cal & Munl. (189) Department.

PRINTED.

G.O., No. 396 m

DATED 18/3/99

INDEXED.

[illegible]

[Despatch Abstract.]

Annual budget. Reviewing the Salem.

for 1898-1900

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 396 M., 18th March 1899.

MARCH.

Municipal Budget.

Reviewing the Salem — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. S. KRISHNASWAMI MUDALIYAR, Avargal, Chairman, Municipal Council, Salem, to the Secretary to Government, Local and Municipal Department (through the Head-quarters Deputy Collector of Salem), dated 19th December 1898, No. 1773.

I have the honour to submit herewith, for sanction of Government, the budget estimate of the Salem Municipality for 1899–1900, together with a copy of my memorandum prepared for the information of the Council. A copy of the resolution of the Council passing the budget is also submitted.

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

3. With reference to Government Memorandum, No. 157, Local and Municipal Department, dated 9th February 1898, I have the honour to state that the following are the alterations made by the Municipal Council, Salem, in the draft budget prepared by the Chairman :—

(1) *Under Grant 2 Education*—(2) *Municipal Schools*—(i) *On Salary System*—(*b*) *Cntingencies.*—A sum of Rs. 100 has been added on account of prize books for the Municipal College, Salem.

(2) (3) *Salary Grants.*—The provision of Rs. 450 made under this head for salary grant for the London Mission High school, Salem, has been struck out by the Council for the following reasons :—

(1) The institution has not made any rule similar to the "Conscience clause" in the Grant-in-Aid Code; (2) the Municipality is unable, for want of funds, to thoroughly repair the Municipal college building, or to provide the additional accommodation necessitated by the growing increase in the strength of the college; (3) the Municipality has incurred and yet to incur heavy charges in respect of the plague; and (4) the Municipal funds being insufficient, the Municipal Council is compelled to borrow a sum of Rs. 5,300 in connection with the water-supply scheme of Salem.

ENCLOSURES.

MEMORANDUM by the Chairman, Municipal Council, Salem, explaining the principal variations in the revised estimate for 1898–99 and the budget estimate for 1899–1900.

REVISED ESTIMATE FOR 1898–99.

Receipts.

Opening Balance.—The actual opening balance was Rs. 40 against the budget estimate of Rs. 320. The difference being trifling calls for no special remarks.

2. (*a*) *Tax on Arts, &c.*—The budget grant under this head is Rs. 4,000. It has been raised to Rs. 4,600. An increase of Rs. 600 is expected under this head owing to the careful revision of assessments made during the year.

3. (*b*) *Tax on Buildings and Tax on Lands.*—During the current financial year the rate of tax on buildings and lands has been raised from Rs. 7–8–0 to 8½ per cent., as sanctioned in G.O., Mis. No. 678 M., dated 30th March 1898. Calculated at this rate, the income under tax on lands is expected to be Rs. 1,520 against the budget grant of Rs. 1,400. The collections of the first eight months of the year are not very satisfactory on account of a few imported cases of plague in consequence of which the trade of the town is very much affected. Steps will, however, be taken to realize all dues before the close of the financial year.

4. *Tolls.*—The toll farms are managed departmentally this year. Calculating on the average actual receipts during the first eight months of the year, the gross annual demand of this head will be about Rs. 13,300. Deducting the charges, the net income will be Rs. 11,390. Deducting again the Local fund share of Rs. 2,280, the net Municipal income under this head is expected to be Rs. 11,020, against the budget grant of Rs. 12,070. The income under this head is very much affected on account of a few imported cases of plague in the district and fear of inoculation.

5. *Fees from Educational Institutions.*—The income under this head is estimated at Rs. 10,900 against the budget estimate of Rs. 9,250, and this is calculated mainly on the actuals of last year.

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

7. *Balance of Bench fines under sections* 3 *to* (5) *of the Town Nuisance Act.*—Under this head, a sum of Rs. 320 only is expected against the budget grant of Rs. 1,030, with reference to G.O., No. 1460 M., dated 2nd September 1896.

8. *Grants and Contributions from Government*—(1) *Education—Buildings.*—The sum of Rs. 650 referred to in paragraph 7 of the Chairman's budget memorandum of last year is repeated as the matter is under correspondence between the Chairman and the Director of Public Instruction, Madras.

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

10. The total receipts are estimated at Rs. 74,130, against the budget estimate of Rs. 72,560. The total expected receipts, including the opening balance, amount Rs. 74,170, against the budget estimate of Rs. 72,880.

EXPENDITURE.

11. *Grant 1*, (1) *New works*—(*b*) *Buildings.*—The original budget grant under this head was Rs. 4,000 on account of the Jubilee market. Of this, Rs. 1,900 has been transferred to *Grant 3*, (5) (*c*) *Cholera and Plague charges* as per G.O., Mis. No. 1135 P., dated 21st September 1898. This work will not be undertaken this year, and the balance will be reserved for expenditure on plague preventive measures in the current year, as instructed by Government in G.O., Mis. No. 2035 M., dated 1st December 1898. The sum of Rs. 230 shown under the revised estimate is intended for the construction of a latrine for males near Pachayee kovil in Gogai, and certain toll-sheds, &c.

12. *Repairs*—(*a*) *Communications.*—The budget grant of Rs. 4,000 under this head has been reduced to Rs. 3,000, and savings available will be reserved for expenditure on plague preventive measures as explained in paragraph 11 *supra.*

13. (*b*) *Buildings.*—As the poor-house, toll-gates, school-houses and some of the Municipal latrines had to be repaired during the year, the budget grant of Rs. 100 has been raised to Rs. 450 under this head.

14. *Grant 2, Education*—(2) *Municipal Schools*—(i) *On Salary system*—(*a*) *Establishment.*—The Headmaster, Salem College, reports that there are at present 94 boys in the first form of the Salem College, and on the re-opening of the college after the Christmas holidays, there will be no diminution, but most probably an increase, and he recommends that the services of the additional teacher on Rs. 25, temporarily sanctioned up to 31st December 1898, in G.O., Mis. No. 704 M., dated 1st April 1898,

should be retained; necessary provision has accordingly been made in the revised estimate for January and February 1898. The additional sum required for him will be met from the savings affected under this head during the current year.

15. (*b*) *Contingencies.*—The budget grant of Rs. 430 under this head has been raised to Rs. 730 on account of the supply of furniture and maps urgently required for the Municipal College, Salem.

16. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(*c*) *Diet of Patients and* (*d*) *Sundries and Contingencies.*—The budget grants of Rs. 1,200, and 1,460 under these heads have been reduced to Rs. 1,000 under each of the above two heads, respectively, as the cost of dieting and contingent charges connected with the hospital has fallen very much probably on account of decrease in the number of admission of in-patients for fear of plague.

17. *Contribution to the District Board on account of Women's and Children's Dispensary.*—The provision of Rs. 60 made in the budget under this head has been struck off, as the dispensary has been closed by the District Board, Salem.

18. *Cholera and Plague Charges.*—The original budget grant under this head was Rs. 1,500; Rs. 1,900 was transferred to this head from Grant 1 as already explained in paragraph 11 *supra*. This sum has been raised to Rs. 3,890 in the revised estimate as shown in the Plague budget for 1899-1900 already sent to the Plague Commissioner through the Collector.

19. The total expenditure is estimated at Rs. 71,300 against the budget grant of Rs. 74,260. The balance at the close of the year is estimated at Rs. 2,870.

20. The amount in column 6 of the revised estimate has been revised with reference to subsequent allotments and transfers as per G.O., No. 2149 L., dated 8th November 1898.

Budget Estimate for 1899-1900.

RECEIPTS.

21. As observed above, the year will begin with an opening balance of Rs. 2,870.

22. (*b*) *Tax on Buildings.*—As the tax on buildings has to be revised thoroughly in January next, an increase of Rs. 540 is expected under this head. The budget estimate has therefore been raised to Rs. 23,200 against the revised estimate of Rs. 22,660.

23. *Tolls.*—The gross receipts under this head are estimated at Rs. 15,070, the current year's figure; deducting the cost of establishment and contingencies, viz., Rs. 1,960, the net receipts will be Rs. 13,110; deducting again one-fifth share due to the District Board, Salem, the net Municipal income is estimated at Rs. 12,450 against the budget estimate of Rs. 12,070 and Rs. 11,020, the revised estimate.

24. *Fees from Educational Institutions.*—The income under this head is estimated at Rs. 12,000 against the budget estimate of Rs. 9,250, and Rs. 10,900 the revised estimate. The Headmaster, Salem College, expects an income of about Rs. 10,000 from the Salem College alone next year. The fee income from other Municipal schools is expected to be about Rs. 2,000.

25. (5) *Grants and Contributions from Government*—(i) *Education, Municipal schools.*—A provision of Rs. 2,880 has been made under this head against the revised estimate of Rs. 2,630 as detailed below:—

	Rs.
Salary grants on behalf of the teachers of the Salem College at Rs. 211-13-4 per mensem	2,542
Library books of the college	50
Grant for furniture of the college	150
„ gymnastic apparatus for college	100
Salary grants for the gymnastic teacher of the town schools ..	40
Total ..	2,882 or 2,880

26. *Loans in the Market from Private Individuals.*—A sum of Rs. 5,[illegible] is entered under this head, with reference to paragraph 4 (1) of G.O., No. 1242 M., dated 11th July 1898.

27. The total receipts are expected to amount to Rs. 82,080 against the revised estimate of Rs. 74,130. The total receipts including the opening balance (Rs. 2,870) will be Rs. 84,950.

Expenditure.

28. *Grant 1, Public Works*—(i) *New Works*—(*b*) *Buildings.*—A sum of Rs. 600 has been provided under this head for (1) the extension of the store-room of the Municipal office Rs. 300 and (2) for the construction of sheds in the burial and burning grounds Rs. 300.

29. (*d*) *Water-supply.*—The sum of Rs. 5,300 provided under this head is intended for sinking two additional wells at the foot of the Namamalai hills and deepening the well at the foot of the Namamalai hills in connection with the investigation of the water-supply scheme, Salem, referred to in G.O., Mis. No. 1153 M., dated 10th May 1897.

30. (*e*) *Miscellaneous Public Improvements.*—A sum of Rs. 200 is provided under this head for dividing the burial and burning grounds into plots for different communities and for putting up pathways, &c.

31. (2) *Repairs*—(*a*) *Communications.*—The current year's budget grant of Rs. 4,000 is repeated under this head for the repair of town roads. For want of funds and heavy expenditure for plague charges, no more funds can be allotted under this head.

32. (*b*) *Buildings.*—As the Salem College buildings are in urgent need of repair, a sum of Rs. 1,000 has been provided for their repair, and the other Rs. 500 is intended for the repair of the Townhall and other Municipal latrines, &c.

33. (*d*) *Water-supply*—(1) *Repairs to works, &c.*—Under this head, a small provision of Rs. 100 is made for the repair and cleansing of any of the Municipal wells. The total of Grant 1 is Rs. 14,240.

34. *Grant 2, Education*—(2) *Municipal Schools*—(1) *On Salary System*—(*a*) *Establishment.*—As there has been sufficient number of pupils for two sections of the first form of the Salem College, the additional temporary teacher on Rs. 30 per mensem will be taken on the permanent staff, and for reasons explained in paragraph 14 *supra*, provision has been made for the other additional temporary teacher on Rs. 25 per mensem for the whole year. The allotment under this head is therefore Rs. 13,160 against the budget grant of Rs. 13,110. For want of funds the increase asked for by the Headmaster, Municipal College, Salem, cannot be sanctioned.

35. (*b*) *Contingencies.*—A sum of Rs. 200 has been provided on account of gymnastic apparatus and Rs. 100 for prize books required for the Municipal College, Salem. The allotment under this head is therefore Rs. 630 against the budget grant of Rs. 430.

36. (ii) *Municipal Schools on the Salary-result System*—(*a*) *Fixed Payments.*—Rs. 3,490 has been provided under this head against the budget grant of Rs. 3,470. The increase is due to the fact that during the current year, a sum of Rs. 20 has been transferred to the head of (1) *Training Schools*, (*b*) *Stipends to Normal Students.* The total of Grant 2 is Rs. 20,150.

37. *Grant 3*, (i) *Hospitals and Dispensaries*—(*a*) *Establishment.*—Provision has been made for twelve months on account of the salary of the full-time dhoby and the female caste surgery attendant, instead of for eleven months in the current year. The budget grant under this head is therefore Rs. 3,200 against Rs. 3,190 of 1898-99.

38. (*c*) *Diet of Patients and* (*d*) *Sundries and Contingencies.*—Under these two heads the usual budget grant of Rs. 1,200 and 1,460, respectively, has been repeated.

39. (5) *Conservancy, Road cleaning, &c.*,—(*a*) (ii) *Establishment.*—The services of a sweeper on Rs. 5 per mensem will be dispensed with from 1st April 1899 as unnecessary. The budget grant under this head is therefore Rs. 11,510 against Rs. 11,610 of 1898-99.

40. (*b*) *Private Scavenging*—(i) *Establishment.*—During the current year, the pay and allowance for March last was paid for the private scavenging inspector (Rs. 10 + 7) whose appointment was abolished from 1st April last. The budget grant under this head is therefore reduced to Rs. 1,220 against Rs. 1,240 of 1898–99.

41 (*c*) *Cholera and Plague Charges.*—A sum of Rs. 5,500 has been provided under this head, with reference to the plague budget for 1899–1900, already sent to the Plague Commissioner through the Collector, in this office No. 364, dated 22nd November 1898. The total of Grant 3 is Rs. 32,780.

42. *Grant 4*, (9) *Other Charges*—(iv) *Compensation for Lands.*—A sum of Rs. 3,590 has been provided under this head on account of compensation for the site acquired for the Victoria Jubilee market as per award No. 3 of 1897, dated 22nd November 1897, of the Head-quarters Deputy Collector, Salem. The total of Grant 4 is Rs. 7,770.

43. *Grant 5*, (*a*) *General Establishment*—(ii) *Inspection.*—Under G.O., Mis. No. 497 M., dated 5th March 1898, the Secretary will be entitled to an increment of Rs. 10 from the 16th April 1899. A sum of Rs. 2,200 has been allotted under this head against the budget grant of Rs. 2,170 of the current year.

44. (*c*) *Collection of Tolls*—(i) *Establishment.*—Provision has been made for twelve months on account of the toll establishment instead of eleven months in the current year, and the Supervisor has been allowed a jutka allowance of Rs. 15 from 1st October 1898 instead of a horse allowance of Rs. 7. For these reasons, the budget allotment under this head is Rs. 1,600 against the revised estimate of Rs. 1,450. This establishment will be dispensed with, if the tolls are leased out on contract.

45. (*e*) *Contribution for Central Office and Audit Establishment.*—A sum of Rs. 610 has been provided under this head, with reference to G.O., No. 2250 L., dated 25th November 1898. The total of Grant 5 is Rs. 8,820.

46. The total expenditure under all the grants is estimated at Rs. 83,760 against the revised estimate of Rs. 71,300. The year is expected to close with a small balance of Rs. 1,190 to the credit of the Municipality.

Endt. No. 2157 Cur.

Submitted through the Collector of Salem.

(Signed) S. M. WUSMAN,
Deputy Collector.

21*st December* 1898.

Endt. No. 4535.

Submitted.

Revised Estimate.

2. Collections under taxes on buildings and lands during the first eight months of the year have not been satisfactory, only one-fourth of the total demand having been collected during this period. The Chairman ascribes it to slackness of trade owing to plague. The Chairman should take prompt steps to realize the entire amount of the taxes before the close of the official year.

3. The reduction in the allotment under communications has to be made to set free Rs. 1,000 for plague expenditure.

Budget Estimate for 1899–1900.

4. The Council will no doubt let the toll farms on contract instead of keeping them under departmental management if there should be satisfactory bids.

5. The proposal to strike out the usual annual allotment of Rs. 450 under salary grant to the London Mission High school on account of the lower secondary department should not be sanctioned. A similar attempt was made last year against which both the then Collector and Director of Public Instruction strongly protested, and it was disallowed by Government in G.O., No. 405 M., dated 18th February 1898,

The reasons urged are (1) that the institution has not made any rule similar to the "Conscience clause" in the Grant-in-Aid Code, and (2) that the funds at the disposal of the Municipality are insufficient for providing proper accommodation in the college and for other charges on account of plague and water-supply. The first reason is altogether unintelligible. Paragraph 3 of Chapter II of the Grant-in-Aid Code refers solely to schools for Europeans and not to schools attended by natives. It is easy to see that the real reason for wishing to withdraw the grant is that the school is a Christian institution and I strongly protest against such distinction being made. As regards want of funds it is foolish policy to go on spending much on the collegiate department of the Municipal college and to withdraw a paltry sum of Rs. 450 from an efficient lower secondary school. If the Rs. 450 cannot be provided otherwise, I would recommend its withdrawal from the grant to the college which amounts to Rs. 13,160.

(Signed) R. B. CLEGG,
Acting Collector.

Salem,
30*th December* 1898.

From the Hon'ble Mr. D DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 326.

Referring to the educational portion of the budget estimate of the Salem Municipality, I have the honour to state that I must again strongly protest against the action of the Municipal Council in withdrawing salary grants from the London Mission High school, Salem. One of the reasons urged for this step, *viz.*, that the institution has not made any rule similar to the "Conscience clause" in the Grant-in-Aid Code, is simply frivolous, inasmuch as the provision in the Code in regard to a "Conscience clause" applies only to European schools. The other reasons urged by the Council are also hardly tenable. I beg to invite the attention of Government to my letter, No. 381, dated 18th January 1898, offering remarks on the current year's budget and to observe that those remarks continue to apply with equal force. I, therefore, strongly recommend that the current year's allotment of Rs. 450 be repeated.

2. The fee receipts seem to me to be somewhat over-estimated. I would fix the figure at Rs. 11,000.

3. With the modifications suggested above, the net expenditure proposed on education is Rs. 6,580 (Rs. 20,600—14,020), which is less than 13 per cent. of the estimated income of the Municipality from taxation, markets and rents.

4. In statement II, the heading "Result grants" under salary-result system schools should be "Result stipends" and the heading "Result grants" should be "4. Fixed and Result grants."

From Surgeon-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, 12th January 1899, No. 33.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Salem Municipality for the year 1899–1900 is sufficient and calls for no further remarks.

From the Director of Public Instruction, Madras, dated 4th February 1899, No. 1357.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 22nd February 1899, No. 567-S.

I have the honour to state that the Salem Municipal Council estimates its expenditure on conservancy for the ensuing year at Rs. 23,530 or 30·6 per cent. of the anticipated receipts. Of this amount, Rs. 5,500 are for meeting plague and cholera

charges. The residue (23·5 per cent.) represents the expenditure on conservancy proper, and is insufficient for requirements. My remarks on the current year's budget (1) advising the employment of a chief sanitary inspector on Rs. 70 *plus* Rs. 15 and 2 assistant sanitary inspectors (one on Rs. 35 *plus* Rs. 15 and the other on Rs. 20 *plus* Rs. 15) and (2) to reduce the number of sweepers and to raise that of scavengers, have not been considered.

ORDER—No. 396 M., dated 18th March 1899.

The estimated receipts and charges of the Salem Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98 :—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	5,830	320	40	1,420
Tax on Arts	3,767	4,010	4,610	4,610
,, Buildings and Lands	19,032	24,080	24,200	24,740
,, Vehicles and Animals	3,160	3,200	3,200	3,200
,, Carts	3,149	3,400	3,400	3,400
Tolls	9,132	12,070	11,020	12,450
Realizations under Special Acts	..	100	100	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	727	980	1,080	1,080
Conservancy Receipts	295	300	300	300
Fees and Revenue from Educational Institutions	10,867	9,250	10,900	11,000
,, ,, Medical Institutions	294	370	370	370
Income from Markets and Slaughter-houses	4,822	4,770	5,460	5,460
License fees	1,255	1,400	1,400	1,400
Other fees	1,940	1,950	1,560	1,560
Fines under Municipal and other Acts	1,097	1,180	420	420
Grants and Contributions from Government	2,812	2,810	3,420	3,920
,, ,, Local Boards	1,357	1,400	1,400	1,400
Recoveries for services to private individuals	970	1,240	1,240	1,220
Miscellaneous	56	50	50	50
Loans	..	..	..	7,300
Advances Recovered	813	..	..	..
Total	71,375	72,880	74,170	84,500
Charges.				
GRANT 1—				
New Works—				
Buildings	977	4,000	230	..
Drainage	133	..	..	..
Water-supply	..	..	1,090	5,300
Repairs—				
Communications	3,547	4,000	3,000	4,000
Buildings	1,225	100	450	500
Drainage	1,709	1,730	1,730	1,730
Water-supply	638	280	280	280
Establishment	576	580	580	580
Tools and Plant and other Stores	24	100	50	50
Contributions for Public Works	16	..	..	..
Total	8,845	10,790	7,410	12,440
GRANT 2—				
Training Schools	6	..	20	..
Municipal Schools—				
On the Salary System	13,615	13,290	13,840	13,690
,, Salary-result System	4,883	5,120	5,040	5,120
Grant-in-aid—				
Salary grants	432	450	450	450
Fixed and Result grants	755	750	750	750
Building, Furniture, &c., grants	4	..	..	..
Inspection	369	370	370	370
Miscellaneous	120	120	120	120
Total	20,184	20,100	20,590	20,500
GRANT 3—				
Hospitals and Dispensaries	6,981	7,550	6,850	7,560
Contributions	756	790	730	740
Vaccination	378	450	450	450
Registration of Births and Deaths	488	500	500	500
Conservancy, Road-cleaning and Road-watering	19,453	19,650	23,240	23,810
Total	28,056	28,940	31,770	33,060

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 4—				
Lighting	2,326	2,400	2,400	2,400
Choultries	549	570	570	570
Travellers' Bungalows	136	120	120	120
Avenues	1,635	1,100	1,240	4,680
Total	4,646	4,190	4,330	7,770
GRANT 5—				
Supervision and Management	8,481	6,940	8,640	8,720
Advances Recoverable	250	..	..	..
Refunds	873	..	10	..
Grand Total	71,335	70,960	72,750	82,490
Balance	40	1,920	1,420	2,010

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 74,130 and Rupees 71,300, respectively, against Rs. 72,560 and Rs. 70,960 anticipated in the sanctioned budget. An increase in the receipts which occurs chiefly under the tax on arts, school and slaughter-house fees and grants from Government is partly counterbalanced by a decrease under tolls, cart-stand fees and fines. The collections under the taxes on buildings and lands during the first eight months of the year were unsatisfactory and the reason assigned for this in paragraph 3 of the Chairman's memorandum cannot be accepted as adequate. The retention of the additional teacher on Rs. 25, proposed in paragraph 14 of the Chairman's memorandum, is sanctioned. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 273 L., dated 7th February 1899, the provision for epidemic charges will be raised from Rs. 3,890 to Rs. 5,340. The balance to be carried forward to the ensuing year's budget will then be Rs. 1,420.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 82,080 against Rs. 74,130 in the revised estimate, the increase being chiefly under the tax on buildings, tolls, school-fees and loans. The attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 4 of his endorsement. With reference to paragraph 2 of the Director's letter read above, the estimate under school-fees will be reduced by Rs. 1,000. In order to enable the Municipal Council to make the necessary provision for plague charges, credit will be taken for a loan of Rs. 2,000 from Imperial funds.

4. *Charges.*—(1) The probable charges are entered as Rs. 83,760 against the revised estimate of Rs. 72,750, the increase being mainly under Grants 1, 3 and 4.

(2) *Grant 1.*—For want of funds the allotments for New Works—Buildings and Miscellaneous Public Improvements will be struck out and that for Repairs—Buildings will be reduced by Rs. 1,000. For the same reason the allotment for the maintenance of roads which is only 38·1 per cent. of the net Municipal income from tolls against the minimum of 50 per cent. fixed by Government will be passed.

(3) *Grant 2.*—The proposal in paragraph 34 of the Chairman's memorandum to take the temporary teacher on Rs. 30 on the permanent list is approved. For want of funds, the proposed allotment of Rs. 100 for prize books of the Municipal College will be struck out. As recommended by the Director in paragraph 1 of his letter read above, the current year's allotment of Rs. 450 for salary grants will be repeated.

(4) *Grant 3.*—The proposal to dispense with the services of a sweeper on Rs. 5, referred to in paragraph 39 of the Chairman's memorandum, is approved. The attention

of the Municipal Council is drawn to the latter part of the Sanitary Commissioner's letter read above. The allotment for epidemic charges will be raised from Rs. 5,500 to Rs. 5,780, with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(5) *Grant 5.*—Owing to want of funds, the proposal to grant a jutka allowance of Rs. 15 to the toll gates supervisor instead of a horse allowance of Rs. 7 cannot be considered.

5. As revised by Government, the budget closes with a balance of Rs. 2,010 or only 2·5 per cent. of the estimated ordinary receipts. This should be increased by effecting savings wherever possible in the course of the year.

6. If the loan of Rs. 2,000 from Imperial funds for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

H. TREMENHEERE,
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.
" Sanitary Commissioner.
" Sanitary Engineer.
" Plague Commissioner.
" Financial Department.
Editors' Table.

Ed. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Recd. } 1899. *Enclosures*
Regd. } *Spare copies*

G.O., No. 396 M., 18th March 1899.

MARCH.

Municipal Budget.

Reviewing the Salem — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. S. KRISHNASWAMY MUDALIYAR, Avargal, Chairman, Municipal Council, Salem, to the Secretary to Government, Local and Municipal Department (through the Head-quarters Deputy Collector of Salem), dated 19th December 1898, No. 1773.

I have the honour to submit herewith, for sanction of Government, the budget estimate of the Salem Municipality for 1899–1900, together with a copy of my memorandum prepared for the information of the Council. A copy of the resolution of the Council passing the budget is also submitted.

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

3. With reference to Government Memorandum, No. 157, Local and Municipal Department, dated 9th February 1898, I have the honour to state that the following are the alterations made by the Municipal Council, Salem, in the draft budget prepared by the Chairman :—

(1) *Under Grant 2 Education*—(2) *Municipal Schools*—(i) *On Salary System*—(*b*) *Cntingencies.*—A sum of Rs. 100 has been added on account of prize books for the Municipal College, Salem.

(2) (3) *Salary Grants.*—The provision of Rs. 450 made under this head for salary grant for the London Mission High school, Salem, has been struck out by the Council for the following reasons :—

(1) The institution has not made any rule similar to the "Conscience clause" in the Grant-in-Aid Code; (2) the Municipality is unable, for want of funds, to thoroughly repair the Municipal college building, or to provide the additional accommodation necessitated by the growing increase in the strength of the college; (3) the Municipality has incurred and yet to incur heavy charges in respect of the plague; and (4) the Municipal funds being insufficient, the Municipal Council is compelled to borrow a sum of Rs. 5,300 in connection with the water-supply scheme of Salem.

ENCLOSURES.

MEMORANDUM by the Chairman, Municipal Council, Salem, explaining the principal variations in the revised estimate for 1898–99 and the budget estimate for 1899–1900.

REVISED ESTIMATE FOR 1898–99.

Receipts.

Opening Balance.—The actual opening balance was Rs. 40 against the budget estimate of Rs. 320. The difference being trifling calls for no special remarks.

2. (*a*) *Tax on Arts, &c.*—The budget grant under this head is Rs. 4,000. It has been raised to Rs. 4,600. An increase of Rs. 600 is expected under this head owing to the careful revision of assessments made during the year.

3. (*b*) *Tax on Buildings and Tax on Lands.*—During the current financial year the rate of tax on buildings and lands has been raised from Rs. 7–8–0 to 8½ per cent., as sanctioned in G.O., Mis. No. 678 M., dated 30th March 1898. Calculated at this rate, the income under tax on lands is expected to be Rs. 1,520 against the budget grant of Rs. 1,400. The collections of the first eight months of the year are not very satisfactory on account of a few imported cases of plague in consequence of which the trade of the town is very much affected. Steps will, however, be taken to realize all dues before the close of the financial year.

4. *Tolls.*—The toll farms are managed departmentally this year. Calculating on the average actual receipts during the first eight months of the year, the gross annual demand of this head will be about Rs. 13,300. Deducting the charges, the net income will be Rs. 11,390. Deducting again the Local fund share of Rs. 2,280, the net Municipal income under this head is expected to be Rs. 11,020, against the budget grant of Rs. 12,070. The income under this head is very much affected on account of a few imported cases of plague in the district and fear of inoculation.

5. *Fees from Educational Institutions.*—The income under this head is estimated at Rs. 10,900 against the budget estimate of Rs. 9,250, and this is calculated mainly on the actuals of last year.

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

7. *Balance of Bench fines under sections 3 to (5) of the Town Nuisance Act.*—Under this head, a sum of Rs. 320 only is expected against the budget grant of Rs. 1,030, with reference to G.O., No. 1460 M., dated 2nd September 1896.

8. *Grants and Contributions from Government*—(1) *Education—Buildings.*—The sum of Rs. 650 referred to in paragraph 7 of the Chairman's budget memorandum of last year is repeated as the matter is under correspondence between the Chairman and the Director of Public Instruction, Madras.

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

10. The total receipts are estimated at Rs. 74,130, against the budget estimate of Rs. 72,560. The total expected receipts, including the opening balance, amount Rs. 74,170, against the budget estimate of Rs. 72,880.

EXPENDITURE.

11. *Grant 1*, (1) *New works*—(*b*) *Buildings.*—The original budget grant under this head was Rs. 4,000 on account of the Jubilee market. Of this, Rs. 1,900 has been transferred to *Grant 3*, (5) (*c*) *Cholera and Plague charges* as per G.O., Mis. No. 1135 P., dated 21st September 1898. This work will not be undertaken this year, and the balance will be reserved for expenditure on plague preventive measures in the current year, as instructed by Government in G.O., Mis. No. 2035 M., dated 1st December 1898. The sum of Rs. 230 shown under the revised estimate is intended for the construction of a latrine for males near Pachayee kovil in Gogai, and certain toll-sheds, &c.

12. *Repairs*—(*a*) *Communications.*—The budget grant of Rs. 4,000 under this head has been reduced to Rs. 3,000, and savings available will be reserved for expenditure on plague preventive measures as explained in paragraph 11 *supra*.

13. (*b*) *Buildings.*—As the poor-house, toll-gates, school-houses and some of the Municipal latrines had to be repaired during the year, the budget grant of Rs. 100 has been raised to Rs. 450 under this head.

14. *Grant 2, Education*—(2) *Municipal Schools*—(i) *On Salary system*—(*a*) *Establishment.*—The Headmaster, Salem College, reports that there are at present 94 boys in the first form of the Salem College, and on the re-opening of the college after the Christmas holidays, there will be no diminution, but most probably an increase, and he recommends that the services of the additional teacher on Rs. 25, temporarily sanctioned up to 31st December 1898, in G.O., Mis. No. 704 M., dated 1st April 1898,

should be retained; necessary provision has accordingly been made in the revised estimate for January and February 1898. The additional sum required for him will be met from the savings affected under this head during the current year.

15. (*b*) *Contingencies.*—The budget grant of Rs. 430 under this head has been raised to Rs. 730 on account of the supply of furniture and maps urgently required for the Municipal College, Salem.

16. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(*c*) *Diet of Patients and* (*d*) *Sundries and Contingencies.*—The budget grants of Rs. 1,200, and 1,460 under these heads have been reduced to Rs. 1,000 under each of the above two heads, respectively, as the cost of dieting and contingent charges connected with the hospital has fallen very much probably on account of decrease in the number of admission of in-patients for fear of plague.

17. *Contribution to the District Board on account of Women's and Children's Dispensary.*—The provision of Rs. 60 made in the budget under this head has been struck off, as the dispensary has been closed by the District Board, Salem.

18. *Cholera and Plague Charges.*—The original budget grant under this head was Rs. 1,500; Rs. 1,900 was transferred to this head from Grant 1 as already explained in paragraph 11 *supra*. This sum has been raised to Rs. 3,890 in the revised estimate as shown in the Plague budget for 1899-1900 already sent to the Plague Commissioner through the Collector.

19. The total expenditure is estimated at Rs. 71,300 against the budget grant of Rs. 74,260. The balance at the close of the year is estimated at Rs. 2,870.

20. The amount in column 6 of the revised estimate has been revised with reference to subsequent allotments and transfers as per G.O., No. 2149 L., dated 8th November 1898.

Budget Estimate for 1899-1900.

Receipts.

21. As observed above, the year will begin with an opening balance of Rs. 2,870.

22. (*b*) *Tax on Buildings.*—As the tax on buildings has to be revised thoroughly in January next, an increase of Rs. 540 is expected under this head. The budget estimate has therefore been raised to Rs. 23,200 against the revised estimate of Rs. 22,660.

23. *Tolls.*—The gross receipts under this head are estimated at Rs. 15,070, the current year's figure; deducting the cost of establishment and contingencies, viz., Rs. 1,960, the net receipts will be Rs. 13,110; deducting again one-fifth share due to the District Board, Salem, the net Municipal income is estimated at Rs. 12,450 against the budget estimate of Rs. 12,070 and Rs. 11,020, the revised estimate.

24. *Fees from Educational Institutions.*—The income under this head is estimated at Rs. 12,000 against the budget estimate of Rs. 9,250, and Rs. 10,900 the revised estimate. The Headmaster, Salem College, expects an income of about Rs. 10,000 from the Salem College alone next year. The fee income from other Municipal schools is expected to be about Rs. 2,000.

25. (5) *Grants and Contributions from Government*—(i) *Education, Municipal schools.*—A provision of Rs. 2,880 has been made under this head against the revised estimate of Rs. 2,630 as detailed below:—

	Rs.
Salary grants on behalf of the teachers of the Salem College at Rs. 211-13-4 per mensem	2,542
Library books of the college	50
Grant for furniture of the college	150
„ gymnastic apparatus for college	100
Salary grants for the gymnastic teacher of the town schools ..	40
Total	2,882 or 2,880

26. *Loans in the Market from Private Individuals.*—A sum of Rs. 5,300 is entered under this head, with reference to paragraph 4 (1) of G.O., No. 1242 M., dated 11th July 1898.

27. The total receipts are expected to amount to Rs. 82,080 against the revised estimate of Rs. 74,130. The total receipts including the opening balance (Rs. 2,870) will be Rs. 84,950.

Expenditure.

28. *Grant 1, Public Works*—(i) *New Works*—(*b*) *Buildings.*—A sum of Rs. 600 has been provided under this head for (1) the extension of the store-room of the Municipal office Rs. 300 and (2) for the construction of sheds in the burial and burning grounds Rs. 300.

29. (*d*) *Water-supply.*—The sum of Rs. 5,300 provided under this head is intended for sinking two additional wells at the foot of the Namamalai hills and deepening the well at the foot of the Namamalai hills in connection with the investigation of the water-supply scheme, Salem, referred to in G.O., Mis. No. 1153 M., dated 10th May 1897.

30. (*e*) *Miscellaneous Public Improvements.*—A sum of Rs. 200 is provided under this head for dividing the burial and burning grounds into plots for different communities and for putting up pathways, &c.

31. (2) *Repairs*—(*a*) *Communications.*—The current year's budget grant of Rs. 4,000 is repeated under this head for the repair of town roads. For want of funds and heavy expenditure for plague charges, no more funds can be allotted under this head.

32. (*b*) *Buildings.*—As the Salem College buildings are in urgent need of repair, a sum of Rs. 1,000 has been provided for their repair, and the other Rs. 500 is intended for the repair of the Townhall and other Municipal latrines, &c.

33. (*d*) *Water-supply*—(1) *Repairs to works, &c.*—Under this head, a small provision of Rs. 100 is made for the repair and cleansing of any of the Municipal wells. The total of Grant 1 is Rs. 14,240.

34. *Grant 2, Education*—(2) *Municipal Schools*—(1) *On Salary System*—(*a*) *Establishment.*—As there has been sufficient number of pupils for two sections of the first form of the Salem College, the additional temporary teacher on Rs. 30 per mensem will be taken on the permanent staff, and for reasons explained in paragraph 14 *supra*, provision has been made for the other additional temporary teacher on Rs. 25 per mensem for the whole year. The allotment under this head is therefore Rs. 13,160 against the budget grant of Rs. 13,110. For want of funds the increase asked for by the Headmaster, Municipal College, Salem, cannot be sanctioned.

35. (*b*) *Contingencies.*—A sum of Rs. 200 has been provided on account of gymnastic apparatus and Rs. 100 for prize books required for the Municipal College, Salem. The allotment under this head is therefore Rs. 630 against the budget grant of Rs. 430.

36. (ii) *Municipal Schools on the Salary-result System*—(*a*) *Fixed Payments.*—Rs. 3,490 has been provided under this head against the budget grant of Rs. 3,470. The increase is due to the fact that during the current year, a sum of Rs. 20 has been transferred to the head of (1) *Training Schools*, (*b*) *Stipends to Normal Students.* The total of Grant 2 is Rs. 20,150.

37. *Grant 3*, (i) *Hospitals and Dispensaries*—(*a*) *Establishment.*—Provision has been made for twelve months on account of the salary of the full-time dhoby and the female caste surgery attendant, instead of for eleven months in the current year. The budget grant under this head is therefore Rs. 3,200 against Rs. 3,190 of 1898-99.

38. (*c*) *Diet of Patients and* (*d*) *Sundries and Contingencies.*—Under these two heads the usual budget grant of Rs. 1,200 and 1,460, respectively, has been repeated.

39. (5) *Conservancy, Road cleaning, &c.*,—(*a*) (ii) *Establishment.*—The services of a sweeper on Rs. 5 per mensem will be dispensed with from 1st April 1899 as unnecessary. The budget grant under this head is therefore Rs. 11,510 against Rs. 11,610 of 1898-99.

40. (*b*) *Private Scavenging*—(i) *Establishment.*—During the current year, the pay and allowance for March last was paid for the private scavenging inspector (Rs. 10 + 7) whose appointment was abolished from 1st April last. The budget grant under this head is therefore reduced to Rs. 1,220 against Rs. 1,240 of 1898–99.

41 (*c*) *Cholera and Plague Charges.*—A sum of Rs. 5,500 has been provided under this head, with reference to the plague budget for 1899–1900, already sent to the Plague Commissioner through the Collector, in this office No. 364, dated 22nd November 1898. The total of Grant 3 is Rs. 32,780.

42. *Grant 4, (9) Other Charges*—(iv) *Compensation for Lands.*—A sum of Rs. 3,590 has been provided under this head on account of compensation for the site acquired for the Victoria Jubilee market as per award No. 3 of 1897, dated 22nd November 1897, of the Head-quarters Deputy Collector, Salem. The total of Grant 4 is Rs. 7,770.

43. *Grant 5, (a) General Establishment*—(ii) *Inspection.*—Under G.O., Mis. No. 497 M., dated 5th March 1898, the Secretary will be entitled to an increment of Rs. 10 from the 16th April 1899. A sum of Rs. 2,200 has been allotted under this head against the budget grant of Rs. 2,170 of the current year.

44. (*c*) *Collection of Tolls*—(i) *Establishment.*—Provision has been made for twelve months on account of the toll establishment instead of eleven months in the current year, and the Supervisor has been allowed a jutka allowance of Rs. 15 from 1st October 1898 instead of a horse allowance of Rs. 7. For these reasons, the budget allotment under this head is Rs. 1,600 against the revised estimate of Rs. 1,450. This establishment will be dispensed with, if the tolls are leased out on contract.

45. (*e*) *Contribution for Central Office and Audit Establishment.*—A sum of Rs. 610 has been provided under this head, with reference to G.O., No. 2250 L., dated 25th November 1898. The total of Grant 5 is Rs. 8,820.

46. The total expenditure under all the grants is estimated at Rs. 83,760 against the revised estimate of Rs. 71,300. The year is expected to close with a small balance of Rs. 1,190 to the credit of the Municipality.

Endt. No. 2157 Cur.

Submitted through the Collector of Salem.

21*st December* 1898. (Signed) S. M. WUSMAN,
Deputy Collector.

Submitted. Endt. No. 4535.

Revised Estimate.

2. Collections under taxes on buildings and lands during the first eight months of the year have not been satisfactory, only one-fourth of the total demand having been collected during this period. The Chairman ascribes it to slackness of trade owing to plague. The Chairman should take prompt steps to realize the entire amount of the taxes before the close of the official year.

3. The reduction in the allotment under communications has to be made to set free Rs. 1,000 for plague expenditure.

Budget Estimate for 1899–1900.

4. The Council will no doubt let the toll farms on contract instead of keeping them under departmental management if there should be satisfactory bids.

5. The proposal to strike out the usual annual allotment of Rs. 450 under salary grant to the London Mission High school on account of the lower secondary department should not be sanctioned. A similar attempt was made last year against which both the then Collector and Director of Public Instruction strongly protested, and it was disallowed by Government in G.O., No. 405 M., dated 18th February 1898.

The reasons urged are (1) that the institution has not made any rule similar to the "Conscience clause" in the Grant-in-Aid Code, and (2) that the funds at the disposal of the Municipality are insufficient for providing proper accommodation in the college and for other charges on account of plague and water-supply. The first reason is altogether unintelligible. Paragraph 3 of Chapter II of the Grant-in-Aid Code refers solely to schools for Europeans and not to schools attended by natives. It is easy to see that the real reason for wishing to withdraw the grant is that the school is a Christian institution and I strongly protest against such distinction being made. As regards want of funds it is foolish policy to go on spending much on the collegiate department of the Municipal college and to withdraw a paltry sum of Rs. 450 from an efficient lower secondary school. If the Rs. 450 cannot be provided otherwise, I would recommend its withdrawal from the grant to the college which amounts to Rs. 13,160.

(Signed) R. B. CLEGG,
Acting Collector.

SALEM,
30*th December* 1898.

From the Hon'ble Mr. D DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 326.

Referring to the educational portion of the budget estimate of the Salem Municipality, I have the honour to state that I must again strongly protest against the action of the Municipal Council in withdrawing salary grants from the London Mission High school, Salem. One of the reasons urged for this step, *viz.*, that the institution has not made any rule similar to the "Conscience clause" in the Grant-in-Aid Code, is simply frivolous, inasmuch as the provision in the Code in regard to a "Conscience clause" applies only to European schools. The other reasons urged by the Council are also hardly tenable. I beg to invite the attention of Government to my letter, No. 381, dated 18th January 1898, offering remarks on the current year's budget and to observe that those remarks continue to apply with equal force. I, therefore, strongly recommend that the current year's allotment of Rs. 450 be repeated.

2. The fee receipts seem to me to be somewhat over-estimated. I would fix the figure at Rs. 11,000.

3. With the modifications suggested above, the net expenditure proposed on education is Rs. 6,580 (Rs. 20,600—14,020), which is less than 13 per cent. of the estimated income of the Municipality from taxation, markets and rents.

4. In statement II, the heading "Result grants" under salary-result system schools should be "Result stipends" and the heading "Result grants" should be "4. Fixed and Result grants."

From Surgeon-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, 12th January 1899, No. 33.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Salem Municipality for the year 1899–1900 is sufficient and calls for no further remarks.

From the Director of Public Instruction, Madras, dated 4th February 1899, No. 1357.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 22nd February 1899, No. 567-S.

I have the honour to state that the Salem Municipal Council estimates its expenditure on conservancy for the ensuing year at Rs. 23,530 or 30·6 per cent. of the anticipated receipts. Of this amount, Rs. 5,500 are for meeting plague and cholera

charges. The residue (23·5 per cent.) represents the expenditure on conservancy proper, and is insufficient for requirements. My remarks on the current year's budget (1) advising the employment of a chief sanitary inspector on Rs. 70 *plus* Rs. 15 and 2 assistant sanitary inspectors (one on Rs. 35 *plus* Rs. 15 and the other on Rs. 20 *plus* Rs. 15) and (2) to reduce the number of sweepers and to raise that of scavengers, have not been considered.

Order—No. 396 M., dated 18th March 1899.

The estimated receipts and charges of the Salem Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year and the actuals of 1897–98 :—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	5,830	320	40	1,420
Tax on Arts	3,767	4,010	4,610	4,610
,, Buildings and Lands	19,032	24,080	24,200	24,740
,, Vehicles and Animals	3,160	3,200	3,200	3,200
,, Carts	3,149	3,400	3,400	3,400
Tolls	9,132	12,070	11,020	12,450
Realizations under Special Acts	..	100	100	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	727	980	1,080	1,080
Conservancy Receipts	295	300	300	300
Fees and Revenue from Educational Institutions	10,867	9,250	10,900	11,000
,, ,, Medical Institutions	294	370	370	370
Income from Markets and Slaughter-houses	4,822	4,770	5,460	5,460
License fees	1,255	1,400	1,400	1,400
Other fees	1,940	1,950	1,560	1,560
Fines under Municipal and other Acts	1,097	1,180	420	420
Grants and Contributions from Government	2,812	2,810	3,420	3,020
,, ,, Local Boards	1,357	1,400	1,400	1,400
Recoveries for services to private individuals	970	1,240	1,240	1,220
Miscellaneous	56	50	50	50
Loans	..	..	..	7,300
Advances Recovered	813	..	..	..
Total	71,375	72,880	74,170	84,500
Charges.				
Grant 1—				
New Works—				
Buildings	977	4,400	230	..
Drainage	133	..	..	..
Water-supply	..	..	1,090	5,300
Repairs—				
Communications	3,547	4,000	3,000	4,000
Buildings	1,225	100	450	500
Drainage	1,709	1,730	1,730	1,730
Water-supply	638	280	280	280
Establishment	576	580	580	580
Tools and Plant and other Stores	24	100	50	50
Contributions for Public Works	16	..	..	..
Total	8,845	10,790	7,410	12,440
Grant 2—				
Training Schools	6	..	20	..
Municipal Schools—				
On the Salary System	13,615	13,290	13,840	13,690
,, Salary-result System	4,883	5,120	5,040	5,120
Grant-in-aid—				
Salary grants	432	450	450	450
Result ,,	755	750	750	750
Building, Furniture, &c., grants	4	..	..	..
Inspection	369	370	370	370
Miscellaneous	120	120	120	120
Total	20,184	20,100	20,590	20,500
Grant 3—				
Hospitals and Dispensaries	6,981	7,550	6,850	7,560
Contributions	756	790	730	740
Vaccination	378	450	450	450
Registration of Births and Deaths	488	500	500	500
Conservancy, Road-cleaning and Road-watering	19,453	19,650	23,240	23,810
Total	28,056	28,940	31,770	33,060

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 4—				
Lighting	2,326	2,400	2,400	2,400
Choultries	549	570	570	570
Travellers' Bungalows	136	120	120	120
Avenues	1,635	1,100	1,240	4,680
Total	4,646	4,190	4,330	7,770
Grant 5—				
Supervision and Management	8,481	6,940	8,640	8,720
Advances Recoverable	250	..	..	..
Refunds	873	..	10	..
Grand Total	71,335	70,960	72,750	82,490
Balance	40	1,920	1,420	2,010

Revised Estimate for 1898–99.

2. The current receipts and charges are now estimated at Rs. 74,130 and Rupees 71,300, respectively, against Rs. 72,560 and Rs. 70,960 anticipated in the sanctioned budget. An increase in the receipts which occurs chiefly under the tax on arts, school and slaughter-house fees and grants from Government is partly counterbalanced by a decrease under tolls, cart-stand fees and fines. The collections under the taxes on buildings and lands during the first eight months of the year were unsatisfactory and the reason assigned for this in paragraph 3 of the Chairman's memorandum cannot be accepted as adequate. As observed by the Collector in paragraph 2 of his endorsement, prompt steps should be taken to realize the entire amount of the taxes before the close of the current year. The retention of the additional teacher on Rs. 25, proposed in paragraph 14 of the Chairman's memorandum, is sanctioned. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 273 L., dated 7th February 1899, the provision for epidemic charges will be raised from Rs. 3,890 to Rs. 5,340. The balance to be carried forward to the ensuing year's budget will then be Rs. 1,420.

Budget Estimate for 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 82,080 against Rs. 74,130 in the revised estimate, the increase being chiefly under the tax on buildings, tolls, school-fees and loans. The attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 4 of his endorsement. With reference to paragraph 2 of the Director's letter read above, the estimate under school-fees will be reduced by Rs. 1,000. In order to enable the Municipal Council to make the necessary provision for plague charges, credit will be taken for a loan of Rs. 2,000 from Imperial funds.

4. *Charges.*—(1) The probable charges are entered as Rs. 83,760 against the revised estimate of Rs. 72,750, the increase being mainly under Grants 1, 3 and 4.

(2) *Grant 1.*—For want of funds the allotments for New Works—Buildings and Miscellaneous Public Improvements will be struck out and that for Repairs—Buildings will be reduced by Rs. 1,000. For the same reason the allotment for the maintenance of roads which is only 38·1 per cent. of the net Municipal income from tolls against the minimum of 50 per cent. fixed by Government will be passed.

(3) *Grant 2.*—The proposal in paragraph 34 of the Chairman's memorandum to take the temporary teacher on Rs. 30 on the permanent list is approved. For want of funds, the proposed allotment of Rs. 100 for prize books of the Municipal College will be struck out. As recommended by the Director in paragraph 1 of his letter read above, the current year's allotment of Rs. 450 for salary grants will be repeated.

(4) *Grant 3.*—The proposal to dispense with the services of a sweeper on Rs. 5 referred to in paragraph 39 of the Chairman's memorandum is approved. The attention

of the Municipal Council is drawn to the latter part of the Sanitary Commissioner's letter read above. The allotment for epidemic charges will be raised from Rs. 5,500 to Rs. 5,780, with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(5) *Grant 5.*—Owing to want of funds, the proposal to grant a jutka allowance of Rs. 15 to the toll gates supervisor instead of a horse allowance of Rs. 7 cannot be considered.

5. As revised by Government, the budget closes with a balance of Rs. 2,010 or only 2·5 per cent. of the estimated ordinary receipts. This should be increased by effecting savings wherever possible in the course of the year.

6. If the loan of Rs. 2,000 from Imperial funds for which credit has been taken in paragraph 3 *supra* is not sanctioned by the Government of India the budget will have to be recast.

(True Extract.)

for *Secretary to Government.*

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

End. P. Seetharam.

Enclosure to D.P.I.'s Lr. No. 1351 F. 2/99

Jun^r W^s. 1899.

To

The Director of Public Instruction
Madras.

PUBLIC INSTRUCTION 27 JUN 1899 MADRAS

Sir

At the beginning of last year (vide my letter dated 7th I. 98) I had occasion to complain of the action of the Salem Municipality in resolving to discontinue the annual grant of Rs 450 to the Lower Secondary department of the London Mission High school. You were good enough at that time to protest against the withdrawal of the grant in a letter which you addressed to govern-ment. I regret to have to report that the Municipal Council at a meeting held about the 15th of December last passed a similar resolution to the one protested against in January 1898, alleging as the reasons for the proposed withdrawal of the grant. 1st that no provision had been made by me for the Enactment of a "Conscience clause" in Connection with the working of the school, similar to the one contained in the Educational Rules which has reference to European schools only — and 2ndly Want of funds

The London Mission (Native)
Salem.

of local bodies throughout the presidency, I have the honour to request that you will object to the withdrawal proposed by the Salem municipality of the grant of Rs 450 to the London mission School

I have the honour to be Sir

Your most obedient Servant

Arthur A Bygnund

Manager L M Aided School

To

The London mission School.

Salem.

Ed. Cor. 5,000 -27-10-97.
7

LOCAL & MUNICIPAL DEPT.
CURRENT No. 455 M

R. No. 930/99

DEPARTMENT OF PUBLIC INSTRUCTION.

No. 1357 d/ 4 Feby 1899

Submitted to Government
in continuation of this
office letter no. 326 M
10th ultimo.

D Duncan
Director of Public Instruction

From The Manager
London Mission High School
Salem

Cor. 1166/99
Salem Municipality Report
for 1899-900

No.

Dated 20th January 99.

Received

Enclosures

SUBJECT.

Requesting to object the proposal
of the Salem municipality regarding
the withdrawal of grant of Rs 450
to the London mission School,
Salem.

1/455/M/99

Papers to be read in Proceedings:—

Current No. 52 of 1897, dated 17th December 98 from the Chief Secretary.

Current No 116m of 1899, dated 10 January 99 from the Director of P. Instn

Current No. 1682 of 1898, dated 12th January 99 from the Surgeon General to the Govt

455m 4th February — Principal Civil Medical Officer

Current No. 627 of 1899, dated 22 February from the Sanitary Commr

" Order.

The estimated receipts and charges of the Salem Municipality for 1899-900, as passed by Government, are compared below with the budget and revised estimates for the year 1898-99 and the actuals of 1897-98.

	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate 1899-900.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	5830	320	40	~~2670~~ 1420
Tax on Arts	3767	4010	4610	4610
Tax on Buildings and Lands	19032	24080	24200	24740
Water-Tax on Buildings and Lands	3160	3200	3200	3200
Tax on Vehicles and Animals	3149	3400	3400	3400
Tax on Carts	9132	12070	11020	12450
Tolls	..	100	100	100
Realizations under Special Acts	727	980	1080	1080
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	295	300	300	300
Conservancy Receipts	10867	9250	10900	~~1200~~ 11000
Fees and Revenue from Educational Institutions ..	294	370	370	370
Fees and Revenue from Medical Institutions	4822	4770	5460	5460
Income from Markets and Slaughter-houses	1255	1400	1400	1400
License fees	1940	1950	1560	1560
Other fees	1097	1180	420	420
Fines under Municipal and other Acts				
Interest on Investments and premium on Loans ..	2812	2810	3420	3020
Grants and Contributions from Government	1357	1400	1400	1400
Do. from Local Boards				
Do. from other bodies	970	1240	1240	1220
Recoveries for services to private individuals	56	50	50	50
Miscellaneous	"	"	"	~~5300~~ 7300
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	813	"	"	"
Advances Recovered				
Total ..	71375	72880	74170	~~81950~~ 84500

72560 74150

Charges.	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate 1899-1900.	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	977	~~4000~~ 1250	230	~~100~~	
Buildings	133	"	"	"	
Drainage					
Water-supply		~~1090~~	1090	5300	
Miscellaneous Public improvements				~~200~~	
Repairs—					
Communications	3547	4000	3000	4000	
Buildings	1225	100	450	~~1500~~	500
Drainage	1709	1730	1730	1730	
Water-supply	638	280	280	280	
Establishment	576	580	580	580	
Tools and Plant and other Stores	24	100	50	50	
Contributions for Public Works	16	"	"	"	
Total	8845	~~10100~~ 10790	7410	~~11340~~	12440
Grant 2.					
Training Schools	6	~~20~~	20	"	
Municipal Schools—					
(*a*) On the Salary System	13615	13~~640~~ 29	13840	13~~890~~ 6	
(*b*) On the Salary Result System	4883	5~~180~~	5040	5120	
Grants-in-aid—					
(*a*) Salary grants	432	450	450	~~450~~	
(*b*) Result grants	755	750	750	750	
(*c*) Building, Furniture, &c., grants		"	"	"	
Inspection	36~~8~~	370	370	370	
Miscellaneous	126	120	120	120	
Total	20183	20~~770~~ 100	20590	~~20150~~	20500
Grant 3.					
Hospitals and Dispensaries	6981	7550	6850	7560	
Contributions	756	790	730	740	
Vaccination	379	450	450	450	
Registration of Births and Deaths	488	500	500	500	
Conservancy, Road-cleaning and Road-watering	19453	~~23530~~ 19650	21790 2340	~~23530~~	23810
Total	28057	~~33820~~ 28140	30320	~~32700~~	33060
Grant 4.					
Lighting	2326	2400	2400	2400	
Markets and Slaughter-houses					
Choultries	549	570	570	570	
Travellers' Bungalows	136	120	120	120	
Avenues					
Public Garden, Survey of Land, Fire and other charges	1635	1100	1240	4680	
Total	4646	4190	4330	7770	
Grant 5.					
Supervision and management	8481	~~8720~~ 6940	8640	8720	
Repayment of Debt					
Interest on loan					
Advances Recoverable	250	"	"	"	
Refunds	873	"	10	"	
Discount					
Pensions and Gratuities					
Investments					
Grand Total	71335	74260	71800 72750	~~82760~~	82490
Balance	40	~~1750~~ 1720	~~2170~~ 1420	~~1420~~	1220 2010

3 folios
1893/159

Local and Municipal Department.

Payment of Salary grants to the London Mission School, Salem, by the Salem municipality.

FOR ORDERS.

In Salem there is a High school maintained by the London Mission Society. In October 1892, the Manager of this school, requested the Municipal Council of the town to make a grant-in-aid to its Lower Secondary Department; but the Council in its Resolution dated 13th October 1892, declined to comply with the Manager's request. The Manager of the school, however, renewed his application to the Council for aid in July 1893 and in June 1894, and on both these occasions the Council regretted its inability on financial grounds, to make any grant to the school. He thereupon submitted a petition to Government protesting against the action of the Municipal Council and praying that Government would be pleased to direct the Council to pay the grant asked for. The Director of Public Instruction, to whom this petition was referred for remarks, observed that the London Mission school was a long standing one, that it had been uniformly doing excellent work and that the school was well managed and well equipped and as such it deserved encouragement and he recommended that the Council should aid the school to such an extent as the Council might find it practicable, taking

A.

B.

in Go. No. 1331 26-11-94

taking into account the claims of the other schools in the town. In his remarks on the budget estimate of the Municipality for the year 1895-96, the Director, however, stated that as the Municipality was spending on education more than the usual proportion (viz.15 per cent) and as the allotments proposed under the several heads were not susceptible of any reduction, he regretted that he did not see any way in which aid from Municipal funds could be made available for the London Mission school. On these grounds, the Government declined to interfere on behalf of the Manager of the London Mission High school-Vide the notes and orders in G.O.No.724 M., dated 1"May 1895.

2. In June 1895, however, the Municipal Council on the recommendation of the Inspector of schools resolved to make a salary grant of Rs.37-8-0 per mensem to the Mission school and accordingly made a provision of Rs.500 for this purpose in the revised estimate for 1895-96 and repeated it in the budgets for 1896-97 and 1897-98. In the budget for 1898-99, however, the Council, on the plea of want of funds, omitted to provide for it. But the Director of Public Instruction in his remarks on the budget strongly protested against the Municipal Council's proposal to withdraw this grant and observed as follows:-

" This school has been in existence for a very long time and all along doing good work.**** 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

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 &c."

On this strong protest of the Director, the Government inserted a provision of Rs.450 for this purpose in the budget for 1898-99. Vide para.4(3) of G.O. No.405 M., dated 18"February 1898.

In the budget estimate for 1899-1900, the Municipal Council again ~~strikes out~~ omits the usual grant to this school on the grounds that

(1) the institution has not made any rule similar to the "conscience clause" in the Grant-in-aid Code

(2) the Municipality is unable for want of funds to carry out the repairs and extensions required for the Municipal College building or to provide the additional accommodation necessitated by the growing increase in the strength of the College, and

(3) the Council has to incur heavy expenditure on account of plague and is com-pelled to borrow a sum of Rs.5,300 towards

the

the water supply scheme for the town.

The Collector in his endorsement on the budget observes that the first reason is altogether unintelligible as the conscience clause in the Grant-in-aid Code refers only to schools for Europeans and not to schools attended by natives and recommends that if, the sum of Rs.450 cannot be provided otherwise, it be taken out of the grant to the Municipal College.

The Director of Public Instruction also states in his remarks on the budget that the Council's reference to the "conscience clause" applies only to European schools and he considers that the other reasons urged by the Municipal Council are also hardly tenable. He therefore strongly recommends that the current year's allotment of Rs.450 be repeated.

In an article that appeared in the "Hindu" of the 19"January 1899, it is argued on behalf of the Municipal Council, that the Municipality has got other more legitimate demands on its funds e.g. the water supply and drainage schemes for the town which have not been carried out, that it is hard to tax the Hindu and Mussulman ratepayers for the benefit of a Missionary institution, that additional funds required for the payment of grants to the London Mission school could not be made available by the abolition of the College Department of the Municipal College as this institution is self-supporting, and that the London Mission has got ample funds at their disposal as evidenced by their recent notification reducing the scale of fees in their

their school. It is therefore requested that the Government may not be persuaded to over-rule the Council's action in the matter.

As observed by the Director in his letter above referred to, the reasons given by the Municipal Council in justification of their act are frivolous and untenable and the same remarks can also be said to apply to the above arguments, except the last which is the one that has force in it; but it is met by the Manager of the school, who in an article published in the "Hindu" of the 24"January 1899, states as follows:-

" One word as to a matter of fact. Both"Rate-payer" and "Justice" state that the funds of the London Mission High school are in a flourishing condition. This is not so. The school costs the society to which I belong Rs.150 per mensem, not including the cost of Management and repairs&c."

In this connection, it is to be observed that in speaking of the Local and Municipal Boards in relation to private effort, the Education Commission of 1883 in para.499 of its report observes that when local bodies dispense grants from public funds in aid of private effort, their action should be regulated by the same principles as govern the Department. And in para.497, it is laid down "that the main attention of the Department should be given to evoking and strengthening private effort and that its success must be largely judged by the increase in the number and efficiency of aided institutions under private management that has

resulted from its care".

Consistently with this, the Director in his remarks on the budget for the current year also observed that the declared policy of Government and of the Secretary of State has been to endeavour to spread education mainly through the instrumentality of the Grant-in-aid system.

In the circumstances, it is submitted that the Director's recommendation to repeat the current year's allotment under salary grants may be approved.

V.R
14/3/99

H 1
15 3 99.

G.

Yes. The case is satisfactorily made out.

K 17.3.99.

7P

REVISED ESTIMATE FOR 1898-99:

2. The current receipts and charges are now estimated at Rs.74,130 and Rs.71,300, respectively, against Rs.72,560 and Rs.70,960 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the tax on arts, school and slaughter house fees and grants from Government is partly counterbalanced by a decrease under tolls, cart-stand fees and fines. The collections under the taxes on buildings and lands during the first eight months of the year were unsatisfactory and the reason assigned for this in para. 3 of the Chairman's memorandum cannot be accepted as adequate. As observed by the Collector in para.2 of his Endorsement, prompt steps should be taken to realize the entire amount of the taxes before the close of the current year. The retention of the additional teacher on Rs.25, proposed in para.14 of the Chairman's memorandum, is sanctioned. With reference to G.O. No.1259, Financial, dated 25th December 1898, communicated with G.O. No.44 L., dated 11th January 1899, the provision for epidemic charges will be raised from Rs.3,890 to Rs.4,130. The balance to be carried forward to the ensuing year's budget will then be Rs. ~~2630~~ 1420

Note The collections were only 30 & 25 p.c respectively.

with reference to f.o. no 130 Fin. dated 21st January 1899, Communicated with f.o. no 273 L dated 7th February 1899, the provision for epidemic charges will be raised from Rs 3890 to Rs 5340

BUDGET ESTIMATE FOR 1899-1900:

3. RECEIPTS: The receipts for the

the ensuing year are put down at Rs.82,080 against Rs.74,130 in the revised estimate, the increase being chiefly under the tax on buildings, tolls, school fees and loans. The attention of the Municipal Council is drawn to the remarks of the Collector in para.4 of his Endorsement. With reference to para.2 of the Director's letter read above, the estimate under school fees will be reduced by Rs.1,000. In order to enable the Municipal Council to make the necessary provision for plague charges, credit will be taken for a loan of Rs 2000 from Imperial funds.

4. CHARGES (1): The probable charges are entered as Rs.83,760 against the revised estimate of Rs. ~~71,810~~ 72750, the increase being mainly under Grants 1, 3 and 4.

(2) GRANT 1. For want of funds the allotments for New Works - Buildings and Miscellaneous Public Improvements will be struck out and that for Repairs - Buildings will be reduced by Rs.1000. For the same reason the allotment for the maintenance of roads which is only 38.1 per cent of the net municipal income from tolls against the minimum of 50 per cent, ~~will~~ funded by Govt will be passed.

(3) GRANT 2. The proposal in para.34 of the Chairman's Memorandum to take the temporary teacher on Rs.30 on the permanent list is approved. For want of funds, the proposed allotment of Rs.100 for prize books of the Municipal College will be struck out. As recommended by the Director in para.1 of his letter read above, the current year's allotment of Rs.450 for salary grants will be repeated.

Vide para 35.

Please put up a note removing this restriction - also Some of the newspaper articles in favour of the municipal action - I will take from the Municipal Council

(4) GRANT 3. ~~The remarks of the Sanitary Commissioner on the allotments for Vaccination, Registration of Vital Statistics and Sanitation are awaited. Meanwhile,~~ the proposal to dispense with the services of a sweeper on Rs.5 referred to in para.39 of the Chairman's Memorandum is approved ~~and~~ the allotment for epidemic charges will be raised from Rs.5,500 to 5,780 with reference to G.O. No.1259 Financial, dated 28th December 1898 communicated with G.O. No.44 L., dated 11th January 1899.

(5) GRANT 5. Owing to want of funds, the proposal to grant a jutka allowance of Rs.15 to the toll-gates supervisor instead of a horse allowance of Rs.7 cannot be ~~sanctioned~~ considered

5. As revised by Government, the budget closes with a balance of Rs ~~2000~~ 2010 ordinary or only 2.6 per cent of the estimated receipts. This should be increased by effecting savings wherever possible in the course of the year.

V.R 20/1/99

6. Loan of Rs 2000 from Imperial funds for which credit has been taken in para 3 supra is not sanctioned by the Government of India the budget will have to be recast.

V.R 14/3/99

1 The attention of the Mun Council is drawn to the latter part of the Sanitary Commissioner's letter read above.

Para 44.

To The Fin Deptt for c.i. with reference to para 3 of the draft.

To The Chairman Mr E. Salem 15
" Collector " 1
" Dept of Bd Salem 10
" Accountant General 10
" Director of Public Instruction 11
" Surgeon General 6
" Plague Comm 1
" Sanitary Board 1
" Commissioner 1
" Engineer 1
" Financial Dept 1
Editors' Tably

Dept 6/4/99

18 3 99.

Enclosure No 4 of Letter No 1773 of 1898

Salem

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1897-1900

	Budget Estimate 1897-1900				Revised Budget Estimate for 1898-99.			Budget Estimate for 1899-1900, including Revised Estimates and Transfers			Actuals, 1897-98. (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.									
1	2			3			4			5	6		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund	2870	-	-				40	-	-	320	-	-	5829	8	6
b. Endowments	-	-	-				-	-	-	-	-	-	-	-	-
c. Water-tax Fund	-	-	-	2870	-	-	-	-	-	-	-	-	-	-	-
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	4600	-	-	✓			4600	-	-	4000	-	-	3764	-	-
b. Tax on buildings (section 63) ..	23200			✓			22660	-		22660	-	-	18191	9	9
c. Tax on lands (section 63)	1520			✓			1520	-	-	1400	-	-	838	4	1
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-	-	-	-	-	-	-
e. Tax on vehicles with springs and palanquins (section 77)	1200	-	-				1200	-	-	1200	-	-	1177	8	-
f. Tax on animals (section 77) ..	2000	-	-				2000	-	-	2000	-	-	1982	5	-
g. Tax on carts and other vehicles without springs (section 85) ..	3400	-	-				3400	-	-	3400	-	-	3149	2	-
h. Tolls (section 91)—															
Gross receipts .. 15,070 - -															
Less Local Fund share 2620 - -															
12450 - -	12450	-	-				11020	-	-	12070	-	-	9132	4	10
i. Penalties on account of—															
i. Tax on arts	10	-	-				10	-	-	10	-	-	2	15	-
ii. Tax on buildings	10	-	-				10	-	-	10	-	-	2	6	-
iii. Tax on lands	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	-	-	-				-	-	-	-	-	-	-	-	-
				48400	-	-									
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds	-	-	-				-	-	-	-	-	-	-	-	-
b. Ferry rents	-	-	-				-	-	-	-	-	-	-	-	-
c. Fees under Act II of 1888 ..	100	-	-	100	-	-	100	-	-	100	-	-	-	-	-
Carried forward ..				48500	-	-	46530	-	-	46860	-	-	38240	6	8

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1899-1900—cont.

—	Budget Estimate for 1899-1900 Details of Minor Heads.	Budget Estimate for 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99 including subsequent sanctioned alterations and transfers.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		48,500 - -	46530 - -	46860 - -	38240 6 8
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	50 - -	✓	50 - -	50 - -	29 4 10
ii. Rent of buildings	10 - -		10 - -	10 - -	- - -
iii. Avenue receipts	400 - -	✓	400 - -	300 - -	300 11 6
iv. Fees from Traveller's Bungalows	350 - -		350 - -	350 - -	347 8 11
b. i. Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	70 - -	✓	70 - -	70 - -	40 13 9
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	200 - -		200 - -	200 - -	9 - 9
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	300 - -		300 - -	300 - -	295 - -
d. i. Fees from educational institutions	12,000		10900 -	9250 - -	10866 13 2
ii. Other revenue from educational institutions	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines	360 - -		360 - -	360 - -	270 5 3
ii. Other Hospital receipts ..	10 - -		10 - -	10 - -	23 6 11
f. i. Income from markets	2660 - -	✓	2660 - -	2570 - -	2603 2 6
ii. ,, slaughter-houses..	2800 - -	✓	2800 - -	2200 - -	2218 7 11
g. Other fees—					
i. Distraint fees	10 - -		10 - -	10 - -	11 15 11
Warrant fees	100 - -		100 - -	50 - -	12 13 11
ii. License fees	1400 - -		1400 - -	1400 - -	1255 1 6
iii. Cartstand fees	1440 - -	✓	1440 - -	1880 - -	1908 11 9
iv. Other fees	10 - -		10 - -	10 - -	6 8 -
h. Fines under Municipal and other Acts	100 - -		100 - -	150 - -	66 8 11
Balance of Lapsed fines under Sec 27 of Town Insurance act	320 - -		320 - -	1030 - -	1030 155
i. Interest on investments—					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -	22590 - -	- - -	- - -	- - -
Carried forward ..		71,090 - -	68020 - -	67060 - -	59537 8 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1899-1900—cont.

—	Budget Estimate for 1899-1900 Details of Minor Heads.	Budget Estimate for 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99 including subsequent sanctioned alterations and transfers.	Actuals, 1897-98. (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		71,090 - -	68020 - -	67060 - -	59537 8 1
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends	- - -		- - -	- - -	- - -
Buildings	- - -		650 - -	- - -	- - -
Municipal Schools	2880 - -		2630 - -	2670 - -	2684 12 10
Other purposes	140 - -		140 - -	140 - -	126 10 8
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes—					
Communications	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	1200 - -		1200 - -	1200 - -	1156 12 6
iii. Other purposes Poor House	200 - -		200 - -	200 - -	200 - -
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -	4420	- - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	1220	✓	1240 - -	1240 - -	970 2 9
ii. Other purposes	- - -		- - -	- - -	- - -
b. Other items—					
i. Fishery rents	- - -		- - -	- - -	- - -
ii. Refunds of Expenditure of previous year	- - -		- - -	- - -	- - -
iii. Fee for numbering carts, &c.	50 - -		50 - -	50 - -	39 5 6
iv. Other items unclaimed deposit credited	- - -		- - -	- - -	17 1 11
		1270 - -			56
Carried forward ..		76,780 - -	74130 - -	72560 - -	64732 5 4

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1897-1900—cont.

—	Budget Estimate for 1897-1900				Revised Estimate for 1897-99.			Budget Estimate for 1897-99 including subsequent allotment & transfers			Actuals, 1897-98 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.									
1	2			3			4				6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				76780	-	-	74130	-	-	72560	-	-	64732	5	4
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	5300	-	-				-	-	-	-	-	-	-	-	-
c. Realizations of Sinking fund for repayment of loans.	-	-	-												
d. Advances—															
i. Permanent	-	-	-				-	-	-	-	-	-	50	-	-
ii. Others	-	-	-	5300	-	-							762	15	11
Total Receipts ..				82080	-	-	74130	-	-	72560	-	-	65545	5	3
Grand Total ..				84950	-	-	74170	-	-	72880	-	-	71874	13	9

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 8½ per cent. and tax on lands at 8½ annas ~~for every 80 square yards~~ per cent. of rent value.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No 492 M. Mis: dated 24 March 1890.
8. The house-tax registers were last revised in the official year 1898 and the land tax registers in the official year. 1895-96.
9. Total extent of land assessed is —— acres. 1,635.32.
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 and in the Case of other buildings, 8 per cent per annum of their market value is taken to be the annual rental. The rental value of the land is estimated on the probable out turn of produce of such lands.

S. Krishnaswamy
Chairman

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-1900.

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

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1897-1900.

—	Budget Estimate for 1897-1900. Details of Minor Heads.	Budget Estimate for 1897-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99 including Extraordinary allowances and Transfers.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	- - -		- - -	- - -	- - -
b. Buildings	600 - -	✓	230 - -	2280 - -	977 8 3
c. Drainage	- - -	✓	- - -	- - -	132 10 11
d. Water-supply	5300 - -	✓	1090 - -	1090 - -	- - -
e. Misc: Public improvements	1200	6500 - -	- - -	- - -	- - -
2. Repairs—		✓			
a. Communications	4000 - -	✓	3000 - -	4000 - -	3547 1 11
b. Buildings	1500	✓	450 - -	100 - -	1225 4 4
c. Drainage—					
i. Repairs to works	- - -		- - -	- - -	- - -
ii. Establishment for flushing drains, &c.	1730 - -	✓	1730 - -	1730 - -	1708 10 6
d. Water-supply—					
i. Repairs to works, machinery, &c.	100	✓	100 - -	100 - -	478 14 3
ii. Establishment	160 - -	✓	160 - -	160 - -	153 11 4
iii. Contingencies	20 - -	7510 - -	20 - -	20 - -	5 4 9
3. Establishment	580 - -	580 - -	580 - -	580 - -	575 12 -
4. Tools and Plant and other stores.	50 - -	50 - -	50 - -	100 - -	23 15 3
5. Contributions—					
a. To Local Boards for works ..	- - -		- - -	- - -	- - -
b. To Provincial Funds for scrutiny of estimates, &c.	- - -		- - -	- - -	15 12 -
c. To others for public works ..	- - -	- - -	- - -	- - -	- - -
Total, Grant 1 ..		14240 - -	7440 - -	10160 - -	8844 9 6
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Stipends to Normal students ..	- - -	- - -	20 - -	20 - -	5 8 9
2. Municipal Schools—		✓			
i. On Salary System—					
a. Establishment	13160 - -		13110 - -	13110 - -	12964 - -
b. Contingencies	630 - -	13790 - -	730 - -	430 - -	651 6 3
Carried forward ..		13790 - -	13860 - -	13560 - -	13620 15 -

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1897-1900—*cont.*

—	Budget Estimate for 1897-1900. Details of Minor Heads.	Budget Estimate for 1897-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99 including Extraordinary allowances and Transfers.	Actuals, 1897-98 (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 ..		13790 - -	13860 - -	13560 - -	13620 15 -
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—		✓			
a. Fixed Payments	3490		3410 - -	3470 - -	3343 12 11
b. Result Grants	950		950 - -	950 - -	932 4 9
c. Contingencies	680 - -	5120 - -	680 - -	680 - -	606 6 8
3. Salary Grants	- - -	- - -	450 - -	450 - -	431 13 -
4. Results Grants	750	750 - -	750 - -	750 - -	755 7 -
5. Combined Grants—					
a. Fixed Payments	- - -		- - -	- - -	- - -
b. Result Grants	- - -	- - -	- - -	- - -	- - -
6. Inspection—		✓			
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	340	✓ - -	340 - -	340 - -	330 14 3
ii. Contingencies	30 - -	370 - -	30 - -	30 - -	29 9 10
7. Miscellaneous—		✓			
a. Building, furniture, &c., grants ..	- - -		- - -	- - -	4 5 -
b. Common gymnasium—					
i. Establishment	120	✓ - -	120 - -	120 - -	120 - -
ii. Contingencies	- - -		- - -	- - -	- - -
c. Common Drawing Master—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
d. Other items	- - -	120 - -	- - -	- - -	- - -
Total, Grant 2 ..		20150 - -	20590 - -	20350 - -	20183 8 5
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—		✓			
a. Establishment	3200 - -	✓	3150 - -	3190 - -	2764 11 4
b. Medicines and Supplies	1700 - -		1700 - -	1700 - -	2027 6 3
c. Diet of Patients	1200 - -		1000 - -	1200 - -	932 5 8
d. Sundries and Contingencies ..	1460 - -		1000 - -	1460 - -	1256 13 3
e. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
&c., &c., &c. ..	- - -	7560 - -	- - -	- - -	- - -
Carried forward ..		7560 - -	6850 - -	7550 - -	6981 4 6

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1897/900—*cont.*

—	Budget Estimate for 1897-900. Details of Minor Heads.	Budget Estimate for 1897-900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99 including supplementary allotment & transfers.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6

	Budget Details of Minor Heads.			Budget Totals of Major Heads.			Revised Estimate for 1898-99.			Budget Estimate for 1898-99 including supplementary allotment & transfers.			Actuals, 1897-98 (audited figures).		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				7560	-	-	6850	-	-	7550	-	-	6981	4	6
GRANT 3.—(*Sanitation and Medical Services*)—cont.															
2. *a.* Contributions to Provincial Funds for—															
i. Medical College	350	-	-				345	-	-	345	-	-	379	-	-
ii. Sanitary Inspection ..	350	-	-				345	-	-	345	-	-	235	-	-
iii. Medical Reserve staff ..	40	-	-				40	-	-	40	-	-	83	-	-
iv. Cutlers' Establishment ..	-	-	-				-	-	-	-	-	-	-	-	-
b. Contributions to Local Boards, &c., for—															
i. Medical Schools	-	-	-				-	-	-	-	-	-	-	-	-
ii. Reserve staff	-	-	-				-	-	-	-	-	-	-	-	-
iii Women's Medical Assistants &c., &c., &c. ..	-	-	-	740	-	-	-	-	-	60	-	-	60	-	-
c. Other contributions	-	-	-				-	-	-	-					
3. Vaccination—															
a. Establishment	300	-	-				300	-	-	300	-	-	296	-	-
b. Contingencies	150	-	-				150	-	-	150	-	-	82	5	8
c. Contributions to Local Boards ..	-	-	-	450	-	-	-	-	-	-	-	-	-	-	-
4. Registration of Births and Deaths—															
a. Establishment	430	-	-				430	-	-	430	-	-	430	5	7
b. Contingencies	70	-	-	500	-	-	70	-	-	70	-	-	58	-	-
5. Conservancy, Road cleaning and Road watering—															
a. i. Establishment	11510	-	-				11360	-	-	11610	-	-	11932	2	2
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5000	-	-				5000	-	-	5000	-	-	5101	12	2
b. Private scavenging—															
i. Establishment	1220	-	-				1240	-	-	1240	-	-	1411	10	-
ii. Contingencies, such as cost of scavenging carts, &c.	-	-	-				-	-	-	-	-	-	-	-	-
c. Cholera charges	5500	-	-				3890	-	-	3400	-	-	695	3	9
d. Contingencies	300	-	-				300	-	-	300	-	-	312	1	6
&c., &c., &c. ..				23530	-	-									
Total, Grant 3 ..				32780	-	-	30320	-	-	30840	-	-	28056	13	4

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1897/900—*cont.*

—	Budget Estimate for 1897-900. Details of Minor Heads.	Budget Estimate for 1897-900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99 including supplementary allotment & transfers.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6

	Budget Details of Minor Heads.			Budget Totals of Major Heads.			Revised Estimate for 1898-99.			Budget Estimate for 1898-99 including supplementary allotment & transfers.			Actuals, 1897-98 (audited figures).		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).															
1. Lighting—															
a. Establishment	300	-	-				300	-	-	300	-	-	300	-	-
b. Contingencies	2000	-	-				2000	-	-	2000	-	-	1941	10	8
c. Contributions to Local Board	100	-	-	2400	-	-	100	-	-	100	-	-	84	12	7
2. i. Markets—															
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	-	-	44	4	5
c. Feeding ~~Travellers~~ Paupers ..	350	-	-	570	-	-	350	-	-	350	-	-	337	3	9
4. Travellers' Bungalows—															
a. Establishment	110	-	-				110	-	-	110	-	-	107	-	-
b. Contingencies	10	-	-	120	-	-	10	-	-	10	-	-	28	11	1
5. Avenues—															
a. Establishment	-	-	-				-	-	-	-	-	-	-	-	-
b. Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Public Garden—															
a. Establishment	100	-	-				100	-	-	100	-	-	100	-	-
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-
7. Survey of Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Fire—															
a. Establishment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b. Purchase of fire-engine, buckets, repairs, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Other charges—															
i. Work done for private individuals other than private scavenging ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carried forward ..				3270	-	-	3270	-	-	3270	-	-	3191	7	6

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1897-1900—*cont.*

—	Budget Estimate for 1897-1900. Details of Minor Heads.	Budget Estimate for 1897-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99, including supplementary estimates and transfers	Actuals, 1897-98. (audited figures).
1	2	3	4		6

	Details of Minor Heads. RS. A. P.	Totals of Major Heads. RS. A. P.	Revised Estimate for 1898-99. RS. A. P.	Budget Estimate for 1898-99, including supplementary estimates and transfers. RS. A. P.	Actuals, 1897-98. (audited figures). RS. A. P.
Brought forward ..		3270 - -	3270 - -	3270 - -	3191 7 6
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	10 - -		10 - -	20 - -	5 13 -
iii. Printing	300 - -		300 - -	300 - -	325 10 6
iv. Compensation for lands	3590 - -		- - -	- - -	30 - -
v. Other items	600 - -		750 - -	600 - -	1083 4 3
Arrears written off	- - -	4500 - -			10 - -
Total, Grant 4 ..		7770 - -	4330 - -	4195 - -	4646 3 3
GRANT 5—					
a. General Establishment—					
i. Office Establishment	2230 - -		2220 - -	2220 - -	2134 11 10
ii. Inspection	2200		2090 - -	2170 - -	3000 - -
b. Collection of Municipal Taxes—					
i. Establishment	1320		1360 - -	1360 - -	1748 7 7
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	- - -		- - -	- - -	- - -
c. Collection of Tolls—					
i. Establishment	1600 - -		1450 - -	1450 - -	- - -
ii. Contingencies	360 - -		380 - -	380 - -	35 - -
d. Office contingencies other than (*b*) (ii)	500 - -		500 - -	500 - -	832 11 9
e. Contributions for Central office and Audit establishments	610 - -		640 - -	640 - -	730 - -
		8820 - -			
Total, Grant 5 ..		8820 - -	8640 - -	8720 - -	8480 15 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. On account of current years ..	- - -		- - -	- - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1897-1900—*cont.*

—	Budget Estimate for 1897-1900. Details of Minor Heads.	Budget Estimate for 1897-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99, including supplementary estimates and transfers	Actuals, 1897-98. (audited figures).
1	2	3	4	5	6

	Details of Minor Heads. RS. A. P.	Totals of Major Heads. RS. A. P.	Revised Estimate for 1898-99. RS. A. P.	Budget Estimate for 1898-99, including supplementary estimates and transfers. RS. A. P.	Actuals, 1897-98. (audited figures). RS. A. P.
Advances recoverable—					
a. Permanent	- - -	- - -	- - -	- - -	- - -
b. Others	- - -	- - -	- - -	- - -	250 - -
Refunds of other than current collections ..	- - -	- - -	10 - -	- - -	872 10 6
Discount	- - -	- - -	- - -	- - -	- - -
Pensions and gratuities	- - -	- - -	- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -	- - -	- - -	- - -	- - -
b. In Savings Bank	- - -	- - -	- - -	- - -	- - -
Total Expenditure ..		83760 - -	71300 - -	74260 - -	71334 12 2
Balances—					
a. Municipal Fund	1190 - -	1190 - -	2070 - -	1380 - -	40 1 7
b. Endowments	- - -	- - -	- - -	- - -	- - -
c. Water-tax Fund	- - -	- - -	- - -	- - -	- - -
Grand Total ..		84950 - -	74170 - -	72880 - -	71374 13 9

NOTE TO STATEMENT II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Extension of the Store								
2	room in the Municipal	300				300			
3	office								
2.	Construction of								
	Sheds in the								
	burning and	300				300			
	burial grounds								
	Total ..					600			

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Sinking trial wells								
2	in Connection with								
3	the investigation of								
	the Water Supply Scheme	5,300				5,300			
	Total					5,300			
(e)	Misc. Public Improvements.								
1	Dividing the burial								
	and burning grounds								
	into plots for different								
	Communities +								
	putting up pathways	200				200			
	Total ..	200				200			

S. Hutchins
Chairman

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

PART II.—Repairs.

Number.	Project.	Grant. 1899-1900			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town.
1	Agrahaaram Street in 40	150	-	-				
2	Langly road	300	-	-				Metalled or Gravelled } Unmetalled.
3	Perda Chettikar Street	250	-	-				34 — 14 = 48
4	Kunda Kar Street	350	-	-				
5	Mariamman Coil St.	250	-	-				Total mileage under maintenance.
6	Samiadi Street	100	-	-				Metalled or Gravelled } Unmetalled.
7	Habeeb Salib Street	200	-	-				34 — 0 — 34
8	Cherry road	150	-	-				
9	Line Cross road	300	-	-				
10	Samasi gounder Road	200	-	-				
11	2nd Agraharam road	200	-	-				
12	Margetts Street	100	-	-				
13	Kurumber Street	200	-	-				
14	Ammapetta Bazaar St.	150	-	-				
15	Cuddalore road	430	-	-				
16	Pay of Road gangmen	670	-	-				
	Total ..	4000	-	-				

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant. 1899-1900			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairs of the Salem College buildings	1000	-	-				
2	do Town Hall	300	-	-				
3	do Municipal Latrines and other buildings	200	-	-				
	Total ..	1500	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant 1919–1920			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3		Nil						
	Total ..							
(d)	Water-supply							
1	Repair and cleaning of municipal wells	100	-	-				
2								
3								
	Total ..	100	-	-				

Chairman

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
24 Drain cleaners @ Rs 5 each	29	136	-	-	1,632	-	-
1 do. 4 "							
4 do. 3 "							
4 Cistern coolies @ Rs 5 each	8	33	8	-	402	-	-
1 do. @ Rs 4							
1 do. @ Rs 3½							
2 do. @ Rs 3							
Total ..	37	169	8	-	2034	-	-
Deduct proportionate cost of lighting transferred to Grant IV—Lighting, Establishment @ Rs 25 per measem	-	-	-	-	300	-	-
~~Add arrears for last year paid this year~~ ..	net				1,734	-	-
Balance (Statement II) ..					1,730	-	-
d. Water works—Establishment							
Overseers							
Watershed man	1	8	-	-	96	-	-
Jauk Watchmen	1	5	-	-	60	-	-
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 Maistry	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 2.—Education—							
1. Training Schools—							
Pupils receiving scholarships		Nil					
Total ..					-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
2. Municipal Schools—							
Salem Municipal College							
a. On the Salary System—							
Head Master	1	200	-	-	2400	-	-
1st Assistant Master	1	100	-	-	1200	-	-
2nd " "	1	80	-	-	960	-	-
3rd "	1	70	-	-	840	-	-
4th "	1	60	-	-	720	-	-
5th "	1	50	-	-	600	-	-
6th "	1	40	-	-	480	-	-
7th "	1	35	-	-	420	-	-
8th "	1	30	-	-	360	-	-
10th "	1	25	-	-	300	-	-
Drawing Master	1	30	-	-	360	-	-
Tamil Pandit	1	25	-	-	300	-	-
Sanskrit Pandit	1	20	-	-	240	-	-
Assistant - 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	-	-
2nd Peon	1	5	-	-	60	-	-
9th Assistant master	1	30	-	-	360	-	-
Additional Temporary teacher	1	25	-	-	300	-	-
Total ..	22	895	-	-	10,740	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					10,740	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
b. On the Salary ~~Result~~ System— Salem & Shevaroy Town Schools							
Headmaster	1	25	-	-	300	-	-
Do	1	20	-	-	240	-	-
Assistant Master	1	15	-	-	180	-	-
Do	1	14	-	-	168	-	-
Do @ Rs 12 each	2	24	-	-	288	-	-
Do @ Rs 11 each	1	11	-	-	132	-	-
Telugu Teacher	1	10	-	-	120	-	-
Assistant Master	1	9	-	-	108	-	-
Do. @ Rs 8 each	4	32	-	-	384	-	-
Telugu Teacher	1	8	-	-	96	-	-
Assistant Master @ Rs 7 each	2	14	-	-	168	-	-
Gymnastic Teacher	1	10	-	-	120	-	-
Peons @ Rs 5 each	2	10	-	-	120	-	-
a	19	202	-	-	2424	-	-
add total of the College					10,740	-	-
Total					13,164	-	-
Total as per Statt II					13,160	-	-
ii On the Salary Result System							
(a) Fixed Payments.							
Headmaster	1	15	-	-	180	-	-
Do	1	12	-	-	144	-	-
Masters @ Rs 10 each	5	50	-	-	600	-	-
Do @ Rs 8 "	12	96	-	-	1152	-	-
Do @ Rs 7 "	4	28	-	-	336	-	-
Do @ Rs 6 "	15	90	-	-	1080	-	-
Total ..	38	291	-	-	3,492	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					3,490	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Supervisor of Municipal Schools	1	20	-	-	240	-	-
Inspecting Schoolmaster of Muhammadans. Schools on Rs 20+5=25 (⅓ of Rs 25)	1	8	5	4	100	-	-
Total ..	2	28	5	4	340	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					340	-	-
7. *b.* Common Gymnastic Instructors	1	10	-	-	120	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					120	-	-
c. Common Drawing Masters							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries— Municipal Hospital Salem							
Medical Subordinates 1st Class Hospital Assts	1	55	-	-	660	-	-
" " 3rd " do	1	25	-	-	300	-	-
Midwife	1	10	-	-	120	-	-
Clerk	1	20	-	-	240	-	-
Compounder	1	15	-	-	180	-	-
Servants @ Rs 7 each	2	14	-	-	168	-	-
" @ 6	3	18	-	-	216	-	-
" @ 5	2	10	-	-	120	-	-
Totty & Sweeper of the Midwifery ward	1	5	-	-	60	-	-
Dhoby	1	7	-	-	84	-	-
	15	191	-	-	2,292	-	-
Branch Dispensary Annaipatti							
1st Class Hospital Assistant	1	55	-	-	660	-	-
Compounder	1	9	-	-	108	-	-
Surgery attendant	1	7	-	-	84	-	-
Female Cadet Surgery attendant	1	5	-	-	60	-	-
Total ..	4	76	-	-	912	-	-
Total including Hospital & Dispensary					3204	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					3200	-	-

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
3. Vaccination—			
1st Class Vaccinators	1	15 - -	180 - -
2nd. 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 @ Rs 12 each	3	36 - -	432 - -
Peons	-	- - -	- - -
Total ..	3	36 - -	432 - -
Deduct Fines and Stoppages ..			- - -
Add arrears for last year paid this year ..			- - -
Balance (Statement II) ..			430 - -

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
5. *a.* "Conservancy, Road-cleaning and Road-watering"—			
Sanitary Inspectors @ Rs 37½ = 45.	2	90 - -	1080 - -
Sanitary Nuisance Inspectors @ Rs 15 + 7 = 25	1	25 - -	300 - -
3 Maistries @ Rs 9 each .. 27..			
4 Do. „ 8 32	11	87 - -	1044 - -
4 Maistries .. 7 .. .. .. 28.			
Sanitary Inspectors			
2 Sweepers Rs 4 .. 8	64	203 8	2442 - -
1 @ 3½ 3 - 8			
64 @ 3 192 - -			
67		203 - 8	
Road Sweepers			
64 do. @ Rs 5 - 220 - -			
1 do. @ 4 - 4 - -			
1 do. @ 3½ 3 - 8	148	533 8	6402 - -
102 do. @ 3 306 - -		538 8	
148		533 - 8	
Depôt Keepers @ Rs 5 each	4	20 - -	240 - -
Total ..	233	959 - -	11508 - -
Deduct Fines and Stoppages ..			- - -
Add arrears for last year paid this year ..			- - -
Balance (Statement II) ..			11510 - -

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors		-	-	-	-	-	-
Maistries							
Scavengers @ Rs 3. each	34	102	-	-	1224	-	-
Total ..	34	102	-	-	1224	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1220	-	-
GRANT 4.—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 4.—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							
~~Servants~~ .. Warder	1	7	-	-	84	-	-
Cook & Nurse	1	4	-	-	48	-	-
Jetty	1	3	-	-	36	-	-
Total ..	3	14	-	-	168	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					170	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
~~Maty~~ Peon	1	6	-	-	72	-	-
Servants	1	3	-	-	36	-	-
Total ..	2	9	-	-	108	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
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 15 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 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— ~~0~~ Other Heads							
Gunner & Town crier							
Gunner	1	3	8	-	42	-	-
Town crier	1	3	8	-	42	-	-
Total	2	7	-	-	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 5.—*a.* General Establishment—							
i. Office—							
Manager	1	75	-	-	900	-	-
Head Clerks	1	30	-	-	360	-	-
„ Cashier	1	30	-	-	360	-	-
License clerk	1	15	-	-	180	-	-
~~Accountants~~ Despatching clerk	1	10	-	-	120	-	-
1st Peon	1	8	-	-	96	-	-
2nd do	1	7	-	-	84	-	-
3rd do	1	6	-	-	72	-	-
Mathalchy	1	5	-	-	60	-	-
Total ..	9	186	-	-	2232	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2230	-	-
ii. Inspection—							
~~Chairman's~~ Secretary's salary or carriage allowance	1	185	-	-	2,030	-	-
Total ..	1	185	-	-	2,030	-	-
Deduct Fines and Stoppages ..					-	-	-
Add ~~arrears for last year paid this year~~ Pay for March '99 ..					175	-	-
Balance (Statement II) ..					2205 / 2200	-	-

+ from the 16th April 1899

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
~~Peons~~ Clerks Petitioners and Pro: Tax. Clerks ..	1	20	-	-	240	-	-
~~Bill Collectors~~ Head and Land Tax Clerks ..	1	15	-	-	180	-	-
Peons							
2, 1st Class Bill Collectors @ Rs 10 each Rs 20							
3 2nd 9 27	9	75	-	-	900	-	-
4 3rd 7 28							
9 75							
Total ..	11	110	-	-	1320	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1320	-	-
c. Collection of tolls—							
~~Inspectors~~ Supervisor .. @ .. Rs. 18 + 15 = 33 ..	1	33	-	-	396	-	-
10 Toll Gate-keepers @ Rs 6 each Rs 60							
5 Do: @ 5 25							
3 Do: @ 4 12 —	19	100	-	-	1,200	-	-
1 Do: @ 3 3 —							
19 100							
Total ..	20	133	-	-	1596	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1600	-	-

Ca

A. Hudson
Chairman

STATEMENT IV-A.—*Municipality of* Salem Demand, Collection and Balance statement for the year 1899-1900.

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.	4800	-	-	200	-	-	4600	-	-	4600	-	- ✓	-	-	-	-	-	-	-	-	-
2. Tax on buildings	23200	-	-	-	-	-	23200	-	-	23200	-	- ✓	-	-	-	-	-	-	-	-	-
3. Tax on lands	1520	-	-	-	-	-	1520	-	-	1520	-	- ✓	-	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	15070	-	-	-	-	-	15070	-	-	15070	-	- ✓	-	-	-	-	-	-	-	-	-
6. Market rents	2660	-	-	-	-	-	2660	-	-	2660	-	- ✓	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	2800	-	-	-	-	-	2800	-	-	2800	-	- ✓									
8. Rent of cart-stands	1440	-	-	-	-	-	1440	-	-	1440	-	- ✓									
9. Private scavenging fees	1220	-	-	-	-	-	1220	-	-	1220	-	- ✓									
10 Produce of Lands + Gardens	70	-	-	-	-	-	70	-	-	70	-	- ✓									
11 Avenue receipts	400	-	-	-	-	-	400	-	-	400	-	- ✓									
12 Rent of Lands	50	-	-	-	-	-	50	-	-	50	-	- ✓									
Total	53230	-	-	200	-	-	53030	-	-	53030	-	-									

Chairman

31

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.																						
2. Tax on buildings																						
3. Tax on lands																						
4. Water-tax on buildings and lands ..																						
5. Tolls																						
6. Market rents																						
7. Slaughter-house fees																						
8. Rent of cart-stands																						
9. Private scavenging fees																						
Total ..																						

Chairman

Statement VI.—Revised Estimate for 1890-91.

Statement VI.—Revised Estimate—(Receipts) for 1898-99.

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, ~~be~~ excluding subsequent allotments. + transfers	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
1. Balance brought forward—	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
a. Municipal Fund	40 1 7	- - -	- - 1 7	40 - -	320 - -	
b. Endowments	- - -	- - -	- - -	- - -	- - -	
c. Water-tax Fund	- - -	- - -	- - -	- - -	- - -	
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	2116 - -	2249 9 -	2484 - -	4600 - -	4000 - -	An increase of Rs 600 is expected under this head owing to the careful revision of assessments made during the year
b. Tax on buildings (section 63) ..	6995 4 6	12745 1 9	15764 11 6	22660 - -	22660 - -	
c. Tax on lands (section 63) ..	396 9 5	768 15 7	1133 6 7	1520 - -	1400 - -	Calculated at 8½ per cent on the actual demand of last year.
d. Water-tax on buildings and lands (section 75)	- - -	- - -	- - -	- - -	- - -	
d. Tax on vehicles with springs and palanquins (section 77) ..	1043 - -	63 - -	157 - -	1200 - -	1200 - -	
f. Tax on animals (section 77) ..	1935 4 -	120 9 -	64 12 -	2000 - -	2000 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	2766 - -	165 - -	634 - -	3400 - -	3400 - -	
h. Tolls (section 91)—						
Gross receipts	13300 - -					
Less Local Fund share ..	2280 - -					
	11020					
	9344 13 10	1530 14 7	2675 2 2	11020 - -	12070 - -	Calculated on the actuals receipts of the first 9 months of the year. The toll collection is managed departmentally.
i. Penalties on account of—						
i. Tax on arts	- 2 -	- - -	9 14 -	10 - -	10 - -	
ii. Tax on buildings	1 10 -	- 5 -	8 6 -	10 - -	10 - -	
iii. Tax on lands	- - -	- - -	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 ..	90 - -	- - -	10 - -	100 - -	100 - -	
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	18 6 -	11 4 10	31 10 -	50 - -	50 - -	
ii. Rent of buildings	- - -	- - -	10 - -	10 - -	10 - -	
iii. Avenue receipts	206 8 8	196 5 -	193 7 4	400 - -	300 - -	The produce of Avenue trees was sold higher than last year
iv. Fees from Travellers' Bungalows	110 - -	134 - -	240 - -	350 - -	350 - -	
b. i. Sale-proceeds of lands and buildings	- - -	- - -	- - -	- - -	- - -	
ii. Produce of lands, gardens, &c.	11 6 8	40 13 9	58 9 4	70 - -	70 - -	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	7 14 9	9 - 9	192 1 3	200 - -	200 - -	
Carried forward ..	23932 15 10	18034 13 3	23677 - -	247610 - -	47840 - -	

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1899-1900, excluding subsequent allotments, if any.	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 ..	23,932 15 10	18034 13 3	23677 - 2	47610 - -	47840 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	- - -	295 -	300 - -	300 - -	300 - -	
d. i. Fees from educational institutions	7813 8 2	4424 2 8	3586 7 10	10900 - -	9250 - -	Calculated mainly on the actual of last year.
ii. Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	- - -	
e. i. Sale-proceeds and composition fees of medicines ..	111 2 3	87 9 1	248 13 9	360 - -	360 - -	
ii. Other Hospital receipts ..	- - -	23 6 -	10 - -	10 - -	10 - -	
f. i. Income from markets ..	2080 8 9	906 - 10	579 7 3	2660 - -	2570 - -	The Municipal market & slaughter houses were leased and higher than was budgeted for
ii. ,, slaughter-houses,	1974 13 11	489 9 3	825 2 1	2900 - -	2200 - -	
g. Other fees—						
Warrant fees	47 8 -	12 13 -	52 8 -	100 - -	50 - -	
i. Distraint fees	3 12 -	5 7 6	6 4 -	10 - -	10 - -	
ii. License fees	1061 4 9	537 1 3	338 11 3	1400 - -	1400 - -	
iii. Cart-stand fees	842 9 -	644 11 6	597 7 -	1440 - -	1080 - -	The Municipal Cart Stand was sold less than was budgetted for.
iv. Other fees	1 8 -	- - -	8 8 -	10 - -	10 - -	
h. Fines under Municipal and other Acts	29 8 3	29 6 6	71 7 9	100 - -	150 - -	Calculated mainly on the actuals of last year
Balance of Magistrates' fines under sec. 3-5 of the Town Nuisances act	319 2 4	- - -	- 13 8	320 - -	1030 - -	do on the actual receipt of the year.
i. Interest on investments—						
i. General, 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-assessment of the Salem Valleys Extension. Vide Dist. Boy's last address on the subject.
Municipal Schools	1628 5 -	892 4 6	941 11 -	2630 - -	2670 - -	The grant for the drawing was received already drawn in 1897-98.
Other purposes	32 8 -	23 5 4	107 8 -	140 - -	140 - -	
ii. Medical	- - -	- - -	- - -	- - -	- - -	
iii. Other purposes—						
Communications	- - -	- - -	- - -	- - -	- - -	
Water-supply	- - -	- - -	- - -	- - -	- - -	
Drainage	- - -	- - -	- - -	- - -	- - -	
Sanitation	- - -	- - -	- - -	- - -	- - -	
Other purposes	- - -	- - -	- - -	- - -	- - -	
b. From Local Boards—						
i. Education	- - -	- - -	- - -	- - -	- - -	
ii. Medical	1100 - -	56 12 6	100 - -	1200 - -	1200 - -	
iii. Other purposes	200 - -	- - -	- - -	200 - -	200 - -	
Carried forward ..	40738 2 3	26478 7 2	32101 13 9	72840 - -	71270 - -	

STATEMENT VI.—Revised Estimate—(Receipts) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1897-98.			Probable receipts of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99. excluding subsequent allotments. & transfer			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 ..	40,738	2	3	26,478	7	2	32,101	13	9	72,840	-	-	71,270	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Medical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
iii. Other purposes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	677	5	6	460	5	9	562	10	6	1,240	-	-	1,240	-	-	
ii. Other purposes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Other items—																
i. Fishery rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Refunds of expenditure of previous year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
iii. Fee for numbering carts, &c.	1	6	-	10	10	-	48	10	-	50	-	-	50	-	-	
iv. Other items	-	4	3	17	1	-	—	4	3	-	-	-	-	-	-	
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	-	-	-	2	7	-	-	-	-	-	-	-	-	-	-	
Total Receipts ..	41,417	2	-	26,968	14	11	32,712	14	-	74,130	-	-	72,560	-	-	
Grand Total ..	41,457	3	7							74,170	-	-	72,880	-	-	

30

51

S. Krishnamma

Chairman

STATEMENT VI.—Revised Estimate—(Charges) for 1899-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1899-99, ~~i.e. excluding~~ subsequent allotments. transfers	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT 1—(*Public Works*)—						
1. NEW WORKS—						
a. Communications	— — —	— — —	— — —	— — —	— — —	
b. Buildings	49 15 10	521 1 3	100 - 2	230 - -	2280 - -	The construction of the Jubilee market will be pushed on so as to render the allotment available for plague charges.
c. Drainage	— — —	— — —	— — —	— — —	— — —	
d. Water-supply	1097 13 1	— — —	2 2 11	1090 - -	1090 - -	
2 nos: Public Empowerment	— — —	— — —	— — —	— — —	— — —	
2. REPAIRS—						
a. Communications	1250 8 4	1224 8 6	1749 7 8	3000 - -	4000 - -	Only the important roads will be repaired. The balance of Rs 1000 will be reserved for plague charges as per G.O. no 2035. M. mis. dated 14 may 98.
b. Buildings	241 12 2	218 8 11	208 3 10	450 - -	100 - -	The Islam College, Door frame, Jail gates, School house + Municipal Latrine, were repaired, Hence the increase.
c. Drainage—						
i. Repairs to works	— — —	— — —	— — —	— — —	— — —	
ii. Establishment for flushing drains, &c.	1143 16 1	571 1 16	586 5 11	1730 - -	1730 - -	
d. Water-supply—						
i. Repairs to works, machinery, &c.	23 - -	25 11 10	77 - -	100 - -	100 - -	
ii. Establishment	104 - -	52 - -	56 - -	160 - -	160 - -	
iii. Contingencies	9 9 2	1 - -	10 6 10	20 - -	20 - -	
3. ESTABLISHMENT	303 14 -	192 - -	196 2 -	500 - -	500 - -	
4. TOOLS AND PLANT AND OTHER STORES.	39 5 3	8 2 6	10 10 9	50 - -	100 - -	
5. CONTRIBUTIONS—						
a. To Local Boards for works ..	— — —	— — —	— — —	— — —	— — —	
b. To Provincial Funds for scrutiny of estimates, &c.	— — —	— — —	— — —	— — —	— — —	
c. To others for public works ..	— — —	— — —	— — —	— — —	— — —	
Total, Grant 1 ..	4383 7 11	2814 2 10	3076 8 1	7410 - -	10160 - -	
GRANT 2—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..	— — —	— — —	— — —	— — —	— — —	
b. Stipends to Normal students ..	19 1 -	— — —	15 - -	20 - -	20 - -	
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment	8726 5 7	4365 - 9	4383 10 5	13110 - -	13110 - -	
b. Contingencies	108 12 10	173 - 9	621 3 2	730 - -	430 - -	An additional allotment of Rs 300 is required for the purchase furniture + maps urgently required for the College
ii. On Salary-Results System—						
a. Fixed Payments	2250 6 9	1169 13 6	1159 9 4	3420 - -	3470 - -	Savings effected in case of decrease of pay of dismissed etc.
Fixed + 3 *b.* Results Grants	29 4 1	877 12 11	921 11 11	950 - -	950 - -	
c. Contingencies	428 10 -	223 6 8	251 6 -	680 - -	680 - -	
3. SALARY GRANTS	143 - -	212 13 -	307 - -	450 - -	450 - -	
4. RESULTS GRANTS	5 10 -	744 1 -	744 6 -	750 - -	750 - -	
5. COMBINED GRANTS—						
a. Fixed Payments	— — —	— — —	— — —	— — —	— — —	
b. Results Grants	— — —	— — —	— — —	— — —	— — —	
6. INSPECTION—						
a. Contributions to Local Boards ..	— — —	— — —	— — —	— — —	— — —	
Carried forward ..	14710 2 2	7766 - 11	8389 13 10	20100 - -	19860 - -	

52

53

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the first four months of 1897-98.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, including subsequent allotments. transfers	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 ..	11710 2 2	7766 - 11	8389 13 10	20100 - -	19860	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	221 4 8	113 3 11	118 11 4	340 - -	340 - -	
ii. Contingencies	14 2 10	16 3 10	15 13 2	30 - -	30 - -	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	- - -	4 5 -	- - -	- - -	- - -	
b. Common gymnasium—						
i. Establishment	80 - -	40 - -	40 - -	120 - -	120 - -	
ii. Contingencies	- - -	- - -	- - -	- - -	- - -	
c. Other items	- - -	- - -	- - -	- - -	- - -	
Total, Grant 2 ..	12025 9 8	7939 13 8	8564 6 4	20590 - -	20350 - -	
GRANT 3—(*Sanitation and Medical Services*).						
1. Hospitals and Dispensaries—						
a. Establishment	2094 10 8	973 14 5	1055 5 4	3150 - -	3190 - -	The probationary Compounder attached to the Branch Dispensary is paid only @ 6 instead of 8 as budgetted for, hence the difference
b. Medicines and Supplies ..	772 11	1056 10 10	1622 13 1	1700 - -	1700 - -	
c. Diet of Patients	651 5 1	436 8 1	348 10 11	1000 - -	1200 - -	Savings effected on account of the fall in the Cost of dieting and Contingencies charges of the Hospital
d. Sundries and Contingencies ..	579 6 6	497 5 9	420 9 6	1000 - -	1460 - -	
e. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	- - -	378 - -	345 - -	345 - -	345 - -	
ii. Sanitary Inspection ..	- - -	235 - -	345 - -	345 - -	345 - -	
iii. Medical Reserve staff ..	- - -	83 - -	40 - -	40 - -	40 - -	
iv. Cutlers' Establishment ..	- - -	- - -	- - -	- - -	- - -	
b. Contributions to Local Boards, &c., for—						
i. Medical Schools ..	- - -	- - -	- - -	- - -	- - -	
ii. Reserve staff	- - -	- - -	- - -	- - -	- - -	
III Dt. board — women's children's dispensary	- - -	60 - -	- - -	- - -	60 - -	This Dispensary has been closed by the District Board Baleen
c. Other contributions ..						
3. Vaccinations—						
a. Establishment	200 - -	98 - -	100 - -	300 - -	300 - -	
b. Contingencies	103 6 -	- - -	46 10 -	150 - -	150 - -	
c. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	3705 15 2	4618 7 1	4324 - 10	8030 - -	8790 - -	

54

55

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1898-99.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, excluding subsequent allotments. transfer part	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 ..	3705 15 2	4618 7 1	4324 - 10	8030 - -	8790 - -	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. Registration of Births and Deaths—						
a. Establishment	288 - -	145 4 -	142 - -	430 - -	430 - -	
b. Contingencies	28 13 -	21 - -	41 3 -	70 - -	70 - -	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	7520 9 10	3983 3 2	3839 6 2	11360 - -	11610	Savings effected on account of deductions for fines & absentees.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2916 14 -	2186 15 3	2083 2 -	5000 - -	5000 - -	
b. Private scavenging—						
i. Establishment	822 13 9	470 14 2	417 2 3	1240 - -	1240 - -	
ii. Contingencies, such as cost of scavenging carts, &c.	- - -	- - -	- - -	- - -	- - -	
c. Cholera charges	615 15 10	39 7 10	3276 - 2	3890 - -	3600 - -	
d. Contingencies	113 14 3	12 1 7	186 1 9	300 - -	300 - -	
Total, Grant 3 ..	16012 15 10	11477 5 1	14307 - 2	30320 - -	30840 - -	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	200 - -	100 - -	100 - -	300 - -	300 - -	
b. Contingencies ..	1364 10 1	650 13 1	635 5 11	2000 - -	2000 - -	
c Contribution to the D. Board	- - -	944 37	100 - -	100 - -	100 - -	
2. i. Markets—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Contingencies	- - -	- - -	- - -	- - -	- - -	
ii. Slaughter-houses—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Contingencies	- - -	- - -	- - -	- - -	- - -	
3. ~~Choultries~~—Poor House						
a. Establishment	112 - -	56 12 -	58 - -	170 - -	170 - -	
b. Contingencies	16 14 7	10 10 11	33 1 5	50 - -	50 - -	
c. Feeding ~~Travellers~~ paupers	251 8 7	86 11 11	98 7 5	350 - -	350 - -	
4. Travellers' bungalows—						
a. Establishment	72 - -	36 - -	38 - -	110 - -	110 - -	
b. Contingencies	2 15 9	4 9 5	7 - 4	10 - -	10 - -	
5. Avenues—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Contingencies	- - -	- - -	- - -	- - -	- - -	
6. Public Garden—						
a. Establishment	118 1 -	60 - -	61 15 -	180 - -	180 - -	
b. Purchase of seeds, repair of well, purchase of bullocks, &c, ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	2138 1 11	1090 5 11	1131 14 1	3270 - -	3270 - -	

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1898-99.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1899-1900 excluding subsequent allotments. + transfers			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 ..	2138	1	11	1090	5	11	1131	14	1	3270	-	-	3270	-	-	
GRANT 4—(*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	2	12	-	3	5	-	7	4	-	10	-	-	20	-	-	
iii. Printing	33	6	9	210	12	-	266	9	3	300	-	-	300	-	-	
iv. Compensation for lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
v. Other items	553	5	7	645	15	-	196	10	5	750	-	-	600	-	-	On account of law charges incurred in connection with certain 2d appeals filed in the High Court Madras
Total, Grant 4 ..	2727	10	3	1950	5	11	1602	5	9	4330	-	-	4190	-	-	
GRANT 5—																
a. General Establishment—																
i. Office Establishment ..	1480	2	-	711	4	-	739	14	-	2220	-	-	2220	-	-	
ii. Inspection	1397	8	-	1000	-	-	702	8	-	2090	-	-	2170	-	-	Savings effected as the Secretary has taken charge of his office only on the 16th April 98.
b. Collection of Municipal Taxes—																
i. Establishment	882	5	-	588	3	5	477	11	-	1360	-	-	1360	-	-	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. Collection of Tolls—																
i. Establishment	913	3	10	-	-	-	536	12	2	1450	-	-	1450	-	-	
ii. Contingencies	240	1	5	32	-	-	139	14	7	380	-	-	390	-	-	
d. Office contingencies other than (*b*) (ii)	167	9	2	626	13	3	332	6	10	500	-	-	500	-	-	
e. Contributions for Central office and Audit establishments ..	-	-	-	730	-	-	640	-	-	640	-	-	640	-	-	
Total, Grant 5 ..	5070	13	5	3688	4	8	3569	2	7	8640	-	-	8720	-	-	
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. On account of current year ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Items.	Actuals of the first eight months of 1897-98.		Actuals of the last four months of 1897-98.		Probable charges of the last four months of 1897-98.		Total of columns 2 and 4.		Budget grant 1897-98 including subsequent allotments.		Explanation of variations between columns 5 and 6.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1	2		3		4		5		6		7
Advances recoverable—											
a. Permanent	-	-	-	-	-	-	-	-	-	-	
b. Others	-	-	-	-	-	-	-	-	-	-	
Refunds of other than current collections ..	5	-	-	-	5	-	10	-	-	-	
Discount	-	-	-	-	-	-	-	-	-	-	
Pensions and gratuities	-	-	-	-	-	-	-	-	-	-	
Investments—											
a. In Government securities for purposes other than Sinking Fund	-	-	-	-	-	-	-	-	-	-	
b. In Savings Bank ..	-	-	-	-	-	-	-	-	-	-	
Total Expenditure ..	40175	1	27870	-	23124	6	71300	-	74260	-	
Balances—											
a. Municipal Fund	-	-	-	-	-	-	-	-	1380	-	
b. Endowments	-	-	-	-	-	-	-	-	-	-	
c. Water-tax Fund	-	-	-	-	-	-	-	-	-	-	
Grand Total ..	40175	1	27870	-	23124	6	71300	-	72880	-	

Enclosure No 2 of Letter No 177 498.

Proceedings of a Special meeting of the Municipal Council of Salem held on Friday the 16th December 1898.

Present:

Chairman

M.R.Ry: S. Krishnaswami Mudaliar Avl:

Official Councillors

S. M. D. Wooseman Sahib Bahadur B.A.B.L

Lieut-Col. A. N. Rogers Harrison

M.R.Ry. T. N. Ramachandra Aiyar Avl: B.A

" M. Anna Erata Avl: B.A.

" J. Ramachandra Rau Avl:

Non Officials

S. Muhammad Sahib

M.R.Ry. D. Venkata Rau Avl: B.A. B.L.

" S. Ramasami Aiyar Avl B.A.B.L

" T. Nallasinga Rau Avl:

" M. Kathiah Chettiar Avl:

" Chetty Muthiah Chettiar Avl:

" K. Thanmanna Chettiar Avl:

" Muhalid Ramasami Aiyar Avl:

Syed Khadir Sahib.

Read the revised estimate of the Salem Municipality for 1898-99

and the draft Budget Estimate for 1899-1900 prepared by the Chairman. Read also the Memorandum of the Chairman explaining the principal variations in the above.

(1) The revised estimate for 1898-99 is approved.

The budget estimate for 1899-1900

Grant II Education.

(2) Resolved unanimously that a sum of Rs 100 be allotted on account of prize books for the Salem College.

(3) Proposed by S. Muhammad Sahib, seconded by M.Ry. M. Venkata Rau Avl. B.A.B.L and carried unanimously, (none voted against) that a salary grant of Rs 450 allotted to the London Mission High School, Salem, may be struck out, in as much as, (1) the institution has not made any rules similar to the "Conscience Clause" in the Grant in Aid Code, (2) the Municipality is unable for want of funds, to thoroughly repair the College buildings or to provide the additional accommodation necessitated by the growing increase in the strength of the College; (3) the Municipality has incurred and yet to incur heavy charges in respect of the plague, & (4) the Municipal funds being insufficient, the Municipal Council is compelled to borrow a sum of Rs 5,300 in connection with the water supply scheme of Salem.

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

(Signed) S. Krishnaswami Mudaliar.

Chairman.

(True Copy)

Chairman.

Ca

Enclosure No 3 of Letter No 1773 dt 8.

Statement of Proposition fo

Order sanctioning present establishment		Office to which the proposition refers.	NATURE			
			Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum.
					RS.	RS.
GC 1070	13 June 98	Grant of Collection of Dalls	1	Dall Superintendent @ Rs 100+7 allowance	25	25
			1	Peon @ Rs 5	5	5
			10	Dall Weepers @ Rs 6 each	60	60
			5	do @ Rs 5	25	25
			3	do @ Rs 4	12	12
			1	do @ Rs 3	3	3
			1	Arsh do @ Rs 2	2	2
			22		132	132

Statement of Proposition for revision of Establishment. for 1899-1900

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. 405 Rev.	18 Feby 98	Grand III 5 Conservancy + road Cleaning	2	Sanitary Inspectors @ Rs 38+7 = 45 each	90	90	2	Sanitary Inspectors @ Rs 38+7 allow	90	90			
			1	do 18+7	25	25	1	do 18+7	25	25			
			11	3 Maistries @ Rs 9 each 4 do @ Rs 8 - - 4 do @ Rs 7 - -	87	87	11	Maistries as at present	87	87			
			67	2 Public Latrine Sweepers @ Rs 4 8 - - 1 do @ Rs 3½ 3 8. 64 do @ Rs 3. 192 - -	203-8-	203-8-							
			149	45 Road mucadams @ Rs 5 each 225 - - 1 do @ Rs 4 4 - - - 1 do @ Rs 3½ 3 8. 102 do @ Rs 3. 306 - -	538-8-	538-8-	148	44 Road Sweepers @ Rs 5 each 220 - - 1 do @ Rs 4 - - 1 do @ Rs 3½ 3 8- 102 do @ Rs 3 306 - -	533-8-	533-8-		5 - -	
			4	Depot Keepers @ Rs 5 - - -	20 - -	20 - - -	4	Depot Keepers @ Rs 5	20 - -	20 - - -			
			234		964 - -	964 - -	233		959 - -	959 - -		5 - -	

Salsette MUNICIPALITY

revision of Establishment. 1899-1900

OF CHARGE.	Proposed Scale.				Proposition.		Grounds of proposition.
	Number	Designation.	Pay.		Increase per month.	Decrease per month.	
			Minimum.	Maximum.	Amount.	Amount.	
			RS.	RS.	RS.	RS.	
	1	Jall Superressor @ ₹ 18+15 allowance	33	33	8	"	
	0	"	"	"	"	5	
	10	Jall gate Kanpers @ ₹ 6 each	60	60	"	"	
	5	" @ ₹ 5 "	25	25	"	"	
	3	" @ ₹ 4 "	12	12	"	"	
	1	" @ ₹ 3 "	3	3	"	"	
	-	"	"	"	"	2	
	20		133	133	8	7	

A. H. Clarkson
Collr

Extract from the
"Hindu" of 19-1-99.

Correspondence.

THE COLLECTOR *versus* THE MUNICIPAL COUNCIL OF SALEM.

To the Editor of the "Hindu"

Sir,—It has become the peculiar misfortune of the Municipal Council of Salem to be at variance with the head of the administration in the District. A difference has arisen over the question of a grant in-aid from the Municipal funds to the London Mission School.

The history of this grant is interesting. Previous to 1895, the London Mission authorities at Salem were, for several years, pressing the Municipality for a grantinaid of the Lower Secondary Department of their High School. The Municipal Council was year after year declining to provide for this grant, contending that since they maintain from their own funds a Second Grade College which has attached to it a very efficient Lower Secondary Department and minor institutions, and since their expenditure on education exceeded the limit fixed by Government, they were absolved from all further liability to support Lower Secondary education. The Director of Public Instruction, the Hon'ble Dr. Duncan, and the Government agreeing with the Municipal Council endorsed their refusal.

But, in 1895, synchronous with the appointment of a Christian official Chairman for the Municipality, in the person of a gentleman who was a friend and protege of the head of the London Mission High School, a change in the *personnel* of the Municipal Council took place, and we find that a supplemental budget was sent sanctioning this long wished-for grant.

The grant was continued in 1896 and 1897, the constitution and the *personnel* of the Council remaining unaltered.

At the end of 1897, when the term of office of the Members of Council had almost expired, the Council declared, after due deliberation, that they could not provide for the grant in the budget for 1898. When the matter went up before the Director of Public Instruction, that worthy functionary strongly supported the Mission authorities, expatiated upon the necessity for the grant, and wound up by saying that, if the Municipality could not find funds for meeting this expenditure, they might abolish the College Department of their own Second Grade College, and out of the savings provide this grant.

His recommendations prevailed, and the Government finally provided for the grant in 1898. By the way, was this legal?

The question has again been opened this year. The new Municipal Council has declined to make the grant to the London Mission School, on these grounds:—

1. That it was wrong in principle to allow any grant out of moneys collected by local taxation to an institution which compels every one of its pupils to attend its religious classes.
2. The building of the Municipal College, Salem, needs repair and extension to provide for convenient and sufficient accommodation for its students, and towards this end the Municipality has to incur a very heavy expenditure.
3. The plague measures are necessitating extra expenditure, and
4. That several measures, such as water-works, and drainage, which are of supreme importance to the tax-payers, have been delayed owing to want of funds, and only lately the Government have authorised the Municipality to raise a loan of Rs. 5,000 in the local market; and that under these circumstances there were no funds available to provide for this grant.

And now we hear that the Collector has supported the London Mission, echoing the opinion of the Director of Public Instruction, that if there are no funds the College department of the Municipal College may be abolished.

It is worth noting that the Salem College is self-supporting, and does not entail any drain on the Municipal resources, and the only thing it needs is a good building and convenient accommodation for the pupils; and it will be a great hardship on the public of Salem if the College should be abolished. The F. A. classes of the College alone now consist of about 30 students who contribute to the funds of the College something like Rs. 2,000 a year.

It is also worth noting that the London Mission authorities have recently issued a notification reducing the scale of school fees leviable in all the classes of their High School very considerably. This reduction is to have effect from the 18th instant. A copy of this notification is also annexed herewith.*

This reduction of school fees proves one very important fact, namely, that the finances of the [illegible] shows that their finances do not require any replenishment out of public monies. Further, considering that the Lower Secondary Department of the Salem College is more than self-supporting; and that the classes of the Lower Secondary Department of the London Mission School are fairly well attended for purposes of

strongly supported the Municipality against the grant now claimed; and now it is the same functionary that comes forward and calls upon us to subsidize an institution which is more than self-supporting, and assist it to reduce its scale of fees, and calls upon us, further, to give up the College department of the Municipality's own College, more than all, raise money for this subsidy. That this change of attitude should be contemporaneous with the establishment of an official Chairman for the Salem Municipality, speaks for itself.

Charity, it is said, begins at home; and now the funds of the Municipality are so low, that the Council has been authorised to borrow in the public market for meeting very important measures of improvement; and the Municipality's own College is badly in need of repair; the Municipal Councillors protest against being made party to the grant to the London Mission School and assist it in its unholy purposes. And now the Collector says "Abolish your College. Don't stop this grant."

It is a very important question that arises for consideration, whether the repeated protests of a Municipal body should or should not prevail against the importunities of a persistent Missionary. Of course, the Missionary has the ear of the Collector, and the whole Municipal Council may say what it likes. The voice of the Christian Missionary in the ear of the new Collector, ignorant of the past history, must, in the opinion of that responsible executive officer, override the unanimous voice of the Council.

What use is there, we ask, in maintaining that highly portentous body, the Municipal Council, for the nominal purpose of protecting the tax-payer's interests, if the Collector is allowed through ignorance to mulct the tax-payers to benefit the Christian Missionary's institution?

The fact that the Government upheld this grant last year makes it necessary for us to give publicity to the foregoing circumstances connected with its history.

We earnestly hope that, taking all these things into consideration, especially the fact that the L. M. School is evidently prosperous as seen by its notification reducing school fees, His Excellency the Governor-in-Council may see the way to accede to the request of the Municipal Council, and decline to allow grant to the London Mission School, in the present state of the finances of the Municipality.

A Rate Payer.

Salem, 14*th January*.

Retract from "Hindu" 24-1-99

Correspondence.

MUNICIPAL COUNCILS AND AIDED SCHOOLS.

I.

To the Editor of the "Hindu."

Sir,—By a strange irony of fate in your issue of the 19th instant, there appeared, along with two letters from Salem relating to the action of the Municipal Council in withdrawing a grant from the London Mission High School, the report of a meeting held in Salem to advocate the claims of the Central Hindu College in Benares. Some of the speakers at the meeting were amongst those who voted for the withdrawal of the grant from the Mission School for the reason, as alleged, that the school was sectarian and made religious instruction compulsory. I suppose I may safely assume that substantial aid from public funds will be applied for and granted to the proposed Hindu College, and I should like to ask my friends in Salem who advocated the claims of this avowedly sectarian institution what value they can expect to be attached to their contention that public money ought not to be spent on Christian schools if grants are to be given to Hindu Colleges.

It has been long evident to many who have the best interests of education at heart that the whole question of the relation of local bodies to education, and especially to aided schools, will soon have to be seriously faced. The avowed policy of Government is to foster and encourage aided institutions on economical grounds, but this policy is being directly and persistently *traversed* by local bodies which have now the power of allotting public grants for education. I do not feel inclined to enter into a discussion of this important question with irresponsible and anonymous writers, but as one who has made India his adopted country, and who has consistently endeavoured to forward the best interests of the people, and will continue so to do in spite of misrepresentations. I would wish my friends in Salem who have seen fit, from reasons which, doubtless, to them seem valid, to vote for the withdrawal of the grant to the L. M. School, to consider whether the policy they are pursuing is one that would be for the good of the country at large, or, on the other hand, whether, if generally adopted, it would not seriously cripple and retard the much-needed work of education.

Lakhs of rupees are being raised in England for the purpose of promoting education in *India*. If the stream of philanthropy which this money represents were checked or stopped, who would be the losers? Either education in India would be seriously impaired, or would be carried on at far greater cost to the Indian taxpayers. Have my friends in Salem faced this alternative?

One word as to a matter of fact. Both "Ratepayer" and "Justice" state that the funds of the L. M. High School are in a flourishing condition. This is not so. The school costs the Society, to which I belong, Rs 150 *per mensem* not including the cost of management and repairs. I shall be glad to receive subscriptions.*

Arthur F. Dignum.

21*st January*.

* [Why has then, the scale of fees been reduced? Ed.—*H.*]

L sent to Press. 18-3-99

for signature. 5-4-99

hed in print. 6-4-99

Numbers or parts enquired. { Order complete. 8
Letter only.
Order complete with Letter.

is G.O., No.
189 .

DATED

PRINT No.

5 h in type.
116 h A
168 h A
455 h 2
627 h A

Part form please

ENCLOSURES to C. No.

OF GOVERNMENT

TTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Print in full.
H = Not to be printed.
P = Print abstract only.
Q = Print heading only.