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[Despatch Abstract.]

Munl: Budget.

Receiving the Ootacamund —— for 1898-99.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 530 M., 8th March 1898.

MARCH.

Municipal Budget.

Reviewing the Ootacamund — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From G. HAMNETT, Esq., Chairman, Municipal Council, Ootacamund, to the Secretary to Government, Local and Municipal Department (through the Collector of the Nilgiris), dated 31st December 1897, No. 4392.

I have the honour to submit, for the sanction of His Excellency the Governor in Council, the revised estimate of the Ootacamund Municipality for the financial year 1897–98 and the budget estimate for 1898–99.

2. The revised estimate opens with a balance of Rs. 36,930, of which Rs. 7,700 appertain to the water-supply improvement scheme. The receipts are estimated at Rs. 2,03,690 and include Rs. 1,00,000 in connection with the scheme just mentioned. The expenditure is estimated at Rs. 1,97,150, leaving a balance of Rs. 43,470.

3. The income for 1898–99, inclusive of the balance of Rs. 43,470, is estimated at Rs. 1,92,240, the expenditure at Rs. 1,11,500, leaving a balance of Rs. 80,740, of which Rs. 74,000 belongs to the water-supply scheme, Rs. 1,000 to the water and drainage tax fund, Rs. 740 to the municipal fund, and Rs. 5,000, the working balance.

Revised Estimate for 1897–98.

Receipts.

4. The revised estimate amounts to Rs. 2,40,620 against Rs. 2,55,630, the budget estimate for the year. The increase of Rs. 1,000 under tax on arts is due to an increase in the rates under the Amendment Act III of 1897. The increase of Rupees 1,000 under tax on buildings relates to uncollected arrears at the close of the previous year. The increase of Rs. 1,100 under tax on lands is the amount which the municipal council hopes to realize from lands not appurtenant to buildings. The increase of Rs. 4,300 under water and drainage tax is due to the tax having been raised from the 1st October 1897 from 2 to 4 per cent. The increases of Rs. 300 under tax on vehicles and of Rs. 500 under tax on animals are the result of the revision of the rates under the Amended Municipal Act. The tax on servants was not collected prior to the 1st August 1897, as the order of the Government, sanctioning the rate of Re. 1 per servant, was not received until the 20th of that month. The penalties on account of tax on carts (Rs. 50) are collected under section 90 (2) of the Amendment Act.

5. The estimated revenue from municipal property under "rent of lands" shows an increase of Rs. 50, while that from "rent of buildings" shows a falling off of Rs. 30 owing to the Breek's Memorial school not being let out as in previous years for theatrical performances, &c., the building not being constructed so as to comply with the conditions prescribed by the Places of Public Resort Act of 1881. The decrease of Rs. 600 under sale-proceeds of night-soil, &c., is due to there being no bidders for the manure of the cattle shed at the annual sale and to very few pits of night-soil being taken by planters from the depôt at Titicul. The increase of Rs. 300 under fees from educational institutions is based on the actuals of the first eight months of 1897–98 and the last four months of 1896–97. The increase of Rs. 3,450 and of Rs. 1,100 under markets and slaughter-houses is owing to the markets for mutton, beef, condiments, oil, rice, &c., having been sold separately and to there having been greater competition than in previous years. The warrant fees (Rs. 100) and the distraint fees (Rs. 30) are estimated under the provisions made for the levy of those fees under sections 104 and 108 of the Amendment Act. The increase of Rs. 200 under license-fees is expected from the rates having been revised by the municipal

council under the new Act and sanctioned by the Government in their Orders No. 1626, dated 20th July 1897, and No. 2246, dated 14th October 1897. The increase of Rs. 250 under cart-stand was obtained by the competition among the bidders. Fines under Municipal and other Acts show an increase of Rs. 300 based on the actuals of 1896–97 and on the large number of prosecutions for breaches of the sanitary clauses of the Act. The sum of Rs. 4,500 under interest on investments, (i) general, is the interest realized from the Bank of Madras on the fixed deposit of Rs. 1,50,000 taken from the grant made by the Government from Provincial funds for the improvement of the water-supply of the town.

6. *Grants and Contributions from Government.*—There is a decrease of Rs. 350 under municipal schools, the Director of Public Instruction not having sanctioned the payment of full grants to some of the teachers in the Breek's Memorial High school as they were not qualified for such grants under the Educational Code. The increase of Rs. 650 under other purposes arises from an increase in the amount of professional-tax realized on behalf of Military officers on duty at Ootacamund.

Under (*c*) other grants and contributions, the increase of Rs. 60 is the grant for 1896–97 for scholarship in the Breek's Memorial High school which was not paid in that year.

7. *Miscellaneous—Private Scavenging.*—There is a decrease of Rs. 500 under this head calculated with reference to the actuals of the first eight months of 1897–98 and of the last four months in 1896–97. The scale of scavenging fees was revised with the sanction of the Government (Order No. 1886, dated 28th August 1897); but, up to the present time, the natives living in small houses, the fees for which do not exceed four annas per mensem, have not availed themselves of the reductions made to the extent which it was supposed they would.

8. *Extraordinary and Debt.*—The revised estimate falls short of the budget estimate by Rs. 50,000, which amount has been placed in the fixed deposit of the Bank of Madras, Ootacamund, for a period of six months, bearing interest at 3½ per cent. Realizations of the sinking fund show an increase of Rs. 100.

Expenditure.

9. The revised estimate for 1897–98 is fixed at Rs. 1,97,150 against Rs. 2,49,910, the budget estimate for the year.

10. *Grant 1.*—The budget estimate for 1897–98 amounts to Rs. 1,84,490 and the revised estimate to Rs. 1,29,420, or Rs. 55,070 less, the Government not having sanctioned all the works proposed by Mr. G. T. Walch in connection with the improvement of the water-supply.

11. Under new works, communications, provision has been made for an expenditure of Rs. 7,980, or Rs. 1,980 in excess of the budget estimate. Work has been commenced on the high level road to the south of the town, but there is still some delay in commencing a new road to the night-soil depôt at Titicul owing to difficulties having been raised by the owner of the land through which it was proposed to carry the road. There is an increase of Rs. 7,880 under buildings, the provision (Rs. 4,500) made for constructing latrines, referred to in paragraph 11 of the Chairman's letter, No. 4147, dated the 23rd December 1896, having been repeated together with the allotment (Rs. 1,000) for a cart-stand at Kandal. The delay in the construction of the latrines is to be ascribed to the difficulty in acquiring the land required for the purpose, and the formation of a cart-stand to the site selected at the entrance to Kandal from the Wynaad being considered more suitable for an enclosure with shrubs and flowers than for a cart-stand. The provision for enlarging the municipal cattle shed, viz., Rs. 2,180, has also been repeated. The work, however, has been completed. The balance of Rs. 1,670 provides for market improvements, Rs. 72; purchase of dust-bins, Rs. 136; constructing fruit stalls, Rs. 40; shed for chucklers, Rs. 125; flooring sweet-meat stalls, Rs. 200; constructing a store-room in the mutton market, Rs. 518; improvements in the slaughter-houses, Rs. 257; constructing a cemented pond enclosed by wire-netting for ducks brought up for sale, Rs. 102; fencing one side of the Municipal office land to prevent encroachment, Rs. 30; metalling rubbish cart-stand, Rs. 146; and constructing a flush tank at the large latrine west of the market,

Rs. 44. Under drainage, there is an increase of Rs. 9,050. The allotment of Rupees 3,200 for constructing drains at Kodappamund, Old Agraharam and Vannarapettah has been repeated, and provision has been made for a sum of Rs. 630 for the repair and maintenance of the drains in the town. Rs. 5,720 have been paid to the Public Works department as an additional grant for the main intercepting sewer works under execution. Under water-supply, there is a decrease of Rs. 1,16,110. The amount provided, viz., Rs. 38,040, includes the payment of Rs. 1,830 made to Mr. Walch, as per paragraph 7 of G.O., No. 2156 M., dated 2nd October 1897, for the three works sanctioned in the order, amounting to Rs. 35,700, for the improvement of the supply to the Marlimund reservoir and for extending the south water-supply to the Coonoor road beyond the viaduct Rs. 380. The contingent and printing charges in connection with Mr. Walch's investigation amount to Rs. 130. Under miscellaneous public improvements, the increase of Rs. 40,000 is an additional grant made by Government to the Public Works department for the lake reclamation scheme.

12. *Repairs—Communications.*—The increase of Rs. 1,390 under this head is required for the maintenance of several roads and pathways. Under buildings, the increase of Rs. 600 is due to the cost of repairing the market buildings having exceeded the estimate by Rs. 230; to the cost of repairing the slaughter-houses being also in excess of estimate by Rs. 100; to the municipal vaccine depôt having been put in thorough repair, Rs. 50; to the new municipal cattle shed having been partitioned off with rails and posts for keeping each bullock separate and for sundry repairs found necessary in the old shed, Rs. 205; and to the estimate for repairing the cart-stand sheds, &c., having been exceeded by Rs. 15. Under drainage, the increase of Rs. 100 provides for unforeseen repairs. (ii) Establishment, for flushing, &c., the increase of Rs. 50 is to cover the increase of Rs. 5 to the pay of the drainage inspector sanctioned by the Government. Under water-supply, repairs to works, &c., the increase of Rupees 390 is due to Rs. 70 having been spent in repairing the equilibrium valve cistern at the Dodabetta reservoir and in stopping the leakage which occurred in the valve, Rs. 100 for opening and clearing the foot-paths along the south and north main water-supply pipes, Rs. 110 for repairing the north and south supply channels of the Marlimund reservoir, and Rs. 110 for repairing the floor of the surplus channel of that reservoir to prevent leakage. There are slight decreases of Rs. 20 and Rs. 30 under the heads of (ii) establishment and (iii) contingencies. (3) Establishment shows a decrease of Rs. 420 owing to the non-employment of the first-grade overseer and the surveyor for some time. The increase of Rs. 50 under tools and plant and other stores was caused by a larger number of tools being required than was anticipated when the budget estimate was prepared.

13. *Grant 2, Education—Municipal Schools.*—The decrease of Rs. 260 has been caused solely by the first assistant master being paid Rs. 80 instead of Rs. 100, the sanctioned salary, and by some minor savings. There are no variations in the other items under education.

14. *Grant 3, Hospitals and Dispensaries, Rs.* 210.—There is no change. Under contributions to Provincial funds, there is a decrease of Rs. 60 under medical college, as the actuals in 1896–97 did not exceed Rs. 321. Under vaccination there is an increase of Rs. 20, consequent on an increase in the charges connected with printing notices for distribution among the native residents. The increase of Rs. 30 under contributions to local boards has been provided in compliance with the request of the President of the District Board to meet the cost of vaccine lymph. Under registration of births and deaths, the increase of Rs. 10 under contingencies is on account of notices printed for distribution and printing forms for birth certificates. The increase of Rs. 280 under conservancy, road-cleaning and road-watering—(*a*) (*i*) establishment, is to meet, the increase sanctioned by Government to the pay of the chief sanitary inspector, and the pay of a fourth sanitary inspector to assist in conducting municipal prosecutions. The increase under other charges of Rs. 400 is to cover the additional expense which has to be incurred for feeding five pairs of bullocks purchased during the year and to meet the extra charge for gram which the contractor had to pay in consequence of the high prices which prevailed since the 1st October 1897. There is a small saving of Rs. 20 under private scavenging, (*i*) establishment. The purchase of buckets fitted with covers for carrying on the work of private scavenging

is the cause of the increase of Rs. 250 under contingencies. Under (*d*) contingencies Rs. 100 provide for mamooties, forks and rakes supplied to the sanitary establishment to carry out efficiently the cleansing of roads and drains. Under (6) epidemic reserve there is an increase of Rs. 250, of which Rs. 205-14-2 were spent for the purchase, on the recommendation of the Sanitary Commissioner, of a sprayer for disinfecting purposes and Rs. 44-1-10 towards repairing and making the roof of the isolation cholera shed water-tight.

15. *Grant 4, Lighting, Rs.* 3,700—shows an increase of Rs. 440 over the budget estimate. This excess is accounted for by the expenditure of Rs. 43 for repairing lanterns, Rs. 140 for painting and numbering lamp-posts, Rs. 149 for purchasing ten new lamp-posts, including carriage from Madras to Ootacamund, and Rs. 108 for lighting ten additional lights during the year.

Markets, Rs. 360.—There is no variation as compared with the budget estimate.

Slaughter-houses, Rs. 450.—The increase of Rs. 170 is to meet the increase of Rs. 15 per mensem to the pay of the market sergeant which was sanctioned by the Government.

Chattrams.—The increase of Rs. 10 is based on the actuals of 1896–97.

Avenues, Rs. 290.—This amount was spent for putting up fences round the grevilla plants put down along the lower bazaar road which skirts the Gymkhana ground. Other charges exhibit an increase of Rs. 360 under work done for private individuals. There is no change in the other items under his head.

16. *Grant 5, Rs.* 9,450.—There is an increase of Rs. 100 under purchase of account books, &c. The books were necessary for carrying on the work of collection. Notices were also printed and distributed showing the revision of taxes and fees under the Amendment Act. The increase of Rs. 160 under office contingencies other than (*b*) (*ii*) is based on the actuals of the previous year.

17. *Refunds of other than Current Collections.*—The allotment in the budget estimate of Rs. 1,160 is not likely to be spent during the year, and the provision in the revised estimate has therefore been reduced to Rs. 1,000.

Budget Estimate for 1898–99.

Receipts.

18. The estimate, including the increased rate of water and drainage tax, at 4 per cent., from the 1st October 1897, on houses which are supplied with water amounts to Rs. 1,92,240 against the budget and revised estimates of 1897–98 of Rs. 2,55,630 and Rs. 2,40,620, respectively, and the actuals for 1896–97 of Rs. 2,58,479. As compared with the estimate of 1897–98, the estimate for 1898–99 shows an increase of Rs. 1,000 under tax on arts, of Rs. 1,000 under tax on buildings, and Rupees 1,100 under tax on lands, of Rs. 7,300 under water and drainage tax, of Rs. 300 under tax on vehicles, and of Rs. 500 under tax on animals. As compared with the revised estimate, there is an increase of Rs. 200 under tax on domestic male servants, but there is no increase under penalties, on tax on carts, &c., as the owners will, in all probability, not subject themselves to the payment of penalties after they become better acquainted with the provisions of the Amendment Act.

19. *Revenue derived from Municipal Property.*—The rents of lands and buildings, viz., Rs. 150 and Rs. 1,040, have been fixed with reference to the actuals of 1896–97 and the revised estimate for 1897–98 and the sale-proceeds of the night-soil, &c., with reference to the actuals of 1896–97. The proceeds are Rs. 260 less than the estimate for 1897–98. The fees under educational institutions for 1897–98 have been repeated for 1898–99. The income from markets (Rs. 8,000) falls short of the budget estimate by Rs. 350 and the revised estimate by Rs. 3,800, as the municipal council is convinced from the complaints made by the market contractors of the difficulties experienced by them in paying the periodical kists that the bids for the contracts of 1898–99 will not be as good as those for 1897–98. The same remarks apply to slaughter-houses and cart-stand fees, the income from which are fixed at Rs. 500 and Rs. 100 less than the revised estimate. The interest on investments, Rs. 870, is the amount which will be realized on the fixed deposit of Rs. 50,000 in the Bank of Madras.

20. *Grants and Contribution—Educational—Municipal Schools.*—The income from these schools, Rs. 3,000, and from other purposes, Rs. 200, have been fixed with reference to the actuals of 1896–97 and the revised estimate for 1897–98. Other purposes, Rs. 2,100, show an increase of Rs. 650. They include the grants for lake conservancy, Rs. 500, lake fencing, Rs. 250, Agraharam chattram, Rs. 120, and the professional-tax on behalf of military officers, Rs. 1,230.

Miscellaneous—(i) *Private Scavenging.*—The revised estimate, Rs. 5,000, has been repeated. (ii) Other purposes, Rs. 1,000, depends on the work to be done for private persons.

21. *Extraordinary and Debt.*—The sum of Rs. 50,000 placed in the fixed deposit of the Bank of Madras is credited under the head (*a*). The realizations from the sinking fund show an increase of Rs. 50.

Expenditure.

22. The expenditure for 1898–99 is fixed at Rs. 1,11,500 against Rs. 2,49,910, the estimate, and Rs. 1,97,150, the revised estimate for 1897–98, and Rs. 2,21,555, the actuals for 1896–97.

23. *Grant 1, New Works—Communications.*—A sum of Rs. 1,000 has been allotted under this head to meet expenditure on the high level road which is being opened on the south of the town. There are other minor improvements in roads which should be taken in hand as soon as funds can be made available. Under buildings, it is proposed to spend a sum of Rs. 3,500; for improving the market stalls and buildings Rs. 2,500; for erecting a permanent hut for the watchman in charge of the Dodabatta reservoirs at the upper reservoir Rs. 300; for a shed in the rubbish cart-stand to store firewood and other materials and for keeping the unused iron night-soil carts, &c., Rs. 400; and for purchasing 40 dust-bins Rs. 300, as many of the old dust-bins require to be replaced and fresh bins are needed in parts of the town to admit of native house-owners depositing household sweepings in the bins instead of using the roads and drains for the purpose. The allotment of Rs. 1,700 under drainage provides for diverting the drain from the brewery grounds through the Gymkhana ground to the main stream by Etienni's road, Rs. 1,200, and Rs. 500 for building small drains wherever found to be indispensably necessary in the town to carry off sewage. Water-supply, Rs. 9,470, provides for extending the south water-supply pipes between the viaduct and Charing Cross, Rs. 6,300, referred to in G.O., Mis. No. 1041, dated 20th June 1896; for the extension of the north supply to Sultanpettah on the Seegur road Rs. 2,242, and to Bandy Shola Rs. 928. These extensions were referred to in paragraph 16 of the Chairman's letter, No. 3511, dated 8th December 1894.

24. *Miscellaneous Public Improvements, Rs.* 650.—This amount provides for lake conservancy Rs. 300; for filling and planting the enclosures at Charing Cross Rs. 150; for painting fences round the enclosures Rs. 100; and for cleaning the main and subsidiary streams Rs. 100.

25. *Repairs—Communications, Rs.* 15,000.—This amount has, with reference to G.O., No. 192 M., dated 20th February 1894, and in consultation with the Inspector of Local Fund Accounts, been distributed under the following heads, viz:—

	Rs.
Government grant for maintaining certain roads	4,700
For maintaining 52 other roads in the station	6,800
„ 57 bridle-paths and lanes in villages	3,500
Total ..	15,000

This arrangement, the council is of opinion, will considerably reduce the work devolving on the municipal establishment in keeping up a series of nominal rolls for road repairs.

26. *Buildings, Rs.* 2,900.—The allotment provides for repairing and colour-washing market buildings Rs. 600; renewing market fencing Rs. 200; repairing and white-washing cattle shed Rs. 400; repairing public latrines Rs. 500; metalling cart-stand and repairing the shed attached to it Rs. 300; repairing slaughter-houses Rs. 275; cooly lines and municipal school-house at Kandal Rs. 100; Breek's Memorial High school Rs. 100; Municipal office Rs. 80; the Monigar and Agraharam chattrams Rs. 125; and for repairing other small buildings Rs. 220.

27. *Drainage, Rs.* 500.—The amount exceeds the budget estimate for 1897–98 by Rs. 200 and the revised estimate by Rs. 100. The excess is necessary.

28. *Water-supply.*—The allotment of Rs. 740 provides for repairing the main pipes, fountains and platforms Rs. 440, Adam's fountain Rs. 70, the towers and railings at the Marlimund and Dodabetta reservoirs Rs. 50, repairing viaduct Rs. 25, clearing and keeping in order the foot-paths along the main pipes of the north and south water-supplies and the water channels at Manjakalmund and on the Kotagiri road near Sudukadu Rs. 130, and the cistern at Manjanakorai Rs. 25.

29. *Establishments.*—The allotments under the following heads are in accordance with the sanctioned scale:—For lake establishment, miscellaneous public improvements Rs. 500; (*c*) (ii) drainage Rs. 1,680; (*d*) water-supply, (ii) establishment, Rupees 1,680; and (3) establishment Rs. 2,870. The allotment for (iii) contingencies under water-supply, Rs. 100, is of the same amount as that entered in the budget for 1897–98.

30. *Tools and Plant, Rs.* 300—exceed the revised estimate by Rs. 10 only.

31. *Grant 2, Education—Municipal Schools.*—There is no change in the allotments of Rs. 7,900 and Rs. 600 for establishment and contingencies for 1898–99 as compared with the budget estimate for 1897–98. Under salary-result system—Rupees 1,270, fixed payments, and Rs. 200, contingencies—there are increases of Rs. 140 and Rs. 30, respectively, which the Educational department considers necessary for a new school to be opened at Koddapamund. There is no change under the heads of result grants (ii) (*b*) and (4) result grants, Rs. 230 and Rs. 350. The increase of Rs. 20 under inspection, contributions to local boards, is to meet the contribution towards the pay of a peon to be employed under the inspecting schoolmaster.

32. *Grant 3, Hospitals and Dispensaries, Rs.* 210.—The allotment is of the same amount as in previous years. Contributions to Provincial funds, Rs. 750, and other contributions, Rs. 800, towards St. Bartholomew's hospital are also of the same amount as shown in the estimate and revised estimates for 1897–98.

Vaccination, Rs. 410.—This amount includes the pay of the public vaccinator, provision for contingencies and for vaccine lymph which is hereafter to be procured direct from the vaccine lymph depôt established at Bangalore by the Mysore Government. Registration of births and deaths, Rs. 260, calls for no explanation.

33. *Conservancy*—(*a*) (i) *Establishment, Rs.* 10,870.—This exceeds the revised estimate by Rs. 440 owing to the inclusion of Rs. 10, the increase sanctioned by the Government to the pay of the chief sanitary inspector, and to the pay (Rs. 50) of an additional sanitary inspector employed to assist in conducting municipal prosecutions sanctioned in G.O., No. 2109, dated 27th September 1897.

34. Under other charges, Rs. 9,000, the increase is Rs. 200 as compared with the revised estimate. The increase is necessary as it is proposed to purchase two new night-soil carts, three pairs of bullocks, six pairs of cart wheels and four rubbish carts during the year 1898–99.

35. *Private Scavenging Rs.* 2,700—provides for the sanctioned establishment. There is no change in the following allotments compared with the revised estimate:—

	Rs.
(ii) Contingencies	300
(*d*) „	1,000
(6) Epidemic reserve	1,000

36. *Grant 4, Lighting, Rs.* 4,270.—This exceeds the revised estimate by Rs. 570 as it is intended to purchase a larger (20) number of new lamp-posts and to provide larger-sized burners and chimneys stamped with the letters O.M.C. to prevent their being stolen.

37. *Markets, Slaughter-houses and Choultries, Rs.* 360, *Rs.* 450 *and Rs.* 110.—These allotments are in accordance with the sanctioned scale with slight variations under contingencies in the first and second heads.

38. *Other Charges*, *Rs.* 1,550.—There is no change. The municipal council has experienced great difficulty in getting mangy, stray and mad dogs killed by clubs, there being no class of persons in the town of Ootacamund which makes it a profession to kill dogs. The fee for a license for keeping a dog is annas 8 for the half-year; if this fee is given for the killing of a dog, some men who practise killing dogs in the low country may be induced to come up and kill at Ootacamund.

39. *Grant 5*, *Rs.* 9,390.—This allotment exceeds the budget estimate for 1897–98 by Rs. 200, but is less than the revised estimate by Rs. 60, the provision for office contingencies having been reduced by that amount.

40. *Repayment of Debt and Interests.*—Rs. 12,060 exceed the revised estimate by Rs. 30, but are less than the budget estimate for 1897–98 by Rs. 30.

41. *Refunds*, *Rs.* 1,000.—The revised estimate has been repeated.

42. The municipal council has no hospital or dispensary, and no quarters for hospital assistants are necessary.

43. This letter was circulated with the revised estimate for 1897–98 and the budget estimate for 1898–99 and was, with the estimates, approved and adopted by the municipal council at the meeting held on the 8th instant.

Dis. No. 124.

Forwarded.

2. No explanation has been given of the delay in the submission of the budget, although Government issued a warning in its Proceedings, Mis. No. 2660, dated 30th November 1897, and two reminders were subsequently sent from this office.

3. As regards the destruction of mad and stray dogs, I have accorded permission, in my capacity as District Magistrate, both to destroy them by clubs and to provide a lethal chamber as a means of destruction. I also suggested payment of an increased rate of reward, and I understand that a man has now been obtained. The proposal (paragraph 38) to grant a reward of annas 8 for each animal destroyed has my support.

OOTACAMUND,
18*th January* 1898.

(Signed) W. C. McMURRAY,
for *Acting Collector*.

From A. S. RUSSELL, Esq., Acting Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 25th January 1898, No. 116.

With reference to the budget estimate of the Municipal Council of Ootacamund for the year 1898–99, of which an extract has been sent to this office, I have the honour to state that the allotments made under establishment for. Repairs—Drainage and Water-supply are adequate.

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, 28th January 1898, No. 684.

Adverting to the budget estimate of the Ootacamund Municipality for 1898–99, I have the honour to state that the provision therein made for education is sufficient and may be accepted. The net expenditure is Rs. 6,230 (12,190—5,960) or about 9 per cent. of the estimated income from taxation, rents and markets.

2. The council has in view a proposal to raise the scale of fees now levied in the Breek's Memorial High school. This proposal, if given effect to, will yield an increased fee income, the exact amount of which cannot now be calculated. There is also a proposal to establish a boarding house in connection with the school, but no provision has been made for it in the budget.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 1st February 1898, No. 110.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Ootacamund Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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 Fort St. George, 22nd February 1898, No. 378-S.

I have the honour to state that the allotments made for vaccination and conservancy in the Ootacamund municipal budget for 1898–99 do not call for special comment. The provision for the latter object is about 25·3 per cent. of the ordinary current receipts of the year.

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, 25th February 1898, No. 1902.

In continuation of this office letter, No. 684, dated 28th ultimo, I have the honour to request that an increased allotment of Rs. 150 be made under "Salary grants" in the budget estimate of the Ootacamund Municipality for 1898–99, to enable the council to pay salary grants to two teachers of the Sacred Heart Upper Primary School, Ootacamund. The manager applied for salary grants on behalf of these teachers and this application was recommended to the council by the Assistant Inspector of Schools, Coimbatore division; but the Chairman returned it with the remark "the budget estimate for 1898–99 having been transmitted to the Government, it is desirable that this matter be submitted to the Director of Public Instruction in view to his bringing it before the Government."

ORDER—No. 530 M., dated 8th March 1898.

The estimated receipts and charges of the Ootacamund Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97:—

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	34,997	15,580	36,930	43,470
Tax on Arts	3,238	4,000	5,000	5,000
,, on Buildings and Lands	30,619	31,900	34,000	34,000
Water-tax on Buildings and Lands	5,567	7,700	12,000	15,000
Tax on Vehicles and Animals	3,730	4,000	4,800	4,800
,, on Carts	628	700	750	750
,, on Domestic Menial Servants	..	..	250	450
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,382	1,260	1,280	1,250
Conservancy Receipts	497	700	100	440
Fees and Revenue from Educational Institutions	2,596	2,400	2,700	2,700
Income from Markets and Slaughter-houses	13,598	12,750	17,300	13,000
License Fees	939	1,200	1,400	1,400
Other Fees	1,535	1,460	1,840	1,740
Fines under Municipal and other Acts	537	300	600	600
Interest on Investments and Premium on Loans	750	4,500	4,500	870
Grants and Contributions from Government	1,39,354	9,680	9,980	10,000
,, ,, from other Bodies	..	60	120	60
Recoveries for Services to Private Individuals	7,974	6,900	6,400	6,000
Miscellaneous	20	20	50	40
Loans	10,000	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	503	1,50,500	1,00,600	50,650
Advances Recovered	15	20	20	20
Total	2,58,479	2,55,630	2,40,620	1,92,240

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.				
GRANT 1—	Rs.	Rs	Rs.	Rs.
New Works—				
Communications	20	6,000	7,980	1,000
Buildings	3,102	1,470	9,350	3,500
Drainage	25,557	500	8,920	1,700
Water-supply	4,333	1,54,150	38,040	9,470
Miscellaneous Public Improvements	1,091	870	40,870	1,150
Repairs—				
Communications	14,581	12,110	13,500	15,000
Buildings	1,395	1,900	2,500	2,900
Drainage	1,885	1,920	2,700	2,180
Water-supply	2,765	2,280	2,620	2,520
Establishment	2,123	2,870	2,450	2,870
Tools and Plant and other Stores	230	240	290	300
Contributions for Public Works	145	180	200	200
Total	57,227	1,84,490	1,29,420	42,790
GRANT 2—				
Municipal Schools—				
On the Salary System	7,515	8,500	8,240	8,500
On the Salary-result System	1,355	1,530	1,530	1,700
Grants-in-aid—				
Salary Grants	1,043	1,300	1,300	1,450
Result ,,	300	350	350	350
Building, Furniture, &c., Grants	78	130	130	130
Inspection	130	130	130	130
Miscellaneous	..	60	60	60
Total	10,421	12,000	11,740	12,340
GRANT 3—				
Hospitals and Dispensaries	203	210	210	210
Contributions	1,450	1,610	1,550	1,550
Vaccination	385	370	420	410
Registration of Births and Deaths	290	260	270	260
Conservancy, Road-cleaning and Road-watering	23,244	22,950	24,210	24,870
Total	25,572	25,400	26,660	27,300
GRANT 4—				
Lighting	3,478	3,260	3,700	4,270
Markets and Slaughter-houses	591	640	810	810
Choultries	120	100	110	110
Avenues	..	..	290	..
Public Garden, Survey of Land, Fire and other Charges	2,763	1,580	1,940	1,580
Total	6,952	5,580	6,850	6,770
GRANT 5—				
Supervision and Management	9,349	9,190	9,450	9,320
Repayment of Debt	4,262	5,550	5,560	5,660
Interest on Loan	6,218	6,540	6,470	6,400
Advances Recoverable	30	..	..	..
Refunds	1,524	1,160	1,000	1,000
Investments	1,00,000	..	..	..
Grand Total	2,21,555	2,49,910	1,97,150	1,11,580
Balance	36,924	5,720	43,470	80,660

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 2,03,690 and Rupees 1,97,150, respectively, against Rs. 2,40,050 and Rs. 2,49,910 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under sale-proceeds of Government securities, is partly made good by an increase under the principal taxes and the income from markets and slaughter-houses, while the decrease in the charges appears mainly under Grant 1 being partly met by an increase under Grants 3 and 4. The collections under the tax on lands and the expenditure on New Works—Communications during the first eight months of the year were most unsatisfactory. With reference to the Chairman's remark in paragraph 7 of his letter, the council should direct its special attention to the strict enforcement of the penal provisions of the Act against the owners of insanitary premises. The allotments of funds referred to in paragraphs 11 and 12 of the Chairman's letter are approved.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 1,48,770 against Rs. 2,03,690 in the revised estimate, the decrease, which occurs chiefly under income from markets and slaughter-houses, interest on investments and sale-proceeds of Government securities, being partly met by an increase under the water-tax.

4. *Charges.*—(1) The probable charges are entered as Rs. 1,11,500 against the revised estimate of Rs. 1,97,150, the decrease being mainly under Grant 1.

(2) *Grant 1.*—None of the new works provided for in the budget should be undertaken until the plans and estimates for them have been approved by competent authority.

(3) *Grant 2.*—The allotment under salary grants will be raised from Rupees 1,300 to Rs. 1,450, as suggested by the Director of Public Instruction in his second letter read above. The entertainment of a teacher on Rs. 12 for the new salary-result school, which it is proposed to open at Kodappamund, is sanctioned. The attention of the municipal council is drawn to the Director's remark in paragraph 2 of his first letter.

(4) *Grant 5.*—With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 800 to Rs. 726, or Rs. 730 in round numbers.

5. Excluding the sum of Rs. 79,790 which represents the unallotted balance of the provincial grant on account of the water-supply scheme, the budget, as revised by Government, closes with a balance of Rs. 870, or less than one per cent. of the estimated ordinary receipts. This should be increased in the course of the year by effecting savings wherever possible or by increasing the rates of taxation.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Ed. A. F. Eccleston.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval
2. Please see the additions made in red ink in the last paragraph
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Recd. } 1898. Enclosures
Regd. } Spare copies

Pl. 22/3/98

Please strike off

G.O., No. 530 M., 8th March 1898.

MARCH.

Municipal Budget.

Reviewing the Ootacamund — for 1898-99

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From G. HAMNETT, Esq., Chairman, Municipal Council, Ootacamund, to the Secretary to Government, Local and Municipal Department (through the Collector of the Nilgiris), dated 31st December 1897, No. 4392.

I have the honour to submit, for the sanction of His Excellency the Governor in Council, the revised estimate of the Ootacamund Municipality for the financial year 1897–98 and the budget estimate for 1898–99.

2. The revised estimate opens with a balance of Rs. 36,930, of which Rs. 7,700 appertain to the water-supply improvement scheme. The receipts are estimated at Rs. 2,03,690 and include Rs. 1,00,000 in connection with the scheme just mentioned. The expenditure is estimated at Rs. 1,97,150, leaving a balance of Rs. 43,470.

3. The income for 1898–99, inclusive of the balance of Rs. 43,470, is estimated at Rs. 1,92,240, the expenditure at Rs. 1,11,500, leaving a balance of Rs. 80,740, of which Rs. 74,000 belongs to the water-supply scheme, Rs. 1,000 to the water and drainage tax fund, Rs. 740 to the municipal fund, and Rs. 5,000, the working balance.

Revised Estimate for 1897–98.

Receipts.

4. The revised estimate amounts to Rs. 2,40,620 against Rs. 2,55,630, the budget estimate for the year. The increase of Rs. 1,000 under tax on arts is due to an increase in the rates under the Amendment Act III of 1897. The increase of Rupees 1,000 under tax on buildings relates to uncollected arrears at the close of the previous year. The increase of Rs. 1,100 under tax on lands is the amount which the municipal council hopes to realize from lands not appurtenant to buildings. The increase of Rs. 4,300 under water and drainage tax is due to the tax having been raised from the 1st October 1897 from 2 to 4 per cent. The increases of Rs. 300 under tax on vehicles and of Rs. 500 under tax on animals are the result of the revision of the rates under the Amended Municipal Act. The tax on servants was not collected prior to the 1st August 1897, as the order of the Government, sanctioning the rate of Re. 1 per servant, was not received until the 20th of that month. The penalties on account of tax on carts (Rs. 50) are collected under section 90 (2) of the Amendment Act.

5. The estimated revenue from municipal property under "rent of lands" shows an increase of Rs. 50, while that from "rent of buildings" shows a falling off of Rs. 30 owing to the Breck's Memorial school not being let out as in previous years for theatrical performances, &c., the building not being constructed so as to comply with the conditions prescribed by the places of Public Resort Act of 1881. The decrease of Rs. 600 under sale-proceeds of night-soil, &c., is due to there being no bidders for the manure of the cattle shed at the annual sale and to very few pits of night-soil being taken by planters from the depôt at Titicul. The increase of Rs. 300 under fees from educational institutions is based on the actuals of the first eight months of 1897–98 and the last four months of 1896–97. The increase of Rs. 3,450 and of Rs. 1,100 under markets and slaughter-houses is owing to the markets for mutton, beef, condiments, oil, rice, &c., having been sold separately and to there having been greater competition than in previous years. The warrant fees (Rs. 100) and the distraint fees (Rs. 30) are estimated under the provisions made for the levy of those fees under sections 104 and 108 of the Amendment Act. The increase of Rs. 200 under licence fees is expected from the rates having been revised by the municipal

council under the new Act and sanctioned by the Government in their Orders No. 1626, dated 20th July 1897, and No. 2246, dated 14th October 1897. The increase of Rs. 250 under cart-stand was obtained by the competition among the bidders. Fines under Municipal and other Acts show an increase of Rs. 300 based on the actuals of 1896–97 and on the large number of prosecutions for breaches of the sanitary clauses of the Act. The sum of Rs. 4,500 under interest on investments, (i) general, is the interest realized from the Bank of Madras on the fixed deposit of Rs. 1,50,000 taken from the grant made by the Government from Provincial funds for the improvement of the water-supply of the town.

6. *Grants and Contributions from Government.*—There is a decrease of Rs. 350 under municipal schools, the Director of Public Instruction not having sanctioned the payment of full grants to some of the teachers in the Breek's Memorial High school as they were not qualified for such grants under the Educational Code. The increase of Rs. 650 under other purposes arises from an increase in the amount of professional-tax realized on behalf of Military officers on duty at Ootacamund.

Under (*c*) other grants and contributions, the increase of Rs. 60 is the grant for 1896–97 for scholarship in the Breek's Memorial High school which was not paid in that year.

7. *Miscellaneous—Private Scavenging.*—There is a decrease of Rs. 500 under this head calculated with reference to the actuals of the first eight months of 1897–98 and of the last four months in 1896–97. The scale of scavenging fees was revised with the sanction of the Government (Order No. 1886, dated 28th August 1897); but, up to the present time, the natives living in small houses, the fees for which do not exceed four annas per mensem, have not availed themselves of the reductions made to the extent which it was supposed they would.

8. *Extraordinary and Debt.*—The revised estimate falls short of the budget estimate by Rs. 50,000, which amount has been placed in the fixed deposit of the Bank of Madras, Ootacamund, for a period of six months, bearing interest at 3½ per cent. Realizations of the sinking fund show an increase of Rs. 100.

Expenditure.

9. The revised estimate for 1897–98 is fixed at Rs. 1,97,150 against Rs. 2,49,910, the budget estimate for the year.

10. *Grant 1.*—The budget estimate for 1897–98 amounts to Rs. 1,84,490 and the revised estimate to Rs. 1,29,420, or Rs. 55,070 less, the Government not having sanctioned all the works proposed by Mr. G. T. Walch in connection with the improvement of the water-supply.

11. Under new works, communications, provision has been made for an expenditure of Rs. 7,980, or Rs. 1,980 in excess of the budget estimate. Work has been commenced on the high level road to the south of the town, but there is still some delay in commencing a new road to the night-soil depôt at Titicul owing to difficulties having been raised by the owner of the land through which it was proposed to carry the road. There is an increase of Rs. 7,880 under buildings, the provision (Rs. 4,500) made for constructing latrines, referred to in paragraph 11 of the Chairman's letter, No. 4147, dated the 23rd December 1896, having been repeated together with the allotment (Rs. 1,000) for a cart-stand at Kandal. The delay in the construction of the latrines is to be ascribed to the difficulty in acquiring the land required for the purpose, and the formation of a cart-stand to the site selected at the entrance to Kandal from the Wynaad being considered more suitable for an enclosure with shrubs and flowers than for a cart-stand. The provision for enlarging the municipal cattle shed, viz., Rs. 2,180, has also been repeated. The work, however, has been completed. The balance of Rs. 1,670 provides for market improvements, Rs. 72; purchase of dust-bins, Rs. 136; constructing fruit stalls, Rs. 40; shed for chucklers, Rs. 125; flooring sweet-meat stalls, Rs. 200; constructing a store-room in the mutton market, Rs. 518; improvements in the slaughter-houses, Rs. 257; constructing a cemented pond enclosed by wire-netting for ducks brought up for sale, Rs. 102; fencing one side of the Municipal office land to prevent encroachment, Rs. 30; metalling rubbish cart-stand, Rs. 146; and constructing a flush tank at the large latrine west of the market,

Rs. 44. Under drainage, there is an increase of Rs. 9,050. The allotment of Rupees 3,200 for constructing drains at Kodappamund, Old Agraharam and Vannarapettah has been repeated, and provision has been made for a sum of Rs. 630 for the repair and maintenance of the drains in the town. Rs. 5,720 have been paid to the Public Works department as an additional grant for the main intercepting sewer works under execution. Under water-supply, there is a decrease of Rs. 1,16,110. The amount provided, viz., Rs. 38,040, includes the payment of Rs. 1,830 made to Mr. Walch, as per paragraph 7 of G.O., No. 2156 M., dated 2nd October 1897, for the three works sanctioned in the order, amounting to Rs. 35,700, for the improvement of the supply to the Marlimund reservoir and for extending the south water-supply to the Coonoor road beyond the viaduct Rs. 380. The contingent and printing charges in connection with Mr. Walch's investigation amount to Rs. 130. Under miscellaneous public improvements, the increase of Rs. 40,000 is an additional grant made by Government to the Public Works department for the lake reclamation scheme.

12. *Repairs—Communications.*—The increase of Rs. 1,390 under this head is required for the maintenance of several roads and pathways. Under buildings, the increase of Rs. 600 is due to the cost of repairing the market buildings having exceeded the estimate by Rs. 230; to the cost of repairing the slaughter-houses being also in excess of estimate by Rs. 100; to the municipal vaccine depôt having been put in thorough repair, Rs. 50; to the new municipal cattle shed having been partitioned off with rails and posts for keeping each bullock separate and for sundry repairs found necessary in the old shed, Rs. 205; and to the estimate for repairing the cart-stand sheds, &c., having been exceeded by Rs. 15. Under drainage, the increase of Rs. 100 provides for unforeseen repairs. (ii) Establishment, for flushing, &c., the increase of Rs. 50 is to cover the increase of Rs. 5 to the pay of the drainage inspector sanctioned by the Government. Under water-supply, repairs to works, &c., the increase of Rupees 390 is due to Rs. 70 having been spent in repairing the equilibrium valve cistern at the Dodabetta reservoir and in stopping the leakage which occurred in the valve, Rs. 100 for opening and clearing the foot-paths along the south and north main water-supply pipes, Rs. 110 for repairing the north and south supply channels of the Marlimund reservoir, and Rs. 110 for repairing the floor of the surplus channel of that reservoir to prevent leakage. There are slight decreases of Rs. 20 and Rs. 30 under the heads of (ii) establishment and (iii) contingencies. (3) Establishment shows a decrease of Rs. 420 owing to the non-employment of the first-grade overseer and the surveyor for some time. The increase of Rs. 50 under tools and plant and other stores was caused by a larger number of tools being required than was anticipated when the budget estimate was prepared.

13. *Grant 2, Education—Municipal Schools.*—The decrease of Rs. 260 has been caused solely by the first assistant master being paid Rs. 80 instead of Rs. 100, the sanctioned salary, and by some minor savings. There are no variations in the other items under education.

14. *Grant 3, Hospitals and Dispensaries, Rs.* 210.—There is no change. Under contributions to Provincial funds, there is a decrease of Rs. 60 under medical college, as the actuals in 1896–97 did not exceed Rs. 321. Under vaccination there is an increase of Rs. 20, consequent on an increase in the charges connected with printing notices for distribution among the native residents. The increase of Rs. 30 under contributions to local boards has been provided in compliance with the request of the President of the District Board to meet the cost of vaccine lymph. Under registration of births and deaths, the increase of Rs. 10 under contingencies is on account of notices printed for distribution and printing forms for birth certificates. The increase of Rs. 280 under conservancy, road-cleaning and road-watering—(*a*) (*i*) establishment, is to meet, the increase sanctioned by Government to the pay of the chief sanitary inspector, and the pay of a fourth sanitary inspector to assist in conducting municipal prosecutions. The increase under other charges of Rs. 400 is to cover the additional expense which has to be incurred for feeding five pairs of bullocks purchased during the year and to meet the extra charge for gram which the contractor had to pay in consequence of the high prices which prevailed since the 1st October 1897. There is a small saving of Rs. 20 under private scavenging, (*i*) establishment. The purchase of buckets fitted with covers for carrying on the work of private scavenging

is the cause of the increase of Rs. 250 under contingencies. Under (*d*) contingencies Rs. 100 provide for mamooties, forks and rakes supplied to the sanitary establishment to carry out efficiently the cleansing of roads and drains. Under (6) epidemic reserve there is an increase of Rs. 250, of which Rs. 205-14-2 were spent for the purchase, on the recommendation of the Sanitary Commissioner, of a sprayer for disinfecting purposes and Rs. 44-1-10 towards repairing and making the roof of the isolation cholera shed water-tight.

15. *Grant 4, Lighting, Rs.* 3,700—shows an increase of Rs. 440 over the budget estimate. This excess is accounted for by the expenditure of Rs. 43 for repairing lanterns, Rs. 140 for painting and numbering lamp-posts, Rs. 149 for purchasing ten new lamp-posts, including carriage from Madras to Ootacamund, and Rs. 108 for lighting ten additional lights during the year.

Markets, Rs. 360.—There is no variation as compared with the budget estimate.

Slaughter-houses, Rs. 450.—The increase of Rs. 170 is to meet the increase of Rs. 15 per mensem to the pay of the market sergeant which was sanctioned by the Government.

Chattrams.—The increase of Rs. 10 is based on the actuals of 1896–97.

Avenues, Rs. 290.—This amount was spent for putting up fences round the grevilla plants put down along the lower bazaar road which skirts the Gymkhana ground. Other charges exhibit an increase of Rs. 360 under work done for private individuals. There is no change in the other items under his head.

16. *Grant 5, Rs.* 9,450.—There is an increase of Rs. 100 under purchase of account books, &c. The books were necessary for carrying on the work of collection. Notices were also printed and distributed showing the revision of taxes and fees under the Amendment Act. The increase of Rs. 160 under office contingencies other than (*b*) (*ii*) is based on the actuals of the previous year.

17. *Refunds of other than Current Collections.*—The allotment in the budget estimate of Rs. 1,160 is not likely to be spent during the year, and the provision in the revised estimate has therefore been reduced to Rs. 1,000.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

18. The estimate, including the increased rate of water and drainage tax, at 4 per cent., from the 1st October 1897, on houses which are supplied with water amounts to Rs. 1,92,240 against the budget and revised estimates of 1897–98 of Rs. 2,55,630 and Rs. 2,40,620, respectively, and the actuals for 1896–97 of Rs. 2,58,479. As compared with the estimate of 1897–98, the estimate for 1898–99 shows an increase of Rs. 1,000 under tax on arts, of Rs. 1,000 under tax on buildings, and Rupees 1,100 under tax on lands, of Rs. 7,300 under water and drainage tax, of Rs. 300 under tax on vehicles, and of Rs. 500 under tax on animals. As compared with the revised estimate, there is an increase of Rs. 200 under tax on domestic male servants, but there is no increase under penalties, on tax on carts, &c., as the owners will, in all probability, not subject themselves to the payment of penalties after they become better acquainted with the provisions of the Amendment Act.

19. *Revenue derived from Municipal Property.*—The rents of lands and buildings, viz., Rs. 150 and Rs. 1,040, have been fixed with reference to the actuals of 1896–97 and the revised estimate for 1897–98 and the sale-proceeds of the night-soil, &c., with reference to the actuals of 1896–97. The proceeds are Rs. 260 less than the estimate for 1897–98. The fees under educational institutions for 1897–98 have been repeated for 1898–99. The income from markets (Rs. 8,000) falls short of the budget estimate by Rs. 350 and the revised estimate by Rs. 3,800, as the municipal council is convinced from the complaints made by the market contractors of the difficulties experienced by them in paying the periodical kists that the bids for the contracts of 1898–99 will not be as good as those for 1897–98. The same remarks apply to slaughter-houses and cart-stand fees, the income from which are fixed at Rs. 500 and Rs. 100 less than the revised estimate. The interest on investments, Rs. 870, is the amount which will be realized on the fixed deposit of Rs. 50,000 in the Bank of Madras.

20. *Grants and Contribution—Educational—Municipal Schools.*—The income from these schools, Rs. 3,000, and from other purposes, Rs. 200, have been fixed with reference to the actuals of 1896–97 and the revised estimate for 1897–98. Other purposes, Rs. 2,100, show an increase of Rs. 650. They include the grants for lake conservancy, Rs. 500, lake fencing, Rs. 250, Agraharam chattram, Rs. 120, and the professional-tax on behalf of military officers, Rs. 1,230.

Miscellaneous—(i) *Private Scavenging.*—The revised estimate, Rs. 5,000, has been repeated. (ii) Other purposes, Rs. 1,000, depends on the work to be done for private persons.

21. *Extraordinary and Debt.*—The sum of Rs. 50,000 placed in the fixed deposit of the Bank of Madras is credited under the head (*a*). The realizations from the sinking fund show an increase of Rs. 50.

Expenditure.

22. The expenditure for 1898–99 is fixed at Rs. 1,11,500 against Rs. 2,49,910, the estimate, and Rs. 1,97,150, the revised estimate for 1897–98, and Rs. 2,21,555, the actuals for 1896–97.

23. *Grant 1, New Works—Communications.*—A sum of Rs. 1,000 has been allotted under this head to meet expenditure on the high level road which is being opened on the south of the town. There are other minor improvements in roads which should be taken in hand as soon as funds can be made available. Under buildings, it is proposed to spend a sum of Rs. 3,500; for improving the market stalls and buildings Rs. 2,500; for erecting a permanent hut for the watchman in charge of the Dodabatta reservoirs at the upper reservoir Rs. 300; for a shed in the rubbish cart-stand to store firewood and other materials and for keeping the unused iron night-soil carts, &c., Rs. 400; and for purchasing 40 dust-bins Rs. 300, as many of the old dust-bins require to be replaced and fresh bins are needed in parts of the town to admit of native house-owners depositing household sweepings in the bins instead of using the roads and drains for the purpose. The allotment of Rs. 1,700 under drainage provides for diverting the drain from the brewery grounds through the Gymkhana ground to the main stream by Etienni's road, Rs. 1,200, and Rs. 500 for building small drains wherever found to be indispensably necessary in the town to carry off sewage. Water-supply, Rs. 9,470, provides for extending the south water-supply pipes between the viaduct and Charing Cross, Rs. 6,300, referred to in G.O., Mis. No. 1041, dated 20th June 1896; for the extension of the north supply to Sultanpettah on the Seegur road Rs. 2,242, and to Bandy Shola Rs. 928. These extensions were referred to in paragraph 16 of the Chairman's letter, No. 3511, dated 8th December 1894.

24. *Miscellaneous Public Improvements, Rs.* 650.—This amount provides for lake conservancy Rs. 300; for filling and planting the enclosures at Charing Cross Rs. 150; for painting fences round the enclosures Rs. 100; and for cleaning the main and subsidiary streams Rs. 100.

25. *Repairs—Communications, Rs.* 15,000.—This amount has, with reference to G.O., No. 192 M., dated 20th February 1894, and in consultation with the Inspector of Local Fund Accounts, been distributed under the following heads, viz:—

	Rs.
Government grant for maintaining certain roads	4,700
For maintaining 52 other roads in the station	6,800
„ 57 bridle-paths and lanes in villages	3,500
Total ..	15,000

This arrangement, the council is of opinion, will considerably reduce the work devolving on the municipal establishment in keeping up a series of nominal rolls for road repairs.

26. *Buildings, Rs.* 2,900.—The allotment provides for repairing and colour-washing market buildings Rs. 600; renewing market fencing Rs. 200; repairing and white-washing cattle shed Rs. 400; repairing public latrines Rs. 500; metalling cart-stand and repairing the shed attached to it Rs. 300; repairing slaughter-houses Rs. 275; cooly lines and municipal school-house at Kandal Rs. 100; Breek's Memorial High school Rs. 100; Municipal office Rs. 80; the Monigar and Agraharam chattrams Rs. 125; and for repairing other small buildings Rs. 220.

27. *Drainage, Rs.* 500.—The amount exceeds the budget estimate for 1897–98 by Rs. 200 and the revised estimate by Rs. 100. The excess is necessary.

28. *Water-supply.*—The allotment of Rs. 740 provides for repairing the main pipes, fountains and platforms Rs. 440, Adam's fountain Rs. 70, the towers and railings at the Marlimund and Dodabetta reservoirs Rs. 50, repairing viaduct Rs. 25, clearing and keeping in order the foot-paths along the main pipes of the north and south water-supplies and the water channels at Manjakalmund and on the Kotagiri road near Sudukadu Rs. 130, and the cistern at Manjanakorai Rs. 25.

29. *Establishments.*—The allotments under the following heads are in accordance with the sanctioned scale:—For lake establishment, miscellaneous public improvements Rs. 500; (*c*) (ii) drainage Rs. 1,680; (*d*) water-supply, (ii) establishment, Rupees 1,680; and (3) establishment Rs. 2,870. The allotment for (iii) contingencies under water-supply, Rs. 100, is of the same amount as that entered in the budget for 1897–98.

30. *Tools and Plant, Rs.* 300—exceed the revised estimate by Rs. 10 only.

31. *Grant 2, Education—Municipal Schools.*—There is no change in the allotments of Rs. 7,900 and Rs. 600 for establishment and contingencies for 1898–99 as compared with the budget estimate for 1897–98. Under salary-result system—Rupees 1,270, fixed payments, and Rs. 200, contingencies—there are increases of Rs. 140 and Rs. 30, respectively, which the Educational department considers necessary for a new school to be opened at Koddapamund. There is no change under the heads of result grants (ii) (*b*) and (4) result grants, Rs. 230 and Rs. 350. The increase of Rs. 20 under inspection, contributions to local boards, is to meet the contribution towards the pay of a peon to be employed under the inspecting schoolmaster.

32. *Grant 3, Hospitals and Dispensaries, Rs.* 210.—The allotment is of the same amount as in previous years. Contributions to Provincial funds, Rs. 750, and other contributions, Rs. 800, towards St. Bartholomew's hospital are also of the same amount as shown in the estimate and revised estimates for 1897–98.

Vaccination, Rs. 410.—This amount includes the pay of the public vaccinator, provision for contingencies and for vaccine lymph which is hereafter to be procured direct from the vaccine lymph depôt established at Bangalore by the Mysore Government. Registration of births and deaths, Rs. 260, calls for no explanation.

33. *Conservancy*—(*a*) (i) *Establishment, Rs.* 10,870.—This exceeds the revised estimate by Rs. 440 owing to the inclusion of Rs. 10, the increase sanctioned by the Government to the pay of the chief sanitary inspector, and to the pay (Rs. 50) of an additional sanitary inspector employed to assist in conducting municipal prosecutions sanctioned in G.O., No. 2109, dated 27th September 1897.

34. Under other charges, Rs. 9,000, the increase is Rs. 200 as compared with the revised estimate. The increase is necessary as it is proposed to purchase two new night-soil carts, three pairs of bullocks, six pairs of cart wheels and four rubbish carts during the year 1898–99.

35. *Private Scavenging Rs.* 2,700—provides for the sanctioned establishment. There is no change in the following allotments compared with the revised estimate:—

	Rs.
(ii) Contingencies	300
(*d*) „	1,000
(6) Epidemic reserve	1,000

36. *Grant 4, Lighting, Rs.* 4,270.—This exceeds the revised estimate by Rs. 570 as it is intended to purchase a larger (20) number of new lamp-posts and to provide larger-sized burners and chimneys stamped with the letters O.M.C. to prevent their being stolen.

37. *Markets, Slaughter-houses and Choultries, Rs.* 360, *Rs.* 450 *and Rs.* 110.—These allotments are in accordance with the sanctioned scale with slight variations under contingencies in the first and second heads.

38. *Other Charges*, *Rs.* 1,550.—There is no change. The municipal council has experienced great difficulty in getting mangy, stray and mad dogs killed by clubs, there being no class of persons in the town of Ootacamund which makes it a profession to kill dogs. The fee for a license for keeping a dog is annas 8 for the half-year; if this fee is given for the killing of a dog, some men who practise killing dogs in the low country may be induced to come up and kill at Ootacamund.

39. *Grant 5*, *Rs.* 9,390.—This allotment exceeds the budget estimate for 1897–98 by Rs. 200, but is less than the revised estimate by Rs. 60, the provision for office contingencies having been reduced by that amount.

40. *Repayment of Debt and Interests*.—Rs. 12,060 exceed the revised estimate by Rs. 30, but are less than the budget estimate for 1897–98 by Rs. 30.

41. *Refunds*, *Rs.* 1,000.—The revised estimate has been repeated.

42. The municipal council has no hospital or dispensary, and no quarters for hospital assistants are necessary.

43. This letter was circulated with the revised estimate for 1897–98 and the budget estimate for 1898–99 and was, with the estimates, approved and adopted by the municipal council at the meeting held on the 8th instant.

Dis. No. 124.

Forwarded.

2. No explanation has been given of the delay in the submission of the budget, although Government issued a warning in its Proceedings, Mis. No. 2660, dated 30th November 1897, and two reminders were subsequently sent from this office.

3. As regards the destruction of mad and stray dogs, I have accorded permission, in my capacity as District Magistrate, both to destroy them by clubs and to provide a lethal chamber as a means of destruction. I also suggested payment of an increased rate of reward, and I understand that a man has now been obtained. The proposal (paragraph 38) to grant a reward of annas 8 for each animal destroyed has my support.

OOTACAMUND,
18*th January* 1898.

(Signed) W. C. McMURRAY,
for *Acting Collector*.

From A. S. RUSSELL, Esq., Acting Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 25th January 1898, No. 116.

With reference to the budget estimate of the Municipal Council of Ootacamund for the year 1898–99, of which an extract has been sent to this office, I have the honour to state that the allotments made under establishment for 2. Repairs, (*c*) Drainage and (*d*) Water-supply are adequate.

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, 28th January 1898, No. 684.

Adverting to the budget estimate of the Ootacamund Municipality for 1898–99, I have the honour to state that the provision therein made for education is sufficient and may be accepted. The net expenditure is Rs. 6,230 (12,190—5,960) or about 9 per cent. of the estimated income from taxation, rents and markets.

2. The council has in view a proposal to raise the scale of fees now levied in the Breek's Memorial High school. This proposal, if given effect to, will yield an increased fee income, the exact amount of which cannot now be calculated. There is also a proposal to establish a boarding house in connection with the school, but no provision has been made for it in the budget.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 1st February 1898, No. 110.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Ootacamund Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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 Fort St. George, 22nd February 1898, No. 378-S.

I have the honour to state that the allotments made for vaccination and conservancy in the Ootacamund municipal budget for 1898–99 do not call for special comment. The provision for the latter object is about 25·3 per cent. of the ordinary current receipts of the year.

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, 25th February 1898, No. 1902.

In continuation of this office letter, No. 684, dated 28th ultimo, I have the honour to request that an increased allotment of Rs. 150 be made under "salary grants" in the budget estimate of the Ootacamund Municipality for 1898–99, to enable the council to pay salary grants to two teachers of the Sacred Heart upper primary school, Ootacamund. The manager applied for salary grants on behalf of these teachers and this application was recommended to the council by the Assistant Inspector of Schools, Coimbatore division; but the Chairman returned it with the remark "the budget estimate for 1898–99 having been transmitted to the Government, it is desirable that this matter be submitted to the Director of Public Instruction in view to his bringing it before the Government."

ORDER—No. 530 M., dated 8th March 1898.

The estimated receipts and charges of the Ootacamund Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97 :—

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	34,997	15,580	36,930	43,470
Tax on Arts	3,238	4,000	5,000	5,000
,, on Buildings and Lands	30,619	31,900	34,000	34,000
Water-tax on Buildings and Lands	5,567	7,700	12,000	15,000
Tax on Vehicles and Animals	3,730	4,000	4,800	4,800
,, on Carts	628	700	750	750
,, on Domestic Menial Servants	..	..	250	450
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	1,382	1,260	1,280	1,250
Conservancy Receipts	497	700	100	440
Fees and Revenue from Educational Institutions	2,596	2,400	2,700	2,700
Income from Markets and Slaughter-houses	13,598	12,750	17,300	13,000
License Fees	939	1,200	1,400	1,400
Other Fees	1,535	1,460	1,840	1,740
Fines under Municipal and other Acts	537	300	600	600
Interest on Investments and premium on Loans	750	4,500	4,500	870
Grants and Contributions from Government	1,39,354	9,680	9,980	10,000
,, ,, from other bodies	..	60	120	60
Recoveries for Services to Private Individuals	7,974	6,900	6,400	6,000
Miscellaneous	20	20	50	40
Loans	10,000	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	503	1,50,500	1,00,600	50,650
Advances Recovered	15	20	20	20
Total ..	2,58,479	2,55,630	2,40,620	1,92,240

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.				
GRANT 1—	RS.	RS.	RS.	RS.
New Works—				
Communications	20	6,000	7,980	1,000
Buildings	3,102	1,470	9,350	3,500
Drainage	25,557	500	8,920	1,700
Water-supply	4,333	1,54,150	38,040	9,470
Miscellaneous Public Improvements	1,091	870	40,870	1,150
Repairs—				
Communications	14,581	12,110	13,500	15,000
Buildings	1,395	1,900	2,500	2,900
Drainage	1,885	1,920	2,700	2,180
Water-supply	2,765	2,280	2,620	2,520
Establishment	2,123	2,870	2,450	2,870
Tools and Plant and other Stores	230	240	290	300
Contributions for Public Works	145	180	200	200
Total	57,227	1,84,490	1,29,420	42,790
GRANT 2—				
Municipal Schools—				
On the Salary System	7,515	8,500	8,240	8,500
On the Salary-result System	1,355	1,530	1,530	1,700
Grants-in-aid—				
Salary Grants	1,043	1,300	1,300	1,450
Result Grants	300	350	350	350
Building, Furniture, &c., Grants	78	130	130	130
Inspection	130	130	130	150
Miscellaneous	..	60	60	60
Total	10,421	12,000	11,740	12,340
GRANT 3—				
Hospitals and Dispensaries	203	210	210	210
Contributions	1,450	1,610	1,550	1,550
Vaccination	385	370	420	410
Registration of Births and Deaths	290	260	270	260
Conservancy, Road-cleaning and Road-watering	23,244	22,950	24,210	24,870
Total	25,572	25,400	26,660	27,300
GRANT 4—				
Lighting	3,478	3,260	3,700	4,270
Markets and Slaughter-houses	591	610	810	810
Choultries	120	100	110	110
Avenues	..	..	290	..
Public Garden, Survey of Land, Fire and other Charges	2,763	1,580	1,940	1,580
Total	6,952	5,580	6,850	6,770
GRANT 5—				
Supervision and Management	9,349	9,190	9,450	9,320
Repayment of Debt	4,262	5,550	5,560	5,660
Interest on Loan	6,218	6,540	6,470	6,400
Advances Recoverable	30	..	..	..
Refunds	1,524	1,160	1,000	1,000
Investments	1,00,000	..	..	..
Grand Total	2,21,555	2,49,910	1,97,150	1,11,580
Balance	36,924	5,720	43,470	80,660

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 2,03,690 and Rupees 1,97,150, respectively, against Rs. 2,40,050 and Rs. 2,49,910 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under sale-proceeds of Government securities is partly made good by an increase under the principal taxes and the income from markets and slaughter-houses, while the decrease in the charges appears mainly under Grant 1, being partly met by an increase under Grants 3 and 4. The collections under the tax on lands and the expenditure on New Works—Communications during the first eight months of the year were most unsatisfactory. With reference to the Chairman's remark in paragraph 7 of his letter, the council should direct its special attention to the strict enforcement of the penal provisions of the Act against the owners of insanitary premises. The allotments of funds referred to in paragraphs 11 and 12 of the Chairman's letter are approved.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 1,48,770 against Rs. 2,03,690 in the revised estimate, the decrease which occurs chiefly under income from markets and slaughter-houses, interest on investments and sale-proceeds of Government securities, being partly met by an increase under the water-tax.

4. *Charges.*—(1) The probable charges are entered as Rs. 1,11,500 against the revised estimate of Rs. 1,97,150, the decrease being mainly under Grant 1.

(2) *Grant 1.*—None of the new works provided for in the budget should be undertaken until the plans and estimates for them have been approved by competent authority.

(3) *Grant 2.*—The allotment under salary grants will be raised from Rupees 1,300 to Rs. 1,450 as suggested by the Director of Public Instruction in his second letter read above. The entertainment of a teacher on Rs. 12 for the new salary-result school, which it is proposed to open at Kodappamund, is sanctioned. The attention of the Municipal Council is drawn to the Director's remark in paragraph 2 of his first letter.

(4) *Grant 5.*—With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 800 to Rs. 726 or Rs. 730 in round numbers.

5. Excluding the sum of Rs. 79,790 which represents the unallotted balance of the provincial grant on account of the water-supply scheme, the budget, as revised by Government, closes with a balance of Rs. 870 or less than one per cent. of the estimated ordinary receipts.

(True Extract.)

Ag. Secretary to Government.

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

This should be increased in the course of the year by effecting savings wherever possible and by increasing the rates of taxation.

Ext. A. F. Eccleston.

Сер. 371 м

Обтасаний

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From G. HAMNETT, Esq., Chairman, Municipal Council, Ootacamund, to the Secretary to Government, Local and Municipal Department (through the Collector of Nilgiris), dated 31st December 1897, No. 4392.

I have the honour to submit, for the sanction of His Excellency the Governor in Council, the revised estimate of the Ootacamund Municipality for the financial year 1897–98 and the budget estimate for 1898–99.

2. The revised estimate opens with a balance of Rs. 36,930, of which Rs. 7,700 appertain to the water-supply improvement scheme. The receipts are estimated at Rs. 2,03,690 and include Rs. 1,00,000 in connection with the scheme just mentioned. The expenditure is estimated at Rs. 1,97,150, leaving a balance of Rs. 43,470.

3. The income for 1898–99, inclusive of the balance of Rs. 43,470, is estimated at Rs. 1,92,240, the expenditure at Rs. 1,11,500, leaving a balance of Rs. 80,740, of which Rs. 74,000 belongs to the water-supply scheme, Rs. 1,000 to the water and drainage tax fund, Rs. 740 to the municipal fund, and Rs. 5,000, the working balance.

REVISED ESTIMATE FOR 1897–98.

Receipts.

4. The revised estimate amounts to Rs. 2,40,620 against Rs. 2,55,630, the budget estimate for the year. The increase of Rs. 1,000 under tax on arts is due to an increase in the rates under the Amendment Act III of 1897. The increase of Rupees 1,000 under tax on buildings relates to uncollected arrears at the close of the previous year. The increase of Rs. 1,100 under tax on lands is the amount which the municipal council hopes to realize from lands not appurtenant to buildings. The increase of Rs. 4,300 under water and drainage tax is due to the tax having been raised from the 1st October 1897 from 2 to 4 per cent. The increases of Rs. 300 under tax on vehicles and of Rs. 500 under tax on animals are the result of the revision of the rates under the Amended Municipal Act. The tax on servants was not collected prior to the 1st August 1897, as the order of the Government, sanctioning the rate of Re. 1 per servant, was not received until the 20th of that month. The penalties on account of tax on carts (Rs. 50) are collected under section 90 (2) of the Amendment Act.

5. The estimated revenue from municipal property under "rent of lands" shows an increase of Rs. 50, while that from "rent of buildings" a falling off of Rs. 30 owing to the Breek's Memorial school not being let out as in previous years for theatrical performances, &c., the building not being constructed so as to comply with the conditions prescribed by the places of Public Resort Act of 1881. The decrease of Rs. 600 under sale-proceeds of night soil, &c., is due to there being no bidders for the manure of the cattle shed at the annual sale and to very few pits of night-soil being taken by planters from the depôt at Titicul. The increase of Rs. 300 under fees from educational institutions is based on the actuals of the first eight months of 1897–98 and the last four months of 1896–97. The increase of Rs. 3,150 and of Rs. 1,100 under markets and slaughter-houses is owing to the markets for mutton, beef, condiments, oil, rice, &c., having been sold separately and to there having been greater competition than in previous years. The warrant fees (Rs. 100) and the distraint fees (Rs. 30) are estimated under the provisions made for the levy of those

fees under sections 104 and 108 of the Amendment Act. The increase of Rs. 200 under license-fees is expected from the rates having been revised by the municipal council under the new Act and sanctioned by the Government in their Orders No. 1626, dated 20th July 1897, and No. 2246, dated 14th October 1897. The increase of Rs. 250 under cart-stand was obtained by the competition among the bidders. Fines under Municipal and other Acts show an increase of Rs. 300 based on the actuals of 1896–97 and on the large number of prosecutions for breaches of the sanitary clauses of the Act. The sum of Rs. 4,500 under interest on investments, (i) general, is the interest realized from the Bank of Madras on the fixed deposit of Rs. 1,50,000 taken from the grant made by the Government from Provincial funds for the improvement of the water-supply of the town.

6. *Grants and Contributions from Government.*—There is a decrease of Rs. 350 under municipal schools, the Director of Public Instruction not having sanctioned the payment of full grants to some of the teachers in the Breek's Memorial High school as they were not qualified for such grants under the Educational Code. The increase of Rs. 650 under other purposes arises from an increase in the amount of professional-tax realized on behalf of Military officers on duty at Ootacamund.

Under (*c*) other grants and contributions, the increase of Rs. 60 is the grant for 1896–97 for scholarship in the Breek's Memorial High school which was not paid in that year.

7. *Miscellaneous—Private Scavenging.*—There is a decrease of Rs. 500 under this head calculated with reference to the actuals of the first eight months of 1897–98 and of the last four months in 1896–97. The scale of scavenging fees was revised with the sanction of the Government (Order No. 1886, dated 28th August 1897); but, up to the present time, the natives living in small houses, the fees for which do not exceed four annas per mensem, have not availed themselves of the reductions made to the extent which it was supposed they would.

8. *Extraordinary and Debt.*—The revised estimate falls short of the budget estimate by Rs. 50,000, which amount has been placed in the fixed deposit of the Bank of Madras, Ootacamund, for a period of six months, bearing interest at $3\frac{1}{2}$ per cent. Realizations of the sinking fund shows an increase of Rs. 100.

Expenditure.

9. The revised estimate for 1897–98 is fixed at Rs. 1,97,150 against Rs. 2,49,910, the budget estimate for the year.

10. *Grant 1.*—The budget estimate for 1897–98 amounts to Rs. 1,84,490 and the revised estimate to Rs. 1,29,420, or Rs. 55,070 less, the Government not having sanctioned all the works proposed by Mr. G. T. Walch in connection with the improvement of the water-supply.

11. Under new works, communications, provision has been made for an expenditure of Rs. 7,980, or Rs. 1,980 in excess of the budget estimate. Work has been commenced on the high level road to the south of the town, but there is still some delay in commencing a new road to the night-soil depôt at Titicul owing to difficulties having been raised by the owner of the land through which it was proposed to carry the road. There is an increase of Rs. 7,880 under buildings, the provision (Rs. 4,500) made for constructing latrines, referred to in paragraph 11 of the Chairman's letter, No. 4147, dated the 23rd December 1897, having been repeated together with the allotment (Rs. 1,000) for a cart-stand at Kandal. The delay in the construction of the latrines is to be ascribed to the difficulty in acquiring the land required for the purpose, and the formation of a cart-stand to the site selected at the entrance to Kandal from the Wynaad being considered more suitable for an enclosure with shrubs and flowers than for a cart-stand. The provision for enlarging the municipal cattle shed, viz., Rs. 2,180, has also been repeated. The work, however, has been completed. The balance of Rs. 1,670 provides for market improvements, Rs. 72; purchase of dust-bins, Rs. 136; constructing fruit stalls, Rs. 40; shed for chucklers, Rs. 125; flooring sweet-meat stalls, Rs. 200; constructing a store-room in the mutton market, Rs. 518; improvements in the slaughter-houses, Rs. 257; constructing a cemented

pond enclosed by wire-netting for ducks brought up for sale Rs. 102; fencing one side of the Municipal office land to prevent encroachment Rs. 30; metalling rubbish cart-stand Rs. 146; and constructing a flush tank at the large latrine west of the market Rs. 44. Under drainage, there is an increase of Rs. 9,050. The allotment of Rupees 3,200 for constructing drains at Kodappamund, Old Agraharam and Vannarapettah has been repeated, and provision has been made for a sum of Rs. 630 for the repair and maintenance of the drains in the town. Rs. 5,720 have been paid to the Public Works department as an additional grant for the main intercepting sewer works under execution. Under water-supply, there is a decrease of Rs. 1,16,110. The amount provided, viz, Rs. 38,040, includes the payment of Rs. 1,830 made to Mr. Walch, as per paragraph 7 of G.O., No. 2156 M., dated 2nd October 1897, for the three works sanctioned in the order, amounting to Rs. 35,700, for the improvement of the supply to the Marlimund reservoir and for extending the south water-supply to the Coonoor road beyond the viaduct Rs. 380. The contingent and printing charges in connection with Mr. Walch's investigation amount to Rs. 130. Under miscellaneous public improvements, the increase of Rs. 40,000 is an additional grant made by Government to the Public Works department for the lake reclamation scheme.

12. *Repairs—Communications.*—The increase of Rs. 1,390 under this head is required for the maintenance of several roads and pathways. Under buildings, the increase of Rs. 600 is due to the cost of repairing the market buildings having exceeded the estimate by Rs. 230; to the cost of repairing the slaughter-houses being also in excess of estimate by Rs. 100; to the municipal vaccine depôt having been put in thorough repair, Rs. 50; to the new municipal cattle shed having been partitioned off with rails and posts for keeping each bullock separate and for sundry repairs found necessary in the old shed, Rs. 205; and to the estimate for repairing the cart-stand sheds, &c., having been exceeded by Rs. 15. Under drainage, the increase of Rs. 100 provides for unforeseen repairs. (ii) Establishment, for flushing, &c., the increase of Rs. 50 is to cover the increase of Rs. 5 to the pay of the drainage inspector sanctioned by the Government. Under water-supply, repairs to works, &c., the increase of Rupees 390 is due to Rs. 70 having been spent in repairing the equilibrium valve cistern at the Dodabetta reservoir and in stopping the leakage which occurred in the valve, Rs. 100 for opening and clearing the foot-paths along the south and north main water-supply pipes, Rs. 110 for repairing the north and south supply channels of the Marlimund reservoir, and Rs. 110 for repairing the floor of the surplus channel of that reservoir to prevent leakage. There are slight decreases of Rs. 20 and Rs. 30 under the heads of (ii) establishment and (iii) contingencies. (3) Establishment shows a decrease of Rs. 420 owing to the non-employment of the first-grade overseer and the surveyor for some time. The increase of Rs. 50 under tools and plant and other stores was caused by a larger number of tools being required than was anticipated when the budget estimate was prepared.

13. *Grant 2, Education—Municipal Schools.*—The decrease of Rs. 260 has been caused solely by the first assistant master being paid Rs. 80 instead of Rs. 100, the sanctioned salary, and by some minor savings. There are no variations in the other items under education.

14. *Grant 3, Hospitals and Dispensaries*, Rs. 210.—There is no change. Under contributions to Provincial funds there is a decrease of Rs. 60 under medical college, as the actuals in 1896–97 did not exceed Rs. 321. Under vaccination there is an increase of Rs. 20, consequent on an increase in the charges connected with printing notices for distribution among the native residents. The increase of Rs. 30 under contributions to local boards has been provided in compliance with the request of the President of the District Board to meet the cost of vaccine lymph. Under registration of births and deaths, the increase of Rs. 10 under contingencies is on account of notices printed for distribution and printing forms for birth certificates. The increase of Rs. 280 under conservancy, road-cleaning and road-watering—(*a*) (*i*) establishment, is to be met, the increase sanctioned by Government to the pay of the chief sanitary inspector, and the pay of a fourth sanitary inspector to assist in conducting municipal prosecutions. The increase under other charges of Rs. 400 is to cover the additional expense which has to be incurred for feeding five pairs of bullocks purchased during the year and to meet the extra charge for gram which the contractor had to

pay in consequence of the high prices which prevailed since the 1st October 1897. There is a small saving of Rs. 20 under private scavenging, (*i*) establishment. The purchase of buckets fitted with covers for carrying on the work of private scavenging is the cause of the increase of Rs. 250 under contingencies. Under (*d*) contingencies Rs. 100 provide for mamooties, forks and rakes supplied to the sanitary establishment to carry out efficiently the cleansing of roads and drains. Under (6) epidemic reserve there is an increase of Rs. 250, of which Rs. 205-14-2 were spent for the purchase, on the recommendation of the Sanitary Commissioner, of a sprayer for disinfecting purposes and Rs. 44-1-10 towards repairing and making the roof of the isolation cholera shed water-tight.

15. *Grant 4, Lighting*, Rs. 3,700—shows an increase of Rs. 440 over the budget estimate. This excess is accounted for by the expenditure of Rs. 43 for repairing lantrines, Rs. 140 for painting and numbering lamp-posts, Rs. 149 for purchasing ten new lamp-posts, including carriage from Madras to Ootacamund, and Rs. 108 for lighting ten additional lights during the year.

Markets, Rs. 360.—There is no variations as compared with the budget estimate.

Slaughter-houses, Rs. 450.—The increase of Rs. 170 is to meet the increase of Rs. 15 per mensem to the pay of the market sergeant which was sanctioned by the Government.

Chattrams.—The increase of Rs. 10 is based on the actuals of 1896–97.

Avenues, Rs. 290.—This amount was spent for putting up fences round the grevilla plants put down along the lower bazaar road which skirts the Gymnkhana ground. Other charges exhibit an increase of Rs. 360 under work done for private individuals. There is no change in the other items under his head.

16. *Grant 5*, Rs. 9,450.—There is an increase of Rs. 100 under purchase of account books, &c. The books were necessary for carrying on the work of collection. Notices were also printed and distributed showing the revision of taxes and fees under the Amendment Act. The increase of Rs. 160 under office contingencies other than (*b*) (*ii*) is based on the actuals of the previous year.

17. *Refunds of other than Current Collections.*—The allotment in the budget estimate of Rs. 1,160 is not likely to be spent during the year, and the provision in the revised estimate has therefore been reduced to Rs. 1,000.

Budget Estimate for 1898–99.

Receipts.

18. The estimate, including the increased rate of water and drainage tax, at 4 per cent., from the 1st October 1897, on houses which are supplied with water amounts to Rs. 1,92,240 against the budget and revised estimates of 1897–98 of Rs. 2,55,630 and Rs. 2,40,620, respectively, and the actuals for 1896–97 of Rs. 2,58,479. As compared with the estimate of 1897–98, the estimate for 1898–99 shows an increase of Rs. 1,000 under tax on arts, of Rs 1,000 under tax on buildings, and Rupees 1,100 under tax on lands, of Rs. 7,300 under water and drainage tax, of Rs. 300 under tax on vehicles, and of Rs. 500 under tax on animals. As compared with the revised estimate, there is an increase of Rs. 200 under tax on domestic male servants, but there is no increase under penalties, on tax on carts, &c., as the owners will, in all probability, not subject themselves to the payment of penalties after they become better acquainted with the provision of the Amendment Act.

19. *Revenue derived from Municipal Property.*—The rents of lands and buildings, viz., Rs. 150 and Rs. 1,040, have been fixed with reference to the actuals of 1896–97 and the revised estimate for 1897–98. The sale-proceeds of the night-soil, &c., with reference to the actuals of 1896–97. The proceeds are Rs. 260 less than the estimate for 1897–98. The fees under educational institutions for 1897–98 have been repeated for 1898–99. The income from markets (Rs. 8,000) falls short of the budget estimate by Rs. 350 and the revised estimate by Rs. 3,800, as the municipal council is convinced from the complaints made by the market contractors of the difficulties

experienced by them in paying the periodical kists, that the bids for the contracts of 1898–99 will not be as good as those for 1897–98. The same remarks apply to slaughter-houses and cart-stand fees, the income from which are fixed at Rs. 500 and Rs. 100 less than the revised estimate. The interest on investments, Rs. 870, is the amount which will be realized on the fixed deposit of Rs. 50,000 in the Bank of Madras.

20. *Grants and Contribution—Educational—Municipal Schools.*—The income from these schools, Rs. 3,000, and from other purposes, Rs. 200, have been fixed with reference to the actuals of 1896–97 and the revised estimate for 1897–98. Other purposes, Rs. 2,100, show an increase of Rs. 650. They include the grants for lake conservancy, Rs. 500, lake fencing, Rs. 250, Agraharam chattram, Rs. 120, and the professional-tax on behalf of military officers Rs. 1,230.

Miscellaneous—(i) *Private Scavenging.*—The revised estimate, Rs. 5,000, has been repeated. (ii) Other purposes, Rs. 1,000, depends on the work to be done for private persons.

21. *Extraordinary and Debt.*—The sum of Rs. 50,000 placed in the fixed deposit of the Bank of Madras is credited under the head (*a*). The realizations from the sinking fund show an increase of Rs. 50.

Expenditure.

22. The expenditure for 1898–99 is fixed at Rs. 1,11,500 against Rs. 2,49,910, the estimate, and Rs. 1,97,150, the revised estimate for 1897–98, and Rs. 2,21,554, the actuals for 1896–97.

23. *Grant 1, New Works—Communications.*—A sum of Rs. 1,000 has been allotted under this head to meet expenditure on the high level road which is being opened on the south of the town. There are other minor improvements in roads which should be taken in hand as soon as funds can be made available. Under buildings, it is proposed to spend a sum of Rs. 3,500; for improving the market stalls and buildings Rs. 2,500; for erecting a permanent hut for the watchman in charge of the Dodabatta reservoirs at the upper reservoir Rs. 300; for a shed in the rubbish cart-stand to store firewood and other materials and for keeping the unused iron night-soil carts, &c., Rs. 400; and for purchasing 40 dust-bins Rs. 300, as many of the old dust-bins require to be replaced and fresh bins are needed in parts of the town to admit of native house-owners depositing household sweepings in the bins instead of using the roads and drains for the purpose. The allotment of Rs. 1,700 under drainage provides for diverting the drain from the brewery grounds through the Gymnkhana ground to the main stream by Etienni's road Rs. 1,200 and Rs. 500 for building small drains wherever found to be indispensably necessary in the town to carry off sewage. Water-supply, Rs. 9,470, provides for extending the south water-supply pipes between the viaduct and Charing Cross, Rs. 6,300, referred to in G.O., Mis. No. 1041, dated 20th June 1896; for the extension of the north supply to Sultanpettah on the Seegur road Rs. 2,242, and to Bandy Shola Rs. 928. These extensions were referred to in paragraph 16 of the Chairman's letter, No. 3511, dated 8th December 1894.

24. *Miscellaneous Public Improvements, Rs.* 650.—This amount provides for lake conservancy Rs. 300; for filling and planting the enclosures at Charing Cross Rs. 150; for painting fences round the enclosures Rs. 100; and for cleaning the main and subsidiary streams Rs. 100.

25. *Repairs—Communications, Rs.* 15,000.—This amount has, with reference to G.O., No. 192 M., dated 20th February 1894, and in consultation with the Inspector of Local Fund Accounts, been distributed under the following heads, viz:—

	Rs.
Government grant for maintaining certain roads	4,700
For maintaining 52 other roads in the station	6,800
„ 57 bridle-paths and lanes in villages	3,500
Total ..	15,000

This arrangement, the council is of opinion, will considerably reduce the work devolving on the municipal establishment in keeping up a series of nominal rolls for road repairs.

26. *Buildings, Rs.* 2,900.—The allotment provides for repairing and color-washing market buildings Rs. 600; renewing market fencing Rs. 200; repairing and white-washing cattle shed Rs. 400; repairing public latrines Rs. 500; metalling cart-stand and repairing the shed attached to it Rs. 300; repairing slaughter-houses Rs. 275; cooly lines and municipal school-house at Kandal Rs. 100; Breek's Memorial High school Rs. 100; Municipal office Rs. 80; the Monigar and Agraharam chattrams Rs. 125; and for repairing other small buildings Rs. 220.

27. *Drainage, Rs.* 500.—The amount exceeds the budget estimate for 1897–98 by Rs. 200 and the revised estimate by Rs. 100. The excess is necessary.

28. *Water-supply.*—The allotment of Rs. 740 provides for repairing the main pipes, fountains and platforms Rs. 400, Adam's fountain Rs. 70, the towers and railings at the Marlimund and Dodabetta reservoirs Rs. 50, repairing viaduct Rs. 25, clearing and keeping in order the foot-paths along the main pipes of the north and south water-supplies and the water channels at Manjakalmund and on the Kotagiri road near Sudukadu Rs. 130, and the cistern at Manjanakorai Rs. 25.

29. *Establishments.*—The allotments under the following heads are in accordance with the sanctioned scale:—For lake establishment, miscellaneous public improvement Rs. 500; (*c*) (ii) drainage Rs. 1,680; (*d*) water-supply, (ii) establishment, Rupees 1,680; and (3) establishment Rs. 2,870. The allotment for (iii) contingencies under water-supply, Rs. 100, is of the same amount as that entered in the budget for 1897–98.

30. *Tools and Plant, Rs.* 300—exceed the revised estimate by Rs. 10 only.

31. *Grant* 2, *Education—Municipal Schools.*—There is no change in the allotments of Rs. 7,900 and Rs. 600 for establishment and contingencies for 1898–99 as compared with the budget estimate for 1897–98. Under salary-result system—Rupees 1,270, fixed payments, and Rs. 600, contingencies—there are increases of Rs. 140 and Rs. 30, respectively, which the Educational department considers necessary for a new school to be opened at Koddaipamund. There is no change under the heads of result grants (*ii*) (*b*) and (4) result grants, Rs. 230 and Rs. 350. The increase of Rs. 20 under inspection, contributions to local boards, of Rs. 20 is to meet the contribution towards the pay of a peon to be employed under the inspecting schoolmaster.

32. *Grant 3, Hospitals and Dispensaries, Rs.* 210.—The allotment is of the same amount as in previous years. Contributions to Provincial funds, Rs. 750, and other contributions, Rs. 800, towards St. Bartholomew's hospital are also of the same amount as shown in the estimate and revised estimates for 1897–98.

Vaccination, Rs. 410.—This amount includes the pay of the public vaccinator, provision for contingencies and for vaccine lymph which is hereafter to be procured direct from the vaccine lymph depôt established at Bangalore by the Mysore Government. Registration of births and deaths, Rs. 260, calls for no explanation.

33. *Conservancy*—(*a*) (i) *Establishment, Rs.* 10,870.—This exceeds the revised estimate by Rs. 440 owing to the inclusion of Rs 10, the increase sanctioned by the Government to the pay of the chief sanitary inspector, and to the pay (Rs. 50) of an additional sanitary inspector employed to assist in conducting municipal prosecutions sanctioned in G.O., No. 2109, dated 27th September 1897.

34. Under other charges, Rs. 9,000, the increase is Rs. 200 as compared with the revised estimate. The increase is necessary as it is proposed to purchase two new night-soil carts, three pairs of bullocks, six pairs of cart wheels and four rubbish carts during the year 1898–99.

35. *Private Scavenging* Rs. 2,700—provides for the sanctioned establishment. There is no change in the following allotments compared with the revised estimate:—

	Rs.
(ii) Contingencies	300
(*d*) „	1,000
(6) Epidemic reserve	1,000

36. *Grant 4, Lighting, Rs.* 4,270.—This exceeds the revised estimate by Rs. 570 as it is intended to purchase a larger (20) number of new lamp-posts and to provide larger-sized burners and chimneys stamped with the letters O.M.C. to prevent their being stolen.

37. *Markets, Slaughter-houses and Choultries, Rs.* 360, *Rs.* 450 *and Rs.* 110.—These allotments are in accordance with the sanctioned scale with slight variations under contingencies in the first and second heads.

38. *Other Charges, Rs.* 850.—There is no change. The municipal council has experienced great difficulty in getting mangy, stray and mad dogs killed by clubs, there being no class of persons in the town of Ootacamund which makes it a profession to kill dogs. The fee for a license for keeping a dog is annas 8 for the half-year; if this fee is given for the killing of a dog, some men who practise killing dogs in the low country may be induced to come up and kill at Ootacamund.

39. *Grant 5, Rs.* 9,390.—This allotment exceeds the budget estimate for 1897–98 by Rs. 200 but is less than the revised estimate by Rs. 60, the provision for office contingencies having been reduced by that amount.

40. *Repayment of Debt and Interests.*—Rs. 12,060 exceed the revised estimate by Rs. 30, but are less than the budget estimate for 1897–98 by Rs. 30.

41. *Refunds, Rs.* 1,000.—The revised estimate has been repeated.

42. The municipal council has no hospital or dispensary, and no quarters for hospital assistants are necessary.

43. This letter was circulated with the revised estimate for 1897–98 and the budget estimate for 1898–99 and was, with the estimates, approved and adopted by the municipal council at the meeting held on the 8th instant.

Dis. No. 124.

Forwarded.

2. No explanation has been given of the delay in the submission of the budget, although Government issued a warning in its Proceedings, Mis. No. 2660, dated 30th November 1897, and two reminders were subsequently sent from this office.

3. As regards the destruction of mad and stray dogs, I have accorded permission, in my capacity as District Magistrate, both to destroy them by clubs and to provide a lethal chamber as a means of destruction. I also suggested payment of an increased rate of reward, and I understand that a man has now been obtained. The proposal (paragraph 38) to grant a reward of annas 8 for each animal destroyed has my support.

OOTACAMUND,
18*th January* 1898.

(Signed) W. C. McMURRAY,
for *Acting Collector.*

Ootacamund M. Budget for 1898-99.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 371 of 1898, dated 31st Dec./97 from the Chairman, M.C. Ootacamund
Current No 428 of 1898, dated 25 Jan/98 from the Sanitary Engineer
Current No. 498 of 1898 dated 28 Do from the D.P.I.
Current No. 594 of 1898, dated 1st Feby Do from the Surgeon-General
" 880 " " 22 " " Sanitary Comm.
" 913 " Order. " 28 " Nos. 530 & 893/98 D.P.I.

The estimated receipts and charges of the Ootacamund Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	34,997	15,580	36,930	43,470
Tax on Arts	3,238	4,000	5,000	5,000
Tax on Buildings and Lands	30,619	31,900	34,000	34,000
Water-Tax on Buildings and Lands	5,567	7,700	12,000	15,000
Tax on Vehicles and Animals	3,730	4,000	4,800	4,800
Tax on Carts	628	700	750	750
~~Tolls~~ Tax on domestic menial servants ..	"	"	250	450
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	1,382	1,260	1,280	1,250
Conservancy Receipts	497	700	100	440
Fees and Revenue from Educational Institutions ..	2,596	2,400	2,700	2,700
Fees and Revenue from Medical Institutions	"	"	"	"
Income from Markets and Slaughter-houses	13,598	12,750	17,300	13,000
License fees	939	1,200	1,400	1,400
Other fees	1,535	1,460	1,840	1,740
Fines under Municipal and other Acts	537	300	600	600
Interest on Investments and premium on Loans ..	750	4,500	4,500	870
Grants and Contributions from Government	139,354	9,680	9,980	10,000
Do. from Local Boards	"	"	"	"
Do. from other bodies	"	60	120	60
Recoveries for services to private individuals	7,974	6,900	6,400	6,000
Miscellaneous	20	20	50	40
Loans	10,000	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	503	150,500	100,600	50,650
Advances Recovered	15	20	20	20
Total ..	258,479	255,630	240,620	192,240
	34,997	15,580	36,930	43,470
	223,482	240,050	203,690	148,770

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98	Revised Estimate, 1897-98.	Budget Estimate 1898-99.	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	20	6000	7,980	1000	
Buildings	3102	1,470	9350	3,500	
Drainage	2555	500	2220	1,700	
Water-supply	4333	154150	38,040	9470	
Repairs— Miscellaneous Public Improvements	1,091	870	40,870	1150	
Communications	14,581	12,110	13500	15000	
Buildings	1395	1,900	2500	2900	
Drainage	1885	1,920	2210 2070	2180	
Water-supply	2765	2280	2620	2520	
Establishment	2,123	2870	2,450	2870	
Tools and Plant and other Stores	230	240	290	300	
Contributions for Public Works	145	180	200	200	
Total ..	57.227	184,490	129,420	42,790	
Grant 2.					
Training Schools	"	"	"	"	
Municipal Schools—					
(*a*) On the Salary System	7515	8500	8240	8500	
(*b*) On the Salary Result System	1355	1530	1530	1700	
Grants-in-aid—					
(*a*) Salary grants	1043	1300	1300	1300	1450
(*b*) Result grants	300	350	350	350	
(*c*) Building, Furniture, &c., grants	78	130	130	130	
Inspection	130	130	130	150	
Miscellaneous	-	60	60	60	
Total ..	10,421	12,000	11.740	12,190	12340
Grant 3.					
Hospitals and Dispensaries	203	210	210	210	
Contributions	1450	1,610	1550	1550	
Vaccination	385	370	420	410	
Registration of Births and Deaths	290	260	270	260	
Conservancy, Road-cleaning and Road-watering ..	23244	22,950	24,210	24,870	
Total ..	25.572	25,400	26,660	27,300	
Grant 4.					
Lighting	3,478	3,260	3,700	4,270	
Markets and Slaughter-houses	591	640	810	810	
Choultries	120	100	110	110	
Travellers' Bungalows	"	"	"	"	
Avenues	"	"	290	"	
Public Garden, Survey of Land, Fire and other charges ..	2,763	1580	1,940	1,580	
Total ..	6.952	5.580	6.850	6,770	
Grant 5.					
Supervision and management	9349	9190	9450	9890	9320
Repayment of Debt	4262	5550	5560	5660	
Interest on loan	6218	6540	6470	6400	
Advances Recoverable	30	"	"	"	
Refunds	1524	1160	1000	1000	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	100,000	"	"	"	
Grand Total ..	221555	249910	197.150	144500	111580
Balance	36924	5.720	43470	20740	80660

Tax on lands 1·8 p.c.
New works 0·5

Revised Estimate for 1897-98

2. The Current receipts and charges are now estimated at Rs 2,03,690 and Rs 1,97,150, respectively, against Rs 2,40,050 and Rs 2,49,910 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under Sale proceeds of Govt. Securities, is partly made good by an increase under the principal taxes and the income from markets and Slaughter-houses, while the decrease in the charges appears mainly under Grant 1, being partly met by an increase under Grants 3 & 4. The Collections under the tax on lands and the expenditure on new works Communications in connection during the first eight months of the year were most unsatisfactory. With reference to the Chairman's remark in para. 7 of his letter, it is observed that if the reduction already made in the rates of private Scavenging fees has not resulted in an appreciable increase in the number of houses served by the Municipal agency, the desirability of effecting a further reduction should be considered and the result reported to Government within one month. The Council should at the same time direct its special attention

the Strict Enforcement of the
eneral provisions of the Act against th
owners of insanitary premises.
The allotments of funds referred to
in paras. 11 & 12 of the Chairman's
letter are approved.

Budget Estimate for 1898-99

3. Receipts — The receipts for
the ensuing year are put down
at Rs 14,87,770 against Rs 2,03,690 in
the revised Estimate, the decrease
which occurs chiefly under Income
from markets and Slaughter houses,
interest on investments and
Sale proceeds of Govt Securities,
being partly met by an increase
under the Water tax.

4. Charges. (1) The probable
Charges are entered as Rs 111,500
against the revised Estimate of
Rs 1,97,150, the decrease being
mainly under Grant. 1.

(2) Grant. 1. — None of the
~~Charges~~ new works provided
for in the Budget should be
undertaken until the plans and
Estimates for them have been
approved by Competent Authority

(3) Grant. 2 - The allotment
under Salary Grants will be
raised from Rs 1300 to Rs 1450
as suggested by the Director
of Public Instruction in his

Vide para. 31 of the Chairman's
letter and the proposition
statement.

x Total amount of provincial grant 1,89,000

Amount allotted for the lake reclamation	40,000	+
" Drainage Scheme	25,450	x
" Drainage	5,720	
" Water Supply	38,040	x
Total	109,210	

Balance unallotted Rs 79,790

Second letter read above. The
entertainment of a teacher on
Rs 12 for the new Salary result
School, which it is proposed
to open at Horappammad, is Sanction
The attention of the Municipal
Council is drawn to the Director
remark in para. 2 of his fore
letter.

4. Grant. 5. with reference to
G.O. No. 2473 dated 22nd December
1897. the Contribution for the Central
Office Establishments will be reduced
from Rs 800 to Rs 726 or Rs 730 in round
numbers.

5 Excluding the sum of Rs 79,790
which represents the unallotted balance
of the Provincial grant on account
of the Water Supply Scheme, the
budget, as revised by Government
Closes with a balance of Rs 870 or
~~Only~~ less than one percent of the Estimated
ordinary receipts. This should be
increased in the Course of the year
by effecting Savings wherever possible
~~by~~ by increasing the rates of taxation.

VR
4/3/98

To The Chairman M.C. Cotacamund
" Collector of the Nilgiries
" Pt A. & Bd
" Accountant Genl:
" D.P.I.
" S. General
" S. Bd
" S. Cr.

Jr. C. 530m 8/3/98

Odiaamund

Enclosure No. I to letter No. 4392
dated 14th January 1898.

SECRETARY TO GOVERNMENT
22 JAN. 1898
LOCAL & MUNICIPAL DEPARTMENT

COLLECTOR'S OFFICE
15 JAN. 1898
MEDINIPUR DISTRICT

Budgeh for 1898—99.

250.
285.0
293.0

5000
2920
2970

By Receipts — 83468.

1/37 Mof 1898

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Cotacamund during the official year 1898-99.

—	Budget of 1898-99. Details of Minor Heads.	Budget of 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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		43470 . .	36930 . .	15580 . .	34997 2 .
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	5000 . .	+	5000 . .	4000 . .	3237 8 .
b. Tax on buildings (section 63) ..	32000 . .	+	32000 . .	31000 . .	29460 1 9
c. Tax on lands (section 63)	2000 . .	+	2000 . .	900 . .	1157 2 .
d. Water-tax on buildings and lands (section 75)	15000 . .	+	12000 . .	7700 . .	5567 7 3
e. Tax on vehicles with springs and palanquins (section 77)	1800 . .	+	1800 . .	1500 . .	1463 14 4
f. Tax on animals (section 77) ..	3000 . .	+	3000 . .	2500 . .	2265 12 .
g. Tax on carts and other vehicles without springs (section 85) ..	700 . .		700 . .	700 . .	628 . .
h. Tolls (section 91)—					
Gross receipts					
Less Local Fund share					
i Tax on domestic menial servants Sec. 96.	450 . .	+	250 . .	. . .	. . .
j. 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.	50 . .	+	50 . .		
viii. Evasion of tolls		60,000 . .			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		60,000 . .	56800 . .	48300 . .	43781 13 4

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cotacamund during the official year 1898-99—*cont.*

1	Budget of 1898-99. Details of Minor Heads. 2	Budget of 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		60000 . .	56800 . .	48300 . .	43781 13 4
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	150 . .				
ii. Rent of buildings	1040 . .		+ 150 . .	100 . .	143 . .
iii. Avenue receipts			− 1070 . .	1100 . .	1110 2 8
iv. Fees from Traveller's Bungalows					33 8 .
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 . .				
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	10 . .		50 . .	50 . .	92 10 7
	440 . .		10 . .	10 . .	2 13 .
d. i. Fees from educational institutions	2700 . .		− 100 . .	700 . .	496 10 .
ii. Other revenue from educational institutions			+ 2700 . .	2400 . .	2595 12 .
e. i. Sale-proceeds and composition fees of medicines					
ii. Other Hospital receipts ..					
f. i. Income from markets	8000 . .		+ 11800 . .	8350 . .	8785 13 4
ii. ,, slaughter-houses..	5000 . .		+ 5500 . .	4400 . .	4612 8 .
g. Other fees—					
i. Distraint fees	100 . .		+ 100 . .		
	30 . .		30 . .		
ii. License fees	1400 . .		1400 . .	1200 . .	939 7 5
iii. Cartstand fees	1600 . .		+ 1700 . .	1450 . .	1530 . .
iv. Other fees	10 . .		10 . .	10 . .	5 . .
h. Fines under Municipal and other Acts	600 . .		600 . .	300 . .	537 8 .
i. Interest on investments—					
i. General, including choultries	870 . .		4500 . .	4500 . .	750 . .
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		22000 . .			
		82000 . .	86520 . .	72870 . .	65616 10 4

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cotacamund during the official year 1898-99—*cont.*

1	Budget of 1898-99. Details of Minor Heads. 2	Budget of 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		82000 . .	86520 . .	72870 . .	65616 10 4
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					
Municipal Schools	3000 . .		2950 . .	3300 . .	3007 4 10
Other purposes	200 . .		230 . .	230 . .	202 12 .
ii. Medical					
iii. Other purposes—					
Communications	4700 . .		4700 . .	4700 . .	14700 . .
Water-supply	. . .		. . .	. . .	100,000 . .
Drainage	. . .		. . .	. . .	. . .
Sanitation	. . .		. . .	. . .	. . .
Other purposes	2100 . .		2100 . .	1450 . .	1444 . .
Mis: Public Improvements	. . .		. . .	652 . .	20000 . .
b. From Local Boards—	10000		9980	2100	
				9680	
i. Education					
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education	60 . .		120 . .	60 . .	
ii. Medical					
iii. Other purposes		10060 . .			
c. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	5000 . .		5000 . .	5500 . .	5781 4 .
ii. Other purposes	1000 . .		1400 . .	1400 . .	2192 8 1
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	20 . .		20 . .	. . .	12 13 6
iii. Fee for numbering carts, &c.					
iv. Other items	20 . .	6040 . .	30 . .	20 . .	7 8 1
Carried forward ..		98100 . .	103070 . .	87530 . .	212764 12 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Ootacamund during the official year 1898-97—*cont.*

	Budget of 1898-97. Details of Minor Heads.	Budget of 1898-97. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 ..		78100	103070	87530	212964 12 10
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	50000		100000	150000	
b. Loans—					
i. From Government					10000
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.	650		600	500	502 13 1
d. Advances—					
i. Permanent					
ii. Others	20	50670	20	20	14 8 7
Total Receipts ..		148770	203670	240050	223482 2 6
Grand Total ..		192240	240620	255630	258479 4 6

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~annas~~ 8-0 per acre ~~per cent. of rent value for every 80 square yards.~~ not appurtenant to buildings &c
3. Water-tax on buildings and lands is levied at 4 per cent. and @2 per cent in certain cases.
4. Tax on vehicles and animals is levied at full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at ~~the maximum rates.~~ ⊗.
7. License-fees are levied at the rates sanctioned in G.O.
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:—

8. Tax on menial servants @ 1 Rupee per mensem.

⊗ License fees - G.O no 646 m-mis 7-4-92
G.O no 414 m-mis 7-24-3-93
G.O no 1626 m-mis 7-20-24-97
G.O no 2246 m-mis 7-14-Oct-97.

Pub: Road: fees G.O no 1886 m-mis 7-28-aug-97.

G. Ramaiah
Chairman O.M.C

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

Name of Institution.	1
Amount of Funded Capital.	2
Opening Balance.	3
Interest, Produce of Land, or Rent of buildings.	4
Appropriation from Capital for Expenditure.	5
Private Contributions and Donations.	6
Sale of Medicines or Sundry Property.	7
Total (Columns 4—7).	8
CONTRIBUTION FROM— Local Funds.	9
CONTRIBUTION FROM— Provincial Funds.	10
Total Receipts (Columns 3, 8 and 9).	11
Appropriation from Municipal Funds (Column 16 *minus* Column 10).	12
Invested.	13
Current Charges.	14
Total (Statement II).	15
Allotted for Public Works (Statement II-A).	16
Total Charges (Column 14 *plus* Column 15).	17
Closing Balance (Column 10 *minus* Column 16).	18
REMARKS.	
	RS.

Statement II.—Expenditure from the Municipal Fund of the Town of Ootacamund for the official year 1898-97.

	Budget of 1898-97.				Revised Estimate for 1897-98.		Budget Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
	Details of Minor Heads.		Totals of Major Heads.									
1	2		3		4		5			6		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		RS.	A. P.	
GRANT 1.—(*Public Works*)—												
1. New Works—												
a. Communications	1000	. .	✓		7780	. .	6000	. .		20	7 .	✓
b. Buildings	3500	. .	✓		9350	. .	1470	. .		3102	. 3	✓
c. Drainage	1700	. .	✓		9550	. .	500	. .		25557	1 7	
d. Water-supply	9470	. .	✓		38040	. .	154150	. .		4333	. 2	
Misc. Public Improvements { Lake Conservancy	650	. .	✓		40370	. .	370	. .		576	11 .	
2. Repairs— { Lake Establishment	500	. .	✓	16820 . .	500	. .	500	. .		474	5 9	
a. Communications	13000	. .	✓		13500	. .	12110	. .		14580	9 5	
b. Buildings	2900	. .	✓		2500	. .	1900	. .		1374	11 1	✓
c. Drainage—												
i. Repairs to works	500	. .	✓		400	. .	300	. .		178	11 1	
ii. Establishment for flushing drains, &c.	1680	. .	✓		1670	. .	1620	. .		1406	12 7	
d. Water-supply—												
i. Repairs to works, machinery, &c.	740	. .	✓		890	. .	500	. .		1142	. 10	
ii. Establishment	1680	. .	✓		1660	. .	1680	. .		1538	5 4	
iii. Contingencies	100	. .	22600	. .	70	. .	100	. .		84	7 4	
3. Establishment	2870	. .	✓ 2870	. .	2450	. .	2870	. .		2122	8 8	
4. Tools and Plant and other stores.	300	. .	300	. .	290	. .	240	. .		230	1 1	
5. Contributions—												
a. To Local Boards for works ..	100	. .			100	. .	100	. .		100	. .	
b. To Provincial Funds for scrutiny of estimates, &c.	100	. .			100	. .	80	. .		45	. .	
c. To others for public works ..			200	. .								
Total, Grant 1 ..			42790	. .	129420	. .	184490	. .		57226	132	
GRANT 2.—(*Education*)—												
1. Training Schools—												
a. Contributions to Local Boards ..	. .	.			. .	.	. .	.		. .	.	
b. Stipends to Normal students ..	. .	.			. .	.	. .	.		. .	.	
2. Municipal Schools—												
i. On Salary System—												
a. Establishment	7900	. .	✓		7640	. .	7900	. .		6750	134	
b. Contingencies	600	. .			600	. .	600	. .		764	3 .	
Carried forward ..	8500	. .			8240	. .	8500	. .		7515	. 4	

Statement II.—Expenditure from the Municipal Fund of the Town of Ootacamund for the official year 1898-97—*cont.*

	Budget of 1898-97.				Revised Estimate for 1897-98.		Budget Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
	Details of Minor Heads.		Totals of Major Heads.									
1	2		3		4		5			6		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		RS.	A. P.	
Brought forward ..	8500	. .			8240	. .	8500	. .		7515	. 4	
GRANT 2.—(*Education*)—cont.												
ii. On Salary-Results System—												
a. Fixed Payments	1270	. .	✓		1130	. .	1130	. .		935	2 11	✓
b. Result Grants	230	. .			230	. .	230	. .		209	7 .	✓
c. Contingencies	200	. .	10200	. .	170	. .	170	. .		209	14 1	
3. Salary Grants	1300	. .	1300	. .	1300	. .	1300	. .		1043	. .	✓
4. Results Grants	350	. .	350	. .	350	. .	350	. .		300	. .	✓
5. Combined Grants—												
a. Fixed Payments												
b. Result Grants												
6. Inspection—												
a. Contributions to Local Boards ..	150	. .			130	. .	130	. .		130	3 9	✓
b. Municipal Inspectors—												
i. Establishment												
ii. Contingencies			150	. .								
7. Miscellaneous—												
a. Building, furniture, &c., grants ..	130	. .			130	. .	130	. .		78	4 .	✓
b. Common gymnasium—												
i. Establishment												
ii. Contingencies												
c. Common Drawing Master—												
i. Establishment												
ii. Contingencies												
d. Other items	60	. .	190	. .	60	. .	60	. .		. .	. .	✗
Total, Grant 2 ..			12190	. .	11740	. .	12000	. .		10421	. 1	
GRANT 3.—(*Sanitation and Medical Services*).												
1. Hospitals and Dispensaries—												
a. Establishment	180	. .	✓		180	. .	180	. .		180	. .	✓
b. Medicines and Supplies												
c. Diet of Patients												
d. Sundries and Contingencies ..	30	. .			30	. .	30	. .		23	. 6	✓
e. Contributions to Local Boards ..												
&c., &c., &c. ..			210	. .								
Carried forward ..			210	. .	210	. .	210	. .		203	. 6	

Statement II.—Expenditure from the Municipal Fund of the Town of Ootacamund for the official year 1898-97—*cont.*

—	Budget of 1898-97. Details of Minor Heads.	Budget of 1898-97. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 ..		210 . .	210 . .	210 . .	203 . 6
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	400 . .		400 . .	460 . .	321 . .
ii. Sanitary Inspection ..	300 . .		300 . .	300 . .	256 . .
iii. Medical Reserve staff ..	50 . .		50 . .	50 . .	73 . .
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions	800 . .	1550 . .	800 . .	800 . .	799 13 4
3. Vaccination—					
a. Establishment	216 . .		216 . .	216 . .	216 . .
b. Contingencies	94 . .		104 . .	84 . .	97 9 10
c. Contributions to Local Boards ..	100 . .	440 . .	100 . .	70 . .	71 4 6
4. Registration of Births and Deaths—					
a. Establishment	240 . .		240 . .	240 . .	237 8 9
b. Contingencies	20 . .	260 . .	30 . .	20 . .	52 8 .
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	10870 . .		10430 . .	10150 . .	100 . 2
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	9000 . .		8800 . .	8400 . .	8769 4 5
b. Private scavenging—					
i. Establishment	2700 . .		2680 . .	2700 . .	2611 7 9
ii. Contingencies, such as cost of scavenging carts, &c.	300 . .		300 . .	50 . .	230 15 8
c. Cholera charges					
d. Contingencies	1000 . .		1000 . .	900 . .	925 14 6
6. Epidemic Reserve &c., &c., &c. ..	1000 . .	24870 . .	1000 . .	750 . .	606 4 1
Total, Grant 3 ..		27300 . .	26660 . .	25400 . .	25571 11 6

Statement II.—Expenditure from the Municipal Fund of the Town of Ootacamund for the official year 1898-97—*cont.*

—	Budget of 1898-97. Details of Minor Heads.	Budget of 1898-97. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	1220 . .		235 . .	1160 . .	341 13 3
b. Contingencies	3050 . .	4270 . .	3465 . .	2100 . .	3136 5 7
2. i. Markets—			3700		
a. Establishment	350 . .		340 . .	340 . .	264 . .
b. Contingencies	10 . .	360 . .	20 . .	20 . .	53 11 8
ii. Slaughter-houses—					
a. Establishment	440 . .		430 . .	260 . .	264 . .
b. Contingencies	10 . .	450 . .	20 . .	20 . .	9 6 3
3. Choultries—					
a. Establishment	84 . .		84 . .	84 . .	84 . .
b. Contingencies	26 . .	110 . .	26 . .	16 . .	36 9 1
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment			290 . .		
b. Contingencies					
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of Land	30 . .	30 . .	30 . .	30 . .	
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 ..	700 . .	700 . .	1060 . .	700 . .	1468 7 .
Carried forward ..		5720 . .	6000 . .	4730 . .	5658 4 10

Statement II.—Expenditure from the Municipal Fund of the Town of Cotacamund for the official year 1898-97—*cont.*

—	Budget of 1898-97. Details of Minor Heads.	Budget of 1898-97. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 ..		5720 . .	6000 . .	4730 . .	5658 4 10
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other charges—cont.	730		1090		
ii. Rewards for destruction of wild animals and snakes	50 . .		50 . .	50 . .	6 . .
iii. Printing	500 . .		500 . .	500 . .	584 6 10
iv. Compensation for lands					
v. Other items	300 . .		300 . .	300 . .	703 14 .
	1580	850 . .	1940		
Total, Grant 4 ..		6770 . .	6850 . .	5580 . .	6752 9 8
GRANT 5—					
a. General Establishment—					
i. Office Establishment	3320 . .		3320 . .	3320 . .	3313 4 7
ii. Inspection	3000 . .		3000 . .	3000 . .	3000 . .
b. Collection of Municipal Taxes—					
i. Establishment	1370 . .		1370 . .	1370 . .	1379 1 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	400 . .		400 . .	300 . .	454 7 11
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (b) (ii)	500 . .		560 . .	400 . .	547 13 6
e. Contributions for Central office and Audit establishments	800 . .		800 . .	800 . .	654 . .
Total, Grant 5 ..		9390 . .	9450 . .	9170 . .	9348 11 10
Repayment of Debt—					
a. Instalments paid during the year..	3560 . .		3460 . .	3450 . .	2352 4 4
b. Invested on account of Sinking Fund (Value of securities purchased)	1900 . .		1900 . .	1900 . .	1900 . .
c. Charges of investment	200 . .	5660 . .	200 . .	200 . .	9 13 10
Interest—					
a. On account of last year					
b. On account of current years ..	6400 . .	6400 . .	6470 . .	6540 . .	6217 11 8
		12060	12830	12090	

Statement II.—Expenditure from the Municipal Fund of the Town of Cotacamund for the official year 1898-97—*cont.*

—	Budget of 1898-97. Details of Minor Heads.	Budget of 1898-97. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others					30 . 11
Refunds of other than current collections ..	1000 . .		1000 . .	1160 . .	1524 2 5
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					100,000 . .
Total Expenditure ..		111500 . .	197150 . .	249910 . .	221554 15 5
Balances—					
a. Municipal Fund		80740 . .	43470 . .	5720 . .	38924 5 1
b. Endowments					
c. Water-tax Fund					
Grand Total ..		192240 . .	240620 . .	255630 . .	258477 4 6

Note to Statement II.

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

Liabilities.	RS.	Assets.	RS.
Liabilities—			
Balance of Loans		Municipal Balance .. { Cash	
Deposits to be adjusted		{ Securities	
Other Liabilities (in detail)		Deposit Balance .. { Cash	
		{ Securities	
		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 1898-99.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	For the High level road being opened in the South of the town . . .	6000	5000 . .	1000 . .	
	Total ..	6000	5000 . .	1000 . .	
(b)	Buildings				
1	For improving the market stalls and buildings viz Roofing the fruit stalls & lean to shed in front of the grain stalls	2500	. . .	2500 . .	
2.	For erecting a Watchman's shed at Dadbetta Reservoir	300	. . .	300 . .	
3.	For erecting a shed at the Rubbish Cart stand ..	400	. . .	400 . .	
4	Cost of 40 Corrugated iron dust bins ..	300	. . .	300 . .	
	Total ..	3500	. . .	3500 . .	

Chairman D.M.C

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1898-99.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1	Diverting the drain from the Brewery to the main stream by Etiennes Road	1200	. . .	1200 . .	
2.	Constructing small drains wherever found necessary in the Town to carry sewage ..	500	. . .	500 . .	
	Total ..	1700	. . .	1700 . .	
(d)	Water-supply				
1	Extending South water supply from aqueduct to Charing cross road &c by ...	6300	. . .	6300 . .	
2.	Extending North water supply to Sultanpettah	2242	. . .	2242 . .	
3	— do — to Bandyshola	928	. . .	928 . .	
		9470	. . .	9470 . .	
	Miscellaneous Public Improvements.				
	Lake Conservancy	300	. . .	300 . .	
	For filling & planting the enclosures at Charing cross. .	150	. . .	150 . .	
	For painting fences at — do —	100	. . .	100 . .	
	For cleaning the main & subsidiary streams	100	. . .	100 . .	
	Total ..	650	. . .	650 . .	

Chairman D.M.C

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. 71-7-197 m. f. feet.
	(a) Government Grant Roads.							
1.	Church hill road from							Metalled or Gravelled } Unmetalled. 21-4-323-0
8	Charing cross to North Lake Road	900	..					50-2-534. m. f. ft
2.	Commissioner's & Library Road	250	..					m. f. ft
3.	Dera Hill road	350	..					
4	Hospital Road	200	..					Total mileage under maintenance. 71-7-197
5.	Kelso road from Charing cross to Ottley Road	150	..					Metalled or Gravelled } Unmetalled. 21-4-323
6	Lawrence Asylum Lake road from Bowfoot Lake to the Bridge	350	..					50-2-534 m. f. ft
7.	Old garden road	150	..					m. f. ft
8	Ottley road	150	..					
9.	South Lake road from Cluny to Lochendley Lower Lake road	600	..					
10	Snowdon & Mallimund road	800	..					
11	Westbury & Seegur road ..	600	..					
12	Wenlock road	200	..					
		4700	..					
(b)	For maintaining 52 other roads in the station	6800	..					
(c)	For maintaining 57 bridle paths and lanes &c in villages	3500	..					
	Total ..	15000	..					

Ex Ramnath
Chairman

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairing & Colorwashing market building	600	..					
2	—do— —— market fencing	200	..					
3	—do— and whitewashing Cattle sheds	400	..					
4	—do— Public latrines	500	..					
5.	Metalling & repairing Carts & and	300	..					
6	Repairing Slaughter houses	275	..					
7	—do— Kandal Cooly lines & municipal School	100	..					
8	—do— Brock's memorial High school	100	..					
9	—do— Municipal offices	80	..					
10	—do— Mongavo & agrahaaram Chattrams	125	..					
11.	—do— Watchshed at Marlimund Reservoir	20	..					
12	—do— Lake margin	10	..					
13	—do— Mill house	50	..					
14	—do— Municipal stores	50	..					
15	Painting Carts & and fences	40	..					
16	Repairing & whitewashing vaccine depôt & Midwife's room	50	..					
	Total ..	2900	..					

Ex Ramnath
Chairman

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	General repairs to drains			
2	at main Bazaar, agraharam			
3	Kandal &c	500 ..		
	Total ..	500 ..		
(d)	Water-supply			
1	Repairing main pipes, fountains			
2	and platforms	1440 ..		
2a	-do- Adam's fountain	70 ..		
3	-do- towers and railings at the Marlimund & Bodabetta Reservoirs	50 ..		
4	Repairing Viaduct	25 ..		
5	Clearing and keeping in order the footpaths along the main pipes of the north & south water supplies and water channels at Manjakal-mund and in the Kotagiri Road near Chudukadoo.	130 ..		
6	Repairing Cistern at Manjanacorai	25 ..		
	Total ..	740 ..		

H. Hammick
Chairman Comte

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 1. 2. c. Drainage—			
~~Overseers~~ .. Inspector	1	30 35 . .	420 . .
Pony allowance		15 . .	180 . .
~~Drain cleaners~~ .. Overseer ..	1	20 . .	240 . .
Drain cleaners @ Rs 8.	3	24 . .	288 . .
—do— @ Rs 7.	4	28 . .	336 . .
—do— @ Rs 6.	3	18 . .	216 . .
Total ..	12	140 . .	1680 . .
Deduct Fines and Stoppages ..			. . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			1680 . .
d. Water works—			
~~Overseers~~ .. Water Course Inspector	1	30 . .	360 . .
Pony allowance		15 . .	180 . .
~~Watchmen~~ Smith & Fitter ..	1	25 . .	300 . .
Turncocks @ Rs 15.	2	30 . .	360 . .
Luscars @ Rs 8	5	40 . .	480 . .
Total ..	9	140 . .	1680 . .
Deduct Fines and Stoppages ..			. . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			1680 . .
3. General—			
Overseers .. 1st Grade	1	85 . .	1020 . .
Pony allowance		15 . .	180 . .
~~Maistries~~ Overseer 2nd Grade ..	1	50 . .	600 . .
Pony allowance		15 . .	180 . .
Surveyor	1	50 . .	600 . .
Clerk	1	15 . .	180 . .
Peon	1	9 . .	108 . .
Total ..	5	239 . .	2868 . .
Deduct Fines and Stoppages ..			. . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			2870 . .

Lake Establishment
Inspector 1 — 10 — — — 120 — — —
Lake cleaners 3 @ 8 24 — — — 288 — — —
Watchman 1 — 8 — — — 96 — — —
5 — 42 — — — 504 — — —
Rs 500 — — —

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 2.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1		
2. MUNICIPAL SCHOOLS—							
a. On the Salary System— Brecks memorial High School							
Head Master	1	300	.	✓	3600	.	.
1st Assistant Master	1	100	.	✓	1200	.	.
2nd „ „	1	80	.	✓	960	.	.
3rd „ „	1	60	.	✓	720	.	.
Mistress	1	40	.	✓	480	.	.
Hindustani Munshi	1	30	.	✓	360	.	.
Gymnastic Instructor	1	15	.	✓	180	.	.
Clerk	1	15	.	✓	180	.	.
Peon	1	11	.	✓	132	.	.
Watchman	1	8	.	✓	96	.	.
Total ..	10	659	.	.	7908	.	.
Deduct Fines and Stoppages ..					8	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					7900	.	.

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 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Bazaar Municipal School							
Head master	1	20	.	✓	240	.	.
1st assistant	1	15	.	✓	180	.	.
2nd „	1	12	.	✓	144	.	.
Gymnastic Instructor	1	5	.	✓	60	.	.
	4	52	.	.	624	.	. ✓
Mahomedan School							
Teacher	1	15	.	✓	180	.	.
	1	15	.	.	180	.	. ✓
Kandak School							
Head master	1	15	.	✓	180	.	.
Teacher	1	12	.	✓	144	.	.
	2	27	.	.	324	.	. ✓
Kodapamund School							
Teacher (new) ✓	1	12	.	✓	X 144	.	. ✓
Total ..	8	106	.	.	1272	.	. ✓
Deduct Fines and Stoppages ..					2	.	.
Add arrears for last year paid this year ..					.	.	. ✓
Balance (Statement II) ..					1270	.	.

W. Barnett
Chairman of the

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 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster							
		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Common Gymnastic Instructors							
		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Common Drawing Masters							
		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates							
,, ,, ...							
Midwife	1	15	-	-	180	-	-
Clerk							
Compounder							
Servants							
,, ...							
,, ...							
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
3. Vaccination—			
Vaccinators	1	18 . .	216 . .
Peons			
Total ..	1	18 . .	216 . .
Deduct Fines and Stoppages ..			. . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			216 . .
4. Registration—			
Registrars	1	20 . .	240 . .
Peons			
Total ..	1	20 . .	240 . .
Deduct Fines and Stoppages ..			. . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			240 . .

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
5. *a.* "Conservancy, Road-cleaning and Road-watering"—			
Sanitary Inspector	1	70 . .	840 . .
Do (Mounted) Pony allowance		15 . .	180 . .
Nuisance Inspectors	1	50 . .	600 . .
" overseer	1	20 . .	240 . .
" Maistry	1	15 . .	180 . .
"			
Maistries @ Rs 12	2	24 . .	288 . .
Do @ Rs 10	3	30 . .	360 . .
Scavengers			
Sweepers @ Rs 8	33	264 . .	3168 . .
Do @ Rs 7	35	245 . .	2940 . .
Do @ Rs 6	22	132 . .	1584 . .
Titical Depôt keepers @ Rs 7	6	42 . .	504 . .
Total ..	105	907 . .	10884 . .
Deduct Fines and Stoppages ..			14 . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			10870 . .

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 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors ... Dany allowance ..	1	35	-	-	420	-	-
Maistries	1	15	-	-	180	-	-
—Do—							
Scavengers	1	10	-	-	120	-	-
—Do— @ Rs 8.	10	80	-	-	960	-	-
—Do— @ Rs 7.	5	35	-	-	420	-	-
—Do— @ Rs 6.	6	36	-	-	432	-	-
Total ..	24	226	-	-	2712	-	-
Deduct Fines and Stoppages ..					12	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2700	-	-
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
~~Superintendents~~ Inspector	1	20	-	-	240	-	-
~~Masalchies~~ .. Lighters' Maistry ..	1	10	-	-	120	-	-
Lighters @ Rs 9	8	72	-	-	864	-	-
Total ..	10	102	-	-	1224	-	-
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1220	-	-

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 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
~~Superintendents~~ Sergeant	1	15	-	-	180	-	-
Servants	1	7	-	-	84	-	-
—Do—	1	7	-	-	84	-	-
Total ..	3	29	-	-	348	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					350	-	-
ii. Slaughter-houses—		15					
fo 1594M 14-7-97 ~~Superintendents~~ Sergeant	1	30	-	-	360	-	-
Servants	1	7	-	-	84	-	-
Total ..	2	37			444	-	-
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					440	-	-
3. Choultries—							
~~Servants~~ .. Monigar	1	5	-	-	60	-	-
Sweeper	1	2	-	-	24	-	-
Total ..	2	7	-	-	84	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					84	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
4. TRAVELLERS' BUNGALOWS—							
Maty							
Servants							
		nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. AVENUES—							
Servants							
		nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. PUBLIC GARDEN—							
Gardeners							
		nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
8. FIRE—							
Servants							
				nil			
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							
		nil					
				nil.			

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

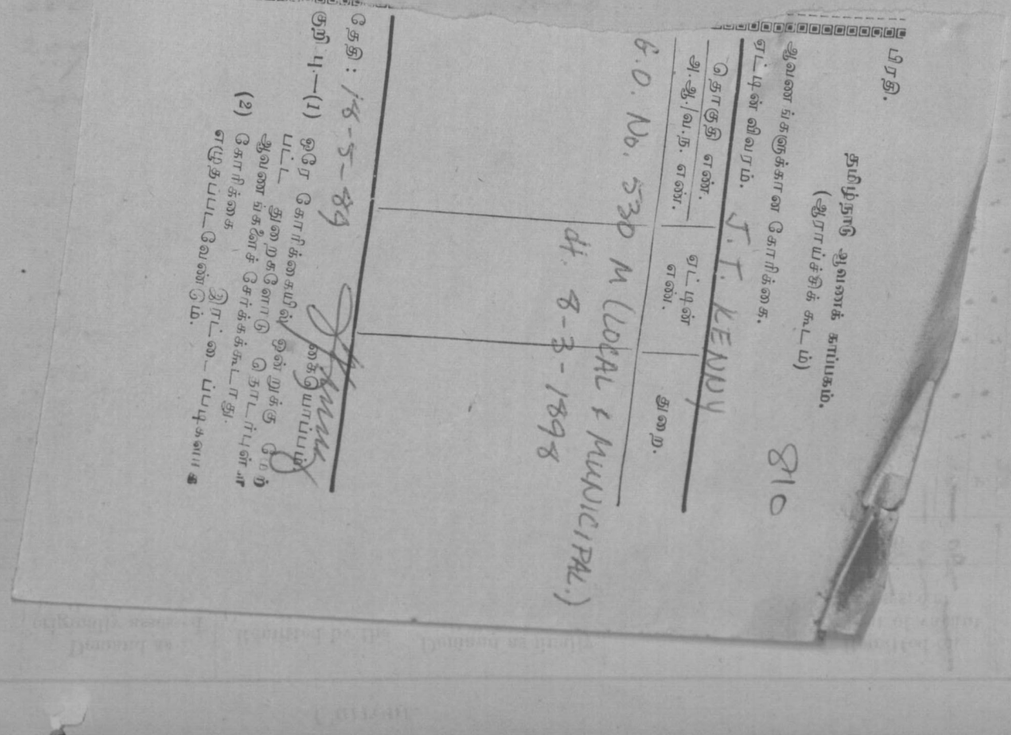
—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Manager (Chief clerk) ..	1	80	.	.	960	.	.
~~Clerks~~ Head accountant ..	1	50	.	.	600	.	.
" Clerk + Record keeper ..	1	40	.	.	480	.	.
"							
Assistant Accountants + Store keeper	1	35	.	.	420	.	.
~~Peons~~ Correspondence clerk	1	25	.	.	300	.	.
Despateling clerk	1	20	.	.	240	.	.
Peons @ Rs 9.	3	27	.	.	324	.	.
Total ..	9	277	.	.	3324	.	.
Deduct Fines and Stoppages ..					-	.	.
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					3320	.	.
ii. Inspection—							
Chairman's salary ~~or carriage allowance~~	1	250	.	.	3000	.	.
Total ..	1	250	.	.	3000	.	.
Deduct Fines and Stoppages ..					-	.	.
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					3000	.	.

Chairman &c C

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 5.—*a.* General Establishment—*cont.*							
b. Collection—							
~~Clerks~~ Cash keeper	1	45	.	.	540	.	.
Bill Collectors	1	20	.	.	240	.	.
~~Peons~~ ~~do~~ —	1	16	.	.	192	.	.
~~do~~ —	1	15	.	.	180	.	.
~~do~~ —							
Total ..	5	114	.	.	1368	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1370	.	.
c. Collection of tolls—							
Inspectors							
Gate-keepers							
					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Chairman



STATEMENT IV-A.—*Municipality of* Ootacamund Demand, Collection and Balance statement for the year 1898-99.

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.	5000	-	-	"	-	-	5000	-	-	4800	-	-	-	-	-	-	-	-	200	-	-
2. Tax on buildings	31700	-	-	-	-	-	31700	-	-	31000	-	-	200	-	-	-	-	-	500	-	-
3. Tax on lands	2000	-	-	-	-	-	2000	-	-	1800	-	-	-	-	-	-	-	-	200	-	-
4. Water-tax on buildings and lands	15000	-	-	-	-	-	15000	-	-	14700	-	-	100	-	-	-	-	-	200	-	-
5. Tolls (gross receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	8000	-	-	-	-	-	8000	-	-	8000	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	5000	-	-	-	-	-	5000	-	-	5000	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	1600	-	-	-	-	-	1600	-	-	1600	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	5000	-	-	-	-	-	5000	-	-	5000	-	-	-	-	-	-	-	-	-	-	-
Total ..	73300	-	-	-	-	-	73300	-	-	71900	-	-	300	-	-	-	-	-	1100	-	-

G. Ramsay
Chairman & M. C.

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	200	"	"	"	"	"	200	"	"	200	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
2. Tax on buildings	800	"	"	200	"	"	1000	"	"	1000	"	"	"	"	"	"	"	"	"	"	"				
3. Tax on lands	200	"	"	"	"	"	200	"	"	200	"	"	"	"	"	"	"	"	"	"	"				
4. Water-tax on buildings and lands ..	200	"	"	100	"	"	300	"	"	300	"	"	"	"	"	"	"	"	"	"	"				
5. Tolls	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
6. Market rents	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
7. Slaughter-house fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
8. Rent of cart-stands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
9. Private scavenging fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
Total ..	1400	-	-	300	-	-	1700	-	-	1700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Statement VI.—Revised Estimate for 189 -9 .

Statement VI.—Revised Estimate—(Receipts) for 1897-98.

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable receipts of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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	36924	5	1				5	10	11	36930	.	.	15580	.	.	
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53) ..	2615	8	.	1557	8	.	2384	8	.	5000	.	.	4000	.	.	
b. Tax on buildings (section 63) ..	20007	9	6	14489	5	6	11990	6	6	32000	.	.	31000	.	.	
c. Tax on lands (section 63) ..	35	4	.	435	2	.	1964	12	.	2000	.	.	900	.	.	
d. Water-tax on buildings and lands (section 75)	6151	.	4	3367	1	4	5848	15	8	12000	.	.	7700	.	.	
e. Tax on vehicles with springs and palanquins (section 77) ..	1391	4	8	402	8	.	408	14	.	1800	.	.	1500	.	.	
f. Tax on animals (section 77) ..	2,034	10	8	740	12	.	965	5	4	3000	.	.	2500	.	.	
g. Tax on carts and other vehicles without springs (section 85) ..	267	10	8	291	4	.	432	5	4	700	.	.	700	.	.	
h. Tolls (section 91)—																
~~Tax on menial servants~~ ~~Gross receipts~~	139	.	.	.	.	.	111	.	.	250	.	.				
~~Less Local Fund share~~ ..																
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings																
iii. Tax on lands																
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c. ..																
vi. Tax on animals																
vii. Tax on carts, &c.	11	2	.	.	.	.	38	14	.	50	.	.				
viii. Evasion of tolls																
3. Realizations under Special Acts—																
a. Pounds																
b. Ferry rents																
c. Fees under Act II of 1888 ..																
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	145	.	.	.	.	.	5	.	.	150	.	.	100	.	.	
ii. Rent of buildings	653	5	4	368	8	.	416	10	8	1070	.	.	1100	.	.	
iii. Avenue receipts		2	.	33	8	.	2	.	.							
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.																
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	1	4	.	35	10	.	48	12	.	50	.	.	50	.	.	
	1	10	6	2	13	.	8	5	6	10	.	.	10	.	.	
iv Sale of measures—																
Carried forward ..	33456	15	8	21725	15	10	24623	.	14	58080	.	.	49560			

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Statement VI.—Revised Estimate—(Receipts) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable receipts of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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 ..	33456	15	8	24725	15	10	24623	-	4	58080	.	.	49560	.	.	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	24	4	.	58	1	4	75	12	.	100	.	.	700	.	.	
d. i. Fees from educational institutions	1640	4	.	1016	15	.	1059	12	.	2700	.	.	2400	.	.	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..	7751	4	.	3419	2	8	4048	12	.	11800	.	.	8350	.	.	
ii. „ slaughter-houses.	3750	-	.	1672	8	.	1750	.	.	5500	.	.	4400	.	.	
g. Other fees—																
i warrant fees. ..	27	8	.	.	.	.	72	8	.	100	.	.	.	.	.	
ii Distraint fees	-	-	-	-	-	-	30	.	.	30	.	.	.	.	.	
iii License fees	476	11	4	305	.	9	923	4	8	1400	.	.	1200	.	.	
iv ~~iii~~. Cart-stand fees	852	8	.	533	5	4	847	8	.	1700	.	.	1450	.	.	
v. Other fees	1	.	.	3	.	.	9	.	.	10	.	.	10	.	.	
h. Fines under Municipal and other Acts	411	8	6	244	14	.	188	7	6	600	.	.	300	.	.	
i. Interest on investments—																
i. General, including choultries	4500	.	.	.	.	.	.	.	.	4500	.	.	4500	.	.	
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends																
Buildings																
Municipal Schools	1970	.	.	994	12	10	980	.	.	2950	.	.	3300	.	.	
Other purposes	-	-	-	92	12	.	230	.	.	230	.	.	230	.	.	
ii. Medical																
iii. Other purposes—																
Communications	4700	.	.	.	.	.	.	.	.	4700	.	.	4700	.	.	
Water-supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Drainage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other purposes	1574	.	.	314	.	.	526	.	.	2100	.	.	1450	.	.	
b. From Local Boards—																
i. Education																
ii. Medical																
iii. Other purposes																
Carried forward ..	61135	15	6	30380	7	9	35364	-	6	96500	.	.	82550	.	.	

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Executive Engineer and C

STATEMENT VI.—Revised Estimate—(Receipts) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable receipts of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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 ..	61135	15	6	30380	7	9	35364	-	6	96500	-	-	82550			
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	120	-	-				-	-	-	120	-	-	60	-	-	
ii. Medical																
iii. Other purposes	-	-	-				-	-	-	-	-	-	-	-	-	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	3983	8	-	1487	10	-	1016	8	-	5000	-	-	5500	-	-	
ii. Other purposes	868	7	-	991	1	-	531	9	-	1400	-	-	1400	-	-	
b. Other items—																
i. Fishery rents ..																
ii. Refunds of expenditure of previous year	-	-	-	7	2	-	20	-	-	20	-	-	-	-	-	
iii. Fee for numbering carts, &c.																
iv. Other items	12	10	3	5	15	5	17	5	9	30	-	-	20	-	-	
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	1,00,000	-	-				-	-	-	1,00,000	-	-	150,000	-	-	
b. Loans—																
i. From Government	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.	567	-	6	258	13	3	32	15	6	600	-	-	500	-	-	
d. Advances—																
i. Permanent																
ii. Others	3	11	1	1	-	3	16	4	11	20	-	-	20	-	-	
Total Receipts ..	166691	4	4	43132	-	9	36998	11	8	203690			240050	-	-	
Grand Total ..	203615	9	5	43132	-	9	37004	6	7	240620	-	-	255630	-	-	

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Examined
Accountant General

STATEMENT VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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 1—(*Public Works*)—										64920						
1. NEW WORKS—	10878	5	7													
a. Communications	38	2	.	20	7	.	7941	14	.	7980	.	.	6000	.	.	×
b. Buildings	3331	4	4	2853	12	3	6018	11	8	9350	.	.	1470	.	.	×
c. Drainage	5857	.	.	25541	8	.	3693	.	.	9550	.	.	500	.	.	
d. Water-supply	1951	15	3	2152	9	9	36088	.	9	38040	.	.	154150	.	.	
Misc. Public Improvements { Lake Conservancy	40253	3	3	166	12	6	116	12	9	40370	.	.	370	.	.	
2. REPAIRS— { Lake Establishment	334	2	8	158	5	9	165	13	4	500	.	.	500	.	.	
a. Communications	10654	8	8	5805	3	8	2845	7	4	13500	.	.	12110	.	.	
b. Buildings	847	8	5	447	1	3	1652	7	7	2500	.	.	1900	.	.	
c. Drainage—																
i. Repairs to works	291	12	6	376	.	1	108	3	6	400	.	.	300	.	.	
ii. Establishment for flushing drains, &c.	1106	4	.	487	2	8	563	12	.	1670	.	.	1620	.	.	
d. Water-supply—																
i. Repairs to works, machinery, &c.	545	.	10	453	13	2	344	15	2	890	.	.	500	.	.	
ii. Establishment	1093	.	.	500	.	.	567	.	.	1660	.	.	1680	.	.	
iii. Contingencies	51	9	3	30	11	6	18	6	9	70	.	.	100	.	.	
3. ESTABLISHMENT	1495	4	11	689	6	2	954	11	1	2450	.	.	2870	.	.	
4. TOOLS AND PLANT AND OTHER STORES.	268	3	5	102	12	6	21	12	7	290	.	.	240	.	.	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..	100	.	.	.	.	.	.	.	.	100	.	.	100	.	.	
b. To Provincial Funds for scrutiny of estimates, &c.	.	.	.	.	.	.	100	.	.	100	.	.	80	.	.	
c. To others for public works ..																
Total, Grant 1 ..	68218	15	6	39785	10	3	61201	.	6	129420	.	.	184490	.	.	
GRANT 2—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..																
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	5001	13	5	2306	13	4	2638	2	7	7640	.	.	7900	.	.	
b. Contingencies	374	10	11	764	10	6	225	5	1	600	.	.	600	.	.	
ii. On Salary-Results System—																
a. Fixed Payments	725	13	6	308	13	9	404	2	6	1130	.	.	1130	.	.	
b. Results Grants	.	.	.	179	7	.	230	.	.	230	.	.	230	.	.	
c. Contingencies	85	10	.	89	13	6	84	6	.	170	.	.	170	.	.	
3. SALARY GRANTS	776	5	4	353	5	4	523	10	8	1300	.	.	1300	.	.	
4. RESULTS GRANTS	.	.	.	300	.	.	350	.	.	350	.	.	350	.	.	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..	.	.	.	130	3	9	130	.	.	130	.	.	130	.	.	
Carried forward ..	6964	5	2	3833	3	2	4585	10	10	11550	.	.	11810	.	.	

7980) 38000 (5
9350) 33310 (35.6
2805
5260
4675
5850

38040) 195200 (5.1
19020
5000

2500) 84700 (3
25
97

64920) 1087800 (16.8
6492
43860
38952
49080

W. Bennett
Chairman A. & C.

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Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the first four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	6964 5 2	3833 3 2	4585 10 10	11550 - -	11810 - -	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment						
ii. Contingencies						
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	62 10 8	16 10 8	67 5 4	130 - -	130 - -	
b. Common gymnasium—						
i. Establishment						
ii. Contingencies						
c. Other items	60 - -	- - -	- - -	60 - -	60 - -	
Total, Grant 2 ..	7086 15 10	3849 13 10	4653 - 2	11740 - -	12000 - -	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	
b. Medicines and Supplies ..						
c. Diet of Patients						
d. Sundries and Contingencies ..	12 2 -	2 6 -	17 14 -	30 - -	30 - -	
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	- - -	321 - -	400 - -	400 - -	460 - -	
ii. Sanitary Inspection ..	- - -	256 - -	300 - -	300 - -	300 - -	
iii. Medical Reserve staff ..	- - -	73 - -	50 - -	50 - -	50 - -	
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS ..	699 2 -	99 13 4	100 14 -	800 - -	800 - -	
3. VACCINATIONS—						
a. Establishment	163 15 9	72 - -	52 - 3	216 - -	216 - -	
b. Contingencies	67 12 6	33 1 -	36 3 6	104 - -	84 - -	
c. Contributions to Local Boards ..	- - -	71 4 6	100 - -	100 - -	70 - -	
Carried forward ..	1063 - 3	988 8 10	1116 15 9	2180 - -	2190 - -	

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Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1897-98.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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 ..	1063	-	3	988	8	10	1116	15	9	2180	-	-	2190	-	-	
GRANT 3—(*Sanitation and Medical Services*)—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	160	-	-	80	-	-	80	-	-	240	-	-	240	-	-	
b. Contingencies	2	7	6	19	9	-	27	8	6	30	-	-	20	-	-	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	6802	15	8	3386	9	2	3627	-	4	10430	-	-	10150	-	-	
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5739	1	7	3491	2	7	3060	14	5	8800	-	-	8400	-	-	
b. Private scavenging—																
i. Establishment	1776	5	11	879	4	-	903	10	1	2680	-	-	2700	-	-	
ii. Contingencies, such as cost of scavenging carts, &c.	45	-	-	200	-	-	255	-	-	300	-	-	50	-	-	
~~*c.* Cholera charges~~ ..	741	10	3	334	-	6	258	5	9	1000	-	-	900	-	-	
d. Contingencies																
6. Epidemic Reserve	338	5	6	140	5	9	661	10	6	1000	-	-	750	-	-	
Total, Grant 3 ..	1666	14	8	9519	7	10	9991	1	4	26660			25400	-	-	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	155	-	-	434	2	9	80	-	-	235	-	-	1160	-	-	
b. Contingencies	2366	1	5	1357	15	-	1078	14	7	3465	-	-	2100	-	-	
2. i. MARKETS—																
a. Establishment	239	2	5	88	-	-	100	13	7	340	-	-	340	-	-	
b. Contingencies	-	7	6	42	6	3	17	8	6	20	-	-	20	-	-	
ii. SLAUGHTER-HOUSES—																
a. Establishment	269	12	-	88	-	-	160	4	-	430	-	-	260	-	-	
b. Contingencies	9	7	6	-	-	-	10	8	6	20	-	-	20	-	-	
3. CHOULTRIES—																
a. Establishment	56	-	-	28	-	-	28	-	-	84	-	-	84	-	-	
b. Contingencies	12	-	-	9	3	-	14	-	-	26	-	-	16	-	-	
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment																
b. Contingencies																
5. AVENUES—																
a. Establishment																
b. Contingencies	269	-	6	-	-	-	22	15	6	290	-	-	-	-	-	
6. PUBLIC GARDEN—																
a. Establishment																
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..																
Carried forward ..	3374	15	4	1176	5	6	1535	-	8	4910	-	-	4000	-	-	

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Chairman 6.10.6

Statement VI—R...

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98			Total of columns 2 and 4.			Budget grant 1897-98 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 ..	3374	15	4	1176	5	6	1535	-	8	4910	-	-	4000	-	-	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
	-	-	-	-	-	-	30	-	-	30	-	-	30	-	-	
7. SURVEY OF LAND																
8. FIRE—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. OTHER CHARGES—																
i. Work done for private individuals other than private scavenging	944	7	4	689	-	6	115	8	8	1060	-	-	700	-	-	
ii. Rewards for destruction of wild animals and snakes	4	6	5	-	-	-	45	9	7	50	-	-	50	-	-	
iii. Printing	161	9	6	407	6	5	338	6	6	500	-	-	500	-	-	
iv. Compensation for lands																
v. Other items	102	8	11	100	-	10	197	7	1	300	-	-	300	-	-	
Total, Grant 4 ..	4587	15	6	2372	13	3	2262	-	6	6850	-	-	5580	-	-	
GRANT 5—																
a. General Establishment—																
i. Office Establishment ..	2207	9	1	1104	12	7	1112	6	11	3320	-	-	3320	-	-	
ii. Inspection	1993	7	10	1000	-	-	1006	8	2	3000	-	-	3000	-	-	
b. Collection of Municipal Taxes—																
i. Establishment	909	2	-	466	8	3	460	14	-	1370	-	-	1370	-	-	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	154	-	1	314	4	6	245	15	11	400	-	-	300	-	-	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	457	4	8	184	-	4	102	11	4	560	-	-	400	-	-	
e. Contributions for Central office and Audit establishments ..	-	-	-	134	-	-	800	-	-	800	-	-	800	-	-	
Total, Grant 5 ..	5721	7	8	3203	9	8	3728	84		9450	-	-	9190	-	-	
REPAYMENT OF DEBT—																
a. Instalments paid during the year.	3452	3	8	2352	4	4	7	12	4	3460	-	-	3450	-	-	
b. Invested on account of Sinking Fund (value of securities purchased)	1900	-	-	-	-	-	-	-	-	1900	-	-	1900	-	-	
c. Charges of investment ..	200	-	-	190	2	2	-	-	-	200	-	-	200	-	-	
INTEREST—																
a. On account of last year ..																
b. On account of current year ..	6412	1	5	1098	13	10	57	14	7	6470	-	-	6540	-	-	
													12090	-	-	

Chairman and C...

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98			Total of columns 2 and 4.			Budget grant 1897-98 excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P	RS.	A.	P	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	
Advances recoverable—																
a. Permanent																
b. Others				30	.	11										
Refunds of other than current collections ..	627	10	2	136	1	8	372	5	10	1000	.	✓	1160	.	.	
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	114876	4	5	62158	9	5	82273	11	7	197150	.	.	250110	.	.	
Balances—																
a. Municipal Fund	"	"	"	"	"	"	"	"	"	48470	"	"	3720	"	"	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	114876	4	5	62158	9	5	82273	11	7	240620	.	.	255630	.	.	

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Chairman & Secy

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Cotacamund for the year 1897-98.

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration ..													
Grant I 2C. ii Drainage Establishment	1620	.	.	✓ 55	.	.				1675 (1)	.	✓	G.O. no. 2089 M. Mis. dated 24 September 97
Grant III 5 a i Conservancy Establishment	10150	.	.	✓ 110	.	.				10260	.	.	G.O. no. 2089 M. Mis. dated 24 September 97
— Do — Do —				250	.	.	✓			10510 (2)	.	✓	G.O. no. 2307 M. Mis. dated 27 October 97
Grant IV 1. Lighting (a) Establishment	1160	.	.	✓ 55	.	.				1215 (3)	.	.	G.O. no. 2089 M. Mis. dated 24 September 97
Grant IV 2. ii a. Slaughter house Establishment	260	.	.	✓ 165	.	.				425 (4)	.	.	— Do — — Do —

(1) Rs 5 savings
(2) Rs 80 savings on a/c of the employment for a shorter period
(3) Rs 980 debited to Lighting Contingencies as the lighting is done on Contract
(4) Rs 5 added to make a round figure

Chairman & Secy

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

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

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

STATEMENT VII.—Tolls.

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

STATEMENT VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid up to 31st March 1898. Number of years.	Amount repaid up to 31st March 1898. Amount.	Amount repaid In 1898-97.	Amount transferred to Sinking Fund up to 31st March 1898. Number of years.	Amount transferred to Sinking Fund up to 31st March 1898. Amount.	Amount transferred to Sinking Fund In 1898-97.	Invested out of the total amount transferred up to end of 1898-97. In Government Securities.	Invested out of the total amount transferred up to end of 1898-97. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Government Loans.										Revised Estimate
(1) Rs 17500 4¼ p.c.	For Kandal drainage taken in 91-92 repayable by annual payments including interest of Rs 1316.	G.O. Financial dated 11 June 91 No. 443	6	3817 10 6	735 — —					Int. Pt. 611 — 706
(2) Rs 43000 4¼ p.c.	For South water supply taken in 91-92. repayable by yearly payments including interest of Rs 3234	G.O.M. Mis dated 17 February 1892 No 335	6	9773 6 8	1825 — —					I loan 1486 — 1748 II loan 1000 III loan 4020 —
(3) Rs 10,000 4¼ p.c.	For carbain — Sing: works — repayable in 10 years by yearly payments of Rs 1000 excluding interest	G.O. No. 352 M Mis dt 2nd March 1897.	1	1000 . .	1000 . .					6.117 — 3454 Budget Est. Rs. Pt.
70500										581 — 736
Private Loans.										1412 — 1822
(4) Rs 50000 @ 6 p.c.	For Municipal market repayable in 30 years by Sinking Fund investments in 1884-85	G.O. No. 1992 dated 27 August 84				13	16800 . .	1500 . .		— — 1000
(5) Rs 10,000 @ 6 p.c.	do in 86-87	G.O. No. 86 M. dated 9 October 86.				10				4020 —
(6) Rs 7000 @ 6 p.c.	For Municipal office repayable in 17 years by Sinking Fund in 93-94	G.O. No 1087 M. Mis: dated 19 August 93				4	1600 . .	400 . .		6.013 — 3558
67000				14593 1 2	3560 . .		18400 . .	1900 . .		1993
137500										

Cuddalore 8th January 1898.

Chairman & D.M.

Chairman D.M.B.

Enclosure No. II to letter No. 4392 dated 18-12-98.

Cotacamund MUNICIPALITY.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date	Office to which the proposition refers.	Nature of Charge. Present Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
				Bazaar School	RS.	RS.		Bazaar School	RS.	RS.	RS.	RS.	
			1	Head Master	20	20	1	Head Master	20	20	-	-	
			1	1st Assistant	15	15	1	1st Assistant	15	15	-	-	
			1	2nd Assistant	12	12	1	2nd Assistant	12	12	-	-	Vide under summary
			1	Gymnastic Instructor	5	5	1	Gymnastic Instructor	5	5	-	-	
			4		52	52	4		52	52	-	-	
				Mahomedan School				Mahomedan School					
			1	Teacher	15	15	1	Teacher	15	15	-	-	
				Kandal School				Kandal School					
			1	Head Master	15	15	1	Head Master	15	15	-	-	
			1	1st Assistant	12	12	1	1st assistant	12	12	-	-	
			2		27	27			27	27	-	-	
			7	Total per mensem	94	94		Kodapermund School					
				Total per annum	1128	1128	1	Teacher	12	12	12	X -	
								Total per mensem	106	106	12	-	
								Total per annum	1272	1272	144	-	

595 Rs 18th March 1897

Grant II 2. Municipal Schools
ii ordinary Salary Result System
(a) Fixed Payments.

500—12-12-93.

Cotacamund
2nd January 1898.

W Hamnett
Chairman

SECRETARY TO GOVERNMENT
22 JAN. 1898
LOCAL & MUNICIPAL DEPARTMENT

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