase in the salary of the headmaster of the Ponnammapet salary-result school and the entertainment of an additional teacher on Rs. 6 and a peon on Rs. 3 for the same institution, which will be disallowed, as the necessity for them has not been explained. The Director's suggestions in the latter portion of his letter read above will be commended to the municipal council for careful consideration.

(4) *Grant III.*—Rs. 120 will be added to the allotment for hospitals and dispensaries in order to provide for the appointment of a Second-class, instead of a third-class, hospital assistant for the Ammapet dispensary, as recommended by the Surgeon-General, but the municipal council's proposal to open a branch dispensary at Shevapet cannot be approved in the absence of any explanation as to its necessity. The provision made for this purpose will accordingly be struck out. The alterations in the conservancy and private scavenging establishments proposed in paragraphs 38 and 39 are sanctioned.

(5) *Grants IV and V.*—The proposed increase in the salary of the travellers' bungalow sweeper from Rs. 2 to Rs. 3 will be disallowed, its necessity not having been explained; nor can the proposal to allow the Municipal office manager to anticipate the maximum salary of his appointment be approved, as there does not appear to be any sufficient reason for altering the arrangement already sanctioned by which he will reach that rate of pay by increments.

5. The budget, as revised by Government, closes with a balance of Rs. 6,010 or 8·4 per cent. of the estimated receipts.

6. This is the third year in succession that the budget has been submitted late. This is very unsatisfactory and should not be allowed to recur.

(True Extract.)

G. S. FORBES,
for *Chief Secretary*.

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

Exd. V. A. Rajavelu.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 537 M., 25th March 1896.

MARCH.

Municipal Budget.

Reviewing the Salem — for 1896-97.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1896-97.

	Budget Estimate 1896-97.		Revised Budget	Budget	Actuals,
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	7,600		12,390 " "	9,380 " "	11,297 12 4
b. Endowments	" " "		" " "	" " "	" " "
c. Water-tax Fund	" " "	7,600 " "	" " "	" " "	" " "
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	14,000 " "		15,000 " "	14,000 " "	12,790 2 "
b. Tax on buildings (section 63) ..	19,500 " "		21,000 " "	17,500 " "	24,181 2 7
c. Tax on lands (section 63) ..	1,400 " "		1,700 " "	1,580 " "	1,810 4 3
d. Water-tax on buildings and lands (section 75)	" "		" " "	" " "	" " "
e. Tax on vehicles with springs and palanquins (section 77) ..	1,000 "		1,000 " "	820 " "	949 10 "
f. Tax on animals (section 77) ..	1,400 "		1,700 " "	1,400 " "	1,696 4 "
g. Tax on carts and other vehicles without springs (section 85) ..	3,000 "		3,100 " "	2,750 " "	2,848 2 "
h. Tolls (section 91)—					
Gross receipts .. 10,110					
Less Local Fund share 2,022	8,090 "		8,090 " "	7,940 " "	7,779 1 8
i. Penalties on account of— 8,088					
i. Tax on arts	10 "		50 " "	10 " "	98 5 6
ii. Tax on buildings ..	10 "		60 " "	10 " "	124 1 "
iii. Tax on lands	10 "		20 " "	10 " "	7 8 5
iv. Water-tax on buildings and lands	" "		" " "	" " "	" " "
v. Tax on vehicles, &c. ..	" "	"	" " "	" " "	" " "
vi. Tax on animals	" "	"	" " "	" " "	" 2 "
vii. Tax on carts, &c. ..	" "	"	" " "	" " "	" " "
vii. Evasion of tolls	" "	"	" " "	" " "	" " "
		48,420 " "			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	" "		" " "	" " "	" " "
b. Ferry rents	" "		" " "	" " "	" " "
c. Fees under Act II of 1888 ..	100 "	00 " "	30 " "	110 " "	105 " "
Carried forward ..		48,520 " "	57,750 " "	48,110 " "	52,609 11 7

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1896-97—*continued.*

	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		48,520 - -	51,750 - -	48,110 - -	52,609 11 7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -		- - -	- - -	- - 4
ii. Rent of buildings	10 - -		10 - -	10 - -	8 1 4
iii. Avenue receipts	200 - -		200 - -	100 - -	165 11 -
iv. Fees from Travellers' Bungalows	200 - -		200 - -	200 - -	147 - -
b. i. Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	70 - -		70 - -	70 - -	87 1 11
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	200 - -		200 - -	200 - -	59 11 -
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	300 - -		150 - -	150 - -	300 8 4
d. i. Fees from educational institutions	8,000 - -		8,000 - -	7,700 - -	7,971 15 11
ii. Other revenue from educational institutions ..	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	440 - -		440 - -	440 - -	468 12 5
ii. Other Hospital receipts ..	10 - -		10 - -	10 - -	- - 9
f. i. Income from markets ..	2,300 - -		2,300 - -	2,240 - -	2,675 11 3
ii. ,, slaughter-houses.	1,690 - -		1,690 - -	2,250 - -	2,237 14 -
g. Other fees					
i. Distraint fees	60 - -		60 - -	60 - -	8 11 9
ii. License fees	1,300 - -		1,300 - -	1,300 - -	1,339 4 5
iii. Cartstand fees	1,410 - -		1,410 - -	1,380 - -	1,406 10 4
iv. Other fees	10 - -		10 - -	10 - -	5 8 -
h. Fines under Municipal and other Acts.	1,500 - -		1,500 - -	1,200 - -	1,309 14 7
i. Interest on investments					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -		- - -	- - -	- - -
		17,700 - -			
Carried forward ..		66,220 - -	69,300 - -	65,430 - -	70,802 5 7

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1896-97—*cont.*

	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		66,220 - -	69,300 - -	65,430 - -	70,802 5 7
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	- - -		30 - -	30 - -	104 3 4
Buildings	- - -		1,240 - -	500 - -	- - -
Municipal Schools ..	2,860 - -		2,540 - -	2,610 - -	2,261 15 8
Other purposes	140 - -		80 - -	140 - -	80 - -
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 - -	1,155 3 10
iii. Other purposes for Poor House	200 - -		200 - -	200 - -	200 - -
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -		- - -	5 - -	
		4,400 - -			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	630 - -		600 - -	600 - -	608 10 9
ii. Other purposes	- - -		- - -	- - -	- - -
b. Other items—					
i. Fishery rents	- - -		- - -	- - -	- - -
ii. Refunds of Expenditure of previous year	- - -		30 - -	- - -	- - -
iii. Fee for numbering carts, &c.	- - -		- - -	- - -	6 - -
iv. Other items	- - -		- - -	- - -	- - -
		30 - -			
Carried forward ..		4,250 - -	75,220 - -	70,710 - -	75,223 7

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1896-97—*cont.*

—	Details of Minor Heads.	Totals of Major Heads.	Revised Estimate for 1895-96.	Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		71,250 - -	75,220 - -	70,710 - -	75,223 7 2
7. Extraordinary and Debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	- - -		- - -	- - -	- - -
b. Loans—					
i. From Government	" " "		" " "	" " "	" " "
ii. In the market from private individuals	" " "		" " "	" " "	" " "
c. Realizations of Sinking fund for repayment of loans.	" " "		" " "	" " "	" " "
d. Advances—					
i. Permanent	" " "		" " "	" " "	12 " "
ii. Others	" " "	" " "	" " "	" " "	55 4 "
Total Receipts ..		71,250 - -	75,220 - -	70,710 - -	75,290 11 2
		1600	12390	9380	11297 12 4
Grand Total ..		78,850 - -	87,610 - -	80,090 - -	86,588 7 6

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 ~~7½~~ per cent. of rent value. across for every 80 square yards
3. Water-tax on buildings and lands is ~~levied~~ not 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. No 492-M-mis: dated 24th March 90-
8. The house-tax registers were last revised in the official year 94-95 and the land tax registers in the official year —
9. Total extent of land assessed is — acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

In the case 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 rental value of lands is estimated on the probable outturn of produce of such lands.

Ca

Chairman

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1896-97.

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 Salem for the official year 1896-97.

—	B. Estimate 1896-97. Details of Minor Heads.	B. Estimate 1896-97. Totals of Major Heads.	Revised Budget. Estimate for 1895-96.	Budget. Estimate for 1895-96	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	" " "		50 " "	" " "	1,255 6 6
b. Buildings	560 " "		5,220 " "	5,010 " "	7,237 7 11
c. Drainage	" " "		" " "	" " "	" " "
d. Water-supply	1,000 " "		2,000 " "	2,200 " "	" " "
Min. public improvements	" " "	1,560 " "	" " "	" " "	679 2 4
2. Repairs—					
a. Communications	4,000 " "		4,000 " "	4,000 " "	3,997 10 9
b. Buildings	2,320 " "		2,870 " "	2,000 " "	918 6 10
c. Drainage—					
i. Repairs to works ..	" " "		" " "	" " "	" " "
ii. Establishment for flushing drains, &c.	1,690 " "		1,690 " "	1,690 " "	1,683 8 9
d. Water-supply—					
i. Repairs to works, machinery, &c	300 " "		3,660 " "	300 " "	543 " "
ii. Establishment	140 " "		170 " "	140 " "	144 " "
iii. Contingencies	20 " "		20 " "	20 " "	17 " 3
		8,470 " "			
3. Establishment	570 " "	570 " "	500 " "	500 " "	503 8 "
4. Tools and Plant and other stores.	200 " "	200 " "	200 " "	230 " "	232 8 "
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 ..		10,800 " "	20,400 " "	16,090 " "	17,211 11 "
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	" " "		" " "	" " "	" " "
b. Stipends to Normal students ..	" " "		60 " "	120 " "	628 10 "
c. Establishment	" " "	" " "	20 " "	" " "	5 6 "
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	12,500 " "		12,090 " "	12,420 " "	12,123 12 11
b. Contingencies	830 " "	13,330 " "	820 " "	820 " "	711 13 10
Carried forward ..		13,330 " "	12,990 " "	13,360 " "	13,469 10 9

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1896-97—*cont.*

—	B. Estimate 1896-97. Details of Minor Heads.	B. Estimate 1896-97. Totals of Major Heads.	Revised Budget. Estimate for 1895-96.	Budget. Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		13,330 " "	12,990 " "	13,360 " "	13,469 10 9
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	3,450 " "		3,140 " "	3,140 " "	2,856 3 5
b. Result Grants	850 " "		850 " "	850 " "	948 12 9
c. Contingencies	680 " "	4,980 " "	660 " "	660 " "	591 5 10
3. Salary Grants	450 " "	450 " "	500 " "	" " "	" " "
4. Results Grants	750 " "	750 " "	800 " "	800 " "	734 1 "
5. Combined Grants—					
a. Fixed Payments	" " "		" " "	" " "	" " "
b. Result Grants	" " "	" " "	" " "	" " "	" " "
6. Inspection—					
a. Contributions to Local Boards ..	80 " "		" " "	" " "	" " "
b. Municipal Inspectors—					
i. Establishment	240 " "		240 " "	240 " "	240 " "
ii. Contingencies	20 " "	340 " "	30 " "	20 " "	20 " "
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	" " "		" " "	" " "	" " "
b. Common gymnasium—					
i. Establishment	120 " "		120 " "	120 " "	115 " 11
ii. Contingencies	" " "		" " "	" " "	" " "
c. Common Drawing Master—					
i. Establishment	" " "		" " "	" " "	" " "
ii. Contingencies	" " "		" " "	" " "	" " "
d. Other items	" " "	120 " "	" " "	" " "	" " "
Total, Grant II ..		19,970 " "	19,330 " "	19,190 " "	18,975 2 8
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	2,950 " "		2,300 " "	2,450 " "	2,316 6 "
b. Medicines and Supplies	1,650 " "		1,350 " "	1,350 " "	1,648 8 2
c. Diet of Patients	1,200 " "		1,200 " "	1,200 " "	997 15 6
d. Sundries and Contingencies ..	1,480 " "		1,420 " "	1,420 " "	1,070 15 4
e. Contributions to Local Boards ..	" " "		" " "	" " "	" " "
&c., &c., &c. ..	" " "	7,280 " "	" " "	" " "	" " "
Carried forward ..		7,280 " "	6,270 " "	6,420 " "	6,033 13 "

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1896-97—*cont.*

1	B. Estimate 1896-97. Details of Minor Heads. 2	B. Estimate 1896-97. Total of Major Heads. 3	Revised Budget Estimate for 1895-96. 4	Budget Estimate for 1895-96. 5	Actuals, 1894-95 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		7,280 - -	6,270 - -	6,420 - -	6,033 13 -
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	390 - -		360 - -	360 - -	367 - -
ii. Sanitary Inspection ..	390 - -		360 - -	360 - -	233 - -
iii. Medical Reserve staff ..	40 - -		40 - -	40 - -	38 - -
iv. Cutlers' Establishment ..	- - -		10 - -	- - -	- - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..	- - -		- - -	- - -	- - -
ii. Reserve staff	- - -		- - -	- - -	- - -
&c., &c., &c, ..	- - -		- - -	- - -	- - -
c. Other contributions	- - -	820 - -	- - -	- - -	- - -
3. Vaccination—					
a. Establishment	300 - -		300 - -	300 - -	308 - 10
b. Contingencies	150 - -		150 - -	150 - -	111 1 11
c. Contributions to Local Boards ..	- - -	450 - -	- - -	- - -	- - -
4. Registration of Births and Deaths—					
a. Establishment	430 - -		430 - -	430 - -	428 8 3
b. Contingencies	70 - -	500 - -	70 - -	70 - -	117 7 -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	11,730 - -		11,650 - -	12,110 - -	11,357 2 5
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5,000 - -		5,000 - -	5,000 - -	5,489 15 7
b. Private scavenging—					
i. Establishment	850 - -		780 - -	780 - -	723 13 2
ii. Contingencies, such as cost of scavenging carts, &c. ..	- - -		- - -	- - -	- - -
c. Cholera charges ..	300 - -		300 - -	300 - -	174 2 3
d. Contingencies	300 - -		300 - -	300 - -	243 8 7
&c., &c., &c. ..		18,180 - -			
Total, Grant III ..		27,230 - -	26,040 - -	26,620 - -	25,625 5 6

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1896-97—*cont.*

1	B. Estimate 1896-97. Details of Minor Heads. 2	B. Estimate 1896-97. Totals of Major Heads. 3	Revised Budget Estimate for 1895-96. 4	Budget Estimate for 1895-96. 5	Actuals, 1894-95 (audited figures). 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 - -	2,498 13 11
2. i. Markets—	150 - -	2930 - -	150 - -	150 - -	77 3 4
a. Establishment	- - -		20 - -	- - -	181 - 4
b. Contingencies	- - -	- - -	- - -	- - -	398 4 10
ii. Slaughter-houses—					
a. Establishment	- - -		40 - -	- - -	391 7 2
b. Contingencies	- - -	- - -	- - -	- - -	172 1 5
3. Choultries— Poor House					
a. Establishment	170 - -		170 - -	170 - -	167 - -
b Contingencies	100 - -		100 - -	100 - -	81 12 11
c. Feeding Travellers Paupers	350 - -	620 - -	350 - -	350 - -	277 11 10
4. Travellers' bungalows—					
a. Establishment	110 - -		100 - -	100 - -	96 - -
b. Contingencies	10 - -	120 - -	30 - -	30 - -	8 15 7
5. Avenues—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
6. Public Garden—					
a. Establishment	180 - -		180 - -	180 - -	1788 -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- - -	180 - -	- - -	- - -	- - -
7. Survey of land	- - -	- - -	- - -	- - -	- - -
8. Fire—					
a. Establishment	- - -		- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.	- - -		- - -	- - -	1 - -
9. Other charges—					
i. Work done for private individuals other than private scavenging	- - -		- - -	- - -	- - -
Carried forward ..		3,850 - -	3920 - -	3,860 - -	4,809 15 4

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1896-97—*cont.*

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3,850	3920 - -	3,860 - -	4,809 15 4
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. Other Charges—*cont.*	180		180	180	179 8 4
ii. Rewards for destruction of wild animals and snakes ..	20 - -		20 - -	20 - -	20 1 -
iii. Printing	400 - -		400 - -	400 - -	267 4 2
iv. Compensation for lands ..	2,000 - -		2,020 - -	1,000 - -	730 - -
v. Other items	600 - -		800 - -	600 - -	606 8 1
		3020 - -			1803 5 3
Total, Grant IV ..		6,870 - -	7,160 - -	5,880 - -	6,433 12 7
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2,100 - -		1,990 - -	1,990 - -	1,921 12 -
ii. Inspection	3,000 - -		1,710 - -	480 - -	332 - -
b. Collection of Municipal Taxes—					
i. Establishment	1,850 - -		1,850 - -	1,850 - -	1,785 1 4
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)	800 - -		810 - -	810 - -	890 4 -
e. Contributions for Central office and Audit establishments ..	440 - -		430 - -	430 - -	326 - -
		8,190 - -			
Total, Grant V ..		8,190 - -	6,790 - -	5,560 - -	5,254 1 4
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 years.	- - -	- - -	- - -	- - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1896-97—*cont.*

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent	- - -		- - -	- - -	- - -
b. Others	- - -		20 - -	- - -	677 - -
Refunds of other than current collections ..	- - -	- - -	- - -	- - -	22 8 -
Discount	- - -	- - -	- - -	- - -	- - -
Pensions and gratuities	- - -	- - -	270 - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -		- - -	- - -	- - -
b. In Savings Bank	- - -	- - -	- - -	- - -	- - -
Total Expenditure ..		73,060 - -	80,010 - -	73,340 - -	74,199 9 1
Balances—					
a. Municipal Fund	5,790 - -		7,600 - -	6,750 - -	12,388 14 5
b. Endowments	- - -		- - -	- - -	- - -
c. Water-tax Fund	- - -	5,790 - -	- - -	- - -	- - -
Grand Total ..		78,850 - -	87,610 - -	80,090 - -	86,588 7 6

Note to Statement II.

Position of the Municipality of Salem *on 31st March 1897.*

Signed: Krishnaswamy Chairman

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Providing a room in the Shemipateshwar								
2	School	60	"	"	"	60	"	"	
3									
2	construction of new latrines in ariciifolium	"	"	"	"	500	"	"	
	Total					560	"	"	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Further investigation of the water supply								
2	scheme	"	"	"	"	1,000	"	"	
3									
	Total ..					1,000	"	"	

Superintendent of Gardens

Examiner

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

Part II.—Repairs.

Number.	Project.	Grant for 1916-17 Rs.	A.	P.	Actual expenditure. Rs.	A.	P.	Remarks.
1	2	3			4			5
								Total mileage of roads streets, lanes, &c., in the town.
(a)	Communications							
1	Salem Cuddalore road from the bridge to Tollgate	1,500	-	-				Metalled or Gravelled } Unmetalled.
2	Salem Sunkari Road	300	-	-				31 — 14 = 45
3	Hasthampatti Road	100	-	-				
4	Cherry road	100	-	-				Total mileage under maintenance.
5	Longly road	100	-	-				
6	2nd Agraharam Road	100	-	-				Metalled or Gravelled } Unmetalled.
	Streets & Lanes in							31 — " = 31.
7	A. Dn.	150	-	-				
8	Do. — B. Dn.	100	-	-				
9	Do — C. Dn.	100	-	-				
10	Do. D. Dn.	100	-	-				
11	Do. E Dn.	150	-	-				
12	Do. F Dn.	100	-	-				
13	Do. G. Dn.	100	-	-				
14	Do. H. Dn.	100	-	-				
15	Do. I Dn.	130	-	-				
16	Do. J Dn.	100	-	-				
	Total	3,330	-	-				
	Pay of the Road Jang Coolies	670	-	-				
	Total ..	4,000	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant for 1916-17 Rs.	A.	P.	Actual expenditure. Rs.	A.	P.	Remarks.
1	2	3			4			5
(b)	Buildings							
1	Repair of the Salem Town School House —	320	"	"				
2	Repair of the existing pucka latrines, markets & Slaughter houses —	2,000	"	"				
	Total ..	2,320	"	"				

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

Part II.—Repairs—*cont.*

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

Chairman

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT I.—2. *c.* Drainage—			
Overseers	—	—	—
23 Drain cleaners @ Rs 5 — 115			
1 do 4 — 4			
4 Cistern coolies @ 3 — 12	28	131	1572
4 do 5 — 20			
1 do 4 — 4			
1 do 3/4 — 3 3	8	33 8	402
2 do 3 — 6			
8			
Total ..	36	164 8	1974
Deduct Fines and Stoppages .. (proportionate) cost of drain cleaners transferred to Grant IV Lighting &c.			240
Add arrears for last year paid this year ..		Nil	1694
Balance (Statement II) ..			1690
d. Water works—			
Overseers	—	—	—
Tank Watchmen	1	4	48
Water Sheddman	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 1-20	385 For 11 months
Road Maistries	1	7	77 do.
Lascar	1	6 1-5	66 do.
Total ..	3	48	528
Deduct Fines and Stoppages ..			—
Add arrears for last year paid this year pay for March ..			42
Balance (Statement II) ..			570

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

——	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
2. Municipal Schools—							
a. On the Salary System— Salem College							
Head Master	1	200	-	-	2400	-	-
1st Assistant Master	1	100	-	-	1200	-	-
2nd " "	1	80	-	-	960	-	-
3rd " "	1	70	-	-	840	-	-
4th " "	1	60	-	-	720	-	-
5th " "	1	50	-	-	600	-	-
6th " "	1	40	-	-	480	-	-
7th " "	1	35	-	-	420	-	-
8th " "	1	30	-	-	360	-	-
9th " "	1	25	-	-	300	-	-
Drawing Master	1	30	-	-	360	-	-
Tamil Pandit	1	25	-	-	300	-	-
Sanscrit "	1	20	-	-	240	-	-
Assistant Sanscrit Pandit	1	15	-	-	180	-	-
Gymnastic Instructor	1	15	-	-	180	-	-
Hindustani Munshi	1	12	-	-	144	-	-
Clerk	1	15	-	-	180	-	-
Waterman	1	7	-	-	84	-	-
Paon	1	6	-	-	72	-	-
Paon	1	5	-	-	60	-	-
Total ..	20	840	-	-	10,080	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					10,080	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System— Salem & Shevapatti Town Schools							
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: @ 11 "	1	11	-	-	132	-	-
Telugu teacher	1	10	-	-	120	-	-
Assistant Master	1	9	-	-	108	-	-
Do: @ Rs 8 each	4	32	-	-	384	-	-
Telugu Teacher	1	8	-	-	96	-	-
Assistant Masters @ Rs 7 each	2	14	-	-	168	-	-
Gymnastic Teacher	1	10	-	-	120	-	-
Paons @ Rs 5 each	2	10	-	-	120	-	-
	19	202	-	-	2424	-	-
Deduct fines and Stoppages					-	-	-
Add pay &c					-	-	-
Total including College Balance as per Statement II					12504	-	-
					12,500	-	-
Grant II Education II on Salary Result System.							
(a) Fixed payments							
Head Masters @ Rs 15 each	2	30	-	-	330	-	- For 11 months
Do: @ 10	5	50	-	-	550	-	- do:
Assistant Masters @ Rs 8	12	96	-	-	1056	-	- do:
Do: @ Rs 7	3	21	-	-	231	-	- do:
Do: @ Rs 6	15	90	-	-	990	-	- do:
Paon	1	3	-	-	33	-	- do
Total ..	38	290	-	-	3190	-	-
Deduct Fines and Stoppages ..					-	-	-
Add ~~arrears for last year paid this year~~ pay for March ..					263	-	-
Balance (Statement II) ..					3450	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—The Municipal Hospital Salem.							
Medical Subordinates 1st Class Hospital Asst.	1	55	.	.	605	.	For 11 months
" " 3rd .. do ..	1	25	.	.	275	.	do
Midwife	1	10	.	.	110	.	do
Clerk	1	20	.	.	220	.	do
Compounder .. @ Rs 12 ..	2	24	.	.	264	.	do
Servants .. .. @ Rs 7 ..	2	14	.	.	154	.	do
" .. .. @ Rs 6 ..	3	18	.	.	198	.	do.
" .. .. @ Rs 5 ..	2	10	.	.	110	.	do.
" Jotty Sweeper for the midwifery wards	1	5	.	.	55	.	do.
Dhobi	1	4	.	.	44	.	do.
	15	185	.	.	2035	.	.
Deduct fines & Stoppages					-	.	.
Add pay for March					182	.	.
Total					2217	.	.
1(a) Branch Dispensary Ammapett							
3rd Class Hospital Assistant	1	25	.	.	300	.	.
Ward Cooly	1	7	.	.	84	.	.
	2	32	.	.	384	.	.
Deduct fines & Stoppages					.	.	.
					.	.	.
Statement II					384	.	.
1(b) Branch Dispensary Shevapet							
3rd Class Hospital Assistant	1	25	.	.	275	.	For 11 months
1 Ward Cooly	1	7	.	.	77	.	"
Total ..	2	32	.	.	352	.	.
Deduct Fines and Stoppages ..					-	.	.
Add arrears for last year paid this year ..	352				.	.	.
Total including Hospital & Dispensaries Balance (Statement II) ..	2950				2950	.	.

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 Vaccinator	1	15	.	.	180	.	.
2nd " Vaccinator	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 35+7 house allowance ..	2	90	.	.	990	.	. For 11 months
Watering & Prosecuting Inspt @ 25+7 .. do ..	1	32	.	.	352	.	do.
Sanitary Inspector @ 18+7 ..	1	25	.	.	275	.	do.
3 Maistries at Rs 9 .. 27							
4 do. at 8 .. 32							
4 Scavengers at 7 .. 28	11	87	.	.	957	.	. do.
Sweepers							
12 Latrine Sottiars @ Rs 5 each 60 —							
2 do. @ Rs 4 8 —							
1 do. 3½ 3-8	60	206	8	.	2271	8	. do.
45 do. 3 × 135 —							
60 206-8							
46 Road Sweepers @ Rs 5 230							
1 do. 4 — 4							
1 do. 3½ 3-8	148	537	8	.	5912	8	. do.
100 do. 3 300							
148 537-8							
Total ..	223	978	.	.	10758	.	.
Deduct Fines and Stoppages ..					"	.	.
Add ~~arrears for last year paid this year~~ pay for March ..					969	.	.
Balance (Statement II) ..					11730	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors at Rs 10+7 House allow	1	17	.	.	187	.	.
Maistries							
16 Scavengers at Rs. 3 each ..	16	54	.	.	594	.	.
Total ..	17	71	.	.	781	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year .. pay for Manure					65	.	.
Balance (Statement II) ..					850	.	.
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	.	.
Jotti	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 .. Ron.	1	6	.	.	66	.	for 11 months
Sweeper	1	3	.	.	33	.	"
Total ..	2	9	.	.	99	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					8	.	.
Balance (Statement II) ..					110	.	.
5. Avenues—							
Servants	.	Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners @ Rs 5.	3	15	.	.	180	.	.
Total ..	3	15	.	.	180	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					180	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire-							
Servants]		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— V o Thaw Sama							
Gunners & Town Criers Establishment							
Gunners	1	3	8	.	42	.	.
Town Crier	1	3	8	.	42	.	.
	2	7	.	.	84	.	.
Deduct fines & Stoppages					.	.	.
Add arrears of last years pay					.	.	.
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	75	.	.	825	.	For 11 months
Head Clerks	1	30	.	.	330	.	do
Cashier	1	30	.	.	330	.	do
Licenses Clerk	1	15	.	.	165	.	do
Accountants	-	-	-	-	-	-	-
Peons	1	8	.	.	88	.	do
do	1	7	.	.	77	.	do
do.	1	6	.	.	66	.	do
Masalchi	1	5	.	.	55	.	do
Total ..	8	176	.	.	1936	.	.
Deduct Fines and Stoppages ..					.	.	.
Add ~~arrears for last year paid this year~~ pay for March ..					166	.	.
Balance (Statement II) ..					2,100	.	.
ii. Inspection—							
Chairman's salary ~~or carriage allowance~~ ..	1	250	.	.	3000	.	.
Total ..	1	250	.	.	3000	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					3000	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
~~Clerks~~ Petition Clerk	1	20	.	.	240	.	.
Bill ~~Collectors~~ Writer	1	15	.	.	180	.	.
~~Peons~~ Assistant Bill Writer ..	1	8	.	.	96	.	.
2, 1st Class Bill Collector @ Rs 10- 20							
3, 2nd do. do 9-27	9	75	.	.	900	.	.
4, 3rd do. do. 7-28							
9 Peons for the Bill Collectors @ Rs 4 each	9	36	.	.	432	.	.
Total ..	21	154	.	.	1848	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					1,850	.	.
c. Collection of tolls—							
Inspectors							
Gate-keepers		N.I					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

A Murtpantulu
Chairman.

STATEMENT IV-A.—*Municipality of* Salem — Demand, Collection and Balance tatement for the year 1896-97.

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	1,400	"	"	"	"	"	1,400	"	"	1,400	"	"	-	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands ..	"	"	"	"	"	"	"	"	"	"	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	10,110	"	"	"	"	"	10,110	"	"	10,110	"	"	-	-	-	-	-	-	-	-	-
6. Market rents	2,300	"	"	"	"	"	2,300	"	"	2,300	"	"	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	1,690	"	"	"	"	"	1,690	"	"	1,690	"	"	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	1,410	"	"	"	"	"	1,410	"	"	1,410	"	"	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	630	"	"	"	"	-	630	"	"	630	"	"	-	-	-	-	-	-	-	-	-
10 Produce of lands, gardens &c	70	"	"	-	-	"	70	"	"	70	"	"	-	-	-	-	-	-	-	-	-
11. Avenue receipts	200	"	"	-	-	-	200	"	"	200	"	"	-	-	-	-	-	-	-	-	-
Total ..	51,310	"	"	"	"	"	51,310	"	"	51,310	"	"	-	-	-	-	-	-	-	-	-

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 ..																									

Chairman

Statement VI.—Revised Estimate for 1895-96.

STATEMENT VI.—Revised Estimate—(Receipts) for 1895-96.

Items.	Actuals of the first eight months of 1895-96	Actuals of the last four months of 1894-95.	Probable receipts of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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	12,388 14 5	" " "	1 1 7	12,390 " "	9,380 " "	
b. Endowments	" " "	" " "	" " "	" " "	" " "	
c. Water-tax Fund	" " "	" " "	" " "	" " "	" " "	
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	8,409 14 "	5,597 3 6	6,590 2 "	15,000 " "	14,000 " "	The arrears of previous years under these heads were realized this year, hence the increase.
b. Tax on buildings (section 63) ..	12,097 9 11	14,611 12 9	8,902 6 1	21,000 " "	19,500 " "	
c. Tax on lands (section 63) ..	295 11 7	1,178 7 5	1,404 4 5	1,700 " "	1,560 " "	
d. Water-tax on buildings and lands (section 75)	" " "	" " "	" " "	" " "	" " "	
e. Tax on vehicles with spirings and palanquins (section 77) ..	973 10 "	46 10 "	26 6 "	1,000 " "	820 " "	The increase in the number of vehicles, animals and carts due to the exercise of close supervision.
f. Tax on animals (section 77) ..	1,617 8 "	148 4 "	82 8 "	1,700 " "	1,400 " "	
g. Tax on carts and other vehicles without springs (section 85) ..	2,886 " "	146 " "	214 " "	3,100 " "	2,750 " "	
h. Tolls (section 91)—						
Gross receipts 10,110 ..						
Less Local Fund share 2,022 ..	6,066 7 3	3,997 2 "	2,023 8 9	8,090 " "	7,940 " "	The toll farms were sold higher than last year.
Net—8,088						
i. Penalties on account of—						
i. Tax on arts ..	48 8 "	37 9 "	1 8 "	50 " "	10 " "	The increase is due to the heavy penalty levied by the Bench of Magistrates.
ii. Tax on buildings ..	55 1 3	58 4 "	4 14 9	60 " "	10 " "	
iii. Tax on lands	15 4 3	5 " "	4 4 9	20 " "	10 " "	
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 ..	15 " "	" " "	15 " "	30 " "	110 " "	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	" " "	" " "	" " "	" " "	" " "	
ii. Rent of buildings	" " "	8 1 4	10 " "	10 " "	10 " "	
iii. Avenue receipts	103 1 8	88 10 "	96 14 4	200 " "	100 " "	
iv. Fees from Travellers' Bungalows	172 8 "	38 8 "	27 8 "	200 " "	200 " "	The produce of Avenues was sold a little higher than last year.
b. i. Sale-proceeds of lands and buildings	" " "	" " "	" " "	" " "	" " "	
ii. Produce of lands, gardens, &c.	50 9 10	25 2 4	19 6 2	70 " "	70 " "	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	31 3 9	1 12 "	168 12 3	200 " "	200 " "	
Carried forward ..	32,838 1 6	25,988 6 4	19,591 14 6	52,430 " "	48,690 " "	

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Statement V.—Revised Estimate—(Receipts) for 1895–96—*continued.*

Items.	Actuals of the first eight months of 1895–96.	Actuals of the last four months of 1894–95.	Probable receipts of the last four months of 1895–96.	Total of columns 2 and 4.	Budget grant 1895–96, 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 ..	32,838 1 6	25,988 6 4	19,591 14 6	52,430 " "	48,690 " "	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	39 6 "	201 4 4	110 10 "	150 " "	150 " "	
d. i. Fees from educational institutions	4,888 7 "	3,037 13 2	3,111 4 "	8,000 " "	7,700 " "	Calculated on the actuals of last year.
ii. Other revenue from educational institutions ..	" " "	" 1 "	" " "	" " "	" " "	
e. i. Sale-proceeds and composition fees of medicines ..	240 5 5	145 8 7	199 10 7	440 " "	440 " "	
ii. Other Hospital receipts ..	" " "	" " "	10 " "	10 " "	10 " "	
f. i. Income from markets ..	1,217 7 7	1,173 8 1	1,082 8 3	2,300 " "	2,240 " "	The Municipal markets-house have been leased out this year.
ii. ,, slaughter-houses.	882 8 8	736 8 "	807 7 4	1,690 " "	2,250 " "	The Slaughter houses — do — less than was budgetted for.
g. Other fees						
i. Distraint fees	" " "	2 12 "	60 " "	60 " "	60 " "	
ii. License fees	1,085 12 6	444 10 9	214 3 6	1,300 " "	1,300 " "	
iii. Cartstand fees	717 10 "	818 3 6	692 6 "	1,410 " "	1,380 " "	The cart stand has been leased out higher than last year.
iv. Other fees	2 " "	" 8 "	8 " "	10 " "	10 " "	
h. Fines under Municipal and other Acts	1,227 4 9	507 4 9	272 11 5	1,500 " "	1,200 " "	The increase is due to heavy fines levied by the Bench of Magistrates
i. Interest on investments—						
i. Genral, including charities	" " "	" " "	" " "	" " "	" " "	
ii. Educational	" " "	" " "	" " "	" " "	" " "	
iii. Medical	" " "	" " "	" " "	" " "	" " "	
j. Premium on loans	" " "	" " "	" " "	" " "	" " "	
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..	" " "	75 13 8	30 " "	30 " "	30 " "	The increase is due to the building grant already promised by the D.P.I. for the Bleau and Shenandale Town schools-houses.
Buildings	" " "	" " "	1,240 " "	1,240 " "	500 " "	
Municipal Schools ..	924 10 8	759 11 9	1,615 5 4	2,540 " "	2,616 " "	The decrease is due to the scale of grant of the Salem college having been revised by the D.P.I.
Other purposes	20 7 1	33 5 4	59 8 11	80 " "	140 " "	The grant for the Common Schools and the Institution were not sanctioned by the Director.
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical	1,100 " "	1,155 3 10	100 " "	1,200 " "	1,200 " "	
iii. Other purposes for Poor Houses ..	200 " "	200 " "	" " "	200 " "	200 " "	
Carried forward ..	45,384 1 2	35,280 11 1	29,205 14 10	74,590 " "	70,110 " "	

Statement VI.—Revised Estimate—(Receipts) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable receipts of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	45,384	1	2	35,280	11	1	29,205	14	10	74,590	"	"	70,110	"	"	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Medical	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
iii. Other purposes	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	333	12	"	229	11	"	266	4	"	600	"	"	600	"	"	
ii. Other purposes	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Other items—																
i. Fishery rents	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Refunds of Expenditure of previous year	10	8	2	"	"	"	19	7	10	30	"	"	"	"	"	
iii. Fee for numbering carts, &c	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
iv. Other items ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government ..																
ii. In the market from private individuals	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Others	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Total Receipts ..	45,728	5	4	35,510	6	1	29,491	10	8	75,220	"	"	70,710	"	"	
Grand Total ..	58,117	3	9							87,610	"	"	80,090	"	"	

Superintendent
Calcutta

Statement VI—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	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	49 6 5	1,255 6 6	" 9 7	50 " "	" " "	The balance due for the causeway near the Fischer anicut was paid.
b. Buildings	1,694 7 7	6,894 7 6	3,525 8 5	5,220 " "	5,010 " "	The Shenapeth Town School House was paid for this year and the permanent cholera shed is estimated to cost more than was budgetted for.
c. Drainage	- - -	- - -	- - -	- - -	- - -	
d. Water-supply	1 10 9	" " "	1,998 5 3	2.000 " "	2.200 " "	There appears to be no necessity for sinking a new well in the North at present.
2. REPAIRS—						
a. Communications	915 10 3	1.727 11 5	3,084 5 9	4.000 " "	4.000 " "	
b. Buildings	644 8 10	386 14 4	2.245 7 2	2,890 " "	2.000 " "	Most of the latrines were repaired this year, hence this increase.
c. Drainage—						
i. Repairs to works ..	" " "	" " "	" " "	" " "	" " "	
ii. Establishment for flushing drains, &c.	1,12.5 10 4	561 13 3	564 5 8	1.690 " "	1.690 " "	
d. Water-supply—						
i. Repairs to works, machinery, &c.	2,811 10 9	65 15 8	848 5 3	3,660 " "	300 " "	Owing to the scarcity of water at the commencement of the year, the Arisipollam tank and several other wells in the town were dispensed with hence the large increase.
ii. Establishment	124 " "	48 " "	46 " "	170 " "	140 " "	The increase is due on account of hot weather charges incurred.
iii. Contingencies	2 1 "	2 10 "	17 15 "	20 " "	20 " "	
3. ESTABLISHMENT	332 " 1	167 8 "	167 13 11	500 " "	500 " "	
4. TOOLS AND PLANT AND OTHER STORES.	27 " 3	153 15 "	172 15 9	200 " "	236 " "	
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 .	7,728 4 3	11,264 5 8	12,671 11 9	20.400 " "	16.090 " "	
GRANT II—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..	" " "	" " "	" " "	" " "	" " "	
b. Stipends to Normal students ..	52 9 3	167 8 3	7 6 9	60 " "	120 " "	None of the result school masters was trained during the year.
c. Contingencies	13 4 "	2 11 "	6 12 "	20 " "	" " "	Travelling allowance paid to one of the assistant masters of the Salem college for his return journey.
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment	7.983 5 4	4.037 6 1	4.106 10 8	12.090 " "	12,420 " "	One of the assistant masters' place in the Salem college and in the Shenapeth Town school was vacant & hence the savings.
b. Contingencies	431 15 9	221 14 4	388 - 3	820 " "	820 " "	
ii. On Salary-Results System—						
a. Fixed Payments	2,077 2 6	772 2 7	1,062 13 6	3,140 " "	3,140 " "	
b. Results Grants	42 4 1	839 14 11	807 11 11	850 " "	850 " "	
c. Contingencies	347 12 11	167 3 6	312 3 1	660 " "	660 " "	
3. SALARY GRANTS	— — —	— — —	500 " "	500 " "	" " "	Salary grants sanctioned by the Council for the L.S. department of the L. M. High school Salem.
4. RESULTS GRANTS	— — —	— — —	800 " "	800 " "	800 " "	
5. COMBINED GRANTS—						
a. Fixed Payments	" " "	" " "	" " "	" " "	" " "	
b. Results Grants	" " "	" " "	" " "	" " "	" " "	
6. INSPECTION—						
a. Contributions to Local Boards ..	" " "	" " "	" " "	" " "	" " "	
Carried forward ..	10.948 5 10	6.458 13 8	7.991 10 2	18.940 " "	18,810 " "	

tatement VI.—Revised Estimate—(Charges) for 1895–96—*continued.*

Items	Actuals of the first eight months of 1895–96.			Actuals of the last four months of 1894–95.			Probable charges of the last four months of 1895–96.			Total of columns 2 and 4.			Budget grant 1895–96 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 ..	10·948	5	10	6·458	13	8	7·991	10	2	18·940	"	"	18·810	"	"	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	160	"	"	80	"	"	80	"	"	240	"	"	240	"	"	
ii. Contingencies	19	4	1	6	13	3	10	11	11	30	"	"	20	"	"	
7. Miscellaneous—																
a. Building, furniture, &c., grants ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Common gymnasium—																
i. Establishment	80	"	"	35	"	11	40	"	"	120	"	"	120	"	"	
ii. Contingencies	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
c. Other items	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Total, Grant II ..	11,207	9	11	6·580	11	10	8·122	6	1	19·330	"	"	19·190	"	"	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment	1447	9	1	796	"	7	852	6	11	2·300	"	"	2·450	"	"	
b. Medicines and Supplies	497	14	4	1·239	11	11	852	1	8	1·350	"	"	1·350	"	"	
c. Diet of Patients	588	15	9	373	"	3	611	"	3	1·200	"	"	1·200	"	"	
d. Sundries and Contingencies ..	709	"	3	432	7	3	710	15	7	1·420	"	"	1·420	"	"	
e. Contributions to Local Boards ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..	"	"	"	367	"	"	360	"	"	360	"	"	360	"	"	
ii. Sanitary Inspection ..	"	"	"	233	"	"	360	"	"	360	"	"	360	"	"	
iii. Medical Reserve staff ..	"	"	"	38	"	"	40	"	"	40	"	"	40	"	"	
iv. Cutlers' Establishment ..	7	"	"	"	"	"	3	"	"	10	"	"	"	"	"	
b. Contributions to Local Boards, &c., for—																
i. Medical Schools	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Reserve staff	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
c. Other contributions	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
3. Vaccinations—																
a. Establishment	199	12	"	100	"	"	100	4	"	300	"	"	300	"	"	
b. Contingencies	118	5	10	36	8	6	31	10	2	150	"	"	150	"	"	
c. Contributions to Local Boards ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Carried forward ..	3·568	9	3	3·615	12	6	3·921	6	9	7·490	"	"	7·630	"	"	

To 3½ clerks Hospital assistant has been posted to accumulate Branch Dispensary. The services of Hospital assistants were vacant for some time and savings effected on account of deduction of pay of absentees.

55

The arrears due for 94-95 were paid in 95-96.

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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 ..	3,568	9	3	3,615	12	6	3,921	6	9	7,490	-	-	7,630	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. Registration of Births and Deaths—																
a. Establishment	288	-	-	144	-	-	142	-	-	430	-	-	430	-	-	
b. Contingencies	68	15	5	18	8	-	21	-	7	90	-	-	70	-	-	arrears of rent of the office of the Registrar of Births and deaths were paid, hence the increase.
5. Conservancy, Road cleaning and Road watering—																
a. i. Establishment	7,734	5	1	3,892	6	1	3,915	10	11	11,650	-	-	12,110	-	-	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3,343	8	1	1,815	13	6	1,656	7	11	5,000	-	-	5,000	-	-	Some of the latrine tattis budgetted for on account of Rogué latrines have not been obtained and savings effected on account of deduction of fly proof absorbers.
b. Private scavenging—																
i. Establishment	510	5	-	232	4	4	269	11	8	780	-	-	780	-	-	
ii. Contingencies, such as cost of scavenging carts, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. Cholera charges	6	9	-	160	7	-	293	7	4	300	-	-	300	-	-	
d. Contingencies	155	3	1	42	2	4	144	12	11	300	-	-	300	-	-	
Total, Grant III ..	15,676	11	9	9,921	5	9	10,364	9	1	26,040	-	-	26,620	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. Lighting—																
a. Establishment	186	10	8	93	5	4	93	5	4	280	-	-	280	-	-	
b. Contingencies	1252	11	9	917	14	9	1247	1	3	2,500	-	-	2500	-	-	
C Contribution to DB Board for lighting the Soorangudaiden Roads	3	5	4	-	-	-	146	10	8	150	-	-	150	-	-	
2. i. Markets—																
a. Establishment	16	8	-	65	9	4	38	-	-	20	-	-	-	-	-	The pay ... for March 95 has been paid in April
b. Contingencies	-	-	-	315	8	-	-	-	-	-	-	-	-	-	-	
ii. Slaughter-houses—																
a. Establishment	358	-	-	141	9	4	48	-	-	40	-	-	-	-	-	
b. Contingencies	-	-	-	130	15	9	-	-	-	-	-	-	-	-	-	
3. ~~Choultries~~ Poor House																
a. Establishment	112	-	-	56	-	-	58	-	-	170	-	-	170	-	-	
b. Contingencies	15	4	1	34	3	8	84	11	11	100	-	-	100	-	-	
c. Feeding ~~Travellers~~ Paupers ..	206	9	4	125	10	7	143	6	8	350	-	-	350	-	-	
4. Travellers' bungalows—																
a. Establishment	58	15	5	32	-	-	41	-	7	100	-	-	100	-	-	
b. Contingencies	3	5	1	3	-	8	26	10	11	30	-	-	30	-	-	
5. Avenues—																
a. Establishment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Public Garden—																
a. Establishment	119	10	10	59	8	-	60	5	2	180	-	-	180	-	-	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Carried forward ..	2,010	8	6	1,975	5	5	1,909	7	6	3,920	-	-	3,860	-	-	

Statement VI—Revised Estimate—(Charges) for 1895-96—*continued*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	2,010 8 6	1,975 5 5	1,909 7 6	3920 - -	3,860 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	- - -	- - -	- - -	- - -	- - -	
8. FIRE—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Purchase of fire-engine, buckets, repairs, &c.	- - -	- - -	- - -	- - -	- - -	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	- - -	- - -	- - -	- - -	- - -	
ii. Rewards for destruction of wild animals and snakes	5 8 -	6 2 -	14 8 -	20 - -	20 - -	
iii. Printing	276 12 11	81 2 8	123 3 1	400 - -	400 - -	
iv. Compensation for lands ..	517 8 -	730 - -	1,502 8 -	2,020 - -	1,000 - -	On account of compensation paid for the acquisition of lands for the burial & burning grounds.
v. Other items	603 12 5	129 5 7	196 3 7	800 - -	600 - -	The increase is due chiefly on account of law charges & the charges in connection with the trapping & removal of monkeys from the town
Total, Grant IV ..	3,411 1 10	2,921 15 8	3,745 4 2	7,160 - -	5,880 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1,314 5 4	640 6 5	675 10 8	1,990 - -	1,990 - -	
ii. Inspection	716 2 -	12 - -	993 14 -	1,710 - -	480 - -	On account of the salary of the late Chairman lately sanctioned by Government.
b. Collection of Municipal Taxes—						
i. Establishment	1,220 7 5	593 13 10	629 8 7	1,850 - -	1,850 - -	
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)	451 - 8	350 3 7	358 15 4	810 - -	810 - -	
e. Contributions for Central office and Audit establishments ..	425 - -	- - -	5 - -	430 - -	430 - -	
Total, Grant V ..	4,126 15 5	1,596 7 10	2,663 - 7	6,790 - -	5,560 - -	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	- - -	- - -	- - -	- - -	- - -	
b. Invested on account of Sinking Fund (value of securities purchased)	- - -	- - -	- - -	- - -	- - -	
c. Charges of investment ..	- - -	- - -	- - -	- - -	- - -	
INTEREST—						
a. On account of last year ..	- - -	- - -	- - -	- - -	- - -	
b. ,, of current year ..	- - -	- - -	- - -	- - -	- - -	

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Salem for the year 1895-96

(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													
1. New Works.													
4. Buildings. Improvement of the Shevaroy Town school House	5.010	—	—	1.020	—	—	—	—	—	6.030	—	—	G.O. No 1582-M. Mis dated 2nd Oct 95
Grant II													
1. c. Training schools - contingencies	—	—	—	13	—	—	—	—	—	13	—	—	Resolution of the Council dated 22nd Aug 95
3. Salary grants	—	—	—	500	—	—	—	—	—	500	—	—	G.O. No 1862-M. Mis. dated 7th June 95. & Resolution of 21.11.95
6. Inspection. (b) Contingencies	20	—	—	10	—	—	—	—	—	30	—	—	Vide Resolution of the Council dt 27.11.95
Grant IV													
9. other charges (iv) compensation for lands	1,000	—	—	1,020	—	—	—	—	—	2,020	—	—	G.O. No 2132-M. Mis. dated 20th Dec 95.
Grant V													
1(a). ii Inspection. Chairman's salary	480	—	—	1.210	—	—	—	—	—	1.690	—	—	Vide G.O. No 1468-M. Mis dated 9th Sept 95.
Do	—	—	—	20	—	—	—	—	—	20	—	—	Resolution of the Council dt. 11.11.95

Statement VI.—Revised Estimate—(Charges) for 189 5-9 6—*continued.*

Items	Actuals of the first eight months of 189 5-9 6	Actuals of the last four months of 189 6-9 7	Probable charges of the last four months of 189 6-9 7	Total of columns 2 and 4.	Budget grant 189 7-9 8, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent	— — —	— — —	— — —	— — —	— — —	
b. Others	— — —	— — —	— — —	— — —	— — —	
Refunds of other than current collections..	1 — —	16 — 19	— — —	20 — —	— — —	
Discount	— — —	— — —	— — —	— — —	— — —	
Pensions and gratuities	270 — —	— — —	— — —	270 — —	— — —	
Investments—						
a. In Government securities for purposes other than Sinking Fund	— — —	— — —	— — —	— — —	— — —	
b. In Saving Bank	— — —	— — —	— — —	— — —	— — —	
Total Expenditure ..	4,993 6 4	2,286 4 9	3,586 9 8	8,010 — —	7,340 — —	
Balances—						
a. Municipal Fund	— — —	— — —	— — —	760 — —	600 — —	
b. Endowments	— — —	— — —	— — —	— — —	— — —	
c. Water-tax Fund	— — —	— — —	— — —	— — —	— — —	
Grand Total ..				8,770 — —	8,090 — —	

ment VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Salem
for the year 1895-96—*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.	
Pension and gratuities	—	—	—	270	—	—	—	—	—	270	—	—	G.O. No 689-M. Mis dated 23rd April 95 & Resolution dated 22nd August 95

62

35 Aug 96

Rs 270

Rs 270

Kuchpanattheran
23.1.96
Chairman

CB

91—92	58	2	.	42	8	11	—	—		15	9	1	—	—
92—93	78	15	.	61	5	.	—	—		17	10	.	—	—
93—94	207	10	8	155	13	.	5	4	.	46	9	8	—	—
Total	383	9	8	293	4	11	5	4	.	85	.	9	—	—
Sea and Lands														
1890—91	11	5	2	2	12	4	—	—		8	8	10	—	—
91—92	10	12	5	3	8	4	—	—		7	4	1	—	—
92—93	32	4	11	22	4	4	—	—		10	.	7	—	—
93—94	114	.	7	100	9	10	3	10	2	9	12	7	—	—
Total	168	7	1	129	2	10	3	10	2	35	10	1	—	—

Salem Municipality

Demand Collection and Balance Statement upto the 23rd January 1896.

Years to which the balance relates.	Balance of old Demand			Collected			Remitted			Written off			Balance on this date		
Taxes. Rs.															
89—90	25	—		25	—		—	—		—	—		—	—	
90—91	40	14	.	36	14	.	—	—		4	—		—	—	
91—92	80	8	.	11	8	.	25	—		44	—		—	—	
92—93	142	8	.	76	—		6	—		60	8	.	—	—	
93—94	214	8	.	116	8	.	—	—		98	—		—	—	
Total	503	6	.	265	14	.	31	—		206	8	.	—	—	
Taxes on Buildings															
88—89		15	.	—	—		—	—			15	.	—	—	
89—90	19	14	.	18	2		—	—		1	14	.	—	—	
90—91	18	1	.	15	10	.	—	—		2	7	.	—	—	

Enclosure No 5 to
letter No 81/96.

Salem MUNICIPALITY.

Statement of Proposition for revision of Establishment. for 96-97.

Order sanctioning present establishment		Office to which the proposition refers.	Nature of Charge. Present Scale.				Proposed Scale.				Proposition.		Grounds of proposition
			Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month.	Decrease per month.	
Number	Date.										Amount.	Amount.	
G.O. 466 M.	19 March 95	Grant I 3 Establishment	1	Overseer	RS. 30	RS. 30	1	Overseer	RS. 35	RS. 35	RS. 5	RS. –	
			1	Road Maistry	7	7	1	Road Maistry	7	7	–	–	
			1	Lascar	5	5	1	Lascar	6	6	1	–	
			3		42	42	3		48	48	6	–	
Do.	Do.	Grant II 2 Municipal Schools 1 On Salary System a. Establishment 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 Pandit	25	25	1	Tamil Pandit	25	25	–	–	
			1	Sanskrit – do –	20	20	1	Sanskrit – do –	20	20	–	–	
			1	Asst. – do – do –	15	15	1	Asst. – do – do –	15	15	–	–	
			1	Gymnastic teacher	15	15	1	Gymnastic teacher	15	15	–	–	
			1	Hindustani munshi	12	12	1	Hindustani munshi	12	12	–	–	
			1	Clerk	15	15	1	Clerk	15	15	–	–	
			1	Peon	6	6	1	Waterman	7	7	7	–	G.O. No. 1850 M. dated 17. 11. 95
			1	Peon	5	5	1	Peon	6	6	–	–	
							1	Peon	5	5	–	–	
	Total		19		833	833	20		840	840	7	–	

Statement of Proposition for revision of Establishment. for 96-97

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.	
G.O. 166	19 March 95	Grant II			RS.	RS.					RS.	RS.	
		ii Salary Results System Fixed Payments.	1	Head Masters @ Rs 12	12	12	2	Head Masters @ Rs 15	30	30	18		
			5	Asst do - @ Rs 10	50	50	5	Asst do - @ Rs 10	50	50	-	-	
			12	Asst Masters @ Rs 8	96	96	12	Asst Masters @ Rs 8	96	96	-	-	
			3	Do @ Rs 7	21	21	3	Do @ Rs 7	21	21	-	-	
			14	Do @ Rs 6	84	84	15	Do @ Rs 6	90	90	6	-	
			-	-	-	-	1	Peon	3	3	3	-	
		Total	35		263	263	38		290	290	27	--	
		Grant III											
- Do -		1 Hospital and Dispensaries	1	2nd Class Hospital Asst	35	35	1	1st class Hospital Asst	55	55	20		Please vide also my letter No 1746 dated 21st December 95
			1	3rd class - do -	25	25	1	3rd class - do -	25	25	-	-	
			1	Midwife	10	10	1	Midwife	10	10	-	-	
			1	Clerk	20	20	1	Clerk	20	20	-	-	
			1	Compounder	12	12	2	Compounder @ Rs 12	24	24	3	-	
			1	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	Jotty & Sweeper attached to the Mid. Infirmary ward	5	5	1	Jotty and Sweeper attached to the Mid Infirmary ward	5	5			
			1	Dhobi	4	4	1	Dhobi	4	4			
			15		162	162	15		185	185	23	-	
- Do -		(b) Branch Dispensary at Amapet.	1	2nd class Hospital Asst	35	35	1	3rd class Hospital Asst	25	25	-	10	
			1	Ward Coolie	7	7	1	Ward Coolie	7	7	-	-	
			2		42	42	2		32	32	-	10	

Statement of Proposition for revision of Establishment. for 96-97

Salem 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
		Grant III			RS.	RS.			RS.	RS.	RS.	RS.	
		Branch Dispensary at Shevaroy	-	- Nil	-		1	3rd class Hospital Assistant	25	25	25	-	
							1	Ward cooly	7	7	7	-	
							2		32	32	32	-	
G.O. 466 m	19 March 95	Grant III 5(a) Conservancy Roadcleaning & Road Watering	2	Sanitary Inspectors @ Rs 38 + 7 Horse allowance	90	90	2	Sanitary Inspectors @ Rs 38 + 7 Hallowance	90	90	-	-	
			1	Detecting & Prosecuting Inspector @ 25 + 7	32		1	Detecting & Prosecuting Inspector @ 25 + 7	32	32	-	-	
			1	Sanitary Inspector @ Rs 18 + 7	25		1	Sanitary Inspector @ Rs 18 + 7	25	25	-	-	
			11	Maistries 3 @ Rs 8 = Rs 24; 4 @ Rs 7 = Rs 28; 4 @ Rs 6 = Rs 24	76	76	11	Maistries 3 @ Rs 9 = Rs 27; 4 @ Rs 8 = Rs 32; 4 @ Rs 7 = Rs 28	87	87	+ 11	-	
			71	Latrine Jetties 12 @ Rs 5 = Rs 60; 2 @ Rs 4 = Rs 8; 1 @ Rs 3½ = Rs 3½; 53 @ Rs 3 = Rs 150; 2 @ Rs 2½ = Rs 5; 1 @ Rs 2 = Rs 2	237½	237½	60	Latrine Jetties 12 @ Rs 5 = Rs 60; 2 @ Rs 4 = Rs 8; 1 @ Rs 3½ = Rs 3½; 45 @ Rs 3 = Rs 135	206½	206½	+ -	31	
			148	Road Sweepers 46 @ Rs 5 = Rs 230; 1 @ Rs 3½ = Rs 3½; 1 @ Rs 4 = Rs 4; 92 @ Rs 3 = Rs 276; 7 @ Rs 2½ = Rs 17½; 1 @ Rs 2 = Rs 2	533	533	148	Road Sweepers 46 @ Rs 5 = Rs 230; 1 @ Rs 4 = Rs 4; 1 @ Rs 3½ = Rs 3½; 100 @ Rs 3 = Rs 300	537½	537½	4½	-	
			4	Rubbish Depot men @ Rs 5	20	20	-	-	-	-	-	20	
			238		1013½	1013½	223		978	978	15½	51	

Statement of Proposition for revision of Establishment. for 96-97

Salem MUNICIPALITY.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of Charge. 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.
					RS.	RS.			RS.	RS.	RS.	RS.	
G.O. 466 M.	19 March 95	Grant III											
		5 (b) Private Scavenging Establt	1	Private Scavenging Inspector @ Rs 10+7 Horse allowance	17	17	1	Private Scavenging Inspector @ Rs 10+7 Horse allowance	17	17			
			16	Jotties @ Rs 3.	48	48	18	Jotties @ Rs 3.	54	54	6	—	
			17		65	65	19		71	71	6	—	
— Do —		Grant IV	1	Peon	6	6	1	Peon	6	6	—	—	
		4 Travellers Bungalows	1	Sweeper	2	—	1	Sweeper	3	3	1	—	
			2		8	8	2		9	9	1	—	

Buckpanthlu
Chairman

Seb

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OF GOVERNMENT

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