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[Despatch Abstract.]

Municipal Budget:—

Reviewing the Erode
for 1898-99.

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LOCAL AND MUNICIPAL.

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G.O., No. 367 M., 11th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Erode — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. R. LAKSHMINARAYANA AIYAR Avargal, Chairman, Municipal Council, Erode, to the Secretary to Government, Local and Municipal Department, dated 22nd December 1897, No. 881-M.G.

I have the honour to submit the budget estimate of the Erode Municipality for the year 1898–99, together with the revised estimate for 1897–98.

REVISED BUDGET FOR 1897–98.

Receipts.

2. The gross receipts for the year together with the opening balance amount to Rs. 21,023-5-1 or Rs. 486-10-11 below the sanctioned budget, the decrease appearing chiefly in items (*b*) and (*h*) below :—

		Rs.	A.	P.
(*a*)	Opening balance	+ 60	0	0
(*b*)	Tax on arts, &c.	— 610	0	0
(*c*)	Tax on buildings	+ 100	0	0
(*d*)	Tax on vehicles	+ 10	0	0
(*e*)	Tolls	+ 60	0	0
(*f*)	Fees under Act II of 1888	+ 65	0	0
(*g*)	Avenue receipts	+ 40	0	0
(*h*)	School-fees	— 240	0	0
(*i*)	Sale-proceeds of books	+ 1	5	1
(*j*)	Sale-proceeds and composition fees of medicines	— 10	0	0
(*k*)	Income from markets	+ 80	0	0
(*l*)	Do. from slaughter-houses	+ 10	0	0
(*m*)	Licensing fees	+ 20	0	0
(*n*)	Cart-stand fees	+ 40	0	0
(*o*)	Fines under Municipal and Other Acts	+ 70	0	0
(*p*)	Contribution from Government Municipal School	— 90	0	0
(*q*)	Chatrams	+ 2	0	0
(*r*)	Contribution from Local Boards, Medical	— 60	0	0
(*s*)	Other grants from Karúr Council	— 50	0	0
(*t*)	Refunds	+ 15	0	0

3. (*a*) The actual balance at the commencement of the year was Rs. 3,130 against Rs. 3,070 as was expected.

(*b*) *Tax on Arts, &c.*—The decrease of Rs. 610 under this head is accounted for by the fact that this tax is being levied on the income of the individuals as per amended Act ; hence many people had been exempted.

(*c*) *Tax on Buildings.*—The increase under this head is due to the enhancement of tax on the improved buildings and also to the levy of tax on new constructions for the first time during the year.

(*d*) (*i*) (*j*) (*l*) and (*q*) call for no remarks.

(*e*) The increase under this head is owing to competition at the auction sale.

(*f*) *Fines under Act II of* 1888.—The sum of Rs. 65 under this head represents the fees collected for the erection of a pandal for the performance of a circus.

(*g*) *Avenue Receipts.*—The increase under this head is on account of a number of avenue trees having been blown down by high winds.

(*h*) *Fees from Educational Institutions, decrease Rs.* 240.—The income under this head was over-estimated.

(*k*) *Income from Markets, increase Rs.* 80.—The increase under this head is owing to the fact that the new stalls and sheds built in the Raja market have all been occupied and they fetch a good rent ; besides there was keen competition when the lease of the weekly market was sold in auction.

(*m*) *License fees.*—The increase under this head occurs chiefly under fees collected for marriage pandals.

(*n*) *Cart-stand fees.*—The increase of Rs. 40 under this head represents the fine collected for late payment of kists ; besides there was keen competition at the auction sale.

(*o*) *Fines under Municipal and Other Acts.*—The council instituted a good number of prosecutions for offences committed against Municipal Act, hence the increase under this head.

(*p*) *Grants and Contributions from Government, decrease Rs.* 90.—No grant was sanctioned on behalf of the gymnastic instructor on the ground that the application was sent in late.

(*r*) *Contribution from Local Boards—Medical.*—One-third of the actual cost of maintaining the municipal hospital, Erode, comes up to Rs. 890 ; hence the decrease.

(*s*) *Other Grants and Contributions—Education.*—The post of the inspecting schoolmaster, Erode and Karúr Municipalities, was vacant for nearly three months owing to the transfer of the permanent incumbent to act as the headmaster of the Municipal Primary School, Erode. As it took some time before a competent man was appointed, no expenditure was incurred on this account ; hence no amount will be realized under this head from the Karúr council.

(*t*) *Refunds.*—The sum of Rs. 15 provided under this head is the amount refunded by the municipal inspector from his permanent advance.

Charges.

4. The charges according to the revised estimate come up to Rs. 20,370 or Rs. 590 below the sanctioned budget.

5. *Grant 1.*—The net decrease under this head is Rs. 260, which occurs chiefly under "New Works—Buildings" and "Repairs—Communications" as these works are mostly given on tender. Nearly 50 per cent. of the allotment under this grant was spent within eight months of the year. More works have been completed and the bills for those works are pending payment as they were not presented in time. The plan and estimate for erecting a contagious disease shed within the municipal hospital compound has been returned by the sanitary board for resubmission after revision. This work which is a large one is also pending execution.

6. *Grant 2, Education.*—The decrease of Rs. 130 below the sanctioned budget occurs under "Municipal Schools—On Salary System, Establishment" and the "Municipal Inspectors—Establishment" and "Contingencies." The decrease under the municipal schools on salary system—establishment is due to the entertainment of the additional teacher sanctioned for the Municipal Primary school in the month of June instead of in April 1897. The inspecting schoolmaster of the Erode and Karúr Municipalities having been made to act as headmaster of the Municipal Primary school, Erode, the post was not filled up for nearly three months ; hence the decrease.

7. *Grant 3, Sanitation and Medical Services.*—The items under this grant need no special remarks, except (5) (*d*) "Contingencies" and (*e*) "Removal of prickly-pear."

(5) (*d*) *Contingencies.*—Purchase of brooms, winnows, &c. and the cost of sand used for latrines and drains account for the increased expenditure under this head.

(*e*) *Removal of Prickly-pear.*—A special cooly on Rs. 4 per mensem is employed to remove the prickly-pear grown in poramboke, &c., lands; hence the decrease.

8. *Grant 4, Lighting and other Miscellaneous Municipal Purposes.*—This grant calls for no remarks.

9. *Grant 5,* (*a*) *General Establishment*—(ii) *Inspection.*—The term of office of Chairman having expired, it took two months to elect a Chairman. During the interval the Revenue Divisional-officer was in charge and no allowance was paid; hence the decrease.

(*b*) *Collection of Municipal Taxes, decrease Rs.* 40.—The post of the assistant bill collector was vacant and it took some time to fill up the vacancy.

Proposed Budget for 1898-99.

Receipts.

10. (2) (*a*) *Tax on Arts.*—There are still a good number of appeal petitions against this tax pending disposal; besides some of the merchants being outsiders their stay here is very uncertain owing to the fluctuating condition of the trade. Therefore the council does not expect to realize more than Rs. 1,000 under this head.

(*b*) *Tax on Buildings.*—There are a number of new houses in the course of construction and they will be completed by the end of this year. As these houses will, in all probability, come under assessment in the course of the next year, the amount under tax on buildings is raised by Rs. 100; besides credit is taken for improved buildings also.

11. (*b*) (i) *Sale-proceeds of Lands and Buildings.*—A piece of land belonging to the council which has hitherto been used as cart-staud for conservancy and rubbish carts is proposed to be sold in auction owing to its close proximity to human habitations and the people living close to it complain that it is a source of nuisance to them.

(iii) *Sale-proceeds of Old Materials, &c.*—Hitherto kerosine-oil required for the use of the municipality was being sent for from Madras and the tins and dealwood boxes received therewith, when sold in auction, were fetching a good sum. As the oil is now purchased locally from Messrs. Best & Co., the drums containing the oil are being returned when empty, the amount [illegible]

12. (*d*) (i) *Fees from* [illegible] *cational Institutions.*—The educational authorities [illegible] 10 estimate the income [illegible] this head at Rs. 1,000. Taking into consideration the actual collections [illegible] the last three years and the actual collections within the eight months [illegible] current year, the council is of opinion that it can realize only Rs. 800 [illegible] this source. Accordingly credit is taken for Rs. 800 only.

13. *Private Scavenging Fees.*—The private scavenging system is making steady progress and there is every scope for improvement. Accordingly the council has taken credit for a sum of Rs. 650 under this head.

14. So far as other items are concerned the figures of the revised estimate have generally been adopted for the next year also and they call for no remarks.

Charges.

15. After a careful consideration of the finances under its control the council proposes to distribute them as under.

16. For Grant 1—Rs. 4,310 has been allotted to be spent as per details given in Statement II, Parts I and II. No new work of any importance has been proposed to be undertaken during the next year except the following: Want of a road-dam across the jungle stream on the way to Pundurai is being greatly felt by the carts and passengers that pass through it as the place is very sandy. As the funds at the disposal of the council do not permit it to undertake the work once for all, the council has proposed to erect a portion at least during the next year and has accordingly provided a sum of Rs. 300 for this purpose; (*b*) erection of a zinc sheet walled latrine

near the Roman Catholic burial-ground agreeably to the remarks of the Deputy Sanitary Commissioner during his recent inspection of the town. As the income of the municipality is very limited, more money could not be spared for erecting a latrine according to the standard plan sent in by the sanitary board. Therefore a sum of Rs. 200 only is provided for this purpose; (*c*) a sum of Rs. 150 is proposed to be spent in repairing the wooden bridge on the way to the railway station in Lord Napier street through which much of the traffic passes.

17. (2) (*d*) *Water-supply*—(ii) *Establishment.*—There are three watchmen on Rs. 5 each per mensem to guard the three ghâts in the Kalingaroyen channel and one man to look after the Fort Tepakolam on a salary of Rs. 4 per mensem. The council proposes to reduce the pay of the three channel watchmen to Rs. 4 each per mensem to make the pay of all the watchmen uniform.

18. *Grant 2, Education*—(3) *Salary Grants.*—The educational authorities recommend that a salary grant of Rs. 300 be given to the town high school, Erode. As will be seen from the receipts portion of the budget, the income of the municipality being very much straightened, the council had to put off many works to future dates. For want of sufficient funds some of the suggestions of the Deputy Sanitary Commissioner could not be carried out. Under the financial crisis the council regrets its inability to aid the local high school.

(7) (*d*) *Other Items.*—The sum of Rs. 50 provided under this head represents the amount of contribution proposed to be paid to the Erode reading-room for the purchse of standard works. The institution has been incorporated under the Act and was in receipt of a grant of Rs. 60 per year from the municipality for four years. But the Government withheld the grant at the recommendation of the Director of Public Instruction—*vide* G.O., No. 322 M., dated 9th March 1893. This year the Secretary of the institution has renewed his request for aid and the council has accordingly provided a sum of Rs. 50 for this purpose. The other items need no explanation as the last year's figures have been repeated.

19. *Grant 3, Sanitation and Medical Services.*—The several items under this head call for no remarks except (5) (*b*) "Private Scavenging", (i) "Establishment." The private scavenging system is becoming popular and there is every probability of more houses being registered for this purpose. As the present establisbment of six scavengers is unable to remove night-soil from the 400 registered houses, the council proposes to employ one more scavenger on Rs. 5 per mensem.

20. *Grant 4, Lighting, &c.*—(i) *Lighting*—(*b*) *Contingencies.*—As no new lights are proposed to be put up during the year, the allotment under this head has been reduced by Rs. 130.

21. (5) (*a*) *Avenues*—(*a*) *Establishment.*—The council proposes to reduce the number of avenue coolies to two, as the new trees planted have all grown to a sufficient height and there are only a few places where young trees have to be newly planted.

22. *Grant 5, General establishment*—(i) *Office establishment.*—The council proposes to raise the pay of the office manager by Rs. 2-8-0 so as to fix the maximum pay to Rs. 30 per mensem. The office work has of late become very heavy and he is often deputed to out-door works also. The present manager has put in more than ten years' service and has been discharging his duties to the satisfaction of the council. The council also proposes to raise the pay of the office peon to Rs. 6 per mensem. The trifling increase of Re. 1 recommended in the case of the peon is but just and reasonable. The other peons in the municipality get Rs. 6 and by raising the pay of this servant the pay of all the peons will be uniform. The office peon is also sent out for out-door duties.

23. The budget thus prepared leaves a balance of Rs. 830 in favour of the municipality.

24. A copy of the resolution of the council approving the draft budget and the usual proposition statement for the revision of the establishment proposed are herewith submitted.

C. No. 4930-Rev.

Forwarded with the following remarks:—

2. It is not satisfactory to find that the municipality lost Rs. 90 owing to the application for grant for the gymnastic instructor being sent late, and that there was no inspecting schoolmaster for three months.

3 A road-dam is badly needed on the Pandurai road, but I do not think it is sound policy to carry out such a work piecemeal. Unless the whole dam is finished at one time, the portions executed are liable to be damaged by floods.

4. I cannot understand what advantage there is in having three watchmen for the Kalingaroyen channel. At each ghât, washing, &c., is allowed below a certain point, so that the second and third ghâts get all the dirt washed out at the top ghât.

5. Considering that the council cannot afford a salary grant to the high school, I hardly think it is justified in paying a contribution to the reading-room.

(Signed) J. A. CUMMING,
Ag. Sub-Collector.

26*th December* 1897.

Dis. No. 157-Rev.

Submitted for the orders of Government.

2. The estimate of receipts for 1897–98 under the tax on arts was Rs. 1,800 and a reduction of more than one-third of that sum is attributed solely to the revision of the Act. The reduction is larger than might have been expected. The collections during the first eight months have been exceedingly poor. This may be partly due to the absence of an assistant bill collector for nearly six months.

3. The over-estimate of school-fees was made by the Educational department, but the decline as compared with the actuals of 1896–97 has not been explained.

4. The divisional officer has noted that the lapse of the grant for the gymnastic instructor in consequence of delay in application is unsatisfactory. He has made a similar remark respecting the failure to appoint an inspecting schoolmaster for three months.

5. The outlay during the first eight months of 1897–98 upon buildings, "New Works" and "Repairs" was poor, especially under the latter head. It is not clear why no portion of the Rs. 380 allotted for private scavenging contingencies was spent in the first eight months of 1897–98.

6. I presume that the budget and revised estimates for 1897–98 include provision for a contagious diseases shed. If so, the allotment should be transferred to the estimate for 1898–99 as there is little chance of the work being carried out this year. The council has just forwarded an estimate for over Rs. 1,500 on this account to the sanitary board. I have observed upon it that the proposed outlay is extravagant. I think that a sum of Rs. 300 might be included on this account in the budget for 1898–99.

7. It is observed that a further reduction of receipts under the tax on arts is contemplated in 1898–99.

8. If, as stated, there is a number of new houses under construction, the estimate under tax on buildings during 1898–99 should be raised above the revised estimate for 1897–98. The amount may be put at Rs. 5,400.

9. The anticipated increase from private scavenging fees is satisfactory.

10. I agree with the Sub-Collector that it is useless to construct a road-dam piecemeal. The work should stand over till funds are available and the amount allotted for it can be utilized for the contagious diseases shed.

11. I agree with the Sub-Collector that the present system of guarding the Kalingaroyen channel from pollution is ineffective.

12. The budgeted net expenditure on education in 1898–99 is well under 13 per cent. of the receipts excluding endowments, educational receipts, scavenging fees and medical contributions and I do not think that there is any valid reason for the

council's refusal to aid the lower secondary department of the high school. Such aid was strongly recommended by the Director of Public Instruction in connection with the budget for 1897–98 and Government invited the council's attention to the matter. As the Sub-Collector observes, the council has found funds to subscribe Rs. 50 for the reading-room, though it pleads poverty as a reason for not aiding the school. This item of Rs. 50 should certainly be omitted. It is improbable that the allotment of Rs. 500 on account of plague will be utilized in the current year and a saving of Rs. 200 may, I think, be safely anticipated under that head. Adding to this the Rs. 50 referred to above, provision of Rs. 250 could be made in 1898–99 for aiding the school.

13. The plan of raising the pay of the office manager because of his long service is not altogether satisfactory. A personal allowance would be better, but it is observed that Government refused to pass a similar proposal last year.

14. In checking the budget in this office, the following mistakes have been discovered:—

(i) The amount deducted as local fund share of tolls should be Rs. *1,620* instead of Rs. *1,650*.

(ii) The figures relating to tax on (*a*) arts, (*b*) buildings and (*c*) lands as shown in statement I of the budget do not tally with those given in Statements IV-A and IV-B.

(iii) Market rents as per Statement I are Rs. 1,400, whereas according to Statement IV-A, they are Rs. 1,350.

(iv) The grand total on both the receipts and charges sides for 1896–97 amounts, according to the figures given in G.O., No. 1911 M. of 31st August 1897, to Rs. 20,210, whereas it is, as per figures entered in the budget Statements I and II, Rs. 20,229. The latter are presumably the figures adopted after audit of the accounts and therefore more correct.

(v) If the sum of Rs. 15 refunded by the municipal inspector in 1897–98 relates to permanent advance as stated, it should be credited to (7) (d) (i)—not (6) (b) (ii) as has been shown in Statement I.

(Signed) A. BUTTERWORTH,
Acting Collector.

COIMBATORE,
11*th January* 1898.

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, 17th January 1898, No. 327.

Referring to the budget estimates of the Erode Municipality for 1898–99, I have the honour to state, that, to the provision therein made for education, a sum of Rs. 200 should be added for payment of salary grants to the lower secondary department of Dasappaiyar's High School, Erode. This school, which is maintained by a private individual, is in a fairly good condition, and if it is not assisted, it will, in all probability, have to be closed and the town will have to go without a high school. The reason assigned by the council, viz., lack of funds, for its refusal to aid it does not seem to me valid as, according to the budget estimate now submitted, the municipality is spending only about 13 per cent. of its income from taxation, markets and rents, while most other municipalities spend more. Moreover, I observe that the council proposes to give a grant of Rs. 5 a month to the Erode reading-room, which is presumably kept up for the use of grown-up members of the community who are well able to support it without aid from public funds. In any case, I decidedly object to public money being spent for such a purpose so long as the lower secondary department of the only high school in the town is denied a grant on the plea of want of funds. An allotment of Rs. 200 at least, which is a very low sum considering the promising condition of the school, should be made. Even with this addition, the net expenditure proposed under Grant 2 will be Rs. 2,000 (3,100—1,100), or less than 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

Memorial from D. VENKATARAMANA RAO, B.A., Manager, Dasappaiyar's High School, Erode, dated 17th January 1898.

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, 18th January 1898, No. 42.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Erode 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, 7th February 1898, No. 279-S.

I have the honour to state that I have no remarks to offer on the allotments for vaccination and conservancy made in the Erode municipal budget for 1898–99, except that I find no provision in it for giving the sanitary inspector the usual horse allowance of Rs. 15 per mensem, without which work cannot be fulfilled efficiently. I would therefore advise that a provision of Rs. 170 be inserted in the budget on this account.

ORDER—No. 367 M., dated 11th February 1898.

The estimated receipts and charges of the Erode 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	2,753	3,070	3,130	650
Tax on Arts	1,570	1,800	1,190	1,000
,, on Buildings and Lands	5,549	5,860	5,960	6,060
,, on Vehicles and Animals	724	790	800	800
,, on Carts	848	920	920	900
Tolls	3,351	3,320	3,380	3,330
Realizations under Special Acts	60	..	60	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	162	190	230	310
Conservancy Receipts	93	150	150	150
Fees and Revenue from Educational Institutions	843	1,000	760	800
,, ,, from Medical Institutions	119	110	100	100
Income from Markets and Slaughter-houses	1,589	1,560	1,650	1,640
License Fees	211	230	250	250
Other Fees	232	190	230	220
Fines under Municipal and other Acts	268	250	320	300
Grants and Contributions from Government	217	370	280	350
,, ,, from Local Boards	963	950	890	950
,, ,, from other bodies	136	140	90	140
Recoveries for Services to Private Individuals	510	600	600	650
Miscellaneous	12	10	20	10
Advances Recovered	19	..	10	..
Total	20,229	21,510	21,020	18,610
Charges.				
GRANT 1—				
New Works—				
Communications	1,797	1,210	1,350	1,100
Buildings	266	1,520	1,420	230
Drainage	44	520	520	..
Water-supply	14	..	..	30
Repairs—				
Communications	405	1,600	1,300	1,000
Buildings	867	980	980	780
Drainage	296	330	330	330
Water-supply	214	520	510	300
Establishment	239	240	240	240
Tools and Plant and other Stores	14	..	10	..
Total	4,156	6,920	6,660	4,010

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 2—				
Municipal Schools—				
On the Salary System	1,519	1,700	1,680	1,710
On the Salary-result System	497	350	350	360
Grants-in-aid—				200
Salary Grants	..	..	..	300
Result ,,	282	350	350	280
Inspection	279	280	170	200
Miscellaneous	121	200	200	
Total	2,698	2,880	2,750	3,050
GRANT 3—				
Hospitals and Dispensaries	2,618	2,710	2,640	2,690
Contributions	144	90	90	90
Vaccination	190	240	240	240
Registration of Births and Deaths	100	110	110	110
Conservancy, Road-cleaning and Road-watering	3,530	4,530	4,470	4,110
Total	6,582	7,680	7,550	7,240
GRANT 4—				
Lighting	1,105	1,040	1,040	910
Markets and Slaughter-houses	96	50	50	50
Choultries	97	100	100	100
Avenues	144	150	150	100
Public Garden, Survey of Land, Fire and other Charges	580	570	570	560
Total	2,022	1,910	1,910	1,720
GRANT 5—				
Supervision and Management	1,595	1,570	1,500	1,560
Advances Recoverable	43	..	..	..
Refunds	7	..	..	..
Grand Total	17,103	20,960	20,370	17,580
Balance	3,126	550	650	1,030

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 17,890 and Rupees 20,370, respectively, against Rs. 18,440 and Rs. 20,960 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the tax on arts and school-fees, while that in the charges appears mainly under Grant 1. The collections under the tax on arts during the first eight months of the year were most unsatisfactory. The attention of the municipal council is drawn to the remarks of the Sub-Collector and the Collector in paragraphs 2 and 4, respectively, of their endorsements. The sanction of Government should have been obtained for the entertainment of the special cooly on Rs. 4 for removing prickly-pear, referred to in paragraph 7 of the Chairman's letter. It is, however, now approved.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 17,860 against the revised estimate of Rs. 17,890. Under the tax on houses, the estimate will be raised by Rs. 100, as suggested by the Collector in paragraph 8 of his endorsement. The Chairman's attention is drawn to paragraph 3 of the same endorsement.

4. *Charges.*—(1) The probable charges are entered as Rs. 17,680 against Rupees 20,370 in the revised estimate, the decrease being mainly under Grant 1.

(2) *Grant 1.*—For the reasons stated in paragraphs 3 and 10, respectively, of the Sub-Collector's and the Collector's endorsements, the sum of Rs. 300 provided for the construction of a road-dam on the Pandurai road will be struck out. The reduction in the salary of the three water-supply watchmen from Rs. 5 to Rs. 4 each, proposed in paragraph 17, is approved. In this connection, the attention of the municipal council is drawn to the remarks of the Sub-Collector and the Collector in paragraphs 4 and 11, respectively, of their endorsements.

(3) *Grant 2.*—A sum of Rs. 200 will be provided for the payment of salary grants to the secondary department of Dasappaiyar's High School, and the provision of Rs. 50 for aiding the reading-room will be struck out, as recommended by the Director of Public Instruction in his letter read above.

(4) *Grant 3.*—The entertainment of an additional scavenger on Rs. 5, proposed in paragraph 19 of the Chairman's letter, is sanctioned. The Sanitary Commissioner's suggestion in his letter read above will be referred to the municipal council for consideration and report.

(5) *Grants 4 and 5.*—The proposal to reduce the number of avenue coolies from three to two, referred to in paragraph 21 of the Chairman's letter, is approved, and the increase of Rs. 2-8-0 in the salary of the municipal office manager and of Re. 1 in that of the peon, proposed in paragraph 22, are sanctioned. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be raised from Rs. 100 to Rs. 152, or Rs. 150 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,030 or 5·7 per cent. of the estimated receipts.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. Shaik Karim.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Prof for approval.

Recd. } 1898. *Enclosures*
Regd. } *Spare copies*

G.O., No. 367 M., 11th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Erode — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. R. LAKSHMINARAYANA AIYAR Avargal, Chairman, Municipal Council, Erode, to the Secretary to Government, Local and Municipal Department, dated 22nd December 1897, No. 881-M.G.

I have the honour to submit the budget estimate of the Erode Municipality for the year 1898–99, together with the revised estimate for 1897–98.

Revised Budget for 1897–98.

Receipts.

2. The gross receipts for the year together with the opening balance amount to Rs. 21,023-5-1 or Rs. 486–10–11 below the sanctioned budget, the decrease appearing chiefly in items (*b*) and (*h*) below :—

		Rs.	A.	P.
(*a*)	Opening balance	+ 60	0	0
(*b*)	Tax on arts, &c.	— 610	0	0
(*c*)	Tax on buildings	+ 100	0	0
(*d*)	Tax on vehicles	+ 10	0	0
(*e*)	Tolls	+ 60	0	0
(*f*)	Fees under Act II of 1888	+ 65	0	0
(*g*)	Avenue receipts	+ 40	0	0
(*h*)	School-fees	— 240	0	0
(*i*)	Sale-proceeds of books	+ 1	5	1
(*j*)	Sale-proceeds and composition fees of medicines	— 10	0	0
(*k*)	Income from markets	+ 80	0	0
(*l*)	Do. from slaughter-houses	+ 10	0	0
(*m*)	Licensing fees	+ 20	0	0
(*n*)	Cart-stand fees	+ 40	0	0
(*o*)	Fines under Municipal and Other Acts	+ 70	0	0
(*p*)	Contribution from Government Municipal School	— 90	0	0
(*q*)	Chatrams	+ 2	0	0
(*r*)	Contribution from Local Boards, Medical	— 60	0	0
(*s*)	Other grants from Karúr Council	— 50	0	0
(*t*)	Refunds	+ 15	0	0

3. (*a*) The actual balance at the commencement of the year was Rs. 3,130 against Rs. 3,070 as was expected.

(*b*) *Tax on Arts, &c.*—The decrease of Rs. 610 under this head is accounted for by the fact that this tax is being levied on the income of the individuals as per amended Act ; hence many people had been exempted.

(*c*) *Tax on Buildings.*—The increase under this head is due to the enhancement of tax on the improved buildings and also to the levy of tax on new constructions for the first time during the year.

(*d*) (*i*) (*j*) (*l*) and (*q*) call for no remarks.

(*e*) The increase under this head is owing to competition at the auction sale.

(*f*) *Fines under Act II of* 1888.—The sum of Rs. 65 under this head represents the fees collected for the erection of a pandal for the performance of a circus.

(*g*) *Avenue Receipts.*—The increase under this head is on account of a number of avenue trees having been blown down by high winds.

(*h*) *Fees from Educational Institutions, decrease Rs.* 240.—The income under this head was over-estimated.

(*k*) *Income from Markets, increase Rs.* 80.—The increase under this head is owing to the fact that the new stalls and sheds built in the Raja market have all been occupied and they fetch a good rent ; besides there was keen competition when the lease of the weekly market was sold in auction.

(*m*) *License fees.*—The increase under this head occurs chiefly under fees collected for marriage pandals.

(*n*) *Cart-stand fees.*—The increase of Rs. 40 under this head represents the fine collected for late payment of kists ; besides there was keen competition at the auction sale.

(*o*) *Fines under Municipal and Other Acts.*—The council instituted a good number of prosecutions for offences committed against Municipal Act, hence the increase under this head.

(*p*) *Grants and Contributions from Government, decrease Rs.* 90.—No grant was sanctioned on behalf of the gymnastic instructor on the ground that the application was sent in late.

(*r*) *Contribution from Local Boards—Medical.*—One-third of the actual cost of maintaining the municipal hospital, Erode, comes up to Rs. 890 ; hence the decrease.

(*s*) *Other Grants and Contributions—Education.*—The post of the inspecting schoolmaster, Erode and Karúr Municipalities, was vacant for nearly three months owing to the transfer of the permanent incumbent to act as the headmaster of the Municipal Primary School, Erode. As it took some time before a competent man was appointed, no expenditure was incurred on this account ; hence no amount will be realized under this head from the Karúr council.

(*t*) *Refunds.*—The sum of Rs. 15 provided under this head is the amount refunded by the municipal inspector from his permanent advance.

Charges.

4. The charges according to the revised estimate come up to Rs. 20,370 or Rs. 590 below the sanctioned budget.

5. *Grant 1.*—The net decrease under this head is Rs. 260, which occurs chiefly under "New Works—Buildings" and "Repairs—Communications" as these works are mostly given on tender. Nearly 50 per cent. of the allotment under this grant was spent within eight months of the year. More works have been completed and the bills for those works are pending payment as they were not presented in time. The plan and estimate for erecting a contagious disease shed within the municipal hospital compound has been returned by the sanitary board for resubmission after revision. This work which is a large one is also pending execution.

6. *Grant 2, Education.*—The decrease of Rs. 130 below the sanctioned budget occurs under "Municipal Schools—On Salary System, Establishment" and the "Municipal Inspectors—Establishment" and "Contingencies." The decrease under the municipal schools on salary system—establishment is due to the entertainment of the additional teacher sanctioned for the Municipal Primary school in the month of June instead of in April 1897. The inspecting schoolmaster of the Erode and Karúr Municipalities having been made to act as headmaster of the Municipal Primary school, Erode, the post was not filled up for nearly three months ; hence the decrease.

7. *Grant 3, Sanitation and Medical Services.*—The items under this grant need no special remarks, except (5) (*d*) "Contingencies" and (*e*) "Removal of prickly-pear."

(5) (*d*) *Contingencies.*—Purchase of brooms, winnows, &c. and the cost of sand used for latrines and drains account for the increased expenditure under this head.

(*e*) *Removal of Prickly-pear.*—A special cooly on Rs. 4 per mensem is employed to remove the prickly-pear grown in poramboke, &c., lands; hence the decrease.

8. *Grant 4, Lighting and other Miscellaneous Municipal Purposes.*—This grant calls for no remarks.

9. *Grant 5*, (*a*) *General Establishment*—(ii) *Inspection.*—The term of office of Chairman having expired, it took two months to elect a Chairman. During the interval the Revenue Divisional-officer was in charge and no allowance was paid; hence the decrease.

(*b*) *Collection of Municipal Taxes, decrease Rs.* 40.—The post of the assistant bill collector was vacant and it took some time to fill up the vacancy.

Proposed Budget for 1898–99.

Receipts.

10. (2) (*a*) *Tax on Arts.*—There are still a good number of appeal petitions against this tax pending disposal; besides some of the merchants being outsiders their stay here is very uncertain owing to the fluctuating condition of the trade. Therefore the council does not expect to realize more than Rs. 1,000 under this head.

(*b*) *Tax on Buildings.*—There are a number of new houses in the course of construction and they will be completed by the end of this year. As these houses will, in all probability, come under assessment in the course of the next year, the amount under tax on buildings is raised by Rs. 100; besides credit is taken for improved buildings also.

11. (*b*) (i) *Sale-proceeds of Lands and Buildings.*—A piece of land belonging to the council which has hitherto been used as cart-stand for conservancy and rubbish carts is proposed to be sold in auction owing to its close proximity to human habitations and the people living close to it complain that it is a source of nuisance to them.

(iii) *Sale-proceeds of Old Materials, &c.*—Hitherto kerosine-oil required for the use of the municipality was being sent for from Madras and the tins and dealwood boxes received therewith, when sold in auction, were fetching a good sum. As the oil is now purchased locally from Messrs. Best & Co., the drums containing the oil are being returned when empty, the amount under this head has been reduced by Rs. 30.

12. (*d*) (i) *Fees from Educational Institutions.*—The educational authorities estimate the income under this head at Rs. 1,000. Taking into consideration the actual collections for the last three years and the actual collections within the eight months of the current year, the council is of opinion that it can realize only Rs. 800 from this source. Accordingly credit is taken for Rs. 800 only.

13. *Private Scavenging Fees.*—The private scavenging system is making steady progress and there is every scope for improvement. Accordingly the council has taken credit for a sum of Rs. 650 under this head.

14. So far as other items are concerned the figures of the revised estimate have generally been adopted for the next year also and they call for no remarks.

Charges.

15. After a careful consideration of the finances under its control the council proposes to distribute them as under.

16. For Grant 1—Rs. 4,310 has been allotted to be spent as per details given in Statement II, Parts I and II. No new work of any importance has been proposed to be undertaken during the next year except the following: Want of a road-dam across the jungle stream on the way to Pundurai is being greatly felt by the carts and passengers that pass through it as the place is very sandy. As the funds at the disposal of the council do not permit it to undertake the work once for all, the council has proposed to erect a portion at least during the next year and has accordingly provided a sum of Rs. 300 for this purpose; (*b*) erection of a zinc sheet walled latrine near the Roman Catholic burial-ground agreeably to the remarks of the Deputy Sanitary Commissioner during his recent inspection of the town. As the income of the municipality is very limited, mere money could not be spared for erecting a latrine according to the standard plan sent in by the sanitary board. Therefore a sum of Rs. 200 only is provided for this purpose; (*c*) a sum of Rs. 150 is proposed to be spent in repairing the wooden bridge on the way to the railway station in Lord Napier street through which much of the traffic passes.

17. (2) (*d*) *Water-supply*—(ii) *Establishment.*—There are three watchmen on Rs. 5 each per mensem to guard the three ghâts in the Kalingaroyen channel and one man to look after the Fort Tepakolam on a salary of Rs. 4 per mensem. The council proposes to reduce the pay of the three channel watchmen to Rs. 4 each per mensem to make the pay of all the watchmen uniform.

18. *Grant 2, Education*—(3) *Salary Grants.*—The educational authorities recommend that a salary grant of Rs. 300 be given to the town high school, Erode. As will be seen from the receipts portion of the budget, the income of the municipality being very much straightened, the council had to put off many works to future dates. For want of sufficient funds some of the suggestions of the Deputy Sanitary Commissioner could not be carried out. Under the financial crisis the council regrets its inability to aid the local high school.

(7) (*d*) *Other Items.*—The sum of Rs. 50 provided under this head represents the amount of contribution proposed to be paid to the Erode reading-room for the purchse of standard works. The institution has been incorporated under the Act and was in receipt of a grant of Rs. 60 per year from the municipality for four years. But the Government withheld the grant at the recommendation of the Director of Public Instruction—*vide* G.O., No. 322 M., dated 9th March 1893. This year the Secretary of the institution has renewed his request for aid and the council has accordingly provided a sum of Rs. 50 for this purpose. The other items need no explanation as the last year's figures have been repeated.

19. *Grant 3, Sanitation and Medical Services.*—The several items under this head call for no remarks except (5) (*b*) "Private Scavenging", (i) "Establishment." The private scavenging system is becoming popular and there is every probability of more houses being registered for this purpose. As the present establishment of six scavengers is unable to remove night-soil from the 400 registered houses, the council proposes to employ one more scavenger on Rs. 5 per mensem.

20. *Grant 4, Lighting, &c.*—(i) *Lighting*—(*b*) *Contingencies.*—As no new lights are proposed to be put up during the year, the allotment under this head has been reduced by Rs. 130.

21. (5) (*a*) *Avenues*—(*a*) *Establishment.*—The council proposes to reduce the number of avenue coolies to two, as the new trees planted have all grown to a sufficient height and there are only a few places where young trees have to be newly planted.

22. *Grant 5, General establishment*—(i) *Office establishment.*—The council proposes to raise the pay of the office manager by Rs. 2–8–0 so as to fix the maximum pay to Rs. 30 per mensem. The office work has of late become very heavy and he is often deputed to out-door works also. The present manager has put in more than ten years' service and has been discharging his duties to the satisfaction of the council. The council also proposes to raise the pay of the office peon to Rs. 6 per mensem. The trifling increase of Re. 1 recommended in the case of the peon is but just and reasonable. The other peons in the municipality get Rs. 6 and by raising the pay of this servant the pay of all the peons will be uniform. The office peon is also sent out for out-door duties.

23. The budget thus prepared leaves a balance of Rs. 830 in favour of the municipality.

24. A copy of the resolution of the council approving the draft budget and the usual proposition statement for the revision of the establishment proposed are herewith submitted.

C. No. 4930-Rev.

Forwarded with the following remarks:—

2. It is not satisfactory to find that the municipality lost Rs. 90 owing to the application for grant for the gymnastic instructor being sent late, and that there was no inspecting schoolmaster for three months.

3. A road-dam is badly needed on the Pandurai road, but I do not think it is sound policy to carry out such a work piecemeal. Unless the whole dam is finished at one time, the portions executed are liable to be damaged by floods.

4. I cannot understand what advantage there is in having three watchmen for the Kalingaroyen channel. At each ghât, washing, &c., is allowed below a certain point, so that the second and third ghâts get all the dirt washed out at the top ghât.

5. Considering that the council cannot afford a salary grant to the high school, I hardly think it is justified in paying a contribution to the reading-room.

(Signed) J. A. CUMMING,
Ag. Sub-Collector.

26*th December* 1897.

Dis. No. 157-Rev.

Submitted for the orders of Government.

2. The estimate of receipts for 1897–98 under the tax on arts was Rs. 1,800 and a reduction of more than one-third of that sum is attributed solely to the revision of the Act. The reduction is larger than might have been expected. The collections during the first eight months have been exceedingly poor. This may be partly due to the absence of an assistant bill collector for nearly six months.

3. The over-estimate of school-fees was made by the Educational department, but the decline as compared with the actuals of 1896–97 has not been explained.

4. The divisional officer has noted that the lapse of the grant for the gymnastic instructor in consequence of delay in application is unsatisfactory. He has made a similar remark respecting the failure to appoint an inspecting schoolmaster for three months.

5. The outlay during the first eight months of 1897–98 upon buildings, "New Works" and "Repairs" was poor, especially under the latter head. It is not clear why no portion of the Rs. 380 allotted for private scavenging contingencies was spent in the first eight months of 1897–98.

6. I presume that the budget and revised estimates for 1897–98 include provision for a contagious diseases shed. If so, the allotment should be transferred to the estimate for 1898–99 as there is little chance of the work being carried out this year. The council has just forwarded an estimate for over Rs. 1,500 on this account to the sanitary board. I have observed upon it that the proposed outlay is extravagant. I think that a sum of Rs 300 might be included on this account in the budget for 1898–99.

7. It is observed that a further reduction of receipts under the tax on arts is contemplated in 1898–99.

8. If, as stated, there is a number of new houses under construction, the estimate under tax on buildings during 1898–99 should be raised above the revised estimate for 1897–98. The amount may be put at Rs. 5,400.

9. The anticipated increase from private scavenging fees is satisfactory.

10. I agree with the Sub-Collector that it is useless to construct a road-dam piecemeal. The work should stand over till funds are available and the amount allotted for it can be utilized for the contagious diseases shed.

11. I agree with the Sub-Collector that the present system of guarding the Kaliugaroyen channel from pollution is ineffective.

12. The budgeted net expenditure on education in 1898–99 is well under 13 per cent. of the receipts excluding endowments, educational receipts, scavenging fees and medical contributions and I do not think that there is any valid reason for the

council's refusal to aid the lower secondary department of the high school. Such aid was strongly recommended by the Director of Public Instruction in connection with the budget for 1897–98 and Government invited the council's attention to the matter. As the Sub-Collector observes, the council has found funds to subscribe Rs. 50 for the reading-room, though it pleads poverty as a reason for not aiding the school. This item of Rs. 50 should certainly be omitted. It is improbable that the allotment of Rs. 500 on account of plague will be utilized in the current year and a saving of Rs. 200 may, I think, be safely anticipated under that head. Adding to this the Rs. 50 referred to above, provision of Rs. 250 could be made in 1898–99 for aiding the school.

13. The plan of raising the pay of the office manager because of his long service is not altogether satisfactory. A personal allowance would be better, but it is observed that Government refused to pass a similar proposal last year.

14. In checking the budget in this office, the following mistakes have been discovered:—

(i) The amount deducted as local fund share of tolls should be Rs. *1,620* instead of Rs. *1,650*.

(ii) The figures relating to tax on (*a*) arts, (*b*) buildings and (*c*) lands as shown in statement I of the budget do not tally with those given in Statements IV-A and IV-B.

(iii) Market rents as per Statement I are Rs. 1,400, whereas according to Statement IV-A, they are Rs. 1,350.

(iv) The grand total on both the receipts and charges sides for 1896–97 amounts, according to the figures given in G.O., No. 1911 M. of 31st August 1897, to Rs. 20,210, whereas it is, as per figures entered in the budget Statements I and II, Rs. 20,229. The latter are presumably the figures adopted after audit of the accounts and therefore more correct.

(v) If the sum of Rs. 15 refunded by the municipal inspector in 1897–98 relates to permanent advance as stated, it should be credited to (7) (d) (i)—not (6) (b) (ii) as has been shown in Statement I.

(Signed) A. BUTTERWORTH,
Acting Collector.

COIMBATORE,
11*th January* 1898.

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, 17th January 1898, No. 327.

Referring to the budget estimates of the Erode Municipality for 1898–99, I have the honour to state that, to the provision therein made for education, a sum of Rs. 200 should be added for payment of salary grants to the lower secondary department of the Dasappaiyar's high school, Erode. This school, which is maintained by a private individual, is in a fairly good condition, and if it is not assisted, it will, in all probability, have to be closed and the town will have to go without a high school. The reason assigned by the council, viz., lack of funds, for its refusal to aid it does not seem to me valid as, according to the budget estimate now submitted, the municipality is spending only about 13 per cent. of its income from taxation, markets and rents, while most other municipalities spend more. Moreover, I observe that the council proposes to give a grant of Rs. 5 a month to the Erode reading-room, which is presumably kept up for the use of grown-up members of the community who are well able to support it without aid from public funds. In any case, I decidedly object to public money being spent for such a purpose so long as the lower secondary department of the only high school in the town is denied a grant on the plea of want of funds. An allotment of Rs 200 at least, which is a very low sum considering the promising condition of the school, should be made. Even with this addition, the net expenditure proposed under Grant 2 will be Rs. 2,000 (3,100—1,100), or less than 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

Memorial from D. VENKATARAMANA ROW, B.A., Manager, Dasappaiyar's High School, Erode, to the Secretary to Government, Local and Municipal Department, dated 17th January 1898.

MOST RESPECTFULLY SHOWETH,—That the petitioner is the sole manager of the only high school at Erode. The school teaches up to the fourth form, upper secondary department, and is pronounced by the Educational authorities to be an efficient and rising institution, "capable of being raised to a first-grade high school."

2. It is aided with salary grants from Provincial funds for the upper secondary department, through the kind recommendation of the Director of Public Instruction.

3. In spite of the strong and repeated recommendations of the Educational officers, the municipal council of Erode has been persistently withholding from it, for the past five years, grants payable out of Municipal funds for the lower secondary department of the said institution.

4. In the educational portion of the budget for the year 1897–98, the Director strongly criticised the attitude of the council and recommended that a salary grant of about Rs. 400 should be sanctioned. The Government thought it sufficient to draw the attention of the council to the Director's remarks. But the council have held that their finances do not enable them to aid the school for the year 1897–98.

5. At the time of the budget for 1898–99, the Educational authorities again recommended that a grant of Rs. 300 at least should be provided for in the budget. But the council coolly passed over the matter by the plea of want of funds. The petitioner humbly begs to bring to the notice of the Government that the council saw their way to provide a grant of Rs. 50 for the reading-room, Erode, and if they had extended their sympathy to the school, they could have spared a small sum of Rs. 300 for it. Such a persistent refusal on the part of the municipality is very disappointing, and is calculated to arrest the progress of the institution by discouraging the petitioner in his unaided and humble efforts to improve it and place it on a firm basis.

It behoves on the benign Government to extend its helping hand and call upon the municipal council to discharge its duty to the people of Erode in the matter of education and thus confer a permanent blessing on the town. In this connection, it may be submitted to the notice of the Government that, in the concluding portion of paragraph 3 of G.O., No. 440 M., dated 14th March 1895, on the budget for 1895–96, Government was pleased to observe that "the arts-tax would fall mainly upon the classes which would benefit by the proposed municipal high school." It may therefore be rightly inferred that the classes affected by the imposition of the said arts-tax have a right to demand that a portion of the amount realised therefrom be utilized for the purpose of education. As the municipality have no high school of their own to spend any amount on as was once proposed by them, the petitioner humbly begs to request that the municipality be made to provide at least Rs. 300 in the shape of salary grants for this school which is the only high school in the town for the school-going classes.

In view of the fact that the municipal council have been persistently refusing to aid the school for the last five years, the petitioner humbly begs to suggest that the Government be graciously pleased to include in the budget for 1898–99 a sum of at least Rs. 300 as salary grants for this school as was done by the Government in the case of the Vellore Mission school.

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, 18th January 1898, No. 42.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Erode 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, 7th February 1898, No. 279-S.

I have the honour to state that I have no remarks to offer on the allotments for vaccination and conservancy made in the Erode municipal budget for 1898–99, except that I find no provision in it for giving the sanitary inspector the usual horse allowance of Rs. 15 per mensem, without which work cannot be fulfilled efficiently. I would therefore advise that a provision of Rs. 170 be inserted in the budget on this account.

ORDER—No. 367 M., dated 11th February 1898.

The estimated receipts and charges of the Erode 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	2,753	3,070	3,130	650
Tax on Arts	1,570	1,800	1,190	1,000
„ on Buildings and Lands	5,549	5,860	5,960	6,060
„ on Vehicles and Animals	724	790	800	800
„ on Carts	848	920	920	900
Tolls	3,351	3,320	3,380	3,330
Realizations under Special Acts	60	..	60	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	162	190	230	810
Conservancy Receipts	93	140	150	150
Fees and Revenue from Educational Institutions	843	1,000	760	800
„ „ from Medical Institutions	119	110	100	100
Income from Markets and Slaughter-houses	1,589	1,560	1,650	1,640
License Fees	211	230	250	250
Other Fees	232	190	230	220
Fines under Municipal and other Acts	268	250	320	300
Grants and Contributions from Government	217	370	280	350
„ „ from Local Boards	963	950	890	950
„ „ from other bodies	136	140	90	140
Recoveries for Services to Private Individuals	510	600	600	650
Miscellaneous	12	10	20	10
Advances Recovered	19	..	10	..
Total ..	20,229	21,510	21,020	18,610
Charges.				
GRANT 1—				
New Works—				
Communications	1,797	1,210	1,350	1,100
Buildings	266	1,520	1,420	230
Drainage	44	520	520	..
Water-supply	14	..	..	30
Repairs—				
Communications	405	1,600	1,300	1,000
Buildings	867	980	980	780
Drainage	296	330	330	330
Water-supply	214	520	510	300
Establishment	239	240	240	240
Tools and Plant and other Stores	14	..	10	..
Total ..	4,156	6,920	6,660	4,010
GRANT 2—				
Municipal Schools—				
On the Salary System	1,519	1,700	1,680	1,710
On the Salary-result System	497	350	350	360
Grants-in-aid—				
Salary Grants	..	..	..	200
Result „	282	350	350	300
Inspection	279	280	170	280
Miscellaneous	121	200	200	200
Total ..	2,698	2,880	2,750	3,050
GRANT 3—				
Hospitals and Dispensaries	2,618	2,710	2,640	2,690
Contributions	144	90	90	90
Vaccination	190	240	240	240
Registration of Births and Deaths	100	110	110	110
Conservancy, Road-cleaning and Road-watering	3,530	4,530	4,470	4,110
Total ..	6,582	7,680	7,550	7,240

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Grant 4— *Charges*—cont.				
Lighting	1,105	1,040	1,040	910
Markets and Slaughter-houses	96	50	50	50
Choultries	97	100	100	100
Avenues	144	150	150	100
Public Garden, Survey of Land, Fire and other Charges ..	580	570	570	560
Total ..	2,022	1,910	1,910	1,720
Grant 5—				
Supervision and Management	1,595	1,570	1,560	1,560
Advances Recoverable	43	..	..	..
Refunds	7	..	..	..
Grand Total ..	17,103	20,960	20,370	17,580
Balance	3,126	550	650	1,030

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 17,890 and Rupees 20,370, respectively, against Rs. 18,440 and Rs. 20,960 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the tax on arts and school-fees, while that in the charges appears mainly under grant 1. The collections under the tax on arts during the first eight months of the year were most unsatisfactory. The attention of the municipal council is drawn to the remarks of the Sub-Collector and the Collector in paragraphs 2 and 4, respectively, of their endorsements. The sanction of Government should have been obtained for the entertainment of the special cooly on Rs. 4 for removing prickly-pear, referred to in paragraph 7 of the Chairman's letter. It is, however, now approved.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 17,860 against the revised estimate of Rs. 17,890. Under the tax on houses, the estimate will be raised by Rs. 100, as suggested by the Collector in paragraph 8 of his endorsement. The Chairman's attention is drawn to paragraph 3 of the same endorsement.

4. *Charges.*—(1) The probable charges are entered as Rs. 17,680 against Rupees 20,370 in the revised estimate, the decrease being mainly under grant 1.

(2) *Grant 1.*—For the reasons stated in paragraphs 3 and 10, respectively, of the Sub-Collector's and the Collector's endorsements, the sum of Rs. 300 provided for the construction of a road-dam on the Pandurai road will be struck out. The reduction in the salary of the three water-supply watchmen from Rs. 5 to Rs. 4 each, proposed in paragraph 17, is approved. In this connection, the attention of the municipal council is drawn to the remarks of the Sub-Collector and the Collector in paragraphs 4 and 11, respectively, of their endorsements.

(3) *Grant 2.*—A sum of Rs. 200 will be provided for the payment of salary grants to the secondary department of the Dasappaiyar's high school, and the provision of Rs. 50 for aiding the reading-room will be struck out as recommended by the Director of Public Instruction in his letter read above.

(4) *Grant 3.*—The entertainment of an additional scavenger on Rs. 5, proposed in paragraph 19 of the Chairman's letter, is sanctioned. The Sanitary Commissioner's suggestion in his letter read above will be referred to the municipal council for consideration and report.

(5) *Grants 4 and 5.*—The proposal to reduce the number of avenue coolies from three to two, referred to in paragraph 21 of the Chairman's letter, is approved; and the increase of Rs. 2-8-0 in the salary of the municipal office manager and of

Re. 1 in that of the peon proposed in paragraph 22 are sanctioned. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be raised from Rs. 100 to Rs. 152, or Rs. 150 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,030, or 5·7 per cent. of the estimated receipts.

(True Extract.)

Ag. Secretary to Government.

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

Exd. Shaik Karim.

Erode municipal Budget 98/99.

26-1-98

Erode municipal Budget 98/99.

26-1-98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. R. LAKSHUMINARAYANA AIYAR Avargal, Chairman, Municipal Council, Erode, to the Secretary to Government, Local and Municipal Department, dated 22nd December 1897, No. 881-M.G.

I have the honour to submit the budget estimate of the Erode Municipality for the year 1898–99, together with the revised estimate for 1897–98.

REVISED BUDGET FOR 1897–98.

Receipts.

2. The gross receipts for the year together with the opening balance amount to Rs. 21,023-5-1 or Rs. 486–10–11 below the sanctioned budget, the decrease appearing chiefly in the following items :—

		RS.	A.	P.
(*a*) Opening balance	+	60	0	0
(*b*) Tax on arts, &c.	—	610	0	0
(*c*) Tax on buildings	+	100	0	0
(*d*) Tax on vehicles	+	10	0	0
(*e*) Tolls	+	60	0	0
(*f*) Fees under Act II of 1888	+	65	0	0
(*g*) Avenue receipts	+	40	0	0
(*h*) School-fees	—	240	0	0
(*i*) Sale-proceeds of books	+	1	5	1
(*j*) Sale-proceeds and composition fees of medicines	—	10	0	0
(*k*) Income from markets	+	80	0	0
(*l*) Do. from slaughter-houses	+	10	0	0
(*m*) Licensing fees	+	20	0	0
(*n*) Cart-stand fees	+	40	0	0
(*o*) Fines under Municipal and Other Acts	+	70	0	0
(*p*) Contribution from Government Municipal School	—	90	0	0
(*q*) Chatrams	+	2	0	0
(*r*) Contribution from Local Boards, Medical	—	60	0	0
(*s*) Other grants from Karúr Council	—	50	0	0
(*t*) Refunds	+	15	0	0

3 (*a*) The actual balance at the commencement of the year was Rs. 3,130 against Rs. 3,070 as was expected.

(*b*) *Tax on Arts, &c.*—The decrease of Rs. 610 under this head is accounted for by the fact that this tax is being levied on the income of the individuals as per amended Act, hence many people had been exempted.

(*c*) *Tax on Buildings.*—The increase under this head is due to the enhancement of tax on the improved buildings and also to the levy of tax on new constructions for the first time during the year.

(*d*) (*i*) (*j*) (*l*) and (*q*) call for no remarks.

(*e*) The increase under this head is owing to competition at the auction sale.

(*f*) *Fines under Act II of* 1888.—The sum of Rs. 65 under this head represents the fees collected for the erection of a pandal for the performance of a circus.

(*g*) *Avenue Receipts.*—The increase under this head is on account of a number of avenue trees having been blown down by high winds.

(*h*) *Fees from Educational Institutions, decrease Rs.* 240.—The income under this head was over-estimated.

(*k*) *Income from Markets, increase Rs.* 80.—The increase under this head is owing to the fact that the new stalls and sheds built in the Raja market have all been occupied and they fetch a good rent; besides there was keen competition when the lease of the weekly market was sold in auction.

(*m*) *Licensing fees.*—The increase under this head occurs chiefly under fees collected for marriage pandals.

(*n*) *Cart-stand fees.*—The increase of Rs. 40 under this head represents the fine collected for late payment of kists; besides there was keen competition at the auction sale.

(*o*) *Fines under Municipal and Other Acts.*—The council instituted a good number of prosecutions for offences committed against Municipal Act, hence the increase under this head.

(*p*) *Grants and Contributions from Government, decrease Rs.* 90.—No grant was sanctioned on behalf of the gymnastic instructor on the ground that the application was sent in late.

(*r*) *Contribution from Local Boards—Medical.*—One-third of the actual cost of maintaining the municipal hospital, Erode, comes up to Rs. 890; hence the decrease.

(*s*) *Other Grants and Contributions—Education.*—The post of the inspecting schoolmaster, Erode and Karúr Municipalities, was vacant for nearly three months owing to the transfer of the permanent incumbent to act as the headmaster of the Municipal Primary School, Erode. As it took some time before a competent man was appointed, no expenditure was incurred on this account; hence no amount will be realized under this head from the Karúr council.

(*l*) *Refunds.*—The sum of Rs. 15 provided under this head is the amount refunded by the municipal inspector from his permanent advance.

Charges.

4. The charges according to the revised estimate come up to Rs. 20,370 or Rs. 590 below the sanctioned budget.

5. *Grant 1.*—The net decrease under this head is Rs. 260, which occurs chiefly under "New Works," "Buildings" and "Repairs," "Communications" as these works are mostly given on tender. Nearly 50 per cent. of the allotment under this grant was spent within eight months of the year. More works have been completed and the bills for those works are pending payment as they were not presented in time. The plan and estimate for erecting a contagious disease shed within the municipal hospital compound has been returned by the sanitary board for resubmission after revision. This work which is a large one is also pending execution.

6. *Grant 2, Education.*—The decrease of Rs. 130 below the sanctioned budget occurs under "Municipal Schools," "On Salary System, Establishment" and the "Municipal Inspectors," "Establishment" and "Contingencies." The decrease under the municipal schools on salary system-establishment is due to the entertainment of the additional teacher sanctioned for the Municipal Primary school in the month of June instead of in April 1897. The inspecting schoolmaster of the Erode and Karúr Municipalities having been made to act as headmaster of the Municipal Primary school, Erode, the post was not filled up for nearly three months; hence the decrease.

7. *Grant 3, Sanitation and Medical Services.*—The items under this grant needs no special remarks, except (5) (*d*) "Contingencies" and (*e*) "Removal of prickly-pear."

(5) (*d*) *Contingencies.*—Purchase of brooms, winnows, &c. and the cost of sand used for latrines and drains account for the increased expenditure under this head.

C. No. 4930-Rev.

Forwarded with the following remarks:—

It is not satisfactory to find the municipality lost Rs. 90 owing to the application for grant for the gymnastic instructor being sent late, and that there was no inspecting schoolmaster for three months.

A road-dam is badly needed on the Vandurai road, but I do not think it is sound policy to carry out such a work piecemeal. Unless the whole dam is finished at one time, the portions executed are liable to be damaged by floods.

I cannot understand what advantage there is in having three watchmen for the Kalingaroyen channel. At each ghât, washing, &c., is allowed below a certain point, so that the second and third ghâts get all the dirt washed out at the top ghât.

~~Cur. No. 3-Rev.~~

Considering that the council cannot afford a salary grant to the high school, I hardly think it is justified in paying a contribution to the reading-room.

(Signed) J. A. CUMMING,
Ag. Sub. Collector.

26*th December* 1897.

Dis. No. 157-Rev.

Submitted for the orders of Government.

2. The estimate of receipts for 1897–98 under the tax on arts was Rs. 1,800 and a reduction of more than one-third of that sum is attributed solely to the revision of the Act. The reduction is larger than might have been expected. The collections during the first eight months have been exceedingly poor. This may be partly due to the absence of an assistant bill collector for nearly six months.

3. The over-estimate of school-fees was made by the Educational department, but the decline as compared with the actuals of 1896–97 has not been explained.

4. The divisional officer has noted that the lapse of the grant for the gymnastic instructor in consequence of delay in application is unsatisfactory. He has made a similar remark respecting the failure to appoint an inspecting schoolmaster for three months.

5. The outlay during the first eight months of 1897–98 upon buildings, "New Works" and "Repairs" was poor, especially under the latter head. It is not clear why no portion of the Rs. 380 allotted for private scavenging contingencies was spent in the first eight months of 1897–98.

6. I presume that the budget and revised estimates for 1897–98 include provision for a contagious diseases shed. If so the allotment should be transferred to the estimate for 1898–99 as there is little chance of the work being carried out this year. The council has just forwarded an estimate for over Rs. 1,500 on this account to the sanitary board. I have observed upon it that the proposed outlay is extravagant. I think that a sum of Rs. 300 might be included on this account in the budget for 1898–99.

7. It is observed that a further reduction of receipts under the tax on arts is contemplated in 1898–99.

8. If, as stated, there is a number of new houses under construction, the estimate under tax on buildings during 1898–99 should be raised above the revised estimate for 1897–98. The amount may be put at Rs. 5,400.

9. The anticipated increase from private scavenging fees is satisfactory.

10. I agree with the Sub-Collector that it is useless to construct a road-dam piecemeal. The work should stand over till funds are available and the amount allotted for it can be utilized for the contagious diseases shed.

11. I agree with the Sub-Collector that the present system of guarding the Kalingaroyen channel from pollution is ineffective.

12. The budgeted net expenditure on education in 1898–99 is well under 13 per cent. of the receipts excluding endowments, educational receipts, scavenging fees and medical contributions and I do not think that there is any valid reason for the council's refusal to aid the lower secondary department of the high school. Such aid was strongly recommended by the Director of Public Instruction in connection with the budget for 1897–98 and Government invited the council's attention to the matter. As the Sub-Collector observes, the council has found funds to subscribe Rs. 50 for the reading-room, though it pleads poverty as a reason for not aiding the school. This item of Rs. 50 should certainly be omitted. It is improbable that the allotment of Rs. 500 on account of plague will be utilized in the current year and a saving of Rs. 200 may, I think, be safely anticipated under that head. Adding to this the Rs. 50 referred to above, provision of Rs. 250 could be made in 1898–99 for aiding the school.

13. The plan of raising the pay of the office manager because of his long service is not altogether satisfactory. A personal allowance would be better, but it is observed that Government refused to pass a similar proposal last year.

14. In checking the budget in this office, the following mistakes have been discovered:—

(i) The amount deducted as local fund share of tolls should be Rs. *1,620* instead of Rs. *1,650*.

(ii) The figures relating to tax on (*a*) arts, (*b*) buildings and (*c*) lands as shown in statement I of the budget do not tally with those given in Statements IV-A and IV-B.

(iii) Market rents as per Statement I are Rs. 1,400, whereas according to Statement IV-A, they are Rs. 1,350.

(iv) The grand total on both the receipts and charges sides for 1896–97 amounts, according to the figures given in G.O., No. 1911 M. of 31st August 1897, to Rs. 20,210, whereas it is, as per figures entered in the budget Statements I and II, Rs. 20,229. The latter are presumably the figures adopted after audit of the accounts and therefore more correct.

(v) If the sum of Rs. 15 refunded by the municipal inspector in 1897–98 relates to permanent advance as stated, it should be credited to (7-d-i)—not (6-b-ii) as has been shown in Statement I.

(Signed) A. BUTTERWORTH,
~~for~~ *Ag. Collector.*

COIMBATORE,
11*th January* 1898.

Papers to be read in Proceedings:—

Current No. 1762 of 1898, dated 22nd Dec/97 from the Chairman Municipal Council

Current No 252 of 1898, dated 17th Jany. 98 from the Director of Public Instruction

Current No. 260 of 1898, dated 17-1-98 from the D. Venkatrama Rao. Esq. Dy. Collr.

Current No. 2872 of 1898 dated 18-1-98 from the Surgeon General.

" 690 m " 7-2-98 " Sanitary commr.

Order. No. 367 m dt 11-2-98

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

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	2753 ✓	3070 ✓	2130 ✓	650 ✓
Tax on Arts	1570 ✓	1800 ✓	1190 ✓	1900 ✓
Tax on Buildings and Lands	6529 ✓	5866 ✓	5960 ✓	5960 ✓ 6060
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	724 ✓	790 ✓	800 ✓	800 ✓
Tax on Carts	848 ✓	920 ✓	920 ✓	900 ✓
Tolls	3351 ✓	3320 ✓	3380 ✓	3330 ✓
Realizations under Special Acts	60 ✓	..	60	-
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	162 ✓	190 ✓	230 ✓	310 ✓
Conservancy Receipts	93 ✓	150 ✓	150 ✓	150 ✓
Fees and Revenue from Educational Institutions ..	843 ✓	1000 ✓	760 ✓	800 ✓
Fees and Revenue from Medical Institutions	119 120 ✓	110 ✓	100 ✓	100 ✓
Income from Markets and Slaughter-houses	1589 ✓	1560 ✓	1650 ✓	1640 ✓
License fees	211 ✓	230 ✓	250 ✓	250 ✓
Other fees	232 ✓	190 ✓	230 ✓	220 ✓
Fines under Municipal and other Acts	268 ✓	250 ✓	320 ✓	300 ✓
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	217 ✓	370 ✓	280 ✓	350 ✓
Do. from Local Boards	963 ✓	950 ✓	890 ✓	950 ✓
Do. from other bodies	136 ✓	140 ✓	90 ✓	140 ✓
Recoveries for services to private individuals	510 500 ✓	600 ✓	600 ✓	650 ✓
Miscellaneous	12 ✓	10 ✓	20 30 ✓	10 ✓
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	19 ✓	- ✓	40 ✓	- ✓
Advances Recovered	✓	✓	✓	✓
Total ..	20229	21570	21020	18510 18610

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	1.797	1210	1350	1200	1105
Buildings	266	1520	1420	230	
Drainage	44	520	520	..	
Water-supply	14	–	..	30	
Repairs—					
Communications	405	1.600	1.300	1040	
Buildings	867	980	980	780	
Drainage	296	330	330	330	
Water-supply	214	520	520	300	
Establishment	239	240	240	240	
Tools and Plant and other Stores	14	–	10	..	
Contributions for Public Works	..	..	..	..	
Total	4.156	6.920	6.660	4.310	4010.
Grant 2.					
Training Schools	..	..	..	..	
Municipal Schools—					
(a) On the Salary System	1.519	1700	1680	1710	
(b) On the Salary Result System	497	350	350	360	
Grants-in-aid—					
(a) Salary grants	..	..	..	200	
(b) Result grants	282	350	350	300	
(c) Building, Furniture, &c., grants	..	..	..	..	
Inspection	270	280	170	280	
Miscellaneous	121	200	200	280	200
Total	2.698	2.880	2.750	2900	3050
Grant 3.					
Hospitals and Dispensaries	2.618	2.710	2.640	2650	
Contributions	144	90	90	90	
Vaccination	190	240	240	240	
Registration of Births and Deaths	100	110	110	110	
Conservancy, Road-cleaning and Road-watering	3530	4630	4470	4110	
Total	6582	7680	7550	7240	
Grant 4.					
Lighting	1.105	1.040	1.040	910	
Markets and Slaughter-houses	96	50	50	50	
Choultries	97	100	100	100	
Travellers' Bungalows	..	..	..	..	
Avenues	144	150	150	100	
Public Garden, Survey of Land, Fire and other charges	580	570	570	860	
Total	2022	1.910	1.910	1720	
Grant 5.					
Supervision and management	1.595	1570	1500	1520	
Repayment of Debt	..	..	..	..	
Interest on loan	..	..	..	..	
Advances Recoverable	43	–	–	–	
Refunds	7	–	–	–	
Discount	..	..	..	..	
Pensions and Gratuities	..	..	..	..	
Investments	..	..	..	..	
Grand Total	17.103	20.960	20.370	17.680	17580
Balance	3126	550	650	880	1030

They were only 15·0% of estimate

Revised estimate for

2. The current receipts and charges are now estimated at Rs. 17,890 and Rs. 20,370 respectively against Rs 18,440 and Rs 20,960 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the tax on arts and school fees, while that in the charges appears mainly under Grant 1. The collections under the tax on arts during the first eight months of the year were most unsatisfactory. The attention of the Municipal Council is drawn to the remarks of the Sub-Collector and the collector in paragraphs 2 and 4 respectively of their endorsement. The sanction of Government should have been obtained for the entertainment of the special cooly on Rs. 4. for removing prickly-pear, referred to in para 7. of the Chairman's letter; it is, however, now approved.

Budget Estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are put down at Rs. 17860 against the revised estimate of Rs. 17,890. Under the tax on horses the estimate will be raised by Rs 100, as suggested by

by the Collector in paragraph 8. of his endorsement. The Chairman's attention is drawn to para 3. of the same endorsement.

4. Charges. (1) The probable charges are entered as Rs. 17,680 against Rs. 20,370 in the revised estimate, the decrease being mainly under Grant 1.

2. Grant 1. For the reasons stated in paras. 3 and 10 respectively of the Sub-Collector's and the Collector's endorsements, the sum of Rs. 300 provided for the construction of a road-dam on the Pandurai road will be struck out. The reduction in the salary of the three water-supply watchmen, from Rs 5 to Rs. 4. each, proposed in paragraph 17, is approved. In this connection the attention of the Municipal Council is drawn to the remarks of the Sub-Collector and the Collector in paragraphs 4 and 11 respectively of their endorsements.

3. Grant 2. A sum of Rs. 200 will be provided for the payment of salary grants to the secondary department of the Devakottai High School and the provision of Rs. 50 for aiding the reading room will be

Please see the Director's letter, ref. 252

be struck out, as recommended by the Director of Public Instruction in his letter read above.

(4) Grant 3. The entertainment of an additional scavenger on Rs. proposed in para 19. of the Chairman's letter, is sanctioned. The Sanitary Commissioner's suggestion in his letter read above will be referred to the Municipal Council for consideration and report.

(5) Grants 4 & 5. The proposal to reduce the number of avenue coolies from three to two, referred to in para 21. of the Chairman's letter, is approved, and the increase of Rs. 2-8-0 in the salary of the Municipal Office manager and Re. 1 in that of the peon proposed in para. 22. are sanctioned; with reference to G.O.Ms. 2473. L dated 22nd December 1917, the contribution for the central Office establishments will be raised from Rs. 101 to Rs. 152. or Rs. 150 in round figures.

5. As revised by Govt., the budget closes with a balance of Rs. 1030 or 5·7 per cent. of the estimated receipts.

V.R.
21/12/18.

10-2-19

Vide conf. 690. 2.

Note.

In this connection please see para 13. of the Collr's Conf. Butcher's present pay is only Rs. 27 and his work is stated to have increased, the proposed increase of Rs. 2-8-0 may be sanctioned.

by the Collector in paragraph 8. of his endorsement. The Chairman's attention is drawn to para. 3. of the same endorsement.

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2. Grant 1. For the reasons stated in paras. 3 and 10 respectively of the Sub-Collector's and the Collector's endorsements, the sum of Rs. 300 provided for the construction of a road-dam on the Pandurai road will be struck out. The reduction in the salary of the three water-supply watchmen, from Rs. 5 to Rs. 4. each, proposed in paragraph 17, is approved. In this connection the attention of the Municipal Council is drawn to the remarks of the Sub-Collector and the Collector in paragraphs 4 and 11 respectively of their endorsements.

3. Grant 2. A sum of Rs. 200 will be provided for the payment of salary grants to the secondary department of the Dasappanaickenpatti High School and the provision of Rs. 50 for aiding the reading room will be

Please see the Director's letter, at 252

be struck out, as recommended by the Director of Public Instruction in his letter read above.

(4) Grants 3. The entertainment of an additional scavenger on Rs. 5 proposed in para 19. of the Chairman's letter, is sanctioned. The Sanitary Commissioner's suggestion in his letter read above will be referred to the Municipal Council for consideration and report.

(5) Grants 4 & 5. The proposal to reduce the number of avenue coolies from three to two, referred to in para 21. of the Chairman's letter, is approved, and the increase of Rs. 2-8-0 in the salary of the Municipal Office Manager and of Re. 1. in that of the peon proposed in para. 22. are sanctioned. With reference to G.O.Ms. 2473. L dated 22nd Decr. 1917, the contribution for the central Office establishments will be raised from Rs. 107 to Rs. 152. or Rs. 150 in round figures.

5. As revised by Govt., the budget closes with a balance of Rs. 1030 or 5·7 per cent. of the estimated receipts.

V.R.
9/2/18.

10 - 2 - 18

Vide ord. 690. 2.

Note. In this connection please see para 13 of the Collr's Endt. But as his present pay is only Rs. 27-8 and his work is stated to have increased, the proposed increase of Rs. 2-8- may be sanctioned.

No Collector & Coimbatore 13
Pres. Dist Bd do 14
Accountant General 10
Director of Public Instruction 11
Durpor General 6
Sanitary Board 1
Commr 13
Engineer 15
Editor's Table. Dupe 7/3/98

No Collector &

1 & Munl. (1898) Department.

CURRENT No. 260 M

From D. Venkataramana Rao
Manager, Basappaiyar's
High School. Erode.

Order

No.

Dated 17-1-1898

Received 18-1-1898

Registered

Enclosures

Spare copies.

SUBJECT.

Praying that a sum of at least Rs 300 be provided in the Erode Municipal budget for 1898-99 as salary grants for his school

BACK PAPERS.

G.O.	No.	Department.	Date.
"	1911	L	31-8-97
"	394	L	6-2-97
"	136	L	2-2-97
"	1209	L	17-7-96
"	707	Edn	27-4-96
"	49	Edn	10-1-96
"	483	Edn	9-7-96
"	1455	L	7-9-96
"	440	L	14-3-95

FURTHER PAPERS.

G.O.	No.	Department.	Date.
"	956	L	30-7-94
"	941	L	22-7-93

2 Form

To

The Secretary to the Government of Madras
Local and Municipal Department
Madras.

The humble memorial of D. Venkata-
ramana Row, B.A. Manager, Desappiyar
High School, Erode,

SECRETARY TO GOVERNMENT
18 JAN. 1898
LOCAL & MUNICIPAL DEPARTMENT

Most Respectfully Sheweth

1. That the petitioner is the Manager of the only High School at Erode. The School teaches up to the fourth form Upper Secondary Department and is promoted by the Educational authorities to be an efficient and rising institution, capable of being raised to a first grade high School.

2. It is aided with Salary grants from Provincial funds for the Upper Secondary Department, through the kind recommendation of the Director of Public Instruction.

3. In spite of the strong and repeated recommendations of the Educational officers, the Municipal Council of Erode, has seen

persistently withholding from it, for the past five years, grants payable out of Municipal funds for the Lower Secondary Department of the said institution.

4. In the Educational portion of the budget for the year 1897-98, the Director strongly criticised the attitude of the Council and recommended that a salary grant of about Rs 400 should be sanctioned. The Government thought it sufficient to draw the attention of the Council to the Director's remarks. But the Council have held that their finances do not enable them to aid the school for the year 1897-98.

5. At the time of the budget for 1898-99, the Educational authorities again recommended that a grant of Rs 300 at least should be provided for in the budget. But the Council coolly passed over the matter by the plea of want of funds. The petitioner humbly begs to bring to the notice of the Government that the Council can their way to provide a grant of Rs 50 for the reading room, Erode, and if they had expressed their sympathy to the school, they could have spared a much larger sum for it. Such a persistent refusal on the part of the Municipality is very disappointing and is calculated to arrest the progress of the institution by discouraging the petitioner in his unaided and humble efforts to improve it and place it on a firm basis.

It beckons on the benign Government to extend its helping hand and call upon the Municipal Council to discharge its duty to the people of Erode in the matter of education and thus confer a permanent blessing on the town. In this connection it may be submitted to the notice of the Govt. that in the Concluding portion of para 3. of G.O. No. 440. Local and Municipal, dated 14th March 1895, on the budget for 1895-96 Government was pleased to observe that "the arts tax would fall mainly upon the classes which would benefit by the proposed Municipal High School". It may therefore be rightly inferred that the classes affected by the imposition of the said arts tax have a right to demand that a portion of the

amount realised therefrom be utilized for the purpose of education. Also the Municipality have no high school of their own to expend any amount on as was once proposed by them, the petitioner humbly begs to request that the Municipality be made to provide at least Rs 300 in the shape of salary grants for this school which is the only high school in the town for the school going classes.

In view of the fact that the Municipal Council have been persistently refusing to aid this school for the last five years, the petitioner humbly begs to suggest that the Government be graciously pleased to include in the budget for 1898-99 a sum of at least Rs300 as salary grants for this school as was done by the Government in the case of the Vellore Mission School.

The petitioner humbly begs to remain
your most obedient
servant

17th January 1898 } D Venkataramana Rao
Managing High
School, Erode } Manager

3

Budget Statements of the Erode
Municipality for the Year 1898-99

2330 56 7/12
11/21/28

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

	1898-99.		Revised Budget		Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	
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	240 . .		2720 . .	2690 . .	2369 10 4
b. Endowments	410 . .		410 . .	380 . .	383 6 3
c. Water-tax Fund		650 . .	3130	3070	2753
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1000 . .	X	1190 . .	1800 . .	1570 . .
b. Tax on buildings (section 63) ..	5300 . .	X	5300 . .	5200 . .	4889 7 9
c. Tax on lands (section 63) ..	660 . .	X	660 . .	660 . .	659 2 6
d. Water-tax on buildings and lands (section 75)			5900	5750	5541 13 3
e. Tax on vehicles with springs and palanquins (section 77) ..	200 . .		200 . .	190 . .	205 8 . .
f. Tax on animals (section 77) ..	600 . .	✓	600 . .	600 . .	519 . .
g. Tax on carts and other vehicles without springs (section 85) ..	900 . .	✓	920 . .	920 . .	848 . .
h. Tolls (section 91)—					
Gross receipts 4950 . .					
Less Local Fund share 1650 ..	3330 . .	11990 . .	3380 . .	3320 . .	3350 13 3
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents			65 . .	- . .	60 . .
c. Fees under Act II of 1888 ..					
Carried forward ..		11990 . .	12315 . .	12690 . .	12101 15 6

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

	1898-99.		Revised Budget		Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	
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	240 - -		2720 - -	2690 - -	2369 10 4
b. Endowments	410 - -		410 - -	380 - -	383 6 3
c. Water-tax Fund		650 - -	3130	3270	2753
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1000 - -	X	1190 - -	1800 - -	1570 - -
b. Tax on buildings (section 63) ..	5300 - -	X	5300 - -	5200 - -	4889 7 9
c. Tax on lands (section 63) ..	660 - -	X	660 - -	660 - -	659 2 6
d. Water-tax on buildings and lands (section 75)			5960	5760	6547 13 3
e. Tax on vehicles with springs and palanquins (section 77) ..	200 - -		200 - -	190 - -	205 8 -
f. Tax on animals (section 77) ..	600 - -	✓	600 - -	600 - -	519 - -
g. Tax on carts and other vehicles without springs (section 85) ..	900 - -	✓	920 - -	920 - -	848 - -
h. Tolls (section 91)—					
Gross receipts 4950 - -					
Less Local Fund share 1650 ..	3330 - -	11990 - -	3380 - -	3320 - -	3350 13 3
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents			65 - -	- - -	60 - -
c. Fees under Act II of 1888 ..					
Carried forward ..		11990 - -	12315 - -	12690 - -	12101 15 6

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

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1898-99 (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 ..		11990 - -	12315 - -	12690 - -	12101 15 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	20 - -		10 - -	10 - -	42 8 -
ii. Rent of buildings	50 - -		50 - -	50 - -	52 8 -
iii. Avenue receipts	50 - -	120 - -	100 - -	60 - -	29 14 9
iv. Fees from Travellers' Bungalows	150 - -		- - -	- - -	- - -
b. i. Sale-proceeds of lands and buildings	10 - -		10 - -	10 - -	- - -
ii. Produce of lands, gardens, &c.	30 - -	190 - -	60 - -	60 - -	36 11 6
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	310		230	190	161 10 3
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	150 - -	150 - -	150 - -	150 - -	93 6 -
d. i. Fees from educational institutions	800 - -		760 - -	1000 - -	842 10 7
ii. Other revenue from educational institutions Sale of books	- - -	800 - -	1 5 1	- - -	
e. i. Sale-proceeds and composition fees of medicines ..	100 - -	100 - -	100 - -	110 - -	119 9 6
ii. Other Hospital receipts ..					
f. i. Income from markets ..	1400 - -		1400 - -	1320 - -	1339 - -
ii. ,, slaughter-houses.	240 - -	1640 - -	250 - -	240 - -	249 12 -
g. Other fees					
i. Distraint fees	20 - -		10 - -	10 - -	- - -
ii. License fees	250 - -		250 - -	230 - -	211 - 2
iii. Cartstand fees	200 - -	470 - -	220 - -	180 - -	230 - -
iv. Other fees	220		230	190	2 - -
h. Fines under Municipal and other Acts.	300 - -	300 - -	320 - -	250 - -	268 4 -
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		15760 - -	16006 5 1	16370 - -	15619 4 -

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

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1898-99 (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 ..		15760 - -	16006 5 1	16370 - -	15619 4 -
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings	160 - -	160 - -	90 - -	180 - -	24 8 3
Municipal Schools ..					
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes Chattram.	190 - -	190 - -	192 - -	190 - -	192 - -
b. From Local Boards—					
i. Education	950 - -	950 - -	890 - -	950 - -	963 12
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education Karaikudi ..	140 - -	140 - -	90 - -	140 - -	136 5 1
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—	650 - -	650 - -	600 - -	600 - -	509 8 -
i. Private scavenging ..					
ii. Other purposes					
b. Other items—					
i. Fishery rents			15 - -		101
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.					
iv. Other items	10 - -	10 - -	10 - -	10 - -	11 5 -
Carried forward ..		17860 - -	17893 5 1	18440 - -	17456 15 7

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

—	Details of Minor Heads.	Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1898-99.	Actuals, 1898-99 (audited figures).
1	2	3	4	5	6
		1898-99.			
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		17860 . .	17893 5 1	18440 . .	17456 15 7
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—			15		
i. Permanent					
ii. Others					19 4 8
Total Receipts ..		17860 . .	17893 5 1	18440 . .	17476 4 3
Grand Total ..		18510 . .	21023 5 1	21510 . .	20225 4 10

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at 6¼ annas per cent. of rent value. 2 for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at ½ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 152 Mis. dt. 3.2.91 & 1515 Mis. dt. 31.10.93
8. The house-tax registers were last revised in the official year ? and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1898-99.

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Arakkan Kattiam ..		16.7							84.	82.9.5	574.5		48	48	40	88	418.14.8	
Kattiam ..		402.14.8							108.	57.14.8			48	48	50	98	414.8.1	
		418.8.1							192	600.8.1	5.6.7		96	96	90	186		

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

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1898-99 (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 ..		17860 . .	17893 5 1	18440 . .	17456 15 7
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent			15 - -		
ii. Others					19 4 8
Total Receipts ..		17860 . .	17893 5 1	18440 . .	17476 4 3
Grand Total ..		18510 . .	21023 5 1	21510 . .	20229 4 10

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 0 per cent. and tax on lands at 6¼ per cent. of rent value. annas 2 for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at ½ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. Nos. 1522, dated 3.2.91 & 1515, dated 31.10.93
8. The house-tax registers were last revised in the official year ‖ and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1898-99.

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Graham's Charities	1000	1.6.7							84 .	85.6.7	600.8.1		96	96	90	186	444.81	
Graham's Charities	1000	408.14.8							108 .	516.14.8			48	48	50	98	417.14.8	
									192				96	96	90	186		

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

—	Details of Minor Heads.	Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1898-99 (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 ..		17860 . .	17893 5 1	18440 . .	17456 15 7
7. Extraordinary and Debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent			15 -		
ii. Others					19 4 8
Total Receipts ..		17860 . .	17893 5 1	18440 . .	17476 4 3
Grand Total ..		18510 . .	21023 5 1	21510 . .	20229 4 10

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at annas 2 6¼ per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at ½ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 152 Mis. dt. 3.2.91 & 1515 Mis. dt. 31.10.93
8. The house-tax registers were last revised in the official year — and the land tax registers in the official year.
9. Total extent of land assessed is — acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1898-99.

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Graham's Lattice	16.7								84.	829.5.6.7	600.8.1.5.6.7		48	48	40	88	441.8.1	
By Lattice ..	408.8.1	408.8.1							108.	57.14.8			48	48	50	98	408.14.8	
									192				96	96	90	186		

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1898-99.

—	1898-99. Details of Minor Heads.	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.
GRANT I—(*Public Works*)—															
1. New Works—															
a. Communications	1400	-	-	✓			1350	-	-	1210	-	-	1797	-	-
b. Buildings	230	-	-	✓			1420	-	-	1520	-	-	265	13	11
c. Drainage	-	-	-				520	-	-	520	-	-	43	9	-
d. Water-supply	30	-	-	1660	-	-							14	7	10
2. Repairs—															
a. Communications	1000	-	-	✓			1300	-	-	1600	-	-	404	9	2
b. Buildings	780	-	-	✓			980	-	-	980	-	-	867	5	10
c. Drainage—															
i. Repairs to works ..	40	-	-	✓			40	-	-	40	-	-	22	13	7
ii. Establishment for flushing drains, &c.	290	-	-	✓			290	-	-	290	-	-	272	12	5
d. Water-supply—	320						330			380			295		
i. Repairs to works, machinery, &c	100	-	-	✓			280	-	-	280	-	-	109	11	6
ii. Establishment	190	-	-	300			220	-	-	230	-	-	101	1	5
iii. Contingencies	10	-	-	2410	-	-	10	-	-	10	-	-	3	6	-
3. Establishment	240	-	-	240	-	-	240	-	-	240	-	-	239	-	-
4. Tools and Plant and other stores.							10	-	-	-	-	-	14	7	-
5. Contributions—															
a. To Local Boards for works ..															
b. To Provincial Funds for scrutiny of estimates, &c. ..															
c. To others for public works ..															
Total, Grant I ..				4310	-	-	6660	-	-	6920	-	-	4156	1	8
GRANT II—(*Education*)—															
1. Training Schools—															
a. Contributions to Local Boards ..															
b. Stipends to Normal students ..															
2. Municipal Schools—															
i On Salary System—															
a. Establishment	1660	-	-				1630	-	-	1650	-	-	1362	24	
b. Contingencies	50	-	-				50	-	-	50	-	-	156	12	9
Carried forward ..				1710	-	-	1680	-	-	1700	-	-	1518	15	1

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	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.
Brought forward ..				1710	-	-	1680	-	-	1700	-	-	1518	15	1
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—	190	-	-	✓			180	-	-	180	-	-	245	2	8
a. Fixed Payments	150	-	-				150	-	-	150	-	-	235	13	3
b. Result Grants	20	-	-	360	-	-	20	-	-	20	-	-	16	6	2
c. Contingencies							350			350			497	6	1
3. Salary Grants	300	-	-	300	-	-	350	-	-	350	-	-	282	2	-
4. Results Grants															
5. Combined Grants—															
a. Fixed Payments															
b. Result Grants															
6. Inspection—															
a. Contributions to Local Boards ..															
b. Municipal Inspectors—	210	-	-	✓			120	-	-	210	-	-	207	6	8
i. Establishment	70	-	-	280	-	-	50	-	-	70	-	-	71	8	6
ii. Contingencies							170			280			278	13	2
7. Miscellaneous—															
a. Building, furniture, &c., grants ..															
b. Common gymnasium—															
i. Establishment															
ii. Contingencies															
c. Common Drawing Master—	180	-	-	✓			150	-	-	180	-	-	120	4	2
i. Establishment	20	-	-				20	-	-	20	-	-	-		
ii. Contingencies	50	-	-	250	-	-	200			200			120	14	2
d. Other items															
Total, Grant II ..				2900	-	-	2750	-	-	2880	-	-	2698	4	6
GRANT III—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—	1860	-	-	✓			1830	-	-	1860	-	-	1845	5	3
a. Establishment	550	-	-				550	-	-	550	-	-	446	15	4
b. Medicines and Supplies	100	-	-				100	-	-	100	-	-	74	12	7
c. Diet of Patients	180	-	-				160	-	-	200	-	-	250	11	9
d. Sundries and Contingencies ..															
e. Contributions to Local Boards ..															
&c., &c., &c. ..															
Carried forward ..				2690	-	-	2640	-	-	2710	-	-	2617	12	11

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Total of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1898-99 (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 ..		2690 ..	2640 ..	2710 ..	2617 12 11
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	40 ..		40 ..	40 ..	71 ..
ii. Sanitary Inspection ..	40 ..		40 ..	40 ..	57 ..
iii. Medical Reserve staff ..	10 ..	90 ..	10 ..	10 ..	16 ..
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—			90	90	104
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	180 .. ✓		180 ..	180 ..	180 ..
b. Contingencies	60 ..		60 ..	60 ..	
c. Contributions to Local Boards ..		240 ..	240 ..	240 ..	10 6 6
4. Registration of Births and Deaths—					
a. Establishment	100 .. ✓		100 ..	100 ..	85 11 4
b. Contingencies	10 ..	110 ..	10 ..	10 ..	14 5 6
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2870 .. ✓		2850 ..	2860 ..	2740 29
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	150 ..		200 ..	200 ..	227 10 9
b. Private scavenging—					
i. Establishment	410 .. ✓		360 ..	360 ..	309 14 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	30 ..		380 ..	380 ..	
c. Cholera charges ..	50 ..		50 ..	50 ..	147 6 4
d. Contingencies ..	50 ..		60 ..	30 ..	61 11 6
Expenditure Recoverable &c., &c., 1898-99	50 ..		70 ..	150 ..	42 10 10
	500 ..	4110 ..	500 ..	500 ..	669 7 —
Total, Grant III ..		7240 ..	7550 ..	7680 ..	6581 12 11

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1898-99 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	310 .. ✓		310 ..	310 ..	307 8 2
b. Contingencies	600 ..	910 ..	730 ..	730 ..	797 7 8
2. i. Markets—	910	✓	1040	1040	1104 15 10
a. Establishment	50 ..		50 ..	50 ..	95 8 9
b. Contingencies		50 ..			10 -
ii. Slaughter-houses—					96 2 5
a. Establishment					
b. Contingencies					
3. Choultries—	100 .. ✓		100 ..	100 ..	95 13 -
a. Establishment		100 ..			1 8 -
b. Contingencies					97 5
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—	100 .. ✓		140 ..	140 ..	143 4 -
a. Establishment		100 ..	10 ..	10 ..	10 -
b. Contingencies			150	150	144 8
6. Public Garden—	50 .. ✓		50 ..	50 ..	43 5 8
a. Establishment		50 ..	10 ..	10 ..	8 15 5
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..			60	60	52 5 1
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		1210 ..	1400 ..	1400 ..	1495 4 8

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1898-99 (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 ..		1210	1400	1400	1495 4 8
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	50		60	60	52
iii. Printing	10		10	10	
iv. Compensation for lands ..	400		400	400	430 10 10
v. Other items	100	510	100	100	96 8 9
	560		570	570	579 8 8
Total, Grant IV ..		1720	1910	1910	2022 8 3
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	690	690	650	650	635 14 10
ii. Inspection	180	180	150	180	180
b. Collection of Municipal Taxes—					
i. Establishment	230		190	230	222 9 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	10	240	30	30	2
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	300	300	300	300	441 3 11
e. Contributions for Central office and Audit establishments ..	100	100	180	180	113
Total, Grant V ..		1510	1500	1570	1594 12 5
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

Statement II.—Expenditure from the Municipal Fund of the Town of Erode for the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1898-99 (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					17 12 -
b. Others					25 - -
Refunds of other than current collections ..					7 - -
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		17680	20370	20960	17103 3 9
Balances—					
a. Municipal Fund	420		244 13 -	250	2717 9 -
b. Endowments	410	830	408 8 1	300	408 8 1
c. Water-tax Fund					1126 1 1
Grand Total ..		18510	21023 5 1	21510	20229 4 10

Note to Statement II.

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

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

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
	Erecting revetments to	Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications Fischer street.					100			
1	Cole street					50			
2	Mallenj-Bhowani road.					100			
3	Court st					100			
	Katchery st					100			
	Mantapam st					90			
	Lord Napier st					400			
	Karur road					100			
	Culvert in Haramanthargenkal st.					20			
	Kottipalam road					40			
	Erecting a road dam across the Jungle stream in Coondoor road					300			
	Total ..					1400			
(b)	Buildings								
1	Erecting a Thatched								
2	in the Kotagiri road					30			
3	Do a latrine near the Roman Catholic burial ground					200			
	Total ..					230			

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Sinking wells in the								
2	bed of the Kalingarayen								
3	channel during hot season.					30			
	Total ..					30			

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
	Erecting revetments to	Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications Fischer street.					100	.	.	
1	Cole street					50	.	.	
2	Mottaliny-Bhowani road.					100	.	.	
3	Court st					100	.	.	
	Katchery st					100	.	.	
	Mantakam st					90	.	.	
	Lord Napier st					400	.	.	
	Karur road					100	.	.	
	Culverts in Harumanthargenkal					20	.	.	
	Kottipalam road					40	.	.	
	Erecting a road dam across the Jungle stream in Coondea road					300	.	.	
	Total ..					1400	.	.	
(b)	Buildings								
1	Erecting a Thatched								
2	in the Kavery road					30	.	.	
3	Do a latrine near the Roman Catholic burial ground					200	.	.	
	Total ..					230	.	.	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Sinking wells in the								
2	bed of the Kalingaragen								
3	channel during hot season.					30	.	.	
	Total ..					30	.	.	

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
	Erecting revetments to	Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications Fischer street.					100			
1	Cole street					50			
2	Mg Kalleng - Bhowani road					100			
3	Court st					100			
	Katcherry st					100			
	Mantapam st					90			
	Lord Napier st					400			
	Karur road					100			
	Culverts in Hanumantharayankal of Kottipalam road					20			
	Erecting a road dam across the Jungle stream in Coondeam road					40			
						300			
	Total ..					1400			
(b)	Buildings								
1	Erecting a Shed in the Savery roads					30			
2	Do a latrine near the Roman Catholic burial ground					200			
	Total ..					230			

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Sinking wells in the								
2	bed of the Kalingarayan								
3	channel during hot season.					30			
	Total ..					30			

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 Gravelling ..							
1	Perumal Koil street	60	.	.				Total mileage of roads streets, lanes, &c., in the town. 15½ miles
2	Kongilamman Koil st	40	.	.				
3	Sultanpetta	40	.	.				Metalled or Gravelled } Unmetalled. 6 / 9½
	Chucklers st	30	.	.				
	Sholeva st	40	.	.				
	Chinnamanjanam Koil st	50	.	.				
	Azhagarappen Koil road	30	.	.				Total mileage under maintenance. 12½ miles
	Cole street	30	.	.				
	Mdagara lane	30	.	.				Metalled or Gravelled } Unmetalled. 5 / 7½
	Okkiliar st	50	.	.				
	Valluva st	50	.	.				
	Sullivan st	40	.	.				
	Road off Paicky Kaleckerry	40	.	.				
	Palakara st	40	.	.				
	Appukiner lane	30	.	.				
	Queen st	40	.	.				
	New Kavery road	40	.	.				
	Perumalayer lane	30	.	.				
	Rep'g Wooden bridge	150	.	.				
	Road dam	60	.	.				
	Culverts—	80	.	.				
	Total ..	1000						

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 Repairing							
1	Municipal office	50	.	.				
2	Store room	10	.	.				
3	Toll sheds	50	.	.				
	Hospital & Buildings	80	.	.				
	Mpl Primary school	50	.	.				
	Karungalpalayam school	20	.	.				
	Weekly market sheds	150	.	.				
	Cart stands	80	.	.				
	Slaughter house	20	.	.				
	Railway chattram	50	.	.				
	Agraharam Do	40	.	.				
	Raja Market	30	.	.				
	Latrines	100	.	.				
	Dust bins—	50	.	.				
	Total ..	780	.	.				

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	Repairing existing drains	40	-	-				
2								
3								
	Total ..	40	-	-				
(*d*)	Water-supply							
1	Repairing Public Wells	50	-	-				
2	Do Channel Steps	50	-	-				
3								
	Total ..	100	-	-				

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners	6	24	-	-	288	-	-
Total ..	6	24	-	-	288	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					288	-	-
d. Water works—							
Overseers	3	15	-	-	15	-	- for half a
Watchmen	3	12	-	-	132	-	Do half a
	1	4	-	-	48	-	-
Total ..	4	16	-	-	195	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					195	-	-
3. General.—							
Overseers	1	20	-	-	240	-	-
Maistries							
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 II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	25	-	-	300	-	-
1st Assistant Master	1	15	-	-	180	-	-
2nd " Masters ..	2	24	-	-	288	-	-
4th " Masters	2	18	-	-	216	-	-
6th " Masters	2	16	-	-	192	-	-
8th " Do	2	14	-	-	168	-	-
Hindustani teacher	1	10	-	-	120	-	-
Gymnastic Instructor	1	12	-	-	144	-	-
Peon	1	4	-	-	48	-	-
Total ..	13	138	-	-	1656	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1656	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Head Master.	1	9	-	-	108	-	-
2nd Master.	1	6	-	-	72	-	-
Sweeper.	1	-	8	-	6	-	-
Total ..	3	15	8	-	186	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					186	-	-

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	25	-	-	300	-	-
1st Assistant Master	1	15	-	-	180	-	-
2nd ,, 3rd ,, Masters ..	2	24	-	-	288	-	-
4th/5th Masters	2	18	-	-	216	-	-
6th/7th Masters	2	16	-	-	192	-	-
8th/9th Do.	2	14	-	-	168	-	-
Hindustani Teacher	1	10	-	-	120	-	-
Gymnastic Instructor	1	12	-	-	144	-	-
Peon	1	4	-	-	48	-	-
Total ..	13	138	-	-	1656	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-/	-	-
Balance (Statement II) ..					1656	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Head Master.	1	9	-	-	√108	-	-
2nd Master.	1	6	-	-	√72	-	-
Sweeper.	1	-	8	-	√ 6	-	-
Total ..	3	15	8	-	186	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-/	-	-
Balance (Statement II) ..					186	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	17	8	-	210	-	-
Total ..	1	17	8	-	210	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					210	-	-
7. *b.* GYMNASTIC INSTRUCTORS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. DRAWING MASTERS	1	15	-	-	180	-	-
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 III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	109	6	-	1312	8	-
" "							
Midwife	1	10	-	-	120	-	-
Clerk	1	12	-	-	144	-	-
Compounder	1	7	-	-	84	-	-
Servants .. Ward cooly ..	1	5	-	-	60	-	-
" .. .. Peon	1	5	-	-	60	-	-
" .. .. Cook	1	5	-	-	60	-	-
" .. .. Sorby	1	2	-	-	24	-	-
" " Loby							
Total ..	8	155	6	-	1864	8	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1864	8	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	-	-	180	-	-
Peons							
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-
4. Registration—							
Registrars	1	8	-	-	96	-	-
Peons							
Total ..	1	8	-	-	96	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					96	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	20	-	-	240	-	-
"							
"	5	30	-	-	360	-	-
Maistries Peons	9	54	-	-	648	-	-
Scavengers	7	35	-	-	420	-	-
Sweepers Bottis	25	100	-	-	1200	-	-
Sweepers.							
Total ..	47	239	-	-	2868	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2868	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries	6	30	-	-	360	-	-
Scavengers	1	5	-	-	55	-	-
Total ..	7	35	-	-	415	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					415	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	8	-	-	96	-	-
Masalchies	4	18	-	-	216	-	-
Total ..	5	26	-	-	312	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					312	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	4	-	-	48	-	-
Servants							
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					48	-	-
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants	2	8	-	-	96	-	-
Total ..	2	8	-	-	96	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					96	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries	6	30	-	-	360	-	-
Scavengers	1	5	-	-	55	-	-
Total ..	7	35	-	-	415	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					415	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	8	-	-	96	-	-
Masalchies	4	18	-	-	216	-	-
Total ..	5	26	-	-	312	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					312	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	4	-	-	48	-	-
Servants							
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II)					48	-	-
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants	2	8	-	-	96	-	-
Total ..	2	8	-	-	96	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					96	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	2	8	-	-	96	-	-
	1	4	-	-	× 4	-	- 12ths
Total ..	2	8	-	-	100	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					100	-	-
6. Public Garden—							
Gardeners	1	4	-	-	48	-	-
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					48	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1/1	27/30	8	. ✓	27	8	12 mth
Clerks				. ✗	330		11 mth
„							
„ .. chroff	1	10	.	. ✓	120	.	.
Accountants	1	12	.	. ✓	144	.	.
Peons	1	5	.	. ✓	5	.	1 mth
	1	6	.	. ✗	66	.	11 mths
Total ..	4	58	.	.	692	8	.
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					- ✓	-	-
Balance (Statement II) ..					692	8	.
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	15	.	. ✓	180	.	.
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 V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1/1	12/7	-	- ✓	144/84	-	-
Bill Collectors							
Peons							
Total ..	2	19	.	.	228	.	.
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					- ✓	-	-
Balance (Statement II) ..					228	.	.
c. Collection of tolls—							
Inspectors							
Gate-keepers							
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 V.—*a.* General Establishment—							
i. Office—							
Manager	1/1	27/30	8	- ✓	27 330	8	12 mths 11 mths
Clerks							
„							
„ .. shroff	1	10	-	- ✓	120	-	-
Accountants	1	12	-	- ✓	144	-	-
Peons	1	5	-	- ✓	5	-	12 mths
	1	6	-	- ✗	66	-	11 mths
Total ..	4	58	-	-	692	8	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					- ✓	-	-
Balance (Statement II) ..					692	8	-
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	15	-	- ✓	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					- ✓	-	-
Balance (Statement I.) ..					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 V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1/1	12 7	-	- ✓	144 84	-	-
Bill Collectors							
Peons							
Total ..	2	19	-	-	228	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					- ✓	-	-
Balance (Statement II) ..					228	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

EMENT IV-A.—*Municipality of* Erode — Demand, Collection and Balance tatemen... 18-99.

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.	1300 - -		1300 - -	1200 - -			100 - -
2. Tax on buildings	5430 - -		5430 - -	5300 - -			130 - -
3. Tax on lands	700 - -		700 - -	660 - -			40 - -
4. Water-tax on buildings and lands ..	4950 - -		4950 - -	4950 - -			
5. Tolls (gross receipts)	1350 - -		1350 - -	1350 - -			
6. Market rents	240 - -		240 - -	240 - -			
7. Slaughter-house fees	200 - -		200 - -	200 - -			
8. Rent of cart-stands	650 - -		650 - -	650 - -			
9. Private scavenging fees	200 - -		200 - -	200 - -			
Vehicles.	600 - -		600 - -	600 - -			
Animals.	900 - -		900 - -	900 - -			
Carts							
Total ..	16520 - -		16520 - -	16250 - -			270 - -

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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.				230	-	-	230	-	-	230	-	-													
2. Tax on buildings				230	-	-	230	-	-	190	-	-	10	-	-	30	-	-							
3. Tax on lands				80	-	-	80	-	-	80	-	-													
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..				540	-	-	540	-	-	500	-	-	10	-	-	30	-	-							

Statement VI.—Revised Estimate for 189 7-9 8.

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	2717	9	.				2	7	.	2720	.	.	2690	.	.	
b. Endowments	408	8	1				1	7	11	410	.	.	380	.	.	
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53) ..	176	.	.	701	8	.	1014	.	.	1190	.	.	1800	.	.	
b. Tax on buildings (section 63) ..	3039	7	6	1753	4	8	2260	8	6	5300	.	.	5200	.	.	
c. Tax on lands (section 63) ..	303	1	1	337	5	9	356	14	11	660	.	.	660	.	.	
d. Water-tax on buildings and lands (section 75)	183	.	.	30	.	.	17	.	.	200	.	.	190	.	.	
e. Tax on vehicles with spirings and palanquins (section 77) ..	471	12	.	33	8	.	128	4	.	600	.	.	600	.	.	
f. Tax on animals (section 77) ..	796	.	.	56	.	.	124	.	.	920	.	.	920	.	.	
g. Tax on carts and other vehicles without springs (section 85) ..																
h. Tolls (section 91)—																
Gross receipts 3054-1-4																
Less Local Fund share 1018-.-4	2036	1	.	1122	13	3	1343	15	.	3380	.	.	3320	.	.	
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings ..																
iii. Tax on lands																
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c ..																
vi. Tax on animals																
vii. Tax on carts, &c. ..																
viii. Evasion of tolls																
3. Realizations under Special Acts—																
a. Pounds																
b. Ferry rents	65	.	.							65	.	.				
c. Fees under Act II of 1888 ..																
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	.	.	.	5	.	.	10	.	.	10	.	.	10	.	.	
ii. Rent of buildings	32	.	.	16	8	.	18	.	.	50	.	.	50	.	.	
iii. Avenue receipts	79	12	.	9	4	.	20	4	.	100	.	.	60	.	.	
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings	7	10	6				2	5	6	10	.	.	10	.	.	
ii. Produce of lands, gardens, &c.	7	14	6				52	1	6	60	.	.	60	.	.	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.																
Carried forward ..	7197	10	7	4065	13	8	5347	5	5	12545	.	.	12880	.	.	

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 ..	7197	10	7	4065	13	8	5347	5	5	12545			12880			
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	104	1	-	.	.	.	45	15	-	150	.	.	150	.	.	
d. i. Fees from educational institutions	543	.	.	269	7	10	217	.	.	760	.	.	1000	.	.	
Sale proceeds of books ii. Other revenue from educational institutions ..	1	5	1	.	.	.	.	.	.	1	5	1	.	.	.	
e. i. Sale-proceeds and composition fees of medicines ..	55	-	.	28	6	-	45	.	.	100	.	.	110	.	.	
ii. Other Hospital receipts ..	924	28		447	.	.	475	13	4	1400	.	.	1320	.	.	
f. i. Income from markets ..	163	9	4	205	2	8	86	6	8	250	.	.	240	.	.	
ii. ,, slaughter-houses.	5	4	-	.	.	.	4	12	-	10	.	.	10	.	.	
g. Other fees	203	10	10	25	5	10	46	5	2	250	.	.	230	.	.	
i. Distraint fees	131	8	-	74	9	4	88	8	-	220	.	.	180	.	.	
ii. License fees				2	.	.	.	.	.	.	.	.	.	.	.	
iii. Cartstand fees	283	6	-	50	6	-	36	10	.	320	.	.	250	.	.	
iv. Other fees Extract from Bye's ..																
h. Fines under Municipal and other Acts																
i. Interest on investments—																
i. Genral, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings	60	.	.	24	8	3	30	.	.	90	.	.	180	.	.	
Municipal Schools ..																
Other purposes																
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes Lattrine ..	192	.	.	.	.	.	.	.	.	192	.	.	190	.	.	
b. From Local Boards—																
i. Education	348	13	10	596	15	6	541	22		890	.	.	950	.	.	
ii. Medical																
iii. Other purposes																
Carried forward ..	10213	7	4	5789	11	1	6964	13	9	17178	5	1	17690	.	.	

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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 1897-98.			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.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	10213	7 4	5789	11	1	6964	13	9	17178	5	1	17690	.	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*															
c. Other grants and contributions—															
i. Education Karachi Council	37	29	55	11	3	52	13	3	90	.	.	140	.	.	
ii. Medical															
iii. Other purposes															
6. MISCELLANEOUS—															
a. Recoveries on account of services rendered to private individuals—															
i. Private scavenging ..	404	4 -	186	4	-	195	12	-	600	.	.	600	.	.	
ii. Other purposes															
b. Other items—															
i. Fishery rents															
ii. Refunds of Expenditure of previous year	15	. .	-	-	-	-	.	.	15	-	-	-	.	.	
iii. Fee for numbering carts, &															
iv. Other items Misl	5	12 9	4	4	3	4	3	3	10	.	.	10	-	-	
7. EXTRAORDINARY AND DEBT—															
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.															
b. Loans—															
i. From Government ..															
ii. In the market from private individuals															
c. Realizations of Sinking fund for repayment of loans.															
d. Advances—															
i. Permanent															
ii. Others															
Total Receipts ..	10675	10 10	6035	14	7	7217	10	3	17893	5	1	18440			
Grand Total ..	13801	11 11	6035	14	7	7221	9	2	21023	5	1	21510			

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 I—(*Public Works*)—																
1. New Works—																
a. Communications	1341	11	2	892	2	7	8	4	10	1350	..	..	1210	..	..	
b. Buildings	362	12	9	29	3	8	1057	3	3	1420	..	..	1520	..	..	
c. Drainage	48	1	3	43	9	-	471	14	9	520	..	..	520	..	..	
d. Water-supply																
2. Repairs—																
a. Communications	705	1	3	295	5	6	694	14	9	1300	..	..	1600	..	..	
b. Buildings	36	10	.	716	6	2	943	6	-	980	..	..	980	..	..	
c. Drainage—																
i. Repairs to works ..				22	13	7	40	..	..	40	..	..	40	..	..	
ii. Establishment for flushing drains, &c.	189	12	10	91	-	3	100	3	2	290	..	..	290	..	..	
d. Water-supply—																
i. Repairs to works, machinery, &c.	168	15	10	11	4	-	111	-	2	280	..	..	280	..	..	
ii. Establishment	138	10	8	70	3	5	81	5	4	220	..	..	230	..	..	
iii. Contingencies	2	..	..	-	..	..	8	..	..	10	..	..	10	..	..	
3. Establishment	160	..	..	79	..	..	80	..	..	240	..	..	240	..	..	
4. Tools and Plant and other stores.	8	10	8	2	14	-	1	5	4	10	..	..	-	..	..	
5 Contributions—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I .	3162	6	5	2253	14	2	3497	9	7	6660	..	..	6920	..	..	
GRANT II—(*Education*)—																
1. Training Schools—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..																
2. Municipal Schools—																
i. On Salary System—																
a. Establishment	1075	15	6	486	8	9	554	6		1630	..	..	1650	..	..	
b. Contingencies	19	3	7	134	4	1	30	12	5	50	..	..	50	..	..	
ii. On Salary-Results System—	122	..	..	49	..	..	58	..	..	180	..	..	180	..	..	
a. Fixed Payments				123	9	-	150	..	..	150	..	..	150	..	..	
b. Results Grants	5	4	4	10	1	6	14	11	8	20	..	..	20	..	..	
c. Contingencies																
3. Salary Grants	25	12	-	282	8	-	324	4	-	350	..	..	350	..	..	
4. Results Grants																
5. Combined Grants—																
a. Fixed Payments																
b. Results Grants																
6. Inspection—																
a. Contributions to Local Boards ..																
Carried forward ..	1248	3	5	1085	15	4	1131	12	7	2380	..	..	2400	..	..	

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tatement 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, exeluding 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 ..	1248	3	5	1085	15	4	1131	12	7	2380	..	..	2400	..	..	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	56	..		70	..		64	..		120	..		210	..		
ii. Contingencies	23	10	1	23	2	6	26	5	11	50	..		70	..		
7. Miscellaneous—																
a. Building, furniture, &c., grants ..																
b. ~~Common gymnasium~~ Dairy—																
i. Establishment	120	..		60	..		60	..		180	..		180	..		
ii Contingencies							20	..		20	..		20	..		
c. Other items																
Total, Grant II ..	1447	13	6	1239	1	10	1302	2	6	2750			2880			
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a Establishment	1221	14	..	620	8	..	608	2	..	1830	..	..	1860	..	..	
b. Medicines and Supplies	166	13	7	330	9	4	383	2	5	550	..	..	550	..	..	
c. Diet of Patients	74	..	3	23	10	..	25	15	9	100	..	..	100	..	..	
d. Sundries and Contingencies ..	85	6	7	108	15	11	74	9	5	160	..	..	200	..	..	
e. Contributions to Local Boards ..																
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..	..	..	..	71	..	..	40	..	..	40	..	..	40	..	..	
ii. Sanitary Inspection ..	..	..	..	57	..	..	40	..	..	40	..	..	40	..	..	
iii. Medical Reserve staff ..	..	..	..	16	..	..	10	..	..	10	..	..	10	..	..	
iv. Cutlers' Establishment ..																
b. Contributions to Local Boards, &c., for—																
i. Medical Schools																
ii. Reserve staff																
c. Other contributions																
3. Vaccinations—																
a. Establishment	120	..		60	..		60	..		180	..		180	..		
b. Contingencies	9	6		..	..		50	10		60	..		60	..		
c. Contributions to Local Boards ..	..	..		10	6	6										
Carried forward ..	1677	8	5	1298	1	9	1292	7	7	2970	..	..	3040	..	..	

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 ..	1248	3	5	1085	15	4	1131	12	7	2380	..	..	2400	..	..	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	56	..		70	..		64	..		120	..		210	..		
ii. Contingencies	23	10	1	23	2	6	26	5	11	50	..		70	..		
7. Miscellaneous—																
a Building, furniture, &c., grants ..																
b. Common gymnasium—																
i. Establishment	120	..		60	..		60	..		180	..		180	..		
ii Contingencies							20	..		20	..		20	..		
c. Other items																
Total, Grant II ..	1447	13	6	1239	1	10	1302	2	6	2750			2880			
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a Establishment	1221	14		620	8		608	2		1830	..		1860	..		
b. Medicines and Supplies	166	13	7	330	9	4	383	2	5	550	..		550	..		
c. Diet of Patients	74	3		23	10		25	15	9	100	..		100	..		
d. Sundries and Contingencies ..	85	6	7	108	15	11	74	9	5	160	..		200	..		
e. Contributions to Local Boards ..																
2. *a* Contributions to Provincial funds for—																
i. Medical College ..	..	..		71	..		40	..		40	..		40	..		
ii. Sanitary Inspection ..	..	..		57	..		40	..		40	..		40	..		
iii. Medical Reserve staff ..	..	..		16	..		10	..		10	..		10	..		
iv. Cutlers' Establishment ..																
b. Contributions to Local Boards, &c., for—																
i. Medical Schools																
ii. Reserve staff																
c. Other contributions																
3. Vaccinations—																
a. Establishment	120	..		60	..		60	..		180	..		180	..		
b. Contingencies	9	6					50	10		60	..		60	..		
c. Contributions to Local Boards ..	..	..		10	6	6										
Carried forward ..	1677	8	5	1298	1	9	1292	7	7	2970	..	..	3040	..	..	

Items.	Actuals of the first eight months of 189 -98.			Actuals of the last four months of 188 -97.			Probable charges of the last four months of 189 -98.			Total of columns 2 and 4.			Budget grant 189 -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 ..	1677	8	5	1298	1	9	1292	7	7	2970	-	-	3040			
GRANT III—*Sanitation and Medical Services*—cont.																
4. Registration of Births and Deaths—																
a. Establishment	64	..		32	2	.	36	..		100	..		100	..		
b. Contingencies							10	..		10	..		10	..		
5. Conservancy, Road cleaning and Road watering—																
a. i. Establishment	1897	14	8	907	4	6	952	1	4	2850	..		2860	..		stoppages made in the pay of the establishment for absence
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	82	1	11	115	.	4	117	14	1	200	..		200	..		
b. Private scavenging—																
i. Establishment	239	15	6	109	15	6	120	.	6	360	..		360	..		
ii. Contingencies, such as cost of scavenging carts, &c.	-	-	-	-	-	-	380	..		380	..		380	..		
c. Cholera charges	-	-	-	55	13	10	50	..		50	..		50	..		
d. Contingencies	51	5	4	48	1	-	8	10	8	60	..		30	..		
Strictly Cholera charges	5	9	6	16	..		18	6	6	70	..		150	..		
Cholera reserve 16 in 1895-96 and 15 in 1896-97—	-	-	-	-	-	-	500	..		500	..		500	..		
Total, Grant III ..	4064	7	4	2582	6	11	3485	8	8	7550			7680	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. Lighting—																
a. Establishment	208	..		103	15	.	102	..		310	..		310	..		
b. Contingencies	469	6	6	148	9	8	260	9	6	730	..		730	..		
2. i. Markets—																
a. Establishment	35	6	9	32	..		14	9	3	50	..		50	..		
b. Contingencies	-	-	-	2	-		-	-	-	-	-	-	-	-	-	
ii. Slaughter-houses—																
a. Establishment																
b. Contingencies																
3. Choultries—																
a. Establishment	63	10	10	31	13	.	36	5	2	100	..		100	..		
b. Contingencies	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	
c. Feeding Travellers																
4. Travellers' bungalows—																
a. Establishment																
b. Contingencies																
5. Avenues—																
a. Establishment	94	7	3	48	..		45	8	9	140	..		140	..		
b. Contingencies	4	12	.	6	.		5	4	-	10	..		10	..		
6. Public Garden—																
a. Establishment	32	..		11	5	8	18	..		50	..		50	..		
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	-	-	-	-	-	-	10	..		10	..		10	..		
Carried forward ..	907	11	4	377	3	4	492	4	8	1400	..		1400	..		

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 ..	1677 8 5	1298 1 9	1292 7 7	2970 ..	3040 ..	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	64 ..	32 2 .	36 ..	100 ..	100 ..	
b. Contingencies			10 ..	10 ..	10 ..	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1897 14 8	907 4 6	952 1 4	2850 ..	2860 ..	stoppages made in the pay of the establishment for absence
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	82 1 11	115 . 4	117 14 1	200 ..	200 ..	
b. Private scavenging—						
i. Establishment	239 15 6	109 15 6	120 . 6	360 ..	360 ..	
ii. Contingencies, such as cost of scavenging carts, &c.	.. ..	.. ..	380 ..	380 ..	380 ..	
c. Cholera charges	.. ..	55 13 10	50 ..	50 ..	50 ..	
d. Contingencies	51 5 4	48 1 .	8 10 8	60 ..	30 ..	
Cholera Reserve 96 & 1985-96	51 9 6	16 ..	18 6 6	70 ..	150 ..	
Total, Grant III ..	.. ..	.. ..	500 ..	500 ..	500 ..	
	4064 7 4	2582 6 11	3485 8 8	7550 ..	7680 ..	

GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—														
1. Lighting—														
a. Establishment	208 ..		103 15 .		102 ..		310 ..		310 ..					
b. Contingencies	469 6 6		148 9 5		260 9 6		730 ..		730 ..					
2. i. Markets—														
a. Establishment	35 6 9		32 ..		14 9 3		50 ..		50 ..					
b. Contingencies	.. ..		2 .		.. ..		.. ..		.. ..					
ii. Slaughter-houses—														
a. Establishment														
b. Contingencies														
3. Choultries—														
a. Establishment	63 10 10		31 13 .		36 5 2		100 ..		100 ..					
b. Contingencies	.. ..		1 . .		.. ..		.. ..		.. ..					
c. Feeding Travellers														
4. Travellers' Bungalows—														
a. Establishment														
b. Contingencies														
5. Avenues—														
a. Establishment	94 7 3		48 ..		45 8 9		140 ..		140 ..					
b. Contingencies	4 12 .		6 .		5 4 .		10 ..		10 ..					
6. Public Garden—														
a. Establishment	32 ..		11 5 8		18 ..		50 ..		50 ..					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	.. ..		.. ..		10 ..		10 ..		10 ..					
Carried forward ..	907 11 4		377 3 4		492 4 8		1400 ..		1400 ..					

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 ..	907	11 4	377	3 4	492	4 8	1400		1400		
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.											
7. SURVEY OF LAND											
8. FIRE—											
a. Establishment											
b. Purchase of fire-engine, buckets, repairs, &c.											
9. OTHER CHARGES—											
i. Work done for private individuals other than private scavenging											
ii. Rewards for destruction of wild animals and snakes	.	. .	.	. .	10	. .	10	. .	10	. .	
iii. Printing	185	3 .	107	5 9	214	13 -	400	. .	400	. .	
iv. Compensation for lands ..	.	. .	.	. .	.	. .	.	. .	.	. .	
v. Other items	26	2 .	15	2 7	73	14 -	100	. .	100	. .	
Total, Grant IV ..	1119	. 4	499	11 8	790	15 8	1910	. .	1910	. .	
GRANT V—											
a. General Establishment—											
i. Office Establishment ..	436	. .	218	. .	214	. .	650	. .	650	. .	
ii. Inspection	86	2 1	60	. .	63	13 11	150	. .	180	. .	
b. Collection of Municipal Taxes—											
i. Establishment	126	5 2	75	14 -	73	10 10	190	. .	230	. .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	.	. .	.	. .	30	. .	30	. .	30	. .	
c. Collection of Tolls—											
i. Establishment											
ii. Contingencies											
d. Office contingencies other than (*b*) (ii)	175	5 9	281	- 11	124	10 3	300	. .	300	. .	
e. Contributions for Central office and Audit establishments ..	.	. .	113	. .	180	. .	180	. .	180	. .	
Total, Grant V ..	813	13 .	747	14 11	686	3 .	1500	. .	1570	. .	
REPAYMENT OF DEBT—											
a. Instalments paid during the year.											
b. Invested on account of Sinking Fund (value of securities purchased)											
c. Charges of investment ..											
INTEREST—											
a. On account of last year ..											
b. ,, of current year ..											

Statement VI —Revised Estimate—(Charges) for 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 ..	907	11	4	377	3	4	492	4	8	1400			1400			
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land																
8. Fire—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. Other charges—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes	-	-	-	-	-	-	10	-	-	10	-	-	10	-	-	
iii. Printing	185	3	-	107	5	9	214	13	-	400	-	-	400	-	-	
iv. Compensation for lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
v. Other items	26	2	-	15	2	7	73	14	-	100	-	-	100	-	-	
Total, Grant IV ..	1119	4		499	11	8	790	15	8	1910	-	-	1910	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	436	-	-	218	-	-	214	-	-	650	-	-	650	-	-	
ii. Inspection	86	21		60	-	-	63	13	11	150	-	-	180	-	-	
b. Collection of Municipal Taxes—																
i. Establishment	126	5	2	75	14	-	73	10	10	190	-	-	230	-	-	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	-	-	-	-	-	-	30	-	-	30	-	-	30	-	-	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	175	5	9	281	-	11	124	10	3	300	-	-	300	-	-	
e. Contributions for Central office and Audit establishments ..	-	-	-	113	-	-	180	-	-	180	-	-	180	-	-	
Total, Grant V ..	813	13	-	747	14	11	686	3	-	1500	-	-	1570	-	-	
Repayment of Debt—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (value of securities purchased)																
c. Charges of investment ..																
Interest—																
a. On account of last year ..																
b. „ of current year ..																

Statement VI.—Revised Estimate—(Charges) for 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						
Refunds of other than current collections..						
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	10607 8 7	7323 1 6	9762 7 5	20370 - -	20960 - -	
Balances—						
a. Municipal Fund				214 13 -	250 - -	
b. Endowments				408 5 1	300 - -	
c. Water-tax Fund						
Grand Total ..	10607 8 7	7323 1 6	9762 7 5	21023 5 1	21510 - -	

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

(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 ..		Nil			

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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 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																
Refunds of other than current collections..																
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Saving Bank																
Totsal Expenditure ..	10607	8	7	7323	1	6	9762	7	5	20370	-	-	20960	-	-	
Balances—																
a. Municipal Fund										214	13	-	250	-	-	
b. Endowments										408	8	1	300	-	-	
c. Water-tax Fund																
Grand Total ..	10607	8	7	7323	1	6	9762	7	5	21023	5	1	21510	-	-	

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

(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 ..				Nil									

61

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

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

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

62

Statement 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.

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

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

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

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Statement VII.—*Tolls.*

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

69

Statement V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 -9 .	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

Nil

Erode Municipal Office
2nd December 1897

Chairman.

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment. No.	Dated	Office to which the proposition refers.	Nature of charge. Present scale. No.	Designation.	Pay Minimum	Pay Maximum.	Proposed scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Permanent. Increase per month. Amount.	Permanent. Decrease per Month. Amount.	Temporary. Increase per month. period.	Temporary. Increase per month. Amount.	Temporary. Decrease per month. Period	Temporary. Decrease per month. Amount.	Grounds of proposition.	Recommendations of the District Board and orders of Government.
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.		Rs.		Rs.		
1367	2.297	Grant-I 2 Rep: d. Water Supply																
		ii Establishment	3	Watchman	15/u	15/u	3	Watchman	12/u	12/u	"	3/u.	X	"	"	"		
			1	Watchman	4/u	4/u	1	Do	4/u	4/u	"	"	"	"	"	"		
		Grant-IV 5 Avs: mus. a Establish	3	Avenue Coolies	12/u	12/u	2	Avenue Coolies	8/u	8/u	"	4/u	X	"	"	"		
		Grant-V a i Office Establishment	1	Manager	27/8	27/8	1	Manager	30/u	30/u	2-8-u		X					
			1	accountant	12/u	12/u	1	accountant	12/u	12/u	"	"						
			1	Shroff	10/u	10/u	1	Shroff	10/u	10/u	"	"						
			1	Peon	5/u	5/u	1	Peon	6/	6/	1/u	"	X					
		Grant-III 56 Private Scavenging Establishment	6	Scavengers	30/u	30/u	7	Scavengers	7	35/	5/u		X					

Erode Municipal Office, 22nd December 1897

K Ramakrishna
Chairman

"Certified that the entries in the column of 'Present scale' have been com

rs of this office and are correct with the exception of the items altered in red ink."

Revised Statement II B. Details of Municipal Establishments.

	No.	Salary per Month	Salary per Annum
Grant I 2.C Drainage.			
Overseers.			
Drain cleaners.	6	24	288
	6	24	288
Deduct fines & Stoppages.			-
Add arrears for last year paid this year.			-
Balance statement II			288
d. Water works.			
Overseers.			
Watchmen.	3	15	180
	1	4	48
	4	19	228
Deduct fines & stoppages.			8
Add arrears for last year paid this year.			-
Balance statement II			220
g. General.			
Overseers.	1	20	240
Masters.			
	1	20	240
Deduct fines & Stoppages.			-
Arrears for last year paid this year.			-
Balance statement II			240

2
Oct Nov 28

Grant II Education

Municipal schools Salary System

Head Master	1	25	..	300	..
2nd Do	1	15	..	180	..
3rd & 4th Masters	2	24	..	288	..
5th & 6th Do	2	18	..	216	..
7th & 8th Do	2	16	..	192	..
9th Master	1	7	..	84	..
10th Master	1	7	..	77	..
Hindoostani teacher	1	10	..	120	..
Gymnastic Instructor	1	12	..	144	..
Peon	1	4	..	48	..
	13	138	..	1649	..
Deduct fines & Stoppages				19	..
Add arrears of last year paid this year				..	..
Balance statement II				1630	..

Salary Results System

Head Master	1	8	..	8	..
2nd Do	1	9	..	99	..
Sweeper	1	5	..	55	..
	1	6	..	66	..
	1	..	8	6	..
	3	15	8	184	..
Deduct fines & Stoppages				..	..
Add arrears of last year paid this year				..	..
Balance statement II				184	..

6b. Municipal Inspectors

Inspecting School Master	1	17	8	210	..
	1	17	8	210	..
Deduct fines & Stoppages				90	..
Add arrears for last year paid this year				..	..
Balance statement II				120	..

Drawing & Establishment

	1	15	..	180	..
	1	15	..	180	..
Deduct fines & Stoppages				..	..
Add arrears for last year paid this year				..	..
Balance statement II				180	..

Grant III Sanitation & Medical Services

I Hospitals & Dispensaries

1 Medical Subordinate	1	109	6	1312	8
Midwife	1	10	..	120	..
Compounder	1	12	..	144	..
Ward Coolie	1	7	..	84	..
Peon	1	5	..	60	..
Cook	1	5	..	60	..
Bhisty	1	5	..	60	..
Dhobi	1	2	..	24	..
	8	155	6	1864	8
Deduct fines & Stoppages				34	8
Arrears of last year paid this year				..	..
Balance Statement II				1830	..

3 Vaccination.

Vaccinators	1	15	180
Peons			
	1	15	180
Deduct fines and Stoppages			
Add arrears for last year paid this year			
Balance Statement II			180

4. Regn of Births & Deaths

Registrars	1	8	96
Peons			
	1	8	96
Deduct fines and Stoppages			
Add arrears for last year paid this year			
Balance Statement II			96

5a Conservancy & Road cleaning

Nuisance Inspectors	1	20	240
Maistries (Peons)	5	30	360
Scavengers	9	54	648
Sotties	7	35	420
Sweepers	25	100	1196
	47	239	2864
Deduct fines and Stoppages			14
Add arrears for last year paid this year			
Balance Statement II			2850

b Private Scavenging

Inspectors			
Maistries			
Scavengers	6	30	360
	6	30	360
Deduct fines and Stoppages			
Add arrears for last year paid this year			
Balance Statement II			360

Grant IV Lighting &c

1 Lighting

Superintendent	1	8	96
Mavalchies	4	18	216
	5	26	312
Deduct fines and Stoppages			
Add arrears for last year paid this year			
Balance Statement II			312

2i Markets

Superintendents			
Servants	1	4	48
	1	4	48
Deduct fines and Stoppages			
Add arrears for last year paid this year			
Balance Statement II			48

3 Vaccination.

Vaccinators	1	15	180
Peons			
	1	15	180
Deduct fines and Stoppages			
Add arrears for last year paid this year			
Balance Statement II			180

4. Registration of Births & Deaths

Registrars	1	8	96
Peons			
	1	8	96
Deduct fines and Stoppages			
Add arrears for last year paid this year			
Balance Statement II			96

5a Conservancy & Road cleaning

Nuisance Inspectors	1	20	240
Mairhies (Peons)	5	30	360
Scavengers	9	54	648
Sotties	7	35	420
Sweepers	25	100	1196
	47	239	2864
Deduct fines and Stoppages			14
Add arrears for last year paid this year			
Balance Statement II			2850

6 Private Scavenging

Inspectors			
Mairhies			
Scavengers	6	30	360
	6	30	360
Deduct fines and Stoppages			
Add arrears for last year paid this year			
Balance Statement II			360

Grant VII Lighting &c

1 Lighting

Superintendent	1	8	96
Mashalchies	4	18	216
	5	26	312
Deduct fines and Stoppages			
Add arrears for last year paid this year			
Balance Statement II			312

2i Buckets

Superintendents			
Servants	1	4	48
	1	4	48
Deduct fines and Stoppages			
Add arrears for last year paid this year			
Balance Statement II			48

3 Constables							
Servants	2	8	-	96	-	-	
	2	8	-	96	-	-	
Deduct fines and Stoppages				-	-	-	
Add arrears for last year paid this year				-	-	-	
Balance statement II				96	-	-	
5. Assessors							
Servants	3	12	-	144	-	-	
	3	12	-	144	-	-	
Deduct fines and Stoppages				-	-	-	
Add arrears for last year paid this year				-	-	-	
Balance statement II				144	-	-	
6 Public Gardens							
Gardener	1	4	-	48	-	-	
	1	4	-	48	-	-	
Deduct fines and Stoppages				-	-	-	
Add arrears for last year paid this year				-	-	-	
Balance statement II				48	-	-	
Grant IV General Est. of Police							
Manager	1	2	8	330	-	-	
Accountant	1	12	-	144	-	-	
Sheriff	1	10	-	120	-	-	
Clerk	1	5	-	60	-	-	
	4	29	8	654	-	-	
Deduct fines and Stoppages				-	-	-	
Add arrears for last year paid this year				-	-	-	
Balance statement II				654	-	-	

II Collection							
Chairman's Salary & carriage allowance	1	15	-	180	-	-	
	1	15	-	180	-	-	
Deduct fines and Stoppages				30	-	-	
Add arrears for last year paid this year				-	-	-	
Balance statement II				150	-	-	
6 Collection							
Clerks	-	-	-	-	-	-	
Bill Collectors							
No I	1	12	-	144	-	-	
No II	1	7	-	84	-	-	
	2	19	-	228	-	-	
Deduct fines and Stoppages				38	-	-	
Add arrears for last year paid this year				-	-	-	
Balance statement II				190	-	-	

Erie Municipal Office
9. 22nd December 1897 } SR

Recommended
Chairman

Proceedings of the Municipal Council, Erode, at its Meeting held on Friday the 17th December 1897.

Present.

M.R.Ry. K.K. Lakshmi Narayana Aiyer Avl Chairman.
" R. Sivanniyappaiyar Avl.
" C. Nynatha Mudaliyar Avl.
" Venkata Naiker Avl.
" M. Venkataramanasamy Naidu Garu.
" K. Allauddien Sahet Avl.
" Mahamad Hussain Rowther Avl.

Read draft budget of the Erode Municipality for the official year 1898-99.

The draft budget with modifications approved.

(Signed) K. Lakshmi Narayana Aiyer
Chairman.

(True Copy)

Chairman.

EK

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