V. E.

INDEXED. 1898

Local & Munl. (1897) Department.

PRINTED.

G.O., No. 699 m

DATED 25/3/97

DESPATCHED

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[Despatch Abstract.]

Mund: Budget

Receiving the Comptroller — for 1897-98

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 699 M., 25th March 1897.

MARCH.

Municipal Budget.

Reviewing the Coimbatore — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. I. VENKATASWAMI NAYUDU Garu, Chairman, Municipal Council, Coimbatore, to the Secretary to Government, Local and Municipal Department (through the Revenue officer of the Division), dated 16th January 1897, No. 22.

I have the honour to submit herewith the budget for 1897–98 and the revised estimate for 1896–97.

REVISED ESTIMATE FOR 1896–97.

Receipts.

2. The total receipts of the revised estimate amount to Rs. 44,420, or Rs. 520 more than the sanctioned budget. The increase is mainly due to the opening balance of the revised estimate being larger than that of the sanctioned budget.

3. The chief variations between the sanctioned budget and the revised estimate are:—

4. *Tolls—Increase, Rs.* 450.—This is owing to competition amongst the bidders when the farms were let on contract.

5. (*b*) (ii) *Produce of Lands, Gardens, &c.—Decrease, Rs.* 80.—The palmyra tope which comes under this head was not let on contract, as there were no bidders. Hence the decrease.

6. (*d*) (ii) *Other Hospital Receipts—Increase, Rs.* 20.—This was not anticipated at the time of the budget. Hence the increase. It consists of dieting charges recovered from rich people.

7. (*f*) (i) *Income from Markets—Increase, Rs.* 60—Is due to keen competition amongst the bidders when the market was let on contract.

8. (ii) *Income from Slaughter-house—Decrease, Rs.* 230.—This is on account of combination among the bidders.

9. (*h*) *Fines under Municipal and other Acts—Increase, Rs.* 220.—The actual realization within the first eight months of the year is Rs. 620 and it is anticipated that Rs. 200 will be realized during the remaining months. This is due to large number of prosecutions under the Act.

10. (5) *Grants and Contributions*—(*b*) *From Local Boards*—(ii) *Medical—Decrease, Rs.* 30.—The actual amount of contribution claimed from the Local Fund Board was only Rs. 2,060. This is a-third of the charges actually incurred by the municipality on account of the hospital.

11. (6) *Miscellaneous*—(*a*) (i) *Private Scavenging—Increase, Rs.* 50—Due to a greater portion of the arrears of last year being collected during this year.

12. (*d*) *Advances*—(ii) *Others—Increase, Rs.* 30.—This is only apparent. Rupees 33–15–11, which were paid in excess to the Local Fund Board in 1895–96 towards payment of one-third contribution of toll, were recovered in the current year and shown under this head in round figures.

Expenditure.

13. The total expenditure of the revised estimate amounts to Rs. 44,840, or Rs. 1,320 more than the sanctioned budget as explained below.

14. *Grant 1— New Works—Buildings—Decrease, Rs.* 2,000.—The amount provided and sanctioned for the construction of new latrines and purchase of sites for the same has not been utilized for the purpose. Sites have been selected and they have to be acquired under the Act. The matter is still pending with the revenue authorities. For the best disposal of this amount, however, it is proposed by the council that all the present latrines which are in a dilapidated condition should be pulled down and new ones built on the present sites. The amount has therefore been transferred to (2) Repairs—(*b*) Buildings and shown as a nominal decrease under this head.

15. (2) *Repairs*—(*a*) *Communications—Increase, Rs.* 220.—Fifty per cent. of the net toll income has been set apart for road communications.

16. (*b*) *Buildings—Increase, Rs.* 2,000.—This is owing to the transfer from New Works—Buildings (*vide* paragraph 14 above).

17. *Grant 3*—(2) (*a*) *Contributions to Provincial Funds for*—(i) *Medical College—Increase, Rs.* 150.—The actual amount paid in 1895–96 subsequent to the despatch of the current year's budget was Rs. 235. The same amount is expected to be claimed for the current year also. The increase of Rs. 150 is therefore made to the sanctioned budget.

18. (5) *Conservancy—Road-cleaning and Road-watering*—(*a*) (ii) *Other Charges—Decrease, Rs.* 130.—As the purchase of bullocks is postponed for the next year and provision is made therefor in the budget for 1897–98, the probable charges of feeding the present bullocks alone have been taken into account and hence the decrease.

19. (*b*) *Private Scavenging*—(ii) *Contingencies, Decrease, Rs.* 150.—The proposal to buy new iron carts has been given up, as the old wooden carts and the three iron carts will be serviceable with slight repairs. It is considered unnecessary at present to buy new ones. The repairing cost of the present carts alone has been included.

20. (*c*) *Cholera Charges.*—No provision was made in the budget for 1896–97 under this item. Owing to the prevalence of cholera this year, an expenditure of nearly Rs. 1,000 has been incurred in maintaining an establishment for the purpose under G.O., No. 1536 M., dated 9th September 1896. This has been met from the reserve balance, and sanction of Government is solicited for the same.

21. (*d*) *Contingencies.*—Rs. 50 are considered sufficient provision for the purpose.

22. *Grant 4, Lighting, &c.*—(2) (ii) *Slaughter-house*—(*b*) *Contingencies—Decrease, Rs.* 60.—This amount was provided in the budget for the hire for a pair of bullocks for baling water from the slaughter-house well to supply water to the cistern and to clean the floor of the slaughter-house at Rs. 5 a month. This work is now done by municipal bullocks. Hence the saving of Rs. 60 under this head.

23. (4) *Travellers' Bungalow*—(*a*) *Establishment.*—An establishment is maintained and is managed departmentally. The bungalow which was usually let on contract was not leased out as there were no bidders. Hence the increase.

24. (6) *Public Gardens*—(*b*) *Purchase of Seeds, &c.—Decrease, Rs.* 30.—It is considered that a sum of Rs. 10 is sufficient for the remaining four months as only Rs. 30 were spent in the previous eight months; hence the decrease.

25. (9) *Other Charges*—(iii) *Printing—Increase, Rs.* 200.—The actual amount spent last year was Rs. 523–1–8. It is anticipated now that the same amount would have to be spent in the current year also.

26. *Pensions and Gratuities.*—When the budget for the current year was prepared, no provision was made under this item. One of the bill-collectors of this municipality, who had become very old, having applied for permission to retire from the service on payment of a gratuity, his request was granted by the council and a recommendation made to Government on his behalf. His gratuity was sanctioned by Government (*vide* G.O., No. 1158, dated 9th July 1896). Hence the increase under this head.

Budget Estimate for 1897–98.

Receipts.

27. The total estimated amount of income is Rs. 55,560, or Rs. 11,140 more than the revised estimate.

28. The notable variations are :—

With reference to the remarks made by Government in paragraph 3 of their order, No. 303 M., dated 20th February 1896, reviewing the municipal budget for 1896–97, and in compliance with G.O., Mis. No. 1442 M., dated 28th August 1896, the municipal council has estimated that Rs. 6,000 would be realized annually under *Tax on arts*, and accordingly this amount is provided against the head "Tax on arts" for 1897–98. This is shown as a new item of revenue.

29. (*b*) *Tax on Buildings—Increase, Rs.* 180.—This is expected on account of new and improved houses and in the recovery of arrears.

30. (*e*) *Tax on Vehicles—Increase, Rs.* 50; (*f*) *Tax on Animals—Increase, Rs.* 50; (*g*) *Tax on Carts—Increase, Rs.* 50.—The increases under these heads are anticipated in consideration of the increasing number of vehicles, &c., every year.

31. (*h*) *Tolls—Decrease, Rs.* 410.—It is not anticipated that the same amount of income would be forthcoming in the next year's contract, as the income is always fluctuating and is high for the current year.

32. (4) (*c*) *Conservancy Receipts—(a) Sale-proceeds of Night-soil, Street-refuse, &c.—Increase, Rs.* 170.—It is considered that income under this item would increase in the next year, as it is proposed to buy bullocks for all the rubbish and other conservancy carts and more manure is expected to be sold. Hence it is increased by Rs. 170.

33 (*d*) (i) *Fees from Educational Institutions—Increase, Rs.* 140.—This is owing to the inclusion of the Big Bazaar Street results school as one of the municipal schools on the salary-results system. This is one of the schools which receives results grants and is the only school useful for traders and artizans. It is situated in one of the most important streets of the town, viz., the Big Bazaar Street. This school is unable to maintain itself, and the teachers who are hardworking are too poor to manage the school. The school produces good results and is given only a small portion of the grant it earns. The teacher in charge of the school put in an application requesting the council to include his school under the salary-results schools, and the council in its meeting on 31st December 1896 approved of taking over the school. The fees that are estimated to be collected from this school are added to the fees from educational institutions.

34. (*f*) (i) *Market—Decrease, Rs.* 60.—It is not expected that the current year's amount would be realized in the ensuing year, as the income is always fluctuating and is high for the current year. Hence the reduction of Rs. 60.

35. (*g*) (ii) *License Fees—Increase, Rs.* 70.—As the trades are increasing year by year, it is anticipated that this small increase would be recovered under this item.

36. (*h*) *Fines under Municipal and other Acts.*—The prosecutions by the Police under the Nuisances Act are increasing in number, and it is supposed that there would be a little more income in the next year under this item. Hence the insertion of Rs. 30 more in the budget than in the revised estimate.

37. (6) (*a*) (i) *Private Scavenging—Decrease, Rs.* 100.—It is anticipated that only a very small amount would be left uncollected at the end of the year under arrears.

38. (7) *Extraordinary and Debt—(a) Sale-proceeds of Government Securities and withdrawals from Savings Bank.*—As it is proposed that a building should be erected for the women and children's dispensary and to provide sufficient accommodation to out-patients and quarters for the lady apothecary in charge of it, for which a large sum of money would be required, and as the funds would not permit the council to bear the entire cost, it is considered absolutely necessary to withdraw the amount of Rs. 5,000, which is a portion of the funded capital of the hospital invested in Government promissory notes, and to spend the same for the purchase of the present dispensary building and its surroundings and for the construction of a new dispensary. Hence this apparent increase in the receipts.

Expenditure.

39. The total estimated charges amount to Rs. 56,340, or Rs. 11,500 more than the revised estimate.

40. The chief items of increase or decrease are :—

Grant 1—(1) *New Works—(b) Buildings—Increase, Rs.* 4,000.—This is intended for the construction of new latrines and the proposed new women and children's dispensary and some other works.

41. (2) *Repairs—(a) Communications—Decrease, Rs.* 200.—The amount was reduced on the actual calculation at 50 per cent. on the net anticipated income from tolls.

42. (*b*) *Buildings—Decrease, Rs.* 2,220.—The decrease under this head is apparent, as Rs. 2,000 in the revised estimate out of Rs. 2,220 is the amount set apart for building new latrines. The said amount was transferred from that head to repairs to buildings as shown in paragraph 16 above. Rs. 300 is sufficient to meet the cost of repairs to the market, hospital and other buildings.

43. (*c*) *Drainage—Increase, Rs.* 500.—(i) Many of the drains in the town are in a very bad state, and the present system of cleaning them does not improve their condition. All the drains cannot be built and maintained in order, unless a proper water scheme is introduced into this municipality. It is, therefore, now proposed to build some of the drains which are very bad and to increase the number of drain-coolies, supplying them with mud carts and fluid-sewage carts to remove the mud, silt and fluid sewage of the drains outside the municipal limits. This system will improve the condition of the drains.

44. (ii) *Establishment for flushing Drains, &c.—Increase, Rs.* 670.—This increase is due to the increase in the number of drain-coolies explained in the preceding paragraph.

45. (*d*) *Water-supply*—(ii) *Establishment—Increase, Rs.* 10.—There is a watchman at Hanumantharoyen teppacolum on Rs. 3 per mensem. The Sanitary Commissioner and the District Medical and Sanitary Officer have suggested that the water of this tank should not be used for any other purpose than for drinking. It has been resolved to reserve the tank for drinking purposes and to increase the pay of the watchman by one rupee per mensem.

46. (3) *Establishment—Decrease, Rs.* 120.—The overseer is now paid a salary of Rs. 50 *plus* allowance of Rs. 15. He was attending to public works and was also the head nuisance inspector. It is considered that he will do better work on the public works' side, if he is relieved of all other duties. An additional sanitary inspector is therefore provided for and one of the inspectors will be head of the sanitary department. It is anticipated that the services of a duly qualified overseer can be secured for Rs. 40 a month as salary, as is now the case in Salem. Hence the overseer's pay is reduced from Rs. 50 to 40 *plus* horse allowance of Rs. 15. Hence the decrease of Rs. 120.

47. (4) *Tools and Plant, &c.—Increase, Rs.* 100.—This is provided for the purchase of mammuttees, pick-axes, &c., which are urgently required for use.

48. *Grant 2, Education*—(2) *Municipal Schools*—(ii) *On Salary-results System—(a) Fixed Payments—Increase, Rs.* 420.—This is due to the management of the Big Bazaar Street school proposed to be taken under salary-results system as mentioned in paragraph 33 and to the promotion given to some of the teachers in the Fort, Thoriyen's and Sukravarapettah, &c., schools which are reported to be working well to secure a uniform rate of pay and to the entertainment of an additional teacher in the Thoriyen's school as recommended by the Assistant Inspector of Schools.

49. (*b*) *Results Grants—Increase, Rs.* 120.—This amount is the result grant for Big Bazaar Street school which has to be transferred to this head from (1) Results Grants, as the school is proposed to be taken under the management of the municipality.

50. (*c*) *Contingencies—Increase, Rs.* 90.—This is due to increase of rents to be paid for the municipal school buildings as demanded by the owners and to the contingencies newly provided for the Big Bazaar Street school.

51. (4) *Results Grants—Increase, Rs.* 140.—This increased allotment has been made with reference to the increased revenue expected under "Tax on arts" for payment of results grant to the several schools, as the grants hitherto paid to these schools have owing to want of funds fallen far below those earned by them.

52. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants—Decrease, Rs.* 150.—The educational budget provided only Rs. 50 as against Rs. 200 provided in the revised estimate on the ground that nearly all necessary furniture, &c., has already been provided, and this was accepted by the council.

53. *Grant 3, Sanitation, &c.*—(5) *Conservancy*—(*a*) (i) *Establishment—Increase, Rs.* 330.—There were three nuisance inspectors and eight maistries for the seven wards. As the seventh ward is a big one, as the three inspectors are not able to supervise all the wards and as the Public Works overseer is no longer to have any connection with the sanitary department, the number of the inspectors has been increased by one and an additional maistri is provided for as particularised in statement II-B. As it is proposed to have bullocks for all the rubbish, mud, urine and fluid-sewage carts, and as the head maistri has got much to do in the way of attending to the feeding of the bullocks and supervising the conservancy and other establishments, his pay has been increased by Rs. 2 per mensem. As there were only two coolies for removing prickly-pear and this has proved insufficient, the number has been increased by three.

54. (ii) *Other Charges—Increase, Rs.* 4,530.—The present system of removing rubbish is most unsatisfactory, as the rubbish carts are drawn by men and the sweepings of the streets are not properly removed. It is therefore proposed to buy bullocks for all the rubbish carts, which are 27 in number. Excluding those in hand, it is proposed to buy fifteen bullocks at Rs. 30 for the rubbish carts. Dust-bins are wanting in the town, and the Sanitary Commissioner has often remarked about the want. The council considers that in addition to those now in existence 200 more will be required, but funds will not permit of this being done all at once. The expenditure will have to be spread over three or four years. Hence it is proposed to purchase 50 dust-bins at Rs. 5 each during 1897–98. All the rubbish carts have to be altered to suit bullocks. The mud carts require repairs. Seven bullocks are required for the seven mud carts for each of the seven wards, all of these now being drawn by men. Two urine air-tight carts and four fluid-sewage carts have to be bought and provided with bullocks. The total number of bullocks to be maintained, excluding the one for the avenue tree water-cart, will be 43 in number including the bullocks to be newly bought. The feeding charges alone at Rs. 6 per bullock per mensem will come to Rs. 3,096. The bullocks for seven mud carts at Rs. 50 each and for four fluid-sewage carts and two urine air-tight carts at Rs. 40 each will cost Rs. 590. Four fluid-sewage carts at 100 per cart will cost Rs. 400. Two urine air-tight carts at Rs. 75 will cost Rs. 150. The rest of the amount allotted under this head is intended for repairing all the carts throughout the year and adjusting the differences in the prices of the bullocks, carts and fodder. Hence the increase.

55. (*b*) *Private Scavenging*—(ii) *Contingencies—Increase, Rs.* 350.—This amount is intended for purchasing bullocks for all the carts as the bullocks now used for these scavenging carts have been taken into account for the rubbish carts, for repairing three iron carts not in use, as also for repairing four wooden carts now in use. The bullocks alone would cost Rs. 280, and the feeding charges will amount to Rs. 504. As the whole amount cannot be allotted from the income of the year, it is proposed to do as much as funds will permit.

56. (*c*) *Cholera charges—Increase, Rs.* 850.—This increase is due to the provision made for carrying out the instructions contained in Government Order, No. 1536 M., dated 9th September 1896.

57. (*d*) *Contingencies—Increase, Rs.* 50.—This is intended for the purchase of more baskets and ropes for new bullocks, &c.

58. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(ii) *Slaughter-house*—(*b*) *Contingencies—Increase, Rs.* 150.—This amount is provided for erecting parapet walls to the slaughter-house well as recommended by the District Medical and Sanitary Officer.

59. (5) *Avenues*—(*a*) *Establishment—Increase, Rs.* 40.—This is due to the reduction of one out of the three coolies.

60. (*b*) *Contingencies—Increase, Rs.* 140.—This is intended for the purchase of one new water-cart for Rs. 30 and of a bullock for that cart and its feeding charges.

61. (9) *Other Charges*—(iii) *Printing—Decrease, Rs.* 200.—It is proposed to call for tenders for the printing work and to reduce the cost now incurred. This is considered feasible after consulting some of the local printing presses.

62. (iv) *Compensation for Lands—Increase, Rs.* 1,300.—Out of this amount it is intended to acquire lands for building new latrines and for building the proposed new women and children's dispensary.

63. (v) *Other Items—Decrease, Rs.* 30.—The actuals to be incurred for the current year have been taken into account.

64. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment—Decrease, Rs.* 190.—The establishment has been revised with reference to Government Order on the last year's budget. The proposed scale will be as follows, including an attender or moochi for the office on Rs. 7 per mensem who is absolutely indispensable:—

	Rs.
Head clerk	45
Accountant	30
Correspondence clerk	20
Shroff	15
Moochi	7
Peon	6

65. (*b*) *Collection of Municipal taxes*—(i) *Establishment—Increase, Rs.* 140.—As the professional tax is to be levied in this municipality and as the collection business will be heavier, one additional bill-collector on Rs. 10 is proposed to be entertained and the pay of the collection clerk, who will have to prepare all the registers and bills connected therewith in addition to his present work, is increased by Rs. 2.

66. *Pensions and Gratuities, Rs.* 800.—The amount is provided for payment of gratuities to the manager, who has passed 55 years of age and rendered good and useful service for more than 30 years and who is expected to retire before the beginning of the official year as he is now too old for his work, and to some of the maistries who have equally done good service for more than 30 years and who will have to be retired about the same period.

67. A proposition statement for the revision of the establishment under all the grants is herewith submitted.

68. Under the above distribution of funds to various grants, the budget closes with a balance of Rs. 2,990, which is more than $5\frac{1}{2}$ per cent. of the estimated receipts. Rs. 5,000, which are in Government promissory notes are not included in calculating the percentage. The budget was passed by the sub-committee appointed for the purpose and approved of by the council in their meeting held on the 31st December 1896.

69. Copy of the resolution of the council is herewith submitted, and it is hoped that the budget may be sanctioned by the Government without any alteration, as it has been carefully prepared by the members of the sub-committee of whom the Revenue officer in charge of the division is one and as the budget was passed by the council after due consideration to remedy, as far as possible, the defects existing now in sanitation, &c.

C. No. 99-Magl.

Submitted.

(Signed) J. G. WOOD,
Deputy Collector.

16*th January* 1897.

Dis. No. 225-Rev.

Submitted for the orders of Government in the Local and Municipal department, Madras.

2. The variations between the sanctioned and revised estimates for 1896–97 and between the latter and the proposed budget for 1897–98 are explained by the Chairman.

3. The proposed budget for the next official year shows an increase of Rupees 11,140 in receipts and of Rs. 11,500 in charges, as compared with the revised estimate for the current official year. The former increase arises from the imposition of the tax on arts in the municipality for the first time and from the proposed sale of Government securities, in which part of the hospital endowment fund is invested; and the latter increase is accounted for chiefly by (1) the construction of latrines and women and children's dispensary, (2) the purchase of conservancy and scavenging carts and bullocks including the feeding charges for the latter, and of dust-bins and the increased provision for combating cholera, and (3) compensation for lands required for new latrines and the proposed women and children's dispensary. The other important proposals in the budget are (1) building some of the drains and increasing the number of drain-coolies, (2) revision of the Public Works department, Sanitary office and collection establishments, and (3) the conversion of a results school into one on salary-results system. The collections of taxes on buildings, lands, tolls and of private scavenging fees during the first eight months of the year 1896–97 are not altogether satisfactory.

4. With reference to paragraphs 15 and 41 of the Chairman's letter, it is observed that it is true that Government has prescribed that the expenditure on the upkeep of the town roads should not fall below 50 per cent. of the net toll receipts; but the order should not be taken as forbidding all outlay above 50 per cent. if the council can afford funds. These paragraphs, as worded, seem to show that the council, in confining the outlay on road repairs to 50 per cent. only, merely wants to comply literally with the order of Government, regardless of the state of the roads which are not good owing to the heavy rains of this year.

5. In checking the accounts, the following errors are observed:—

(*a*) The local fund share of tolls shown in the body of statement I has not been calculated exclusive of one-third of Rs. 70, the expenditure on repair of toll-houses.

(*b*) Column 15 of statement I-A shows an entry of Rs. 3,210, while the details as given under "Buildings" in statement II-A, Parts I and II, make up only Rs. 3,180.

(*c*) The closing balance of Municipal funds in the column headed "Budget estimate for 1896–97" is given in statement II as Rs. 3,400, but it is Rs. 3,370 according to the G.O., No. 303 M., dated 20th February 1896, reviewing the budget for 1896–97; the difference of Rs. 30, it appears, must be included in the grant sanctioned for conservancy, &c. The closing balance is under and not more than 5½ per cent. of the receipts of the year as stated in paragraph 68 of the covering letter.

Coimbatore,
21*st January* 1897.

(Signed) J. G. WOOD,
for *Collector*.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Chittoor, 4th February 1897, No. Tour-4—s.

With reference to Grant 3 of the budget estimate of the Coimbatore Municipality for the year 1897–98, I have the honour to state that no provision appears to have been made for improving the hospital, the very unsatisfactory state of which has been pointed out year after year by different inspecting officers, nor have any steps been taken to improve matters.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 6th February 1897, No. 1150.

Adverting to the budget estimate of the Coimbatore Municipality for 1897–98, I have the honour to state that the provision therein made for education is adequate and may be accepted. The net expenditure to the municipality under Grant 2 is Rs. 5,640 (Rs. 6,360—Rs. 720), or about 14 per cent. of its estimated receipts from taxation and markets.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Chintagunta, 23rd February 1897, No. 450–S.

I have the honour to state that the expenditure proposed by the Coimbatore Municipal Council under vaccination and conservancy during 1897–98 does not call for any remarks from me. The provision for the latter purpose is 31·5 per cent. of the estimated receipts.

2. The staff of sweepers, as shown in statement II-B, is disproportionately large and that of scavengers small in view of actual requirements.

3. A sum of Rs. 2,490 is entered under Grant 1 for the execution of sanitary works.

Order—No. 699 M., dated 25th March 1897.

The estimated receipts and charges of the Coimbatore Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96:—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	605	3,020	4,190	3,700
Tax on Arts	..	..	..	6,000
,, on Buildings and Lands	17,459	18,390	18,390	18,570
,, on Vehicles and Animals	2,353	2,350	2,350	2,450
,, on Carts	2,706	2,650	2,650	2,700
Tolls	9,405	9,360	9,810	9,420
Realizations under Special Acts	170	..	40	40
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,436	1,140	1,060	1,060
Conservancy Receipts	136	100	100	270
Fees and Revenue from Educational Institutions	437	500	500	640
,, ,, from Medical Institutions	130	..	20	20
Income from Markets and Slaughter-houses	3,097	3,080	2,910	2,850
License Fees	761	630	630	700
Other Fees	604	530	520	520
Fines under Municipal and other Acts	841	600	820	850
Interest on Investments and Premium on Loans	1,174	1,170	1,170	1,170
Grants and Contributions from Government	22	80	80	80
,, ,, from Local Boards	2,150	2,090	2,060	2,060
Recoveries for Services to Private Individuals	1,056	1,160	1,210	1,260
Miscellaneous	31	20	20	20
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	5,000
Advances Recovered	..	50	80	50
Total	44,573	46,920	48,610	59,430
Charges.				
Grant 1—				
New Works—				
Communications	..	100	100	100
Buildings	..	2,000	..	4,000
Water-supply	..	400	400	400
Repairs—				
Communications	4,667	4,680	4,960	4,700
Buildings	319	520	2,520	450
Drainage	942	1,330	1,330	2,500
Water-supply	535	340	340	350
Establishment	976	970	970	850
Tools and Plant and other Stores	29	20	20	120
Total	7,468	10,360	10,580	13,470

——	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 2—				
Municipal Schools—				
On the Salary-result System	2,151	1,840	1,840	2,470
Grants-in-aid—				
Salary Grants	1,652	1,700	1,700	1,700
Result Grants	1,593	1,500	1,500	1,640
Building, Furniture, &c., Grants	..	200	200	50
Inspection	310	310	310	310
Miscellaneous	200	230	230	190
Total ..	5,906	5,780	5,780	6,360
Grant 3—				
Hospitals and Dispensaries	6,783	6,700	6,700	6,700
Contributions	438	250	400	400
Vaccination	332	400	400	400
Registration of Births and Deaths	343	340	340	340
Conservancy, Road-cleaning and Road-watering	10,576	10,980	11,370	17,480
Total ..	18,472	18,670	19,210	25,320
Grant 4—				
Lighting	1,591	1,600	1,600	1,600
Markets and Slaughter-houses	248	290	230	380
Choultries	1,708	1,700	1,700	1,700
Travellers' Bungalows	68	100	210	230
Avenues	165	170	170	260
Public Garden, Survey of Land, Fire and other Charges ..	1,563	1,720	1,890	2,850
Total ..	5,343	5,580	5,800	7,020
Grant 5—				
Supervision and Management	3,157	3,360	3,430	3,420
Advances Recoverable	34	50	50	50
Refunds	5	..	..	..
Pensions and Gratuities	..	..	60	800
Balance	4,188	3,120	3,700	2,990
Total ..	44,573	46,920	48,610	59,430

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs. 44,420 and Rs. 44,840, respectively, against Rs. 43,900 and Rs. 43,800 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under tolls and fines, and in the charges it appears mainly under Grants 1, 3 and 4. The collections under the tax on lands and under private scavenging fees during the first eight months of the year were not satisfactory. The latter should invariably be collected in advance. A proposition statement for the cholera establishment, referred to in paragraph 20 of the Chairman's letter, should be submitted at an early date. The entertainment of the travellers' bungalow establishment, mentioned in paragraph 23 and shown in the proposition statement, is sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 270 to Rs. 340. The balance to be carried forward to the ensuing year's budget will then be Rs. 3,700.

Budget Estimate for 1897-98.

3. *Receipts.*—The probable receipts are placed at Rs. 55,580 against Rs. 44,420 in the revised estimate, the increase being due chiefly to the imposition of the tax on arts for the first time, and to the contemplated sale of the Government securities belonging to the municipal hospital to meet the cost of constructing a suitable building for the women and children's dispensary. A separate application for the sanction of Government required for this diversion of funds should be submitted. The estimated receipts from private scavenging fees will be raised by Rs. 150 so as to approximate to the cost of the service. In this connection the attention of the municipal council is drawn to the remarks in paragraph 3 (3) of G.O., No. 1538 M., dated 10th September 1896.

4. *Charges.*—(1) The charges are put down at Rs. 56,340 against the revised estimate of Rs. 44,910, the increase being mainly under Grants 1, 3 and 4.

(2) *Grant 1.*—The special attention of the municipal council is drawn to the Collector's remarks in paragraph 4 of his endorsement, in which the Government concurs. The alterations in the drainage, water-supply and general establishments referred to in paragraphs 43 to 46 are sanctioned.

(3) *Grants 2 and 3.*—The additions to, and alterations in, the educational establishments referred to in paragraph 48 are sanctioned. The increase from Rs. 8 to Rs. 10 in the pay of one of the conservancy maistries, and the entertainment of an additional maistri on Rs. 6 and of three more coolies on Rs. 4 each for the removal of prickly-pear, proposed in paragraph 53, are sanctioned. As regards the revision of the staff of sanitary inspectors, the municipal council is requested to modify its proposals, as far as possible, with reference to G.O., No. 4 M., dated 4th January 1897, and submit the revised proposals for the sanction of Government. The remarks of the Surgeon-General and the Sanitary Commissioner in their letters read above should receive careful attention.

(4) *Grant 4.*—The reduction in the number of avenue coolies proposed in paragraph 59 is approved, but the increase of As. 8 in the pay of the other two coolies, which appears from the proposition statement to be contemplated and to which no reference has been made in the Chairman's letter, cannot be allowed as its necessity has not been explained.

(5) *Grant 5.*—The additions to, and alterations in, the office and collection establishments proposed in paragraphs 64 and 65 are sanctioned, with the exception of the proposed addition to the pay of the accountant which is sufficient at its present figure. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the controlling establishments at the Presidency will be raised from Rs. 270 to Rs. 340.

5. As revised by Government, the budget closes with a balance of Rs. 2,990 or 5·4 per cent. of the estimated receipts.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Rvd. C. M. Thumbuswamy.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Rec'd
Struck off as revised
30/3/97

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Regd.		*Spare copies*

G.O., No. 699 M., 25th March 1897.

MARCH.

Municipal Budget.

Reviewing the Coimbatore — for 1897–98.

30/3/97

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. I. VENKATASWAMI NAYUDU Garu, Chairman, Municipal Council, Coimbatore, to the Secretary to Government, Local and Municipal Department (through the Revenue officer of the Division), dated 16th January 1897, No. 22.

I have the honour to submit herewith the budget for 1897–98 and the revised estimate for 1896–97.

Revised Estimate for 1896–97.

Receipts.

2. The total receipts of the revised estimate amount to Rs. 44,420, or Rs. 520 more than the sanctioned budget. The increase is mainly due to the opening balance of the revised estimate being larger than that of the sanctioned budget.

3. The chief variations between the sanctioned budget and the revised estimate are:—

4. *Tolls—Increase, Rs.* 450.—This is owing to competition amongst the bidders when the farms were let on contract.

5. (*b*) (ii) *Produce of Lands, Gardens, &c.—Decrease, Rs.* 80.—The palmyra tope which comes under this head was not let on contract, as there were no bidders. Hence the decrease.

6. (*d*) (ii) *Other Hospital Receipts—Increase, Rs.* 20.—This was not anticipated at the time of the budget. Hence the increase. It consists of dieting charges recovered from rich people.

7. (*f*) (i) *Income from Markets—Increase, Rs.* 60—Is due to keen competition amongst the bidders when the market was let on contract.

8. (ii) *Income from Slaughter-house—Decrease, Rs.* 230.—This is on account of combination among the bidders.

9. (*h*) *Fines under Municipal and other Acts—Increase, Rs.* 220.—The actual realization within the first eight months of the year is Rs. 620 and it is anticipated that Rs. 200 will be realized during the remaining months. This is due to large number of prosecutions under the Act.

10. (5) *Grants and Contributions*—(*b*) *From Local Boards*—(ii) *Medical—Decrease, Rs.* 30.—The actual amount of contribution claimed from the Local Fund Board was only Rs. 2,060. This is a-third of the charges actually incurred by the municipality on account of the hospital.

11. (6) *Miscellaneous*—(*a*) (i) *Private Scavenging—Increase, Rs.* 50—Due to a greater portion of the arrears of last year being collected during this year.

12. (*d*) *Advances*—(ii) *Others—Increase, Rs.* 30.—This is only apparent. Rupees 33–15–11, which were paid in excess to the Local Fund Board in 1895–96 towards payment of one-third contribution of toll, were recovered in the current year and shown under this head in round figures.

Expenditure.

13. The total expenditure of the revised estimate amounts to Rs. 44,840, or Rs. 1,320 more than the sanctioned budget as explained below.

14. *Grant 1— New Works—Buildings—Decrease, Rs.* 2,000.—The amount provided and sanctioned for the construction of new latrines and purchase of sites for the same has not been utilized for the purpose. Sites have been selected and they have to be acquired under the Act. The matter is still pending with the revenue authorities. For the best disposal of this amount, however, it is proposed by the council that all the present latrines which are in a dilapidated condition should be pulled down and new ones built on the present sites. The amount has therefore been transferred to (2) Repairs—(*b*) Buildings and shown as a nominal decrease under this head.

15. (2) *Repairs*—(*a*) *Communications—Increase, Rs.* 220.—Fifty per cent. of the net toll income has been set apart for road communications.

16. (*b*) *Buildings—Increase, Rs.* 2,000.—This is owing to the transfer from New Works—Buildings (*vide* paragraph 14 above).

17. *Grant 3*—(2) (*a*) *Contributions to Provincial Funds for*—(i) *Medical College—Increase, Rs.* 150.—The actual amount paid in 1895–96 subsequent to the despatch of the current year's budget was Rs. 235. The same amount is expected to be claimed for the current year also. The increase of Rs. 150 is therefore made to the sanctioned budget.

18. (5) *Conservancy—Road-cleaning and Road-watering*—(*a*) (ii) *Other Charges—Decrease, Rs.* 130.—As the purchase of bullocks is postponed for the next year and provision is made therefor in the budget for 1897–98, the probable charges of feeding the present bullocks alone have been taken into account and hence the decrease.

19. (*b*) *Private Scavenging*—(ii) *Contingencies, Decrease, Rs.* 150.—The proposal to buy new iron carts has been given up, as the old wooden carts and the three iron carts will be serviceable with slight repairs. It is considered unnecessary at present to buy new ones. The repairing cost of the present carts alone has been included.

20. (*c*) *Cholera Charges.*—No provision was made in the budget for 1896–97 under this item. Owing to the prevalence of cholera this year, an expenditure of nearly Rs. 1,000 has been incurred in maintaining an establishment for the purpose under G.O., No. 1536 M., dated 9th September 1896. This has been met from the reserve balance, and sanction of Government is solicited for the same.

21. (*d*) *Contingencies.*—Rs. 50 are considered sufficient provision for the purpose.

22. *Grant 4, Lighting, &c.*—(2) (ii) *Slaughter-house*—(*b*) *Contingencies—Decrease, Rs.* 60.—This amount was provided in the budget for the hire for a pair of bullocks for baling water from the slaughter-house well to supply water to the cistern and to clean the floor of the slaughter-house at Rs. 5 a month. This work is now done by municipal bullocks. Hence the saving of Rs. 60 under this head.

23. (4) *Travellers' Bungalow*—(*a*) *Establishment.*—An establishment is maintained and is managed departmentally. The bungalow which was usually let on contract was not leased out as there were no bidders. Hence the increase.

24. (6) *Public Gardens*—(*b*) *Purchase of Seeds, &c.—Decrease, Rs.* 30.—It is considered that a sum of Rs. 10 is sufficient for the remaining four months as only Rs. 30 were spent in the previous eight months; hence the decrease.

25. (9) *Other Charges*—(iii) *Printing—Increase, Rs.* 200.—The actual amount spent last year was Rs. 523–1–8. It is anticipated now that the same amount would have to be spent in the current year also.

26. *Pensions and Gratuities.*—When the budget for the current year was prepared, no provision was made under this item. One of the bill-collectors of this municipality, who had become very old, having applied for permission to retire from the service on payment of a gratuity, his request was granted by the council and a recommendation made to Government on his behalf. His gratuity was sanctioned by Government (*vide* G.O., No. 1158, dated 9th July 1896). Hence the increase under this head.

Budget Estimate for 1897–98.

Receipts.

27. The total estimated amount of income is Rs. 55,560, or Rs. 11,140 more than the revised estimate.

28. The notable variations are :—

With reference to the remarks made by Government in paragraph 3 of their order, No. 303 M., dated 20th February 1896, reviewing the municipal budget for 1896–97, and in compliance with G.O., Mis. No. 1442 M., dated 28th August 1896, the municipal council has estimated that Rs. 6,000 would be realized annually under *Tax on arts*, and accordingly this amount is provided against the head "Tax on arts" for 1897–98. This is shown as a new item of revenue.

29. (*b*) *Tax on Buildings—Increase. Rs.* 180.—This is expected on account of new and improved houses and in the recovery of arrears.

30. (*e*) *Tax on Vehicles—Increase, Rs.* 50; (*f*) *Tax on Animals—Increase, Rs.* 50; (*g*) *Tax on Carts—Increase, Rs.* 50.—The increases under these heads are anticipated in consideration of the increasing number of vehicles, &c., every year.

31. (*h*) *Tolls – Decrease, Rs.* 410.—It is not anticipated that the same amount of income would be forthcoming in the next year's contract, as the income is always fluctuating and is high for the current year.

32. (4) (*c*) *Conservancy Receipts—(a) Sale-proceeds of Night-soil, Street-refuse, &c.—Increase, Rs.* 170.—It is considered that income under this item would increase in the next year, as it is proposed to buy bullocks for all the rubbish and other conservancy carts and more manure is expected to be sold. Hence it is increased by Rs. 170.

33. (*d*) (i) *Fees from Educational Institutions—Increase, Rs.* 140.—This is owing to the inclusion of the Big Bazaar Street results school as one of the municipal schools on the salary-results system. This is one of the schools which receives results grants and is the only school useful for traders and artizans. It is situated in one of the most important streets of the town, viz., the Big Bazaar Street. This school is unable to maintain itself, and the teachers who are hardworking are too poor to manage the school. The school produces good results and is given only a small portion of the grant it earns. The teacher in charge of the school put in an application requesting the council to include his school under the salary-results schools, and the council in its meeting on 31st December 1896 approved of taking over the school. The fees that are estimated to be collected from this school are added to the fees from educational institutions.

34. (*f*) (i) *Market—Decrease, Rs.* 60.—It is not expected that the current year's amount would be realized in the ensuing year, as the income is always fluctuating and is high for the current year. Hence the reduction of Rs. 60.

35. (*g*) (ii) *License Fees—Increase, Rs.* 70.—As the trades are increasing year by year, it is anticipated that this small increase would be recovered under this item.

36. (*h*) *Fines under Municipal and other Acts.*—The prosecutions by the Police under the Nuisances Act are increasing in number, and it is supposed that there would be a little more income in the next year under this item. Hence the insertion of Rs. 30 more in the budget than in the revised estimate.

37. (6) (*a*) (i) *Private Scavenging—Decrease, Rs.* 100.—It is anticipated that only a very small amount would be left uncollected at the end of the year under arrears.

38. (7) *Extraordinary and Debt—(a) Sale-proceeds of Government Securities and withdrawals from Savings Bank.*—As it is proposed that a building should be erected for the women and children's dispensary and to provide sufficient accommodation to out-patients and quarters for the lady apothecary in charge of it, for which a large sum of money would be required, and as the funds would not permit the council to bear the entire cost, it is considered absolutely necessary to withdraw the amount of Rs. 5,000, which is a portion of the funded capital of the hospital invested in Government promissory notes, and to spend the same for the purchase of the present dispensary building and its surroundings and for the construction of a new dispensary. Hence this apparent increase in the receipts.

Expenditure.

39. The total estimated charges amount to Rs. 56,340, or Rs. 11,500 more than the revised estimate.

40. The chief items of increase or decrease are :—

Grant 1—(1) *New Works*—(*b*) *Buildings—Increase, Rs.* 4,000.—This is intended for the construction of new latrines and the proposed new women and children's dispensary and some other works

41. (2) *Repairs*—(*a*) *Communications—Decrease, Rs.* 200.—The amount was reduced on the actual calculation at 50 per cent. on the net anticipated income from tolls.

42. (*b*) *Buildings—Decrease, Rs.* 2,220.—The decrease under this head is apparent, as Rs. 2,000 in the revised estimate out of Rs. 2,220 is the amount set apart for building new latrines. The said amount was transferred from that head to repairs to buildings as shown in paragraph 16 above. Rs. 300 is sufficient to meet the cost of repairs to the market, hospital and other buildings.

43. (*c*) *Drainage—Increase, Rs.* 500.—(i) Many of the drains in the town are in a very bad state, and the present system of cleaning them does not improve their condition. All the drains cannot be built and maintained in order, unless a proper water scheme is introduced into this municipality. It is, therefore, now proposed to build some of the drains which are very bad and to increase the number of drain-coolies, supplying them with mud carts and fluid-sewage carts to remove the mud, silt and fluid sewage of the drains outside the municipal limits. This system will improve the condition of the drains.

44. (ii) *Establishment for flushing Drains, &c.—Increase, Rs.* 670.—This increase is due to the increase in the number of drain-coolies explained in the preceding paragraph.

45. (*d*) *Water-supply*—(ii) *Establishment—Increase, Rs.* 10.—There is a watchman at Hanumantharoyen teppacolum on Rs. 3 per mensem. The Sanitary Commissioner and the District Medical and Sanitary Officer have suggested that the water of this tank should not be used for any other purpose than for drinking. It has been resolved to reserve the tank for drinking purposes and to increase the pay of the watchman by one rupee per mensem.

46. (3) *Establishment—Decrease, Rs.* 120.—The overseer is now paid a salary of Rs. 50 *plus* allowance of Rs. 15. He was attending to public works and was also the head nuisance inspector. It is considered that he will do better work on the public works' side, if he is relieved of all other duties. An additional sanitary inspector is therefore provided for and one of the inspectors will be head of the sanitary department. It is anticipated that the services of a duly qualified overseer can be secured for Rs. 40 a month as salary, as is now the case in Salem. Hence the overseer's pay is reduced from Rs. 50 to 40 *plus* horse allowance of Rs. 15. Hence the decrease of Rs. 120.

47. (4) *Tools and Plant, &c.—Increase, Rs.* 100.—This is provided for the purchase of mammuttees, pick-axes, &c., which are urgently required for use.

48. *Grant 2, Education*—(2) *Municipal Schools*—(ii) *On Salary-results System—(a) Fixed Payments—Increase, Rs.* 420.—This is due to the management of the Big Bazaar Street school proposed to be taken under salary-results system as mentioned in paragraph 33 and to the promotion given to some of the teachers in the Fort, Thoriyen's and Sukravarapettah, &c., schools which are reported to be working well to secure a uniform rate of pay and to the entertainment of an additional teacher in the Thoriyen's school as recommended by the Assistant Inspector of Schools.

49. (*b*) *Results Grants—Increase, Rs.* 120.—This amount is the result grant for Big Bazaar Street school which has to be transferred to this head from (4) Results Grants, as the school is proposed to be taken under the management of the municipality.

50. (*c*) *Contingencies—Increase, Rs.* 90.—This is due to increase of rents to be paid for the municipal school buildings as demanded by the owners and to the contingencies newly provided for the Big Bazaar Street school.

51. (4) *Results Grants—Increase, Rs.* 140.—This increased allotment has been made with reference to the increased revenue expected under "Tax on arts" for payment of results grant to the several schools, as the grants hitherto paid to these schools have owing to want of funds fallen far below those earned by them.

52. (7) *Miscellaneous—(a) Building, Furniture, &c., Grants—Decrease, Rs.* 150.—The educational budget provided only Rs. 50 as against Rs. 200 provided in the revised estimate on the ground that nearly all necessary furniture, &c., has already been provided, and this was accepted by the council.

53. *Grant 3, Sanitation, &c.*—(5) *Conservancy—(a)* (i) *Establishment—Increase, Rs.* 330.—There were three nuisance inspectors and eight maistries for the seven wards. As the seventh ward is a big one, as the three inspectors are not able to supervise all the wards and as the Public Works overseer is no longer to have any connection with the sanitary department, the number of the inspectors has been increased by one and an additional maistri is provided for as particularised in statement II-B. As it is proposed to have bullocks for all the rubbish, mud, urine and fluid-sewage carts, and as the head maistri has got much to do in the way of attending to the feeding of the bullocks and supervising the conservancy and other establishments, his pay has been increased by Rs. 2 per mensem. As there were only two coolies for removing prickly-pear and this has proved insufficient, the number has been increased by three.

54. (ii) *Other Charges—Increase, Rs.* 4,530.—The present system of removing rubbish is most unsatisfactory, as the rubbish carts are drawn by men and the sweepings of the streets are not properly removed. It is therefore proposed to buy bullocks for all the rubbish carts, which are 27 in number. Excluding those in hand, it is proposed to buy fifteen bullocks at Rs. 30 for the rubbish carts. Dust-bins are wanting in the town, and the Sanitary Commissioner has often remarked about the want. The council considers that in addition to those now in existence 200 more will be required, but funds will not permit of this being done all at once. The expenditure will have to be spread over three or four years. Hence it is proposed to purchase 50 dust-bins at Rs. 5 each during 1897–98. All the rubbish carts have to be altered to suit bullocks. The mud carts require repairs. Seven bullocks are required for the seven mud carts for each of the seven wards, all of these now being drawn by men. Two urine air-tight carts and four fluid-sewage carts have to be bought and provided with bullocks. The total number of bullocks to be maintained, excluding the one for the avenue tree water-cart, will be 43 in number including the bullocks to be newly bought. The feeding charges alone at Rs. 6 per bullock per mensem will come to Rs. 3,096. The bullocks for seven mud carts at Rs. 50 each and for four fluid-sewage carts and two urine air-tight carts at Rs. 40 each will cost Rs. 590. Four fluid-sewage carts at 100 per cart will cost Rs. 400. Two urine air-tight carts at Rs. 75 will cost Rs. 150. The rest of the amount allotted under this head is intended for repairing all the carts throughout the year and adjusting the differences in the prices of the bullocks, carts and fodder. Hence the increase.

55. (*b*) *Private Scavenging*—(ii) *Contingencies—Increase, Rs.* 350.—This amount is intended for purchasing bullocks for all the carts as the bullocks now used for these scavenging carts have been taken into account for the rubbish carts, for repairing three iron carts not in use, as also for repairing four wooden carts now in use. The bullocks alone would cost Rs. 280, and the feeding charges will amount to Rs. 504. As the whole amount cannot be allotted from the income of the year, it is proposed to do as much as funds will permit.

56. (*c*) *Cholera charges—Increase, Rs.* 850.—This increase is due to the provision made for carrying out the instructions contained in Government Order, No. 1536 M., dated 9th September 1896.

57. (*d*) *Contingencies—Increase, Rs.* 50.—This is intended for the purchase of more baskets and ropes for new bullocks, &c.

58. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(ii) *Slaughter-house—(b) Contingencies—Increase, Rs.* 150.—This amount is provided for erecting parapet walls to the slaughter-house well as recommended by the District Medical and Sanitary Officer.

59. (5) *Avenues—(a) Establishment—Increase, Rs.* 40.—This is due to the reduction of one out of the three coolies.

60. (*b*) *Contingencies—Increase, Rs.* 140.—This is intended for the purchase of one new water-cart for Rs. 30 and of a bullock for that cart and its feeding charges.

61. (9) *Other Charges*—(iii) *Printing—Decrease, Rs.* 200.—It is proposed to call for tenders for the printing work and to reduce the cost now incurred. This is considered feasible after consulting some of the local printing presses.

62. (iv) *Compensation for Lands—Increase, Rs.* 1,300.—Out of this amount it is intended to acquire lands for building new latrines and for building the proposed new women and children's dispensary.

63. (v) *Other Items—Decrease, Rs.* 30.—The actuals to be incurred for the current year have been taken into account.

64. *Grant 5—(a) General Establishment*—(i) *Office Establishment—Decrease, Rs.* 190.—The establishment has been revised with reference to Government Order on the last year's budget. The proposed scale will be as follows, including an attender or moochi for the office on Rs. 7 per mensem who is absolutely indispensable:—

	RS.
Head clerk	45
Accountant	30
Correspondence clerk	20
Shroff	15
Moochi	7
Peon	6

65. (*b*) *Collection of Municipal taxes*—(i) *Establishment—Increase, Rs.* 140.—As the professional tax is to be levied in this municipality and as the collection business will be heavier, one additional bill-collector on Rs. 10 is proposed to be entertained and the pay of the collection clerk, who will have to prepare all the registers and bills connected therewith in addition to his present work, is increased by Rs. 2.

66. *Pensions and Gratuities, Rs.* 800.—The amount is provided for payment of gratuities to the manager, who has passed 55 years of age and rendered good and useful service for more than 30 years and who is expected to retire before the beginning of the official year as he is now too old for his work, and to some of the maistries who have equally done good service for more than 30 years and who will have to be retired about the same period.

67. A proposition statement for the revision of the establishment under all the grants is herewith submitted.

68. Under the above distribution of funds to various grants, the budget closes with a balance of Rs. 2,990, which is more than $5\frac{1}{2}$ per cent. of the estimated receipts. Rs. 5,000, which are in Government promissory notes are not included in calculating the percentage. The budget was passed by the sub-committee appointed for the purpose and approved of by the council in their meeting held on the 31st December 1896.

69. Copy of the resolution of the council is herewith submitted, and it is hoped that the budget may be sanctioned by the Government without any alteration, as it has been carefully prepared by the members of the sub-committee of whom the Revenue officer in charge of the division is one and as the budget was passed by the council after due consideration to remedy, as far as possible, the defects existing now in sanitation, &c.

—

C. No. 99-Magl.

Submitted.

(Signed) J. G. WOOD,
Deputy Collector.

16*th January* 1897.

Dis. No. 225-Rev.

Submitted for the orders of Government in the Local and Municipal department, Madras.

2. The variations between the sanctioned and revised estimates for 1896–97 and between the latter and the proposed budget for 1897–98 are explained by the Chairman.

3. The proposed budget for the next official year shows an increase of Rupees 11,140 in receipts and of Rs. 11,500 in charges, as compared with the revised estimate for the current official year. The former increase arises from the imposition of the tax on arts in the municipality for the first time and from the proposed sale of Government securities, in which part of the hospital endowment fund is invested; and the latter increase is accounted for chiefly by (1) the construction of latrines and women and children's dispensary, (2) the purchase of conservancy and scavenging carts and bullocks including the feeding charges for the latter, and of dust-bins and the increased provision for combating cholera, and (3) compensation for lands required for new latrines and the proposed women and children's dispensary. The other important proposals in the budget are (1) building some of the drains and increasing the number of drain-coolies, (2) revision of the Public Works department, Sanitary office and collection establishments, and (3) the conversion of a results school into one on salary-results system. The collections of taxes on buildings, lands, tolls and of private scavenging fees during the first eight months of the year 1896–97 are not altogether satisfactory.

4. With reference to paragraphs 15 and 41 of the Chairman's letter, it is observed that it is true that Government has prescribed that the expenditure on the upkeep of the town roads should not fall below 50 per cent. of the net toll receipts; but the order should not be taken as forbidding all outlay above 50 per cent. if the council can afford funds. These paragraphs, as worded, seem to show that the council, in confining the outlay on road repairs to 50 per cent. only, merely wants to comply literally with the order of Government, regardless of the state of the roads which are not good owing to the heavy rains of this year.

5. In checking the accounts, the following errors are observed:—

(*a*) The local fund share of tolls shown in the body of statement I has not been calculated exclusive of one-third of Rs. 70, the expenditure on repair of toll-houses.

(*b*) Column 15 of statement I-A shows an entry of Rs. 3,210, while the details as given under "Buildings" in statement II-A, Parts I and II, make up only Rs. 3,180.

(*c*) The closing balance of Municipal funds in the column headed "Budget estimate for 1896–97" is given in statement II as Rs. 3,400, but it is Rs. 3,370 according to the G.O., No. 303 M., dated 20th February 1896, reviewing the budget for 1896–97; the difference of Rs. 30, it appears, must be included in the grant sanctioned for conservancy, &c. The closing balance is under and not more than $5\frac{1}{2}$ per cent. of the receipts of the year as stated in paragraph 68 of the covering letter.

COIMBATORE,
21*st January* 1897.

(Signed) J. G. WOOD,
for *Collector*.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Chittoor, 4th February 1897, No. Tour-4—8.

With reference to Grant 3 of the budget estimate of the Coimbatore Municipality for the year 1897–98, I have the honour to state that no provision appears to have been made for improving the hospital, the very unsatisfactory state of which has been pointed out year after year by different inspecting officers, nor have any steps been taken to improve matters.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 6th February 1897, No. 1150.

Adverting to the budget estimate of the Coimbatore Municipality for 1897–98, I have the honour to state that the provision therein made for education is adequate and may be accepted. The net expenditure to the municipality under Grant 2 is Rs. 5,640 (Rs. 6,360—Rs. 720), or about 14 per cent. of its estimated receipts from taxation and markets.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Chintagunta, 23rd February 1897, No. 450–S.

I have the honour to state that the expenditure proposed by the Coimbatore Municipal Council under vaccination and conservancy during 1897–98 does not call for any remarks from me. The provision for the latter purpose is 31·5 per cent. of the estimated receipts.

2. The staff of sweepers, as shown in statement II-B, is disproportionately large and that of scavengers small in view of actual requirements.

3. A sum of Rs. 2,490 is entered under Grant 1 for the execution of sanitary works.

ORDER—No. 699 M., dated 25th March 1897.

The estimated receipts and charges of the Coimbatore Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96:—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	605	3,020	4,190	3,700
Tax on Arts	..	..	..	6,000
,, on Buildings and Lands	17,459	18,390	18,390	18,570
,, on Vehicles and Animals	2,351	2,350	2,350	2,450
,, on Carts	2,706	2,650	2,650	2,700
Tolls	9,405	9,360	9,810	9,420
Realizations under Special Acts	170	..	40	40
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,436	1,140	1,060	1,060
Conservancy Receipts	136	100	100	270
Fees and Revenue from Educational Institutions	437	500	500	640
,, ,, from Medical Institutions	130	..	20	20
Income from Markets and Slaughter-houses	3,097	3,080	2,910	2,850
License Fees	761	630	630	700
Other Fees	604	530	520	520
Fines under Municipal and other Acts	841	600	820	850
Interest on Investments and Premium on Loans	1,174	1,170	1,170	1,170
Grants and Contributions from Government	22	80	80	80
,, ,, from Local Boards	2,150	2,090	2,060	2,060
Recoveries for Services to Private Individuals	1,056	1,160	1,210	1,260
Miscellaneous	31	20	20	20
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	5,000
Advances Recovered	..	50	80	50
Total ..	44,574	46,920	48,610	59,430
Charges.				
GRANT 1—				
New Works—				
Communications	..	100	100	100
Buildings	..	2,000	..	4,000
Water-supply	..	400	400	400
Repairs—				
Communications	4,667	4,680	4,900	4,700
Buildings	319	520	2,520	450
Drainage	942	1,330	1,330	2,500
Water-supply	535	340	340	350
Establishment	976	970	970	850
Tools and Plant and other Stores	29	20	20	120
Total ..	7,468	10,360	10,580	13,470

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 2—				
Municipal Schools—				
On the Salary-result System	2,151	1,840	1,840	2,470
Grants-in-aid—				
Salary Grants	1,652	1,700	1,700	1,700
Result Grants	1,593	1,500	1,500	1,640
Building and Furniture Grants	..	200	200	50
Inspection	310	310	310	310
Miscellaneous	200	230	230	190
Total ..	5,906	5,780	5,780	6,360
GRANT 3—				
Hospitals and Dispensaries	6,783	6,700	6,700	6,700
Contributions	438	250	400	400
Vaccination	332	400	400	400
Registration of Births and Deaths	343	340	340	340
Conservancy, Road-cleaning and Road-watering	10,573	10,980	11,370	17,480
Total ..	18,472	18,670	19,210	25,320
GRANT 4—				
Lighting	1,591	1,600	1,600	1,600
Markets and Slaughter-houses	248	290	230	380
Choultries	1,708	1,700	1,700	1,700
Travellers' Bungalows	68	100	210	230
Avenues	165	170	170	260
Public Garden, Survey of Land, Fire and other Charges ..	1,563	1,720	1,890	2,850
Total ..	5,343	5,580	5,800	7,020
GRANT 5—				
Supervision and Management	3,157	3,360	3,430	3,420
Advances Recoverable	34	50	50	50
Refunds	5	..	..	..
Pensions and Gratuities	..	..	60	800
Balance	4,188	3,120	3,700	2,990
Total ..	44,573	46,920	48,610	55,430

REVISED ESTIMATE FOR 1896-97.

2. The current receipts and charges are now estimated at Rs. 44,420 and Rs. 44,840, respectively, against Rs. 43,900 and Rs. 43,800 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under tolls and fines, and in the charges it appears mainly under Grants 1, 3 and 4. The collections under the tax on lands and under private scavenging fees during the first eight months of the year were not satisfactory. The latter should invariably be collected in advance. A proposition statement for the cholera establishment, referred to in paragraph 20 of the Chairman's letter, should be submitted at an early date. The entertainment of the travellers' bungalow establishment, mentioned in paragraph 23 and shown in the proposition statement, is sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 270 to Rs. 340. The balance to be carried forward to the ensuing year's budget will then be Rs. 3,700.

BUDGET ESTIMATE FOR 1897-98.

3. *Receipts.*—The probable receipts are placed at Rs. 55,580 against Rs. 44,420 in the revised estimate, the increase being due chiefly to the imposition of the tax on arts for the first time, and to the contemplated sale of the Government securities belonging to the municipal hospital to meet the cost of constructing a suitable building for the women and children's dispensary. A separate application for the sanction of Government required for this division of funds should be submitted. The estimated receipts from private scavenging fees will be raised by Rs. 150 so as to approximate to the cost of the service. In this connection the attention of the municipal council is drawn to the remarks in paragraph 3 (3) of G.O., No. 1538 M., dated 10th September 1896.

4. *Charges.*—(1) The charges are put down at Rs. 56,340 against the revised estimate of Rs. 44,910, the increase being mainly under Grants 1, 3 and 4.

(2) *Grant 1.*—The special attention of the municipal council is drawn to the Collector's remarks in paragraph 4 of his endorsement, in which the Government concurs. The alterations in the drainage, water-supply and general establishments referred to in paragraphs 43 to 46 are sanctioned.

(3) *Grants 2 and 3.*—The additions to, and alterations in, the educational establishments referred to in paragraph 48 are sanctioned. The increase from Rs. 8 to Rs. 10 in the pay of one of the conservancy maistries, and the entertainment of an additional maistry on Rs. 6 and of three more coolies on Rs. 4 each for the removal of prickly-pear, proposed in paragraph 53, are sanctioned. As regards the revision of the staff of sanitary inspectors, the municipal council is requested to modify its proposals, as far as possible, with reference to G.O., No. 4 M., dated 4th January 1897, and submit the revised proposals for the sanction of Government. The remarks of the Surgeon-General and the Sanitary Commissioner in their letters read above should receive careful attention.

(4) *Grant 4.*—The reduction in the number of avenue coolies proposed in paragraph 59 is approved, but the increase of As. 8 in the pay of the other two coolies, which appears from the proposition statement to be contemplated and to which no reference has been made in the Chairman's letter, cannot be allowed as its necessity has not been explained.

(5) *Grant 5.*—The additions to, and alterations in, the office and collection establishments proposed in paragraphs 64 and 65 are sanctioned with the exception of the proposed addition to the pay of the accountant which is sufficient at its present figure. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the controlling establishments at the Presidency will be raised from Rs. 270 to Rs. 440.

5. As revised by Government the budget closes with a balance of Rs. 2,990 or 5·4 per cent. of the estimated receipts.

(True Extract.)

Secretary to Government.

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

Exd. C. M. Thumbuswamy.

Coimbatore
40

Local & Munl. (1897) Department.

AMS.

CURRENT No. 270/M

Coimbatore.

GOVERNMENT OF MADRAS
LOCAL & MUNICIPAL DEPARTMENT
23 JAN 1897
SECRETARIAT

From The Collector of Coimbatore

Order.

Dis No. 225/Rev of 97

Dated . . 21st January 1897

Received 25-1-97

Registered 25-1-97

Enclosures . 3 . . four.

Spare copies

SUBJECT.

Submitting with remarks the Budget Estimates of the Coimbatore Municipality for 1897-98.

Pers
Patwin typist please
PR
26/1/97

M
5-4-97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the Proceedings of a Special Meeting of the Municipal Council, Cumbera Zone held on 31st December 1896.

Present

W.R.Sy. J. Truscott Savy. Native Comm
The Revenue Officer.
The Treasurer Revd. F. W. Moody
W. Fraser Esq.

W.R.Sy: J. S. Balakrishniah Maniagaru sworn
" W. G. Mufford Savy. Village Mun.
" Muniadu Savy. Village Mun.
" Arokiami Muthu Village Mun.
" C. A. Truscott Balakrishniah Mun.
" R. Krupa Iyer Karnam
" C. Sadasivam Mutaliar Mun.
" Narasimmayam Mutaliar Mun.
" Ginniya Mutaliar Mun.
" Karja Gulam Mohidin Sahib Mun.

× × × ×

12. Road Budget for 1897-98, passed by the Sub Committee.

The Budget Estimate for 1897-98 is approved.

[Signed] J. Truscott Savy
Chairman

(True Extract)

Assistant Secy
Municipality

3/2 Short 91

Encl to cur: no 187 ns 1897

Enclosure III.

In a letter from the Clarinedon Municipal Council, Carnteltone dated 16 January 1897 - No 22.

Extract from the Proceedings of a Special Meeting of the Municipal Council, Carnteltone dated 31st December 1896 —

Inf. 699 94
25/1/97

2
2/2/97

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment		Office to which the proposition refers.	Nature of Charge						Proposition.								Grounds of proposition.	Recommendations of the ~~District Board~~ and orders of Government.
			Present scale. i.e. in 1896-97				Proposed scale. i.e. for 1897-98.		Pay.		Permanent.		Temporary.					
					Pay.						Increase per month	Decrease per month.	Increase per month.		Decrease per month.			
No.	Date		No.	Designation.	Minimum.	Maximum.	No.	Designation.	Minimum.	Maximum.	Amount.	Amount.	Period.	Amount.	Period.	Amount.		
1	2	3	4	5	6 Rs.	7 Rs.	8	9	10 Rs.	11 Rs.	12 Rs.	13 Rs.	14	15 Rs.	16	17 Rs.	18	19

"Certified that the entries in the column of 'Present scale' have been compared with the registers of the office [illegible]

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment No.	Order sanctioning present establishment Date	Office to which the proposition refers.	Nature of Charge — Present scale. i-e in 1896-97 — No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed scale. i-e for 1897-98. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Permanent. Increase per month Amount.	Permanent. Decrease per month. Amount.	Temporary. Increase per month. Period.	Increase per month. Amount.	Decrease per month. Period.	Decrease per month. Amount.	Grounds of proposition.	Recommendations of the ~~District Board~~ and orders of Government.
1	2	3	4	5	6 Rs.	7 Rs.	8	9	10 Rs.	11 Rs.	12 Rs.	13 Rs.	14	15 Rs.	16	17 Rs.	18	19
G. O. № 303 M.	20th February 1896.	Grant I. Public Works. 2. Repairs c. Drainage- ii Establish- -ment.	3.	Drain cleaners at 4½ Rs. each.	"	13-8--	25	Drain cleaners at 5 Rs. each.	"	125							Vide Para 44 of Budget report	
			14	Do 4 Rs each	"	56--												
			17		"	69-8--	25		"	125	55-8--							
Do	Do	Do d. Water-Supply. ii Establishment.	1.	Watchman & Hammantha Royan Dank.	"	3	1	Watchman & Hammantha Royan Dank.	"	4	1						Do Para 45 of Do	
Do	Do	Do 3. Establish- -ment.	1	Overseer.	"	50.	1	Overseer.	"	40	"	10.					Do Para 46 of Do	
			-	carriage allowance to Do.		15	-	carriage allowance to Do.		15	"	"						
			1	Maistry	"	10	1	Maistry		10	"	"						
			1	Lascar	"	6	1	Lascar		6	"	"						
			3		"	81	3			71	"	10.						
Do	Do	Grant II. Education. 2. ii On salary Results system. (a) Fixed Pay.	4	Masters at 10 Rs: each.	"	40	5	Masters at 10 Rs each.	"	50	10	"					Do Para 48 of Do	
			1	Master at 8 Rs.	"	8.	4	Masters at 8 Rs each.	"	32	24	"						
			6	Masters at 7 Rs each.	"	42.	6	Masters at 7 Rs each.	"	42	"	"						
			3	Master at 6 Rs: each	"	18.	4	Masters at 6 Rs each	"	24	6	"						
			1	Master at 5 Rs.	"	5.	-		-	-	-	-						
			15		"	113	19		"	148	40	"						
Do	Do	Grant III. 5- Conservancy a. i Establish- -ment	1	Nuisance Inspector	"	30--	1	Head Sanitary Inspector	"	25	2-8--	-					Do Para 53 of Do	
			1	Do	"	25--	1	Assistant Inspector	"	20--	-	5						
			1	Do	"	20--	2	Assistants at 15 Rs each.	"	30.	10--	-						
			1	Maistry.	"	8--	1	Maistry	"	10	2--	-						
			5	Maistries at 7 Rs each.	"	35--	-											
carried over			9		"	118--	5		"	92-8-	44-8-	5						

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

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment No.	Order sanctioning present establishment Date	Office to which the proposition refers.	Nature of Charge: Present scale. i.e. in 1896-97 — No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed scale. i.e. for 1897-98. — No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Permanent. Increase per month Amount.	Permanent. Decrease per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Temporary. Decrease per month. Period.	Temporary. Decrease per month. Amount.	Grounds of proposition.	Recommendations of the ~~District Board~~ and orders of Government.
1	2	3	4	5	Rs. 6	Rs. 7	8	9	Rs. 10	Rs. 11	Rs. 12	Rs. 13	14	Rs. 15	16	Rs. 17	18	19
G.O. No 303 M.	20th February 1896.	Brought forward.	9		"	118--	5		"	92-8--	14-8--	5--						
		Grant III. 5. Conservancy a.i. Establishment	2	Maistries at 6 Rs each	"	12--	5	Maistries at 7 Rs each	"	35--								
			76	Sweepers	"	340-8--	3	Maistries at 6 Rs each	"	18--	6--		→ 78					
			29	Scavengers	"	157-8--	76	Sweepers	"	340-8--								
			9	Road cleaners.	"	37-8--	29	Scavengers.	"	157-8--								
			2	Prickly pear	"	8--	9	Road cleaners.	"	37-8--								
				Coolies at 4 Rs each			5	Prickly pear Coolies at 4 Rs each	"	20--	12--							
			127		"	673-8--	132		"	701--	32-8--	5--						
Do.	Do.	Grant IV. 2. i Market. a. Establishment	2.	Peons at 7 Rs each	"	14--	2.	Peons at 7 Rs each	"	14--	-	-					* The cost of cleaning butchers' stalls which had long been charged under Grant III. Conservancy contingencies, is now transferred to Grant IV. Market. Establishment as per suggestions of the Auditor.	
					"	-	1	Butchers' stall cleaner.	"	5	5--	-						
			2.		"	14	3		"	19	5	-						
		Do. 4. Travellers Bungalow - a. Establishment	1	Bubber.	"	5--											x. For want of proper bidders at the time of auction sale the bungalow was not let on contract for 1897. and is conducted departmentally. Government sanction is now solicited for the Estt.	
			1	Waterman	"	5--												
			1	Bhoky.	"	4--												
			1	Sweeper	"	2--												
			4		"	11--												
Do.	Do.	Do. 5. Avenues. a. Establishment	2.	Coolies at 4½ Rs each.	"	9--	2	Coolies at 5 Rs each.	"	10	1	"					Vide Para 59 of Budget Report.	
			1	Cooly at 4 Rs.	"	4--	-		"	"	"	4						
			3		"	13--	2.		"	10	1	4						

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

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment		Office to which the proposition refers.	Nature of Charge						Proposition.						Grounds of proposition.	Recommendations of the ~~District Board~~ and orders of Government.
			Present scale. i.e. in 1896-97				Proposed scale. i.e. for 1897-98.				Permanent.		Temporary.					
					Pay.				Pay.		Increase per month	Decrease per month.	Increase per month.		Decrease per month.			
No.	Date		No.	Designation.	Minimum.	Maximum.	No.	Designation.	Minimum.	Maximum.	Amount.	Amount.	Period.	Amount.	Period.	Amount.		
1	2	3	4	5	6 Rs.	7 Rs.	8	9	10 Rs.	11 Rs.	12 Rs.	13 Rs.	14	15 Rs.	16	17 Rs.	18	19
G.O. No 303 in.	20th Feby: 1896.	Grant v. General Estt. 1. Office Estt.	1	Manager	"	50.	1	Manager	"	-	-	50.						
			1	Head Clerk	"	45	1	Head Clerk	"	45	-	-						
			1	Accountant	"	25	1	Accountant	"	30	5 —	-					Vide Paras 4 of Budget Report.	
			1	Shroff	"	12.	1	Shroff	"	15	3 —	-						
			1	Peon.	"	7.	1	Peon	"	6	- —	1.						
			-	-	-	-	1	Mucky	"	7	7 —	—						
							1	Correspondence Clerk		20	20							
			5		"	139	5		"	103	15. 20/5	54.						
Do	Do	ii Collection Estt.	5	Bill Collectors at 10 Rs each.	"	50.	6	Bill Collectors at 10 Rs each	"	60	10	-					Vide Paras 5 of Do.	
			1	Clerk	"	10	1	Clerk.	"	12	2	-						
			6			60	7			72	12	-					10 12 192	

Coimbatore Municipal Office 15th January 1897

Rd

Rd Subba Sastri 15/1 Chairman

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

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment		Office to which the proposition refers.	Nature of Charge								Proposition.						Grounds of proposition.	Recommendations of the ~~District Board~~ and orders of Government.
			Present scale. i.e. in 1896-97				Proposed scale. i.e. for 1897-98.				Permanent.		Temporary.					
					Pay.				Pay.		Increase per month	Decrease per month.	Increase per month.		Decrease per month.			
No.	Date		No.	Designation.	Minimum.	Maximum.	No.	Designation.	Minimum.	Maximum.	Amount.	Amount.	Period.	Amount.	Period.	Amount.		
1	2	3	4	5	6 Rs.	7 Rs.	8	9	10 Rs.	11 Rs.	12 Rs.	13 Rs.	14	15 Rs.	16	17 Rs.	18	19

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

Encl to Cur: no 187 Rev 057

Enclosure II.

In a letter from the Chairman, Municipal Council, Coimbatore dated 16th January 1897, No. 22.

Statement of Receipts and Disbursements for Revision of Statistics.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1897-98.

	Budget for 1897-98. Details of Minor Heads.	Budget for 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96. (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	3770 - -	- - -	4190 - -	3020 - -	604 13 6
b. Endowments	- - -				
c. Water-tax Fund	- - -	3770 - -			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	6000 - -	- - -	- - -	- - -	- - -
b. Tax on buildings (section 63) ..	17500 - -	- - -	17320 - -	17320 - -	16749 9 7
c. Tax on lands (section 63) ..	1070 - -		1070 - -	1070 - -	709 11 6
d. Water-tax on buildings and lands (section 75)	- - -		- - -	- - -	- - -
e. Tax on vehicles with springs and palanquins (section 77) ..	850 - -		800 - -	800 - -	790 8 -
f. Tax on animals (section 77) ..	1600 - -		1550 - -	1550 - -	1563 - -
g. Tax on carts and other vehicles without springs (section 85) ..	2700 - -		2650 - -	2650 - -	2706 - -
h. Tolls (section 91)—					
Gross receipts .. 14100					
Less Local Fund share 4700	9400 - -		9810 - -	9360 - -	9405 4 9
i. Penalties on account of—					
i. Tax on arts	- - -		- - -	- - -	- - -
ii. Tax on buildings ..	- - -		- - -	- - -	- - -
iii. Tax on lands	- - -		- - -	- - -	- - -
iv. Water-tax on buildings and lands	- - -		- - -	- - -	- - -
v. Tax on vehicles, &c. ..	- - -		- - -	- - -	- - -
vi. Tax on animals	- - -		- - -	- - -	- - -
vii. Tax on carts, &c. ..	- - -		- - -	- - -	- - -
vii. Evasion of tolls	- - -	39120 - -	- - -	- - -	- - -
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	- - -	-	- - -	- - -	- - -
b. Ferry rents	- - -	-	- - -	- - -	- - -
c. Fees under Act II of 1888 ..	40 - -	40 - -	40 - -		170 - -
Carried forward ..		39160 - -	33240 - -	32750 - -	32094 1 10

1/27 Photo 1897

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1897-98—*continued.*

—	Budget for 1897-98. Details of Minor Heads.	Budget for 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		39160 - -	33240 - -	32750 - -	32094 1 10
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -	- - -	- - -	- - -	- - -
ii. Rent of buildings	- - -	- - -	- - -	- - -	- - -
iii. Avenue receipts	320 - -	- - -	320 - -	320 - -	335 8 6
iv. Fees from Travellers' Bungalows	300 - -	- - -	300 - -	300 - -	355 5 5
b. i. Sale-proceeds of lands and buildings	- - -	- - -	- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	340 - -	- - -	340 - -	420 - -	656 10 11
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	100 - -	- - -	100 - -	100 - -	88 7 10
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	270 - -	- - -	100 - -	100 - -	136 3 -
d. i. Fees from educational institutions	640 - -	- - -	500 - -	500 - -	436 14 6
ii Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	- - -	- - -	- - -	- - -	- - -
ii. Other Hospital receipts ..	20 - -	- - -	20 - -	- - -	- - -
f. i. Income from markets ..	2100 - -	- - -	2160 - -	2100 - -	129 14 4
ii. „ slaughter-houses.	750 - -	- - -	750 - -	980 - -	984 2 8
g. Other fees	- - -	- - -	- - -	- - -	- - -
i. Distraint fees	20 - -	- - -	20 - -	20 - -	82 12 -
ii. License fees	700 - -	- - -	630 - -	630 - -	760 2 1
iii. Cartstand fees	500 - -	- - -	500 - -	510 - -	521 5 10
iv. Other fees	- - -	- - -	- - -	- - -	- - -
h. Fines under Municipal and other Acts.	850 - -	- - -	820 - -	600 - -	840 10 9
i. Interest on investments	- - -	- - -	- - -	- - -	- - -
i. General, including choultries (Sangarkana) ..	1000 - -	- - -	1000 - -	1000 - -	1000 - -
ii. Educational	- - -	- - -	- - -	- - -	- - -
iii. Medical	170 - -	- - -	170 - -	170 - -	174 9 -
j. Premium on loans	- - -	8080 - -	- - -	- - -	- - -
Carried forward ..		47240 - -	40970 - -	40500 - -	40709 15 4

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1897-98—*cont.*

—	Budget for 1897-98. Details of Minor Heads.	Budget for 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward		47240 - -	40970 - -	40500 - -	40709 15 4
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	- - -	- - -	- - -	- - -	- - -
Buildings	- - -	- - -	- - -	- - -	- - -
Municipal Schools ..	80 - -	- - -	80 - -	80 - -	21 14 -
Other purposes	- - -	- - -	- - -	- - -	- - -
ii. Medical	- - -	- - -	- - -	- - -	- - -
iii. Other purposes—					
Communications ..	- - -	- - -	- - -	- - -	- - -
Water-supply	- - -	- - -	- - -	- - -	- - -
Drainage	- - -	- - -	- - -	- - -	- - -
Sanitation	- - -	- - -	- - -	- - -	- - -
Other purposes ..	- - -	- - -	- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -	- - -	- - -	- - -	- - -
ii. Medical	2060 - -	- - -	2060 - -	2090 - -	2149 12 9
iii. Other purposes	- - -	- - -	- - -	- - -	- - -
c. Other grants and contributions—					
i. Education	- - -	- - -	- - -	- - -	- - -
ii. Medical	- - -	- - -	- - -	- - -	- - -
iii. Other purposes	- - -	2140 - -	- - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1080 - -	- - -	1180 - -	1130 - -	1031 15 6
ii. Other purposes	30 - -	- - -	30 - -	30 - -	23 12 6
b. Other items—					
i. Fishery rents	- - -	- - -	- - -	- - -	- - -
ii. Refunds of Expenditure of previous year	- - -	- - -	- - -	- - -	- - -
iii. Fee for numbering carts, &c.	10 - -	- - -	10 - -	10 - -	5 8 -
iv. Other items	10 - -	1130 - -	10 - -	10 - -	25 12 5
Carried forward ..		50510 - -	44340 - -	43850 - -	43968 10 6

Statement I.—Revenues and Receipts of the Municipal Fund of the To... of Coimbatore during the official year 1897-98—*cont.*

—	Budget for 1897-98. Details of Minor Heads.	Budget for 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96. (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		50510	44340 " "	43850 " "	43968 10 6
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	5000 " "		- - -	- - -	- - -
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	50 - -		50 - -	50 - -	- - -
ii. Others	- - -	5050 - -	30 - -	- - -	- - -
Total Receipts ..		55560 - -	44420 - -	43900 - -	43968 10 6
Grand Total ..		59330 " -	48610 " -	46920 " -	44573 8 "

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes. *except the first 2 paragraphs of class VIII Schedule A from 1st April 97.*
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. 4 for every 80 square yards.
3. Water-tax on buildings and lands is ~~levied~~ not levied at —— per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 21st March 1891. No 422. M. Mis.
8. The house-tax registers were last revised in the official year —— and the land tax registers in the official year ——.
9. Total extent of land assessed is —— acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-98.

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.	
Coimbatore Municipal Hospital.	7540	" 620	"	"	"	"	620	2060	"	2680	7230	"	6700	6700	3180	9910	"	vide end of 5 of 1897
Lunganakara —	"	" 1000	"	"	"	"	1000	"	"	1000	890	"	1700	1700	190	1890	"	

* Interest on Rs. 5000 in Govt. Pro: Note No. 1 i. M. Medical — 140 — —
vide statement I. A.
Interest on the balance of Gran of Rs. 454 3-9d.
@ 6% per cent. from the Hospital Endowment Fund, not included in the above statement
Vide... memo from the Fin: Dept. Secretary 6th Dec. 450 — — —
dated 28th January 1898. 620 — — —

Total Rs. 620 — — —

Vide G.O. No. 1219. M. and G.O. No. 272 dated 30th Jany. 98

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98.

—	Budget for 1897-98. Details of Minor Heads.	Budget for 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	100 - -		100 - -	100 - -	- - -
b. Buildings	4000 - -		- - -	2000 - -	- - -
c. Drainage	- - -				
d. Water-supply	400 - -	4500 - -	400 - -	400 - -	- - -
2. REPAIRS—					
a. Communications	4700 - -		4900 - -	4680 - -	4666 15 6
b. Buildings	300 - -		2520 - -	520 - -	318 14 4
c. Drainage—					
i. Repairs to works ..	1000 - -		500 - -	500 - -	532 - -
ii. Establishment for flushing drains, &c.	1500 - -		830 - -	830 - -	389 10 -
d. Water-supply—					
i. Repairs to works, machinery, &c	300 - -		300 - -	300 - -	499 10 9
ii. Establishment	50 - -		40 - -	40 - -	35 8 -
iii. Contingencies	- - -	7850 - -	- - -	- - -	- - -
3. ESTABLISHMENT	850 - -	850 - -	970 - -	970 - -	976 - -
4. TOOLS AND PLANT AND OTHER STORES.	120 - -	120 - -	20 - -	20 - -	29 10 -
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		13320 - -	10580 - -	10360 - -	7468 4 7
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98.

—	Budget for 1897-98. Details of Minor Heads.	Budget for 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..					
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1780 - -		1360 - -	1360 - -	1349 1 9
b. Result Grants	420 - -		300 - -	300 - -	389 1 -
c. Contingencies	270 - -	2470 - -	180 - -	180 - -	413 - 8
3. SALARY GRANTS	1700 - -	1700 - -	1700 - -	1700 - -	1651 9 4
4. RESULTS GRANTS	1640 - -	1640 - -	1500 - -	1500 - -	1592 13 -
5. COMBINED GRANTS—					
a. Fixed Payments	- - -	- - -	- - -	- - -	- - -
b. Result Grants	- - -	- - -	- - -	- - -	- - -
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	300 - -		300 - -	300 - -	300 - -
ii. Contingencies	10 - -	310 - -	10 - -	10 - -	10 - -
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	50 - -		200 - -	200 - -	- - -
b. Common gymnasium—					
i. Establishment	180 - -		180 - -	180 - -	180 - -
ii. Contingencies	10 - -	240 - -	10 - -	10 - -	20 1 6
c. Common Drawing Master—					
i. Establishment	- - -	- - -	- - -	- - -	- - -
ii. Contingencies	- - -	- - -	- - -	- - -	- - -
d. Other items	- - -	- - -	40 - -	40 - -	- - -
Total, Grant II ..		6360 - -	5780 - -	5780 - -	5905 11 3
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2970 - -		2970 - -	2970 - -	2959 12 7
b. Medicines and Supplies	1330 - -		1330 - -	1330 - -	1328 6 1
c. Diet of Patients	1400 - -		1400 - -	1400 - -	1235 3 4
d. Sundries and Contingencies ..	1000 - -		1000 - -	1000 - -	1259 10 -
e. Contributions to Local Boards ..					
&c., &c., &c. .		6700 - -			
Carried forward ..		6700 - -	6700 - -	6700 - -	6783 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98—*cont.*

—	Budget for 1897-98. Details of Minor Heads.	Budget for 1897-98. Total of Major Heads.	Revised Budget Estimate for 1896-97.	Budget Estimate for 1897-98.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6

	Rs. A. P.	Rs. A. P	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		6,700 - -	6,700 - -	6,700 - -	6783 - -
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	230 - -		230 - -	80 - -	235 - -
ii. Sanitary Inspection ..	140 - -		140 - -	140 - -	159 - -
iii. Medical Reserve staff ..	30 - -		30 - -	30 - -	31 - -
iv. Cutlers' Establishment ..	- - -	400 - -	- - -	- - -	13 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	240 - -		240 - -	240 - -	239 - -
b. Contingencies	40 - -		40 - -	40 - -	31 13 -
c. Contributions to Local Boards ..	120 - -	400 - -	120 - -	120 - -	60 14 9
4. Registration of Births and Deaths—					
a. Establishment	290 - -		290 - -	290 - -	288 - -
b. Contingencies	50 - -	340 - -	50 - -	50 - -	55 1 -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	8410 - -		8080 - -	8,080 - -	8,186 8 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5,600 - -		1070 - -	1200 - -	1007 12 8
b. Private scavenging—					
i. Establishment	1120 - -		1120 - -	1120 - -	1022 5 1
ii. Contingencies, such as cost of scavenging carts, &c. ..	400 - -		50 - -	200 - -	300 - -
c. Cholera charges ..	1850 - -		1000 - -	- - -	- - -
d. Contingencies	100 - -		50 - -	100 - -	59 11 -
&c., &c., &c. ..		17,480			
Total, Grant III ..		25,320 - -	19210 - -	15,390 - -	18,472 2 4

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98—*cont.*

—	Budget for 1897-98. Details of Minor Heads.	Budget for 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6

	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	600 - -		600 - -	600 - -	597 2 1
b. Contingencies	1000 - -	1600 - -	1000 - -	1000 - -	994 3 -
2. i. Markets—					
a. Establishment	230 - -		230 - -	170 - -	167 8 2
b. Contingencies	- - -		- - -	60 - -	59 4 7
ii. Slaughter-houses—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	150 - -	380 - -	- - -	60 - -	20 - -
3. Choultries—(Tirugankane)					
a. Establishment	70 - -		70 - -	70 - -	71 11 9
b Contingencies	130 - -		130 - -	130 - -	127 4 -
c. Feeding ~~Travellers~~ Paupers ..	1500 - -	1,700 - -	1,500 - -	1,500 - -	1508 12 10
4. Travellers' bungalows—					
a. Establishment	130 - -		110 - -	- - -	- - -
b. Contingencies	100 - -	230 - -	100 - -	100 - -	68 3 8
5. Avenues—					
a. Establishment	120 - -		160 - -	160 - -	155 9 7
b. Contingencies	150 - -	270 - -	10 - -	10 - -	9 10 3
6. Public Garden—					
a. Establishment	110 - -		110 - -	110 - -	106 5 2
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	40 - -	150 - -	40 - -	70 - -	35 10 -
7. Survey of land	- - -	- - -	- - -	- - -	- - -
8. Fire—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.	30 - -	30 - -	- - -	- - -	- - -
9. Other charges—					
i. Work done for private individuals other than private scavenging	- - -	- - -	- - -	- - -	- - -
Carried forward ..		4,360 - -	4,060 - -	4040 - -	3,922 6 1

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98—*cont.*

—	Budget for 1897-98. Details of Minor Heads.	Budget for 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		4360 - -	4060 - -	4040 - -	3922 6 1
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20 - -		10 - -	10 - -	9 7 -
iii. Printing	300 - -		500 - -	300 - -	523 1 8
iv. Compensation for lands ..	2000 - -		700 - -	700 - -	- - -
v. Other items	500 - -	2820 - -	530 - -	530 - -	888 6 9
			1740	1540	
			150	180	
			1890	1720	
Total, Grant IV ..		7180 - -	5800 - -	5580 - -	5343 5 6
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1480 - -		1670 - -	1670 - -	1662 1 4
ii. Inspection	300 - -		300 - -	300 - -	234 10 10
b. Collection of Municipal Taxes—					
i. Establishment	860 - -		720 - -	720 - -	584 2 7
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)	400 - -		400 - -	400 - -	429 7 8
e. Contributions for Central office and Audit establishments ..	270 - -	3310 - -	270 - -	270 - -	247 - -
			3040		
Total, Grant V ..		3310 - -	3360 - -	3360 - -	3157 6 5
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 Coimbatore for the official year 1897-98—*cont.*

—	Budget for 1897-98. Details of Minor Heads.	Budget for 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—		55490 - -	44730 - -	43470 - -	40346 14 1
a. Permanent	50 - -		50 - -	50 - -	- - -
b. Others	- - -	50 - -			33 15 11
Refunds of other than current collections ..	- - -	- - -	- - -	- - -	5 - -
Discount	- - -	- - -	- - -	- - -	- - -
Pensions and gratuities	800 - -	800 - -	60 - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -	- - -	- - -	- - -	- - -
b. In Savings Bank	- - -	- - -	- - -	- - -	- - -
Total Expenditure ..		56340 - -	44840 - -	43520 - -	40385 14 -
Balances—				3120	
a. Municipal Fund		2990 - -	3770 - -	3400 - -	4187 10 -
b. Endowments					
c. Water-tax Fund					
Grand Total ..		59330 - -	48610 - -	46920 - -	44573 8 -

Note to Statement II. *is not required for budget.*

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

Liabilities—	RS.	Assets.	RS.
Balance of Loans		Municipal Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Deposit Balance .. { Cash .. .. / Securities	
Other Liabilities (in detail)		Sinking Fund of loans	
		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
		Total ..	
		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 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	For new culverts								
2	to be constructed								
3	in some part of the town where they are most needed.	100	...			100	..		
	Total ..	100	...			100	..		
(b)	Buildings								
1	For the erection of								
2	women and children's								
3	Dispensary	3,000	...			3,000	..		
	For new latrines.	700	...			700	..		
	For the extension of Lungarkana building	150	...			150	..		
	For the erection of a waiting room for out patients and also for constructing a stone wall in Hospital	150				150	..		
	Total ..	4,000	...			4,000	..		

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	For building stone								
2	revetment to								
3	Pullapothiem tank bund-	400	...			400	..		
	Total ..	400	...			400	..		

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							
1	For renewing some							Total mileage of roads streets, lanes, &c., in the town. Coimbatore
2	and repairing the other							Metalled or Gravelled } Unmetalled. 29 miles
3	portion of roads &c.	4700	-	-				Total mileage under maintenance. 29 miles
								Metalled or Gravelled } Unmetalled. 21 miles 8 miles.
Total ..		4700	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	For repairing Lungerkana	40	-	-				
2	" Travellers Bungalow	40	-	-				
3	" Market.	20	-	-				
	" Hospitals	30	-	-				
	" Office.	30	-	-				
	" cart stand	40	-	-				
	" Slaughter House	30	-	-				
	" Toll houses	70	-	-				
Total ..		300	-	-				

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	For repairing drains							
2	in the town.	1000	"	"				
3								
	Total ..	1000	"	"				
(d)	Water-supply							
1	For baling water from							
2	wells during hot weather							
3	and clearing silt &c.	300	"	"				
	Total ..	300	"	"				

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners @ 5 Rupees each	25	125	"	"	1500	"	"
3 @ Rs 4½ 13-8	17						
+14 @ Rs 4 56							
69-8							
Total ..	25	125	"	"	1500	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1500	"	"
d. Water works—							
Overseers							
Watchmen	1	4	"	"	48	"	"
		3-					
Total ..	1	4	"	"	48	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					50	"	" in round no
3. General.—							
Overseers	1	50-40	"	"	480	"	"
Horse allowance	—	15	"	"	180	"	"
Maistries	1	10	"	"	120	"	"
Lascar.	1	6	"	"	72	"	"
Total ..	3	71	"	"	852	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					850	"	" in round no

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—							
Head Master	-	-	-	-	-	-	-
1st Assistant Master							
2nd „ „							
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 II.—Education—*cont.*							
b. On the Salary Result System— Masters							
Fort School. 1@10Rs. 1@8Rs. 1@7Rs and 1@6Rs.	4	29-31	-	-	372	-	-
Sukravarapettah School. 1@10Rs. 1@8Rs. 1@7Rs. and 1@6Rs.	4	30-31	-	-	372	-	-
Thoriyers street school. 1@10Rs. 1@8Rs. 1@7Rs. and 1@6Rs.	4	25-31	-	-	372	-	-
Big Bazaar street School. 1@10Rs. 1@8Rs and 1@6Rs.	3	24	-	-	288	-	-
Runga Gounden street School	1	10	-	-	120	-	-
Adder street School.	1	7	-	-	84	-	-
Kurumbers street School	1	7	-	-	84	-	-
Adder street night School	1	7 5-	-	-	84	-	-
Total ..	19	148 -113-	-	-	1,776	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1,780	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	25	-	-	300	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					300	-	-
7. *b.* Gymnastic Instructors	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-
c. Drawing Masters	-	-	-	-	-	-	-
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—							
Medical Subordinates 1st class Hospital assistant ..	1	55	-	-	660	-	-
Lady " Apothecary ..	1	75	-	-	900	-	-
Midwife	1	12	-	-	144	-	-
Clerk	1	15	-	-	180	-	-
Compounder 1@12 Rs + 1@9 Rs: ..	2	21	-	-	252	-	-
Servants .Peon..	1	7	-	-	84	-	-
Ward coolies 1@7 Rs: 2@6 Rs. + 2@5 Rs. each	5	29	-	-	348	-	-
Cooks. 1@6 Rs. + 1@5 Rs: ..	2	11	-	-	132	-	-
Waterman.	1	6	-	-	72	-	-
Dhoby.	1	5	-	-	60	-	-
Jotie. 1@7 Rs. + 1@4½ Rs.	2	11	8	-	138	-	-
Total ..	18	247	8	-	2970	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2970	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators @ 10 Rs each	2	20	"	"	240	"	"
Peons							
Total ..	2	20	"	"	240	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	"	"
4. Registration—							
Registrars @ 12 Rs. each	2	24	"	"	288	"	"
Peons							
Total ..	2	24	"	"	288	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					290	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors / @ 25 with horse	1	25	-	-	390	"	"
" @ 7½ Rs. ..	1	20	-	-	240	"	"
" @ 20 Rs. ..	2	30	-	-	360	"	"
" @ 15 Rs. ..	9	63	-	-	756	"	"
Maistries / on 10 Rs. 5 @ 7 Rs. 3 at 6 Rs.	29	157	8	-	1890	"	"
Scavengers	76	340	8	-	4086	"	"
Sweepers	9	37	8	-	450	"	"
Road cleaning establishment	5	20	-	-	240	"	"
Prickly pear coolies @ 4 Rs each							
8 @ 7 Rs. 3 @ 6 Rs. 4 @ 5 Rs. 3 @ 4 Rs. and 1 @ 1-8--							
22 @ 5½ Rs. 9 @ 5 Rs. 12 @ 4½ Rs. 16 @ 4 Rs. 11 @ 3½ Rs. 46 @ 3 Rs each.							
3 @ 5½ Rs. 1 @ 5 Rs. 1 @ 4 Rs. 44 @ 3 Rs. each.							
Total ..	132	701	-	-	8412	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					8410	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries Leon-							
Scavengers 1@.6Rs. 1@5½Rs 2@5Rs. 6@4½Rs. 3@4Rs. 5@3½Rs 2@3Rs. 1@2Rs. and 4@ Annas each	1	5	"	"	60	"	"
	25	88	"	"	1056	"	"
Total ..	26	93	"	"	1116	"	"
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1120	"	"
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies @.5Rs each. :	10	50	"	"	600	"	"
Total ..	10	50	"	"	600	"	"
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					600	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants - Peons 2@7Rs each ..	2	14	"	"	168	"	"
Butcher's stall cleaner ..	1	5	"	"	60	"	"
Total ..	3	19	"	"	228	"	"
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					230	"	"
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries— Lumparkana.							
Servants .. 1@2Rs 1@4Rs. ..	2	6	-	4	72	-	-
Total ..	2	6	-	-	72	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					70	-	-

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~~ Butler	1	5	-	-	60	-	-
~~Servants~~ .. Waterman	1	5	-	-	60	-	-
Doby	1	-	8	-	6	-	-
Sweeper	1	-	8	-	6	-	-
Total ..	4	11	-	-	132	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					130	-	-
5. Avenues—							
Servants . @ 5 Rs each	2	10	-	-	120	-	-
Total ..	2	10	-	-	120	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					120	-	-
6. Public Gardens—							
Gardeners 1@4Rs 1@5½ Rs. ..	2	9	8	-	114	-	-
Total ..	2	9	8	-	114	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					110	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
~~Manager~~ . Head clerk	1	45	"	"	540	"	"
~~Clerks~~ . Accountant	1	30	"	"	360	"	"
" . Correspondence clerk	1	20	"	"	240	"	"
" . Shroff	1	15	"	"	180	"	"
~~Accountants~~ . Moochy	1	7	"	"	84	"	"
Peons	1	6	"	"	72	"	"
Total ..	6	123	"	"	1476	"	"
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1480	"	"
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	25	"	"	300	"	"
Total ..	1	25	"	"	300	"	"
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					300	-	-

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

—	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	1	12	"	"	144	"	"
Bill Collectors	6	60	"	"	720	"	"
Peons							
Total ..	7	72	"	"	864	"	"
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					860	"	"
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Coimbatore Demand, Collection and Balance tatement for the year 1897-98.

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.	6,500	"	"	500	"	"	6,000	"	"	6,000	"	"									
2. Tax on buildings	17,350	"	"	50	"	"	17,300	"	"	17,300	"	"									
3. Tax on lands	900	"	"	"	"	"	900	"	"	900	"	"									
4. Water-tax on buildings and lands ..	"	"	"	"	"	"	"	"	"	"	"	"									
5. Tolls (gross receipts)	14,100	"	"	"	"	"	14,100	"	"	14,100	"	"									
6. Market rents	2,100	"	"	"	"	"	2,100	"	"	2100	"	"									
7. Slaughter-house fees	750	"	"	"	"	"	750	"	"	750	"	"									
8. Rent of cart-stands	500	"	"	"	"	"	500	"	"	500	"	"									
9. Private scavenging fees	1,000	"	"	"	"	"	1000	"	"	1,000	"	"									
Total ..	43,200	"	"	550	"	"	42650	"	"	42,650	"	"									

Statement IV-B.—Arrears.

1	Balance of old demand. 2			Arrears of previous year. 3			Total demand. 4			Collected. 5			Remitted. 6			Written off. 7			Balance (column 4 *minus* columns 5, 6 and 7). 8			Years to which the balance relates. 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	-	-	-	200	-	-	200	-	-	200	-	-													
4. Water-tax on buildings and lands ..	-	-	-	170	-	-	170	-	-	170	-	-													
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..	-	-	-	450	-	-	370	-	-	450	-	-													

Interest and investment

Statement VI.—Revised Estimate for 1896-97.

STATEMENT VI.—Revised Estimate (Receipts) for 1896-97.

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 3 and 4.	Budget grant 1896-97, 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	4190 - -	- - -	- - -	4190 - -	3020 - -	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..						
b. Tax on buildings (section 63) ..	8200 - -	6990 - -	9120 - -	17320 - -	17320 - -	
c. Tax on lands (section 63) ..	320 - -	610 - -	750 - -	1070 - -	1070 - -	
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with spirings and palanquins (section 77) ..	580 - -	140 - -	220 - -	800 - -	800 - -	
f. Tax on animals (section 77) ..	1250 - -	230 - -	300 - -	1550 - -	1550 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	2520 - -	130 - -	130 - -	2650 - -	2650 - -	
h. Tolls (section 91)—						
Gross receipts .. 4720						
Less Local Fund share 4910 / 9810	5730 - -	3550 - -	4080 - -	9810 - -	9360 - -	The increase is due to competition.
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings ..						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	40 - -	100 - -	- - -	40 - -	- - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands						
ii. Rent of buildings						
iii. Avenue receipts	210 - -	300 - -	110 - -	320 - -	320 - -	
iv. Fees from Travellers' Bungalows	240 - -	200 - -	60 - -	300 - -	300 - -	
b. i. Sale-proceeds of lands and buildings	- - -	- - -	- - -	- - -	- - -	
ii. Produce of lands, gardens, &c.	- - -	330 - -	340 - -	340 - -	420 - -	Decrease is due to the Palmyra tope not being leased out for want of proper bidders.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	- - -	20 - -	100 - -	100 - -	100 - -	
Carried forward ..	19090 - -	12600 - -	15210 - -	34300 - -	33890 - -	

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	19090 - -	12600 - -	15210	34300 - -	33890 - -	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	40 - -	80 - -	60 - -	100 - -	100 - -	
d. i. Fees from educational institutions	270 - -	140 - -	230 - -	500 - -	500 - -	
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..						
ii. Other Hospital receipts ..	20 - -	100 - -	- - -	20 - -	- - -	
f. i. Income from markets ..	1080 - -	880 - -	1080 - -	2160 - -	2100 - -	Increase is due to competition in the sale.
ii. „ slaughter-houses.	440 - -	410 - -	310 - -	750 - -	980 - -	Decrease is due to combination among bidders.
g. Other fees						
i. Distraint fees	10 - -	80 - -	10 - -	20 - -	20 - -	
ii. License fees	560 - -	380 - -	70 - -	630 - -	630 - -	
iii. Cartstand fees	250 - -	260 - -	250 - -	500 - -	510 - -	
iv. Other fees	- - -	- - -	- - -	- - -	- - -	
h. Fines under Municipal and other Acts	620 - -	270 - -	200 - -	820 - -	600 - -	Decrease is due to active prosecutions
Interest on investments—						
i. Genral, including choultries (Zemindaris)	- - -	1000 - -	1000 - -	1000 - -	1000 - -	
ii. Educational	- - -	- - -	- - -	- - -	- - -	
iii. Medical	90 - -	80 - -	80 - -	170 - -	170 - -	
j. Premium on loans	- - -	- - -	- - -	- - -	- - -	
5. Grants and contributions—						
a. From Government—						
i. Education—						
Normal stipends ..						
Buildings						
Municipal Schools ..	- - -	20 - -	80 - -	80 - -	80 - -	
Other purposes						
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical	- - -	2150 - -	2060 - -	2060 - -	2090 - -	Decrease is due to claim made on the actual expenditure to Hospital in 1895-96.
iii. Other purposes						
Carried forward ..	22470 - -	18450 - -	20640 - -	43110 - -	42670 - -	

Statement VI.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	22470 - -	18450 - -	20640 - -	43110 - -	42670 - -	
3. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
4. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	460 - -	450 - -	720 - -	1180 - -	1130 - -	
ii. Other purposes	10 - -	- - -	20 - -	30 - -	30 - -	
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &c.	- - -	- - -	10 - -	10 - -	10 - -	
iv. Other items ..	- - -	30 - -	10 - -	10 - -	10 - -	
5. Contraction—						
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	- - -	- - -	50 - -	50 - -	50 - -	
ii. Others	30 - -	- - -	- - -	30 - -	- - -	
Total Receipts ..	22970 - -	18930 - -	21450 - -	44420 - -	43900 - -	
Grand Total ..	27160 - -	18930 - -	21450 - -	48610 - -	46920 - -	

Statement VI—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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	- - -	- - -	100 - -	100 - -	100 - -	
b. Buildings	- - -	- - -	- - -	- - -	2000 - -	This is transferred to repair buildings for the thorough repair of all the old and ruined latrines.
c. Drainage			- - -	- - -	- - -	
d. Water-supply	- - -	- - -	400 - -	400 - -	400 - -	
2. REPAIRS—						
a. Communications	2230 - -	2550 - -	2670 - -	4900 - -	4680 - -	Increase is due to 50 per cent of Toll income to be spent for the upkeep of Provincial roads.
b. Buildings	230 - -	180 - -	2290 - -	2520 - -	520 - -	The apparent increase is due to the transfer of 2000 Rs. from 'New works' to 'Buildings' for the renewal of old latrines.
c. Drainage—						
i. Repairs to works ..	230 - -	530 - -	270 - -	500 - -	500 - -	
ii. Establishment for flushing drains, &c.	310 - -	130 - -	520 - -	830 - -	830 - -	
d. Water-supply—						
i. Repairs to works, machinery, &c.	20 - -	360 - -	280 - -	300 - -	300 - -	
ii. Establishment	20 - -	10 - -	20 - -	40 - -	40 - -	
iii. Contingencies	- - -	- - -	- - -	- - -	- - -	
3. ESTABLISHMENT	630 - -	330 - -	340 - -	970 - -	970 - -	
4. TOOLS AND PLANT AND OTHER STORES.	20 - -	- - -	- - -	20 - -	20 - -	
5. CONTRIBUTIONS—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I ..	3690 - -	4090 - -	6890 - -	10580 - -	10360 - -	
GRANT II—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..						
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	920 - -	450 - -	440 - -	1360 - -	1360 - -	
b. Results Grants	- - -	390 - -	300 - -	300 - -	300 - -	
c. Contingencies	130 - -	250 - -	50 - -	180 - -	180 - -	
3. SALARY GRANTS	980 - -	780 - -	720 - -	1700 - -	1700 - -	
4. RESULTS GRANTS	30 - -	1590 - -	1470 - -	1500 - -	1500 - -	
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	2060 - -	3460 - -	2980 - -	5040 - -	5040 - -	

tatement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	2060 . .	3460 . .	2980 . .	5040 . .	5040 . .	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	200 . .	100 . .	100 . .	300 . .	300 . .	
ii. Contingencies	10 . .	. . .	. . .	10 . .	10 . .	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	. . .	. . .	200 . .	200 . .	200 . .	
b. Common gymnasium—						
i. Establishment	100 . .	80 . .	80 . .	180 . .	180 . .	
ii. Contingencies	. . .	20 . .	10 . .	10 . .	10 . .	
c. Other items	. . .	. . .	40 . .	40 . .	40 . .	
Total, Grant II ..	2370 . .	3660 . .	3410 . .	5780 . .	5780 . .	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1930 . .	980 . .	1040 . .	2970 . .	2970 . .	
b. Medicines and Supplies	170 . .	890 . .	1160 . .	1330 . .	1330 . .	
c. Diet of Patients	820 . .	390 . .	580 . .	1400 . .	1400 . .	
d. Sundries and Contingencies ..	520 . .	470 . .	480 . .	1000 . .	1000 . .	
e. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	. . .	230 . .	230 . .	230 . .	80 . .	Last years actual payment is repeated hence the increase
ii. Sanitary Inspection ..	. . .	160 . .	140 . .	140 . .	140 . .	
iii. Medical Reserve staff ..	. . .	30 . .	30 . .	30 . .	30 . .	
iv. Cutlers' Establishment ..	. . .	. . .	. . .	. . .	. . .	
b. Contributions to Local Boards, &c., for—						
i. Medical Schools						
ii. Reserve staff						
c. Other contributions						
3. Vaccinations—						
a. Establishment	160 . .	80 . .	80 . .	240 . .	240 . .	
b. Contingencies	40 . .	20 . .	. . .	40 . .	40 . .	
c. Contributions to Local Boards .	. . .	60 . .	120 . .	120 . .	120 . .	
Carried forward ..	3640 . .	3310 . .	3860 . .	7500 . .	7350 . .	

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	3640 - -	3310 - -	3860 - -	7500 - -	7350 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	190 - -	100 - -	100 - -	290 - -	290 - -	
b. Contingencies	50 - -	20 - -	- - -	50 - -	50 - -	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	5380 - -	2720 - -	2700 - -	8080 - -	8080 - -	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	720 - -	390 - -	350 - -	1070 - -	1200 - -	To the purchase of bullocks which was intended is postponed and provided for in the budget for 1897-98. the probable charges of feeding the present bullocks alone were taken into account.
b. Private scavenging —						
i. Establishment	710 - -	350 - -	410 - -	1120 - -	1120 - -	
ii. Contingencies, such as cost of scavenging carts, &c.	- - -	300 - -	50 - -	50 - -	200 - -	It was first thought to buy new iron carts - but as the old carts are now useful & at present it is not necessary to buy new ones the repairing cost of the present carts are taken into account.
c. Cholera charges	880 - -	- - -	120 - -	1000 - -	- - -	the charge was not provided for in the budget - but it was met from the reserve fund.
d. Contingencies	- - -	40 - -	50 - -	50 - -	100 - -	50 - Rs: alone are thought sufficient for the purpose
Total, Grant III ..	11570 - -	7230 - -	7640 - -	19210 - -	18390 - -	

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GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	390 - -	190 - -	210 - -	600 - -	600 - -	
b. Contingencies	500 - -	410 - -	500 - -	1000 - -	1000 - -	
2. i. Markets—						
a. Establishment	150 - -	60 - -	80 - -	230 - -	170 - -	
b. Contingencies	- - -	30 - -	- - -	- - -	60 - -	
ii. Slaughter-houses—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Contingencies	- - -	- - -	- - -	- - -	60 - -	
3. Choultries— Lingankana.						
a. Establishment	50 - -	20 - -	20 - -	70 - -	70 - -	
b. Contingencies	20 - -	130 - -	110 - -	130 - -	130 - -	
c. Feeding Travellers	780 - -	440 - -	720 - -	1500 - -	1500 - -	
4. Travellers' bungalows—						
a. Establishment	70 - -	- - -	40 - -	110 - -	- - -	As there was no contract this expense had to be incu
b. Contingencies	- - -	- - -	100 - -	100 - -	100 - -	
5. Avenues—						
a. Establishment	100 - -	50 - -	60 - -	160 - -	160 - -	
b. Contingencies	- - -	10 - -	10 - -	10 - -	10 - -	
6. Public Garden—						
a. Establishment	70 - -	40 - -	40 - -	110 - -	110 - -	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	30 - -	20 - -	10 - -	40 - -	70 - -	
Carried forward ..	2160 - -	1400 - -	1900 - -	4060 - -	4040 - -	

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Statement VI —Revised Estimate—(Charges) for 1896-97—*continued*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	2160 - -	1400 - -	1900 - -	4060 - -	4040 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	1880 - -	910 - -	1480 - -	3390 - -	3390 - -	
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	- - -	- - -	10 - -	10 - -	10 - -	
iii. Printing	200 - -	300 - -	300 - -	500 - -	300 - -	
iv. Compensation for lands ..	- - -	- - -	700 - -	700 - -	700 - -	
v. Other items	230 - -	740 - -	300 - -	530 - -	530 - -	
Total, Grant IV ..	2590 - -	2440 - -	3210 - -	5800 - -	5580 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1110 - -	550 - -	560 - -	1670 - -	1670 - -	
ii. Inspection	200 - -	100 - -	100 - -	300 - -	300 - -	
b. Collection of Municipal Taxes—						
i. Establishment	470 - -	200 - -	250 - -	720 - -	720 - -	
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)	100 - -	60 - -	300 - -	400 - -	400 - -	
e. Contributions for Central office and Audit establishments ..	- - -	- - -	270 - -	270 - -	270 - -	
Total, Grant V ..	1880 - -	910 - -	1480 - -	3360 - -	3360 - -	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. „ of current year ..						

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97	Actuals of the last four months of 1895-96	Probable charges of the last four months of 1896-97	Total of columns 2 and 4.	Budget grant 1896-97, 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.	
Total						
Advances recoverable—	22100 " "	18330 " "	22630 " "	44730	43470 " "	
a. Permanent	50 " "	" " "	" " "	50 " "	50 " "	
b. Others						
Refunds of other than current collections..						
Discount						
Pensions and gratuities	60 " "	" " "	" " "	60 " "	" " "	Increase on account to Bill Establishment under G.O. No. 1158. M. dtd. 9th July 1896.
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	22210 " "	18330 " "	22630 " "	44840 " "	43520 " "	
Balances—						
a. Municipal Fund	" " "	" " "	3770 " "	3770 " "	3400 " "	
b. Endowments	" " "	" " "	" " "	" " "	" " "	
c. Water-tax Fund	" " "	" " "	" " "	" " "	" " "	
Grand Total ..	22210 " "	18330 " "	26400 " "	48610 " "	46920 " "	

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Chairman.

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 1896-97.

(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 III. 5. Conservancy.					
c. Cholera charges—	" " "	1850 " "	" " "	1850 " "	G.O. No. 1536 M. 9th Sept. 1896.
		Mess the Amount from Grant for 1897-98.			

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

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

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

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Statement VII.—Tolls.

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

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STATEMENT V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	AMOUNT RE-PAID.			AMOUNT TRANSFERRED TO SINKING FUND.			INVESTED OUT OF THE TOTAL AMOUNT TRANSFERRED UP TO END OF 189 -9 .	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	In Government Securities.	In the Savings Bank.
			Number of years.	Amount		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.
					Nil.					

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Encl to Cur: no 182/nw 97

Enclosure No 1

In a letter from the Chairman, Municipal Council, Coimbatore, dated January 1897.

C: no 270 m

Coimbatore

Budget Returns for 1897-98. and Revised Estimate for 1896-97.

Refer 19/2/97

C: no 270 m

Coimbatore

Rec'd 6/3/97

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. I. VENKATASAMY NAIDU Garu, Chairman, Municipal Council, Coimbatore, to the Secretary to Government, Local and Municipal Department (through the Revenue officer of the Division), dated 16th January 1897, No. 22.

I have the honour to submit herewith the budget for 1897–98 and the revised estimate for 1896–97.

REVISED ESTIMATE FOR 1896–97.

Receipts.

2. The total receipts of the revised estimate amount to Rs. 44,420, or Rs. 520 more than the sanctioned budget. The increase is mainly due to the opening balance of the revised estimate being larger than that of the sanctioned budget.

3. The chief variations between the sanctioned budget and the revised estimate are:—

4. *Tolls—Increase, Rs.* 450.—This is owing to competition amongst the bidders when the farms were let on contract.

5. (*b*) (ii) *Produce of Lands, Gardens, &c.—Decrease, Rs.* 80.—The palmyra tope which comes under this head was not let on contract, as there were no bidders. Hence the decrease.

6. (*d*) (ii) *Other Hospital Receipts—Increase, Rs.* 20.—This was not anticipated at the time of the budget. Hence the increase. It consists of dieting charges recovered from rich people.

7. (*f*) (i) *Income from Markets—Increase, Rs.* 60—Is due to keen competition amongst the bidders when the market was let on contract.

8. (ii) *Income from Slaughter-house—Decrease, Rs.* 230.—This is on account of combination among the bidders.

9. (*h*) *Fines under Municipal and other Acts—Increase, Rs.* 220.—The actual realization within the first eight months of the year is Rs. 620 and it is anticipated that Rs. 200 will be realized during the remaining months. This is due to large number of prosecutions under the Act.

10. (5) *Grants and Contributions*—(*b*) *From Local Boards*—(ii) *Medical—Decrease, Rs.* 30.—The actual amount of contribution claimed from the Local Fund Board was only Rs. 2,060. This is a-third of the charges actually incurred by the municipality on account of the hospital.

11. (6) *Miscellaneous*—(*a*) (i) *Private Scavenging—Increase, Rs.* 50—Due to a greater portion of the arrears of last year being collected during this year.

12. (*d*) *Advances*—(ii) *Others—Increase, Rs.* 30.—This is only apparent. Rupees 33–15–11, which were paid in excess to the Local Fund Board in 1895–96 towards payment of one-third contribution of toll, were recovered in the current year and shown under this head in round figures.

Expenditure.

13. The total expenditure of the revised estimate amounts to Rs. 44,840, or Rs. 1,320 more than the sanctioned budget as explained below.

14. *Grant 1— New Works—Buildings—Decrease, Rs.* 2,000.—The amount provided and sanctioned for the construction of new latrines and purchase of sites for the same has not been utilized for the purpose. Sites have been selected and they have to be acquired under the Act. The matter is still pending with the revenue authorities. For the best disposal of this amount, however, it is proposed by the council that all the present latrines which are in a dilapidated condition should be pulled down and new ones built on the present sites. The amount has therefore been transferred to (2) Repairs—(*b*) Buildings and shown as a nominal decrease under this head.

15. (2) *Repairs*—(*a*) *Communications—Increase, Rs.* 220.—Fifty per cent. of the net toll income has been set apart for road communications.

16. (*b*) *Buildings—Increase, Rs.* 2,000.—This is owing to the transfer from New Works—Buildings (*vide* paragraph 14 above).

17. *Grant 3*—(2) (*a*) *Contributions to Provincial Funds for*—(i) *Medical College—Increase, Rs.* 150.—The actual amount paid in 1895–96 subsequent to the despatch of the current budget was Rs. 235. The same amount is expected to be claimed for the current year also. The increase of Rs. 150 is therefore made to the sanctioned budget.

18. (5) *Conservancy—Road-cleaning and Road-watering*—(*a*) (ii) *Other Charges—Decrease, Rs.* 130.—As the purchase of bullocks is postponed for the next year and provision is made therefore in the budget for 1897–98, the probable charges of feeding the present bullocks alone have been taken into account and hence the decrease.

19. (*b*) *Private Scavenging*—(ii) *Contingencies, Decrease, Rs.* 150.—The proposal to buy new iron carts has been given up, as the old wooden carts and the three iron carts will be serviceable with slight repairs. It is considered unnecessary at present to buy new ones. The repairing cost of the present carts alone has been included.

20. (*c*) *Cholera Charges.*—No provision was made in the budget for 1896–97 under this item. Owing to the prevalence of cholera this year, an expenditure of nearly Rs. 1,000 has been incurred in maintaining an establishment for the purpose under G.O., No. 1536 M., dated 9th September 1896. This has been met from the reserve balance, and sanction of Government is solicited for the same.

21. (*d*) *Contingencies.*—Rs. 50 are considered sufficient provision for the purpose.

22. *Grant 4, Lighting, &c.*—(2) (ii) *Slaughter-house*—(*b*) *Contingencies—Decrease, Rs.* 60.—This amount was provided in the budget for the hire for a pair of bullocks for baling water from the slaughter-house well to supply water to the cistern and to clean the floor of the slaughter-house at Rs. 5 a month. This work is now done by municipal bullocks. Hence the saving of Rs. 60 under this head.

23. (4) *Travellers' Bungalow*—(*a*) *Establishment.*—An establishment is maintained and is managed departmentally. The bungalow which was usually let on contract was not leased out as there were no bidders. Hence the increase.

24. (6) *Public Gardens*—(*b*) *Purchase of Seeds, &c.—Decrease, Rs.* 30.—It is considered that a sum of Rs. 10 is sufficient for the remaining four months as only Rs. 30 were spent in the previous eight months; hence the decrease.

25. (9) *Other Charges*—(iii) *Printing—Increase, Rs.* 200.—The actual amount spent last year was Rs. 523–1–8. It is anticipated now that the same amount would have to be spent in the current year also.

26. *Pensions and Gratuities.*—When the budget for the current year was prepared, no provision was made under this item. One of the bill-collectors of this municipality, who had become very old, having applied for permission to retire from the service on payment of a gratuity, his request was granted by the council and a recommendation made to Government on his behalf. His gratuity was sanctioned by Government (*vide* G.O., No. 1158, dated 9th July 1896). Hence the increase under this head.

Budget Estimate for 1897–98.

Receipts.

27. The total estimated amount of income is Rs. 55,560, or Rs. 11,140 more than the revised estimate.

28. The notable variations are :—

With reference to the remarks made by Government in paragraph 3 of their order, No. 303 M., dated 20th February 1896, reviewing the municipal budget for 1896–97, and in compliance with G.O., Mis. No. 1442 M., dated 28th August 1896, the municipal council has estimated that Rs. 6,000 would be realized annually under *Tax on arts*, and accordingly this amount is provided against the head "Tax on arts" for 1897–98. This is shown as a new item of revenue.

29. (*b*) *Tax on Buildings—Increase, Rs.* 180.—This is expected on account of new and improved houses and in the recovery of arrears.

30. (*e*) *Tax on Vehicles—Increase, Rs.* 50 ; (*f*) *Tax on Animals—Increase, Rs.* 50 ; (*g*) *Tax on Carts—Increase, Rs.* 50.—The increases under these heads are anticipated in consideration of the increasing number of vehicles, &c., every year.

31. (*h*) *Tolls—Decrease, Rs.* 410.—It is not anticipated that the same amount of income would be forthcoming in the next year's contract, as the income is always fluctuating and is high for the current year.

32. (4) (*c*) *Conservancy Receipts—(a) Sale-proceeds of Night-soil, Street-refuse, &c.—Increase, Rs.* 170.—It is considered that income under this item would increase in the next year, as it is proposed to buy bullocks for all the rubbish and other conservancy carts and more manure is expected to be sold. Hence it is increased by Rs. 170.

33. (*d*) (i) *Fees from Educational Institutions—Increase, Rs.* 140.—This is owing to the inclusion of the Big Bazaar Street results school as one of the municipal schools on the salary-results system. This is one of the schools which receives results grants and is the only school useful for traders and artizans. It is situated in one of the most important streets of the town, viz., the Big Bazaar Street. This school is unable to maintain itself, and the teachers who are hardworking are too poor to manage the school. The school produces good results and is given only a small portion of the grant it earns. The teacher in charge of the school put in an application requesting the council to include his school under the salary-results schools, and the council in its meeting on 31st December 1896 approved of taking over the school. The fees that are estimated to be collected from this school are added to the fees from educational institutions.

34. (*f*) (i) *Market—Decrease, Rs.* 60.—It is not expected that the current year's amount would be realized in the ensuing year, as the income is always fluctuating and is high for the current year. Hence the reduction of Rs. 60.

35. (*g*) (ii) *License Fees—Increase, Rs.* 70.—As the trades are increasing year by year, it is anticipated that this small increase would be recovered under this item.

36. (*h*) *Fines under Municipal and other Acts.*—The prosecutions by the Police under the Nuisance Act are increasing in number, and it is supposed that there would be a little more income in the next year under this item. Hence the insertion of Rs. 30 more in the budget than in the revised estimate.

37. (6) (*a*) (i) *Private Scavenging—Decrease, Rs.* 100.—It is anticipated that only a very small amount would be left uncollected at the end of the year under arrears.

38. (7) *Extraordinary and Debt—(a) Sale-proceeds of Government Securities and withdrawals from Savings Bank.*—As it is proposed that a building should be erected for the women and children's dispensary and to provide sufficient accommodation to out-patients and quarters for the lady apothecary in charge of it, for which a large sum of money would be required, and as the funds would not permit the council to bear the entire cost, it is considered absolutely necessary to withdraw the amount of Rs. 5,000, which is a portion of the funded capital of the hospital invested in Government promissory notes, and to spend the same for the purchase of the present dispensary building and its surroundings and for the construction of a new dispensary. Hence this apparent increase in the receipts.

Expenditure.

39. The total estimated charges amount to Rs. 56,340, or Rs. 11,500 more than the revised estimate.

40. The chief items of increase or decrease are :—

Grant 1—(1) *New Works—(b) Buildings—Increase, Rs.* 4,000.—This is intended for the construction of new latrines and the proposed new women and children's dispensary and some other works.

41. (2) *Repairs—(a) Communications—Decrease, Rs.* 200.—The amount was reduced on the actual calculation at 50 per cent. on the net anticipated income of tolls.

42. (*b*) *Buildings—Decrease, Rs.* 2,220.—The decrease under this head is apparent, as Rs. 2,000 in the revised estimate out of Rs. 2,220 is the amount set apart for building new latrines. The said amount was transferred from that head to repairs to buildings as shown in paragraph 16 above. Rs. 300 is sufficient to meet the cost of repairs to the market, hospital and other buildings.

43. (*c*) *Drainage—Increase, Rs.* 500.—(i) Many of the drains in the town are in a very bad state, and the present system of cleaning them does not improve their condition. All the drains cannot be built and maintained in order, unless a proper water scheme is introduced into this municipality. It is, therefore, now proposed to build some of the drains which are very bad and to increase the number of drain-coolies, supplying them with mud carts and fluid-sewage carts to remove the mud, silt and fluid sewage of the drains outside the municipal limits. This system will improve the condition of the drains.

44. (ii) *Establishment for flushing Drains, &c.—Increase, Rs.* 670.—This increase is due to the increase in the number of drain-coolies explained in the preceding paragraph.

45. (*d*) *Water-supply*—(ii) *Establishment—Increase, Rs.* 10.—There is a watchman at Hanumantharoyen teppacolum on Rs. 3 per mensem. The Sanitary Commissioner and the District Medical and Sanitary Officer have suggested that the water of this tank should not be used for any other purpose than for drinking. It has been resolved to resume the tank for drinking purposes and to increase the pay of the watchman by one rupee per mensem.

46. (3) *Establishment—Decrease, Rs.* 120.—The overseer is now paid a salary of Rs. 50 *plus* allowance of Rs. 15. He was attending to public works and was also the head nuisance inspector. It is considered that he will do better work on the public works' side, if he is relieved of all other duties. An additional sanitary inspector is therefore provided for and one of the inspectors will be head of the sanitary department. It is anticipated that the services of a duly qualified overseer can be secured for Rs. 40 a month as salary, as is now the case in Salem. Hence the overseer's pay is reduced from Rs. 50 to 40 *plus* horse allowance of Rs. 15. Hence the decrease of Rs. 120.

47. (4) *Tools and Plant, &c.—Increase, Rs.* 100.—This is provided for the purchase of mammuttees, pick-axes, &c., which are urgently required for use.

48. *Grant 2, Education*—(2) *Municipal Schools*—(ii) *On Salary-results System—(a) Fixed Payments—Increase, Rs.* 420.—This is due to the management of the Big Bazaar Street school proposed to be taken under salary-results system as mentioned in paragraph 33 and to the promotion given to some of the teachers in the Fort, Thoriyen's and Sukravarapettah, &c., schools which are reported to be working well to secure a uniform rate of pay and to the entertainment of an additional teacher in the Thoriyen's school as recommended by the Assistant Inspector of Schools.

49. (*b*) *Results Grants—Increase, Rs.* 120.—This amount is the result grant for Big Bazaar Street school which has to be transferred to this head from (4) Results Grants, as the school is proposed to be taken under the management of the municipality.

50. (*c*) *Contingencies—Increase, Rs.* 90.—This is due to increase of rents to be paid for the municipal school buildings as demanded by the owners and to the contingencies newly provided for the Big Bazaar Street school.

51. (4) *Results Grants—Increase, Rs.* 140.—This increased allotment has been made with reference to the increased revenue expected under "Tax on arts" for payment of results grant to the several schools, as the grants hitherto paid to these schools have owing to want of funds fallen far below those earned by them.

52. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants—Decrease, Rs.* 150.—The educational budget provided only Rs. 50 as against Rs. 200 provided in the revised estimate on the ground that nearly all necessary furniture, &c., has already been provided, and this was accepted by the council.

53. *Grant 3, Sanitation, &c.*—(5) *Conservancy*—(*a*) (i) *Establishment—Increase, Rs.* 330.—There were three nuisance inspectors and eight maistries for the seven wards. As the seventh ward is a big one, as the three inspectors are not able to supervise all the wards and as the Public Works overseer is no longer to have any connection with the sanitary department, the number of the inspectors has been increased by one and an additional maistry is provided for as particularised in statement II-B. As it is proposed to have bullocks for all the rubbish, mud, urine and fluid-sewage carts, and as the head maistry has got much to do in the way of attending to the feeding of the bullocks and supervising the conservancy and other establishments, his pay has been increased by Rs. 2 per mensem. As there were only two coolies for removing prickly-pear and this has proved insufficient, the number has been increased by three.

54. (ii) *Other Charges—Increase, Rs.* 4,530.—The present system of removing rubbish is most unsatisfactory, as the rubbish carts are drawn by men and the sweeping of the streets are not properly removed. It is therefore proposed to buy bullocks for all the rubbish carts, which are 27 in number. Excluding those in hand, it is proposed to buy fifteen bullocks at Rs. 30 for the rubbish carts. Dust-bins are wanting in the town, and the Sanitary Commissioner has often remarked about the want. The council considers that in addition to those now in existence 200 more will be required, but funds will not permit of this being done all at once. The expenditure will have to be spread over three or four years. Hence it is proposed to purchase 50 dust-bins at Rs. 5 each during 1897–98. All the rubbish carts have to be altered to suit bullocks. The mud carts require repairs. Seven bullocks are required for the seven mud carts for each of the seven wards, all of these now being drawn by men. Two urine air-tight carts and four fluid-sewage carts have to be bought and provided with bullocks. The total number of bullocks to be maintained, excluding the one for the avenue tree water-cart, will be 43 in number including the bullocks to be newly bought. The feeding charges alone at Rs. 6 per bullock per mensem will come to Rs. 3,096. The bullocks for seven mud carts at Rs. 50 each and for four fluid-sewage carts and two urine air-tight carts at Rs. 40 each will cost Rs. 590. Four fluid-sewage carts at 100 per cart will cost Rs. 400. Two urine air-tight carts at Rs. 75 will cost Rs. 150. The rest of the amount allotted under this head is intended for repairing all the carts throughout the year and adjusting the differences in the prices of the bullocks, carts and fodder. Hence the increase.

55. (*b*) *Private Scavenging*—(ii) *Contingencies—Increase, Rs.* 350.—This amount is intended for purchasing bullocks for all the carts as the bullocks now used for these scavenging carts have been taken into account for the rubbish carts, for repairing three iron carts not in use, as also for repairing four wooden carts now in use. The bullocks alone would cost Rs. 280, and the feeding charges will amount to Rs. 504. As the whole amount cannot be allotted from the income of the year, it is proposed to do as much as funds will permit.

56. (*c*) *Cholera charges—Increase, Rs.* 850.—This increase is due to the provision made for carrying out the instructions contained in Government Order, No. 1536 M., dated 9th September 1896.

57. (*d*) *Contingencies—Increase, Rs.* 50.—This is intended for the purchase of more baskets and ropes for new bullocks, &c.

58. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(ii) *Slaughter-house*—(*b*) *Contingencies—Increase, Rs.* 150.—This amount is provided for erecting parapet walls to the slaughter-house well as recommended by the District Medical and Sanitary Officer.

59. (5) *Avenues*—(*a*) *Establishment—Increase, Rs.* 40.—This is due to the reduction of one out of the three coolies.

60. (*b*) *Contingencies—Increase, Rs.* 140.—This is intended for the purchase of one new water-cart for Rs. 30 and of a bullock for that cart and its feeding charges.

61. (9) *Other Charges*—(iii) *Printing—Decrease, Rs.* 200.—It is proposed to call for tenders for the printing work and to reduce the cost now incurred. This is considered feasible after consulting some of the local printing presses.

62. (iv) *Compensation for Lands—Increase, Rs.* 1,300.—Out of this amount it is intended to acquire lands for building new latrines and for building the proposed new women and children's dispensary.

63. (v) *Other Items—Decrease, Rs.* 30.—The actuals to be incurred for the current year have been taken into account.

64. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment—Decrease, Rs.* 190.—The establishment has been revised with reference to Government Order on the last year's budget. The proposed scale will be as follows, including an attender or moochi for the office on Rs. 7 per mensem who is absolutely indispensable :—

	Rs.
Head clerk	45
Accountant	30
Correspondence clerk	20
Shroff	15
Moochi	7
Peon	6

65. (*b*) *Collection of Municipal taxes*—(i) *Establishment—Increase, Rs.* 140.—As the professional tax is to be levied in this municipality and as the collection business will be heavier, one additional bill-collector on Rs. 10 is proposed to be entertained and the pay of the collection clerk, who will have to prepare all the registers and bills connected therewith in addition to his present work, is increased by Rs. 2.

66. *Pensions and Gratuities, Rs.* 800.—The amount is provided for payment of gratuities to the manager, who has passed 55 years of age and rendered good and useful service for more than 30 years and who is expected to retire before the beginning of the official year as he is now too old for his work, and to some of the maistries who have equally done good service for more than 30 years and who will have to be retired about the same period.

67. A proposition statement for the revision of the establishment under all the grants is herewith submitted.

68. Under the above distribution of funds to various grants, the budget closes with a balance of Rs. 2,990, which is more than $5\frac{1}{2}$ per cent. of the estimated receipts. Rs. 5,000, which are in Government promissory notes are not included in calculating the percentage. The budget was passed by the sub-committee appointed for the purpose and approved of by the council in their meeting held on the 31st December 1896.

69. Copy of the resolution of the council is herewith submitted, and it is hoped that the budget may be sanctioned by the Government without any alteration, as it has been carefully prepared by the members of the sub-committee of whom the Revenue officer in charge of the division is one and as the budget was passed by the council after due consideration to remedy, as far as possible, the defects existing now in sanitation, &c.

C. No. 99-Magl.

Submitted.

(Signed) J. G. WOOD,
Deputy Collector.

16th January 1897.

Dis. No. 225-Rev.

Submitted for the orders of Government in the Local and Municipal department, Madras.

2. The variations between the sanctioned and revised estimates for 1896–97 and between the latter and the proposed budget for 1897–98 are explained by the Chairman.

3. The proposed budget for the next official year shows an increase of Rupees 11,140 in receipts and of Rs. 11,500 in charges, as compared with the revised estimate for the current official year. The former increase arises from the imposition of the tax on arts in the municipality for the first time and from the proposed sale of Government securities, in which part of the hospital endowment fund is invested; and the latter increase is accounted for chiefly by (1) the construction of latrines and women and children's dispensary, (2) the purchase of conservancy and scavenging carts and bullocks including the feeding charges for the latter, and of dust-bins and the increased provision for combating cholera, and (3) compensation for lands required for new latrines and the proposed women and children's dispensary. The other important proposals in the budget are (1) building some of the drains and increasing the number of drain-coolies, (2) revision of the Public Works department, Sanitary office and collection establishments, and (3) the conversion of a results school into one on salary-results system. The collections of taxes on buildings, lands, tolls and of private scavenging fees during the first eight months of the year 1896–97 are not altogether satisfactory.

4. With reference to paragraphs 15 and 41 of the Chairman's letter, it is observed that it is true that Government has prescribed that the expenditure on the upkeep of the town roads should not fall below 50 per cent. of the net toll receipts; but the order should not be taken as forbidding all outlay above 50 per cent. if the council can afford funds. These paragraphs, as worded, seem to show that the council, in confining the outlay on road repairs to 50 per cent. only, merely wants to comply literally with the order of Government, regardless of the state of the roads which are not good owing to the heavy rains of this year.

5. In checking the accounts, the following errors are observed:—

(*a*) The local fund share of tolls shown in the body of statement I has not been calculated exclusive of one-third of Rs. 70, the expenditure on repair of toll-houses.

(*b*) Column 15 of statement I-A shows an entry of Rs. 3,210, while the details as given under "Buildings" in statement II-A, Parts I and II, make up only Rs. 3,180.

(*c*) The closing balance of Municipal funds in the column headed "Budget estimate for 1896–97" is given in statement II as Rs. 3,400, but it is Rs. 3,370 according to the G.O., No. 303 M., dated 20th February 1896, reviewing the budget for 1896–97; the difference of Rs. 30, it appears, must be included in the grant sanctioned for conservancy, &c. The closing balance is under and not more than $5\frac{1}{2}$ per cent. of the receipts of the year as stated in paragraph 68 of the covering letter.

COIMBATORE,
21*st January* 1897.

(Signed) J. G. WOOD,
for *Collector*.

Papers to be read in Proceedings:—

Current No. 270 of 1897, dated 16 January, from the Chairman M. C. Coimbatore

Current No. 466 of 1897, dated 4 Feby: from the S. Jeneral

Current No. 511 of 1897, dated 6 ——— from the D. C. J.

Current No. 830 of 1897, dated 23 ——— from the Sanitary Commr.

Order— No. 649 M. 23-3-97

The estimated receipts and charges of the Coimbatore Municipality for 1897-98, as passed by Government, are compared below with the budget and revised estimates for the year 1896-97 and the actuals of 1895-96

	Actuals, 1895–96.	Budget Estimate, 1896–97.	Revised Estimate, 1896–97.	Budget Estimate 1897–98.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	605	3020	4190	~~3770~~ 3700
Tax on Arts	-	-	-	6000
Tax on Buildings and Lands	17459	18390	18390	18570
Water-Tax on Buildings and Lands	-	-	-	-
Tax on Vehicles and Animals	2354	2350	2350	2450
Tax on Carts	2706	2650	2650	2700
Tolls	9405	9360	9810	~~9400~~ 9420 (om.)
Realizations under Special Acts	170	-	40	40
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	1436	1140	1060	1060
Conservancy Receipts	136	100	100	270
Fees and Revenue from Educational Institutions	437	500	500	640
Fees and Revenue from Medical Institutions	130	-	20	20
Income from Markets and Slaughter-houses	3097	3080	2910	2850
License fees	761	630	630	700
Other fees	604	530	520	520
Fines under Municipal and other Acts	841	600	820	850
Interest on Investments and premium on Loans ..	1174	1170	1170	1170
Grants and Contributions from Government	22	80	80	80
Do. from Local Boards	2150	2090	2060	2060
Do. from other bodies	-	-	-	-
Recoveries for services to private individuals	1056	1160	1210	~~1110~~ 1260
Miscellaneous	31	20	20	20
Loans	-	-	-	-
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	-	-	-	5000
ances Recovered	-	50	80	50
Total ..	44571	46920	48610	~~59330~~ 59430

Charges	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	-	100	100	100
Buildings	-	2000	-	4000
Drainage	-	400	400	400
Water-supply	-	400	400	400
Repairs—				
Communications	4667	4680	4900	4700
Buildings	319	520	2520	300
Drainage	942	1330	1330	2500
Water-supply	535	340	340	350
Establishment	976	970	970	850
Tools and Plant and other Stores	29	20	20	120
Contributions for Public Works	-	-	-	-
Total	7468	10360	10580	~~13320~~ 13470
GRANT II—				
Training Schools	-	-	-	-
Municipal Schools—				
(*a*) On the Salary System	2151	1840	1840	2470
(*b*) On the Salary Result System				
Grants-in-aid—				
(*a*) Salary grants	1652	1700	1700	1700
(*b*) Result grants	1593	1500	1500	1640
(*c*) Combined grants	-	200	200	50
(*d*) Building and Furniture grants	310	310	310	310
Inspection	200	230	230	190
Miscellaneous				
Total	5906	5780	5780	6360
GRANT III—				
Hospitals and Dispensaries	6783	6700	6700	6700
Contributions	438	250	400	400
Vaccination	332	400	400	400
Registration of Births and Deaths	343	340	340	340
Conservancy, Road-cleaning and Road-watering	10576	~~10700~~ 10980	11370	17480
Total	18472	~~18790~~ 19070	19210	25320
GRANT IV—				
Lighting	1591	1660	1600	1600
Markets and Slaughter-houses	240	290	230	380
Choultries	1708	1700	1700	1700
Travellers' Bungalows	68	100	210	230
Avenues	165	170	170	~~270~~ 2
Public Garden, Survey of Land, Fire and other charges	1563	1720	1890	~~3060~~ 2
Total	5343	5580	5800	~~7180~~ 70
GRANT V—				
Supervision and management	3157	3360	~~3360~~ 3430	~~3310~~ -
Repayment of Debt	-	-		
Interest on loan	34	50	50	50
Advances Recoverable	5	-	-	-
Refunds	-	-	-	-
Discount	-	-	60	800
Pensions and Gratuities	-	-		
Investments	4188	~~3400~~ 120	~~3770~~ 3700	2
Balance				
Total	44573	46920	48610	59

(a) 47.3 p.c.
(b) 29.9 —
(c) 39.0 —

Latter should invariably be tested in advance.

Vide para. 38 of the chairman's letter.

68

Revised estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs.44,420 and Rs.44840 respectively against Rs.43,900 and Rs.43800 anticipated in the sanctined budget. The increase in the receipts occurs chiefly under tolls and fines and in the charges it appears mainly under grants 1, 3 and 4. ~~As observed by the Collector in para.3 of his endorsement~~, the collections under the tax on ~~buildings~~ (a) lands, (b) and private scavenging (c) fees during the first eight months of the year were not satisfactory. A proposition statement for the cholera establishment referred to in para.20 of of the Chairman's letter should be submitted at an early date. The entertainment of the travellers' bungalow establishment mentioned in para.23 and shown in the proposition statement is sanctioned. With reference to G.O.No.2391 L, dated 17th December 1896, the contribution for the central office establishments will be raised from Rs.270 to Rs.340. The balance to be carried forward to the ensuing year's budget will then be Rs.3,700.

Receipts. Budget estimate for 1897-98.

3. The probable receipts are placed at Rs.58,580 against Rs.44,420 in the revised estimate, the increase being due chiefly to the imposition of the tax on arts for the first time, and to the contemplated sale of the Government securities belonging to the Municipal hospital to meet the cost of constructing a suitable building

building for the women and children's dispensary. A separate application for the sanction of Government required for this diversion of funds should be submitted. The estimated receipts from private scavenging fees will be raised by Rs.150 so as to approximate to the cost of the service. In this connection the attention of the Municipal Council is drawn to the remarks in para.3(3) of G.O.No.1538 M, dated 10th September 1896.

4. Charges (1). The charges are put down at Rs.56,340 against the revised estimate of Rs.44,910, the increase being mainly under grants 1,3 and 4.

(2) Grant 1. The special attention of the Municipal Council is drawn to the Collector's remarks in para.4 of his endorsement, in which the Government concurs. The alterations in the drainage, water-supply and general establishments referred to in paras.43 to 46 are sanction d.

(3) Grants 2 and 3. The additions to and alterations in the educational ~~and conservancy~~ establishments referred to in paras. 48 ~~and 53~~ are sanctioned. The remarks of the Surgeon General and the Sanitary Commissioner in their letters read above, should receive careful attention.

(4) Grant 4. The reduction in the number of avenue coolies proposed in para.59 is approved, but the increase of annas eight in the pay of the other two coolies, which appears from the proposition statement to be contemplated,

and

X The increase from Rs 8 to 10 in the pay of one of the conservancy maistries and the entertainment of an additional maistri on Rs 6 and of three more coolies on Rs 4 each for the removal of prickly pear, proposed in para. 53 are sanctioned. As regards the revision of the staff of sanitary inspectors the municipal council is requested to modify its proposals, as far as possible, with reference to G.O. No. 4. M. of 4th January 97, and submit the revised proposals for sanction.

Office

Surely the revised nuisance inspr. estabt. is not in accord with the recent orders of Govt. The population of Coimbatore being more than 30,000, the council should, under para. 3(1) of G.O. No. 4. M. of 4-1-97, employ at least 2 trained inspectors one on a minimum salary of Rs 50 + 15 (horse allowance) and the other on a minimum of Rs 20 + 15 (horse allowance). The scale proposed by the council, however, is one Inspector on Rs 25 + 7½, one Assistant Do on Rs 20 & two Assistants do on Rs 15 each. Please see [illegible] in para 4(3)

and to which no reference has been made in the Chairman's letter, cannot be allowed as its necessity has not been explained.

(5) Grant 5. The additions to and alterations in the office and collection establishments proposed in paras.64 and 65 are sanctioned. With reference to G.O.No.2391 L, dated 17th December 1896, the contribution for the controlling establishments at the Presidency will be raised from Rs.270 to Rs.440.

~~With the exception of the proposed addition to the pay of the accountant which is sanctioned at its present figure, the correspondence clerk on Rs 20, ... it is proposed to ... newly, ... is ... in the proposition statement ... The pay of the Head clerk seems unnecessarily high & should be reduced on the occurrence of a vacancy~~

5. As revised by Government the budget closes with a balance of Rs. ~~2930~~ 2990 or 5.3 per cent of the estimated receipts.

V.R. 20/3/97

Flag: A.

(1) Please see para. 4(5) of G.O. No. 303. M. of 20-2-96., and also para. 64 of the Chairman's budget letter. The municipal council has reorganized the office establishments, abolishing the manager's post, appointing a new correspondence clerk on Rs 20, and raising the pay of the accountant and the Shroff who were recommended for increase last year by Rs 5 and 3 respectively. As there is on the whole a reduction of Rs 192 per annum in the salary of the establishment, it is submitted that the increase proposed in the accountant's pay may be sanctioned as promised in the last budget review.

(2) This point has been already noted in the O.M., and may therefore be omitted here.

(3) The head clerk takes the place of the manager on Rs 50, whose post it is proposed to abolish. This remark may also be struck out.

V.R. 22/3/97

Flag. B.

There is a manager on Rs 90 & ... 5×12=60

No. The council proposes to abolish his place & have only a head clerk on Rs 45.

But the former estabt. was ludicrously excessive

There is no provision in any case for a ... on R25 ... quite sufficient ... in the ... prosperous ...

To the Chairman M.C. Coimbatore
" Collector of Coimbatore
" President District Board
" Accountant General
" Director of P. I.
" Surgeon. General
" Sanitary Board
" Sanitary Commr.
" Sanitary Engineer
Editor's Table

Flag C.

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