Local & Munl. (1898) Department.

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G.O., No. 405 M

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[Despatch Abstract.]

Municipal Code - Reviewing the Salem
— for 1898-99

BACK PAPERS.

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

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. 1898. { *Enclosures* / *Spare copies*

Regd.

G.O., No. 405 M., 18th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Salem — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. A. PUSHPANATHA PILLAI, Avargal, B.A., Chairman, Municipal Council, Salem, to the Secretary to Government, Local and Municipal Department (through the Head-quarters Deputy Collector), dated 17th December 1897, No. 1979.

I have the honour to submit herewith, for sanction of Government, the budget estimate of the Salem Municipality for 1898–99, together with a copy of my memorandum prepared for the information of the council. A copy of the resolution of the council passing the budget is also submitted.

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

ENCLOSURE.

EXTRACT from the Proceedings of a special meeting of the Municipal Council of Salem held on the 16th December 1897.

* * * * *

Read the revised estimate of the Salem Municipality for 1897–98 and the draft budget estimate for 1898–99.

Read also the memorandum of the Chairman explaining the principal variations in the above.

(1) The revised estimate for 1897–98 is approved.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

(2) With reference to paragraph 26 (1) of the Chairman's memorandum, it is proposed by S. Muhammad Sahib and seconded by M.R.Ry. Kathiri Chettiar Avargal that the present rate of house-tax is sufficiently heavy, and that therefore it is not advisable to raise the same from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. at present.

Carried by a majority of ten against six.

(3) The second proposal referred to in the above paragraph, viz., that the tolls may be raised from three-fourths to the maximum rates allowed by the Act, is carried unanimously.

Expenditure.

(4) *Grant 1, Public Works.*—Resolved that a provision of Rs. 4,000 be made under *New Works*—(*b*) *Buildings* for the Jubilee market.

[*Note.*—At this stage M.R.Ry. B. Govindaraja Aiyangar Avargal left the meeting.]

(5) *Grant 2, Education.*—Proposed by Brigade-Surgeon-Lieutenant-Colonel A. N. Rodgers-Harrison and seconded by M.R.Ry. S. Krishnasami Mudaliyar Avargal that, in view of the financial difficulties, certificates of merit be given to the pupils of the municipal college in lieu of prize books and that the provision of Rs. 100 made for the latter be struck out.

Carried by a majority of ten against five.

(6) Proposed by S. Muhammad Sahib and seconded by M.R.Ry. M. Venkatachalapathi Aiya Avargal that the provision of Rs. 450 made under (3) *Salary Grants* for the London Mission High school, Salem, be struck out for want of funds. The grant will cease from 1st March 1898.

Carried by a majority of thirteen. Two members not voting.

(7) *Grant 3, Sanitation and Medical Service.*—Proposed by Syed Kadir Sahib and seconded by M.R.Ry. P. Subramania Chettiar Avargal that the services of one of the three registrars of births and deaths be dispensed with and that the town be divided into two divisions—one to the east of the river and the other to the west of the river and that each registrar have two offices in his range and he be directed to attend one office in the forenoon and the other in the afternoon for registration of cases.

Carried by a majority of fourteen. One member not voting.

(8) Proposed by S. M. V. Woosman Sahib Bahadur and seconded by M.R.Ry. M. Kathiri Chettiar Avargal that the present scale of Sanitary Inspectors be revised as follows :—

				RS.
One Sanitary Inspector on	Rs. 28 + 7	.. ..	..	35
Do. do. on	„ 23 + 7	.. ..	..	30
Do. do. on	„ 18 + 7	.. ..	..	25
		Total	..	90

Carried by a majority of fourteen against one.

(9) Resolved unanimously that the appointment of the detecting and prosecuting inspector on Rs. 25+7 be abolished.

(10) Proposed by M.R.Ry. T. Narasinga Rau Avargal, seconded by Woosman Sahib Bahadur and carried unanimously that all the eleven maistries be retained for the eleven divisions.

(11) Proposed by M.R.Ry. M. Venkatachalapathi Aiya Avargal, seconded by Syed Kadir Sahib and carried unanimously that the pay of the thirteen latrine toties who merely drive latrine carts be reduced from Rs. 5 to Rs. 3 each.

(12) Proposed by Brigade-Surgeon-Lieutenant-Colonel A.N. Rodgers-Harrison, seconded by M.R.Ry. T. Narasinga Rau Garu and carried unanimously that suitable arrangements be made for the maintenance of order at the rubbish and night-soil depôts and for checking the working of the carts employed in the municipality, and that for this purpose four depôt-keepers on Rs. 5 each be appointed to the Kitchipalayam, Ammapett and Sunkeri road and Court road depôts.

[*Note.*—At this stage four members left the meeting.]

(13) *Grant 5.*—Proposed by Muhammad Sahib and seconded by M.R.Ry. P. Subramania Chettiar Avargal that the pay of the manager be reduced to Rs. 50 a month and that a personal allowance of Rs. 15 a month be given to the present incumbent, so long as he continues in service, in consideration of his long and satisfactory service and in consideration of the fact that his present pay is Rs. 70 and that he will be entitled to the maximum pay of Rs. 75 a month from 1st April 1898 as already sanctioned by Government in G.O., No. 366 M, dated 20th March 1894.

Carried by a majority of nine against *nil*. Two not voting.

(14) Proposed by Woosman Sahib Bahadur, seconded by M.R.Ry. T. Narasinga Rau Avargal and carried unanimously that the scale of office and collection establishments be revised as follows :—

	Present scale.	Proposed scale.
	RS.	RS.
Head clerk	30	25
Cashier	30	25
License clerks	15	15
Despatching clerk	8	10
Petition and profession-tax clerk	20	15
House-tax clerk	15	15

and that the existing staff of nine bill collectors be retained and that the services of the nine peons attached to them be dispensed with, as their services are not necessary.

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

Memorandum by the Chairman, Municipal Council, Salem, explaining the principal variations in the revised estimate for 1897–98 and the budget estimate for 1898–99.

Revised Estimate for 1897–98.

Receipts.

Opening Balance.—The opening balance according to the budget was Rs. 3,180, but the actual balance was Rs. 5,830. The increase is mainly due to the increased receipts under the heads of tolls and school-fees during the year 1896–97.

2. (*a*) *Tax on Arts.*—The budget grant under this head is Rs. 14,000. It has been reduced to Rs. 4,000 in the revised estimate. The large decrease is due to the revision of schedule A under the District Municipalities Act IV of 1884 as amended by Act III of 1897, as explained *in extenso* in my letter to Government, No. 1516, dated 10th September 1897. The collections of the first eight months of the year are not very satisfactory owing to the adversity of the season. Steps will, however, be taken to realize all dues before the close of the official year.

3. *Tolls.*—The toll farms were sold this year for Rs. 11,300 against Rs. 11,475 in 1896–97; deducting one-fifth share due to the District Board, Salem, the net income under this head is Rs. 9,070 against the budget grant of Rs. 9,200.

4. *Fees from Educational Institutions.*—The income under this head is estimated to be Rs. 9,250 against the budget grant of Rs. 8,000, and this is calculated on the actuals of last year.

5. *Income from Markets, Slaughter-houses and Cart-stand.*—There was a decrease under the head of markets, and an increase under the heads of slaughter-houses and cart-stand when these farms were sold in public auction.

6. *Balance of Bench fines under sections 3 to 5 of the Town Nuisance Act.*—Under this head a sum of Rs. 1,030 is expected with reference to G.O., No. 1460 M., dated 2nd September 1896.

7. *Grants and Contributions from Government*—(1) *Education Buildings.*—The sum of Rs. 650 shown under this head relates to one-third cost grant for the extension of the Salem Municipal College Hall completed last year. The Director of Public Instruction, Madras, has been addressed on this subject.

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

9. The total receipts are estimated at Rs. 72,540 against the budget grant of Rs. 80,530. The total expected receipts, including the opening balance, amount to Rs. 78,370, against the budget grant of Rs. 83,710.

Expenditure.

10. *Grant 1, New Works*—(*b*) *Buildings.*—The budget grant under this head is Rs. 10,600. It has been reduced to Rs. 5,950 as shown below:—

	Budget grant.	Revised estimate.
	Rs.	Rs.
(1) The Salem Victoria Jubilee market	10,000	5,000
(2) Male and female latrine at Arisipalayam	500	109
(3) Compensation for sites for putting up zinc latrines ..	..	490
(4) Constructing a partition wall to Pachayi covil latrine	..	25
(5) Constructing a toll-shed near Hanumantharayan covil.	100	32
(6) Kichipalayam Pariah's school-house	..	278
(7) Painting the doors and windows of the Salem College.	..	20
Total ..	10,600	5,954 or 5,960

For want of funds it is proposed to spend only one-half of the provision made for the Victoria Jubilee market. The amount available will be provided in the new budget.

11. *Drainage.*—An expenditure of Rs. 220 has been incurred under this head on account of constructing drains in the Salem first agraharam lane, in the Shevapet agraharam and in the Salem bazaar street, which were found to be necessary.

12. *Water-supply.*—The sum of Rs. 200 has been provided under this head for sinking a well in the Shevapet municipal cart-stand.

13. *Repairs*—(*b*) *Buildings.*—The Salem Town school-house, the municipal hospital buildings, the Shevapet municipal bazaars, the travellers' bungalow stable, the Salem market and some of the toll-houses were repaired during the year; Rs. 1,210 has therefore been provided under this head against the budget grant of Rs. 500.

14. *Water-supply*—(*d*) *Repairs to Works, &c.*—Owing to the scarcity of water in the river and in the other parts of the town in the early part of the year, several springs had to be dug in the river-bed and some of the wells in the town had to be deepened and cleaned. The budget grant under this head has therefore been raised to Rs. 470 in the revised estimate.

15. *Grant 2*, (2) *Municipal Schools*—(1) *On Salary System*—(*a*) *Establishment.*—The budget grant of Rs. 12,860 under this head has been raised to Rs. 12,990 on account of the entertainment of an additional teacher on Rs. 25 per mensem from August 1897 for the Salem college as a temporary measure. Government sanction for the same has been applied for in this office letter, No. 1897, dated 30th November 1897.

16. (ii) *On Salary-result System*—(*a*) *Fixed Payments.*—As the place of the first assistant of the Fort Jubilee Muhammadan Lower Secondary school was vacant for some months, the budget grant under this head has been reduced to Rs. 3,350. The Pension Line Muhammadan school, which was supported by the Taluk Board, Salem, till the end of July last, has been taken on the municipal list from August 1897 in consequence of the extension of the municipal limits. The sanction of Government for the appointment of the teacher on Rs. 7 a month, attached to that school, has been applied for in this office letter, No. 1898, dated 30th November 1897.

17. *Grant 3, Hospitals and Dispensaries*—(*a*) *Establishment.*—Until the close of November 1897, only a second-class hospital assistant was attached to the municipal hospital, Salem, in lieu of a first-class hospital assistant provided in the budget. The second-class hospital assistant attached to the branch dispensary, Ammapet, attained the first grade from the 30th June 1897. For these reasons the budget grant of Rs. 2,840 has been reduced to Rs. 2,790.

18. *Private Scavenging*—(1) *Establishment.*—The budget grant of Rs. 1,320 under this head has been raised to Rs. 1,410. The increase is due to the additional toties sanctioned in G.O., Mis. No. 600 M., dated 18th March 1897.

19. *Plague and Cholera Charges.*—For want of funds, the budget grant of Rupees 2,710 under this head has been reduced to Rs. 1,000. It is hoped that no expenditure under this head will be incurred unless it is found to be absolutely necessary.

20. The total expenditure is estimated at Rs. 78,080 against the budget grant of Rs. 82,260. The balance at the close of the year is estimated at Rs. 290.

Budget Estimate for 1898–99.

Receipts.

21. As observed above, the year will begin with an opening balance of Rs. 290.

22. *Tolls.*—The gross receipts under this head are estimated at Rs. 15,070; deducting the cost of painting toll boards Rs. 50, the net receipts will be Rs. 15,020; deducting again one-fifth share due to the District Board, Salem, the net municipal income is estimated at Rs. 12,070 against the budget grant of Rs. 9,200 and Rs. 9,070, the revised estimate.

23. (5) *Grants and Contributions from Government*—(*a*) *From Government*—(1) *Education*—*Municipal Schools.*—A provision of Rs. 2,670 has been made under this head against the revised estimate of Rs. 2,630 as detailed below :—

	Rs.	A.	P.	
Salary grants on behalf of the teachers of the Salem college at Rs. 211-13-4 per mensem	2,542	0	0	
Salary grants for the gymnastic teacher of the town schools ..	40	0	0	
Library books of the college	50	0	0	
Grant for the drawing materials purchased for the Salem college promised by the Director of Public Instruction, Madras, to be paid in April next	37	5	0	
Total ..	2,669	5	0	or
	2,670	0	0	

24. (6) *Miscellaneous*—(*a*) (1) *Private Scavenging.*—With a view to make the system self-supporting, a sum of Rs. 1,240 has been provided under this head against the revised estimate of Rs. 1,320, the expenditure under this head being reduced to Rs. 1,240 under Grant 3.

25. The total receipts are expected to amount to Rs. 69,900 against the revised estimate of Rs. 72,540. The total receipts including the opening balance (Rs. 290) will be Rs. 70,190.

26. As the income of the municipality has been reduced by about Rs. 10,000 under the head of tax on arts, in consequence of the revision of the profession-tax schedule under the District Municipalities Act IV of 1884 as amended by Act III of 1897, as already explained in paragraph 2 *supra*, it is suggested for the favourable consideration of the council, that (1) the house-tax be raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent., the maximum allowed under section 63 of the Act. An additional income of about Rs. 2,660 may thereby be realized under this head; (2) the tolls are at present levied at three-fourths of the maximum rates allowed by the Act. It may be raised to the maximum rates. The additional income under this head will be about Rs. 3,770. Deducting one-fifth share due to the District Board, Salem, the net municipal income will be about Rs. 3,020. The total additional income under both the above items will be about Rs. 5,680. This sum may be utilized either for the completion of the Jubilee market or for the improvement of the water-supply scheme for this town, now under investigation by the Public Works Department.

Expenditure.

27. *Grant 1, Public Works*—(1) *New Works*—(*b*) *Buildings.*—A provision of Rs. 4,000 has been made under this head for the Jubilee market.

28. (2) *Repairs*—(*a*) *Communications.*—For want of funds the allotment under this head has been reduced to Rs. 4,000 against the budget grant of Rs. 4,600 of the current year.

29. (*b*) *Buildings.*—A small provision of Rs. 100 has been made under this head for the repair of the municipal buildings that may be found to be absolutely necessary.

30. (*d*) *Water-supply*—(1) *Repairs to Works, &c.*—Under this head, a small sum of Rs. 100 has been provided for the repair and cleansing of any of the municipal wells. The total of Grant 1 is Rs. 10,790.

31. *Grant 2, Education*—(2) *Municipal Schools*—(i) *On Salary System*—(*a*) *Establishment.*—The additional teacher on Rs. 25 per mensem for the Salem college, referred to in paragraph 15 *supra*, was entertained towards the close of August 1897. But in the budget, provision has been made for him for the whole year. The allotment under this head is therefore Rs. 13,160 against the revised estimate of Rs. 12,990.

32. (ii) *Schools on the Salary-result System*—(*a*) *Fixed Payments.*—The Pension Line Muhammadan school, which was a local fund school, was taken over by the municipality from 1st August 1897, as already explained in paragraph 16 *supra*. But in the budget provision has been made for this school for the whole year. The budget

grant under this head is therefore Rs. 3,490 against Rs. 3,410 in 1897-98. I do not think it necessary to revise the scale of establishment of the Fort Jubilee Muhammadan Lower Secondary school at present for want of funds, as recommended by the Assistant Inspector of Schools, Coimbatore division. The total of Grant 2 is Rs. 19,950.

33. *Grant 3, Hospitals and Dispensaries*—(*a*) *Establishment.*—The second-class hospital assistant attached to the branch dispensary at Ammapet having attained his first grade from 30th June 1897, provision has been made for him at Rs. 55 a month for the whole year. As recommended by the District Medical Officer, provision has also been made for the entertainment of a female caste surgery attendant on a salary of Rs. 5 per mensem from 1st April 1898. This appointment was also recommended in the current year, but for want of funds, it was not sanctioned by Government—*vide* G.O., Mis. No. 732 M., dated 29th March 1897. Provision is also made for a full-time dhoby on Rs. 7, in lieu of the present contract system which costs Rs. 4 a month, as recommended by the above officer. For these reasons the budget grant under this head is Rs. 3,190 against Rs. 8,840 of 1897-98.

34. (*b*) *Medicines and Supplies and* (*d*) *Sundries and Contingencies.*—The slight increase under these two heads as compared with the revised estimate is due to the increasing attendance at the branch dispensary at Ammapet, as recommended by the District Medical and Sanitary Officer.

35. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—It is proposed that the services of one of the three registrars of births and deaths should be dispensed with for want of funds.

36. (5) *Conservancy, Road cleaning, &c.*—(*a*) (i) *Establishment.*—As there will be a full-time Secretary who will have control over all the conservancy establishment, and considering the present state of the finances, it is proposed that the following appointments may be abolished with effect from the 1st April 1898 as they seem to be unnecessary as noted below :—

	Rs.
One detecting and prosecuting inspector on Rs. 25+7	32
Three latrine toties on Rs. 3 each	9
One sweeper on Rs. 5	5

and to reduce the pay of the thirteen latrine toties who merely drive the latrine carts from Rs. 5 to Rs. 3 each. It is also proposed to appoint four depôt-keepers on Rs. 5 each for each of the four municipal depôts to maintain order at the depôts and for checking the working of the carts employed in the municipality :—

Particulars.	Present scale.		Proposed scale.	
	Number.	Amount per mensem.	Number.	Amount per mensem.
		Rs. A. P.		Rs. A. P.
Sanitary Inspectors on Rs. 38+7=45	2	90 0 0	2 {(1 at 28+7) (1 at 23+7)}	65 0 0
Detecting and prosecuting inspector on Rs. 25+7 ..	1	32 0 0	..	..
Sanitary Inspector on Rs 18+7	1	25 0 0	1	25 0 0
Division maistries	11	87 0 0	11	87 0 0
Public latrine toties	70	238 8 0	67	203 8 0
Road sweepers	150	543 8 0	149	538 8 0
Depôt keepers	..	..	4	20 0 0
Total ..	235	1,016 0 0	234	939 0 0

The duty of conducting prosecutions under the Municipal Act may be entrusted to the Sanitary Inspectors. For these reasons, the allotment under this head is reduced to Rs. 11,330 against the budget grant of Rs. 12,160 of 1897-98.

37. (*b*) *Private Scavenging*—(i) *Establishment.*—It is proposed to abolish the appointment of private scavenging inspector on Rs. 10+7 or Rs. 17 per mensem as it is unnecessary. Provision is made for 34 scavengers on Rs. 3 each per mensem as already sanctioned by Government. The budget grant under this head is therefore Rs. 1,240 against the revised estimate of Rs. 1,410.

23. (5) *Grants and Contributions from Government*—(*a*) *From Government*—(1) *Education—Municipal Schools.*—A provision of Rs. 2,670 has been made under this head against the revised estimate of Rs. 2,630 as detailed below :—

	Rs.	A.	P.	
Salary grants on behalf of the teachers of the Salem college at Rs. 211-13-4 per mensem	2,542	0	0	
Salary grants for the gymnastic teacher of the town schools ..	40	0	0	
Library books of the college	50	0	0	
Grant for the drawing materials purchased for the Salem college promised by the Director of Public Instruction, Madras, to be paid in April next	37	5	0	
Total ..	2,669	5	0	or
	2,670	0	0	

24. (6) *Miscellaneous*—(*a*) (1) *Private Scavenging.*—With a view to make the system self-supporting, a sum of Rs. 1,240 has been provided under this head against the revised estimate of Rs. 1,320, the expenditure under this head being reduced to Rs. 1,240 under Grant 3.

25. The total receipts are expected to amount to Rs. 69,900 against the revised estimate of Rs. 72,540. The total receipts including the opening balance (Rs. 290) will be Rs. 70,190.

26. As the income of the municipality has been reduced by abol[illegible] as under the head of tax on arts, in consequence of the revisi[illegible] schedule under the District Municipalities Act [illegible] 1897, as already explained in paragraph 2[illegible] consideration of the council, that (1) [illegible] the maximum allowed [illegible] Rs. 2,660 [illegible] levi[illegible]

	Present scale.	Proposed scale.
	Rs.	Rs.
.. ..	30	25
.. ..	30	25
.. ..	15	15
.. ..	8	10

For these reasons Rs. 2,000 has been provided under this head against the budget grant of Rs. 2,150 of the current year.

41. (ii) *Inspection.*—A sum of Rs. 2,170 has been provided under this head against the budget grant of Rs. 3,000 on account of the pay of the Secretary at Rs. 175 per mensem for eleven months from 1st April 1898, and that of the Chairman (Rs. 250) for March 1897.

42. *Collection of Municipal Taxes*—(i) *Establishment.*—A sum of Rs. 1,300 has been provided under this head against the budget grant of Rs. 1,750 of the current year. It is proposed to reduce the pay of the petition and profession-tax clerk from Rs. 20 to Rs. 15, and to dispense with the services of the nine peons attached to the bill collectors as their services are not necessary.

43. (*e*) *Contribution for Central Office and Audit Establishment.*—A sum of Rs. 730 has been provided under this head with reference to G.O., No. 2391 L., dated 17th December 1896.

The total of Grant 5 is Rs. 6,750.

44. The total expenditure under all the grants is estimated at Rs. 69,710 against the revised estimate of Rs. 78,080. The year is expected to close with a small balance of Rs. 480 to the credit of the municipality. It is, however, hoped that the current year may close with a larger balance than is anticipated in the revised estimate.

No. 6620.

Forwarded. Considering the reduction of the municipal income, I think it a pity the house-tax was not raised to $8\frac{1}{2}$ per cent. thereby providing an additional sum of Rs. 2,660. The District Medical and Sanitary Officer strongly objects to the reduction in the pay of the two Sanitary Inspectors (one of whom has over twenty years' service and the other has ten years' service and is a trained man who passed first in the Presidency in Hygiene (Intermediate) in May 1897) and points out, in which I agree,

grant under this head is therefore Rs. 3,490 against Rs. 3,410 in 1897-98. I do not think it necessary to revise the scale of establishment of the Fort Jubilee Muhammadan Lower Secondary school at present for want of funds, as recommended by the Assistant Inspector of Schools, Coimbatore division. The total of Grant 2 is Rs. 19,950.

33. *Grant 3, Hospitals and Dispensaries*—(*a*) *Establishment.*—The second-class hospital assistant attached to the branch dispensary at Ammapet having attained his first grade from 30th June 1897, provision has been made for him at Rs. 55 a month for the whole year. As recommended by the District Medical Officer, provision has also been made for the entertainment of a female caste surgery attendant on a salary of Rs. 5 per mensem from 1st April 1898. This appointment was also recommended in the current year, but for want of funds, it was not sanctioned by Government—*vide* G.O., Mis. No. 732 M., dated 29th March 1897. Provision is also made for a full-time dhoby on Rs. 7, in lieu of the present contract system which costs Rs. 4 a month, as recommended by the above officer. For these reasons the budget grant under this head is Rs. 3,190 against Rs. 8,840 of 1897-98.

34. (*b*) *Medicines and Supplies and* (*d*) *Sundries and Contingencies.*—The slight increase under these two heads as compared with the revised estimate is due to the increasing attendance at the branch dispensary at Ammapet, as recommended by the District Medical and Sanitary Officer.

35. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—It is proposed tax were ra[illegible] one of the three registrars of births and deaths should be dispensed ment except so far as [illegible] abolished or reduced as having less d[illegible]c.—(*a*) (i) *Establishment.*—As there will be certain establishment is reduced as unnecessary all the conservancy establishment, third registration clerk. If other reductions were proposed that the following expenditure side— [illegible] 1898 as they seem to

	Rs.
For the Sanitary Inspectors	300
,, office establishment	156
,, petition and profession-tax clerk	60
Total ..	516

Deducting this from Rs. 2,660, the extra amount to be raised from the profession-tax, the municipality would have Rs. 2,144 to the good, in addition to the closing balance of Rs. 480 or say, in round number Rs. 2,500. Out of this sum, Rs. 900 might be spent on communications, leaving a closing balance of Rs. 1,600. At present, though tolls are estimated to yield Rs. 12,070 (and taxes on animals and vehicles to yield Rs. 6,600), it is only proposed to spend Rs. 4,000 on communications or about $33\frac{1}{3}$ per cent. of the toll revenue.

Salem,
20*th December* 1897.

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

From the Chairman, Municipal Council, Salem, dated 30th November 1897, No. 1897.

Abstract.—Requesting sanction for the entertainment of an additional teacher on Rs. 25 per mensem as a temporary measure for the Municipal College, Salem.

From the Chairman, Municipal Council, Salem, dated 30th November 1897, No. 1898.

Abstract.—Requesting sanction for the entertainment of an additional teacher on Rs 7 per mensem owing to the transfer of the Pension Line Muhammadan school from the Taluk Board, Salem, to the Municipal list from 1st August 1897.

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, 18th January 1898, No. 381.

Adverting to the budget estimate of the Salem Municipality for 1898–99, I have the honour to state that I must strongly protest against the action of the municipality in withdrawing salary grants from the lower secondary department of the London Mission high school. This school has been in existence for a very long time and all along doing good work. At the time of the last inspection, in August last, the lower secondary department numbered nearly 100 on its rolls and the manager now reports that, at the Lower Secondary examination of December last, sixteen passed out of seventeen that went up. It would be a great pity if such a good and long-standing school were deprived of its grants. The missionary bodies are doing much for the education of the masses, and it would considerably hamper them in the noble work they are doing, if drastic measures like this were resorted to. The council might consider the expediency of raising the fees in its own institutions with a view to render them more nearly self-supporting. But private effort should in no way be discouraged. The spread of education depends mainly on the encouragement that is given to the opening and the maintenance of aided schools. The declared policy of Government and of the Secretary of State is to endeavour to spread education mainly through the instrumentality of the grant-in-aid system. If the municipality is pressed for money, it should begin by retrenchment in the expenditure on its own schools. There is, for example, the collegiate department of the municipal college which might be closed without much detriment to the cause of education. By all means let there be economy in the expenditure of public funds on education, but let that economy be applied in a way that will do the least harm to education. Unless the Government makes a firm stand against proposals like this, serious injury will be done to the education of the masses. I would therefore strongly recommend that the current year's allotment of Rs. 450 under "Salary grants" be repeated. The net expenditure under Grant 2 will then be Rs. 8,340 (Rs. 20,400 — 12,060) or between 17 and 18 per cent. of the estimated income from taxation, markets and rents.

From the Detecting and Prosecuting Inspector, Salem Municipality, dated 17th January 1898.

From the 3rd division Birth and Death Registrar, Salem Municipality, dated 17th January 1898.

From the Collector of Salem, dated 18th January 1898.

ABSTRACT.—Forwarding, for favourable consideration, a petition from A. Ramachandra Aiyar, Sanitary Inspector, Salem Municipality, complaining against the reduction of his pay.

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, 24th January 1898, No. 66.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Salem Municipality for the year 1898–99 is sufficient.

2. No provision appears to have been made for the improvement of the hospital.

From C. RAGHUNATHA RAO and other servants of the Salem Municipality, dated 29th January 1898.

From the Chairman, Municipal Council, Salem, dated 31st January 1898, No. 92-Current.

ABSTRACT.—Submitting, with remarks, the memorial of certain servants of the Salem Municipality for favourable consideration.

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, 4th February 1898, No. 269-S.

I have the honour to offer the following remarks on the Salem Municipal budget for 1898–99 :—

(1) The vaccinal grant calls for no notice.

(2) The council's proposal to dispense with the services of one of three Registrars of births and deaths now working in the town is ill-advised, and should be disallowed, in view of the remarks of Government in paragraphs 4 (4) and 5 of G.O., No. 1800 M., dated 19th August 1897.

(3) The conservancy supervising staff, which consists of three sanitary inspectors on Rs. 28 *plus* Rs. 7, Rs. 23 *plus* Rs. 7 and Rs. 18 *plus* Rs. 7 should be reorganized on the lines suggested by Government in G.O., No. 4 M., dated 4th January 1897. For the requirements of an important town like Salem which ranks fourth in the Presidency, there ought to be a chief sanitary inspector on Rs. 70 *plus* Rs. 15 and two assistant sanitary inspectors on Rs. 35 *plus* Rs. 15 and Rs. 20 *plus* Rs. 15, as laid down in the Government Order cited above.

(4) The staff of sweepers and scavengers which consists of 149 of the former and 101 of the latter should be revised, so that there may be 144 of the scavenging class and 100 of the sweeping.

(5) Epidemic charges which are placed at Rs. 1,000 should be raised to Rs. 2,720, as required by the rules (G.Os. No. 1536 M., dated 9th September 1896, and No. 1985 M., dated 18th November 1896).

ORDER—No. 405 M., dated 18th February 1898.

The estimated receipts and charges of the Salem 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	11,658	3,180	5,830	320
Tax on Arts	11,618	14,010	4,010	4,010
,, Buildings and Lands	20,576	21,420	21,420	24,080
,, Vehicles and Animals	2,907	3,050	3,200	3,200
,, Carts	3,150	3,400	3,400	3,400
Tolls	9,323	9,200	9,070	12,070
Realizations under Special Acts	125	100	100	100
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c ..	1,042	1,000	960	980
Conservancy Receipts	321	300	300	300
Fees and Revenue from Educational Institutions	9,251	8,000	9,250	9,250
,, ,, from Medical Institutions	365	450	390	370
Income from Markets and Slaughter-houses	4,693	4,630	4,770	4,770
License Fees	1,389	1,400	1,400	1,400
Other Fees	1,827	1,780	1,950	1,950
Fines under Municipal and other Acts	155	1,300	1,130	1,180
Grants and Contributions from Government	3,138	2,770	3,420	2,810
,, ,, from Local Boards	1,361	6,400	6,400	1,400
,, ,, from Other Bodies	86	..	..	..
Recoveries for services to private individuals	843	1,320	1,320	1,240
Miscellaneous	882	..	50	50
Advances Recovered	55	..	..	..
Total ..	84,765	83,710	78,370	72,880

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—				
Buildings	2,501	10,600	5,950	4,000
Drainage	1,020	..	220	..
Water-supply	..	..	200	..
Miscellaneous Public Improvements	19	..	..	..
Repairs—				
Communications	5,930	4,600	4,600	4,000
Buildings	4,204	500	1,210	100
Drainage	1,675	1,730	1,730	1,730
Water-supply	742	480	650	280
Establishment	569	580	580	580
Tools and Plant and other Stores	93	200	100	100
Contributions for Public Works	..	..	20	..
Total	16,753	18,690	15,260	10,790
GRANT 2—				
Training Schools	15	..	10	..
Municipal Schools—				
On the Salary System	13,761	13,360	13,660	13,290
,, Salary-result System	4,660	5,040	4,980	5,120
Grants-in-aid—				
Salary Grants	444	450	450	450
Result Grants	719	750	750	750
Building, Furniture, &c., Grants	..	..	10	..
Inspection	352	370	370	370
Miscellaneous	119	120	120	120
Total	20,070	20,090	20,350	20,100
GRANT 3—				
Hospitals and Dispensaries	6,977	7,110	7,060	7,550
Contributions	654	760	820	790
Vaccination	416	450	450	450
Registration of Births and Deaths	506	500	500	500
Conservancy, Road-cleaning and Road-watering	19,133	21,490	19,720	19,650
Total	27,716	30,310	28,550	28,940
GRANT 4—				
Lighting	3,104	3,100	2,400	2,400
Choultries	498	520	570	570
Travellers' Bungalows	137	120	140	120
Public Garden, Survey of Land, Fire and other charges	1,136	1,200	1,650	1,100
Total	4,875	4,940	4,760	4,190
GRANT 5—				
Supervision and Management	8,082	8,230	8,260	6,940
Advances Recoverable	1,439	..	..	..
Refunds	..	..	870	..
Grand Total	78,935	82,260	78,050	70,960
Balance	5,830	1,450	320	1,920

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 72,540 and Rupees 78,080, respectively, against Rs. 80,530 and Rs. 82,260 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts, is partly counterbalanced by an increase under school-fees and grants from Government, while the decrease in the charges appears mainly under Grants 1 and 3. The collections under the taxes on buildings and lands and the expenditure on new works—buildings during the first eight months of the year were most unsatisfactory. The entertainment of a teacher on Rs. 7 per mensem for the Pension Line Muhammadan school, referred to in paragraph 16 of the Chairman's memorandum, is sanctioned; but in the present state of the municipal finances, the entertainment of an additional teacher on Rs. 25 for the Salem College, for which the previous sanction of Government should have been obtained, cannot be approved. His services should be dispensed with as soon as this order is received by the Chairman. The balance to be carried forward to the ensuing year's budget will be Rs. 320.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The probable receipts are put down at Rs. 69,900 against the revised estimate of Rs. 72,540, the decrease which occurs chiefly under Provincial grants and contributions from local boards being partly made good by an increase

under tolls. The proposal of the municipal council to raise the rate of tolls from three-fourths to the maximum is sanctioned. But as even with this additional income, the funds at the disposal of the council are not sufficient to meet the charges of the town, the only course open is to improve the finances by raising the rate of the taxes on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. Under section 49 of the Act, the municipal council is requested to show cause within one month from the date of receipt of this order why this proposal should not be adopted. Meanwhile, the amount taken credit for under this head will be raised by Rs. 2,660.

4. *Charges.*—(1) The charges are entered as Rs. 69,710 against Rs. 78,050 in the revised estimate, the decrease being mainly under Grants 1 and 5.

(2) *Grant 1.*—In the present state of the municipal finances, the allotment of Rs. 4,000 for repairs—communications, which is only about one-third of the net receipts from tolls, will be passed.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in his letter read above, the current year's allotment of Rs. 450 for salary grants will be repeated.

(4) *Grant 3.*—The entertainment of a female surgery attendant on Rs. 5 and a dhobi on Rs. 7, proposed in paragraph 33 of the Chairman's memorandum, is sanctioned. The attention of the municipal council is drawn to paragraph 2 of the Surgeon-General's letter read above. For the reasons stated in paragraph 1 (2) of the Sanitary Commissioner's letter read above, the proposal to dispense with the services of one of the three registrars of births and deaths, referred to in paragraph 35 of the Chairman's memorandum, cannot be approved. The alterations in the conservancy and the private scavenging establishments, proposed in paragraphs 36 and 37, are sanctioned, with the exception of the reductions in the salaries of the Sanitary Inspectors, which the Collector in paragraph 1 of his endorsement states are strongly objected to by the District Medical and Sanitary Officer. The suggestion of the Sanitary Commissioner in paragraph 1 (3) and (4) of his letter read above will be referred to the municipal council for consideration. The provision for epidemic charges will be raised from Rs. 1,000 to Rs. 1,500, which will still be less by Rs. 1,210 than the amount fixed in G.O., No. 1536 M., dated 9th September 1896.

(5) *Grant 5.*—The municipal council's proposal to increase the salary of the despatching clerk of its office by Rs. 2 and to dispense with the services of the nine peons attached to the bill-collectors, referred to in paragraphs 40 and 42 of the Chairman's memorandum, are approved. But for the reason stated in paragraph 1 of the Collector's endorsement, the proposed reductions in the salaries of the municipal office and collection clerks cannot be sanctioned. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 730 to Rs. 636 or Rs. 640 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,920, or only 2·6 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. P. Seetharam.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Recd. 1898. { Enclosures / Spare copies

Regd.

G.O., No. 405 M., 18th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Salem — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. A. PUSHPANATHA PILLAI, Avargal, B.A., Chairman, Municipal Council, Salem, to the Secretary to Government, Local and Municipal Department (through the Head-quarters Deputy Collector), dated 17th December 1897, No. 1979.

I have the honour to submit herewith, for sanction of Government, the budget estimate of the Salem Municipality for 1898–99, together with a copy of my memorandum prepared for the information of the council. A copy of the resolution of the council passing the budget is also submitted.

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

ENCLOSURE.

EXTRACT from the Proceedings of a special meeting of the Municipal Council of Salem held on the 16th December 1897.

* * * * *

Read the revised estimate of the Salem Municipality for 1897–98 and the draft budget estimate for 1898–99.

Read also the memorandum of the Chairman explaining the principal variations in the above.

(1) The revised estimate for 1897–98 is approved.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

(2) With reference to paragraph 26 (1) of the Chairman's memorandum, it is proposed by S. Muhammad Sahib and seconded by M.R.Ry. Kathiri Chettiar Avargal that the present rate of house-tax is sufficiently heavy, and that therefore it is not advisable to raise the same from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. at present.

Carried by a majority of ten against six.

(3) The second proposal referred to in the above paragraph, viz., that the tolls may be raised from three-fourths to the maximum rates allowed by the Act, is carried unanimously.

Expenditure.

(4) *Grant 1, Public Works.*—Resolved that a provision of Rs. 4,000 be made under *New Works*—(*b*) *Buildings* for the Jubilee market.

[*Note.*—At this stage M.R.Ry. B. Govindaraja Aiyangar Avargal left the meeting.]

(5) *Grant 2, Education.*—Proposed by Brigade-Surgeon-Lieutenant-Colonel A. N. Rodgers-Harrison and seconded by M.R.Ry. S. Krishnasami Mudaliyar Avargal that, in view of the financial difficulties, certificates of merit be given to the pupils of the municipal college in lieu of prize books and that the provision of Rs. 100 made for the latter be struck out.

Carried by a majority of ten against five.

(6) Proposed by S. Muhammad Sahib and seconded by M.R.Ry. M. Venkatachalapathi Aiya Avargal that the provision of Rs. 450 made under (3) *Salary Grants* for the London Mission High school, Salem, be struck out for want of funds. The grant will cease from 1st March 1898.

Carried by a majority of thirteen. Two members not voting.

(7) *Grant 3, Sanitation and Medical Service.*—Proposed by Syed Kadir Sahib and seconded by M.R.Ry. P. Subramania Chettiar Avargal that the services of one of the three registrars of births and deaths be dispensed with and that the town be divided into two divisions—one to the east of the river and the other to the west of the river and that each registrar have two offices in his range and he be directed to attend one office in the forenoon and the other in the afternoon for registration of cases.

Carried by a majority of fourteen. One member not voting.

(8) Proposed by S. M. V. Woosman Sahib Bahadur and seconded by M.R.Ry. M. Kathiri Chettiar Avargal that the present scale of Sanitary Inspectors be revised as follows :—

				Rs.
One Sanitary Inspector on	Rs.	28 + 7	.. ..	35
Do. do. on	„	23 + 7	.. ..	30
Do. do. on	„	18 + 7	.. ..	25
			Total ..	90

Carried by a majority of fourteen against one.

(9) Resolved unanimously that the appointment of the detecting and prosecuting inspector on Rs. 25+7 be abolished.

(10) Proposed by M.R.Ry. T. Narasinga Rau Avargal, seconded by Woosman Sahib Bahadur and carried unanimously that all the eleven maistries be retained for the eleven divisions.

(11) Proposed by M.R.Ry. M. Venkatachalapathi Aiya Avargal, seconded by Syed Kadir Sahib and carried unanimously that the pay of the thirteen latrine tottiers who merely drive latrine carts be reduced from Rs. 5 to Rs. 3 each.

(12) Proposed by Brigade-Surgeon-Lieutenant-Colonel A.N. Rodgers-Harrison, seconded by M.R.Ry. T. Narasinga Rau Garu and carried unanimously that suitable arrangements be made for the maintenance of order at the rubbish and night-soil depôts and for checking the working of the carts employed in the municipality, and that for this purpose four depôt-keepers on Rs. 5 each be appointed to the Kitchipalayam, Ammapett and Sunkeri road and Court road depôts.

[*Note.*—At this stage four members left the meeting.]

(13) *Grant 5.*—Proposed by Muhammad Sahib and seconded by M.R.Ry. P. Subramania Chettiar Avargal that the pay of the manager be reduced to Rs. 50 a month and that a personal allowance of Rs. 15 a month be given to the present incumbent, so long as he continues in service, in consideration of his long and satisfactory service and in consideration of the fact that his present pay is Rs. 70 and that he will be entitled to the maximum pay of Rs. 75 a month from 1st April 1898 as already sanctioned by Government in G.O., No. 356 M., dated 20th March 1894.

Carried by a majority of nine against *nil*. Two not voting.

(14) Proposed by Woosman Sahib Bahadur, seconded by M.R.Ry. T. Narasinga Rau Avargal and carried unanimously that the scale of office and collection establishments be revised as follows :—

	Present scale.	Proposed scale.
	Rs.	Rs.
Head clerk	30	25
Cashier	30	25
License clerks	15	15
Despatching clerk	8	10
Petition and profession-tax clerk	20	15
House-tax clerk	15	15

and that the existing staff of nine bill collectors be retained and that the services of the nine peons attached to them be dispensed with, as their services are not necessary.

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

MEMORANDUM by the Chairman, Municipal Council, Salem, explaining the principal variations in the revised estimate for 1897–98 and the budget estimate for 1898–99.

REVISED ESTIMATE FOR 1897–98.

Receipts.

Opening Balance.—The opening balance according to the budget was Rs. 3,180, but the actual balance was Rs. 5,830. The increase is mainly due to the increased receipts under the heads of tolls and school-fees during the year 1896–97.

2. (*a*) *Tax on Arts.*—The budget grant under this head is Rs. 14,000. It has been reduced to Rs. 4,000 in the revised estimate. The large decrease is due to the revision of schedule A under the District Municipalities Act IV of 1884 as amended by Act III of 1897, as explained *in extenso* in my letter to Government, No. 1516, dated 10th September 1897. The collections of the first eight months of the year are not very satisfactory owing to the adversity of the season. Steps will, however, be taken to realize all dues before the close of the official year.

3. *Tolls.*—The toll farms were sold this year for Rs. 11,300 against Rs. 11,475 in 1896–97; deducting one-fifth share due to the District Board, Salem, the net income under this head is Rs. 9,070 against the budget grant of Rs. 9,200.

4. *Fees from Educational Institutions.*—The income under this head is estimated to be Rs. 9,250 against the budget grant of Rs. 8,000, and this is calculated on the actuals of last year.

5. *Income from Markets, Slaughter-houses and Cart-stand.*—There was a decrease under the head of markets, and an increase under the heads of slaughter-houses and cart-stand when these farms were sold in public auction.

6. *Balance of Bench fines under sections 3 to 5 of the Town Nuisance Act.*—Under this head a sum of Rs. 1,030 is expected with reference to G.O., No. 1460 M., dated 2nd September 1896.

7. *Grants and Contributions from Government*—(1) *Education Buildings.*—The sum of Rs. 650 shown under this head relates to one-third cost grant for the extension of the Salem Municipal College Hall completed last year. The Director of Public Instruction, Madras, has been addressed on this subject.

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

9. The total receipts are estimated at Rs. 72,540 against the budget grant of Rs. 80,530. The total expected receipts, including the opening balance, amount to Rs. 78,370, against the budget grant of Rs. 83,710.

Expenditure.

10. *Grant 1, New Works*—(*b*) *Buildings.*—The budget grant under this head is Rs. 10,600. It has been reduced to Rs. 5,950 as shown below:—

	Budget grant.	Revised estimate.
	RS.	RS.
(1) The Salem Victoria Jubilee market	10,000	5,000
(2) Male and female latrine at Arisipalayam	500	109
(3) Compensation for sites for putting up zinc latrines ..	..	490
(4) Constructing a partition wall to Pachayi covil latrine	..	25
(5) Constructing a toll-shed near Hanumantharayan covil.	100	32
(6) Kichipalayam Pariah's school-house	..	278
(7) Painting the doors and windows of the Salem College.	..	20
Total ..	10,600	5,954 or 5,960

For want of funds it is proposed to spend only one-half of the provision made for the Victoria Jubilee market. The amount available will be provided in the new budget.

11. *Drainage.*—An expenditure of Rs. 220 has been incurred under this head on account of constructing drains in the Salem first agraharam lane, in the Shevapet agraharam and in the Salem bazaar street, which were found to be necessary.

12. *Water-supply.*—The sum of Rs. 200 has been provided under this head for sinking a well in the Shevapet municipal cart-stand.

13. *Repairs*—(*b*) *Buildings.*—The Salem Town school-house, the municipal hospital buildings, the Shevapet municipal bazaars, the travellers' bungalow stable, the Salem market and some of the toll-houses were repaired during the year; Rs. 1,210 has therefore been provided under this head against the budget grant of Rs. 500.

14. *Water-supply*—(*d*) *Repairs to Works, &c.*—Owing to the scarcity of water in the river and in the other parts of the town in the early part of the year, several springs had to be dug in the river-bed and some of the wells in the town had to be deepened and cleaned. The budget grant under this head has therefore been raised to Rs. 470 in the revised estimate.

15. *Grant 2*, (2) *Municipal Schools*—(1) *On Salary System*—(*a*) *Establishment.*—The budget grant of Rs. 12,860 under this head has been raised to Rs. 12,990 on account of the entertainment of an additional teacher on Rs. 25 per mensem from August 1897 for the Salem college as a temporary measure. Government sanction for the same has been applied for in this office letter, No. 1897, dated 30th November 1897.

16 (ii) *On Salary-result System*—(*a*) *Fixed Payments.*—As the place of the first assistant of the Fort Jubilee Muhammadan Lower Secondary school was vacant for some months, the budget grant under this head has been reduced to Rs. 3,350. The Pension Line Muhammadan school, which was supported by the Taluk Board, Salem, till the end of July last, has been taken on the municipal list from August 1897 in consequence of the extension of the municipal limits. The sanction of Government for the appointment of the teacher on Rs. 7 a month, attached to that school, has been applied for in this office letter, No. 1898, dated 30th November 1897.

17. *Grant 3, Hospitals and Dispensaries*—(*a*) *Establishment.*—Until the close of November 1897, only a second-class hospital assistant was attached to the municipal hospital, Salem, in lieu of a first-class hospital assistant provided in the budget. The second-class hospital assistant attached to the branch dispensary, Ammapet, attained the first grade from the 30th June 1897. For these reasons the budget grant of Rs. 2,840 has been reduced to Rs. 2,790.

18. *Private Scavenging*—(1) *Establishment.*—The budget grant of Rs. 1,320 under this head has been raised to Rs. 1,410. The increase is due to the additional toties sanctioned in G.O., Mis. No. 600 M., dated 18th March 1897.

19. *Plague and Cholera Charges.*—For want of funds, the budget grant of Rupees 2,710 under this head has been reduced to Rs. 1,000. It is hoped that no expenditure under this head will be incurred unless it is found to be absolutely necessary.

20. The total expenditure is estimated at Rs. 78,080 against the budget grant of Rs. 82,260. The balance at the close of the year is estimated at Rs. 290.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

21. As observed above, the year will begin with an opening balance of Rs. 290.

22. *Tolls.*—The gross receipts under this head are estimated at Rs. 15,070; deducting the cost of painting toll boards Rs. 50, the net receipts will be Rs. 15,020; deducting again one-fifth share due to the District Board, Salem, the net municipal income is estimated at Rs. 12,070 against the budget grant of Rs. 9,200 and Rs. 9,070, the revised estimate.

23. (5) *Grants and Contributions from Government*—(*a*) *From Government*—(1) *Education*—*Municipal Schools.*—A provision of Rs. 2,670 has been made under this head against the revised estimate of Rs. 2,630 as detailed below:—

	RS.	A.	P.	
Salary grants on behalf of the teachers of the Salem college at Rs. 211-13-4 per mensem	2,542	0	0	
Salary grants for the gymnastic teacher of the town schools ..	40	0	0	
Library books of the college	50	0	0	
Grant for the drawing materials purchased for the Salem college promised by the Director of Public Instruction, Madras, to be paid in April next	37	5	0	
Total ..	2,669	5	0	or
	2,670	0	0	

24. (6) *Miscellaneous*—(*a*) (1) *Private Scavenging.*—With a view to make the system self-supporting, a sum of Rs. 1,240 has been provided under this head against the revised estimate of Rs. 1,320, the expenditure under this head being reduced to Rs. 1,240 under Grant 3.

25. The total receipts are expected to amount to Rs. 69,900 against the revised estimate of Rs. 72,540. The total receipts including the opening balance (Rs. 290) will be Rs. 70,190.

26 As the income of the municipality has been reduced by about Rs. 10,000 under the head of tax on arts, in consequence of the revision of the profession-tax schedule under the District Municipalities Act IV of 1884 as amended by Act III of 1897, as already explained in paragraph 2 *supra*, it is suggested for the favourable consideration of the council, that (1) the house-tax be raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent., the maximum allowed under section 63 of the Act. An additional income of about Rs. 2,660 may thereby be realized under this head; (2) the tolls are at present levied at three-fourths of the maximum rates allowed by the Act. It may be raised to the maximum rates. The additional income under this head will be about Rs. 3,770. Deducting one-fifth share due to the District Board, Salem, the net municipal income will be about Rs. 3,020. The total additional income under both the above items will be about Rs. 5,680. This sum may be utilized either for the completion of the Jubilee market or for the improvement of the water-supply scheme for this town, now under investigation by the Public Works Department.

Expenditure.

27. *Grant 1, Public Works*—(1) *New Works*—(*b*) *Buildings.*—A provision of Rs. 4,000 has been made under this head for the Jubilee market.

28. (2) *Repairs*—(*a*) *Communications.*—For want of funds the allotment under this head has been reduced to Rs. 4,000 against the budget grant of Rs. 4,600 of the current year.

29. (*b*) *Buildings.*—A small provision of Rs. 100 has been made under this head for the repair of the municipal buildings that may be found to be absolutely necessary.

30. (*d*) *Water-supply*—(1) *Repairs to Works, &c.*—Under this head, a small sum of Rs. 100 has been provided for the repair and cleansing of any of the municipal wells. The total of Grant 1 is Rs. 10,790.

31. *Grant 2, Education*—(2) *Municipal Schools*—(i) *On Salary System*—(*a*) *Establishment.*—The additional teacher on Rs. 25 per mensem for the Salem college, referred to in paragraph 15 *supra*, was entertained towards the close of August 1897. But in the budget, provision has been made for him for the whole year. The allotment under this head is therefore Rs. 13,160 against the revised estimate of Rs. 12,990.

32. (ii) *Schools on the Salary-result System*—(*a*) *Fixed Payments.*—The Pension Line Muhammadan school, which was a local fund school, was taken over by the municipality from 1st August 1897, as already explained in paragraph 16 *supra*. But in the budget provision has been made for this school for the whole year. The budget

grant under this head is therefore Rs. 3,490 against Rs. 3,410 in 1897-98. I do not think it necessary to revise the scale of establishment of the Fort Jubilee Muhammadan Lower Secondary school at present for want of funds, as recommended by the Assistant Inspector of Schools, Coimbatore division. The total of Grant 2 is Rs 19,950.

33. *Grant 3, Hospitals and Dispensaries*—(*a*) *Establishment.*—The second-class hospital assistant attached to the branch dispensary at Ammapet having attained his first grade from 30th June 1897, provision has been made for him at Rs. 55 a month for the whole year. As recommended by the District Medical Officer, provision has also been made for the entertainment of a female caste surgery attendant on a salary of Rs. 5 per mensem from 1st April 1898. This appointment was also recommended in the current year, but for want of funds, it was not sanctioned by Government—*vide* G.O., Mis. No. 732 M., dated 29th March 1897. Provision is also made for a full-time dhoby on Rs 7, in lieu of the present contract system which costs Rs. 4 a month, as recommended by the above officer. For these reasons the budget grant under this head is Rs. 3,190 against Rs. 8,840 of 1897-98.

34. (*b*) *Medicines and Supplies and* (*d*) *Sundries and Contingencies.*—The slight increase under these two heads as compared with the revised estimate is due to the increasing attendance at the branch dispensary at Ammapet, as recommended by the District Medical and Sanitary Officer.

35. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—It is proposed that the services of one of the three registrars of births and deaths should be dispensed with for want of funds.

36. (5) *Conservancy, Road cleaning, &c.*—(*a*) (i) *Establishment.*—As there will be a full-time Secretary who will have control over all the conservancy establishment, and considering the present state of the finances, it is proposed that the following appointments may be abolished with effect from the 1st April 1898 as they seem to be unnecessary as noted below:—

	RS.
One detecting and prosecuting inspector on Rs. 25+7	32
Three latrine toties on Rs. 3 each	9
One sweeper on Rs. 5	5

and to reduce the pay of the thirteen latrine toties who merely drive the latrine carts from Rs. 5 to Rs. 3 each. It is also proposed to appoint four depôt-keepers on Rs. 5 each for each of the four municipal depôts to maintain order at the depôts and for checking the working of the carts employed in the municipality:—

Particulars.	Present scale.		Proposed scale.	
	Number.	Amount per mensem.	Number.	Amount per mensem.
		RS. A. P.		RS. A. P.
Sanitary Inspectors on Rs. 38+7=45	2	90 0 0	2 {(1 at 28+7) (1 at 23+7)}	65 0 0
Detecting and prosecuting inspector on Rs. 25+7 ..	1	32 0 0	..	..
Sanitary Inspector on Rs. 18+7	1	25 0 0	1	25 0 0
Division maistries	11	87 0 0	11	87 0 0
Public latrine toties	70	238 8 0	67	203 8 0
Road sweepers	150	543 8 0	149	538 8 0
Depôt keepers	..	..	4	20 0 0
Total ..	235	1,016 0 0	234	939 0 0

The duty of conducting prosecutions under the Municipal Act may be entrusted to the Sanitary Inspectors. For these reasons, the allotment under this head is reduced to Rs. 11,330 against the budget grant of Rs. 12,160 of 1897-98.

37. (*b*) *Private Scavenging*—(i) *Establishment.*—It is proposed to abolish the appointment of private scavenging inspector on Rs. 10+7 or Rs. 17 per mensem as it is unnecessary. Provision is made for 34 scavengers on Rs. 3 each per mensem as already sanctioned by Government. The budget grant under this head is therefore Rs. 1,240 against the revised estimate of Rs. 1,410.

38. (*c*) *Plague and Cholera Charges.*—For want of funds a sum of Rs. 1,000 only is provided under this head against the revised estimate of Rs. 1,000. The total of Grant 3 is Rs. 28,030.

39. *Grant 4*, (i) *Lighting*—(*b*) *Contingencies.*—For want of funds a sum of Rs. 2,000 only is provided under this head against the budget grant of Rs. 2,700 of 1897–98. New articles will not be purchased next year.

The total of Grant 4 is Rs. 4,190.

40. *Grant 5*, (*a*) *General Establishment*—(i) *Office Establishment.*—As the position of the manager of the municipal office will be materially altered, after the appointment of the Secretary, it is proposed to reduce the pay of the appointment from Rs. 75 to Rs. 50. But as the present incumbent, M.R.Ry. C. Raghunatha Rau, is a Municipal officer of over 25 years' standing and of considerable experience, and has been discharging his work satisfactorily, I would recommend that, if he should not get a Secretary's place in any municipality, for which he has applied, he may be given a salary of Rs. 50 + a personal allowance of Rs. 15 per mensem, as he is entitled to get the maximum salary of Rs. 75 per mensem from 1st April 1898, as already sanctioned in G.O., No. 366 M., dated 20th March 1894. The pay now drawn by him is Rs. 70. The pay of the despatching clerk of the office and that of the first peon being Rs. 8 each, I would recommend a small increase of Rs. 2 per mensem to the pay of the despatching clerk in consideration of the responsible duties that he has to discharge. It is also proposed to revise the scale of office and collection establishment as follows:—

	Present scale.	Proposed scale.
	Rs.	Rs.
Head clerk	30	25
Cashier	30	25
License clerk	15	15
Despatching clerk	8	10

For these reasons Rs. 2,000 has been provided under this head against the budget grant of Rs. 2,150 of the current year.

41. (ii) *Inspection.*—A sum of Rs. 2,170 has been provided under this head against the budget grant of Rs. 3,000 on account of the pay of the Secretary at Rs. 175 per mensem for eleven months from 1st April 1898, and that of the Chairman (Rs. 250) for March 1897.

42. *Collection of Municipal Taxes*—(i) *Establishment.*—A sum of Rs. 1,300 has been provided under this head against the budget grant of Rs. 1,750 of the current year. It is proposed to reduce the pay of the petition and profession-tax clerk from Rs. 20 to Rs. 15, and to dispense with the services of the nine peons attached to the bill collectors as their services are not necessary.

43. (*e*) *Contribution for Central Office and Audit Establishment.*—A sum of Rs. 730 has been provided under this head with reference to G.O., No. 2391 L., dated 17th December 1896.

The total of Grant 5 is Rs. 6,750.

44. The total expenditure under all the grants is estimated at Rs. 69,710 against the revised estimate of Rs. 78,080. The year is expected to close with a small balance of Rs. 480 to the credit of the municipality. It is, however, hoped that the current year may close with a larger balance than is anticipated in the revised estimate.

No. 6620.

Forwarded. Considering the reduction of the municipal income, I think it a pity the house-tax was not raised to $8\frac{1}{2}$ per cent. thereby providing an additional sum of Rs. 2,660. The District Medical and Sanitary Officer strongly objects to the reduction in the pay of the two Sanitary Inspectors (one of whom has over twenty years' service and the other has ten years' service and is a trained man who passed first in the Presidency in Hygiene (Intermediate) in May 1897) and points out, in which I agree,

that this reduction is liable to make the men discontented and not to work to the best of their abilities. These remarks apply to all the reductions. The profession-tax is to bring in Rs. 10,000 less; so I don't see how the town can be hardly treated by getting 1 per cent. more in house-tax, presumably, mostly from those whose profession-tax is reduced.

2. In reference to the omission of salary grants for next year (Rs. 450) the grant is one to the middle school department of the London Mission High school, and it is asserted by the London Mission that this is against the principle that "aided institutions are to be especially encouraged"—that it is invidious to select this institution alone to obtain a saving in addition to abolishing the prizes of the Salem college and that the school provides education at a much less cost to the rate-payers than departmental or municipal schools. The result grants that are not interfered are, I understand, to encourage primary education and therefore have not been touched, and I should also add that I am told that this grant to the Mission school has only been given for two or three years and that the council naturally think their own college should be fully supported. I do not consider the grant for communications sufficient as it is, and depricate a reduction of it by Rs. 600 from the amount given last year. I offer no opinion as to the omission of the salary grant, as I understand that the institution affected intends to represent the matter to Government. If they do not, I have in brief given their views. I think, in regard to other matters, that, if the house-tax were raised to $8\frac{1}{2}$ per cent., there need be no cutting down of salaries or establishment except so far as having a Secretary may enable certain establishments to be abolished or reduced as having less duties (for instance the manager) or so far as certain establishment is reduced as unnecessary, for instance, the lately-entertained third registration clerk. If other reductions were not made it would add to the expenditure side—

	Rs.
For the Sanitary Inspectors	300
,, office establishment	156
,, petition and profession-tax clerk	60
Total ..	516

Deducting this from Rs. 2,660, the extra amount to be raised from the profession-tax, the municipality would have Rs. 2,144 to the good, in addition to the closing balance of Rs. 480 or say, in round number Rs. 2,500. Out of this sum, Rs. 900 might be spent on communications, leaving a closing balance of Rs. 1,600. At present, though tolls are estimated to yield Rs. 12,070 (and taxes on animals and vehicles to yield Rs. 6,600), it is only proposed to spend Rs. 4,000 on communications or about $33\frac{1}{3}$ per cent. of the toll revenue.

Salem,
20*th December* 1897.

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

From the Chairman, Municipal Council, Salem, dated 30th November 1897, No. 1897.

Abstract.—Requesting sanction for the entertainment of an additional teacher on Rs. 25 per mensem as a temporary measure for the Municipal College, Salem.

From the Chairman, Municipal Council, Salem, dated 30th November 1897, No. 1898.

Abstract.—Requesting sanction for the entertainment of an additional teacher on Rs. 7 per mensem owing to the transfer of the pension line Muhammadan school from the Taluk Board, Salem, to the Municipal list from 1st August 1897.

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, 18th January 1898, No. 381.

Adverting to the budget estimate of the Salem Municipality for 1898–99, I have the honour to state that I must strongly protest against the action of the municipality in withdrawing salary grants from the lower secondary department of the London Mission high school. This school has been in existence for a very long time and all along doing good work. At the time of the last inspection, in August last, the lower secondary department numbered nearly 100 on its rolls and the manager now reports that, at the Lower Secondary examination of December last, sixteen passed out of seventeen that went up. It would be a great pity if such a good and long-standing school were deprived of its grants. The missionary bodies are doing much for the education of the masses, and it would considerably hamper them in the noble work they are doing, if drastic measures like this were resorted to. The council might consider the expediency of raising the fees in its own institutions with a view to render them more nearly self-supporting. But private effort should in no way be discouraged. The spread of education depends mainly on the encouragement that is given to the opening and the maintenance of aided schools. The declared policy of Government and of the Secretary of State is to endeavour to spread education mainly through the instrumentality of the grant-in-aid system. If the municipality is pressed for money, it should begin by retrenchment in the expenditure on its own schools. There is, for example, the collegiate department of the municipal college which might be closed without much detriment to the cause of education. By all means let there be economy in the expenditure of public funds on education, but let that economy be applied in a way that will do the least harm to education. Unless the Government makes a firm stand against proposals like this, serious injury will be done to the education of the masses. I would therefore strongly recommend that the current year's allotment of Rs. 450 under "Salary grants" be repeated. The net expenditure under Grant 2 will then be Rs. 8,340 (Rs. 20,400 — 12,060) or between 17 and 18 per cent. of the estimated income from taxation, markets and rents.

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From the Detecting and Prosecuting Inspector, Salem Municipality, dated 17th January 1898.

———

From the 3rd division Birth and Death Registrar, Salem Municipality, dated 17th January 1898.

———

From the Collector of Salem, dated 18th January 1898.

ABSTRACT.—Forwarding, for favourable consideration, a petition from A. Ramachandra Aiyar, Sanitary Inspector, Salem Municipality, complaining against the reduction of his pay.

———

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, 24th January 1898, No. 66.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Salem Municipality for the year 1898–99 is sufficient.

2. No provision appears to have been made for the improvement of the hospital.

———

From C. RAGHUNATHA RAO and other servants of the Salem Municipality, dated 29th January 1898.

From the Chairman, Municipal Council, Salem, dated 31st January 1898 No. 92-Current.

ABSTRACT.—Submitting, with remarks, the memorial of certain servants of the Salem Municipality for favourable consideration.

———

From Surgeon-Lieut.-Col. 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, 4th February 1898, No. 269-S.

I have the honour to offer the following remarks on the Salem Municipal budget for 1898–99 :—

(1) The vaccinal grant calls for no notice.

(2) The council's proposal to dispense with the services of one of three Registrars of births and deaths now working in the town is ill-advised, and should be disallowed, in view of the remarks of Government in paragraphs 4 (4) and 5 of G.O., No. 1800 M., dated 19th August 1897.

(3) The conservancy supervising staff, which consists of three sanitary inspectors on Rs. 28 *plus* Rs. 7, Rs. 23 *plus* Rs. 7 and Rs. 18 *plus* Rs. 7 should be reorganized on the lines suggested by Government in G.O., No. 4 M., dated 4th January 1897. For the requirements of an important town like Salem which ranks fourth in the Presidency, there ought to be a chief sanitary inspector on Rs. 70 *plus* Rs. 15 and two assistant sanitary inspectors on Rs. 35 *plus* Rs. 15 and Rs. 20 *plus* Rs. 15, as laid down in the Government Order cited above.

(4) The staff of sweepers and scavengers which consists of 149 of the former and 101 of the latter should be revised, so that there may be 144 of the scavenging class and 100 of the sweeping.

(5) Epidemic charges which are placed at Rs. 1,000 should be raised to Rs. 2,720, as required by the rules (G.O.'s No. 1536 M., dated 9th September 1896, and No. 1985 M., dated 18th November 1896).

———

ORDER—No. 405 M., dated 18th February 1898.

The estimated receipts and charges of the Salem 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	11,658	3,180	5,830	320
Tax on Arts	11,618	14,010	4,010	4,010
,, Buildings and Lands	20,576	21,420	21,420	24,080
,, Vehicles and Animals	2,907	3,050	3,200	3,200
,, Carts	3,150	3,400	3,400	3,400
Tolls	9,323	9,200	9,070	12,070
Realizations under Special Acts	125	100	100	100
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c. ..	1,042	1,000	960	980
Conservancy Receipts	321	300	300	300
Fees and Revenue from Educational Institutions	9,251	8,000	9,250	9,250
,, ,, from Medical Institutions	365	450	390	370
Income from Markets and Slaughter-houses	4,693	4,630	4,770	4,770
License Fees	1,389	1,400	1,400	1,400
Other Fees	1,827	1,780	1,950	1,950
Fines under Municipal and other Acts	155	1,300	1,130	1,130
Grants and Contributions from Government	3,138	2,770	3,420	2,810
,, from Local Boards	1,361	6,400	6,400	1,400
,, ,, from Other Bodies	86	..	..	..
Recoveries for services to private individuals	843	1,320	1,320	1,240
Miscellaneous	882	..	50	50
Advances Recovered	55	..	..	..
Total ..	84,765	83,710	78,370	72,880

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—				
Buildings	2,501	10,600	5,950	4,000
Drainage	1,020	..	220	..
Water-supply	..	..	200	..
Miscellaneous Public Improvements	19	..	..	..
Repairs—				
Communications	5,930	4,600	4,600	4,000
Buildings	4,204	500	1,210	100
Drainage	1,675	1,730	1,730	1,730
Water-supply	742	480	650	280
Establishment	569	580	580	580
Tools and Plant and other Stores	93	200	100	100
Contributions for Public Works	..	..	20	..
Total	16,753	18,690	15,260	10,790
GRANT 2—				
Training Schools	15	..	10	..
Municipal Schools—				
On the Salary System	13,761	13,360	13,660	13,290
,, Salary-result System	4,660	5,040	4,980	5,120
Grants-in aid—				
Salary Grants	444	450	450	450
Result Grants	719	750	750	750
Building, Furniture, &c., Grants	..	..	10	..
Inspection	352	370	370	370
Miscellaneous	119	120	120	120
Total	20,070	20,090	20,350	20,100
GRANT 3—				
Hospitals and Dispensaries	6,977	7,110	7,060	7,550
Contributions	654	760	820	790
Vaccination	446	450	450	450
Registration of Births and Deaths	506	500	500	500
Conservancy, Road-cleaning and Road-watering	19,133	21,490	19,720	19,650
Total	28,716	30,310	28,550	28,940
GRANT 4—				
Lighting	3,104	3,100	2,400	2,400
Choultries	498	520	570	570
Travellers' Bungalows	137	120	140	120
Public Garden, Survey of Land, Fire and other charges	1,136	1,200	1,650	1,100
Total	4,875	4,940	4,760	4,190
GRANT 5—				
Supervision and Management	8,082	8,230	8,260	6,940
Advances Recoverable	1,439	..	..	..
Refunds	..	..	870	..
Grand Total	78,935	82,260	78,050	70,960
Balance	5,830	1,450	320	1,920

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 72,540 and Rupees 78,080, respectively, against Rs. 80,530 and Rs. 82,260 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts is partly counterbalanced by an increase under school-fees and grants from Government, while the decrease in the charges appears mainly under Grants 1 and 3. The collections under the taxes on buildings and lands and the expenditure on new works—buildings during the first eight months of the year were most unsatisfactory. The entertainment of a teacher on Rs. 7 per mensem for the Pension Line Muhammadan school, referred to in paragraph 16, is sanctioned; but in the present state of the municipal finances, the entertainment of an additional teacher on Rs. 25 per mensem for the Salem College, for which the previous sanction of Government should have been obtained, cannot be approved. His services should be dispensed with as soon as this order is received by the Chairman. The balance to be carried forward to the ensuing year's budget will be Rs. 320.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The probable receipts are put down at Rs. 69,900 against the revised estimate of Rs. 72,540, the decrease, which occurs chiefly under Provincial grants and contributions from local boards being partly made good by an increase

under tolls. The proposal of the municipal council to raise the rate of tolls from three-fourths to the maximum is sanctioned. But as even with this additional income, the funds at the disposal of the council are not sufficient to meet the charges of the town, the only course open is to improve the finances by raising the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. Under section 49 of the Act, the municipal council is requested to show cause within one month from the date of receipt of this order why this proposal should not be adopted. Meanwhile, the amount taken credit for under this head will be raised by Rs. 2,660.

4. *Charges.*—(1) The charges are entered as Rs. 69,710 against Rs. 78,050 in the revised estimate, the decrease being mainly under Grants 1 and 5.

(2) *Grant 1.*—In the present state of the municipal finances, the allotment of Rs. 4,000 for repairs—communications, which is only about one-third of the net receipts from tolls, will be passed.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in his letter read above, the current year's allotment of Rs. 450 for salary grants will be repeated.

(4) *Grant 3.*—The entertainment of a female surgery attendant on Rs. 5 and a dhobi on Rs. 7, proposed in paragraph 33 of the Chairman's memorandum, is sanctioned. The attention of the municipal council is drawn to paragraph 2 of the Surgeon-General's letter read above. For the reasons stated in paragraph 1 (2) of the Sanitary Commissioner's letter read above, the proposal to dispense with the services of one of the three registrars of births and deaths, referred to in paragraph 35 of the Chairman's memorandum, cannot be approved. The alterations in the conservancy and the private scavenging establishments, proposed in paragraphs 36 and 37, are sanctioned, with the exception of the reductions in the salaries of the Sanitary Inspectors, which the Collector in paragraph 1 of his endorsement states are strongly objected to by the District Medical and Sanitary Officer. The suggestion of the Sanitary Commissioner in paragraph 1 (3) and (4) of his letter read above will be referred to the municipal council for consideration. The provision for epidemic charges will be raised from Rs. 1,000 to Rs. 1,500 which will still be less by Rs. 1,210 than the amount fixed in G.O., No. 1536 M., dated 9th September 1896.

(5) *Grant 5.*—The municipal council's proposal to increase the salary of the despatching clerk of its office by Rs. 2 and to dispense with the services of the nine peons attached to the bill-collectors, referred to in paragraphs 40 and 42 of the Chairman's memorandum, are approved. But for the reason stated in paragraph 1 of the Collector's endorsement, the proposed reductions in the salaries of the municipal office and collection clerks cannot be sanctioned. With referenee to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 730 to Rs. 636 or Rs. 640 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,920, or only 2·6 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

(True Extract.)

Ag. Secretary to Government.

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

Exd. P. Seetharam.

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GRANT 1—				
New Works—				
Buildings	2,501	10,600	5,950	4,000
Drainage	1,020	..	220	..
Water-supply	..	..	200	..
Miscellaneous Public Improvements	19	..	..	..
Repairs—				
Communications	5,930	4,600	4,600	4,000
Buildings	4,204	500	1,210	100
Drainage	1,675	1,730	1,730	1,730
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under tolls. The proposal of the municipal council to raise the rate of tolls from three-fourths to the maximum is sanctioned. But as even with this additional income, the funds at the disposal of the council are not sufficient to meet the charges of the town, the only course open is to improve the finances by raising the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. Under section 49 of the Act, the municipal council is requested to show cause within one month from the date of receipt of this order why this proposal should not be adopted. Meanwhile, the amount taken credit for under this head will be raised by Rs. 2,660.

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(2) *Grant 1.*—In the present state of the municipal finances, the allotment of Rs. 4,000 for repairs—communications, which is only about one-third of the net receipts from tolls, will be passed.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in his letter read above, the current year's allotment of Rs. 450 for salary grants will be repeated.

(4) *Grant 3.*—The entertainment of a female surgery attendant on Rs. 5 and a dhobi on Rs. 7, proposed in paragraph 33 of the Chairman's memorandum, is sanctioned. The attention of the municipal council is drawn to paragraph 2 of the Surgeon-General's letter read above. For the reasons stated in paragraph 1 (2) of the Sanitary Commissioner's letter read above, the proposal to dispense with the services of one of the three registrars of births and deaths, referred to in paragraph 35 of the Chairman's memorandum, cannot be approved. The alterations in the conservancy and the private scavenging establishments, proposed in paragraphs 36 and 37, are sanctioned, with the exception of the reductions in the salaries of the Sanitary Inspectors, which the Collector in paragraph 1 of his endorsement states are strongly objected to by the District Medical and Sanitary Officer. The suggestion of the Sanitary Commissioner in paragraph 1 (3) and (4) of his letter read above will be referred to the municipal council for consideration. The provision for epidemic charges will be raised from Rs. 1,000 to Rs. 1,500 which will still be less by Rs. 1,210 than the amount fixed in G.O., No. 1536 M., dated 9th September 1896.

(5) *Grant 5.*—The municipal council's proposal to increase the salary of the despatching clerk of its office by Rs. 2 and to dispense with the services of the nine peons attached to the bill-collectors, referred to in paragraphs 40 and 42 of the Chairman's memorandum, are approved. But for the reason stated in paragraph 1 of the Collector's endorsement, the proposed reductions in the salaries of the municipal office and collection clerks cannot be sanctioned. With referenee to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 730 to Rs. 636 or Rs. 640 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,920, or only 2·6 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

(True Extract.)

Ag. Secretary to Government.

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

Exd. P. Seetharam.

1st asst.

Proof 871

a/c 4385 m - Salem Budget.

9-8-9

10-1-98.

405 18 February

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. A. PUSHPANATHA PILLAI, Avargal, B.A., Chairman, Municipal Council, Salem, to the Secretary to Government, Local and Municipal Department (through the Head-quarters Deputy Collector), dated 17th December 1897, No. 1979.

I have the honour to submit herewith, for sanction of Government, the budget estimate of the Salem Municipality for 1898–99, together with a copy of my memorandum prepared for the information of the council. A copy of the resolution of the council passing the budget is also submitted.

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

ENCLOSURE.

EXTRACT from the Proceedings of a special meeting of the Municipal Council of Salem held on the 16th December 1897.

* * * * *

Read the revised estimate of the Salem Municipality for 1897–98 and the draft budget estimate for 1898–99.

Read also the memorandum of the Chairman explaining the principal variations in the above.

(1) The revised estimate for 1897–98 is approved.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

(2) With reference to paragraph 26 (1) of the Chairman's memorandum, it is proposed by S. Muhammad Sahib and seconded by M.R.Ry. Kathiri Chettiar Avargal that the present rate of house-tax is sufficiently heavy, and that therefore it is not advisable to raise the same from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. at present.

Carried by a majority of ten against six.

(3) The second proposal referred to in the above paragraph, viz., that the tolls may be raised from three-fourths to the maximum rates allowed by the Act, is carried unanimously.

Expenditure.

(4) *Grant 1, Public Works.*—Resolved that a provision of Rs. 4,000 be made under *New Works*—(*b*) *Buildings* for the Jubilee market.

[*Note.*—At this stage M.R.Ry. B. Govindaraja Aiyangar Avargal left the meeting.]

(5) *Grant 2, Education.*—Proposed by Brigade-Surgeon-Lieutenant-Colonel A. N. Rodgers-Harrison and seconded by M.R.Ry. S. Krishnasami Mudaliar Avargal that, in view of the financial difficulties, certificates of merit be given to the pupils of the municipal college in lieu of prize books and that the provision of Rs. 100 made for the latter be struck out.

Carried by a majority of ten against five.

(6) Proposed by S. Muhammad Sahib and seconded by M.R.Ry. M. Venkatachalapathi Aiya Avargal that the provision of Rs. 450 made under (3) *Salary Grants* for the London Mission High school, Salem, be struck out for want of funds. The grant will cease from 1st March 1898.

Carried by a majority of thirteen. Two members not voting.

(7) *Grant 3, Sanitation and Medical Service.*—Proposed by Syed Kadir Sahib and seconded by M.R.Ry. P. Subramania Chettiar Avargal that the services of one of the three registrars of births and deaths be dispensed with and that the town be divided into two divisions—one to the east of the river and the other to the west of the river and that each registrar have two offices in his range and he be directed to attend one office in the forenoon and the other in the afternoon for registration of cases.

Carried by a majority of fourteen. One member not voting.

(8) Proposed by S. M. V. Woosman Sahib Bahadur and seconded by M.R.Ry. M. Kathiri Chettiar Avargal that the present scale of Sanitary Inspectors be revised as follows :—

			RS.
One Sanitary Inspector on	Rs. 28 + 7	.. ..	35
Do. do. on	„ 23 + 7	.. ..	30
Do. do. on	„ 18 + 7	.. ..	25
		Total ..	90

Carried by a majority of fourteen against one.

(9) Resolved unanimously that the appointment of the detecting and prosecuting inspector on Rs. 25+7 be abolished.

(10) Proposed by M.R.Ry. T. Narasinga Rau Avargal, seconded by Woosman Sahib Bahadur and carried unanimously that all the eleven maistries be retained for the eleven divisions.

(11) Proposed by M.R.Ry. M. Venkatachalapathi Aiya Avargal, seconded by Syed Kadir Sahib and carried unanimously that the pay of the thirteen latrine totties who merely drive latrine carts be reduced from Rs. 5 to Rs. 3 each.

(12) Proposed by Brigade-Surgeon-Lieutenant-Colonel A.N. Rodgers-Harrison, seconded by M.R.Ry. T. Narasinga Rau Garu and carried unanimously that suitable arrangements be made for the maintenance of order at the rubbish and night-soil depôts and for checking the working of the carts employed in the municipality, and that for this purpose four depôt-keepers on Rs. 5 each be appointed to the Kitchipoliem, Ammapett and Sunkeri road and Court road depôts.

[*Note.*—At this stage four members left the meeting.]

(13) *Grant 5.*—Proposed by Muhammad Sahib and seconded by M.R.Ry. P. Subramania Chettiar Avargal that the pay of the manager be reduced to Rs. 50 a month and that a personal allowance of Rs. 15 a month be given to the present incumbent, so long as he continues in service, in consideration of his long and satisfactory service and in consideration of the fact that his present pay is Rs. 70 and that he will be entitled to the maximum pay of Rs. 75 a month from 1st April 1898 as already sanctioned by Government in G.O., No. 336 M., dated 20th March 1894.

Carried by a majority of nine against *nil*. Two not voting.

(14) Proposed by Woosman Sahib Bahadur, seconded by M.R.Ry. T. Narasinga Rau Avargal and carried unanimously that the scale of office and collection establishments be revised as follows :—

	Present scale.	Proposed scale.
	RS.	RS.
Head clerk	30	25
Cashier	30	25
License clerks	15	15
Despatching clerk	8	10
Petition and profession-tax clerk	20	15
House-tax clerk	15	15

and that the existing staff of nine bill collectors be retained and that the services of the nine peons attached to them be dispensed with, as their services are not necessary.

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

MEMORANDUM by the Chairman, Municipal Council, Salem, explaining the principal variations in the revised estimate for 1897–98 and the budget estimate for 1898–99.

REVISED ESTIMATE FOR 1897–98.

Receipts.

Opening Balance.—The opening balance according to the budget was Rs. 3,180, but the actual balance was Rs. 5,830. The increase is mainly due to the increased receipts under the heads of tolls and school-fees during the year 1896–97.

2. (*a*) *Tax on Arts.*—The budget grant under this head is Rs. 14,000. It has been reduced to Rs. 4,000 in the revised estimate. The large decrease is due to the revision of schedule A under the District Municipalities Act IV of 1884 as amended by Act III of 1897, as explained *in extenso* in my letter to Government, No. 1516, dated 10th September 1897. The collections of the first eight months of the year are not very satisfactory owing to the adversity of the season. Steps will, however, be taken to realize all dues before the close of the official year.

3. *Tolls.*—The toll farms were sold this year for Rs. 11,300 against Rs. 11,475 in 1896–97; deducting one-fifth share due to the District Board, Salem, the net income under this head is Rs. 9,070 against the budget grant of Rs. 9,200.

4. *Fees from Educational Institutions.*—The income under this head is estimated to be Rs. 9,250 against the budget grant of Rs. 8,000, and this is calculated on the actuals of last year.

5. *Income from Markets, Slaughter-houses and Cart-stand.*—There was a decrease under the head of markets, and an increase under the heads of slaughter-houses and cart-stand when these farms were sold in public auction.

6. *Balance of Bench fines under sections 3 to 5 of the Town Nuisance Act.*—Under this head a sum of Rs. 1,030 is expected with reference to G.O., No. 1460 M., dated 2nd September 1896.

7. *Grants and Contributions from Government*—(1) *Education Buildings.*—The sum of Rs. 650 shown under this head relates to one-third cost grant for the extension of the Salem Municipal College Hall completed last year. The Director of Public Instruction, Madras, has been addressed on this subject.

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

9. The total receipts are estimated at Rs. 72,540 against the budget grant of Rs. 80,530. The total expected receipts, including the opening balance, amount to Rs. 78,370, against the budget grant of Rs. 83,710.

Expenditure.

10. *Grant 1, New Works*—(*b*) *Buildings.*—The budget grant under this head is Rs. 10,600. It has been reduced to Rs. 5,950 as shown below:—

	Budget grant.	Revised estimate.
	RS.	RS.
(1) The Salem Victoria Jubilee market	10,000	5,000
(2) Male and female latrine at Arisipalayam	500	109
(3) Compensation for sites for putting up zinc latrines ..	..	490
(4) Constructing a partition wall to Pachayi covil latrine	..	25
(5) Constructing a toll-shed near Hanumantharayan covil.	100	32
(6) Kichipalayam Pariah's school-house	..	278
(7) Painting the doors and windows of the Salem College.	..	20
Total ..	10,600	5,954 or 5,960

For want of funds it is proposed to spend only one-half of the provision made for the Victoria Jubilee market. The amount available will be provided in the new budget.

11. *Drainage.*—An expenditure of Rs. 220 has been incurred under this head on account of constructing drains in the Salem first agraharam lane, in the Shevapet agraharam and in the Salem bazaar street, which were found to be necessary.

12. *Water-supply.*—The sum of Rs. 200 has been provided under this head for sinking a well in the Shevapet municipal cart-stand.

13. *Repairs*—(*b*) *Buildings.*—The Salem Town school-house, the municipal hospital buildings, the Shevapet municipal bazaars, the travellers' bungalow stable, the Salem market and some of the toll-houses were repaired during the year; Rs. 1,210 has therefore been provided under this head against the budget grant of Rs. 500.

14. *Water-supply*—(*d*) *Repairs to Works, &c.*—Owing to the scarcity of water in the river and in the other parts of the town in the early part of the year, several springs had to be dug in the river-bed and some of the wells in the town had to be deepened and cleaned. The budget grant under this head has therefore been raised to Rs. 470 in the revised estimate.

15. *Grant 2,* (2) *Municipal Schools*—(1) *On Salary System*—(*a*) *Establishment.*—The budget grant of Rs. 12,860 under this head has been raised to Rs. 12,990 on account of the entertainment of an additional teacher on Rs. 25 per mensem from August 1897 for the Salem college as a temporary measure. Government sanction for the same has been applied for in this office letter, No. 1897, dated 30th November 1897.

16 (ii) *On Salary-result System*—(*a*) *Fixed Payments.*—As the place of the first assistant of the Fort Jubilee Muhammadan Lower Secondary school was vacant for some months, the budget grant under this head has been reduced to Rs. 3,350. The Pension Line Muhammadan school, which was supported by the Taluk Board, Salem, till the end of July last, has been taken on the municipal list from August 1897 in consequence of the extension of the municipal limits. The sanction of Government for the appointment of the teacher on Rs. 7 a month, attached to that school, has been applied for in this office letter, No. 1898, dated 30th November 1897.

17. *Grant 3, Hospitals and Dispensaries*—(*a*) *Establishment.*—Until the close of November 1897, only a second-class hospital assistant was attached to the municipal hospital, Salem, in lieu of a first-class hospital assistant provided in the budget. The second-class hospital assistant attached to the branch dispensary, Ammapet, attained the first grade from the 30th June 1897. For these reasons the budget grant of Rs. 2,840 has been reduced to Rs. 2,790.

18. *Private Scavenging*—(1) *Establishment.*—The budget grant of Rs. 1,320 under this head has been raised to Rs. 1,410. The increase is due to the additional toties sanctioned in G.O., Mis. No. 600 M., dated 18th March 1897.

19. *Plague and Cholera Charges*—For want of funds, the budget grant of Rupees 2,710 under this head has been reduced to Rs. 1,000. It is hoped that no expenditure under this head will be incurred unless it is found to be absolutely necessary.

20. The total expenditure is estimated at Rs. 78,080 against the budget grant of Rs. 82,260. The balance at the close of the year is estimated at Rs. 290.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

21. As observed above, the year will begin with an opening balance of Rs. 290.

22. *Tolls.*—The gross receipts under this head is estimated at Rs. 15,070; deducting the cost of painting toll boards Rs 50, the net receipts will be Rs. 15,020; deducting again one-fifth share due to the District Board, Salem, the net municipal income is estimated at Rs. 12,070 against the budget grant of Rs. 9,200 and Rs. 9,070, the revised estimate.

23. (5) *Grants and Contributions from Government*—(*a*) *From Government*—(1) *Education—Municipal Schools.*—A provision of Rs. 2,670 has been made under this head against the revised estimate of Rs. 2,630 as detailed below:—

	Rs.	A.	P.
Salary grants on behalf of the teachers of the Salem college at Rs. 211-13-4 per mensem	2,542	0	0
Salary grants for the gymnastic teacher of the town schools ..	40	0	0
Library books of the college	50	0	0
Grant for the drawing materials purchased for the Salem college promised by the Director of Public Instruction, Madras, to be paid in April next	37	5	0
Total ..	2,669	5	0 or
	2,670	0	0

24. (6) *Miscellaneous*—(*a*) (1) *Private Scavenging.*—With a view to make the system self-supporting, a sum of Rs. 1,240 has been provided under this head against the revised estimate of Rs. 1,320, the expenditure under this head being reduced to Rs. 1,240 under Grant 3.

25. The total receipts are expected to amount to Rs. 69,900 against the revised estimate of Rs. 72,540. The total receipts including the opening balance (Rs. 290) will be Rs. 70,190.

26. As the income of the municipality has been reduced by about Rs. 10,000 under the head of tax on arts, in consequence of the revision of the profession-tax schedule under the District Municipalities Act IV of 1884 as amended by Act III of 1897, as already explained in paragraph 2 *supra*, it is suggested for the favourable consideration of the council, that (1) the house-tax be raised from 7½ to 8½ per cent., the maximum allowed under section 63 of the Act. An additional income of about Rs. 2,660 may thereby be realized under this head; (2) the tolls are at present levied at three-fourths of the maximum rates allowed by the Act. It may be raised to the maximum rates. The additional income under this head will be about Rs. 3,770. Deducting one-fifth share due to the District Board, Salem, the net municipal income will be about Rs. 3,020. The total additional income under both the above items will be about Rs. 5,680. This sum may be utilized either for the completion of the Jubilee market or for the improvement of the water-supply scheme for this town, now under investigation by the Public Works Department.

Expenditure.

27. *Grant 1, Public Works*—(1) *New Works*—(*b*) *Buildings.*—A provision of Rs. 4,000 has been made under this head for the Jubilee market.

28. (2) *Repairs*—(*a*) *Communications.*—For want of funds the allotment under this head has been reduced to Rs. 4,000 against the budget grant of Rs. 4,600 of the current year.

29. (*b*) *Buildings.*—A small provision of Rs. 100 has been made under this head for the repair of the municipal buildings that may be found to be absolutely necessary.

30. (*d*) *Water-supply*—(1) *Repairs to Works, &c.*—Under this head, a small sum of Rs. 100 has been provided for the repair and cleansing of any of the municipal wells. The total of Grant 1 is Rs. 10,790.

31. *Grant 2, Education*—(2) *Municipal Schools*—(i) *On Salary System*—(*a*) *Establishment.*—The additional teacher on Rs. 25 per month for the Salem college, referred to in paragraph 15 *supra*, was entertained towards the close of August 1897. But in the budget, provision has been made for him for the whole year. The allotment under this head is therefore Rs. 13,160 against the revised estimate of Rs. 12,990.

32. (ii) *Schools on the Salary-result System*—(*a*) *Fixed Payments.*—The Pension Line Muhammadan school, which was a local fund school, was taken over by the municipality from 1st August 1897, as already explained in paragraph 16 *supra*. But in the budget, provision has been made for this school for the whole year. The budget grant under this head is therefore Rs. 3,490 against Rs. 3,410 in 1897–98. I do not think it necessary to revise the scale of establishment of the Fort Jubilee

Muhammadan Lower Secondary school at present for want of funds, as recommended by the Assistant Inspector of Schools, Coimbatore division. The total of Grant 2 is Rs. 19,950.

33. *Grant 3, Hospitals and Dispensaries*—(*a*) *Establishment.*—The second-class hospital assistant attached to the branch dispensary at Ammapet having attained his first grade from 30th June 1897, provision has been made for him at Rs. 55 a month for the whole year. As recommended by the District Medical Officer, provision has also been made for the entertainment of a female caste surgery attendant on a salary of Rs. 5 per mensem from 1st April 1898. This appointment was also recommended in the current year, but for want of funds, it was not sanctioned by Government—*vide* G.O., Mis. No. 732 M., dated 29th March 1897. Provision is also made for a full-time dhoby on Rs. 7, in lieu of the present contract system which costs Rs. 4 a month, as recommended by the above officer. For these reasons the budget grant under this head is Rs. 3,190 against Rs. 8,840 of 1897–98.

34. (*b*) *Medicines and Supplies and* (*d*) *Sundries and Contingencies.*—The slight increase under these two heads as compared with the revised estimate is due to the increasing attendance at the branch dispensary at Ammapet, as recommended by the District Medical and Sanitary Officer.

35. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—It is proposed that the services of one of the three registrars of births and deaths should be dispensed with for want of funds.

36. (5) *Conservancy, Road cleaning, &c.*—(*a*) (i) *Establishment.*—As there will be a full-time secretary who will have control over all the conservancy establishment, and considering the present state of the finances, it is proposed that the following appointments may be abolished with effect from the 1st April 1898 as they seem to be unnecessary as noted below:—

	Rs.
One detecting and prosecuting inspector on Rs. 25+7	32
Three latrine toties on Rs. 3 each	9
One sweeper on Rs. 5	5

and to reduce the pay of the thirteen latrine toties who merely drive the latrine carts from Rs. 5 to Rs. 3 each. It is also proposed to appoint four depôt-keepers on Rs. 5 each for each of the four municipal depôts to maintain order at the depôts and for checking the working of the carts employed in the municipality:—

Particulars.	Present scale.		Proposed scale.	
	Number.	Amount per mensem.	Number.	Amount per mensem.
		Rs. A. P.		Rs. A. P.
Sanitary Inspectors on Rs. 38+7=45	2	90 0 0	2 {(1 at 28+7) (1 at 23+7)}	65 0 0
Detecting and prosecuting inspector on Rs. 25+7 ..	1	32 0 0	..	..
Sanitary Inspector on Rs. 18+7	1	25 0 0	1	25 0 0
Division maistries	11	87 0 0	11	87 0 0
Public latrine toties	70	238 8 0	67	203 8 0
Road sweepers	150	543 8 0	149	538 8 0
Depôt keepers	..	..	4	20 0 0
Total ..	235	1,016 0 0	234	939 0 0

The duty of conducting prosecutions under the Municipal Act may be entrusted to the Sanitary Inspectors. For these reasons, the allotment under this head is reduced to Rs. 11,330 against the budget grant of Rs. 12,160 of 1897–98.

37. (*b*) *Private Scavenging*—(i) *Establishment.*—It is proposed to abolish the appointment of private scavenging inspector on Rs. 10+7 or Rs. 17 per mensem as it is unnecessary. Provision is made for 34 scavengers on Rs. 3 each per mensem as already sanctioned by Government. The budget grant under this head is therefore Rs. 1,240 against the revised estimate of Rs. 1,410.

38. (*c*) *Plague and Cholera Charges.*—For want of funds a sum of Rs. 1,000 only is provided under this head against the revised estimate of Rs. 1,000. The total of Grant 3 is Rs. 28,030.

39. *Grant 4*, (i) *Lighting*—(*b*) *Contingencies.*—For want of funds a sum of Rs. 2,000 only is provided under this head against the budget grant of Rs. 2,700 of 1897–98. New articles will not be purchased next year.

The total of Grant 4 is Rs. 4,190.

40. *Grant 5*, (*a*) *General Establishment*—(i) *Office Establishment.*—As the position of the manager of the municipal office will be materially altered, after the appointment of the secretary, it is proposed to reduce the pay of the appointment from Rs. 75 to Rs. 50. But as the present incumbent, M.R.Ry. C. Raghunatha Rau, is a Municipal officer of over 25 years' standing and of considerable experience, and has been discharging his work satisfactorily, I would recommend that, if he should not get a secretary's place in any municipality, for which he has applied, he may be given a salary of Rs. 50 + a personal allowance of Rs. 15 per mensem, as he is entitled to get the maximum salary of Rs. 75 per mensem from 1st April 1898, as already sanctioned in G.O., No. 366 M., dated 20th March 1894. The pay now drawn by him is Rs. 70. The pay of the despatching clerk of the office and that of the first peon being Rs. 8 each, I would recommend a small increase of Rs. 2 per mensem to the pay of the despatching clerk in consideration of the responsible duties that he has to discharge. It is also proposed to revise the scale of office and collection establishment as follows:—

	Present scale.	Proposed scale.
	Rs.	Rs.
Head clerk	30	25
Cashier	30	25
License clerk	15	15
Despatching clerk	8	10

For these reasons Rs. 2,000 has been provided under this head against the budget grant of Rs. 2,150 of the current year.

41. (ii) *Inspection.*—A sum of Rs. 2,170 has been provided under this head against the budget grant of Rs. 3,000 on account of the pay of the Secretary at Rs. 175 per mensem for eleven months from 1st April 1898, and that of the Chairman (Rs. 250) for March 1897.

42. *Collection of Municipal Taxes*—(i) *Establishment.*—A sum of Rs. 1,300 has been provided under this head against the budget grant of Rs. 1,750 of the current year. It is proposed to reduce the pay of the petition and profession-tax clerk from Rs. 20 to Rs. 15, and to dispense with the services of the nine peons attached to the bill collectors as their services are not necessary.

43. (*e*) *Contribution for Central Office and Audit Establishment.*—A sum of Rs. 730 has been provided under this head with reference to G.O., No. 2391 L., dated 17th December 1896.

The total of Grant 5 is Rs. 6,750.

44. The total expenditure under all the grants is estimated at Rs. 69,710 against the revised estimate of Rs. 78,080. The year is expected to close with a small balance of Rs. 480 to the credit of the municipality. It is, however, hoped that the current year may close with a larger balance than is anticipated in the revised estimate.

No. 6620.

Forwarded. Considering the reduction of the municipal income, I think it a pity the house-tax was not raised to $8\frac{1}{2}$ per cent. thereby providing an additional sum of Rs. 2,660. The District Medical and Sanitary Officer strongly objects to the reduction in the pay of the three Sanitary Inspectors (one of whom has over twenty years' service and the other has ten years' service and is a trained man who passed first in the Presidency in Hygiene (Intermediate) in May 1897) and points out, in which I agree,

that this reduction is liable to make the men discontented and not to work to the best of their abilities. These remarks apply to all the reductions. The profession-tax is to bring in Rs. 10,000 less, so I don't see how the town can be hardly treated by getting 1 per cent. more in house-tax, presumably, mostly from those whose profession-tax is reduced.

2. In reference to the omission of salary grants for next year (Rs. 450) the grant is one to the middle school department of the London Mission High school, and it is asserted by the London Mission that this is against the principle that "aided institutions are to be especially encouraged"—that it is invidious to select this institution alone to obtain a saving in addition to abolishing the prizes of the Salem college and that the school provides education at a much less cost to the rate-payers than departmental or municipal schools. The result grants that are not interfered are, I understand, to encourage primary education and therefore have not been touched, and I should also add that I am told that this grant to the Mission school has only been given for two or three years and that the council naturally think their own college should be fully supported. I do not consider the grant for communication sufficient as it is, and depricate a reduction of it by Rs. 600 from the amount given last year. I offer no opinion as to the omission of the salary grant, as I understand that the institution affected intends to represent the matter to Government. If they do not, I have in brief given their views. I think, in regard to other matters, that, if the house-tax were raised to $8\frac{1}{2}$ per cent., there need be no cutting down of salaries or establishment except so far as having a secretary may enable certain establishment to be abolished or reduced as having less duties (for instance the manager) or so far as certain establishment is reduced as unnecessary, for instance, the lately-entertained third registration clerk. If other reductions were not made it would add to the expenditure side—

	Rs.
For the Sanitary Inspectors	300
,, office establishment	156
,, petition and profession-tax clerk	60
Total ..	516

Deducting this from Rs. 2,660, the extra amount to be raised from the profession-tax, the municipality would have Rs. 2,144 to the good, in addition to the closing balance of Rs. 480 or say, in round number Rs. 2,500. Out of this sum Rs. 900 might be spent on communication, leaving a closing balance of Rs. 1,600. At present, though tolls are estimated to yield Rs. 12,070 (and taxes on animals and vehicles to yield Rs. 6,600), it is only proposed to spend Rs. 4,000 on communications or about $33\frac{1}{3}$ per cent. of the toll revenue.

SALEM,
20th December 1897.

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

Rec. 142 Dec 97

Rno. 15 30/97

Local & Munl. (1897) Department.

CURRENT No. 239 M

2 abstract

No 13540 6th December 1897.

Referred to the Inspector of Schools, Western Circle, for very early remarks and return.

D Duncan

Order. Director of Public Instruction.

From The Chairman Municipal Council Salem through the ~~Secretary to Govt~~ Director of Public Instruction Madras

RECEIVED 17 JAN 1898 LOCAL & MUNICIPAL DEPARTMENT

No. 1897.

DESPATCHED - 8 DEC. 1897

PUBLIC INSTRUCTION MADRAS

INSPECTOR OF SCHOOLS WESTERN CIRCLE No. 11 DEC. 97

Dated 30th June 97.

Received "

Registered "

Enclosures 2

Spare copies -"

abstract

SUBJECT.

Requesting sanction for the enlistment of an additional teacher on Rs 25 per mensem as a temporary measure for the Sunpet Colly School Salem.

No 271. 14th January 1898.

Submitted to Government and recommended.

D Duncan

Director of Public Instruction

DESPATCHED 15 JAN 1898

In Govt 7/1/98 24/1

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the Proceedings of a General Meeting of the Municipal Council of Salem held on the 13th August 1897.

PRESENT.

Chairman

Dr R Ry A. Pushpanatha Pillay Avergal B.A.

Official Councillors

Brigade Surgeon Lieut. Col: A.R. Rogers Harrison

M.R. Ry. R. Govindaraja Aiyangar Avgl B.A.

Non-Officials

M R Ry S. Ramasami Aiyar Avgl B.A. B.L.

" T. Narasinga Rau Avergal

" S. Krishnasami Mudaliar Avgl

" Chetti Muthiam Chettiar Avgl

" N. Raghunatha Singh Avergal

" M. Kathiri Chettiar Avergal

" K. Thammanna Chettiar Avgl

" P. Soobramania Chettiar Avgl

+ + + +

2. Read letter from the Head Master — Municipal College, Salem, requesting to appoint an additional teacher on a salary of ~~Rs~~ 25 per mensem to the 1st Form at an early date.

The entertainment of an additional teacher on ~~Rs~~ 25 a month is sanctioned as a temporary measure.

+ + +

(True Extract)

A. Pushpanatha Pillay
13-8-97
Chairman

Salem Municipal office,

No. 1897 Dated 30th November 1897

From

M. R. Ry,

A. PUSHPANATHA PILLAI AVERGAL, B. A.,

Chairman, Municipal Council,

SALEM.

To

THE *Secretary to Government.*

Local and Municipal Department

Madras.

thro': the Director of Public Instruction

Madras.

Enclosure 2

Sir,

I have the honor to submit herewith a copy of the resolution of the Salem Municipal Council passed at its meeting held on the 13th August 97 and to request that you will be good enough to sanction the appointment of an additional teacher on a salary of ~~Rs~~ 25 a month, as a temporary measure for the Salem Municipal College with effect from the 23rd August 1897.

2 The Head Master Salem College having reported in July 97 that there are over 50 boys in each of the two sections of the 1st Form, he recommended that the entertainment of an additional

teacher

teacher was absolutely necessary at a very early date, and the Council accordingly sanctioned the appointment of an additional teacher on Rs 25.

3. One A. R. Narayana Aiyar a trained F. A. has been entertained from the 23rd August 97 and his nomination has been approved by the Acting Inspector of Schools. W. Circle in his letter No. 5053 dated 25th August 97.

4. The usual proposition statement is herewith submitted.

I have the honor to be
Sir.
Your most obedient Servant.
Chairman
30/8/97

Salem MUNICIPALITY.

Statement of Proposition for revision of Establishment. for 97-98

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.						PROPOSITION.		Grounds of proposition.
			Present Scale.				Proposed Scale.				
			Number	Designation	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
GO 1440 m	8 March 97	Salem Municipal College	1	Head Master	200	200	1	Head Master	200	200			
			1	1st Assistant	100	100	1	1st Assistant	100	100			
			1	2nd — do —	80	80	1	2nd — do —	80	80			
			1	3rd — do —	70	70	1	3rd — do —	70	70			
			1	4th — do —	60	60	1	4th — do —	60	60			
			1	5th — do —	50	50	1	5th — do —	50	50			
			1	6th — do —	40	40	1	6th — do —	40	40			
			1	7th — do —	35	35	1	7th — do —	35	35			
			1	8th — do —	30	30	1	8th — do —	30	30			
			1	9th — do —	25	25	1	9th — do —	25	25			
			1	Drawing Master	30	30	1	Drawing Master	30	30			
			1	Tamil Pandit	25	25	1	Tamil Pandit	25	25			
			1	Sanskrit "	20	20	1	Sanskrit — " —	20	20			
			1	Assistant — do —	15	15	1	Assistant — " —	15	15			
			1	Gymnastics teacher	15	15	1	Gymnastic Teacher	15	15			
			1	Clerk	15	15	1	Clerk	15	15			
			1	Hindustani Munshi	12	12	1	Hindustani Munshi	12	12			
			1	Waterman	7	7	1	Waterman	7	7			
			1	Peon	6	6	1	Peon	6	6			
			1	Do —	5	5	1	Do —	5	5			
			1	Additional teacher	30	30	1	Additional teacher	30	30			
							1	Additional teacher	25	25	25	—	
			21		870	870	22		895	895	25	—	

Salem Municipal Office
November 97

Chairman.
30/11/97

Rno. 15308/97.

Local & Munl. (1898) Department.

No. 356 dated 18 January 1898

Submitted to Government and recommended.

D Duncan
Director of Public Instruction

CURRENT No. 297 M

3 abstract

From The Chairman
Municipal Council
Salem
~~through the Dr of Public Instruction. Madras~~

SECRETARY TO GOVERNMENT
19 JAN 1898
LOCAL & MUNICIPAL DEPARTMENT

No. 1898

Order.

DESPATCHED
18 JAN 1898

Dated 30th November 97

PUBLIC INSTRUCTION
9 DEC 97
MADRAS

Received "

Registered "

Enclosures 2

Spare copies "

Abstract **SUBJECT.**

Requesting Sanction for the entertainment of an additional teacher on Rs 7 per mensem owing to the transfer of the pension line Muhammadan School from the Salem Board Salem to the Municipal list from 1st August 97.

2/239 no of 1898

26/1

BACK PAPERS.

G.O.	No.	Department.	Date.
P	638		
"	440		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the Proceedings of a General Meeting of the Municipal Council of Salem held on the 11th November 1897.

PRESENT.

Chairman

Dr K.R.A. Pishpanatha Pillai Avergal B.A.

Official Councillors

~~Sm V. Koosman~~ Sahib Bahadur B.A. B.L.

Brigade Surgeon Lieut. Col. A.V. Rogers Harrison

Dr. R.R. S.N. Ramachandra Aiyar Avgl B.A.

" R. Govindaraja Aiyangar Avgl B.A.

Non-Officials

Dr R.R. C.S. Ramasami Aiyar Avgl B.A. B.L.

Revd M. Segmuller

Dr R.R. S. Ramasami Aiyar Avgl B.A. B.L.

" T. Narasinga Rau Avergal

" S. Krishnasami Mudaliar Avgl

" Chetti Muthiam Chettiar Avgl

" M. Kathiri Chettiar Avergal.

" K. Thammama Chettiar Avgl.

Muhammad Sahib.

Read endorsement of the Assistant Inspector of Schools, Coimbatore Division ~~commending~~ that the Pension Line ~~nmadam~~ School be recognized as a l School from May 97.

Resolved that this school be recognized

recognized as a Municipal School from the 1st August 97, and the additional expenditure be met from the Savings in the Fort Jubilee School.

(True Extract)

Chairman
30.11.97

No. 1898

Salem Municipal office,
Dated 30 November 189 7

From

M. R. Ry,

A. PUSHPANATHA PILLAI AVERGAL, B. A.,
Chairman, Municipal Council,

To

SALEM.

THE Secretary to Government,
Local and Municipal Department
Madras.
thro' the Director of Public Instruction,
Madras

Enclosures
2

SIR,

I have the honor to submit herewith a copy of the resolution of the Municipal Council of Salem passed at its meeting held on the 11th November 97 and to request that you will be good enough to sanction the entertainment of an additional teacher on a salary of ~~Rs~~ 7 per mensem for the Pension Line Muhammadan School Salem on the Salary Result System, with effect from the 1st August 1897.

2. This was formerly a Local Fund School supported by the Salem Taluk Board up to 31st July 1897. But owing to

to the extension of the Municipal
limits sanctioned in G.O No 638 M.
dated 22nd March 97, this School was
included within the Municipal limits
of Salem. The Assistant Inspector of
Schools, Coimbatore Division has also
recommended that this school may be
recognized as a Municipal School. It
has therefore been taken on the
Municipal list from 1st August 97.

2. The usual proposition statement
is submitted.

I have the honor to be
Sir.
Your most obedient Servant.

Chairman

Salem MUNICIPALITY.

Statement of Proposition for revision of Establishment. for 97-98

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.								Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.				Increase per month.	Decrease per month.	
			Number	Designation	Pay.		Number	Designation.	Pay.		Amount.	Amount.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.			
					RS.	RS.			RS.	RS.	RS.	RS.	
G.O. 440 M	8 March 97	Municipal Schools on Salary Result System.	1	Head Master	15	15	1	Head Master	15	15			
			1	Do	12	12	1	Do	12	12			
			5	Do @ 10 Rs each	50	50	5	Do @ 10 Rs each	50	50			
			12	Assistant masters @ Rs 8 each	96	96	12	Assistant masters @ Rs 8 each	96	96			
			3	Do @ Rs 7 each	21	21	4	Do @ Rs 7 each	28	28	7	"	
			15	Do @ Rs 6 each	90	90	15	Do @ Rs 6 each	90	90			
			37		284	284	38		291	291	7	"	

Salem Municipal Office
November 97

[signature]
Chairman 30.11.97

CR

Local & Munl. (1898) Department.

CURRENT No. 303 M

5 Enclosures

From

A. Gnanaprakasam Pillai
Detecting and Prosecuting Inspector
Salem Municipality.

Order

No.

Dated 17-1-98

Received 19-1-98

Registered

Enclosures

Spare copies.

SUBJECT.

Praying that in the circumstances stated his retention of services may be ordered.

2611

2
27 Jan 1898

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

303/98

To

The Secretary to Government,
Local & Municipal Department,
Madras.

SECRETARY TO GOVERNMENT
19 JAN. 1898
LOCAL & MUNICIPAL DEPARTMENT

The humble petition of A. Gnanapra-kasam Pillai Detecting and Prosecuting Inspector, Salem Municipality.

Most Respectfully sheweth

That the Municipal Council Salem has, in its Budget Meeting held in December last, resolved to dispense with the services of your Honor's humble petitioner from April next and to have the petitioners work entrusted to the Sanitary Inspectors.

The petitioner begs to state that the said appointment of Prosecuting Inspector was created in 1894, that prior to that date the prosecuting work devolved on the sanitary staff in addition to their sanitary work, that the Bench Court not finding satisfaction with the Sanitary Inspectors owing to their remissness in conducting prosecutions,

the

the idea for the appointment of a separate man as Prosecuting Inspector suggested to the then Chairman which was sanctioned by Government on the recommendation of the Municipal Council.

That now the system, by which the work of the Detecting and Prosecuting Inspector, falls on the Sanitary Inspectors will not work well; for, the duties of the Detecting and Prosecuting Inspector are many and various, such as; detecting cases of omissions to take out licence for Offensive and dangerous trades under sec. 188 of the Municipal Act; reporting encroachments, seizing unlicensed Carts and Jutkas, and detecting all other Cases omitted whereby revenue is derived and conducting prosecutions of Municipal cases before the Bench Courts for four days in every week.

And multifarious as are his duties they would be neglected if they are entrusted to the Sanitary Inspectors, who as stated above have sanitary work to look after.

Further the two-fold duty of prosecution and sanitation under one man is likely to show less number of cases of detection than

than it would be otherwise and this would naturally lead to the decrease of Municipal revenue.

That since the year when the work of the Detecting and Prosecuting Inspector became separated there has been much increase of revenue as will be seen from the Administration report (paras 13. 22) of the Municipality for 96-97 embodied in G.O. No. 1800 M. dt. 19. 8. 97.

That in addition, it is resolved that the Private Scavenging Inspector should be abolished from April next and his work also be entrusted to the Sanitary Inspectors and this too will interfere with the sanitary work.

That unless there is a separation of duties between the Detecting and Prosecuting work and the sanitary work under different men one will suffer at the expense of the other and that whether such a system of two-fold duty may three-fold duty would not be prejudicial to the due discharge of each work and affect the revenue of the Municipality, the petitioner leaves it

it to your Honors consideration.

That under these circumstances, considering the many disadvantages that would attend the prosecuting work as well as Sanitary and Scavengering work, the petitioner solicits that your Honor may be pleased to give due consideration to the representations of the petitioner and order for the retention of the Detecting and Prosecuting Inspector as a separate man as hitherto and thus to protect your Honors humble petitioner.

For which act of Kindness, the petitioner shall as in duty bound ever pray.

The petitioner begs to remain,
Honored Sir,
Your Honors most obedient & humble Servant
A Gnanaprakasam Pillay
Salem Municipality

Salem
17 January 1898

Local & Munl. (1898) Department.

CURRENT No. 305/98

6 Enclosures

From A. Doraiswami Pillai
3rd Division Birth & Death Registrar
Salem Municipality

Order

No.

Dated 17-1-1898

Received 19-1-1898

Registered

Enclosures

Spare copies.

SUBJECT.

Praying that in the circumstances stated his services may be retained

BACK PAPERS.

G.O.	No.	Department	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

To

The Secretary to Government,
Local & Municipal Department,
Madras.

SECRETARIAT TO GOVERNMENT
13 JAN 1898
MUNICIPAL DEPARTMENT

The humble petition of N. Doraisamy Pillay 3rd Division Birth and Death Registrar, Salem Municipality.

Most Respectfully sheweth -

That in the recent Municipal Budget Meeting held in December last the Council has resolved to dispense with the services of one of the three Registrars of Births and Deaths of this Municipality which has affected your Honor's humble petitioner.

We begs to state that there were two Births and Deaths Registrars till the year 1886, when the villages of Arisipalayam and Ammapet having been included within the Municipal limits, a want was actually felt for the appointment of an additional Registrar of Births and Deaths, which when proposed was readily

sanctioned

sanctioned by Government.

The Petitioner begs to submit that this additional Division thus created in 1886 now heads the list in registering the highest number of Cases and that again during the last year the Southern extremity of Salem Town known as Dadagaputty was also included within the Municipal limits and thus the limits of the Municipality have been considerably extended.

That Government, while reviewing the administration of this Municipality has remarked in the concluding para of G.O. No. 1800 M. dated 19th August 1897 that vital statistics require increased attention. Apart from it, the abolition of one of the Births and Deaths Registrar will not only bring a fall in the number of cases but will also put the public to much inconvenience.

And your Honor is well aware of the fact that the success of vaccination operations performed in a Municipal town depends solely upon the accurate and satisfactory number of births registered.

From the above facts it is evident that the Council has actually taken a superficial view to arrive at such a resolution, while considering the extension of the Municipal limits since 1886 and the increased number of population every year, it must feel the necessity to appoint one more Registrar, which, if the Council cannot afford to do, it should at least retain the services of the three existing men.

Under these circumstances the petitioner ventures to say that there seems no reason to dispense with the services of one of the three Registrars and so he most humbly prays that your Honor may be pleased to give due consideration over the matter and order for the retention of the 3rd Registrar.

For which act of kindness the petitioner shall as in duty bound ever pray.

The Petitioner humbly begs to remain,

Honored Sir,

Your Honor's most obedient Servant.

A. Dorcisami Pillai.

Registrar of Births & Deaths,
Salem Mupty.

Salem
17th January 98

Local & Munl. (1898) Department.

CURRENT No. 331/M

From The Collector of Salem

Order

No.

Dated 18-1-98

Received 20 —

Registered 21 —

Enclosures

Spare copies.

SUBJECT.

Forwarding for favourable consideration a petition from A. Ramachandra Aiyar Sanitary Inspr., Salem Municty complaining against the reduction of his pay.

28/1

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

To,

The Secretary to Government,
Local & Municipal department Madras

Through the Collector of Salem.

Through the Chairman, 331 M
Municipal Council,
Salem.

SECRETARY TO GOVERNMENT
29 JAN 1898
LOCAL & MUNICIPAL DEPARTMENT

The humble petition of
A. Ramachandra aiyar
Sanitary Inspector, Salem
Municipality, Salem,

Most Respectfully Sheweth:—

That Petitioner is a Sanitary Inspector in the Salem Municipality and has a service of ten years.

2. That besides having passed the Matriculation Examination in 1885, the Hand Writing Test and the Translation Test Lower Grades, Petitioner has further qualified himself for the post he now holds by having undergone training in the Medical College Madras and having passed the Hygiene Intermediate Examination last year.

3. That in the Hygiene Intermediate, Petitioner stood in the 2nd class out of 100 candi-

the two candidates that passed in the first class being Hospital assistants from Mysore.

4. That your Petitioner is the only trained and certificated Sanitary Inspector of the three Inspectors now in the employ of the Salem Municipality.

5. That owing to a fall in the Municipal income, the Council has resolved to reduce your Petitioner's pay from Rs 38 to Rs 23, which has brought on him a loss of Rs 15 per mensem which to him is a great calamity.

6. Petitioner humbly submits that for over 25 years, there were this Municipality (4) four nuisance Inspectors two on 38+7 or 45 Rs and two assistant Inspectors on 25 Rs each, and this Scale was fixed and sanctioned by Government at a time when the income of the Municipality was considerably below what it is now. about Rs 65 000.

7. That owing to the abolition of the two latter appointments (i.e two assistant Inspectors on 25 Rs) in 1888-89 and of late 3 and also of the Detecting and Prosecuting Inspector and the Private Scavenging Inspector in the budget for 1898-99, all the work has now been apportioned between the two Inspectors on 45 Rs of whom your Petitioner is one, and another on 1847 recently appointed.

8. That further the limits of the Municipality have also been extended by the inclusion of Ammapetta, Annamapett & Dadugapatty.

9. That in consequence of facts mentioned in paras 7 and 8 above, the work of the Sanitary Inspectors has been considerably increased, and under such circumstances instead of giving them additional remuneration for additional work, Petitioner begs to submit most regretfully that the Council has resolved to reduce your Petitioner's Salary by nearly 40 per cent.

10. That in doing so the Council has overlooked the G. O No 4th dated 4th January 1897, wherein it has been recommended by Government that Municipalities with a

population exceeding 50,000 inhabitants should employ not less than three trained Inspectors one on a minimum pay of Rs 70, another on Rs 35 and a third on 20 Rs with a pony allowance at Rs 15 per mensem extra.

11. That whereas for about 20 years the pay of the Sanitary Inspectors was not affected even when the income of the Municipality was far lower than now, and that when your Petitioner ~~is entitled to expect an increased salary at some remote time at least~~, increased salary under the G.O above referred to, this year, the Municipality has unfortunately inaugurated the system of rendering our existence very precarious.

Petitioner therefore humbly prays that Government may be pleased to preserve the Petitioner's salary as heretofore.

For which act of kindness and justice, petitioner, shall, as in duty bound, ever pray.

A Ramachandier
Petitioner

Salem
17th Jany 1898.

True Copy of endorsement of the Chairman, Municipal Council, Salem, on petitioner's application to the Sanitary Commissioner for Madras, :-

Forwarded to the Sanitary Commissioner, Madras.

2. The Petitioner has a real grievance and his case deserves favourable consideration.

(Signed) A. Pushpanatha Pillay
Chairman

Salem
Dated 7th Jany 1898.

85
p.e.t.r

COLLECTOR'S
18 JAN 98
RECEIVED

Submitted

Chairman
17.1.98

Forwarded for favour-able consideration.

C.W. Mounsey
g. Col.

Salem
18.1.98

Local & Munl. (1898) Department.

CURRENT No. 578 M

10 abstract

Order.

From The Chairman, Municipal Council, Salem.

No. 92 / Current.

Dated 31st Jany 1898.

Received 1-2-98

SECRETARY TO GOVERNMENT
1--FEB.-1898
LOCAL & MUNICIPAL DEPARTMENT

Registered

Enclosures

Spare copies

SUBJECT.

Submitting, with remarks, the memorial of certain servants of the Salem Municipality for favourable consideration.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

578/M

To

His Excellency

Sir Arthur Elibank Havelock G.C.M.G., & G.C.I.E.,

Governor in Council of Fort St. George,

Madras.

THROUGH THE CHAIRMAN, MUMICIPAL COUNCIL, SALEM.

MAY IT PLEASE YOUR EXCELLENCY :—

We, the undersigned servants of the Municipality of Salem, humbly and respectfully beg to bring the following few lines to your Excellency's benign consideration with the hope that our prayer will receive your Excellency's most sympathetic consideration.

2. We have been serving in this Municipality for a period of 20 years and upwards, and we at this stage of service could neither leave the department nor seek our livelihood elsewhere, being barred by age.

3. Ever since your Excellency assumed charge of this Presidency, we were anxiously waiting for an opportunity to approach your Excellency with a prayer for some better provision being made in the new Municipal Act towards pension for the Municipal servants, poor and helpless as we are, when we become unfit for further service. Such provision obtains in all other departments.

4. We beg to submit most respectfully that, while we are considering as to how best we could improve our prospects, the Municipal Council Salem has, in the budget for 1898-99, reduced our salaries to our great misfortune as noted below :—

Name.	Designation.	Total service.	Present salary.	Proposed reduction.
		years.	Rs.	Rs.
C. Raghunatha Row... ...	Manager.	26	75	65
P. Sadanantham Pillai ...	Hd. Clerk.	27	30	25
R. Kandu Row	Cashier.	21	30	25
C. Subbaroya Mudali ...	Petn. & Arts tax Clerk	10	20	15
Mr. S. H. Cashmere	Sanitary Inspector.	27	38	28
A. Ramachandra Iyer ...	Certificated do.	10	38	23

5. This scale of pay was sanctioned by Government, at a time when the revenues of the Municipality were considerably less than at present, and has continued for many years, and this sudden reduction is a great calamity and works untold hardship on us, at this state of season when the prices of food grains have become considerably high.

6. We respectfully beg leave to mention that, during the gubernatorial career of your Excellency in Ceylon, your Excellency could never have met such a representation from the subjects of that Island, as the one we now approach your Excellency with, in consequence of the disaster that has befallen us.

We, who have none to back up our interests except appealing to your Excellency's usual generosity and sympathy, beg most respectfully that your Excellency would be graciously pleased to order the continuance of the salaries hitherto allowed to us, in consideration of our long and faithful service in this Municipality and of the absence of any provision whatever in the Municipality for our old age.

For this act of kindness and justice, we shall, as in duty bound, ever pray.

We beg to remain,
Your Excellency's most obedient and
humble memorialists,

SALEM.
29th January 1898.

A. Raghunathachariar Manager
P. Padmanabam Pillai Head Clerk
K. [illegible] Cashier
C. Subbarayamudali Petition Clerk
S. H. Cashmore Sanitary Inspr.
A. Ramachandier Certificated Sany Inspector

Reg: No. 92/98

Endorsement No. 92/Cur.

Forwarded to the Secretary to Government Local & Municipal Department.

2. The applicants have a real grievance in consequence of the reductions of pay that have been recommended by the Municipal Council of Salem, & their case deserves favourable consideration.

[illegible signature]

Chairman

31.1.98

Ca

Local & Munl. (1898) Department.

CURRENT No. 571 M

9 [illegible]

From C. Raghunatha Rao & other servants of the Salem Municipality

Order

No.

Dated 29-1-98

Received 1-2-98

Registered

Enclosures

Spare copies.

SUBJECT.

Stating that the Municipal Council Salem has, in the budget for 1898-99 reduced their salaries and praying to order the continuance of their salaries hitherto allowed to them

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CHIEF SECRETARY'S
1 FEB 1898
GOVERNMENT OF MADRAS

5-71

To

His Excellency
Sir Arthur Elibank Havelock G.C.M.G., & G.C.I.E.,
Governor-in-Council of Fort St. George,
Madras.

~~*THROUGH THE CHAIRMAN, MUNICIPAL COUNCIL, SALEM.*~~

MAY IT PLEASE YOUR EXCELLENCY :—

We, the undersigned servants of the Municipality of Salem, humbly and respectfully beg to bring the following few lines to your Excellency's benign consideration with the hope that our prayer will receive your Excellency's most sympathetic consideration.

2. We have been serving in this Municipality for a period of 20 years and upwards, and we at this stage of service could neither leave the department nor seek our livelihood elsewhere, being barred by age.

3. Ever since your Excellency assumed charge of this Presidency, we were anxiously waiting for an opportunity to approach your Excellency with a prayer for some better provision being made in the new Municipal Act towards pension for the Municipal servants, poor and helpless as we are, when we become unfit for further service. Such provision obtains in all other departments.

4. We beg to submit most respectfully that, while we are considering as to how best we could improve our prospects, the Municipal Council Salem has, in the budget for 1898-99, reduced our salaries to our great misfortune as noted below :—

Name.	Designation.	Total service.	Present salary.	Proposed reduction
		years.	Rs.	Rs.
C. Raghunatha Row... ...	Manager.	26	75	65
P. Sadanantham Pillai ...	Hd. Clerk.	27	30	25
R. Kandu Row	Cashier.	21	30	25
C. Subbaroya Mudali ...	Petn. & Arts tax Clerk	10	20	15
Mr. S. H. Cashmere	Sanitary Inspector.	27	38	28
A. Ramachandra Iyer ...	Certificated do.	10	38	23

5. This scale of pay was sanctioned by Government, at a time when the revenues of the Municipality were considerably less than at present, and has continued for many years, and this sudden reduction is a great calamity and works untold hardship on us, at this state of season when the prices of food grains have become considerably high.

6. We respectfully beg leave to mention that, during the gubernatorial career of your Excellency in Ceylon, your Excellency could never have met such a representation from the subjects of that Island, as the one we now approach your Excellency with, in consequence of the disaster that has befallen us.

We, who have none to back up our interests except appealing to your Excellency's usual generosity and sympathy, beg most respectfully that your Excellency would be graciously pleased to order the continuance of the salaries hitherto allowed to us, in consideration of our long and faithful service in this Municipality and of the absence of any provision whatever in the Municipality for our old age.

For this act of kindness and justice, we shall, as in duty bound, ever pray.

We beg to remain,
Your Excellency's most obedient and
humble memorialists,

SALEM.
29th January 1898.

A. Raghunathachar. Manager.
P. Sadanandampillai Head Clerk
K. Ramarao. Cashier
C. Subbarayamudali
Petition clerk
S. H. Coshmore
Sanitary Inspector
A. Ramachandra Aiyar
Certificated Sanitary Inspector

SECRETARY TO GOVERNMENT
11-FEB-1898
LOCAL & MUNICIPAL DEPARTMENT

To

His Excellency
Sir Arthur Elibank Havelock G.C.M.G., & G.C.I.E.,
Governor-in-Council of Fort St. George,
Madras.

~~THROUGH THE CHAIRMAN, MUNICIPAL COUNCIL, SALEM.~~

MAY IT PLEASE YOUR EXCELLENCY:—

We, the undersigned servants of the Municipality of Salem, humbly and respectfully beg to bring the following few lines to your Excellency's benign consideration with the hope that our prayer will receive your Excellency's most sympathetic consideration.

2. We have been serving in this Municipality for a period of 20 years and upwards, and we at this stage of service could neither leave the department nor seek our livelihood elsewhere, being barred by age.

3. Ever since your Excellency assumed charge of this Presidency, we were anxiously waiting for an opportunity to approach your Excellency with a prayer for some better provision being made in the new Municipal Act towards pension to the Municipal servants, poor and helpless as we are, when we become unfit for further service. Such provision obtains in all other departments.

4. We beg to submit most respectfully that, while we are considering as to how best we could improve our prospects, the Municipal Council Salem has, in the budget for 1898-99, reduced our salaries to our great misfortune as noted below:—

Name.	Designation.	Total service.	Present salary.	Proposed reduction.
		years.	Rs.	Rs.
...aghunatha Row... ...	Manager.	26	75	65
...adanantham Pillai ...	Hd. Clerk.	27	30	25
...Kandu Row	Cashier.	21	30	25
C. Subbaroya Mudali ...	Petn. & Arts tax Clerk	10	20	15
Mr. S. H. Cashmere	Sanitary Inspector.	27	38	28
A. Ramachandra Iyer ...	Certificated do.	10	38	23

Salem Municipal budget for 1898-99

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LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 4385 of 1897, dated 17th Dec. from the Chairman Mc. Salem.
Cuo 239; 29th Mar 1898—
Current No. 281 M of 1898, dated 18th Jany from the Director of Public Instr.
Cuo 303 M of 1898 petition
Current No. 305 A of 1898, dated 17th Jany from the petition
Cuo 381 M of 1898 18 " " "
Current No. 408 M of 1898, dated 24th Jany from the Collector of Salem
" 527 M — petition 31st Jany " Surgeon-general
" 688 M — Order— 7th Feb. " Chairman Mc. Salem
" " " " " Sanitary commr
No. 405 M of 1897-98

The estimated receipts and charges of the Salem 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	11658	3180	5830	320
Tax on Arts	11618	14010	4810	4010
Tax on Buildings and Lands	20575	21420	21420	21420
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	2908	3050	3200	3200
Tax on Carts	3150	3400	3400	3400
Tolls	9323	9200	9070	12070
Realizations under Special Acts	125	100	100	100
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	1042	4000	960	980
Conservancy Receipts	321	300	300	300
Fees and Revenue from Educational Institutions ..	9252	8000	9250	9250
Fees and Revenue from Medical Institutions	365	450	390	370
Income from Markets and Slaughter-houses	4692	4630	4770	4770
License fees	1389	1400	1400	1400
Other fees	1827	1780	1950	1950
Fines under Municipal and other Acts	155	1300	1130	1180
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	3138	2770	3420	2810
Do. from Local Boards	1361	6400	6400	1400
Do. from other bodies	86	..	..	..
Recoveries for services to private individuals	823	1320	1320	1340
Miscellaneous	882	..	50	50
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	55	..	..	..

240 80

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98	Budget Estimate 1898-99	
	Rs.	Rs.	Rs.	Rs.	
Grant I.					
New Works—					
Communications	2501	10.600	5.950	4.000	
Buildings	1020	..	220	..	
Drainage	..	..	200	..	
Water-supply	19	..	..	..	
Miscellaneous public improvements	5.930	4.600	4.600	4.000	
Repairs—					
Communications	4204	500	1.210	100	
Buildings	1676	1.720	1730	1730	
Drainage	742	480	650	280	
Water-supply	569	580	580	580	
Establishment	93	200	100	100	
Tools and Plant and other Stores	..	..	20	..	
Contributions for Public Works					
Total	16757	18.690	15.260	10.790	
Grant II—					
Training Schools	15	.	10	..	
Municipal Schools—					
(a) On the Salary System	13.761	13360	13,680	13,290	
(b) On the Salary Result System	4.660	5040	4980	5,120	
Grants-in-aid Salary Grants	444	450	450	450	
Result Grants	719	750	750	750	
~~Combined~~ Grants Building, furniture etc.	..	..	10	..	
Inspection	352	370	370	370	
Miscellaneous	119	120	120	120	
Total	20.070	20,590	20.350	~~19.950~~	20,10
Grant III—					
Hospitals and Dispensaries	6.977	7.110	7060	7550	
Contributions	654	760	820	790	
Vaccination	446	450	450	450	
Registration of Births and Deaths	506	500	500	~~270~~	500
Conservancy, Road-cleaning and Road-watering	19.134	21.490	19.720	~~19.870~~	1965
Total	27717	30310	28.550	~~28020~~	2894
Grant IV—					
Lighting	3104	3.100	2400	2400	
Markets and Slaughter-houses	498	520	570	570	
Choultries	137	120	140	120	
Traveller's Bungalows					
Avenues	1130	1,200	1650	1100	
Public Garden, Survey of Land, Fire and other charges.					
Total	4876	4940	4760	4190	
Grant V—					
Supervision and Management	8082	8230	8260	~~6750~~	
Repayment of Debt					
Interest on loan	1439	..	870	..	
Advances Recoverable	..				
Refunds					
Discount					
Pensions and Gratuities					
Investments	5.820	1450	~~290~~ 220	~~400~~	19
Balance					
Total	~~82766~~	83710	~~78390~~	~~72190~~ 70060	

130

Buildings .. 27.2 per cent
lands .. 5.0
New works-buildings 7.7.

Vide para 15. of the Chairman memorandum

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 72.540 and 78080, respectively, against Rs. 80,530 and Rs. 82,260 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under the tax on arts, is partly counterbalanced by an increase under school fees and grants from Govt., while the decrease in the charges appears mainly under Grants 1 and

3. The collections under the taxes on buildings and lands and the expenditure on new-works-buildings during the first eight months of the year were most unsatisfactory. The entertainment of a teacher on Rs. 7. per mensem for the Pension Line Muhammadan School, referred to in para. 16, is sanctioned; but in the present state of the Municipal finances, the entertainment of an additional teacher on Rs. 25. per mensem for the Salem College, for which the previous sanction of Govt. should have been obtained, cannot be approved. His services should be dispensed with as soon as this order is received by the Chairman. The balance to be carried

forward to the ensuing years
budget will be Rs. 320.

Budget Estimate for 1898-99

3. Receipts. The probable receipts are put down at Rs. 69900 against the revised estimate of Rs. 72,540, the decrease which occurs chiefly under Provincial grants and contributions from local boards being partly made good by an increase under tolls. The proposal of the Municipal Council to raise the rate of tolls from three-fourths to the maximum is sanctioned. But as even with this additional income, the funds at the disposal of the Council are not sufficient to meet the charges of the town, the only course open is to improve the finances by raising the rate of the tax on buildings and lands from 7½ to 8½ per cent. Under section 49. of the Act, the municipal Council is requested to show cause within one month from the date of receipt of this order why this proposal should not be adopted. Meanwhile the amount taken credit for under this head will be raised by Rs 2660.

4. Charges. (1) The charges are entered in

Vide cl.(3) of the Extract from the Proceedings of the Council

The existing rate is only 7½%. Please See footnote to Statement I.

Vide para 26. of the Chairman's memo

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Cuttack 281. M.

Cuttack 408. M.

Cuttack 688. M.

estimate, the decrease being maintained under Grants 1 and 5.

(2) Grant 1. In the present state of the Municipal finances the allotment of Rs 4000 for repairs to communications, which is only about one-third of the net receipts from tolls, will be passed.

(3) Grant 2. As recommended by the Director of Public Instruction in his letter read above, the current year's allotment of Rs. 450 for salary grants will be repeated.

(4) Grant 3. The entertainment of a female surgery attendant on Rs. 5 and a dhobi on Rs. 7, proposed in para. 33. of the Chairman's Memorandum, is sanctioned. The attention of the Municipal Council is drawn to para. 2. of the Surgeon General's letter read above. For the reasons stated in para. 1 (2) of the Sanitary Commissioner's letter read above, the proposal to dispense with the services of one of the three registrars of births and deaths referred to in para 35. of the Chairman's Memorandum cannot be approved. The alterations in the conservancy and the private scavenging establishment

establishments, proposed in paragraphs 36 and 37, are sanctioned, with the exception of the reductions in the salaries of the Sanitary Inspectors, which the Collector in para. 1. of his endorsement states are strongly objected to by the District Medical and Sanitary Officer. The suggestion of the Sanitary Commissioner in para 1. (3) & (4) of his letter read above will be referred to the Municipal Council for consideration. The provision for epidemic charges will be raised from Rs 1,000 to Rs 1,500, which will still be less by Rs 1,210 than the amount fixed in G.O. No. 1536. M. dated 9th September 1896.

Vide Rule 26. of the rules in the G.O. A

(5.) Grant 5. The Municipal Council's proposal to increase the salary of the despatching clerk of its Office by Rs. 2. and to dispense with the services of the nine peons attached to the bill-collectors, referred to in paragraphs 40 and 42 of the Chairman's Memorandum, are approved. But for the reason stated in paragraph 1. of the Collector's Endorsement, the proposed reductions in the salaries of the Municipal office and collection clerks cannot be sanctioned.

Vide para. 40. of the Chairman's memorandum

With

15 P

With reference to G.O. No. 2473. L. dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 730 to Rs. 636 or Rs 640 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1920 or only 2·6 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

V.R.
16/2/98

W
17 2 98

To the Chairman M.C. Salem. 16
" Collector of Salem. 16
" Prest. Dt. Bd. Salem. 16
" Accountant General 10
" Director of Public Instruction 11
" Surgeon General 6
" Sanitary Board 1
" Sanitary Commr 13
" Engineer 10

Editor's Table

Desp. 11/3/98

R.O. 405 M
18/2/98

Please file these
check whether ...

17/8/96

...estimate, the decrease being mainly under Grants 1 and 5.

(1) Grant. 1. The allotment of Rs. 4000 for the repair of communications ...ing less than one-third of the net receipts from tolls will be raised ... Rs. 1,000.

Grant 2. The suggestion of the ...ector of Public Instruction in his letter read above regarding the payment of salary grants to ... London Mission Lower Secondary ...ool, will be referred to the Municipal Council for consideration

The cur... ... -time ... para... ...transferred

Vide C.O. 408 M.

Grant 3. The attention of the Municipal Council is drawn to para. 2. of the Surgeon General's letter read above. The allotments for vaccination, registration of vital statistics and sanitation are passed, subject to the remarks of the Sanitary Commissioner. Meanwhile the provision for epidemic charges will be raised from Rs. 1,000 to Rs. 2000, which will still be less by Rs. 710 than the amount fixed in G.O. No. 1536 M. dated 9th Sept. 1896 and 1985 M. dated 18th Novr. 1896.

alter to 1500

Vide rule 26 of the Cholera Rules in the G.O. A.

(5) Grant 5. The alterations in the Municipal office and the collection establishments, referred to in paragraphs 40 and 42 of the Chairman's Memorandum

are sanctioned. With reference to G.O.R. 2473-L dated 22nd December 1897, the contribution for the Central Office establishments will be reduced from Rs. 730 to Rs. 636 or Rs. 640 in round figures.

5. The budget, as revised by Government closes with a balance of Rs. 1560 or only 2·1 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

V.R.
4/1/98

To
The Chairman, Mc. Salem.
... Collector of Salem.
Pres. Dist. Bd. Salem.
Accountant-General
Director of Public Instruction
Surgeon-General
Sanitary Board
Sanitary Commissioner
Sanitary Engineer

Enclosure No 4 to Letter No 1879 dated 17. 12. 97.

SECRETARY TO GOVERNMENT
21. DEC. 1897
MUNICIPAL DEPARTMENT

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

	Budget Estimate 1898-99. Details of Minor Heads.		Budget Estimate 1898-99. Totals of Major Heads.		Revised Estimate for 1897-98.		Budget Estimate for 1897-98.		Actuals, 1896-97 (audited figures).	
1	2		3		4		5		6	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. BALANCE BROUGHT FORWARD—										
a. Municipal Fund	290	. .			5.830	. .	3.180	. .	11.658	7 11
b. Endowments	-	- -			-	- -	-	- -	-	- -
c. Water-tax Fund	-	- -	290	. .	-	- -	-	- -	-	- -
2. MUNICIPAL RATES AND TAXES—										
a. Tax on arts, &c. (section 53) ..	4.000	. .			4.000	. .	4.000	. .	11.616	13 .
b. Tax on buildings (section 62) ..	20.000	. .			20.000	. .	20.000	. .	19.237	12 .
c. Tax on lands (section 63) ..	1.400	. .			1.400	. .	1.400	. .	1.320	9 2
d. Water-tax on buildings and lands (section 75) ..	2140	- -			2140	- -	2140	- -	2055	6 13 .
e. Tax on vehicles with springs and palanquins (section 77) ..	1.200	. .			1.200	. .	1150	. .	1095	. .
f. Tax on animals (section 77) ..	2.000	. .			2.000	. .	1.900	. .	1.812	8 .
g. Tax on carts and other vehicles without springs (section 85) ..	3.400	. .			3.400	. .	3.400	. .	3.150	. .
h. Tolls (section 91)—										
Gross receipts ..	15.070	- -			9.070	- -	9.200	- -	9.323	2 .
Less Local Fund share ..	3.000	- -	12.070	- -						
i. Penalties on account of—										
i. Tax on arts	10	. .			10	. .	10	. .	1	7 .
ii. Tax on buildings ..	10	. .			10	. .	10	. .	15	11 .
iii. Tax on lands	10	. .			10	. .	10	. .	1	2 .
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	-	- -	44.100	. .	-	- -	-	- -	-	- -
3. REALIZATIONS UNDER SPECIAL ACTS—										
a. Pounds	-	- -			-	- -	-	- -	-	- -
b. Ferry rents	-	- -			-	- -	-	- -	-	- -
c. Fees under Act II of 1888 ..	100	. .	100	. .	100	. .	100	. .	125	. .
Carried forward ..			44.200	. .	44.200	. .	51.180	. .	47.699	. 2

Please vide Government Memo No: 8419 97 9th August 97.

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

—	Budget Est. 1898-99. Details of Minor Heads.	Budget Est. 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 ..		44.200	41.200	57.180	47.699 2
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	50		30		3
ii. Rent of buildings	10		10	10	
iii. Avenue receipts	300		300	420	482 6 9
iv. Fees from Travellers' Bungalows	250		350	300	350 8
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	70		70	70	49 7 11
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	200		200	200	156 12 3
c. Conservancy receipts—	980		960	1000	1042 9
Sale-proceeds of night-soil, street refuse, &c.	300		300	300	320 10 11
d. i. Fees from educational institutions	9.250		9.250	8.000	9251 7 4
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	360		360	440	364 10 6
ii. Other Hospital receipts ..	10	370	390	450	
f. i. Income from markets ..	2.570		30 2.570	70 2.680	2720 8
ii. „ slaughter-houses.	2.200		2.200	1.950	1.971 14 9
g. Other fees .. Warrant fees.	470 50		470 50	4630	4692
i. Distraint fees	10		10	10	28 3
ii. License fees	1400		1.400	1.400	1388 8 9
iii. Cartstand fees	1.880		1.880	1.760	1792 12 6
iv. Other fees	10		10	10	6
h. Fines under Municipal and other Acts	1950 150		1950 100	1780 1.300	1826 155 4
Balance of Penal fines under Sec. 305 of the Town Municipal Act	1.030		1.030		
i. Interest on investments	1130		1130	1350	
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
		20.200			
Carried forward ..		64.400	61.350	70.040	66.741 2 10

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

—	Budget Est. 1898-99. Details of Minor Heads.	Budget Est. 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 ..		64.400	61.350	70.040	66.741 2 10
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings			650		341
Municipal Schools ..	2670		2630	2630	2662 6 2
Other purposes	140		140	140	135 1
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—	2810		3420	2770	3138 6
i. Education	1200		1200	1200	1160 15 1
ii. Medical	200		5200	5.200	200
iii. Other purposes ..					
Poor House & Jubilee Markets	1407		640	640	1361
c. Other grants and contributions—					
i. Education					5
ii. Medical					81 7 4
iii. Other purposes		4210			86 7 [illegible]
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1.240		1320	1320	842 13
ii. Other purposes					
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year					851
iii. Fee for numbering carts, &c.	50		50		31 7 3
iv. Other items	50	1290			88 2 7
Carried forward ..		69.900	72.570	80.530	73.052 3 9

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

—	Budget Estimate 1898-99: Details of Minor Heads.	Budget Estimate 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 ..		69.900 . .	72.540 . .	80.530 . .	73052 3 9
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	—		—	—	54 14 .
Total Receipts ..		69.900 . .	72.540 . .	80.530 . .	73107 1 9
Grand Total ..		70.190 . .	78.370 . .	83710 . .	84765 9 8

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ ~~annas~~ per cent. of rent value. ~~for every 80 square yards.~~
3. Water-tax on buildings and lands is not levied ~~at — per cent.~~
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No: 492 M. Mis. of 24th March 1890
8. The house-tax registers were last revised in the official year 94-95 and the land tax registers in the official year 95-96.
9. Total extent of land assessed is — acres. 1635.32.
10. The mode of estimating the annual rental of houses and lands is as follows :—

In the case of rented buildings the actual rent per annum is taken to be the annual rental value; and in the case of other buildings 8 per cent per annum of their market value is taken to be the annual rental value. The rental value of lands is estimated on the probable outturn of produce of such lands.

[illegible]
Chairman 17.12.[illegible]

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

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest or Produce of Land.	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	9	10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

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

—	Budget Estimate 1891-92. 98-99 Details of Minor Heads.	Totals of Major Heads.	Revised Budget Estimate for 1891-92, including subsequent allotments. 97-98	Budget Revised Estimate for 1891-92. 97-98	Actuals, 1890-91 (audited figures). 96-97
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	~	~	~	~	~
b. Buildings	4000 - -	✓	5950 - -	10600 - -	2500 15 -
c. Drainage	~		220 - -	- - ~	1019 8 3
d. Water-supply	~		200 - -	~	~
Min. Public Improvements	~		~	~	~
2. REPAIRS—	~	4000 - -	~	~	19 - -
a. Communications	4000 - -	✓	4600 - -	4600 - -	5930 - 5
b. Buildings	100 - -	✓	1210 - -	500 - -	4203 12 8
c. Drainage—					
i. Repairs to works ..	~		~	~	~
ii Establishment for flushing drains, &c.	1730 - -	✓	1730 - -	1730 - -	1674 8 2
d. Water-supply—					
i. Repairs to works, machinery, &c.	100 - -	✓	470 - -	300 - -	582 12 11
ii. Establishment	160 - -	✓	160 - -	160 - -	142 15 6
iii Contingencies	20 - -		20 - -	20 - -	12 8 1
Min. Public Improvements	~	~	~	~	~
3. ESTABLISHMENT	580 - -	580 - -	580 - -	580 - -	569 4 -
4. TOOLS AND PLANT AND OTHER STORES.	100 - -	100 - -	100 - -	200 - -	92 12 9
5. CONTRIBUTIONS—					
a. To Local Boards for works ..	~		~	~	~
b. To Provincial Funds for scrutiny of estimates, &c.	~	~	20 - -	~	~
c. To others for public works ..	~	~	~	~	~
Total, Grant I ..		10790 - -	15260 - -	18690 - -	16752 1 9
GRANT II—(*Education*).					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	~		~	~	~
b. Stipends to Normal students ..	~	- -	10 - -	~	~
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	13160 - -	✓	12990 - -	12860 - -	
b. Contingencies	430 - -	13590 - -	700 - -	500 - -	
Carried forward		13590 - -	13700 - -	13360 - -	

13690 13360

STATEMENT I-A.

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

—	Budget Estimate 1891-92. 98-99 Details of Minor Heads.	Totals of Major Heads.	Revised Budget Estimate for 1891-92, including subsequent allotments. 97-98	Budget Revised Estimate for 1891-92. 97-98	Actuals, 1890-91 (audited figures). 96-97
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward.		13590 - -	13700 - -	13360 - -	13776 6 7
GRANT II—(*Education*).—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	3490 - -	✓	3350 - -	3410 - -	3144 12 11
b. Results Grants	950 - -		950 - -	950 - -	838 7 1
c. Contingencies	680 - -	5120 - -	680 - -	680 - -	676 14 -
			4980	5040	4860 2 -
3. SALARY GRANTS	- - -		450 - -	450 - -	444 3 3
4. RESULTS GRANTS	750 - -	750 - -	750 - -	750 - -	718 10 -
5. COMBINED GRANTS—					
a. Fixed Payments	~		~	~	~
b. Results Grants	~	~	~	~	~
6. INSPECTION—					
a. Contributions to Local Boards ..	~		~	~	~
b. Municipal Inspectors—					
i. Establishment	340 - -	✓	340 - -	340 - -	308 3 7
ii. Contingencies	30 - -	370	30 - -	30 - -	43 10 5
			370	370	351 14
7. MISCELLANEOUS—					
a. Building grants	~		10 -	~	~
b. Common gymnasium—					
i. Establishment	120 - -	✓	120 - -	120 - -	119 - -
ii. Contingencies	~	120 - -	~	~	~
c. Other items	~		~	~	~
Total, Grant II ..		19950 - -	20380 - -	20090 - -	20070 3 10
GRANT III.—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	3190 - -	✓	2790 - -	2840 - -	2536 14 2
b. Medicines and Supplies ..	1700 - -		1650 - -	1650 - -	2129 3 3
Diet of Patients	1200 - -		1200 - -	1200 - -	957 7 11
Sundries and Contingencies ..	1460 - -		1420 - -	1420 - -	1353 6 10
Contributions to Local Boards ..	~		~	~	~
&c. &c. &c. ..	~	7550 - -	~	~	~
Carried forward.		7550 - -	7060 - -	7110 - -	6977 2

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

—	Budget ~~1891-92~~ 1898-99. Details of Minor Heads.	Budget ~~1891-92~~ 1898-99. Totals of Major Heads.	Revised ~~Budget~~ Estimate for ~~1891-92, including subsequent allotments.~~ 99-00	Budget Revised Estimate for ~~1891-92.~~ 99-00	Actuals, ~~1890-91~~ 96-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT III.—*Sanitation and Medical Services*—cont.		7.550 . .	7060 . .	7110 . .	6977 . 2
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	345 . .		360 . .	360 . .	294 . .
ii. Sanitary Inspection ..	345 . .		360 . .	360 . .	234 . .
iii. Medical Reserve staff ..	40 . .		40 . .	40 . .	66 . .
iv. Cutlers' Establishment ..	~~		~~	~~	~~
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..	~~		~~	~~	~~
ii. Reserve staff	~~		~~	~~	~~
iii Dr. Boards Women & Children &c. Dispensary &c.	60 . .		60 . .	~~	60 —
c. OTHER CONTRIBUTIONS	~~	790 —	820 —	760 —	654 —
3. VACCINATION—					
a. Establishment	300 . .	✓	300 . .	300 . .	300 . .
b. Contingencies	150 . .		150 . .	150 . .	146 4 .
c. Contributions to Local Boards ..	~~	450 —	450	450	446
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	300 —	✓	430 . .	430 . .	431 1 —
b. Contingencies	70 —	370 —	70 . .	70 . .	74 10 .
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—			500	500	505 10
a. i. Establishment	11.330 . .	✓	11.960 . .	12.160 . .	11.757 11 8
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5000 . .		5.000 . .	5000 . .	4771 1 6
b. Private scavenging—					
i. Establishment	1240 . .	✓	1410 . .	1320 . .	988 15 9
ii. Contingencies, such as cost of scavenging carts, &c. ..	~~		~~	~~	~~
c. Cholera charges	1000 . .		1000 . .	2710 . .	1311 15 9
d. Contingencies	300 . .		350 . .	300 . .	303 12 9
&c., &c., &c. ..	18490	18870	19720	21490	19133 9 ac
Total, Grant III ..		28.030 . .	28.550 . .	30.310 . .	27.716 7 8

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

—	Budget Estimate 1898-99. Details of Minor Heads.	Budget Estimate 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 IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. LIGHTING—					
a. Establishment	300 . .	✓	300 . .	300 . .	280 —
b. Contingencies	2000 . .		2000 . .	2700 . .	2724 14 9
b. Contribution to the Dr. Board	100 . .	2.400 —	100 . .	100 . .	99 6 8
2. i. MARKETS—			New	3403	3104 5 5
a. Establishment	~~		~~	~~	~~
b. Contingencies	~~	~~	~~	~~	~~
ii. SLAUGHTER-HOUSES—					
a. Establishment	~~		~~	~~	~~
b. Contingencies	~~	~~	~~	~~	~~
3. ~~CHOULTRIES~~—Poor House					
a. Establishment	170 . .	✓	170 . .	170 . .	167 12 .
b Contingencies	50 . .		50 . .	50 . .	97 3 6
c. Feeding ~~Travellers~~ Paupers.	350 . .	570 —	350 . .	300 . .	233 1 7
			570	520	498 1 1
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	110 . .	✓	110 . .	110 . .	96 . .
b. Contingencies	10 . .	120 . .	30 . .	10 . .	40 15 4
5. AVENUES—					137
a. Establishment	~~		~~	~~	~~
b. Contingencies	~~	~~	~~	~~	~~
6. PUBLIC GARDEN—					
a. Establishment	180 . .	✓	180 . .	180 . .	175 4 4
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	~~	180 —	~~	~~	~~
7. SURVEY OF LAND	~~	~~	~~	~~	~~
8. FIRE—					
a. Establishment	~~		~~	~~	~~
b. Purchase of fire-engine, buckets, repairs, &c.	~~	~~	~~	~~	29 6 .
					204 10 4
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging	~~		~~	~~	~~
Carried forward ..		3.270 . .	3290 . .	3920 . .	3944 . 2

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

—	Budget Estimate 1898-99: Details of Minor Heads (RS. A. P.)	Budget Estimate 1898-99: Totals of Major Heads (RS. A. P.)	Revised Estimate for 1897-98 (RS. A. P.)	Budget Estimate for 1897-98 (RS. A. P.)	Actuals, 1896-97 (audited figures) (RS. A. P.)
1	2	3	4	5	6
Brought forward ..		3270 . .	3290 . .	3920 . .	3944 . 2
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	180 / 20 . .		180 / 20 . .	180 / 20 . .	6 .
iii. Printing	300 . .		400 . .	400 . .	341 12 7
iv. Compensation for lands ..			40	—	
v. Other items	600 . .		1000 . .	600 .	589 10 3
VI Advances written off—	—		10 . —	—	
	1100	920 —	1650	1200	1136 7 2
Total, Grant IV ..		4190 —	4760 —	4940 . .	4875 13 .
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2000	✓	2150 —	2150 —	2043 6 8
ii. Inspection	2170 . .	✓	3000 . .	3000 . .	3000 . .
b. Collection of Municipal Taxes—					
i. Establishment	1300 . .	✓			
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	—		1750 . .	1750 . .	1814 12 3
c. Collection of Tolls—			—	—	—
i. Establishment					
ii. Contingencies	50 . .		—	—	—
d. Office contingencies other than (*b*) (ii)	500 . .		30 . .	—	50 . .
e. Contributions for Central office and Audit establishments ..	730 . .	6750 —	600 . .	600 . .	623 13 3
			730 . .	730 . .	550 . .
Total, Grant V ..		6750 . .	8260 . .	8230 . .	8082 . 2
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	—		—	—	—
b. Invested on account of Sinking Fund (Value of securities purchased)	—		—	—	—
c. Charges of investment ..	—	—	—	—	—
INTEREST—					
a. On account of last year ..	—		—	—	—
b. „ of current years.	—	—	—	—	—

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

—	Budget Estimate 1898-99: Details of Minor Heads (RS. A. P.)	Budget Estimate 1898-99: Totals of Major Heads (RS. A. P.)	Revised Estimate for 1897-98 (RS. A. P.)	Budget Estimate for 1897-98 (RS. A. P.)	Actuals, 1896-97 (audited figures) (RS. A. P.)
1	2	3	4	5	6
Advances recoverable—					
a. Permanent	—		—	—	‡ —
b. Others	—	— —	—	—	1439 7 .
Refunds of other than current collections ..	—	—	870 —	—	—
Discount	—	—	—	—	—
Pensions and gratuities	—	—	—	—	—
Investments—					
a. In Government securities for purposes other than Sinking Fund	—		—	—	—
b. In Savings Bank	—	—	—	—	—
Total Expenditure ..		69710 . .	78080 . .	82260 . .	78936 1 2
Balances—					
a. Municipal Fund	480 —	480 . .	290 . .	1450 . .	5829 8 6
b. Endowments	—	.	—	—	—
c. Water-tax Fund	—	.	—	—	—
Grand Total ..		70190 . .	78370 . .	83710 . .	84765 9 8

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

‡ Please vide Government Memo No. 849 9.8.97

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Jubilee Market	?				4000			The plan and Estimate are under preparation
2									
3									
	Total ..					4000			

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1									
2									
3									
	Total ..								

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

Part II.—Repairs.

Number.	Project.	Grant. for 1898-99			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P	Rs.	A.	P.	
(a)	Communications							
1	A Div. Agraharam Road	150	-	-	-	-	-	Total mileage of roads streets, lanes, &c., in the town.
2	" Venkataramanaik Street	100	-	-				Metalled or Gravelled } Unmetalled.
3	B. Div. Periya Elathuvanayakan Street	250	-	-				34 — 14 = 48
4	" Kandasamy Street	350	-	-				
5	" Pillayar Koil Street	200	-	-				
6	" Mariyamman Koil Street	250	-	-				Total mileage under maintenance.
7	C. Div. Sathathi Street	100	-	-				
8	" Habeeb Sahib Street	200	-	-				Metalled or Gravelled } Unmetalled.
9	" Trunk Main Road	300	-	-				34 — 4 = 34
10	D. Div. Thambuchetty Road	250	-	-				
11	" Mariyamman Koil Street and Vethachalam Street	200	-	-				
12	E. Div. Linie Road	150	-	-				
13	" Triplicane High Road	200	-	-				
14	F. Div. Saunderspettah Road	200	-	-				
15	G. Div. 1st Agraharam Road	200	-	-				
16	J. Div. Anthapetta Bazaar Street	230	-	-				
17	Pay of Road Gangs new	670	-	-				
		4,000	-	-				
	Total ..	4,000	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant. for 1898-99			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairs of Municipal Buildings	100	..	..				
2								
3								
	Total ..	100	..	..				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant. for 1898-99			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Repair and cleaning municipal wells	100	..					
2								
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							
24 Drain cleaners @ Rs. 5	29	136	..		1632	..	
4 " " 4							
1 " " 3							
4 " " 5	8	33	8		402	..	
1 " " 4							
2 " " 2½							
2 " " 3							
8							
Total ..	37	169	8		2034	..	
Deduct Fines and Stoppages					300	..	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1730	..	
d. Water works—							
Overseers							
Tank Watchmen	1	5	..		60	..	
Waterwoman	1	8	..		96	..	
Total ..	2	13	..		156	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					160	..	
3. General.—							
Overseers	1	35	..		420	..	
Road Maistries	1	7	..		84	..	
Lascar	1	6	..		72	..	
Total ..	3	48	..		576	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					580	..	

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships							
Total ..	—	—			—		
Deduct Fines and Stoppages ..					—		
Add arrears for last year paid this year ..					—		
Balance (Statement II) ..					—		
2. MUNICIPAL SCHOOLS—							
a. On the Salary System— Salem Municipal College.							
Head Master	1	200	.	.	2400	—	
1st Assistant Master	1	100	—		1.200	—	
2nd " "	1	80	—		960	—	
3d " " " "	1	70	.	.	840	.	.
4th " " " " "	1	60	.	.	720	.	.
5th " " " " "	1	50	.	.	600	.	.
6th " " " " "	1	40	.	.	480	.	.
7th " " " " "	1	35	.	.	420	.	.
8th " " " " "	1	30	.	.	360	.	.
9th " " " " "	1	25	.	.	300	.	.
Drawing Master	1	30	.	.	360	.	.
Tamil Pandit	1	25	.	.	300	.	.
Sanskrit Pandit	1	20	.	.	240	.	.
Asst. Do.	1	15	.	.	180	.	.
Clerk	1	15	.	.	180	.	.
Gymnastic Teacher	1	15	.	.	180	.	.
Hindustani Munshi	1	12	.	.	144	.	.
Waterman	1	7	.	.	84	.	.
1st Peon	1	6	.	.	72	—	
2d Peon	1	5	.	.	60	.	.
Additional Teacher	1	30	.	.	360	.	.
Do.	1	25	.	.	300	.	.
Total ..	22	895	.	.	10.740	.	.
Deduct Fines and Stoppages ..					—		
Add arrears for last year paid this year ..					—		
~~Balance (Statement II)~~ .. Total					—		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System— Salem and Shevapett Town schools							
Head Master	1	25	.	.	300	.	.
Do.	1	20	.	.	240	—	
Assistant Do.	1	15	.	.	180	.	.
Do.	1	14	.	.	168	.	.
Do. @ 12 Rs each	2	24	—		288	—	
Do. 11	1	11	—		132	—	
Telugu Teacher	1	10	—		120	—	
Asst. Master	1	9	—		108	—	
Do. @ 8 Rs each	4	32	—		384	—	
Telugu Teacher	1	8	—		96	—	
Asst. Masters @ Rs 7 each	2	14	—		168	—	
Gymnastic Teacher	1	10	—		120	—	
Peons @ Rs 5 each	2	10	—		120	—	
Total	19	202	—		2.424	—	
Add Total of the College					10.740	—	
Total					13.164	—	
Total as per Statement II.					13.160	.	✓
ii On the Salary Result System.							
(a) Fixed payment							
Head Master	1	15	—		180	—	
Do.	1	12	—		144	—	
Masters @ Rs 10 each	5	50	—		600	—	
Do. 8 —	12	96	—		1152	—	
Do. 7 —	4	28	—		336	—	
Do. 6 —	15	90	—		1080	—	
Total ..	38	291	—		3.492	—	
Deduct Fines and Stoppages ..					—		
Add arrears for last year paid this year ..					—		
Balance (Statement II) ..					3490	—	

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

1	Number. 2	Salary per mensem. Rs.	A.	P.	Salary per annum. Rs.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Supervisor, Municipal schools	1	20	.	.	✓ 240	.	.
Inspecting schoolmaster of Govt. Madras Madanu school	1	8	5	4	✓ 100	.	.
Rs 20+5=25 (1/3 of 25 Rs) ✓							
Total ..	2	28	5	4	340	.	.
Deduct Fines and Stoppages ..					.		
Add arrears for last year paid this year ..					✓		
Balance (Statement II) ..					340	.	.
7. b. GYMNASTIC INSTRUCTORS	1	10	.	.	✓ 120	.	.
Total ..	1	10	.	.	120	.	.
Deduct Fines and Stoppages ..					.		
Add arrears for last year paid this year ..					✓		
Balance (Statement II) ..					120	.	.
8. DRAWING MASTERS							
N.E							
Total ..							
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number. 2	Salary per mensem. Rs.	A.	P.	Salary per annum. Rs.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES— Municipal Hospital, Salem.							for 11 months.
Medical Subordinates 1st Class Hospt. assists	1	55	.	.	✓ 605	.	.
" " .. 3d Class .. Do ..	1	25	.	.	✓ 275	.	.
Midwife	1	10	.	.	110	.	.
Clerk	1	20	.	.	✓ 220	.	.
Compounder	1	15	.	.	✓ 165	.	.
Do	1	12	.	.	✓ 132	.	.
Servants .. @ Rs 7 each	2	14	.	.	✓ 154	.	.
" .. @ Rs 6 each	3	18	.	.	✓ 198	.	.
" .. @ Rs 5 each	2	10	.	.	✓ 110	.	.
Jetty & Sweeper of the Mosquito yard	1	5	.	.	✓ 55	.	.
Dhobi	1	7 4	.	.	✗ 77	.	.
Total	15	191	.	.	2101	.	.
Add pay for March 98					188	.	.
Total.					2.289	.	.
Branch Dispensary Ammapet.							
1st Class Hospital asst.	1	55	.	.	✓ 605	.	.
Compounder	1	9	.	.	✓ 99	.	.
Surgery attendant	1	7	.	.	✓ 77	.	.
Female Lock Surgery attendant	1	5	.	.	✗ 55	.	.
Total.	4	76	.	.	836	.	.
Add pay for March					68	.	.
Total.					904	.	.
Total including the Branch Dispensary Total ..					3.193	.	.
Deduct Fines and Stoppages ..					.		
Add arrears for last year paid this year ..					✓		
Balance (Statement II) ..					3.190	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
3. Vaccination—							
1st Class Vaccinators	1	15	—	—	180	—	—
2nd Class Do	1	10	—	—	120	—	—
Peons	—	—	—	—	—	—	—
Total ..	2	25	—	—	300	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	—	—
4. Registration—							
Registrars @ 12 Rs. each ..	2	24	—	—	264	—	—
Peons							
Total ..	2	24	—	—	264	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					36	—	—
Balance (Statement II) ..					300	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*		Rs	A.	P.	Rs.	A.	P.
5. *a.* "Conservancy, Road-cleaning and Road-watering."—	3	12					
Sanitary Nuisance Inspectors @ 28+7 ..	1	35	—	—	385	—	—
" .@ 23+7 ..	1	30	—	—	330	—	—
" .@ 18+7 ..	1	25	—	—	275	—	—
3 Maistries @ 9 Rs. Each .. 27 ..							
4 Do Scavengers @ 8 Rs .. 32 ..	11	87	—	—	957	—	—
4 Do Sweepers @ 7 Rs .. 28 ..							
11 .. 87 ..							
2. Public Latrine Sweepers @ 4 Rs .. 8 ..							
1 Do .. 3½ .. 3-8 ..	67	203	8	—	2238	8	—
64 Do .. 3 .. 192 ..							
67 .. 203-8 ..							
45 Road Sweepers @ 5 Rs .. 225 ..							
1 Do .. 4 .. 4 ..							
1 Do .. 3½ .. 3-8 ..	149	538	8	—	5923	8	—
102 Do .. 3 .. 306 ..							
149 .. 538-8 ..							
4. Dept Keepers @ 5 Rs Each ..	4	20	—	—	220	—	—
Total ..	234	939	—	—	10329	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					1092	—	—
Balance (Statement II) ..					11330	—	—

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	1	17	—	—	×	—	—
Maistries	—	—	—	—	—	—	—
Scavengers @ Rs 3/ each ..	34	102	—	—	×1122	—	—
× for 11 months.							
Total ..	34	102	—	—	1122	—	—
Deduct Fines and Stoppages ..					—	—	—
pay for March							
Add arrears for last year paid this year ..					119	—	—
Balance (Statement II) ..					1240	—	—
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
Vide remarks made under Grant I 2. (c) Drainage.					300	—	—
Total ..					300	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					300	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents		Nil					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents		Nil					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. ~~Choultries~~— Poor House							
House Servants	1	7	—		84	—	—
Cook and Nurse	1	4	—		48	—	—
Dobby	1	3	—		36	—	—
Total ..	3	14	—		168	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					2	—	—
Balance (Statement II) ..					170	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
4. TRAVELLERS' BUNGALOWS—							
Peon ~~Maty~~	1	6	–		72	–	
Servants	1	3	–		36	–	
Total ..	2	9	–		108	–	
Deduct Fines and Stoppages ..					–		
Add arrears for last year paid this year ..					2		
Balance (Statement II) ..					110	–	
5. AVENUES—							
Servants					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. PUBLIC GALDEN—							
Gardeners @ Rs. 5 Each	3	15	–		180	–	
Total ..	3	15	..		180	–	
Deduct Fines and Stoppages ..					–		
Add arrears for last year paid this year ..					–		
Balance (Statement II) ..					180	–	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
8. FIRE—							
Servants		Nil					
Total ..					–		
Deduct Fines and Stoppages ..					–		
Add arrears for last year paid this year ..					–		
Balance (Statement II) ..					–		
9.— i Other items.							
Gunner & Town Crier's Estt:							
Gunner	1	3	8		42	–	
Town Crier	1	3	8		42	–	
Total	2	7	–		84	–	
Deduct Fines & stoppages					–		
Advances of pay					–		
Balance Statement II					84	–	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
4. TRAVELLERS' BUNGALOWS—							
Peon ~~Maty~~	1	6	–		72	–	
Servants	1	3	–		36	–	
Total ..	2	9	–		108	..	
Deduct Fines and Stoppages ..					–		
Add arrears for last year paid this year ..					2		
Balance (Statement II) ..					110	–	
5. AVENUES—							
Servants					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. PUBLIC GARDEN—							
Gardeners @ Rs. 5 Each	3	15	–		180	–	
Total ..	3	15	..		180	–	
Deduct Fines and Stoppages ..					–		
Add arrears for last year paid this year ..					–		
Balance (Statement II) ..					180	–	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
8. FIRE—							
Servants		Nil					
Total ..					–		
Deduct Fines and Stoppages ..					–		
Add arrears for last year paid this year ..					–		
Balance (Statement II) ..					–		
9.— i Other items.							
Gunner & Town Crier's Estt:							
Gunner	1	3	8		42	–	
Town Crier	1	3	8		42	–	
Total	2	7	–		84	–	
Deduct fines & stoppages					–		
Advances of pay					–		
Balance Statement II					84	–	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager ..	1	65			715		
Head Clerks	1	25			275		
Cashier	1	25			275		
Revenue Clerk	1	15			165		
Accountants .. Despatching Clerk ..	1	10			110		
1st Peons	1	8			88		
2nd Do.	1	7			77		
3rd Do.	1	6			66		
Masalchi	1	5			55		
Total ..	9	166			1.826		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					179		
Balance (Statement II) ..					2.000		
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	175			1.925		
Total ..	1	175			1.925		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					250		
Balance (Statement II) ..					2.170		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Peons							
2 1st Clerks Bill Collectors @ 10 Rs each	20						
3. 2nd Clerks Do. 9 — 27	9	75			825		
4 3rd Clerks — Do. 7 — 28							
9							
	9 peons	36					
Total ..	11	105			1155		
Deduct Fines and Stoppages .. pay for March							
Add arrears for last year paid this year ..					146		
Balance (Statement II) ..					1300		
c. Collection of tolls—							
Inspectors							
Gate-keepers							
					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager .. 50+a personal allowance of 15 ..	1	65			715		
Head Clerks	1	25			275		
Cashier	1	25			275		
Licence Clerk	1	15			165		
~~Accountants~~ Despatching Clerk ..	1	10			110		
Peons	1	8			88		
2d. Do.	1	7			77		
3d. Do.	1	6			66		
Masaleki	1	5			55		
Total ..	9	166			1.826		
Deduct Fines and Stoppages ..							
pay for March					179		
Add ~~arrears for last year paid this year~~ ..					2.000		
Balance (Statement II) ..							
ii. Inspection—							
Secretary							
Chairman's salary ~~or carriage allowance~~ ..	1	175			1.925		
Total ..	1	175			1.925		
Deduct Fines and Stoppages ..							
pay of the Chairman for March					250		
Add ~~arrears for last year paid this year~~ ..					2.170		
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—*cont.*							
b. Collection—							
Police & Professional tax Clerk ..	1	15			165		
~~Clerks~~ House & Land tax Clerks ..	1	15			165		
~~Bill Collectors~~ ..							
Peons							
2 1st Class Bill Collectors @ 10 Rs each	20						
3. 2d Class Do 9 — 27	9	75			825		
4 3d Class Do 7 — 28							
9	9 peons	36					
Total ..	11	105			1155		
Deduct Fines and Stoppages ..							
pay for March					146		
Add ~~arrears for last year paid this year~~ ..					1300		
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Nil

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

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	4.000						4.000			4.000			✓			–			–		
2. Tax on buildings	20.000			–			20.000			20.000			✓			–			–		
3. Tax on lands	1.400			–			1.400			1.400			✓			–			–		
4. Water-tax on buildings and lands ..	–			–			–			–						–			–		
5. Tolls (gross receipts)	15.070			–			15.070			15.070			✓			–			–		
6. Market rents	2.570			–			2.570			2.570			✓			–			–		
7. Slaughter-house fees	2.200			–			2.200			2.200			✓			–			–		
8. Rent of cart-stands	1.880			–			1.880			1.880			✓			–			–		
9. Private scavenging fees	1.240			–			1.240			1.240			✓			–			–		
10. Produce of lands & gardens	70			–			70			70			✓			–			–		
11. [illegible] receipts	300			–			300			300			✓			–			–		
[illegible]nt of lands.	50			–			50			50			✓			–			–		
Total ..	48.780			–			48.780			48.780			–			–			–		

CR [illegible]
Chairman

Statement IV-B.—Arrears.

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

Chairman 17/12/89

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Statement VI.—Revised Estimate for 189 7-98.

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	5.829 8 6		. 7 6	5.830 ..	3.180 ..	
b. Endowments	- - -		- - -	- - -	- - -	
c. Water-tax Fund	- - -		- - -	- - -	- - -	
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	1.514 8.	5.921 5.	2.485 8.	4.000 ..	14.000 ..	The large decrease is due to the revision of the Schedule under the revised Municipalities Act.
b. Tax on buildings (section 63) ..	5.446 8.	13.525 12.	14.553 8.	20.000 ..	20.000 ..	
c. Tax on lands (section 63) ..	694 6	828 15	1.330 11 6	1.400 ..	1.400 ..	
d. Water-tax on buildings and lands (section 75)	- - -	- - -	- - -	- - -	- - -	
e. Tax on vehicles with spirings and palanquins (section 77) ..	1.114 8.	72 ..	858 8.	1.200 ..	1.150 ..	The increase under these heads is due to the revision of the Schedule under the amendment Act and close supervision exercised.
f. Tax on animals (section 77) ..	1.861 13.	172 4.	138 3.	2.000 ..	1.900 ..	
g. Tax on carts and other vehicles without springs (section 85) ..	3.029 2.	146 ..	370 14.	3.400 ..	3.400 ..	
h. Tolls (section 91)—						
11.300 Gross receipts	7.601 63	1.570 79	1.468 99	9.070 ..	9.200 ..	The toll farms were sold less than last year.
2.230 Less Local Fund share ..						
9.070						
i. Penalties on account of—						
i. Tax on arts	2 15.	11.	7 1.	10 ..	10 ..	
ii. Tax on buildings ..	2 1.	14 15.	7 15.	10 ..	10 ..	
iii. Tax on lands	- -	1 -	10 -	10 -	10 -	
iv. Water-tax on buildings and lands	- -	- -	- -	- -	- -	
v. Tax on vehicles, &c ..	- -	- -	- -	- -	- -	
vi. Tax on animals	- -	- -	- -	- -	- -	
vii. Tax on carts, &c. ..	- -	- -	- -	- -	- -	
viii. Evasion of tolls	- -	- -	- -	- -	- -	
3. Realizations under Special Acts—						
a. Pounds	- -	- -	- -	- -	- -	
b. Ferry rents	- -	- -	- -	- -	- -	
c. Fees under Act II of 1888 ..	- -	- -	100 -	100 -	100 -	
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	18 -	3 ..	12 ..	30 ..	- -	The land near the Mathuvadi tope has been rented.
ii. Rent of buildings	- -	- -	10 -	10 -	10 -	
iii. Avenue receipts	104 6 6	29 4 29	195 9 6	300 ..	420 ..	The produce of avenues was 60 less than last year.
iv. Fees from Travellers' Bungalows	213 8.	163 8.	136 8.	350 ..	300 -	Calculated on the actuals of last year.
b. i. Sale-proceeds of lands and buildings	- -	- -	- -	- -	- -	
ii. Produce of lands, gardens, &c.	- -	44 3 11	70 -	70 -	70 -	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	9 . 9	103 12 3	190 15 3	200 ..	200 ..	
Carried forward ..	20.987 1.	22.842 . 9	21.172 15.	42.160 ..	52.180 ..	

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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 ..	20.987 1 .	22.842 . 9	21.172 15 .	42.160 . .	52.180 . .	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
e. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	~~	208 1 7	300 . .	300 . .	300 . .	
d. i. Fees from educational institutions	6.442 10 6	3.756 15 7	2.807 5 6	9.250 . .	8.000 . .	Calculated on the actuals of last year.
ii. Other revenue from educational institutions ..	~~	~~	~~	~~	~~	
e. i. Sale-proceeds and composition fees of medicines ..	182 12 2	97 6 4	177 3 10	360 . .	440 . .	——— Do. ——— Do. ———
ii. Other Hospital receipts ..	23 6 .	~~	6 10 .	30 —	10 . —	
f. i. Income from markets ..	1.697 1 8	758 5 5	872 14 4	2.570 . .	2.680 . .	Some of the markets were sold less than last year.
ii. „ slaughter-houses.	1.728 13 9	852 11 6	471 2 3	2.200 . .	1.950 . .	The Slaughter Houses have been leased out higher than was budgetted for.
g. Other fees .. (Warrant fees)	~~	~~	50 —	50 —	~~	
i. Distraint fees	6 7 6	28 3 .	3 8 6	10 . .	10 . .	
ii. License fees	718 . 3	681 13 6	681 15 9	1.400 . .	1.400 . .	
iii. Cartstand fees	1.264 . 3	302 15 .	615 15 9	1.880 . .	1.760 . .	The cartstand ——— Do. ——— Do. ———
iv. Other fees	6 8 .	1 . .	3 8 .	10 . .	10 . .	
h. Fines under Municipal and other Acts	37 1 6	93 12 .	62 14 6	100 . .	1.200 . .	Calculated with reference to G. O. No. 1160 M. dated 2nd September 1896.
Balance of British Burma cess under section 3 B 5 of the Lower Burma Act.	2001-6-8	~~	971-6-8	1030 ~~	~~	Do. Quoted with reference to Dy. Collector's letter No. 528 dated 20th November 97 on account of Cess payment
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	~~	~~	650 . .	650 . .	~~	Re account of the Salem College Extension. The Director of Public Instruction has been addressed on the subject.
Municipal Schools ..	1.786 8 4	924 15 4	843 7 8	2.630 —	2.630 —	
Other purposes	93 5 4	112 12 7	46 10 8	140 . .	140 —	
ii. Medical	~~	~~	~~	~~	~~	
iii. Other purposes—						
Communications ..	~~	~~	~~	~~	~~	
Water-supply	~~	~~	~~	~~	~~	
Drainage	~~	~~	~~	~~	~~	
Sanitation	~~	~~	~~	~~	~~	
Other purposes ..	~~	~~	~~	~~	~~	
b. From Local Boards—						
i. Education	~~	~~	~~	~~	~~	
ii. Medical	1.100 . .	1.160 15 7	100 . .	1.200 . .	1.200 . .	
iii. Other purposes	200 . .	200 . .	5000 . .	5.200 . .	5.200 . .	
(Poor house & Jubilee Hospitals) Carried forward ..	38.275 2 11	31.521 15 5	32.894 13 1	71.170 . .	79.210 . .	

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

Items. (1)	Actuals of the first eight months of 1897-98 (2) RS. A. P.	Actuals of the last four months of 1896-97 (3) RS. A. P.	Probable charges of the last four months of 1897-98 (4) RS. A. P.	Total of columns 2 and 4 (5) RS. A. P.	Budget grant 1897-98 excluding subsequent allotments (6) RS. A. P.	Explanation of variations between columns 5 and 6 (7)
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications	—	—	—	—	—	
+ *b.* Buildings	456 7 .	2.024 6 8	5.493 9 .	5.950 . .	10.600 . .	For want of funds only half the provision made for the V. Jubilee Market was spent, & a school house for Kitchipalayam has been built.
c. Drainage	132 10 11	1.017 2 3	87 5 1	220 . .	—	
d. Water-supply	—	5 7 .			—	A Drain in the Shevapett & Salem bazaar and in the Bazaar Street has been constructed. For sinking a well in the Shevapett Bazaar for the use of the cartmen.
Mis. Public Improvements	—	19 —	200 . .	200 . .	—	
2. Repairs—						
a. Communications	2.322 9 5	1.524 6 3	2.277 6 7	4.600 . .	4.600 . .	
b. Buildings	1.006 11 5	1.218 10 4	203 4 7	1.210 . .	500 . .	The Salem Town school house, the Municipal Hospital and Shevapett Municipal bazaars, &c. houses were repaired hence the increase.
c. Drainage—						
i. Repairs to works ..	—	—	—	—	—	
ii. Establishment for flushing drains, &c.	1.137 8 8	370 7 7	592 7 4	1.730 . .	1.730 . .	
d. Water-supply—						
i. Repairs to works, machinery, &c.	453 3 5	282 . .	16 12 7	470 . .	300 . .	Many springs were dug in the bed of the river and several wells were cleaned & deepened hence the increase.
ii. Establishment	101 11 4	48 . .	58 4 8	160 . .	160 . .	
iii. Contingencies	4 4 9	8 14 .	15 11 3	20 . .	20 . .	
3. Establishment	383 12 .	191 12 .	196 4 .	580 . .	580 . .	
4. Tools and Plant and other stores.	15 12 9	9 9 .	84 3 3	100 . .	200 . .	
5. Contributions—						
a. To Local Boards for works ..	—	—	—	—	—	
b. To Provincial Funds for scrutiny of estimates, &c.	15 12 .	—	4 4 .	20 . .	—	
c. To others for public works ..	—	—	—	—	—	
Total, Grant I ..	6.030 7 8	6.719 11 1	9.229 8 4	15.260 . .	18.690 . .	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..	—	—	—	—	—	
b. Stipends to Normal students ..	5 8 9	14 14 5	4 7 3	10 . .	—	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	8.598 15 3	4.507 3 11	4.391 . 9	12.990 . .	12.860 . .	X The increase is due to the entertainment of an additional teacher on Rs. 25 a month from 23rd August as a temporary measure. An additional allotment of Rs. 200 sanctioned at the meeting held on the 10-6-97 for gymnastic apparatus supplied for the Salem College.
b. Contingencies	478 5 6	472 15 3	221 10 6	700 . .	500 . .	
ii. On Salary-Results System—						
a. Fixed Payments	2.173 15 1	1.075 8 .	1.176 . 11	3.350 . .	3.410 . .	The 1st class of the Fort Jubilee School was vacant for some months & the Police Lines Hindu School was taken on the Municipal list.
b. Results Grants	54 7 10	829 2 2	895 8 2	950 . .	950 . .	
c. Contingencies	383 . .	215 5 .	297 —	680 . .	680 . .	
3. Salary Grants	219 . .	139 5 4	231 . .	450 . .	450 . .	
4. Results Grants	11 6 .	718 10 .	738 10 .	750 . .	750 . .	
5. Combined Grants—						
a. Fixed Payments	—	—	—	—	—	
b. Results Grants	—	—	—	—	—	
6. Inspection—						
a. Contributions to Local Boards ..	—	—	—	—	—	
Carried forward ..	11.924 10 5	7.973 . 1	7.955 5 7	19.880 . .	19.600 . .	

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 ..	11.924 10 5	7.973 . 1	7.955 5 7	19.880 . .	19.600 . .	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	225 10 4	148 3 7	114 5 8	340 . .	340 . .	
ii. Contingencies	13 6 .	17 7 8	16 10 .	30 . .	30 . .	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	~~	~~	10 . .	10 . .	~~	A grant of Rs. 10 was made by the Council for the purchase of maps &c. for the Police Line Kasaba School.
b. Common gymnasium—						
i. Establishment	80 . .	39 . .	40 . .	120 . .	120 . .	
ii. Contingencies	~~	~~	~~	~~	~~	
c. Other items	~~	~~	~~	~~	~~	
Total, Grant II ..	12.243 10 9	8.177 14	8.136 5 3	20.380 . .	20.090 . .	
GRANT III—(*Sanitation and Medical Services.*)						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1.790 12 11	835 14 5	999 3 1	2.790 . .	2.840 . .	The Hospital work attached to the Branch dispensary attained the 1st grade from the 30th June 97 & only a 2nd class Worker & assistant was attached to the Hospital till the Close of November 97.
b. Medicines and Supplies	170 11 5	1.440 13 5	1.479 4 7	1.650 . .	1.650 . .	
c. Diet of Patients	495 13 7	339 15 6	764 2 5	1.200 . .	1.200 . .	
d. Sundries and Contingencies ..	759 7 6	594 14 2	660 8 6	1.420 . .	1.420 . .	
e. Contributions to Local Boards ..	~~	~~	~~	~~	~~	
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	~~	294 . .	360 . .	360 . .	360 . .	
ii. Sanitary Inspection ..	~~	234 . .	360 . .	360 . .	360 . .	
iii. Medical Reserve staff ..	~~	66 . .	40 . .	40 . .	40 . .	
iv. Cutlers' Establishment ..	~~	~~	~~	~~	~~	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—						
i. Medical Schools	~~	~~	~~	~~	~~	
ii. Reserve staff	~~	~~	~~	~~	~~	
District Board Women's & Children's Dispensary	~~	60 . .	60 . .	60 . .	~~	
c. OTHER CONTRIBUTIONS	~~	~~	~~	~~	~~	
3. VACCINATIONS—						
a. Establishment	198 . .	100 . .	102 . .	300 . .	300 . .	
b. Contingencies	82 5 8	70 4 .	67 10 4	150 . .	150 . .	
c. Contributions to Local Boards ..	~~	~~	~~	~~	~~	
Carried forward ..	3.497 3 1	4.035 13 6	4.832 12 11	8.330 . .	8.320 . .	

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

Items. 1	Actuals of the first eight months of 1897-98. 2 RS.	A.	P.	Actuals of the last four months of 1896-97. 3 RS.	A.	P.	Probable charges of the last four months of 1897-98. 4 RS	A.	P.	Total of columns 2 and 4. 5 RS.	A.	P.	Budget grant 1897-98, excluding subsequent allotments. 6 RS.	A.	P.	Explanation of variations between columns 5 and 6. 7
Brought forward ..	3.497	3	1	4.035	13	6	4.832	12	11	8.330	–	–	8.320	–	–	
GRANT III—*Sanitation and Medical Services*—cont.																
4. Registration of Births and Deaths—																
a. Establishment	285	1	7	143	.	.	144	14	5	430	–		430	–		
b. Contingencies	37	–		27	10	.	33	–		70	–		70	–		
5. Conservancy, Road cleaning and Road watering—																
a. i. Establishment	7.948	15	.	3.956	11	9	4.011	1	.	11.960 (12720)	.		12.160	.		Savings effected on account of deduction of pay of absentees and 3 Lahani Dothis & 11 Sweepers not entertained as unnecessary
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2.914	12	11	1.710	4	11	2.085	3	1	5000	.		5.000	.		
b. Private scavenging—																
i. Establishment	940	11	10	434	13	.	469	4	2	1.410	.		1.320	.		The increase due to the additional Dothis sanctioned in G.O. No: 600 M. Mis dated 18th March 1897.
ii. Contingencies, such as cost of scavenging carts, &c.	–			–			–			–			–			
c. Cholera + Plague charges	655	11	11	1003	12	.	344	4	1	1.000	.	.	2.710	.		For want of funds the budget grant has been reduced
d. Contingencies	299	15	11	21	3	10	50	.	1	350	.	.	300	.		Owing to some of the tools purchased for the Conservancy Establishment
Total, Grant III ..	16.579	8	3	11.333	5	.	11.970	7	9	28.550	.	.	30.310	–		

Items. 1	2 RS.	A.	P.	3 RS.	A.	P.	4 RS	A.	P.	5 RS.	A.	P.	6 RS.	A.	P.	7
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. Lighting—																
a. Establishment	200	.	.	280	.	.	100	.	.	300	.	.	300	.		
b. Contingencies	1.290	13	7	957	2	4	709	2	5	2.000	.	.	2.700	.		For want of funds no Lamp posts, Chimneys, will be purchased this year, hence the saving.
(c) Contribution to the D^t. Board	.	.		–			100			100			100	–		
2. i. Markets—																
a. Establishment	–			–			–			–			–			
b. Contingencies	–			–			–			–			–			
ii. Slaughter-houses—																
a. Establishment	–			–			–			–			–			
b. Contingencies	–			–			–			–			–			
3. ~~Choultries~~ Poor House—																
a. Establishment	111	12	.	55	12	.	58	4	.	170	.	.	170	.		
b. Contingencies	33	9	6	81	10	7	16	6	6	50	.	.	50	.		
c. Feeding ~~Travellers~~ Paupers ..	250	7	10	100	5	6	99	8	2	350	.	.	300	.		The increase is due to larger No. of admissions than last year.
4. Travellers' bungalows—																
a. Establishment	71	.	.	32			39	.		110	.	.	110	.		
b. Contingencies	24	2	8	31	4	9	5	13	4	30	.	.	10	.	.	The bedding of the Travellers Bungalow was repaired
5. Avenues—																
a. Establishment	–			–			–			–			–			
b. Contingencies	–			–			–			–			–			
6. Public Garden—																
a. Establishment	120	.	.	60			60	.		180	.	.	180	.		
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	–			–			–			–			–			
Carried forward ..	2.101	13	7	1.598	3	2	1188	2	5	3.290	–		3920	–		

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 ..	2.101 13 7	1.598 3 2	1.188 2 5	3.290 ..	3.920 ..	
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	28..	~	178.	20..	20..	
iii. Printing	114 4 6	77 2.	285 1 6	400 —	400..	
iv. Compensation for lands ..	30 —	~	10 —	40 —	~	Engrossment of Compensation paid for the Council Chamber & Council Chamber Verandah for the use of Municipality & the people.
v. Other items	437 5 3	182 5 6	562 10 9	1000 ..	60..	On account of Loan charges incurred during the year.
vi. Advance written off	10..	~	~	10 —	~	Sanctioned at the meeting of the Council held on the 8th April 1897.
Total, Grant IV ..	2.696 9 4	1.858 10 8	2.063 6 8	4.760 ..	4.940 ..	

GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1423 7 10	681 9 9	726 8 2	2150 ..	2150 ..	
ii. Inspection	2.000 ..	1000 ..	1000 ..	3.000 ..	3000 ..	
b. Collection of Municipal Taxes—						
i. Establishment	1.160 4 2	604 2 1	589 11 10	1.750 ..	1.750 ..	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	~	~	~	~	~	
c. Collection of Tolls—						
i. Establishment	~	~	~	~	~	
ii. Contingencies	3..	50..	27..	30 —	~	For painting the Tollgate boards.
d. Office contingencies other than (*b*) (ii)	205 4 6	230 11 4	394 1 6	600 ..	600 —	
e. Contributions for Central office and Audit establishments ..	~	550..	730 —	730 —	730 —	
Total, Grant V ..	4792 10 6	3.116 7 2	3.467 5 6	8.260 ..	8.230 —	
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 ..	~	~	~	~	~	

Items	Actuals of the first eight months of 1897-98 (RS. A. P.)	Actuals of the last four months of 1896-97 (RS. A. P.)	Probable charges of the last four months of 1897-98 (RS. A. P.)	Total of columns 2 and 4 (RS. A. P.)	Budget grant 1897-98, excluding subsequent allotments (RS. A. P.)	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
Advances recoverable—						
a. Permanent ..	—	—	—	—	—	
b. Others ..	—	—	—	—	—	
Refunds of other than current collections..	872 10 6	—	-2 10 6	870 —	—	On account of remission granted to the Toll Contractor for 96-97 & sanctioned in G. O. No: 1651 M. Mis 24-7-97.
Discount ..	—	—	—	—	—	
Pensions and gratuities ..	—	—	—	—	—	
Investments—						
a. In Government securities for purposes other than Sinking Fund ..	—	—	—	—	—	
b. In Saving Bank ..	—	—	—	—	—	
Totsal Expenditure ..	43215 9 .	31205 13 3	34804 7 .	78.050 . .	82.260 . .	
Balances—						
a. Municipal Fund ..				290 .	1450 .	
b. Endowments ..				—	—	
c. Water-tax Fund ..				—	—	
Grand Total ..				78.370 . .	83.710 —	

H. ... Chairman 17-1-98

Co.

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government (RS. A. P.)	Subsequent additions (RS. A. P.)	Subsequent deductions (RS. A. P.)	Total grant (RS. A. P.)	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
Entries as per Statement II wherever there is alteration ..					
Grant I New works (d) Water supply	—	200 —	—	200 —	Resolution 3 of the Council of 2nd September 97
Grant II Municipal schools, (a) salary System (b) Contingencies	500 ..	200 —	✓ —	700 —	Resolution 6 a, b, of 10th June 1897.
" 7. Miscellaneous (a) Building furniture grants etc.	—	5 —	✓ —	5 —	Resolution No: 8 of 13th August 1897.
Grant IV Travellers Bungalow (b) Contingencies	10 —	21 —	✓ —	31 —	" No: 9 of 13th May 97.
Refunds of other than current collections	—	835 —	✓ —	835 —	G. O. No: 1651 M. Mis. of 24th July 1897

Ca

H. ... Chairman 13-2-98

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.	

[...]RS DY. [...]LLECTOR'S OFFICE
13 DEC. 97
[...] SALEM.

Receipt[illegible]

Plague charges
Contn. for a. office estt.

Salem

Statts p. 12,
clo memo statement contained ...
as resolved with report to
Council rec[illegible]

Vide pp. statt p. 1[illegible], 1[illegible], 21, 2[illegible], 2[illegible], 53

4/4385 M/97

Enclosure No 3
to Letter No. 1978 dt. 17 12 97

Salem MUNICIPALITY.

Statement of Proposition for revision of Establishment. 1898-99.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.						Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.				
			Number	Designation	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
6 44 Mi.	8.3.97	Grant III 1. Hospital	1	1st Class Hospital asst	55	55	1	1st Class Hospital asst	55	55			
		& Dispensaries (a)	1	3rd Class — Do —	25	25	1	3rd Class — Do —	25	25			
		Municipal Hospital	1	Clerk	20	20	1	Clerk	20	20			
		Salem.	1	Compounder	15	15	1	Compounder	15	15			
			1	Do	12	12	1	Do	12	12			
			1	Midwife	10	10	1	Midwife	10	10			
			1	Peon	7	7	1	Peon	7	7			
			1	Lotty	7	7	1	Lotty	7	7			
			1	Watchman	6	6	1	Watchman	6	6			
			1	Waterman	6	6	1	Waterman	6	6			
			1	Cook	6	6	1	Cook	6	6			
			1	Gardener	5	5	1	Gardener	5	5			
			1	Nurse	5	5	1	Nurse	5	5			
			1	Lotty & Sweeper of the Midwifery ward	5	5	1	Lotty & Sweeper of the Midwifery ward	5	5			
			1	Dhoby	4	4	1	Dhoby (Full time)	7	7	3.		
			15		188	188	15		191	191	3		
Do		Do Branch Dispensary Ammapett.	1	2nd Class Hospital assist	35	35	1	1st Class Hospital Asst	55	55	20		The 2nd Class Hospital Asst: has attained his 1st Grade from the 30th June 1897.
			1	Compounder	9	9	1	Compounder	9	9			
			1	Surgery attendant	7	7	1	Surgery attendant	7	7			
			—		—	—	1	Female Asst: Surgery attendant	5	5	5		
			3		51	51	4		76	76	25		

Compd:

17.12.97.

Statement of Proposition for revision of Establishment. for 1898–99. Salem Municipality.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.								Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.						
			Number	Designation	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
G.O 440 m/i	8.3.97	Grant III 4. Registration of Births & Deaths	3	Registrars at 12 Rs each	36	36	2	Registrars at 12 Rs each	24	24	–	12	
Do:		5. Conservancy Road Scraving &c.	2	Sanitary Inspectors at 38+7 = 45 each	90	90	1	Sanitary Inspectors	35	35	–	25	
							1	—Do:— at 23+7	30	30			
							1	—Do:— at 18+7	25	25			
			1	—Do:— 18+7	25	25							
			1	Detecting & Pro: Inspr 25+7	32	32		" "	"	"	"	32	
			11	3 Sanitios @ 9 = 27 4 — Do: — 8 = 32 4 — Do: — 7 = 28	87	87	11	Sanitios (as at present)	87	87	"	"	
			70	13 Public Latrines 65 Totties @ 5 2 do: @ 4 — 8 1 do: @ 3½ — 3-8 54 do: @ 3 — 162	238-8-	238-8-	67	2 Public Latrines Totties at 4 Rs = 8-0-0 1 — Do — 3½ 3-8-0 64 — Do: 3 — 192	203-8-0	203-8-	"	35	
			150	46 Road Sweepers @ 5 Rs each 230 1 Do: at 4 — 4 1 Do: — 3½ — 3-8 102 Do: 3 — 306	543-8-	543-8-	149	45 Road Sweepers at 5 Rs each 225 1 Do — 4 — 4 1 Do: — 3½ — 3-8 102 Do — 3 — 306	538-8-	538-8-	"	5	
			"	"	"	"	4	Depot Keepers @ 5 Rs each	20	20	20	"	
			235		1016-	1016-	234		939	939	20	97	
Do:	Private Sewerage Establishment		1	Private Sanitary Inspector at 10+7	17	17	"	"	"	"	"	17	
G.O 600 m/i	18.3.97		34	Sewerages at 3 Rs each	102	102	34	Sewerages @ 3 Rs each	102	102	"	"	
			35		119	119	34		102	102		17	

Compd

17.12.97.

Salem MUNICIPALITY.

Statement of Proposition for revision of Establishment for 1898-99

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Nature of charge. Present Scale. Number	Designation	Pay. Minimum.	Pay. Maximum.	Proposed Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
					RS.	RS.			RS.	RS.	RS.	RS.	
G.O. 366 M.	20.3.94	Grant V	1	Manager	60	75	1	Manager 50 + a personal allowance of Rs 15	65	65	"	10	The Present pay is Rs 70.
Do. 440 M.	8.3.97	Office Establishment.											
			1	Head Clerk	30	30	1	Head Clerk	25	25	"	5	
			1	Cashier	30	30	1	Cashier	25	25	"	5	
			1	License Clerk	15	15	1	License Clerk	15	15	-	.	
			1	Despatching Clerk	8	8	1	Despatching Clerk	10	10	2	"	
			1	1st Peon	8	8	1	1st Peon	8	8	—	—	
			1	2d Peon	7	7	1	2d Peon	7	7	"	"	
			1	3d Peon	6	6	1	3d Peon	6	6	—	—	
			1	Measalchi	5	5	1	Measalchi	5	5	—	—	
			9		169	184	9		166	166	2	20	
— Do. —		Inspection.	1	Chairman	250	250	1	Secretary	175	200	"	75	
— Do. —		Collection Establishment.	1	Petition & Prof. Tax Clerk	20	20	1	Petition & Prof. Tax Clerk	15	15	"	5	
			1	House & Land tax Clerk	15	15	1	House & Land tax Clerk	15	15	"	"	
			9	2 1st Class Bill Collectors @ Rs 10 — 20; 3 2d Class — Do. — 9 — 27; 4 3d Class — Do. — 7 — 28	75	75	9	Bill Collectors as per present rate	75	75	.	.	
			9	Peons for Bill Collectors @ Rs 4 each — 3	36	36	"		"	——		36	
			20		146	146	11		105	105	"	41	

compd:

[illegible]

Ca

A. [illegible]
17.12.97
Chairman

Salem MUNICIPALITY.

Statement of Proposition for revision of Establishment for 1898-99

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Nature of charge. Present Scale. Number	Designation	Pay. Minimum.	Maximum.	Proposed Scale. Number	Designation.	Pay. Minimum.	Maximum.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
					RS.	RS.			RS.	RS.	RS.	RS.	
G.O. 366 M.	20.3.94	Grant II	1	Manager	60	75	1	Manager 50 + a personal allowance of Rs 15	65	65	"	10	The Present pay is Rs 70.
Do. 440 M.	8-3.97	Office Establishment											
			1	Head Clerk	30	30	1	Head Clerk	25	25	"	5	
			1	Cashier	30	30	1	Cashier	25	25	"	5	
			1	License Clerk	15	15	1	License Clerk	15	15	-	.	
			1	Despatching Clerk	8	8	1	Despatching Clerk	10	10	2	.	
			1	1st Peon	8	8	1	1st Peon	8	8	—	—	
			1	2nd Peon	7	7	1	2nd Peon	7	7	"		
			1	3rd Peon	6	6	1	3rd Peon	6	6		"	
			1	Measalchi	5	5	1	Measalchi	5	5	—	—	
			9		169	184	9		166	166	2		
— Do. —		Inspection.	1	Chairman	250	250	1	Secretary	175	200			
— Do. —		Collection Establishment	1	Petition & Prof. Tax Clerk	20	20	1	Petition & Prof. Tax Clerk	15	15		5	
			1	House & Land tax Clerk	15	15	1	House & Land tax Clerk	15	15			
			9	2 1st Class Bill Collectors @ 10 Rs 20; 3 2nd Class Do. 9 27; 4 3rd Class Do. 7 28	75	75	9	Bill Collectors as per present rate	75	75	.	.	
			9	Peons for Bill Collectors @ 4 Rs each	36	36	"				—	36	
			20		146	146	11		105	105	"	41	

Compd.

Ca

[illegible]
Chairman
17.12.97

Salem Municipality.

Statement of Proposition for revision of Establishment for 1898-99

Order sanctioning present establishment: Number	Date	Office to which the proposition refers	Present Scale: Number	Designation	Pay: Minimum (Rs.)	Pay: Maximum (Rs.)	Proposed Scale: Number	Designation	Pay: Minimum (Rs.)	Pay: Maximum (Rs.)	Proposition: Increase per month, Amount (Rs.)	Proposition: Decrease per month, Amount (Rs.)	Grounds of proposition
G.O. 366 M. Do. 440 M.	20.3.94 8.3.97	Grant V Office Establishment	1	Manager	60	75	1	Manager 50 + a personal allowance of Rs 15	65	65	"	10	The present pay is 70.
			1	Head Clerk	30	30	1	Head Clerk	25	25	"	5	
			1	Cashier	30	30	1	Cashier	25	25	"	5	
			1	License Clerk	15	15	1	License Clerk	15	15	-	.	
			1	Despatching Clerk	8	8	1	Despatching Clerk	10	10	2	.	
			1	1st Peon	8	8	1	1st Peon	8	8	—	—	
			1	2nd Peon	7	7	1	2nd Peon	7	7	"	"	
			1	3rd Peon	6	6	1	3rd Peon	6	6	-	-	
			1	Masalchi	5	5	1	Masalchi	5	5	-	-	
			9		169	184	9		166	166	2	20	
Do.		Inspection	1	Chairman	250	250	1	Secretary	175	200	"	75	
Do.		Collection Establishment	1	Petition & [illegible] Clerk	20	20	1	Petition & Prof. Tax Clerk	15	15	"	5	
			1	House & Land tax Clerk	15	15	1	House & Land tax Clerk	15	15	"	"	
			9	2 1st Class Bill Collectors @ 10 Rs. 20 3 2nd Class Do. 9 27 4 3rd Class Do. 7 28	75	75	9	Bill Collectors as per present rate	75	75	.	.	
			9	Peons for Bill Collectors @ 4 Rs each 36	36	36	"		"	-	-	36	
			20		146	146	11		105	105	"	41	

Compd.

[illegible]

Ca

A. [illegible]
Chairman
17.12.97

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Despatched in print. 11-3-98

16

READ AGAIN G.O., No. DATED
189

CURRENT

4385-2 (in type)
239 m P
281 m A
297 m P
303 m Q
305 m P
331 m A
408 m Q
571 m P
578 m A
688 m A

Shimpost
DR
18/2/98

TURES TO C. No.

ER OF GOVERNMENT .. .. ..

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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NUMBER OF COPIES REQUIRED. { Order complete. 70 / Letter only. / Order complete with Letter.

N.B.—
A = Print in full.
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3
4385 m/97

L. & M.
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Local & Munl. (1898) Department.

INDEXED. cR

PRINTED.

G.O., No. 406 m

Old No. C.F. 73 New No. 24—552,323—13-11-57.

DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No. ____________, dated ____________________ 195 .

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			