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LOCAL AND MUNICIPAL.

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Reviewing the Ootacamund — for 1899–1900.

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LOCAL AND MUNICIPAL.

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G.O., No. 450 M., 29th March 1899.

MARCH.

Municipal Budget.

Reviewing the Ootacamund — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From G. HAMNETT, Esq., Chairman, Municipal Council, Ootacamund, to the Secretary to Government, Local and Municipal Department (through the Collector of the Nilgiris), dated 26th December 1898, No. 4908.

I have the honour to submit, for the sanction of His Excellency the Governor in Council, the revised estimate of the Ootacamund Municipality for the year 1898–99, and the Budget estimate for 1899–1900. The estimates were considered and revised by the Council at a meeting held on the 17th December 1898 and adopted.

2. The revised estimate opens with a balance of Rs. 58,880, in round number, of which Rs. 24,146 appertain to the grants for water-supply improvements, Rupees 5,515–10–0 to the water and drainage tax fund, and Rs. 29,218–6–0 to miscellaneous improvements and Municipal fund. The receipts are estimated at Rs. 1,65,060 and include Rs. 50,000 of the grant for the water-supply scheme withdrawn from the Bank. The expenditure is estimated at Rs. 1,54,490, leaving a balance of Rs. 69,450.

3. The income for 1899–1900, including the balance of Rs. 69,450, is estimated at Rs. 2,25,790, the expenditure at Rs. 1,65,040, leaving a balance of Rs. 60,750, of which Rs. 49,500 belong to the water-supply scheme and Rs. 11,250 to the water and drainage tax fund, leaving no working balance to begin the year 1900–1901.

REVISED ESTIMATE FOR 1898–99.

Receipts.

4. The revised estimate amounts to Rs. 1,65,060 against Rs. 1,48,770, the estimate for the year. The increase of Rs. 300 under tax on arts is expected on account of arrears likely to be realized during the year. The increase of Rs. 5,600 under tax on lands includes the tax due for the years 1897–98 and 1898–99 as well as the probable receipts from lands in charge of the Forest Department within municipal limits. The increase of Rs. 2,400 under the water and drainage tax has been caused by the imposition of that tax on lands and to the levy of the higher rate on the houses situated on the Coonoor and Sigur roads for the 2nd half of 1898–99 in consequence of the extension of the water supplies to the houses on those roads. The increase of Rs. 1,050 under tax on domestic male menial servants is the result of closer supervision by the bill collector specially employed to collect the tax from visitors to the station. Some evasions of the tax are likely to occur, by the bill collector and the Sanitary Inspectors not being quick enough to ascertain arrivals at the houses of the friends who put them up, and who are not obliged to furnish the lists required by section 96 (*c*), of the Municipal Act III of 1897. The decreases of Rs. 100 under tax on vehicles, of Rs. 200 under tax on animals and of Rs. 100 under tax on carts are due to the early departure of many visitors owing to the unhealthiness of the station during the season, as well as to the carts which proceeded to the coffee estates in the Wynaad not having returned as usual. This explanation applies also to the decline of Rs. 30 under "Penalties"—VII. Tax on carts.

5. The estimated revenue from municipal property under rent of lands shows an increase of Rs. 170 obtained by competition among the persons setting up whirligigs and merry-go-rounds during the Mohurrum festival. The increase under rent of buildings of Rs. 60 is also the result of competition at the sale of the contract for the Kandal cooly lines. Rs. 120 under "Avenue receipts" is the value of the trees felled on the High Level road, through the Dunmere property. The increase of Rs. 20 under sale-proceeds of old materials, &c., was obtained by the sale of a few unserviceable municipal bullocks. The increase of Rs. 3,500 under "income from markets" is due to competition at the annual sale. The increase of Rs. 200 under license fees will, it is expected, be realized by the revision in the rates introduced under the Amendment Act III of 1897. The increase of Rs. 200 from "fines under Municipal and other Acts" has been estimated with reference to the larger fines imposed by the Bench of Magistrates. The sum of Rs. 880 under interest on investments—general—was obtained by the investment of Rs. 50,000 in the Bank of Madras from the grant for the water-supply scheme. The decrease under "conservancy receipts" of Rs. 380 has been caused by no purchases having been made of the old night-soil pits at the poudrette depot owing to the cost of cart-hire to the estates in the Wynaad being found to be more than the manure was worth. The decrease of Rs. 100 under "fees from educational institutions" has been caused by the adoption of the figures entered in the revised estimate sent in by the Director of Public Instruction.

6. *Grants and Contributions from Government.*—The increase of Rs. 330 under municipal schools is due to the amount estimated by the Director of Public Instruction. The sum of Rs. 2,000 under miscellaneous public improvements is the Government grant for the reconstruction of the Adam Memorial Fountain at Charing Cross. The increase of Rs. 120 under "other grants and contributions"—(i) education, has been caused by the addition of two scholarships of Rs. 60 each. The sum of Rs. 200 against (iii) other purposes is the gift by Mr. G. Hamnett, C.I.E., towards plague expenditure. The decrease of Rs. 100 under *a* (i) education—"other purposes" is due to the non-purchase of the books and furniture estimated for.

7. *Miscellaneous*—(*a*) (ii) *Other purposes.*—The increase of Rs. 800 has been caused by more work being done for private individuals under the heads of water-supply and conservancy. The increase of Rs. 60 under other items is owing chiefly to a refund of Rs. 50–3–7 made by the Sub-divisional officer, Public Works Department, Nilgiris, from an allotment for certain repairs to the embankment of the Marlimund reservoir.

8. *Extraordinary and Debt.*—(*c*) The increase of Rs. 150 is based on the actuals of 1897–98.

Expenditure.

9. The revised estimate for 1898–99 is fixed at Rs. 1,54,490 against Rs. 1,11,580, the budget estimate for the year.

10. *Grant 1.*—The estimate amounts to Rs. 42,790 and the revised estimate to Rs. 72,570, showing an excess of Rs. 29,780, of which Rs. 24,650 form the additional allotment made by the Government to the Public Works Department, to complete the works connected with the main intercepting sewer.

11. *New Works—Communications.*—Under this head the apparent increase of Rupees 7,000 has been caused by very little expenditure having been incurred in 1897–98 on the South High Level road (estimate Rs. 6,000), and the new road to the Titical depot (estimate Rs. 3,000). The increase of Rs. 690 under buildings provides for the heavy compensation which the Revenue Department had to pay for land acquired for the construction of new latrines in the main bazaar, &c., for which a loan was obtained from the Government. The increase under drainage is due to the additional allotment above referred to. Of the increase of Rs. 80 under water-supply, Rs. 70–6–11 were paid to the Revenue Department for survey charges on account of lands taken up for the South water-supply. The increase under miscellaneous public improvements is owing to the addition of Rs. 2,000 granted by the Government for the removal and reconstruction of the Adam's Fountain.

12. *Repairs—Communications.*—A reduction of Rs. 3,000 under this head has been made to admit of funds being appropriated for carrying on the preparations connected with the plague. For the same reason the allotment under buildings was reduced by Rs. 400 and under drainage by Rs. 300. The increase under repairs—water-supply—of Rs. 160 has been caused by the payment of Rs. 230 for analysing the water of certain streams and wells to ascertain whether the use of the water was the cause of the typhoid which prevailed during the year. The decrease of Rs. 100 under tools and plant was made with reference to the decrease under repairs—communications.

13. *Grant 2, Education—Municipal Schools—Salary-system—Establishment.*—The increase of Rs. 260 is owing solely to the pay of the third assistant master in the Breek's Memorial high school having been raised during the year, under the sanction of the Government, from Rs. 60 to Rs. 80 per mensem. The increase under (*b*) contingencies of Rs. 120 has been caused by the three scholarships in the Breek's Memorial school of Rs. 60 each having been transferred, under the order of Government, from miscellaneous—(*c*) other items to (*b*) contingencies. There is a decrease of Rs. 50 under salary-result system—(*c*) contingencies. Under salary grants to aided schools the decrease is Rs. 410 in consequence of Saint Joseph's middle school at Metucherry not having drawn the estimated amount from the difficulty experienced in obtaining a qualified teacher, and the decrease of Rs. 30 under building furniture, &c., grants is accounted for by the provision for furniture not having been fully utilized.

14. *Grant 3, Hospitals and Dispensaries.*—(*d*) Sundries and contingencies have been reduced by Rs. 10. Under contributions to Provincial funds, Medical College, there is an increase of Rs. 30, under sanitary inspection a decrease of Rs. 30 and under medical reserve staff an increase of Rs. 50, the revised estimate having been fixed with reference to the actuals for 1897–98. Under vaccination, the amount (Rs. 100) heretofore paid to local boards for vaccine lymph has been transferred to (*b*) contingencies to meet the payments made to the Mysore Government for lanoline lymph. The decrease under conservancy—establishment of Rs. 70 is the amount of fines imposed on scavengers and sweepers for absenting themselves from work without any excuse. Under (ii) other charges a sum of Rs. 500 has been provided towards the purchase of new bullocks to replace the bullocks which have died or have been sold as being worn out and unserviceable. Under private scavenging—establishment the addition of Rs. 50 is to meet the expenditure which is being incurred for the additional scavenger in the town at Rs. 7 per mensem referred to in the concluding clause 4 (5) of G.O., No. 1710 M., dated 10th October 1898. Under epidemic reserve there is an increase of Rs. 10,280 to meet plague expenditure.

15. *Grant 4, Lighting.*—Rupees 4,040 shows a decrease of Rs. 230 consequent on the contract rate for lighting per light having been reduced in 1898–99 to As. 12–5 from As. 13–5 in 1897–98; also to the infliction of fines for dim and smoky lights.

16. *Markets, Rs. 380.*—The increase of Rs. 20 under this head has been caused by the purchase of two tables for two new fishstalls.

17. There is no variation in the allotments for slaughter-houses and choultries.

18. *Avenues.*—Rs. 210 have been allotted for fencing and planting an avenue of trees on the Lower Bazaar road between the market and other buildings and the Hobart Park ground.

19. 9. *Other Charges*—(i) Work done for private individuals shows an increase of Rs. 1,100 as more work was undertaken than was anticipated when the budget estimate was framed. Other charges also show a falling off of Rs. 20 under rewards for destroying dogs, as suitable men were not to be had who would undertake the killing of dogs. The allotment of Rs. 250 against (iv) compensation for lands is the amount paid to the Revenue Department for some land taken up some years ago by the Municipal Engineer near Norview for the improvement of the Snowdon and Marlimund road.

20. *Grant 5.*—Under collection of municipal taxes—establishment, the increase of Rs. 240 is owing to the employment, under the sanction of the Government, of a fifth bill-collector on Rs. 20 a month. The increase of Rs. 50 under purchase of account books, papers, &c., has been caused by fixing the expenditure on the actuals for 1897–98. The increase of Rs. 150 under (*d*) Office contingencies other than (*b*) (ii) is owing to a slightly larger supply of stationery having been obtained from Madras to meet unforeseen requirements.

21. *Refunds of other than current Collections.*—An additional sum of Rs. 700 has been provided in the revised estimate under this head to adjust the claims preferred for remission of assessment in previous years owing to the absence of owners from the station and to the claims not having been preferred half-yearly. Such claims will not, under section 72 (2) of the Amendment Act III of 1897, be admissible hereafter if not made half-yearly.

BUDGET ESTIMATE FOR 1899–1900.

Receipts.

22. Including the increased rate of water and drainage tax of 6 per cent., which the Municipal Council in its resolution, dated the 17th December 1898, resolved on levying from the 1st April 1899, on houses supplied with water and of half that percentage on houses which could not, under existing arrangements, be supplied, the estimate for 1899–1900 amounts to Rs. 1,56,340 against the budget and revised estimates of 1898–99 of Rs. 1,48,770 and Rs. 1,65,060, respectively, and the actuals for 1897–98 of Rs. 2,01,133. Compared with the estimate for 1898–99, the estimate for 1899–1900 exhibits a *net* increase of Rs. 7,570. There are increases under the following heads, viz., of Rs. 500 under tax on buildings, of Rs. 1,500 under tax on lands, of Rs. 10,250 under water and drainage tax on buildings and lands, and of Rs. 1,050 under tax on domestic menial servants. A decrease of Rs. 100 occurs under tax on carts, the estimate having been fixed with reference to the actuals of 1897–98 and the revised estimate for 1898–99.

23. *Revenue derived from Municipal Property.*—The receipts from sale-proceeds of night-soil under conservancy show a falling off of Rs. 310 as purchases are not likely to be made of old night-soil pits at the Titical depot. The fees under educational institutions show an increase of Rs. 100 in connection with the proposal to levy fees in municipal primary schools on the salary-result system. The income from markets, Rs. 11,500, is the amount realised during the current year and may be obtained in the ensuing year also. The increase of Rs. 200 under license fees is due to the rates being higher for certain licenses under the revised schedule of fees now in force. There is also an increase of Rs. 200 under fines, Municipal and other Acts, as the fines imposed by the Bench Magistrates' court are higher than those imposed heretofore by the Special Sub-Magistrate.

24. *Grants and Contributions—Education.*—The increase of Rs. 1,770 is the salary grant payable by Government on behalf of the masters and teachers of the Breek's Memorial school on the revised salaries which the trustees propose to fix. Under "Other purposes" there is a decrease of Rs. 150 as there appears to be no likelihood of any grants being received for the purchase of books and furniture.

(iii) *Other Purposes—Communications.*—The increase of Rs. 2,000 is the grant promised by Government for the proposed diversion of the Sigur and Westbury road. Under (*c*) Other grants and contributions there is an increase of Rs. 120 on account of two additional scholarships.

25. *Extraordinary and debt.*—The sum of Rs. 37,500 under Loans in the market from private individuals is the amount which the Municipal Council has decided on raising for acquiring the lands forming the catchment area of the south water-supply. The sum of Rs. 950 under "Realizations of Sinking fund, &c.," represents an increase of Rs. 150 which may be realized by the investment of Rs. 1,900 made this year and also by investing some portion of the loan of Rs. 37,500 to be raised pending its final disposal. The formal application for the loan is under preparation and will be submitted without delay.

26. *Expenditure.*—The expenditure for 1899–1900 has been fixed at Rs. 1,65,040 against Rs. 1,11,580, the estimate, and Rs. 1,54,490, the revised estimate for 1898–99, and Rs. 1,79,185–7–3, the actuals for 1897–98.

27. *Grant 1—New Works—Communications.*—Rupees 4,000 have been provided for a diversion of the Sigur and Westbury road, Rs. 2,000 of which amount forms the grant made by the Government for the purpose. The provision of Rs. 1,800 under buildings is chiefly for erecting, from the loan obtained from the Government, new latrines where necessary, Rs. 1,500; and for purchasing 40 new dust-bins at Rs. 300. Under drainage the amount entered, viz, Rs. 2,800, is the amount obtained as a loan from the Government for carrying out petty drainage works at Kodappamund and the Agraharam, the plans and estimates for which have not yet been completed. The allotment of Rs. 37,500 is for the payment of compensation for land to be acquired in the catchment area of the south water-supply, Dodabetta.

28. *Miscellaneous Public Improvements.*—Rupees 500 are for the lake conservancy and Rs. 500 for the establishment connected with the conservancy.

29. *Repirs—Communications, Rs.* 10,000.—This allotment is less than that (Rs. 15,000) for 1898–99 by Rs. 5,000, as money had to be provided to meet expenditure which may have to be incurred in connection with plague. The allotment has been distributed as follows :—

	Rs.
Government grant for maintaining roads	4,700
For maintaining 52 other roads in the station	4,300
„ 57 bridle paths and lanes	1,000
Total ..	10,000

30. *Buildings, Rs.* 2,000.—Provision has been made only for repairs of buildings and latrines costing less than Rs. 500.

31. *Drainage, Rs.* 400.—This is Rs. 100 less than the allotment for 1898–99. It provides merely for petty repairs to drains.

32. *Water-supply, Rs.* 800, are required for petty repairs connected with the north and south water-supplies.

33. *Establishments Under Drainage—Rs.* 3,430.—A sum of Rs. 550 has been provided torwards the salary of an Engineer for 11 months, and also a sum of Rs. 1,200 for an establishment which the Executive Engineer on special duty considers necessary for working the new main intercepting sewer now approaching completion. The allotment for the ensuing year exceeds the estimate for the current year by Rs. 1,750.

Note.—Rs. 200 distributed as follows :—	Rs.
Drainage	50
Water-supply	100
General, P.W.D.	50
Total ..	200

Under water-supply, a provision of Rs. 1,100 has been made towards the Engineer's salary, the estimate for 1898–99 is therefore exceeded by Rs. 1,100. Under 3, Establishment, there is no variation as the proportion of the Engineer's salary, Rs. 550 for 11 months, will be met by a reduction of Rs. 50 in the existing establishment.

34. *Grant 2, Education.*—Under Municipal schools, salary system—(*a*) Establishment, Rs. 9,900 includes a sum of Rs. 2,000 which the Municipal Council has agreed to allot yearly towards the Breek's Memorial high school instead of the existing arrangement of defraying all expenditure in excess of receipts. The trustees of the high school are addressing the Government specially on this subject. Under (*b*) Contingencies, Rs. 630, is included Rs. 180 for the three scholarship grants hitherto shown under Miscellaneous—(*c*) Other items. Under Salary-result system—(*c*) Contingencies Rs. 160, there is a decrease of Rs. 40 as compared with the estimate for 1898–99 as the revised estimate has been fixed at Rs. 150, and the actuals for 1897–98 did not exceed Rs. 120.

35. *Grant 3, Hospitals and Dispensaries, Rs.* 210.—No variation. Contributions to Provincial funds Rs. 800 is of the same amount as the revised estimate, but exceeds the budget estimate for 1898–99 by Rs. 50. Under Other contributions, Rs. 800, there is no variation.

36. *Vaccination, Rs.* 410 ; *and Registration of Births and Deaths, Rs.* 260.—No variations.

37. *Conservancy*—(*a*) (i) *Establishment.*—Rupees 10,870 is the same as that provided in the budget for 1898–99, but exceeds the revised estimate by Rs. 70.

38. *Other charges, Rs.* 9,000.—The allotment is less than the revised estimate by Rs. 500 as it is necessary to keep down expenditure on account of the plague, although more rubbish carts and fresh bullocks are much needed for the daily removal of the rubbish which is accumulated in the town.

39. *Private Scavenging*—(1) *Establishment, Rs.* 3,000.—The allotment exceeds the budget and revised estimates for 1898–99 by Rs. 300 and Rs. 250, respectively, in view to provide for three additional scavengers on Rs. 6 each per mensem, with reference to the Acting Sanitary Commissioner's remarks in paragraph 28 of his report embodied in G.O., No. 1571 M., dated 7th September 1898.

40. *Epidemic Reserve, Rs.* 20,000 *against Rs.* 1,000, *the budget estimate, and Rs.* 11,280, *the revised estimate for* 1898–99.—The allotment provides for all that is necessary in the event of an outbreak of plague.

41. *Grant 4—Lighting, Rs.* 5,000.—This provides for an increase of one lamplighter on Rs. 9 a month under establishment and Rs. 620 under contingencies, as it is proposed to again undertake the lighting departmentally, and to have the lights burning throughout the night instead of for only half the night.

42. *Markets and Slaughter-houses and Choultries, Rs.* 380, *Rs.* 450 *and Rs.* 110.—There is a small increase of Rs. 20 under markets—contingencies with reference to the revised estimate for 1898–99.

43. *Avenues.*—Rs. 60 is to provide for fencing and watering plants for the avenue which is being raised on the Lower Bazaar road between Hobart Park Cross road and the Willow Bund.

44. *Other charges, Rs.* 1,550.—No variation. The allotment provides for work done for private individuals, Rs. 700; killing dogs, Rs. 50 ; printing, Rs. 500 ; and other items, Rs. 300.

45. *Grant 5, General Establishment, Rs.* 9,730.—This falls short of the revised estimate by Rs. 30, but exceeds the budget estimate for 1898–99 by Rs. 410, consequent on the addition of a bill collector on Rs. 20 for the collection of taxes under (*b*) (i) Establishment. As compared with the estimate for 1898–99, there is an increase of Rs. 100 under (*d*) Office contingencies other than (*b*) (ii) and of Rs. 70 under contributions for the Central Office and audit establishments.

46. *Re-payment of debt* and interest, Rs. 15,910, exceeds the allotment for 1898–99, by Rs. 3,850 in view to provide for investment on account of Sinking fund towards the sum of Rs. 37,500, which is to be raised for the purchase of the land in the catchment area of the Dodabetta water-supply, as well as for payment of interest at 6 per cent. on the loan in the event of money not being obtainable at 4 per cent.

47. *Refunds*, Rs. 1,000.—No variation from the estimate for 1898–99.

48. No provision has been made in the budget estimate for the employment of a Health Officer as approved of in the Municipal Council's resolution, dated 19th December 1898, and submitted by the Collector with his remarks to the Government for their consideration and orders.

49. The necessary tabular statements for the increases proposed in this letter are enclosed for sanction.

50. The Municipal Council has no hospital or dispensary and no quarters are necessary for hospital assistants.

N. Dis. on Cur. No. 17.

Submitted to Government.

2. The budget has been submitted after the due date.

3. *Paragraph* 4.—The Council has resolved to continue to tax lands under the control of the Forest department. I have referred the matter to the Board as the action of the Council in taxing these lands is of questionable legality.

4. *Paragraph* 22.—The raising of the water and drainage tax is an essential preliminary to the improvement of the water-supply by acquiring and conserving the catchment areas of the reservoirs.

5. *Paragraphs* 24 *and* 34.—The trustees are addressing Government separately regarding the improvement of the Breek's Memorial school. Meanwhile, the figures given in this budget may, it is submitted, be allowed to stand. Government has been addressed separately about the diversion of the Sigur and Westbury road.

6. *Paragraph* 33.—Provision has been made for the entertainment of an Engineer on Rs. 200. The question whether this sum should form a contribution to the District Board for the services of its Engineer is under the consideration of Government.

7. *Paragraph* 48.—If Government approves the proposal to appoint a separate Health Officer, the charge is to be met out of enhanced taxation.

(Signed) A. BUTTERWORTH,
Collector.

7th January 1899.

From J. A. JONES, Esq., M. I. C.E., F.R.S.E., Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Madras, 19th January 1899, No. 78.

With reference to the budget estimate of the Ootacamund Municipality for 1899–1900, of which an extract has been sent to this office, I have the honour to state that the allotments made under 2 (*c*) Repairs, Drainage and 2 (*d*) Repairs, Water-supply call for no remarks.

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, 19th January 1899, No. 63.

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

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, 27th January 1899, No. 1072.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Ootacamund Municipality for 1899–1900.

2. In G.O., Mis. No. 73 M., dated 21st January 1897, the Council was requested to consider the desirability of disconnecting itself from the Breek's Memorial High school, if it does not become self-supporting or nearly so by the end of 1898. In the budget for the ensuing year, the Council has allotted an additional sum of Rs. 2,000 on account of the school and proposes to continue it year by year "instead of the existing arrangement of defraying all expenditure in excess of receipts." I am not quite sure what the exact intention of the Council is; but as the Chairman says that the trustees are addressing Goverement specially on the subject, the figures entered by the Chairman may stand pending the decision that may be arrived at on the point. I am also referring the question to the trustees and on hearing from them I purpose addressing Government.

3. The proposal to amalgamate the Muhammadan school with the Kandal school may be approved.

4. The heading "result grants" should be altered into "fixed and results grants."

5. The net expenditure proposed under Grant 2 is Rs. 6,470 (Rs. 14,270—7,800), which is about 7·5 per cent. of the estimated income of the Municipality from taxation, markets and rents.

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. 570-S.

I have the honour to state that the allotment made for conservancy by the Municipal Council, Ootacamund, in its budget for the ensuing year, amounts to 20·5 per cent. including plague charges. This expenditure must be considered small.

2. In regard to the proposal to appoint a Health officer on Rs. 300, I have the honour to state that the amount is insufficient to provide for an officer possessed of the necessary qualifications. I consider the preferable course would be to make the salary sufficient to induce a qualified Medical officer to undertake both the duty of Chairman and Health officer. The combined duties could be effected by one man

in the case of so small a Municipality. A Medical officer of health under the restraint of a Chairman in a Municipality of the size, would have no more influence for good than a certificated sanitary inspector at a third of the cost.

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 Camp, Tirupati, 25th February 1899, No. 642-S.

In continuation of paragraph 2 of my letter, No. 570-S., dated 21st February 1899, suggesting an amendment of the proposal of the Municipal Council, Ootacamund, as to employing a whole-time Medical officer of health, it seems to me it would be perfectly feasible and economical for the Municipalities of Ootacamund and Coonoor to unite for the purpose, so as to have *one* paid Chairman of the class stated for *both* Municipalities. The anticipated early opening of the Nilgiri Railway would, in addition to the existing road route, offer facilities for the ready communication requisite.

ORDER—No. 450 M., dated 29th March 1899.

The estimated receipts and charges of the Ootacamund 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	36,924	43,470	58,870	74,840
Tax on Arts	4,679	5,000	5,300	5,000
,, Buildings and Lands	31,717	34,000	39,600	36,000
Water and Drainage Tax on Buildings and Lands	11,637	15,300	17,400	25,250
Tax on Vehicles and Animals	4,458	4,800	4,500	4,800
,, Carts	545	750	620	650
,, Private Menial and Domestic Male Servants	410	450	1,500	1,500
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,218	1,250	1,620	1,250
Conservancy Receipts	57	440	60	130
Fees and Revenue from ~~Medical~~ Institutions	2,512	2,700	2,600	2,800
Income from Markets and Slaughter-houses	17,529	13,000	16,500	16,500
License Fees	1,268	1,400	1,600	1,650
Other Fees	1,812	1,740	1,750	1,740
Fines under Municipal and other Acts	611	600	800	800
Interest on Investments and Premium on Loans	4,500	870	880	..
Grants and Contributions from Government	9,870	10,000	14,630	13,220
,, ,, other bodies	240	60	380	180
Recoveries for Services to Private Individuals	7,237	6,000	6,800	6,000
Miscellaneous	21	40	100	40
Loans	..	..	..	37,500
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	1,00,783	50,650	50,800	950
Advances Recovered	29	20	20	30
Total	2,01,133	1,48,770	1,87,460	1,55,940
Grand Total	2,38,057	1,92,240	2,26,330	2,30,780
Charges.				
GRANT 1—				
New Works—				
Communications	1,006	1,000	8,000	4,000
Buildings	3,546	3,500	4,190	1,800
Drainage	6,333	1,700	25,680	2,800
Water-supply	38,241	9,470	9,550	37,500
Miscellaneous Public Improvements	40,945	1,150	3,000	1,000
Repairs—				
Communications	13,205	15,000	12,250	10,000
Buildings	2,196	2,900	2,500	2,000
Drainage	2,085	2,180	1,800	3,850
Water-supply	2,565	2,520	2,680	3,700
Establishment	2,403	2,870	2,870	2,870
Tools and Plant and other Stores	307	300	200	300
Contributions for Public Works	100	200	100	100
Total	1,12,932	42,790	72,820	69,900

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges—cont.				
GRANT 2—	Rs.	Rs.	Rs.	Rs.
Municipal Schools—				
On the Salary System	8,218	8,560	8,040	10,330
,, Salary-result System	1,349	1,700	1,650	1,660
Grants-in-aid—				
Salary Grants	1,202	1,450	1,040	1,450
Result Grants	350	350	350	350
Building, Furniture, &c., Grants	78	130	100	130
Inspection	126	150	150	150
Total	11,323	12,340	12,230	14,270
GRANT 3—				
Hospitals and Dispensaries	192	210	200	210
Contributions	1,595	1,550	1,600	1,600
Vaccination	414	410	410	410
Registration of Births and Deaths	241	260	260	260
Conservancy, Road-cleaning and Road-watering	23,523	24,870	32,630	32,870
Total	25,965	27,300	35,100	35,350
GRANT 4—				
Lighting	3,459	4,270	4,040	5,090
Markets and Slaughter-houses	781	810	830	830
Choultries	106	110	110	110
Avenues	267	...	210	60
Public Garden, Survey of Land, Fire and other Charges	2,145	1,580	2,630	1,580
Total	6,758	6,770	7,820	7,580
GRANT 5—				
Supervision and Management	9,611	9,320	9,760	9,650
Repayment of Debt	5,552	5,660	5,660	7,410
Interest on Loan	6,461	6,400	6,400	...
Advances Recoverable	577	1,000	1,700	1,000
Refunds	6	...	...	...
Grand Total	1,79,185	1,11,580	1,51,490	1,53,660
Balance	58,872	80,660	74,840	77,120

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs. 1,65,060 and Rs. 1,54,490, respectively, against Rs. 1,48,770 and Rs. 1,11,580 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the land and water and drainage taxes, tax on private menial and domestic male servants, market-rents, grants from Government and recoveries for services rendered to private individuals, and that in the charges appears mainly under Grants 1, 3 and 4. The collections under the tax on lands during the first eight months of the year were again most unsatisfactory. This irregularity should not be allowed to recur. The result of the reference to the Board of Revenue regarding the propriety of taxing the lands under the control of the Forest Department, referred to in paragraph 3 of the Collector's endorsement, should be reported to Government. With reference to G.O., No. 316 M., dated 7th March 1899, credit will be taken for a grant of Rs. 2,400 from Provincial funds for the diversion of the Sigur and Westbury road. The permanent retention of the additional private scavenger on Rs. 7, referred to in paragraph 14 of the Chairman's letter, is sanctioned; but this should have also been shown in the proposition statement. With reference to G.O., No. 534 L., dated 8th March 1899, the allotment for plague charges will be reduced from Rs. 11,280 to Rs. 8,280. As the Municipal Council has now got ample funds to meet these charges without obtaining a loan from Imperial funds, the temporary advance of Rs. 1,800, sanctioned in G.O., No. 186 M., dated 13th February 1899, should be refunded to Government. The balance to be carried forward to the next year's budget will then be Rs. 74,840.

BUDGET ESTIMATE FOR 1899-1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 1,56,340 against the revised estimate of Rs. 1,67,460. A decrease appears mainly under the tax on lands, interest on investments, grants from Government, recoveries for services

rendered to private individuals and sale-proceeds of Government securities, but it is partly met by an increase under the water and drainage tax and loans. The Municipal Council's proposal to raise the rate of the water and drainage tax from 4 to 6 per cent. of the annual value in the case of houses supplied with water and from 2 to 3 per cent. in the case of other houses is sanctioned. With reference to G.O., No. 316 M., dated 7th March 1899, the estimate under Provincial grant on account of the diversion of the Sigur and Westbury road will be reduced from Rs. 2,000 to Rs. 1,600.

4. *Charges.*—(1) The probable charges are entered as Rs. 1,65,040 against Rs. 1,51,490 in the revised estimate, the increase, which occurs under Grants 2 and 3, repayment of debt and interest on loans, being partly counterbalanced by a fall under Grant 1.

(2) *Grant 1.*—The entertainment of a maistry on Rs. 12 and eleven drain-cleaners on Rs. 8 each and the abolition of the post of Public Works surveyor on Rs. 50, shown in the proposition statement, are sanctioned. Separate orders will be passed on the Municipal Council's proposal to appoint an Engineer on Rs. 200.

(3) *Grant 2.*—The communication from the trustees of the Breek's Memorial high school regarding the improvement of that institution, referred to in paragraph 34 of the Chairman's letter, and the report on the same subject promised by the Director of Public Instruction at the end of paragraph 2 of his letter read above, are awaited. Meanwhile, the provision made for this school will be allowed to stand. The amalgamation of the Muhammadan and Kandal schools and the revision of the establishment of the latter institution, shown in the proposition statement, are sanctioned.

(4) *Grant 3.*—Separate orders will be passed on the Municipal Council's proposal to appoint a Health officer on Rs. 300 and on the Sanitary Commissioner's suggestion on this subject in his letters read above. The entertainment of three additional private scavengers on Rs. 6 each, proposed in paragraph 39 of the Chairman's letter, is sanctioned. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the provision for plague charges will be reduced from Rs. 20,000 to Rs. 8,700.

(5) *Grants 4 and 5.*—The entertainment of an additional lamp-lighter on Rs. 9, proposed in paragraph 41, is sanctioned, but that of an additional bill-collector on Rs. 20, referred to in paragraph 45, cannot be approved in the absence of sufficient grounds to justify it. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be raised from Rs. 800 to Rs. 940.

5. Excluding the sum of Rs. 60,750, which represents the unallotted balance of the Provincial grant on account of the water-supply scheme and the balance of the water and drainage tax fund, the budget, as revised by Government, closes with a balance of Rs. 16,370 or 14·1 per cent. of the estimated ordinary receipts.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. A. F. Eccleston.

to proof a statement showing

Proof for approval

Government (1899) of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G O No. 450 M., 29th March 1899.

MARCH.

Municipal Budget.

Reviewing the Ootacamund — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From G. HAMNETT, Esq., Chairman, Municipal Council, Ootacamund, to the Secretary to Government, Local and Municipal Department (through the Collector of the Nilgiris), dated 26th December 1898, No. 4908.

I have the honour to submit, for the sanction of His Excellency the Governor in Council, the revised estimate of the Ootacamund Municipality for the year 1898–99, and the Budget estimate for 1899–1900. The estimates were considered and revised by the Council at a meeting held on the 17th December 1898 and adopted.

2. The revised estimate opens with a balance of Rs. 58,880, in round number, of which Rs. 24,146 appertain to the grants for water-supply improvements, Rupees 5,515–10–0 to the water and drainage tax fund, and Rs. 29,218–6–0 to miscellaneous improvements and Municipal fund. The receipts are estimated at Rs. 1,65,060 and include Rs. 50,000 of the grant for the water-supply scheme withdrawn from the Bank. The expenditure is estimated at Rs. 1,54,490, leaving a balance of Rs. 69,450.

3. The income for 1899–1900, including the balance of Rs. 69,450, is estimated at Rs. 2,25,790, the expenditure at Rs. 1,65,040, leaving a balance of Rs. 60,750, of which Rs. 49,500 belong to the water-supply scheme and Rs. 11,250 to the water and drainage tax fund, leaving no working balance to begin the year 1900–1901.

REVISED ESTIMATE FOR 1898–99.

Receipts.

4. The revised estimate amounts to Rs. 1,65,060 against Rs. 1,48,770, the estimate for the year. The increase of Rs. 300 under tax on arts is expected on account of arrears likely to be realized during the year. The increase of Rs. 5,600 under tax on lands includes the tax due for the years 1897–98 and 1898–99 as well as the probable receipts from lands in charge of the Forest Department within municipal limits. The increase of Rs. 2,400 under the water and drainage tax has been caused by the imposition of that tax on lands and to the levy of the higher rate on the houses situated on the Coonoor and Sigur roads for the 2nd half of 1898–99 in consequence of the extension of the water supplies to the houses on those roads. The increase of Rs. 1,050 under tax on domestic male menial servants is the result of closer supervision by the bill collector specially employed to collect the tax from visitors to the station. Some evasions of the tax are likely to occur, by the bill collector and the Sanitary Inspectors not being quick enough to ascertain arrivals at the houses of the friends who put them up, and who are not obliged to furnish the lists required by section 96 (*c*), of the Municipal Act III of 1897. The decreases of Rs. 100 under tax on vehicles, of Rs. 200 under tax on animals and of Rs. 100 under tax on carts are due to the early departure of many visitors owing to the unhealthiness of the station during the season, as well as to the carts which proceeded to the coffee estates in the Wynaad not having returned as usual. This explanation applies also to the decline of Rs. 30 under "Penalties"—VII. Tax on carts.

5. The estimated revenue from municipal property under rent of lands shows an increase of Rs. 170 obtained by competition among the persons setting up whirligigs and merry-go-rounds during the Mohurrum festival. The increase under rent of buildings of Rs. 60 is also the result of competition at the sale of the contract for the Kandy cooly lines. Rs. 120 under "Avenue receipts" is the value of the trees felled on the High Level road, through the Dunmere property. The increase of Rs. 20 under sale-proceeds of old materials, &c., was obtained by the sale of a few unserviceable municipal bullocks. The increase of Rs. 3,500 under "income from markets" is

due to competition at the annual sale. The increase of Rs. 200 under license fees will, it is expected, be realized by the revision in the rates introduced under the Amendment Act III of 1897. The increase of Rs. 200 from "fines under Municipal and other Acts" has been estimated with reference to the larger fines imposed by the Bench of Magistrates. The sum of Rs. 880 under interest on investments—general—was obtained by the investment of Rs. 50,000 in the Bank of Madras from the grant for the water-supply scheme. The decrease under "conservancy receipts" of Rs. 380 has been caused by no purchases having been made of the old night-soil pits at the poudrette depot owing to the cost of cart-hire to the estates in the Wynaad being found to be more than the manure was worth. The decrease of Rs. 100 under "fees from educational institutions" has been caused by the adoption of the figures entered in the revised estimate sent in by the Director of Public Instruction.

6. *Grants and Contributions from Government.*—The increase of Rs. 330 under municipal schools is due to the amount estimated by the Director of Public Instruction. The sum of Rs. 2,000 under miscellaneous public improvements is the Government grant for the reconstruction of the Adam Memorial Fountain at Charing Cross. The increase of Rs. 120 under "other grants and contributions"—(i) education, has been caused by the addition of two scholarships of Rs. 60 each. The sum of Rs. 200 against (iii) other purposes is the gift by Mr. G. Hamnett, C.I.E., towards plague expenditure. The decrease of Rs. 100 under *a* (i) education—"other purposes" is due to the non-purchase of the books and furniture estimated for.

7. *Miscellaneous*—(*a*) (ii) *Other purposes.*—The increase of Rs. 800 has been caused by more work being done for private individuals under the heads of water-supply and conservancy. The increase of Rs. 60 under other items is owing chiefly to a refund of Rs. 50–3–7 made by the Sub-divisional officer, Public Works Department, Nilgiris, from an allotment for certain repairs to the embankment of the Marlimund reservoir.

8. *Extraordinary and Debt.*—(*c*) The increase of Rs. 150 is based on the actuals of 1897–98.

Expenditure.

9. The revised estimate for 1898–99 is fixed at Rs. 1,54,490 against Rs. 1,11,580, the budget estimate for the year.

10. *Grant 1.*—The estimate amounts to Rs. 42,790 and the revised estimate to Rs. 72,570, showing an excess of Rs. 29,780, of which Rs. 24,650 form the additional allotment made by the Government to the Public Works Department, to complete the works connected with the main intercepting sewer.

11. *New Works—Communications.*— Under this head the apparent increase of Rupees 7,000 has been caused by very little expenditure having been incurred in 1897–98 on the South High Level road (estimate Rs. 6,000), and the new road to the Titical depot (estimate Rs. 3,000). The increase of Rs. 690 under buildings provides for the heavy compensation which the Revenue Department had to pay for land acquired for the construction of new latrines in the main bazaar, &c., for which a loan was obtained from the Government. The increase under drainage is due to the additional allotment above referred to. Of the increase of Rs. 80 under water-supply, Rs. 70–6–11 were paid to the Revenue Department for survey charges on account of lands taken up for the South water-supply. The increase under miscellaneous public improvements is owing to the addition of Rs. 2,000 granted by the Government for the removal and reconstruction of the Adam's Fountain.

12. *Repairs—Communications.*—A reduction of Rs. 3,000 under this head has been made to admit of funds being appropriated for carrying on the preparations connected with the plague. For the same reason the allotment under buildings was reduced by Rs. 400 and under drainage by Rs. 300. The increase under repairs—water-supply—of Rs. 160 has been caused by the payment of Rs. 230 for analysing the water of certain streams and wells to ascertain whether the use of the water was the cause of the typhoid which prevailed during the year. The decrease of Rs. 100 under tools and plant was made with reference to the decrease under repairs—communications.

13. *Grant 2, Education—Municipal Schools—Salary-system—Establishment.*—The increase of Rs. 260 is owing solely to the pay of the third assistant master in the Breek's Memorial high school having been raised during the year, under the sanction of the Government, from Rs. 60 to Rs. 80 per mensem. The increase under (*b*) contingencies of Rs. 120 has been caused by the three scholarships in the Breek's Memorial school of Rs. 60 each having been transferred, under the order of Government, from miscellaneous—(*c*) other items to (*b*) contingencies. There is a decrease of Rs. 50 under salary-result system—(*c*) contingencies. Under salary grants to aided schools the decrease is Rs. 410 in consequence of Saint Joseph's middle school at Metucherry not having drawn the estimated amount from the difficulty experienced in obtaining a qualified teacher, and the decrease of Rs. 30 under building furniture, &c., grants is accounted for by the provision for furniture not having been fully utilized.

14. *Grant 3, Hospitals and Dispensaries.*—(*d*) Sundries and contingencies have been reduced by Rs. 10. Under contributions to Provincial funds, Medical College, there is an increase of Rs. 30, under sanitary inspection a decrease of Rs. 30 and under medical reserve staff an increase of Rs. 50, the revised estimate having been fixed with reference to the actuals for 1897–98. Under vaccination, the amount (Rs. 100) heretofore paid to local boards for vaccine lymph has been transferred to (*b*) contingencies to meet the payments made to the Mysore Government for lanoline lymph. The decrease under conservancy—establishment of Rs. 70 is the amount of fines imposed on scavengers and sweepers for absenting themselves from work without any excuse. Under (ii) other charges a sum of Rs. 500 has been provided towards the purchase of new bullocks to replace the bullocks which have died or have been sold as being worn out and unserviceable. Under private scavenging—establishment the addition of Rs. 50 is to meet the expenditure which is being incurred for the additional scavenger in the town at Rs. 7 per mensem referred to in the concluding clause 4 (5) of G.O., No. 1710 M., dated 10th October 1898. Under epidemic reserve there is an increase of Rs. 10,280 to meet plague expenditure.

15. *Grant 4, Lighting.*—Rupees 4,040 shows a decrease of Rs. 230 consequent on the contract rate for lighting per light having been reduced in 1898–99 to As. 12–5 from As. 13–5 in 1897–98; also to the infliction of fines for dim and smoky lights.

16. *Markets, Rs. 380.*—The increase of Rs. 20 under this head has been caused by the purchase of two tables for two new fishstalls.

17. There is no variation in the allotments for slaughter-houses and choultries.

18. *Avenues.*—Rs. 210 have been allotted for fencing and planting an avenue of trees on the Lower Bazaar road between the market and other buildings and the Hobart Park ground.

19. 9. *Other Charges*—(i) Work done for private individuals shows an increase of Rs. 1,100 as more work was undertaken than was anticipated when the budget estimate was framed. Other charges also show a falling off of Rs. 20 under rewards for destroying dogs, as suitable men were not to be had who would undertake the killing of dogs. The allotment of Rs. 250 against (iv) compensation for lands is the amount paid to the Revenue Department for some land taken up some years ago by the Municipal Engineer near Norview for the improvement of the Snowdon and Marlimund road.

20. *Grant 5.*—Under collection of municipal taxes—establishment, the increase of Rs. 240 is owing to the employment, under the sanction of the Government, of a fifth bill-collector on Rs. 20 a month. The increase of Rs. 50 under purchase of account books, papers, &c., has been caused by fixing the expenditure on the actuals for 1897–98. The increase of Rs. 150 under (*d*) Office contingencies other than (*b*) (ii) is owing to a slightly larger supply of stationery having been obtained from Madras to meet unforeseen requirements.

21. *Refunds of other than current Collections.*—An additional sum of Rs. 700 has been provided in the revised estimate under this head to adjust the claims preferred for remission of assessment in previous years owing to the absence of owners from the station and to the claims not having been preferred half-yearly. Such claims will not, under section 72 (2) of the Amendment Act III of 1897, be admissible hereafter if not made half-yearly.

BUDGET ESTIMATE FOR 1899–1900.

Receipts.

22. Including the increased rate of water and drainage tax of 6 per cent., which the Municipal Council in its resolution, dated the 17th December 1898, resolved on levying from the 1st April 1899, on houses supplied with water and of half that percentage on houses which could not, under existing arrangements, be supplied, the estimate for 1899–1900 amounts to Rs. 1,56,340 against the budget and revised estimates of 1898–99 of Rs. 1,48,770 and Rs. 1,65,060, respectively, and the actuals for 1897–98 of Rs. 2,01,133. Compared with the estimate for 1898–99, the estimate for 1899–1900 exhibits a *net* increase of Rs. 7,570. There are increases under the following heads, viz., of Rs. 500 under tax on buildings, of Rs. 1,500 under tax on lands, of Rs. 10,250 under water and drainage tax on buildings and lands, and of Rs. 1,050 under tax on domestic menial servants. A decrease of Rs. 100 occurs under tax on carts, the estimate having been fixed with reference to the actuals of 1897–98 and the revised estimate for 1898–99.

23. *Revenue derived from Municipal Property.*—The receipts from sale-proceeds of night-soil under conservancy show a falling off of Rs. 310 as purchases are not likely to be made of old night-soil pits at the Titical depot. The fees under educational institutions show an increase of Rs. 100 in connection with the proposal to levy fees in municipal primary schools on the salary-result system. The income from markets, Rs. 11,500, is the amount realised during the current year and may be obtained in the ensuing year also. The increase of Rs. 200 under license fees is due to the rates being higher for certain licenses under the revised schedule of fees now in force. There is also an increase of Rs. 200 under fines, Municipal and other Acts, as the fines imposed by the Bench Magistrates' court are higher than those imposed heretofore by the Special Sub-Magistrate.

24. *Grants and Contributions—Education.*—The increase of Rs. 1,770 is the salary grant payable by Government on behalf of the masters and teachers of the Breek's Memorial school on the revised salaries which the trustees propose to fix. Under "Other purposes" there is a decrease of Rs. 150 as there appears to be no likelihood of any grants being received for the purchase of books and furniture.

(iii) *Other Purposes—Communications.*—The increase of Rs. 2,000 is the grant promised by Government for the proposed diversion of the Sigur and Westbury road. Under (*e*) Other grants and contributions there is an increase of Rs. 120 on account of two additional scholarships.

25. *Extraordinary and debt.*—The sum of Rs. 37,500 under Loans (ii) in the market from private individuals is the amount which the Municipal Council has decided on raising for acquiring the lands forming the catchment area of the south water-supply. The sum of Rs. 950 under "Realizations of Sinking fund, &c.," represents an increase of Rs. 150 which may be realized by the investment of Rs. 1,900 made this year and also by investing some portion of the loan of Rs. 37,500 to be raised pending its final disposal. The formal application for the loan is under preparation and will be submitted without delay.

26. *Expenditure.*—The expenditure for 1899–1900 has been fixed at Rs. 1,65,040 against Rs. 1,11,580, the estimate, and Rs. 1,54,490, the revised estimate for 1898–99, and Rs. 1,79,185-7-3, the actuals for 1897–98.

27. *Grant 1—New Works—Communications.*—Rupees 4,000 have been provided for a diversion of the Sigur and Westbury road, Rs. 2,000 of which amount forms the grant made by the Government for the purpose. The provision of Rs. 1,800 under buildings is chiefly for erecting, from the loan obtained from the Government, new latrines where necessary, Rs. 1,500; and for purchasing 40 new dust-bins at Rs. 300. Under drainage the amount entered, viz, Rs. 2,800, is the amount obtained as a loan from the Government for carrying out petty drainage works at Kodappamund and the Agraharam, the plans and estimates for which have not yet been completed. The allotment of Rs. 37,500 is for the payment of compensation for land to be acquired in the catchment area of the south water-supply, Dodabetta.

28. *Miscellaneous Public Improvements.*—Rupees 500 are for the lake conservancy and Rs. 500 for the establishment connected with the conservancy.

13. *Grant 2, Education—Municipal Schools—Salary-system—Establishment.*—The increase of Rs. 260 is owing solely to the pay of the third assistant master in the Breek's Memorial high school having been raised during the year, under the sanction of the Government, from Rs. 60 to Rs. 80 per mensem. The increase under (*b*) contingencies of Rs. 120 has been caused by the three scholarships in the Breek's Memorial school of Rs. 60 each having been transferred, under the order of Government, from miscellaneous—(*c*) other items to (*b*) contingencies. There is a decrease of Rs. 50 under salary-result system—(*c*) contingencies. Under salary grants to aided schools the decrease is Rs. 410 in consequence of Saint Joseph's middle school at Metucherry not having drawn the estimated amount from the difficulty experienced in obtaining a qualified teacher, and the decrease of Rs. 30 under building furniture, &c., grants is accounted for by the provision for furniture not having been fully utilized.

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21. *Refunds of other than current Collections.*—An additional sum of Rs. 700 has been provided in the revised estimate under this head to adjust the claims preferred for remission of assessment in previous years owing to the absence of owners from the station and to the claims not having been preferred half-yearly. Such claims will not, under section 72 (2) of the Amendment Act III of 1897, be admissible hereafter if not made half-yearly.

Budget Estimate for 1899–1900.

Receipts.

22. Including the increased rate of water and drainage tax of 6 per cent., which the Municipal Council in its resolution, dated the 17th December 1898, resolved on levying from the 1st April 1899, on houses supplied with water and of half that percentage on houses which could not, under existing arrangements, be supplied, the estimate for 1899–1900 amounts to Rs. 1,56,340 against the budget and revised estimates of 1898–99 of Rs. 1,48,770 and Rs. 1,65,060, respectively, and the actuals for 1897–98 of Rs. 2,01,133. Compared with the estimate for 1898–99, the estimate for 1899–1900 exhibits a *net* increase of Rs. 7,570. There are increases under the following heads, viz., of Rs. 500 under tax on buildings, of Rs. 1,500 under tax on lands, of Rs. 10,250 under water and drainage tax on buildings and lands, and of Rs. 1,050 under tax on domestic menial servants. A decrease of Rs. 100 occurs under tax on carts, the estimate having been fixed with reference to the actuals of 1897–98 and the revised estimate for 1898–99.

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24. *Grants and Contributions—Education.*—The increase of Rs. 1,770 is the salary grant payable by Government on behalf of the masters and teachers of the Breck's Memorial school on the revised salaries which the trustees propose to fix. Under "Other purposes" there is a decrease of Rs. 150 as there appears to be no likelihood of any grants being received for the purchase of books and furniture.

(iii) *Other Purposes—Communications.*—The increase of Rs. 2,000 is the grant promised by Government for the proposed diversion of the Sigur and Westbury road. Under (*c*) Other grants and contributions there is an increase of Rs. 120 on account of two additional scholarships.

25. *Extraordinary and debt.*—The sum of Rs. 37,500 under Loans (ii) in the market from private individuals is the amount which the Municipal Council has decided on raising for acquiring the lands forming the catchment area of the south water-supply. The sum of Rs. 950 under "Realizations of Sinking fund, &c.," represents an increase of Rs. 150 which may be realized by the investment of Rs. 1,900 made this year and also by investing some portion of the loan of Rs. 37,500 to be raised pending its final disposal. The formal application for the loan is under preparation and will be submitted without delay.

26. *Expenditure.*—The expenditure for 1899–1900 has been fixed at Rs. 1,65,040 against Rs. 1,11,580, the estimate, and Rs. 1,54,490, the revised estimate for 1898–99, and Rs. 1,79,185–7–3, the actuals for 1897–98.

27. *Grant 1—New Works—Communications.*—Rupees 4,000 have been provided for a diversion of the Sigur and Westbury road, Rs. 2,000 of which amount forms the grant made by the Government for the purpose. The provision of Rs. 1,800 under buildings is chiefly for erecting, from the loan obtained from the Government, new latrines where necessary, Rs. 1,500; and for purchasing 40 new dust-bins at Rs. 300. Under drainage the amount entered, viz, Rs. 2,800, is the amount obtained as a loan from the Government for carrying out petty drainage works at Kodappamund and the Agraharam, the plans and estimates for which have not yet been completed. The allotment of Rs. 37,500 is for the payment of compensation for land to be acquired in the catchment area of the south water-supply, Dodabetta.

28. *Miscellaneous Public Improvements.*—Rupees 500 are for the lake conservancy and Rs. 500 for the establishment connected with the conservancy.

29. *Repirs—Communications, Rs.* 10,000.—This allotment is less than that (Rs. 15,000) for 1898–99 by Rs. 5,000, as money had to be provided to meet expenditure which may have to be incurred in connection with plague. The allotment has been distributed as follows:—

	Rs.
Government grant for maintaining roads	
For maintaining 52 other roads in the station	4,700
„ 57 bridle paths and lanes	4,300
	1,000
Total ..	10,000

30. *Buildings, Rs.* 2,000.—Provision has been made only for repairs of buildings and latrines costing less than Rs. 500.

31. *Drainage, Rs.* 400.—This is Rs. 100 less than the allotment for 1898–99. It provides merely for petty repairs to drains.

32. *Water-supply, Rs.* 800, are required for petty repairs connected with the north and south water-supplies.

33. *Establishments Under Drainage—Rs.* 3,430.—A sum of Rs. 550 has been provided torwards the salary of an Engineer for 11 months, and also a sum of Rs. 1,200 for an establishment which the Executive Engineer on special duty considers necessary for working the new main intercepting sewer now approaching completion. The allotment for the ensuing year exceeds the estimate for the current year by Rs. 1,750. Under water-supply, a provision of Rs. 1,100 has been made towards the Engineer's salary, the estimate for 1898–99 is therefore exceeded by Rs. 1,100. Under 3, Establishment, there is no variation as the proportion of the Engineer's salary, Rs. 550 for 11 months, will be met by a reduction of Rs. 50 in the existing establishment.

Note.—Rs. 200 distributed as follows:—

	Rs.
Drainage	50
Water-supply	100
General, P.W.D.	50
Total ..	200

34. *Grant 2, Education.*—Under Municipal schools, salary system—(*a*) Establishment, Rs. 9,900 includes a sum of Rs. 2,000 which the Municipal Council has agreed to allot yearly towards the Breek's Memorial high school instead of the existing arrangement of defraying all expenditure in excess of receipts. The trustees of the high school are addressing the Government specially on this subject. Under (*b*) Contingencies, Rs. 630, is included Rs. 180 for the three scholarship grants hitherto shown under Miscellaneous—(*c*) Other items. Under Salary-result system—(*c*) Contingencies Rs. 160, there is a decrease of Rs. 40 as compared with the estimate for 1898–99 as the revised estimate has been fixed at Rs. 150, and the actuals for 1897–98 did not exceed Rs. 120.

35. *Grant 3, Hospitals and Dispensaries, Rs.* 210.—No variation. Contributions to Provincial funds Rs. 800 is of the same amount as the revised estimate, but exceeds the budget estimate for 1898–99 by Rs. 50. Under Other contributions, Rs. 800, there is no variation.

36. *Vaccination, Rs.* 410; *and Registration of Births and Deaths, Rs.* 260.—No variations.

37. *Conservancy*—(*a*) (i) *Establishment.*—Rupees 10,870 is the same as that provided in the budget for 1898–99, but exceeds the revised estimate by Rs. 70.

38. *Other charges, Rs.* 9,000.—The allotment is less than the revised estimate by Rs. 500 as it is necessary to keep down expenditure on account of the plague, although more rubbish carts and fresh bullocks are much needed for the daily removal of the rubbish which is accumulated in the town.

39. *Private Scavenging*—(1) *Establishment, Rs.* 3,000.—The allotment exceeds the budget and revised estimates for 1898–99 by Rs. 300 and Rs. 250, respectively, in view to provide for three additional scavengers on Rs. 6 each per mensem, with reference to the Acting Sanitary Commissioner's remarks in paragraph 28 of his report embodied in G.O., No. 1571 M., dated 7th September 1898.

40. *Epidemic Reserve, Rs.* 20,000 *against Rs.* 1,000, *the budget estimate, and Rs.* 11,280, *the revised estimate for* 1898–99.—The allotment provides for all that is necessary in the event of an outbreak of plague.

41. *Grant 4—Lighting, Rs.* 5,000.—This provides for an increase of one lamplighter on Rs. 9 a month under establishment and Rs. 620 under contingencies, as it is proposed to again undertake the lighting departmentally, and to have the lights burning throughout the night instead of for only half the night.

42. *Markets and Slaughter-houses and Choultries, Rs.* 380, *Rs.* 450 *and Rs.* 110.—There is a small increase of Rs. 20 under markets—contingencies with reference to the revised estimate for 1898–99.

43. *Avenues.*—Rs. 60 is to provide for fencing and watering plants for the avenue which is being raised on the Lower Bazaar road between Hobart Park Cross road and the Willow Bund.

44. *Other charges, Rs.* 1,550.—No variation. The allotment provides for work done for private individuals, Rs. 700; killing dogs, Rs. 50; printing, Rs. 500; and other items, Rs. 300.

45. *Grant 5, General Establishment, Rs.* 9,730.—This falls short of the revised estimate by Rs. 30, but exceeds the budget estimate for 1898–99 by Rs. 410, consequent on the addition of a bill collector on Rs. 20 for the collection of taxes under (*b*) (i) Establishment. As compared with the estimate for 1898–99, there is an increase of Rs. 100 under (*d*) Office contingencies other than (*b*) (ii) and of Rs. 70 under contributions for the Central Office and audit establishments.

46. *Re-payment of debt* and interest, Rs. 15,910, exceeds the allotment for 1898–99, by Rs. 3,850 in view to provide for investment on account of Sinking fund towards the sum of Rs. 37,500, which is to be raised for the purchase of the land in the catchment area of the Dodabetta water-supply, as well as for payment of interest at 6 per cent. on the loan in the event of money not being obtainable at 4 per cent.

47. *Refunds,* Rs. 1,000.—No variation from the estimate for 1898–99.

48. No provision has been made in the budget estimate for the employment of a Health Officer as approved of in the Municipal Council's resolution, dated 19th December 1898, and submitted by the Collector with his remarks to the Government for their consideration and orders.

49. The necessary tabular statements for the increases proposed in this letter are enclosed for sanction.

50. The Municipal Council has no hospital or dispensary and no quarters are necessary for hospital assistants.

N. Dis. on Cur. No. 17.

Submitted to Government.

2. The budget has been submitted after the due date.

3. *Paragraph* 4.—The Council has resolved to continue to tax lands under the control of the Forest department. I have referred the matter to the Board as the action of the Council in taxing these lands is of questionable legality.

4. *Paragraph* 22.—The raising of the water and drainage tax is an essential preliminary to the improvement of the water-supply by acquiring and conserving the catchment areas of the reservoirs.

5. *Paragraphs* 24 *and* 34.—The trustees are addressing Government separately regarding the improvement of the Breek's Memorial school. Meanwhile, the figures given in this budget may, it is submitted, be allowed to stand. Government has been addressed separately about the diversion of the Sigur and Westbury road.

6. *Paragraph* 33.—Provision has been made for the entertainment of an Engineer on Rs. 200. The question whether this sum should form a contribution to the District Board for the services of its Engineer is under the consideration of Government.

7. *Paragraph* 48.—If Government approves the proposal to appoint a separate Health Officer, the charge is to be met out of enhanced taxation.

7th January 1899. (Signed) A. BUTTERWORTH,
Collector.

From J. A. JONES, Esq., M. I. C.E., F.R.S.E., Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Madras, 19th January 1899, No. 78.

With reference to the budget estimate of the Ootacamund Municipality for 1899–1900, of which an extract has been sent to this office, I have the honour to state that the allotments made under 2 (*c*) Repairs, Drainage and 2 (*d*) Repairs, Water-supply call for no remarks.

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, 19th January 1899, No. 63.

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

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, 27th January 1899, No. 1072.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Ootacamund Municipality for 1899–1900.

2. In G.O., Mis. No. 73 M., dated 21st January 1897, the Council was requested to consider the desirability of disconnecting itself from the Breek's Memorial High school, if it does not become self-supporting or nearly so by the end of 1898. In the budget for the ensuing year, the Council has allotted an additional sum of Rs. 2,000 on account of the school and proposes to continue it year by year "instead of the existing arrangement of defraying all expenditure in excess of receipts." I am not quite sure what the exact intention of the Council is; but as the Chairman says that the trustees are addressing Goverement specially on the subject, the figures entered by the Chairman may stand pending the decision that may be arrived at on the point. I am also referring the question to the trustees and on hearing from them I purpose addressing Government.

3. The proposal to amalgamate the Muhammadan school with the Kandal school may be approved.

4. The heading "result grants" should be altered into "fixed and results grants."

5. The net expenditure proposed under Grant 2 is Rs. 6,470 (Rs. 14,270—7,800), which is about 7·5 per cent. of the estimated income of the Municipality from taxation, markets and rents.

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. 570-S.

I have the honour to state that the allotment made for conservancy by the Municipal Council, Ootacamund, in its budget for the ensuing year, amounts to 20·5 per cent. including plague charges. This expenditure must be considered small.

2. In regard to the proposal to appoint a Health officer on Rs. 300, I have the honour to state that the amount is insufficient to provide for an officer possessed of the necessary qualifications. I consider the preferable course would be to make the salary sufficient to induce a qualified Medical officer to undertake both the duty of Chairman and Health officer. The combined duties could be effected by one man

in the case of so small a Municipality. A Medical officer of health under the restraint of a Chairman in a Municipality of the size, would have no more influence for good than a certificated sanitary inspector at a third of the cost.

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 Camp, Tirupati, 25th February 1899, No. 642-S.

In continuation of paragraph 2 of my letter, No. 570-S., dated 21st February 1899, suggesting an amendment of the proposal of the Municipal Council, Ootacamund, as to employing a whole-time Medical officer of health, it seems to me it would be perfectly feasible and economical for the Municipalities of Ootacamund and Coonoor to unite for the purpose, so as to have *one* paid Chairman of the class stated for *both* Municipalities. The anticipated early opening of the Nilgiri Railway would, in addition to the existing road route, offer facilities for the ready communication requisite.

ORDER—No. 450 M., dated 29th March 1899.

The estimated receipts and charges of the Ootacamund 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	36,924	43,470	58,870	74,840
Tax on Arts	4,679	5,000	5,300	5,000
,, Buildings and Lands	31,717	34,000	39,600	36,000
Water and Drainage Tax on Buildings and Lands	11,637	15,300	17,400	26,250
Tax on Vehicles and Animals	4,458	4,800	4,500	4,800
,, Carts	545	750	620	650
,, Private Menial and Domestic Male Servants	410	450	1,500	1,500
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	1,218	1,250	1,620	1,250
Conservancy Receipts	57	440	60	130
Fees and Revenue from Medical Institutions	2,512	2,700	2,600	2,800
Income from Markets and Slaughter-houses	17,529	13,000	16,500	16,500
License Fees	1,268	1,400	1,600	1,600
Other Fees	1,812	1,740	1,750	1,740
Fines under Municipal and other Acts	611	600	800	800
Interest on Investments and Premium on Loans	4,500	870	880	..
Grants and Contributions from Government	9,870	10,000	14,630	13,220
,, ,, other bodies	240	60	380	180
Recoveries for Services to Private Individuals	7,237	6,000	6,800	6,000
Miscellaneous	21	40	100	40
Loans	..	..	..	37,500
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	1,00,783	50,650	50,800	950
Advances Recovered	29	20	20	30
Total ..	2,01,133	1,48,770	1,67,460	1,55,940
Grand Total ..	2,38,057	1,92,240	2,26,330	2,30,780
Charges.				
GRANT 1—				
New Works—				
Communications	1,006	1,000	8,000	4,000
Buildings	3,546	3,500	4,190	1,500
Drainage	6,333	1,700	25,680	2,800
Water-supply	38,241	2,470	2,550	37,500
Miscellaneous Public Improvements	40,945	1,150	3,000	1,000
Repairs—				
Communications	13,205	15,000	12,250	10,000
Buildings	2,196	2,900	2,500	2,000
Drainage	2,085	2,180	1,860	3,830
Water-supply	2,565	2,520	2,680	3,700
Establishment	2,403	2,870	2,870	2,870
Tools and Plant and other Stores	307	300	200	300
Contributions for Public Works	100	200	100	100
Total ..	1,12,932	42,790	72,820	69,900

7. *Paragraph* 48.—If Government approves the proposal to appoint a separate Health Officer, the charge is to be met out of enhanced taxation.

7th January 1899. (Signed) A. BUTTERWORTH,
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Establishment	2,403	2,870	2,870	2,870
Tools and Plant and other Stores	307	300	200	300
Contributions for Public Works	100	200	100	100
Total	1,12,932	42,790	72,820	69,900

	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 2—				
Municipal Schools—				
On the Salary System	8,218	8,560	8,940	10,530
,, Salary-result System	1,349	1,700	1,650	1,660
Grants-in-aid—				
Salary Grants	1,202	1,450	1,040	1,450
Result Grants	350	350	350	350
Building, Furniture, &c., Grants	78	130	100	130
Inspection	126	150	150	150
Total	11,323	12,340	12,230	14,270
Grant 3—				
Hospitals and Dispensaries	192	210	200	210
Contributions	1,595	1,550	1,600	1,600
Vaccination	414	410	410	410
Registration of Births and Deaths	241	260	260	260
Conservancy, Road-cleaning and Road-watering	23,523	24,870	31,630	32,870
Total	25,965	27,300	35,100	35,350
Grant 4—				
Lighting	3,459	4,270	4,040	5,000
Markets and Slaughter-houses	781	810	830	830
Choultries	106	110	110	110
Avenues	267	..	210	60
Public Garden, Survey of Land, Fire and other Charges	2,145	1,580	2,630	1,580
Total	6,758	6,770	7,820	7,580
Grant 5—				
Supervision and Management	9,611	9,320	9,760	9,650
Repayment of Debt	5,552	5,660	5,660	7,410
Interest on Loan	6,461	6,400	6,400	8,500
Advances Recoverable	6	..	..	..
Refunds	577	1,000	1,700	1,000
Grand Total	1,79,185	1,11,580	1,51,490	1,53,660
Balance	58,872	80,660	74,840	77,120

Revised Estimate for 1898–99.

2. The current receipts and charges are now estimated at Rs. 1,65,060 and Rs. 1,54,490, respectively, against Rs. 1,48,770 and Rs. 1,11,580 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the land and water and drainage taxes, tax on private menial and domestic male servants, market-rents, grants from Government and recoveries for services rendered to private individuals, and that in the charges appears mainly under Grants 1, 3 and 4. The collections under the tax on lands during the first eight months of the year were again most unsatisfactory. This irregularity should not be allowed to recur. The result of the reference to the Board of Revenue regarding the propriety of taxing the lands under the control of the Forest Department, referred to in paragraph 3 of the Collector's endorsement, should be reported to Government. With reference to G.O., No. 316 M., dated 7th March 1899, credit will be taken for a grant of Rs. 2,400 from Provincial funds for the diversion of the Sigur and Westbury road. The permanent retention of the additional private scavenger on Rs. 7, referred to in paragraph 14 of the Chairman's letter, is sanctioned, but this should have also been shown in the proposition statement. With reference to G.O., No. 534 L., dated 8th March 1899, the allotment for plague charges will be reduced from Rs. 11,280 to Rs. 8,280. As the Municipal Council has now got ample funds to meet these charges without obtaining a loan from Imperial funds, the temporary advance of Rs. 1,800, sanctioned in G.O., No. 186 M., dated 13th February 1899, should be refunded to Government. The balance to be carried forward to the next year's budget will then be Rs. 74,840.

Budget Estimate for 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 1,56,340 against the revised estimate of Rs. 1,67,460. A decrease appears mainly under the tax on lands, interest on investments, grants from Government, recoveries for services

rendered to private individuals and sale-proceeds of Government securities, but it is partly met by an increase under the water and drainage tax and loans. The Municipal Council's proposal to raise the rate of the water and drainage tax from 4 to 6 per cent. of the annual value in the case of houses supplied with water and from 2 to 3 per cent. in the case of other houses is sanctioned. With reference to G.O., No. 316 M., dated 7th March 1899, the estimate under Provincial grant on account of the diversion of the Sigur and Westbury roads will be reduced from Rs. 2,000 to Rs. 1,600.

4. *Charges.*—(1) The probable charges are entered as Rs. 1,65,040 against Rs. 1,51,490 in the revised estimate, the increase, which occurs under Grants 2 and 3, repayment of debt and interest on loans, being partly counterbalanced by a fall under Grant 1.

(2) *Grant 1.*—The entertainment of a maistry on Rs. 12 and eleven drain-cleaners on Rs. 8 each and the abolition of the post of Public Works surveyor on Rs. 50, shown in the proposition statement, are sanctioned. Separate orders will be passed on the Municipal Council's proposal to appoint an Engineer on Rs. 200.

(3) *Grant 2.*—The communication from the trustees of the Breek's Memorial high school regarding the improvement of that institution, referred to in paragraph 34 of the Chairman's letter, and the report on the same subject promised by the Director of Public Instruction at the end of paragraph 2 of his letter read above, are awaited. Meanwhile, the provision made for this school will be allowed to stand. The amalgamation of the Muhammadan and Kandal schools and the revision of the establishment of the latter institution, shown in the proposition statement, are sanctioned.

(4) *Grant 3.*—Separate orders will be passed on the Municipal Council's proposal to appoint a Health officer on Rs. 300 and on the Sanitary Commissioner's suggestion on this subject in his letters read above. The entertainment of three additional private scavengers on Rs. 6 each, proposed in paragraph 39 of the Chairman's letter, is sanctioned. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the provision for plague charges will be reduced from Rs. 20,000 to Rs. 8,700.

(5) *Grants 4 and 5.*—The entertainment of an additional lamp-lighter on Rs. 9, proposed in paragraph 41, is sanctioned, but that of an additional bill-collector on Rs. 20, referred to in paragraph 45, cannot be approved in the absence of sufficient grounds to justify it. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be raised from Rs. 800 to Rs. 940.

5. Excluding the sum of Rs. 60,750, which represents the unallotted balance of the Provincial grant on account of the water-supply scheme and the balance of the water and drainage tax fund, the budget, as revised by Government, closes with a balance of Rs. 16,370 or 14·1 per cent. of the estimated ordinary receipts.

(True Extract.)

for *Secretary to Government.*

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

Ead. A. F. Eccleston.

	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges—cont.				
GRANT 2—	Rs.	Rs.	Rs.	Rs.
Municipal Schools—				
On the Salary System	8,218	8,560	8,940	10,530
,, Salary-result System	1,349	1,700	1,650	1,660
Grants-in-aid—				
Salary Grants	1,202	1,450	1,040	1,450
Result Grants	350	350	350	350
Building, Furniture, &c., Grants	78	130	100	130
Inspection	126	150	150	150
Total	11,323	12,340	12,230	14,270
GRANT 3—				
Hospitals and Dispensaries	192	210	200	210
Contributions	1,595	1,550	1,600	1,600
Vaccination	414	410	410	410
Registration of Births and Deaths	241	260	260	260
Conservancy, Road-cleaning and Road-watering	23,523	24,870	32,610	32,870
Total	25,965	27,300	35,100	35,350
GRANT 4—				
Lighting	3,459	4,270	4,040	5,000
Markets and Slaughter-houses	781	810	830	830
Choultries	106	110	110	110
Avenues	267	...	210	60
Public Garden, Survey of Land, Fire and other Charges	2,145	1,580	2,630	1,580
Total	6,758	6,770	7,820	7,580
GRANT 5—				
Supervision and Management	5,552	5,660	9,760	9,650
Repayment of Debt	6,461	6,400	5,660	7,410
Interest on Loan	6	...	6,400	8,500
Advances Recoverable	577	1,000	...	...
Refunds			1,700	1,000
Grand Total	1,79,185	1,11,580	1,51,490	1,53,660
Balance	58,872	80,660	74,840	77,120

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 1,65,060 and Rs. 1,54,490, respectively, against Rs. 1,48,770 and Rs. 1,11,580 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the land and water and drainage taxes, tax on private menial and domestic male servants, market-rents, grants from Government and recoveries for services rendered to private individuals, and that in the charges appears mainly under Grants 1, 3 and 4. The collections under the tax on lands during the first eight months of the year were again most unsatisfactory. This irregularity should not be allowed to recur. The result of the reference to the Board of Revenue regarding the propriety of taxing the lands under the control of the Forest Department, referred to in paragraph 3 of the Collector's endorsement, should be reported to Government. With reference to G.O., No. 316 M., dated 7th March 1899, credit will be taken for a grant of Rs. 2,400 from Provincial funds for the diversion of the Sigur and Westbury roads. The permanent retention of the additional private scavenger on Rs. 7, referred to in paragraph 14 of the Chairman's letter, is sanctioned, but this should have also been shown in the proposition statement. With reference to G.O., No. 534 L., dated 8th March 1899, the allotment for plague charges will be reduced from Rs. 11,280 to Rs. 8,280. As the Municipal Council has now got ample funds to meet these charges without obtaining a loan from Provincial funds, the temporary advance of Rs. 1,800, sanctioned in G.O., No. 186 M., dated 8th February 1899, should be refunded to Government. The balance to be carried forward to the next year's budget will then be Rs. 74,840.

BUDGET FOR 1899–1900.

3. *Receipts.*—The receipts during the coming year are put down at Rs. 1,56,340 against the revised estimate of Rs. 1,65,060. A decrease appears mainly under the tax on lands, interest on investments, grants from Government, recoveries for services

rendered to private individuals and sale-sproceeds of Government securities, but it is partly met by an increase under the water and drainage tax and loans. The Municipal Council's proposal to raise the rate of the water and drainage tax from 4 to 6 per cent. of the annual value in the case of houses supplied with water and from 2 to 3 per cent. in the case of other houses is sanctioned. With reference to G.O., No. 316 M., dated 7th March 1899, the estimate under Provincial grant on account of the diversion of the Sigur and Westbury roads will be reduced from Rs. 2,000 to Rs. 1,600.

4. *Charges.*—(1) The probable charges are entered as Rs. 1,65,040 against Rs. 1,51,490 in the revised estimate, the increase, which occurs under Grants 2 and 3, repayment of debt and interest on loans, being partly counterbalanced by a fall under Grant 1.

(2) *Grant 1.*—The entertainment of a maistry on Rs. 12 and eleven drain-cleaners on Rs. 8 each and the abolition of the post of Public Works surveyor on Rs. 50, shown in the proposition statement, are sanctioned. Separate orders will be passed on the Municipal Council's proposal to appoint an Engineer on Rs. 200.

(3) *Grant 2.*—The communication from the trustees of the Breek's Memorial high school regarding the improvement of that institution, referred to in paragraph 34 of the Chairman's letter, and the report on the same subject promised by the Director of Public Instruction at the end of paragraph 2 of his letter read above, are awaited. Meanwhile, the provision made for this school will be allowed to stand. The amalgamation of the Muhammadan and Kandal schools and the revision of the establishment of the latter institution, shown in the proposition statement, are sanctioned.

(4) *Grant 3.*—Separate orders will be passed on the Municipal Council's proposal to appoint a Health officer on Rs. 300 and on the Sanitary Commissioner's suggestion on this subject in his letters read above. The entertainment of three additional private scavengers on Rs. 6 each, proposed in paragraph 39 of the Chairman's letter, is sanctioned. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the provision for plague charges will be reduced from Rs. 20,000 to Rs. 8,700.

(5) *Grants 4 and 5.*—The entertainment of an additional lamp-lighter on Rs. 9, proposed in paragraph 41, is sanctioned, but that of an additional bill-collector on Rs. 20, referred to in paragraph 45, cannot be approved in the absence of sufficient grounds to justify it. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be raised from Rs. 800 to Rs. 940.

5. Excluding the sum of Rs. 60,750, which represents the unallotted balance of the Provincial grant on account of the water-supply scheme and the balance of the water and drainage tax fund, the budget, as revised by Government, closes with a balance of Rs. 16,370 or 14·1 per cent. of the estimated ordinary receipts.

(True Extract.)

for *Secretary to Government.*

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

Ed. A. F. Eccleston.

Octacamund mt Budget for 1899-1900.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 913 of 1899, dated 26th Dec/98 from the Chairman, M. C. Octacamund

Current No. 235 of 1899, dated 19th Jany/99 from the Sanitary Engr. to Govt.

Current No. 237 of 1899, dated 19th — Do — from the S. Genl.

Current No. 344 of 1899, dated 27th — Do — from the D.O.

" 626 — " " 22nd Feby: " Sanitary Comr.

" 681 — " " 25th —

Order. No. 450 m dt 29/3/99

The estimated receipts and charges of the Octacamund 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	36.924	43.470	58.840	69.440 74840
Tax on Arts	4679	5000	5300	5000
Tax on Buildings and Lands	31.717	34.000	39.600	36.000
Water and drainage Tax on Buildings and Lands ..	11.637	15.000	17.400	25.250
Tax on Vehicles and Animals	4458	4.800	4560	4800
Tax on Carts	545	750	620	650
Tax on Private Menial and Domestic Male Servants ..	410	450	1500	1500
Tolls	"	"	"	"
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	1.218	1.250	1.620	1250
Conservancy Receipts	57	440	60	130
Fees and Revenue from Educational Institutions ..	2512	2700	2600	2800
Do. from Medical Institutions	"	"	"	"
Income from Markets and Slaughter-houses	17529	13.000	16.500	16.500
License fees	1268	1400	1600	1600
Other fees	1.812	1.740	1.750	1.740
Fines under Municipal and other Acts	611	600	800	800
Interest on Investments and premium on Loans ..	4.500	870	880	"
Grants and Contributions from Government	9.870	10.000	~~12230~~ 14.630	13620
Do. from Local Boards	"	"	"	"
Do. from other bodies	240	60	380	180
Recoveries for services to private individuals	7.237	6.000	6.800	6.000
Miscellaneous	21	40	100	40
Loans	"	"	~~180~~	37.500 37500
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	100.783	50.650	50.800	950
Advances Recovered	29	20	20	30
*Total ..	201133	148.770	16506 167460	[illegible]

to foot a Statement showing a sum of Rs 11,374 was set apa

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	1006	1000	8000	4000	
Buildings	3546	3500	4190	1800	
Drainage	6333	1700	25680	2800	
Water-supply	38,241	9470	9550	37,500	
Miscellaneous Public Improvements	40,945	1150	3000	1000	
Repairs—					
Communications	13,205	15,000	~~12000~~ 250	10,000	
Buildings	2196	2900	2500	2000	
Drainage	2085	2180	1800	3830	
Water-supply	2565	2520	2680	3700	
Miscellaneous Public Improvements	"	"	"	"	
Establishment	2403	2870	2870	2870	
Tools and Plant and other Stores	307	300	200	300	
Contributions for Public Works	106	200	100	100	
Total	112,932	42,790	~~72,570~~ 72,820	~~69,900~~ 69,900	
Grant 2.					
Training Schools	"	"	"	"	
Municipal Schools—					
(a) On the Salary System	8218	8560	8,940	10,530	
(b) On the Salary Result System	1,349	1,700	1,650	1660	
Grants-in-Aid—					
(a) Salary Grants	1202	1450	1040	1450	
(b) Result Grants	350	350	350	350	
(c) Building, Furniture, &c., grants	78	130	100	130	
Inspection	126	150	150	150	
Miscellaneous	"	"	"	"	
Total	11,323	12340	12230	14270	
Grant 3.					
Hospitals and Dispensaries	192	210	200	210	
Contributions	1,595	1,550	1600	1600	
Vaccination	414	410	410	410	
Registration of Births and Deaths	241	260	260	260	
Conservancy, Road-cleaning and Road-watering	23,523	24,870	~~35,630~~ ~~32,110~~ 32,630	~~44,170~~	32,870
Total	25,965	27,300	~~38,100~~ ~~35,580~~ 35,100	~~46,650~~	35350
Grant 4.					
Lighting	3459	4270	4040	5000	
Markets and Slaughter-houses	781	810	830	830	
Choultries	106	110	110	110	
Traveller's Bungalows	"	"	"	"	
Avenues	267	"	210	60	
Public Garden, Survey of Land, Fire and other Charges.	2145	1580	~~2880~~ 2,630	1580	
Total	6,758	6,770	~~8070~~ 7820	7,580	
Grant 5.					
Supervision and management	9,611	9,320	9,760	~~9730~~	9650
Repayment of Debt	5552	5660	5660	7,410	
Interest on Loan	6461	6400	6400	8,500	
Advances Recoverable	6				
Refunds	577	1000	1700	1000	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	"	"	"	"	
Grand Total	179,185	111,580	~~154,490~~ ~~151,940~~ 151490	[illegible]	

3.

68

<u>Revised estimate for 1898-99.</u>

2. The current receipts and charges are now estimated at Rs 1,65,060 and Rs 1,54,490, respectively, against Rs 1,48,770 and Rs 1,11,580 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the land and water and drainage taxes, tax on private menial and domestic male servants, market rents, grants from Government and ~~recoveries of~~ for services rendered to private individuals, and ~~that~~ in the charges appears mainly under Grants 1, 3 and 4. The Collections under the tax on lands during the first eight months of the year were again* most unsatisfactory. This ir- -regularity should not be allowed to recur. The result of the reference to the Board of Revenue regarding the propriety of taxing the lands under the Control of the Forest Department, referred to in paragraph 3 of the Collector's endorsement, should be reported to Government. With

3.8 per cent

* vide para 2 of G.O. 530 M / 8-7-98. P

13th February 1899, credit will be taken for a grant of Rs 2,400 from Provincial funds for the diversion of the Sigur and Westbury road and for a loan of Rs 1800 from Imperial funds for plague charges. The permanent retention of the additional private Scavenger on Rs 7, referred to in paragraph 14 of the Chairman's letter, is sanctioned; but this should have also been shown in the proposition statement. With reference to G.O. no. 534L. dated 8th March 1899, the allotment for plague charges will be reduced from Rs 11,280 to Rs ~~2,160~~ 8280 / 2160. The balances to be carried forward to the next year's budget will then be Rs ~~74,160~~ 74,840 / ~~74,280~~.

Budget Estimate for Rs 1899-1900.

3. Receipts. The receipts for the ensuing year are put down at Rs 156,340 against the revised estimate of Rs ~~169,260~~ 167460. A decrease appears mainly under the tax on lands, interest on investments, grants from Government, recoveries for Services rendered to private individuals

Invest:

Grand Total .. | 179185 | 111580 | ~~67,190~~ |

* As the Municipal Council has now got ample funds to meet these charges without obtaining a loan from Imperial funds, the temporary advance of Rs 1800 sanctioned in G.O. no 186 M dt/13th Feby/1899 shall be refunded to Govt.

Vide para 22 of the Chairman's letter

Please see para 8th of the letter

Vide Govt 1959 M 25-11-98 U
& 2155 M 15-12-98 T

by an increase under the water and drainage tax and loans. The Municipal Council's proposal to raise the rate of the water and drainage tax from 4 to 6 percent of the annual value in the case of houses supplied with water and from 2 to 3 percent in the case of other houses, is sanctioned. With reference to G.O. no. 316 M dated 7th March 1899, the estimate under Provincial grant on account of the diversion of the Sigur and Westbury road will be reduced from Rs 2,000 to Rs 1,600. ~~Credit will be taken for a loan of Rs 100,000 on account of the Scheme for the drainage of the main Barrack for which provision has been made in the budget estimate of Provincial Loans and Advances for 1899-1900.~~

4. Charges (1). The probable charges are entered as Rs 165,040 against Rs ~~151,490~~ 151490 in the revised estimate, the increase which occurs under Grants 2 and 3, repayment of debt and interest on loans being ha

by a fall under Grant 1.

(2) Grant 1. ~~With reference to paragraph 3 Supra, a Sum of Rs 1,00,000 will be provided under new works - drainage.~~ The entertainment of a maistry on Rs 12 and 11 drain cleaners on Rs 8 each, and the abolition of the post of Public Works Surveyor on Rs 50, — Shown in the proposition statement, are sanctioned. Separate orders will be passed on the Municipal Council's proposal to appoint an Engineer on Rs 200.

Vide para 33 of the letter

(3) Grant 2. The Communication from the trustees of the Breek's memorial High School regarding the improvement of that institution, referred to in paragraph 34 of the chairman's letter, and the report on the same subject promised by the Director of Public Instruction at the end of paragraph 2 of his letter read above, are awaited. Meanwhile the provision made for this School will be allowed to stand. The revision amalgamation of the Muhammadan & Kandal Schools and latter institution ... Kandal Sch...

V CNo. 344-m.

to Govt. a Statement showing a sum of Rs 11,374 was set apart expenditure on plague preventive measures in the current year, in accordance with the scheme then framed by the Financial Department, and about the middle of December, the Council telegraphed to Govt, saying that ~~they~~ it had absolutely no funds to push on work the Segregation Camps then under construction, and that these could not be completed unless the Govt. made a grant of Rs 1800 from Provl. funds. The revised estimate for the current year had not then ~~been~~ ~~[illegible]~~ been prepared, and as there was no means of verifying the financial position of the Municipality, the Govt, in view of the urgency of the matter, took credit for a loan of Rs 1800 from Imperial funds, and ordered this sum to be placed at the di...

G. 188 m / 1. D

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W

Shown in the proposition statement is sanctioned, ~~but reference should have also been made to this proposal in the chairman's letter.~~

(4) Grant 3. Separate orders will be passed on the Municipal Council's proposal to appoint a health officer on Rs 300 and

Vide para 48 of the Chairman's letter

by a fall under Grant 1.

(2) Grant 1. ~~With reference to paragraph 3 supra, a sum of Rs100,000 will be provided under new works - drainage.~~ The entertainment of a maistry on Rs 12 and 11 drain cleaners on Rs 8 each, and the abolition of the post of Public works Surveyor on Rs 50, - shown in the proposition statement, are sanctioned. Separate orders will be passed on the Municipal Council's proposal to appoint an Engineer on Rs 200.

(3) Grant 2. The Communication from the trustees of the Breek's men[illegible] regarding the [illegible] dated 25th November 98, the Contribution for the Central office establishments will be raised from Rs 800 to Rs 940.

5. Excluding the sum of Rs 60,750 [illegible]ich represents the unallotted [illegible]ance of the Provincial grant [illegible]ccount of the [illegible] school [illegible] made for the amalgamation of the Muhammadan & Kandal Schools and [illegible] allowed to stand. [The revision [illegible] of the Kandal School [illegible] latter institution.]

4
6

28/3/99

Vide para 33 of the letter

to Govt. a statement showing a sum of Rs 11,374 was set apart for expenditure on plague preventive measures in the current year, in accordance with the estimate then framed by the Financial Department, and about the middle of December, the Council telegraphed to Govt. saying that ~~they~~ it had absolutely no funds to push on with the Segregation Camps then under construction, and that these could not be completed unless the Govt. made a grant of Rs 1800 from Provl. funds. The revised estimate for the current year had not then ~~been~~ ~~[illegible]~~ been prepared, and as there was no means of verifying the financial position of the Municipality, the Govt., in view of the urgency of the matter, took credit for a loan of Rs 1800 from Imperial funds, and ordered this sum to be placed at the disposal of the municipal Council at once, pending receipt of the sanction of the Govt. of India to the loan. The amount has already been paid. Similarly, when the Council was directed to complete the diversion of the [illegible] and Sigur road within the current year, with ~~the~~ a promise that if the work was done within the

G.O. 186 M / 13-2-99, R.

Ootacamund Municipal Budget for 1899-1900

Int. 27-3-99.

Fin. Dep.

Note

The draft below has been forwarded for counter-initials with reference to the portion marked with red pencil in para. 2. The portion marked relates to a credit for a loan of Rs 1800 from Govt. for plague charges which it was proposed to take in the revised estimate for the current year. This has since been struck out and the para. has been altered with reference to the Note at the end of the draft.

Vide page 6 of draft.

Secy. 4580 M / 29-3-99

2. As regards the loan of one lakh, which it is proposed to take credit for in the budget for the ensuing year on account of the scheme for the drainage of the main bazaar and which is included in the estimate of Provincial Loans & Advances, the attention of the L & M. dept. may be

Vide page 5 of draft.

invited

invited to para: 7 of the G.O. resolution No. 1216 A, 8 15th March 1899.

W.H. 1/3/99

CWS 22.3

Note for the Secretary

Please see the alterations made in red ink in paras 3 & 4 (2) of the draft order with reference to the remarks of the Finl Deptt.

V.R. 28/3/99

28/3/99

VI

Encl. 450 29.3

(1)

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of *Ootacamund* during the official year 1899-1900.

—	Budget 1899-1900: Details of Minor Heads.	Budget 1899-1900: Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		69450 - -	58880 - -	43470 - -	36924 5 1
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	5,000		+ 5300	5,000	4679 - -
+ b. Tax on buildings (section 63) ..	32,500		32,000	32,000	31679 12 10
— c. Tax on lands (section 63) ..	3,500		+ 7,600	2,000	37 2 -
+ d. Water and drainage tax on buildings and lands (sec. 75) ..	25,250		+ 17400	15,000	11636 12 9
e. Tax on vehicles with springs and palanquins (section 77) ..	1,800		1700	1,800	1695 9 4
f. Tax on animals (section 77) ..	3,000		2800	3000	2762 14 8
g. Tax on carts and other vehicles without springs (section 85) ..	600		600	700	509 10 8
h. Tolls (section 91)—					
Gross receipts					
Less Local Fund share ..					
(i) Tax on Domestic menial Servts	1,500		+ 1,500	450	410 . .
j. Penalties on account of—					
i. Tax on arts .. .					
ii. Tax on buildings					
iii. Tax on lands					
iv. Water and drainage tax on buildings and lands ..					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii Tax on carts, &c.	50		20	50	34 14 -
viii. Evasion of tolls		73200 - -			
3 REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		73200 -	68920	60000 - -	53445 12 3

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

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	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 ..		73200	68920	60000	53445 12 3
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	150		320	150	145
ii. Rent of buildings ..	1040		1100	1040	1040 10 8
iii. Avenue receipts			120		
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50		70	50	29 2
IV. Sale of measures &c	10		10	10	3 0 6
c. Conservancy receipts—					
Sale-proceeds of night soil, street refuse, &c. ..	130		60	440	57 2
d. i. Fees from Educational institutions	2800		2600	2700	2511 9
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..	11500		11500	8000	11977 13 4
ii. ,, slaughter-houses.	5000		5000	5000	5550 13 4
g. Other fees—					
i. Warrant fees	100		100	100	116 2
ii. Distraint fees	30		30	30	3 8
iii. License fees	1600		1600	1400	1268 2 3
iv. Cartstand fees	1600		1600	1600	1691 10 8
v. Other fees	10		20	10	1
h. Fines under Municipal and other Acts	800		800	600	611 0 6
i. Interest on investments—					
i. General, including choultries			880	870	4500
ii. Educational					
iii. Medical					
j. Premium on loans					
		24820			
Carried forward ..		98020	94730	82000	82952 6 6

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

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	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 ..		98020	94730	82000	82952 6 6
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal Stipends ..					
Buildings					
Municipal Schools ..	4770		3330	3000	2953 5 4
Other purposes	50		100	200	72 8 0
ii. Medical					
iii. Other purposes—					
Communications ..	4700 / 2000		4700	4700	4700
Water-supply					
Drainage					
Sanitation					
Other purposes ..	2100		2100	2100	2144 8 -
Miscellaneous Public Improvmts			2000		
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education	180		180	60	240
ii. Medical					
iii. Other purposes		13800	200		
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	5000		5000	5000	5292 6 -
ii. Other purposes	1000		1800	1000	1944 13 6
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	20		80	20	
iii. Fee for numbering carts, &c.					
iv. Other items	20		20	20	20 9 11
		6040			
Carried forward ..		117860	114240	98100	100320 9 3

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

—	Budget 1899-1900 Details of Minor Heads.			Budget 1899-1900 Totals of Major Heads.			Revised Estimate for 1898-99.			Budget Estimate for 1898-99			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 ..				117,860			114,240			98,100			100,320	9	3
7. EXTRAORDINARY AND DEBT—															
a. Sale-proceeds of Government securities and withdrawals from Madras ~~Savings~~ Bank							50,000			50,000			100,000		
b. Loans—															
i. From Government ..															
ii. In the market from private individuals	37,500														
c. Realizations of sinking fund for repayment of loans.	950						800			650			783		
d. Advances—															
i. Permanent															
ii. Others	30			38,480			20			20			29	8	3
Total, Receipts ..				156,340 (69458)			165,060 (58870)			148,770			201,133	1	6
Grand Total ..				225,790			223,940			192,240			238,057	6	7

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings and lands is levied at 7½ per cent. and tax on lands not appurtenant to buildings &c ~~per cent. of rent value.~~ ~~annas~~ ~~for every 80 square yards.~~ Rs. 1-8 per acre
3. Water and drainage tax on buildings and lands is levied at 4 6 per cent. and 3 per cent in certain cases
4. Tax on vehicles and animals is levied at full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4/- per cart per annum.
6. ~~Tolls are levied at the maximum rates.~~
7. License-fees are levied at the rates sanctioned in G.O. — G.O. No. 640 M. Mis. of 4-4-92; G.O. No. 419 M. Mis. of 24-3-93; G.O. No. 1626 M. Mis. of 20-7-97; G.O. No. 2246 M. Mis. of 14-10-97; G.O. No. 739 M. Mis. of 5-4-98.
8. ~~The house-tax registers were last revised in the official year and the land-tax registers in the official year.~~
9. ~~The total extent of land assessed is acres.~~
10. ~~The mode of estimating the annual rental of houses and lands is as follows:—~~
11. Tax on menial Servants at one Rupee per mensem.
12. Private Scavenging fees. No. 1886 M. Mis. dated 28th Aug. 97.

(D) [illegible] × 444 M 28-2-98

[illegible signature]
Chairman O.M.C.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1899-1900

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.	RS.	
nil																		

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

—	Budget 1897-1900. Details of Minor Heads.	Budget 1897-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	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	4000	✓	8000	✓ 1000	1005 13 5 ✓
b. Buildings	1800	✓	4190	✓ 3500	3546 6 7
c. Drainage	2800	✓	25680	✓ 1700	6333 1 7 ✓
d. Water-supply	37500	✓	9550	✓ 9470	38240 9 1
2. Repairs— Lake Conserv.	500	✓	2500	✓ 650	40443 9 5 ✓
Lake Estt.	500	✓ 47100	500	✓ 500	501 14 5
a. Communications	10000	✓	12000	✓ 15000	13204 7 9
b. Buildings	2000	✓	2500	✓ 2900	2196 0 4 ✓
c. Drainage—					
i. Repairs to works	400	✓	200	✓ 500	421 10 ✓
ii. Establishment for flushing drains, &c.	3430	✓	1600	✓ 1680	1663 7 3
d. Water-supply—					
i. Repairs to works, machinery, &c.	800	✓	900	✓ 740	840 7 6 ✓
ii. Establishment	2780	✓	1680	✓ 1680	1653
iii. Contingencies	120	19530	100	✓ 100	71 12 2
3. Establishment—	2870	2870	2870	✓ 2870	2402 7 3
4. Tools and Plant and other stores.	300	300	200	✓ 300	306 13 11
5. Contributions—					
a. To Local Boards for works ..	100		100	✓ 100	100
b. To Provincial Funds for scrutiny of estimates, &c.				100	
c. To others for public works ..		100			
Total, Grant 1 ..		69900	72570	42790	112931 8 8
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	9900	✓	8160	✓ 7900	7596 2 4
b. Contingencies	630	✓	780	660 ✓	621 9 10
Carried forward ..	10530		8940	8560 ✓	8217 12 2

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

—	Budget 1897-1900. Details of Minor Heads.	Budget 1897-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	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 ..	10530		8940	8560	8217 12 2
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Result System—					
a. Fixed Payments	1270	✓	1270	✓ 1270	1101 13 6 ✓
b. Result Stipends	230		230	✓ 230	127 9 6 ✓
c. Contingencies	160	12190	150	✓ 200	119 12 6 ✓
3. Salary Grants to Aided Schools	1450	1450	1040	✓ 1450	1202 5 4 ✓
4. Result Grants	350	350	350	✓ 350	350 ✓
5. Building, furniture, &c., Grants.	130	130	100	✓ 130	77 14 4 ✓
6. Inspection—					
a. Contributions to Local Boards ..	150		150	✓ 150	125 6 3 ✓
b. Municipal Inspectors—					
i. Establishment					
ii. Contingencies		150 ✓			
7. Miscellaneous—					
a. Common gymnasium—					
i. Establishment					
ii. Contingencies					
b. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
c. Other items					
Total, Grant 2 ..		14270	12230	12340	11322 9 7
GRANT 3.—(*Sanitation and Medical Services*)					
1. Hospitals and Dispensaries—					
a. Establishment	180	✓	180	✓ 180	180 ✓
b. Medicines and Supplies					
c. Diet of Patients					
d. Sundries and Contingencies ..	30		20	✓ 30	12 2 ✓
e. Contributions to Local Boards ..					
&c., &c., &c. ..					
Carried forward ..		210	200	210	192 2

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

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Estimate, 1898-99.	Budget Estimate for 1898-99.	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 ..		210	200	210	192 2
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	430		430	400	432
ii. Sanitary Inspection ..	270		270	300	268
iii. Medical Reserve staff ..	100	800	100	50	95
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions	800	800	800	800	800 2 8
3. Vaccination—					
a. Establishment	216		216	216	215 7 9
b. Contingencies	194		194	94	198 9 9
c. Contributions to Local Boards ..		410		100	
4. Registration of Births and Deaths—					
a. Establlishment	240		240	240	236 2 6
b. Contingencies	20	260	20	20	4 15 9
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	10870		10.800	10870	10406 13 7
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	9.000		9.500	9000	8882 9 9
b. Private scavenging—					
i. Establishment	3000		2750	2700	2674 3 11
ii. Contingencies, such as cost of scavenging carts, &c.	300		300	300	104 4 -
c. Cholera charges					
d. Contingencies	1000	24.170	1000	1000	1072 15 0
Epidemic charges &c. &c. Establishment &c.	12220		2022	1000	381 10 6
Epidemic charges &c. &c. Contingencies &c.	7780	20000	8758		
Total, Grant 3 ..		46650	38100	27300	25965 1 2

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

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Lighting—					
a. Establishment	1330		240 0 0	1220	235
b. Contingencies	3670	5000	3800	3050	3224 7 6
2. i. Markets—					
a. Establishment	350		350	350	333 12 5
b. Contingencies	30		30	10	9 7 0
ii. Slaughter-houses—					
a. Establishment	440		440	440	428 10 0
b. Contingencies	10	830	10	10	9 7 6
3. Choultries—					780 11 10
a. Establishment	84		84	84	84
b. Contingencies	26		26	26	21 14 -
c. Feeding Travellers		110			
4. Travellers' Bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment					
b. Contingencies	60	60	210		267 0 6
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of wells, purchase of bullocks, &c.					
7. Survey of Land	30	30		30	
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging .. Laying pipes	700		1800	700	1330 1 0
Carried forward ..	700	6030	6990	5920	5943 2 11

Statement II.—Expenditure from the Municipal Fund of the Town of Ootacamund for the official year 1897-900—cont.

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	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 ..	700 . .	6030 . .	6990	5720	5943 2 11
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes	730		1800	730	1330
iii. Printing	50 . .		30 . .	50 . .	20 2 3
iv. Compensation for lands	500 . .		500 . .	500 . .	537 10 9
v. Other items	- . .		250 . .	- . .	- . .
	300 . .	1550 . .	300 . .	300 . .	257 7 11
Total, Grant 4 ..		7580 . .	8070 . .	6770 . .	6758 8 .
GRANT 5—					
a. General Establishment—					
i. Office Establishment ..	3320 . .		3320 . .	3320 . .	3318 2 4
ii. Inspection	3000 . .		3000 . .	3000 . .	3000 . .
b. Collection of Municipal Taxes—					
i. Establishment	1610 . .		1610 . .	1370 . .	1360 12 5
ii. Purchase of account books paper, money-boxes, repair to out-posts, &c.	400 . .		450 . .	400 . .	448 12 4
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	600 . .		650 . .	500 . .	683 5 7
e. Contributions for the Central office and Audit establishments ..	800 . .	9730 . .	730 . .	730 . .	800 . .
Total, Grant 5 ..		9730 . .	9760 . .	9320 . .	9611 0 8
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	3660 . .		3560 . .	3560 . .	3452 3 8
b. Invested on account of Sinking Fund (Value of securities purchased)	3400 . .		1900 . .	1900 . .	1900 . .
c. Charges of investment	350 . .	7410 . .	200 . .	200 . .	200 . .
INTEREST—					
a. On account of last year ..					
b. On account of current year ..	8500 . .	8500 . .	6400 . .	6400 . .	6460 10 11

Statement II.—Expenditure from the Municipal Fund of the Town of Ootacamund for the official year 1899-900—cont.

—	1899-900. Details of Minor Heads.	1899-900. Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99.	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.
Advances recoverable—					
a. Permanent					
b. Others					6 4 0
Refunds of other than current collections	600	1000 . .	1100	1000 . .	473 16 2
Discount	400		600		103 9 5
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		165040	154490	111580	179185 7 3
Balances—					
a. Municipal Fund		60750	69450	80000	58871 15 4
b. Endowments					
c. Water and Drainage Tax Fund ..					
Grand Total ..		225790 . .	223940 . .	192240 . .	238057 6 7

NOTE TO STATEMENT II.

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

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

69900 — 72570
14270 — 12230
46650 — 38100
7580 — 8070
9730 — 9760
7410 — 3560
8500 — 2100
1000 — 6400
1200
165040 — 154490

Chairman.

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1897-900.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	Diversion of the				
2	Westbury and Segur				
3	Roads	4000	. . .	4000 . .	
	Total ..	4000	. . .	4000 . .	
(b)	Buildings				
1	Erecting Public				
2	Latrines at different				
3	places.	1500	. . .	1500 . .	
4	Purchasing 40 Corru-				
	-gated iron Dust bins	300		300 . .	
	Total ..	1800	. . .	1800 . .	

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

Part I.—New Works—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1897-900	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1	Kodappamund	2000	. . .	2000 . .	
2	Agraharam	800	. . .	800 . .	
3					
	Total ..	2800	. . .	2800 . .	
(d)	Water-supply				
1	For Compensation				
2	for acquiring Lands				
3	at the Catchment				
	area of the Dodabetta				
	Reservoir .	37500	. . .	37500 . .	
	Total ..	37500	. . .	37500 . .	

Chairman.

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

Part II.—Repairs.

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(a)	Communications			
1	Church Hill Road from			Total mileage of roads, streets, lanes, &c., in the town. 11m-7f.+197ft.
2	Charing Cross to North Lake Road	1500 . .		
2	Commissioners and Library Road	250 . .		Metalled or Gravelled } Unmetalled.
3	Jean Hill Road	350 . .		50m-2f. 21m-4f. and 534ft. + 323ft.
4	Lawrence Asylum Lake Road from Burnfoot lake to the Bridge	350 . .		Total mileage under maintenance.
5	South Lake Road End by Lower Lake Road	600 . .		Metalled or Gravelled } Unmetalled.
6.	Snowdon and Martinmas Road	800 . .		50m-2f. 21m-4f. and 534ft. + 323ft.
7.	Westbury and Segur Road	600 . .		
8.	Wenlock Road . . .	250 . .		
	Total . .	4.700 . .		
(b).	For maintaining 52 other Roads in the Station	4.300 . .		
(c)	For maintaining 57 Bridle paths and lanes and villages	1000 . .		
	Total ..	10000 . .		

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(b)	Buildings			
1	Petty repairs to to			
2	Municipal Buildings and			
3	Latrines Costing less than Rs. 500.	2000. .		
	Total ..	2000 . .		

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(c)	Drainage			
1	Petty Repairs	400		
2				
3				
	Total ..	400		
(d)	Water-supply			
1	Petty Repairs	800		
2				
3				
	Total ..	800		

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—			
Engineer for 11 months	1.	50 (new)	× 550
Inspector	1.	35	✓ 420
~~Overseers~~ .. Pony allowance ..	—	15	✓ 180
~~Drain cleaners~~ .. Overseer ..	1	20	✓ 240
Drain cleaners— @ Rs. 8.	3. ✓	24	✓ 288
Do. @ Rs. 7.	4 ✓	28	✓ 336
Do. @ Rs. 6.	3. ✓	18	✓ 216
Total ..	13	190	2230 ✓
new × For flushing the new sewers ~~Deduct Fines and Stoppages~~ ..	1	12	× 144
maistry cleaners @ Rs 8.	11	88	× 1056
~~Add arrears for last year paid this year~~ Grand Total			3430 ✓
Balance (Statement II ..			3430 ✓
d. Water works—			
Oversesrs Engineer for 11 months	1	100 (new)	× 1100
Watchmen Water Course Inspector	1	30	✓ 360
Pony allowance	—	15	✓ 180
Smith and fitter	1.	25	✓ 300
Turncocks @ Rs. 15	2	30	✓ 360
Lascars @ Rs. 8	5	40	✓ 480
Total ..	10	240	2780 ✓
Deduct Fines and Stoppages ..			—
Add arrears for last year paid this year ..			—
Balance (Statement II) ..			2780 ✓
3. General— Engineer for 11 months	1.	(new) 50	× 550
Overseers .. 1st Grade	1	85	✓ 1020
~~Maistries~~ .. Pony allowance		15	✓ 180
" .. 2nd Grade	1	50	✓ 600
Pony allowance		15	✓ 180
for 1 month Surveyor	1	50	✓ 50
Surveyor's peon clerk	1	15	✓ 180
Peon	1	9	✓ 108
Total ..	6	289	2868 ✓
Deduct Fines and Stoppages .. Balance.			
Lake Establishment Add arrears for last year paid this year ..			2870 ✓
Inspector	1	10	✓ 120
Balance (Statement II) .. Chowkidars @ Rs 8	3	24	✓ 288
watchman.	1	8	✓ 96
Total	5	42	504 ✓
Balance			504 ✓

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 2.—EDUCATION—		RS.	A.	P.	RS.	A.	P.
1. TRAINING SCHOOLS—							
Pupils receiving scholarships	"	"			"		
Total ..	"	"			"		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. MUNICIPAL SCHOOLS—							
a. On the Salary System— *Brooks Memorial High School.*—							
Head Master	1	300 350			× 4200		✓
1st Assistant Master	1	100 200			× 2400		✓
2nd " "	1	80			✓ 960		✓
3rd " " ..	1	80			✓ 960		✓
Mistress	1	40			✓ 480		✓
Hindustani Munshi	1	30			✓ 360		✓
Gymnastic Instructor	1	15			✓ 180		✓
Clerk	1	15			✓ 180		✓
Peon	1	10			× 120		✓
watchman	1	8			✓ 96		✓
Total ..	10	828			9936		✓
Deduct Fines and Stoppages					36		
Add arrears for last year paid							
Balance (Statement II)					900		✓

1209 in 8-7-98

Mistress Hindustani Munshi Gymnastic Instructor Clerk Peon watchman Total

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 2.—EDUCATION—*cont.*		RS.	A.	P.	RS.	A.	P.
b. On the Salary Result System—							
Bazaar Municipal School.							
Head master	1	20			✓ 240		✓
1st assistant	1	15			✓ 180		✓
2d assistant	1	12			✓ 144		✓
Gymnastic Instructor	1	5			✓ 60		✓
Total.	4	52			624		✓
Kandal School.							
Head master	1	15 17			× 204		✓
Teacher	1	12 15			× 180		✓
Teacher	1	10 (new)			× 120		✓
	3	42			504		✓
Kodappamund School							
Teacher	1	12			✓ 144		
	1	12			144		✓
Muhamad School— 1 Teacher on Rs 15. × abolition							
Total ..	8	106			1272		✓
Deduct Fines and Stoppages ..					2		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1270		✓

Statement II-B.– Details of Municipal Establishments—

—	Number.	Salary per mensem.			Salary per annum.		
2	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Common Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
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—							
Medical Subordinates							
,, ,, ...							
Midwife	1	15			180		
Clerk							
Compounder							
Servants							
,, ...							
,, ...							
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.– Details of Municipal Establishments—

—	Number.	Salary per mensem.			Salary per annum.		
2	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Common Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
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—							
Medical Subordinates							
,, ,, ...							
Midwife	1	15			180		
Clerk							
Compounder							
Servants							
,, ...							
,, ...							
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

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

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

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—cont.							
b. Private Scavenging—							
Inspectors	1	35	..	..	420	..	..
Maistri s	1	15	..	..	180	..	..
~~Scavengers~~ Do.	1	15	..	..	180	..	..
	1	10	..	..	120	..	..
Scavengers @ Rs. 8.	10	80	..	..	960	..	..
Do. @ Rs. 7	5 6	35 42	..	..	× 504	..	..
Do. @ Rs. 6.	6	36	..	..	× 432	..	..
Additional Scavengers @ Rs. 6.	3 (new)	18	..	..	× 216	..	..
Total ..	28	251	..	..	3012	..	..
Deduct Fines and Stoppages ..					12	..	..
Add arrears for last year paid this year ..					-	..	..
Balance (Statement II) ..					3,000	..	..
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
~~Superintendents~~ Inspector ..	1	20	..	..	240	..	..
~~Masalchies~~ Lighter Maistry ..	1	10	..	..	120	..	..
Do. @ Rs. 9	8 9	81	..	..	× 972	..	..
Total ..	11	111	..	..	1332	..	..
Deduct Fines and Stoppages ..					2	..	..
Add arrears for last year paid this year ..					-	..	..
Balance (Statement II) ..					1330	..	..

Sanctioned in [illegible] 1710 M / 10-10-98 (for 1 month)

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

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—cont.							
2. i. Markets—							
Superintendents .. Sergeant ..	1	15	..	..	180	..	..
Servants ..	1	7	..	..	84	..	..
Do.	1	7	..	..	84	..	..
Total ..	3	29	..	..	348	..	..
Deduct Fines and Stoppages ..						..	..
Add arrears for last year paid this year ..						..	..
Balance (Statement II) ..					350	..	..
ii. Slaughter-hou-es—							
Superintendents .. Sergeant ..	1	30	..	..	360	..	..
Servants ..	1	7	..	..	84	..	..
Total ..	2	37	..	..	444	..	..
Deduct Fines and Stoppages ..					4	..	..
Addarrears for last year paid this year ..						..	..
Balance (Statement II) ..					440	..	..
3. Choultries—							
Servants Monigar ..	1	5	..	..	60	..	..
Sweeper	1	2	..	..	24	..	..
Total ..	2	7	..	..	84	..	..
Deduct Fines and Stoppages ..						..	..
Add arrears for last year paid this year ..						..	..
Balance (Statement II) ..					84	..	..

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A	P.	Rs.	A	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
Total .	11	111			1332		
Deduct Fines and Stoppages ..					2		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1330		

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9 —							

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

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

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

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

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

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

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

— (1)	Number. (2)	Salary per mensem. (3) Rs.	A.	P.	Salary per annum. (4) Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks .. Cash keeper	1	45	.	.	540	.	
Bill Collectors	1	20	.	.	240	.	
~~Peons~~ Do	1	18	.	.	216	.	
Do.	1	16	.	.	192	.	
Do.	1	15	.	.	180	.	
Sanctioned no 532m / 8-3-98 & no 697m / 1-4-98 temporarily. Do	1	20 (new)	.	.	×240		
Total ..	6	134	.	.	1608		
Deduct Fines and Stoppages ..					-		
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					1610	.	
× Plague Establishment							
c. ~~Collection of tolls~~ Hospital asstt @ Rs. 25	2	50	.	.	600	.	
Allowances.		70			840		
~~Inspectors~~ Plague Supervisors @ Rs. 150	2	300	.	.	3600	.	
~~Gate-keepers~~ .. .. allowances ..	-	30		.	360		
Divisional Inspectors @ Rs. 35	3	105	.	.	1260	.	
allowances.	-	45			540		
Circle Inspectors @ Rs. 15	3	45			540	.	
Orderlies @ Rs. 8	3	24		.	288		
Peons. @ Rs. 8	3	24		.	288		
watchman.	1	6		.	72		
Nurse.	1	100		.	1200		
allowance.	-	30		.	360		
Ward attendants @ Rs. 12	4	48		.	576		
Toties @ Rs. 7	3	21			252		
Dhooly bearers @ Rs. 10 ~~Total~~	4	40			480		
watchman	1	10			120		
Cook	1	15			180		
~~Deduct Fines and Stoppages~~ Compounder	1	25			300		
Clerk.	1.	30			360		
~~Add arrears for last year paid this year~~ Total	36	1018			12216		
Balance (Statement II) ..					12220		

As per Plague estimate submitted to the Plague Commissioner with the usual prob. statement.

[illegible signature]

STATEMENT IV-A.—*Municipality of* Ootacamund 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.	5000 . .	. . .	5000 . .	4750 . .	✓ . . .	. . .	250 . .
2. Tax on buildings	32300 . .	. . .	32300 . .	31700 . .	✓ 200 . .	. . .	400 . .
3. Tax on lands	3500		3500 . .	3300 . .	✓ . . .	. . .	200 . .
4. Water and drainage tax on buildings and lands.	25250 . .	. . .	25250 . .	24850 . .	✓ 100 . .	. . .	300 . .
5. Tolls (gross receipts)	. .		. .				
6. Market rents	11500 . .		11500 . .	11500 . .	✓ . . .	. . .	. . .
7. Slaughter-house fees	5000 . .		5000 . .	5000 . .	✓ . . .	. . .	. . .
8. Rent of cart-stands	1600 . .		1600 . .	1600 . .	✓ . . .	. . .	. . .
9. Private scavenging fees	5000 . .		5000 . .	5000 . .	✓ . . .	. . .	. . .
10. Tax on Servants	1500 . .		1500 . .	1500 . .	✓ . . .	. . .	. . .
Total ..	90650 . .	. . .	90650 . .	89200 . .	300 . .	. . .	1150 . .

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.				250			250			250									[illegible]	[illegible]	[illegible]				
2. Tax on buildings				800			800			800									[illegible]	[illegible]	[illegible]				
3. Tax on lands				200			200			200									[illegible]	[illegible]	[illegible]				
4. Water and drainage tax on buildings and lands				400			400			400									[illegible]	[illegible]	[illegible]				
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..				1650			1650			1650									[illegible]	[illegible]	[illegible]				

[illegible]
Chairman [illegible]

Statement VI.—Revised Estimate for 1898-99.

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, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1. Balance brought forward—																?
a. Municipal Fund	58871	15	4				8	-	8	58880			43470			
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53)	2622	8	-	2063	8	-	2677	8		5300			5000			
b. Tax on buildings (section 63)	16417	15	2	11670	3	4	15582	0	10	32000			32000			
31.8 30.8 c. Tax on lands (section 63)	288	6		1	14		7311	10		7600			2000			4
d. Water and drainage tax on buildings and lands (section 75)	8250	2	11	5485	12	5	9149	13	1	17400			15000			7600) 28800 (31.8 228 600 608 31.8
e. Tax on vehicles with spring and palanquins (section 77)	1296	2	8	303	10	8	403	13	4	1700			1800			
f. Tax on animals (section 77)	1866	12		728	4		933	4	-	2800			3000			
g. Tax on carts and other vehicles without springs (section 85)	282			242			318	-		600			700			
h. Tolls (section 91)—																
~~Gross receipts~~ Tax on domestic Menial Servants	1219			271			281			1500			450			
Less Local Fund share																
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings ..																
iii. Tax on lands ..																
iv. Water and drainage tax on buildings and lands																
v. Tax on vehicles, &c.																
vi. Tax on animals ..																
vii. Tax on carts, &c. ..	6			23	12		14	-		20			50			
viii. Evasion of tolls ..																
3. Realizations under Special Acts—																
a. Pounds																
b. Ferry rents																
c. Fees under Act II of 1888																
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	316	12	-	-		-	3	4	-	320			150			
ii. Rent of buildings	638	12	-	387	5	4	461	4	-	1100			1040			
iii. Avenue receipts	44			-		-	76	-		120						
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.																
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	45	12	-	27	14	-	24	4	-	70			50			
iv. Sale of measures	4	12	-	1	6	-	5	6	-	10			10			
Carried forward ..	33298	12	9	21206	9	9	37241	3	3	70540	-	-	61250	-	-	

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.			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 ..	33298	12	9	21206	9	9	37241	3	3	70540	-	-	61250	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	20	-	-	32	14	-	40	-	-	60	-	-	✓ 440	-	-	
d. i. Fees from educational institutions	1696	12	-	871	5	-	903	4	-	2600	-	-	✓ 2700	-	-	
ii. Other revenue from educational institutions ..																
e i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..	6328	13	7	4226	9	4	5171	2	8	11500	-	-	✓ 8000	-	-	
ii. „ slaughter-houses.	3453	5	4	1800	13	4	1546	10	8	5000	-	-	✓ 5000	-	-	
g. Other fees																
i. Warrant fees	426	-	-	88	10	-	57	10	-	100	-	-	✓ 100	-	-	
ii. Distraint fees	-	8	-	3	8	-	29	8	-	30	-	-	✓ 30	-	-	
iii. License fees	1296	13	1	791	6	11	303	2	11	1600	-	-	✓ 1400	-	-	
iv. Cart-stand fees	1085	5	1	839	2	8	514	10	11	1600	-	-	✓ 1600	-	-	
v. Other fees	8	-	-	-	-	-	12	-	-	20	-	-	✓ 10	-	-	
h. Fines under Municipal and other Acts	560	14	-	199	8	-	239	2	-	800	-	-	✓ 600	-	-	
i. Interest on investments—																
i. General, including choultries	875	-	-	-	-	-	5	-	-	880	-	-	✓ 870	-	-	
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends																
Buildings																
Municipal Schools	1966	10	8	983	5	4	1363	5	4	3330	-	-	✓ 3000			
Other purposes	-	-	-	72	8	-	100	-	-	100	-	-	✓ 200	-	-	
ii. Medical																
iii. Other purposes—																
Communications	4700	-	-	-	-	-	-	-	-	4700			✓ 4700			
Water-supply																
Drainage																
Sanitation																
Other purposes	3561	8	-	570	8	-	538	8	-	{2100 / 2000	-	-	✓ 2100	-	-	
Pris. Public Improvements.																
b. From Local Boards—																
i. Education																
ii. Medical																
iii. Other purposes																
Carried forward ..	58894	12	6	31686	12	4	48065	3	6	106960	-	-	92000	-	-	

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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.			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 ..	33298	12	9	21206	9	9	37241	3	3	70540	-	-	61250	-	-	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	20	-	-	32	14	-	40	-	-	60	-	-	✓ 440			
d. i. Fees from educational institutions	1696	12	-	871	5	-	903	4		2600			✓ 2700			
ii. Other revenue from educational institutions ..																
e i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..	6328	13	7	4226	9	4	5171	2	5	11500			✓ 8000			
ii. ,, slaughter-houses.	3453	5	4	1800	13	4	1546	10	8	5000			✓ 5000			
g. Other fees																
i. Warrant fees	426	-		88	10	-	57	10	-	100			✓ 100			
ii. Distraint fees	-	8	-	3	8	-	29	8	-	30			✓ 30			
iii. License fees	1296	13	1	791	6	11	303	2	11	1600			✓ 1400			
iv. Cart-stand fees	1085	5	1	839	2	8	514	10	11	1600			✓ 1600			
v. Other fees	8	-	-	-	-	-	12	-	-	20	-	-	✓ 10	-	-	
h. Fines under Municipal and other Acts	560	14	-	199	8	-	239	2	-	800			✓ 600			
i. Interest on investments—																
i. General, including choultries	875	-	-	-	-	-	5	-	-	880	-		✓ 870			
ii. Educational																
iii. Medical																
j. Premium on loans																
5. Grants and contributions—																
a. From Government—																
i. Education—																
Normal stipends																
Buildings																
Municipal Schools	1966	10	8	983	5	4	1363	5	4	3330			✓ 3000			
Other purposes	-	-	-	72	8	-	100	-	-	100	-		✓ 200			
ii. Medical																
iii. Other purposes—																
Communications	4700	-	-	-	-	-	-	-	-	4700			✓ 4700			
Water-supply																
Drainage																
Sanitation																
Other purposes	3561	8	-	570	8	-	538	8	-	{2100 2000			✓ 2100			
Mis. Public Improvements.																
b. From Local Boards—																
i. Education																
ii. Medical																
iii. Other purposes																
Carried forward ..	58894	12	6	31686	12	4	48065	3	6	106960	-	-	92000			

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			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 ..	58894	12	6	31686	12	4	48065	3	6	106960	-	-	92000	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	60			120			120	-	-	180	-	-	60	-	-	
ii. Medical																
iii. Other purposes	200	-	-	-	-	-	-	-	-	200	-	-	-	-	-	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	3217	10	-	1308	14	0	1782	6	-	5000			5000			
ii. Other purposes	1756	10	11	1076	6	6	43	5	1	1800			1000			
b. Other items—																
i. Fishery rents	-															
ii. Refunds of expenditure of previous year	4	6		-	-		16	11	6	80	-	-	20	-	-	
iii. Ex-																
iv.	5	5	5	7	15	8	14	10	7	20	-	-	20	-	-	
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Mad~~ras Savings~~ Bank.	50000	-	-	-	-	-	-	-	-	50000	-	-	50000	-	-	
b. Loans—																
i. From Government.. ..																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.	642	6	4	215	15	6	157	9	8	800	-	-	650	-	-	
d. Advances—																
i. Permanent																
ii. Others	1	9	-	25	13	2	18	7	-	20	-	-	20	-	-	
Total Receipts ..	114841	10	8	34441	13	2	50218	5	4	165060	-	-	148770	-	-	
Grand Total ..	173713	10	-	34441	13	2	50226	6	-	223940	-	-	192240	-	-	

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			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 ..	58894	12	6	31686	12	4	48065	3	6	106960	-	-	92000	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	60			120			120	-	-	180	-	-	60	-	-	
ii. Medical																
iii. Other purposes	200	-	-	-	-	-	-	-	-	200	-	-	-	-	-	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	3217	10	-	1308	14	0	1782	6	-	5000			5000			
ii. Other purposes	1756	10	11	1076	6	6	43	5	1	1800			1000			
b. Other items—																
i. Fishery rents	-															
ii. Refunds of expenditure of previous year	63	6		-	-	-	16	11	6	80	-	-	20	-	-	
iii. Fees																
iv.	5	5	5	7	15	8	14	10	7	20	-	-	20	-	-	
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Madras ~~Savings~~ Bank.	50000									50000			50000			
b. Loans—																
i. From Government.. ..																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.	642	6	4	215	15	6	157	9	8	800	-	-	650	-	-	
d. Advances—																
i. Permanent																
ii. Others	1	9	-	25	13	2	18	7	-	20	-	-	20	-	-	
Total Receipts ..	114541	10	8	34441	13	2	50218	5	4	165060	-	-	148770	-	-	
Grand Total ..	173713	10	-	34441	13	2	50226	6	-	223940	-	-	192240	-	-	

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 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
GRANT 1—*(Public Works)*—						
1. NEW WORKS—						
a. Communications	4564 12 5	967 11 5	3435 3 7	8000 . .	✓ 1000 . .	
b. Buildings	2431 10 .	215 2 3	1758 6 .	4190 . .	✓ 3500 . .	
c. Drainage	25638 8 1	476 1 7	41 7 11	25680 . .	✓ 1700 . .	
d. Water-supply	8977 5 8	36288 9 10	572 10 4	9550 . .	✓ 9470 . .	
2. REPAIRS— Mrs Public Improvements { Lake Conservancy	66 3 6	190 6 2	2433 12 6	2500	✓ 650 . .	
{ Lake Establishment	336 . .	167 11 9	164	500 . .	✓ 500 . .	
a. Communications	8823 13 3	2549 15 1	3176 2 9	12000	✓ 15000 . .	
b. Buildings	737 12 10	1348 7 11	1762 3 2	2500	✓ 2900 . .	
c. Drainage—						
i. Repairs to works	46 2 .	129 13 6	153 14 .	200 . .	✓ 500 . .	
ii. Establishment for flushing drains, &c.	1044 9 2	557 3 3	555 6 10	1600	✓ 1680 . .	
d. Water-supply—						
i. Repairs to works, machinery, &c.	663 3 8	295 6 8	236 12 4	900 . .	✓ 740 . .	
ii. Establishment	1117 8 .	560 . .	562 8 .	1680 . .	✓ 1680 . .	
iii. Contingencies	65 8 6	20 2 11	34 7 6	100 . .	✓ 100 . .	
3. ESTABLISHMENT	1821 3 11	907 2 4	1048 12 1	2870 . .	✓ 2870 . .	
4. TOOLS AND PLANT AND OTHER STORES.	98 13 .	38 10 6	101 3 .	200 . .	✓ 300 . .	
5. CONTRIBUTIONS—						
a. To Local Boards for works ..	100 . .			100 . .	✓ 100 . .	
b. To Provincial Funds for scrutiny of estimates, &c.					100 . .	
c. To others for public works ..						
Total, Grant 1 ..	56533 2 0	44712 9 2	16036 14 0	72570 . .	✓ 42790 . .	
GRANT 2—*(Education)*—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..						
b. Stipends to Normal Students ..						
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment	5444 . .	2594 4 11	2716 . .	8160 . .	✓ 7900 + 300 . .	
b. Contingencies	292 . .	186 14 11	488 . .	780 . .	✓ 660 . .	
ii. On Salary-Result System—						
a. Fixed Payments	731 13 7	376 . .	538 2 5	1270 . .	✓ 1270 . .	
b. Result stipends	. . .	127 9 6	230 . .	230 . .	✓ 230 . .	
c. Contingencies	55 13 8	34 2 6	94 2 4	150 . .	✓ 200 . .	
3. SALARY GRANTS	706 5 4	426 . .	333 10 8	1040 . .	✓ 1450 . .	
4. RESULT GRANTS	. . .	350 . .	350 . .	350 . .	✓ 350 . .	
5. BUILDING, FURNITURE, &C., GRANTS ..	42 . .	15 3 8	58 . .	100 . .	✓ 130 . .	
6. INSPECTION—						
a. Contributions to Local Boards ..	. . .	125 6 3	150 . .	150 . .	✓ 150 . .	
Carried forward ..	7272 0 7	4235 9 9	4957 15 5	12230 . .	12640 . .	

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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 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P	
Brought forward ..	7272 . 7	4235 9 9	4957 15 5	12230 . .	12640 . .	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establisment						
ii. Contingencies						
7. MISCELLANEOUS—						
a. Common gymnasium—						
i. Establishment						
ii. Contingencies						
b. Common Drawing Master—						
i. Establishment						
ii. Contingencies						
c. Other items—						
Total, Grant 2 ..	7272 07	4235 9 9	4957 15 5	12230 . .	12640 . .	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	112 10 6	60 . .	67 5 6	180 . .	180 . .	
b. Medicines and Supplies ..						
c. Diet of Patients						
d. Sundries and Contingencies ..	9 . .		11 . .	20 . .	30 . .	
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..		432 . .	430 . .	430 . .	400 . .	
ii. Sanitary Inspection ..		268 . .	270 . .	270 . .	300 . .	
iii. Medical Reserve staff ..		95 . .	100 . .	100 . .	50 . .	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS	700 . .	101 0 8	100 . .	800 . .	800 . .	
3. VACCINATION—						
a. Establishment	144 . .	51 8 .	72 . .	216 . .	216 . .	
b. Contingencies	118 12 3	130 13 3	75 3 9	194 . .	94 . .	
c. Contributions to Local Boards ..					100 . .	
Carried forward ..	1084 6 9	1138 5 11	1125 9 3	2210 . .	2170 . .	

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 1897-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Brought forward ..	1084	6	9	1138	5	11	1125	9	3	2210	.	.	2170	.	.	
GRANT 3—(*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	158	2	10	76	2	6	81	13	2	240	.	.	✓ 240	.	.	
b. Contingencies	12	9	6	2	8	3	7	6	6	20	.	.	✓ 20	.	.	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	7167	13	5	3603	13	11	3632	2	7	10800	.	.	✓ 10870	.	.	
ii Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	6539	3	10	3143	8	2	2960	12	2	9500	.	.	✓ 9000	.	.	
b. Private scavenging—																
i. Establishment	1827	14	.	897	14	.	922	2	.	2750	.	.	✓ 2700	.	.	
ii. Contingencies, such as cost of scavenging carts, &c.	113	13	.	59	4	.	186	3	.	300	.	.	✓ 300	.	.	
c. ~~Cholera charges~~ Contingencies	957	11	.	331	4	9	42	5	.	1000	.	.	✓ 1000	.	.	
b. ~~Epidemic Reserve~~ { Establishment	460	7	7	43	5	.	1861	8	5	2322	.	.				
~~a.~~ Contingencies { Contingencies	4370	15	11	-	.	.	4387	0	1	8758	.	.	✓ 1000	.	.	
Total, Grant 3 ..	22893	1	10	9296	2	6	15206	14	2	38100	.	.	27300	.	.	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—																
LIGHTING—																
a. Establishment	160	.	.	80	.	.	80	.	.	240	.	.	✓ 1220	.	.	
b Contingencies	2927	15	7	858	6	1	872	-	5	3800	.	.	✓ 3050	.	.	
2. i. MARKETS—																
a. Establishment	232	.	.	94	10	.	118	.	.	350	.	.	✓ 350	.	.	
b. Contingencies	21	9	2	8	15	6	8	6	10	30	.	.	✓ 10	.	.	
ii. SLAUGHTER-HOUSES—																
a. Establishment	296	.	.	158	5	.	144	.	.	440	.	.	✓ 440	.	.	
b. Contingencies	.	.	.	.	.	.	10	.	.	10	.	.	✓ 10	.	.	
3. CHOULTRIES—																
a. Establishment	56	.	.	28	.	.	28	.	.	84	.	.	✓ 84	.	.	
b. Contingencies	17	12	.	9	14	.	8	4	.	26	.	.	✓ 26	.	.	
c. Feeding travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment																
b. Contingencies																
5. AVENUES—																
a. Establishment																
b. Contingencies	7	8	.	.	.	.	202	8	.	210	.	.	✓	.	.	
6. PUBLIC GARDEN—																
a. Establishment																
b Purchase of seeds, repair of well, purchase of bullocks, &c. ..																
Carried forward ..	3718	12	9	1238	2	7	1471	3	3	5190	.	.	5190	.	.	

5030
3943
1087

3943

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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 1897-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Brought forward ..	3718	12	9	1238	2	7	1471	3	3	5190	..		5190	..		
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land													30	..		
8. Fire—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. Other charges—																
i. Work done for private individuals other than private scavenging	1781	9	7	385	9	8	18	6	5	1800	..		700	..		
ii. Rewards for destruction of wild animals and snakes	4	..	..	13	12	0	26	..	..	30	..		50	..		
iii. Printing	216	9	5	376	1	3	283	6	7	500	..		500	..		
iv. Compensation for lands	250	..	..	..	..	..	..	..	..	250	..		..	..		
v. Other items	185	13	9	154	15	..	114	0	3	300	..		300	..		
Total, Grant 4 ..	6156	15	6	2170	8	6	1913	0	6	8070	..		6770	..		
GRANT 5—																
a. General Establishment—																
i. Office Establishment ..	2179	15	11	1110	9	3	1140	..	1	3320	..		3320	..		
ii. Inspection	2000	..	..	1006	8	2	1000	..	..	3000	..		3000	..		
b. Collection of Municipal Taxes—																
i. Establishment	1057	1	4	451	10	5	552	14	8	1610	..		1370	..		
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	102	6	7	294	12	3	347	9	5	450	..		400	..		
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	530	11	4	226	0	11	119	4	8	650	..		500	..		
e. Contributions for the Central office and Audit establishments ..	730	..	..	800	..	..	..	..	..	730	..		730	..		
Total, Grant 5 ..	6600	3	2	3889	9	0	3159	12	10	9760	..		9320	..		
Repayment of Debt—																
a. Instalments paid during the year.	..	..	..	..	..	..	3560	..	..	3560	..		3560	..		
b. Invested on account of Sinking Fund (value of securities purchased)	1900	..	..	..	..	..	..	..	..	1900	..		1900	..		
c. Charges of investment ..	200	..	..	..	..	..	..	..	..	200	..		200	..		
Interest—																
a. On account of last year ..																
b. On account of current year ..	4454	6	9	48	9	6	1945	9	3	6400	..		6400	..		

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 1897-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, including subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others				6	4	.										
Refunds of other than current collections. Water and Drainage Tax.	1006	2	3	50	1	7	693	13	9	1100			1000			
Discount										600						
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	107016	-	1	64309	2	10	47473	15	11	154490	-	-	111880	-	-	
Balances—																
a Municipal Fund	-	-	-	-	-	-	-	-	-	69450	-	-	80360	-	-	
b. Endowments																
c. Water and drainage tax fund ..																
Grant Total ..	107016	-	1	64309	2	10	47473	15	11	223940	-	-	192240	-	-	

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W. Hamnett
Chairman D.M.C.

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Coimbatore for the year 1898-99.

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration ..													

Abolished
Vide G.O. No. 2142L. dated 8.11.98. para 22.

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Cuttack for the year 1898-99—*continued*.

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
													Abolished Vide G.O. No. 2149 L. 8.11.98 para. 22.

Sd. Illegible
Chairman C.M.B.

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Statement VII.—Tolls.

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

Nil

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Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid. Up to 31st March 1899. Number of years.	Amount.	In 1899-900.	Amount transferred to Sinking Fund. Up to 31st March 1899. Number of years.	Amount.	In 1899-900.	Invested out of the total amount transferred up to end of 1899-9. In Government Securities	In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P. 1898-99	RS. A. P.	RS. A. P. 1899-1900.
Government Loans.								Revised Est.		Bond(?)
(1) Rs. 17,500 @ 4¼ p.c.	For Kandal drainage taken in 1891-92 repayable by annual payments including interest of Rs. 1318	G.O. Financial Dated 11th June 1891 No. 4437	7	4554 10 6	765 13 2		I loan	Rept. 736 +	Interest 581	Rept. 767 + Int. 550
(2) Rs. 43,000 @ 4½ p.c.	For South water supply taken in 1891-92 repayable by yearly payments including interest of Rs. 3234	G.O. No. 335 M. Mis dated 19th Febry 1892.	7	11,598 6 8	1900		II —	1822 +	1412	1899 + 1335
							III —	1000 +	982(?)	1000 + 340
								3558 +	2375 + 4020 = 6395	3666 + 2225 + 4020 = 6,245; 2250; 8,495
(3) Rs. 10,000 @ 4¼ p.c.	For certain Sany works repayable in 10 years by yearly payment of Rs. 1000 excluding interest	G.O. No. 352 M. Mis dated 2nd March 1897	2	2000	1000					
Rs. 70,500										
Private Loans										
(4) Rs. 50,000 @ 6 p.c.	For municipal market repayable in 30 years by sinking fund instalments	G.O. No. 1992 dated 27 August 1884.				14	18300 (for (4) and (5))	1500	Int. on Rs. 37,500 (page 46.)	
(5) Rs. 10,000 @ 6 p.c.	Do. in 1886-87	G.O. No. 1323 M. dated 9th Octr. 1886.				11				
(6) Rs. 7000 per 6 p.c.	For the municipal office repayable in 17 years by sinking fund in 1893-94	G.O. No. 1087 M. Mis. dated 19th August 1893.				5	2000	400		
Ootacamund 26th December 1898		Total	18153 1 2		3665 13 2		20300	1900		

+ 1500 [illegible] 3400

[Signature illegible]
Chairman

Enclosure 4 to the [illegible]

Ootacamund Municipality.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Proposition. Increase per month. Amount.	Decrease per month. Amount	Grounds of proposition.
1594 M	14th July 1897	Grant 1 (Public Works) 2 Repairs (c) Drainage II Establishment for flushing Drains &c.	RS. 50	× new	* note. Provision for the Engineer is made only for 11 months while for the maistry & cleaners for 12 months.
			12	× new	For the main intercepting sewer
			88	× new	For the main intercepting sewer
			150	"	
			1760	"	

1,000—8-5-98.

Municipal office,
Ootacamund, [illegible]

Enclosure 5" to the [illegible]

Ootacamund MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Proposition.		Grounds of proposition.
			Increase per month.	Decrease per month.	
Number	Date.		Amount.	Amount	
			RS.	RS.	
595-M.	18" March 97.	Grant 1 (Public Works) 2. Repairs (d) Watersupply II Establishment.	100 ✓ ✓ ✓ ✓ ✓	×	× note Provision is made only for 11 months.
			100		
			1100		

1,000—3-5-98.

Municipal Offi[ce]
Ootacamund 5" [illegible]

[illegible] Bennett
Chairman [illegible]

Order sanctioning present establishment.		Office to which the proposition refers.	Proposition.		Grounds of proposition.
			Increase per month.	Decrease per month.	
Number	Date.		Amount.	Amount	
			Rs.	Rs.	
1418 A. St.	3rd September 1895	Grant I. C. (Public Works) Establishment	50	*	Note. Provision is made for the Engineer only for 11 months and for the Surveyor for one month.
				* 50 additional after Survey	for one month.
			50	50	Share in increase in the allotment
			"	"	

1,000—3-5-98.

Enclosure 1 to Statement

MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Proposition.		Grounds of proposition.
Number	Date.		Increase per month.	Decrease per month.	
			Amount.	Amount	
			Rs.	Rs.	Note. Provision is made for the Engineer only for 11 months and for the Surveyor for one month.
1418. A. M.	3rd September 1895	Grant I. (Public Works) Establishment 3. Salaries	50	*	
				* 50 Abolition after August	for one month.
			50	50	There is no increase in the allotment
			"	"	Granted as proposed.

1,000—8-5-98.

Enclosure

Ootacamund MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	PROPOSITION.		Grounds of proposition.
			Increase per month.	Decrease per month.	
Number	Date.		Amount.	Amount	
			RS.	RS.	
12[illegible] Mis.	8th July 1898	Grant 2 - Education. 2° Municipal Schools (1) in Salary System (a) Establishment Breeks Memorial High School	✓ 50	× —	Vide letter of the Trustees to the Govt. and enclosed copy of Resolution of the Municipal Council d/ 10th Decr 98 No: II
			✓ 100	× —	
			✓ —		
			✓		
			✓ —		
			✓		
			✓		
			✓		
			✓ —	× 1	
			✓ —	—	
			150 -1	1	
			149		
			1788		

1,000—3-5-98.

Municipal off
Ootacamund 5th J

[illegible]
Chairman O.M.C.

Enclosure

Ootacamund MUNICIPALITY.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount	Grounds of proposition.
			RS.	RS.	
530 M.	8th March 1898.	Grant 2. Education 2. Municipal Schools. on Salary Results System fixed payments	l School		
			✓		
			✓		
			✓		
			✓		
			.	.	
			hool.	.	Amalgamated with the Kandal school
				15.	
			-	15	
			× 2.		Redistribution of Salaries owing to the proposed raising of the School to the upper Primary Grade.
			× 3.		
			× 10.		
			15		
			School		Awaiting proposition from the Inspector of schools to open an upper Primary class from the current year
			✓ -	-	
			.	.	
			15	15	There is no increase in the total allotment by the redistribution

E. W. Hammett
Chairman O.M.C.

Ootacamund MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Proposition.		Grounds of proposition.
			Increase per month.	Decrease per month.	
Number	Date.		Amount.	Amount	
			RS.	RS.	
1710 M	10" October 1898	Grant 3 (Sanitation and medical services) 5. Conservancy, Road cleansing & Road watering (6) Private Scavenging Establishment.	18		
			18	"	
			216	"	

1,000—3-5-98.

Municipal off[ice]

Ootacamund 5" Ja[...]

J. [illegible]

Chairman OMC

[...]e Chairmen

...acamund MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Proposition.		Grounds of proposition.
			Increase per month.	Decrease per month.	
Number	Date.		Amount.	Amount	
			RS.	RS.	
1594 M	14th July 1897	Grant 4. Lighting and Miscellaneous municipal purposes	9	—	
		1 Lighting	9	"	
		(a) Establishment	108	"	

1,000—3-5-98.

Ootacamund Municip[ality]
5th January.

[signature]
Chairman OMC

the Chairmen of

Ootacamund Mun[illegible]

Order sanctioning present establishment.		Office to which the proposition refers.	Proposition.		Grounds of proposition.
Number	Date.		Increase per month.	Decrease per month.	
			Amount.	Amount	
			RS.	RS.	
532 M. Mis	8th March 1898	Grant 5. (6) Collection of Municipal taxes 1. Establishment. Sanctd. GO 532/8-3	20	"	To be continued as the services of the additional Bill collector are required for the collection of the Servants' tax &c. There is no increase over the allotment for the year 1898-99
		1. 695[illegible]/14-[illegible]	20	"	
		1. temporary [illegible] for the time	240	"	

1,000—3-5-98.

Municipal Office
Ootacamund 5th Jany

[illegible signature]
Chairman O.M.C

Ootacamund Mun[illegible]

Order sanctioning present establishment.		Office to which the proposition refers.	Proposition.		Grounds of proposition.
Number	Date.		Increase per month.	Decrease per month.	
			Amount.	Amount	
			RS.	RS.	
532 M. Mis	8th March 1899	Grant 5: (b) Collection of Municipal taxes 1: Establishment. Sanctd. GO 532/8-3 & 6[illegible]52/1-[illegible]	20	"	To be continued as the services of the additional Bill collector are required for the collection of the Servants' tax &c. There is no increase over the allotment for the year 1898-99
			20	"	
		1: temporary for the term [illegible]	240	"	

1,000—3-5-98.

Municipal Office
Ootacamund 5th Jany

[illegible signature]
Chairman O.M.C.

vision of Establishment.

CHARGE.

Number	Designation.	Proposed Scale. Pay. Minimum.	Maximum.
		RS.	RS.
1	Cash Keeper	45	45 ✓
1	Bill Collector	20	20 ✓
1	— do —	18	18
1	— do —	16	16
1	— do —	15	15
1	— do —	20	20
1	— do —		
		134	134
6	per mensem		
		1608	1608

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Number	Designation.	Present Scale. Pay. Minimum.	Maximum.
					RS.	RS.
			1	Cash Keeper	45 ✓	45
			1	Bill Collector	20 ✓	20
			1	— do —	18 ✓	18
			1	— do —	16 ✓	16
			1	— do —	15 ✓	15
			1	Addl Bill Collector	20	20
532	5th March 1898	Grant of Municipal Taxes (6) Collection of Municipal Establishment.	6	per mensem	114 20	114 20
			1	Temporarily for the collection of arrears.	1368 240	1368 240
				per annum		

1,000—8-5-98.

Municipal office
Calaccam 5th Jany 1899

Extract from the Proceedings of the Ootacamund Municipal Council held on ~~Thursday~~ Saturday the 10th December 1898

Present.

The Chairman
A. Butterworth Esqre Ho Collector
W. D. Donaghue Esqre
J. Browne Esqre
Col: J. D. Garwood Rt.
Abdul Rhyman Hafiz Dakir
Mahomed Sait Sahib
Col: K. D. Stevenson
M. M. Gool Mahomed Sait Sahib
Major C. M. Thompson R. A. I. M. S.

Subject No. II.

Read resolution VII dated 14th November 98 referring for consideration the letter from the Honorary Secretary Breeks Memorial High School dated 15 October 98 regarding the increase of pay to the Head Master, the purchase of globes and maps and appointment of a Science Master on Rs 200. with Chairman's note dated 22 October 98.

(2) Read letter from the Collector of the Nilgiris dated 26 November 98 requesting to place before the Council the application from the Head Master B. M. High School for increase

Resolution:—

"The Council will endeavour to provide Rs 2000. in the Budget for 1899–1900 and to do the same in future years if required but it must be clearly understood that any portion of this provision which is not actually required will lapse to the Council and that nothing in excess of this figure will be paid in any year. The Council accordingly suggests that the arrangement be reported by the Trustees to Government and that Government be moved to guarantee any deficit which the municipal contribution may not cover. The Council resolves to make this large contribution on the understanding that it is either a case of materially improving the standard of the school or withdrawing all assistance on the ground that the results achieved by it have in recent years been unsatisfactory and the Council recognizes that if the rest of the proposed change is a ma improv

of the Trustees and the appointment of a Science teacher.

expect to benefit there in Consequence of the advantages which a good School will afford.

The Council take this opportunity to suggest that the management of the School should be placed on a more satisfactory basis by the formation of a Committee Containing the present Trustees and certain members of the Municipal Council and of the general public.

If the Trustees Concur in this last proposal it is requested that Government be addressed by them on the subject.

"Carried by a majority"

(True Extract)

MUNICIPAL OFFICE,

...UND, 5th January 1899.

Chairman

... of a Meeting of the ... Council held on Monday the 19th December 1898.

SUBJECT No. Present.

The Chairman
A. Butterworth Esqre Collector
Col: X. J. Stevenson
W. J. Donaghue Esqre
Col: J. J. Garwood R.E.
J. Browne Esqre
Rev: C Biolley
... C. M. Thompson M.B. I.M.S.
M. Gool Mahomed Sait Sahib
J. S. Manning Esqre

Subject No. II.

Read resolution dated ...ber 98 deferring for considera:-tion the report of the Sub Committee dated 20 October 98 regarding the steps to be taken to carry out the recom-mendations of the Sanitary Com-missioner in connection with the healthiness of Ootacamund to-... with letter No. 438 dated 21 October 98 ... the Executive Engineer on Special ... regarding the intercepting sewer

RESOLUTION :—

Resolved:—

(1) That the chairman, Civil Surgeon, and Collector be requested to consider the Sanitary Commissioner's report in detail.

(2) That a health officer be appointed on a salary of Rs 300 per month, his duties to be hereafter defined by resolution of the Council. The increased expenditure to be met by enhancing the tax on lands.

(3) That Government be moved to confer Police powers on Sanitary Inspectors.

(True Extract)

MUNICIPAL OFFICE,

Ootacamund, 5th January 1899.

To

Chairman.

200
1-6-98

... 13-10-99

13

... G.O., No. , Dated
189

...nce No. 91-m in type
235-M, 237-M, 344-M, 626-M & 681-M — A

... to C. No.

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...ers not filed up, being meant for despatch
in original.

Show proof please
CR
5/4/99

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

91/m

of

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

Press
~~Miscellaneous~~ / ~~Routine~~ No. 450 W dated 29-3-190 99

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
4-2-08	Mud	Forestry budget		LB	10-2-08	
4-9-07	3198	Mon			20/4/09	