18-11-88

Local & Munl. (1895) Department.

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[Despatch Abstract.]

Municipal Budget.

Reviewing the Tinnevelly---for 1895-96.

BACK PAPERS.

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

FURTHER PAPERS.

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

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Tirunelly during the official year 1895-96.

	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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		12080 0 0	1320 0 0	1120 0 0	1724 5 6
b. Endowments					
c. Water-tax Fund					
2. Municipal rates and taxes—					
a. Tax on arts, &c. (section 53) ..	3800 0 0	/	3800 0 0	3800 0 0	3751 0 0
b. Tax on buildings (section 63) ..	8300 0 0	/	7850 0 0	7850 0 0	7718 8 6
c. Tax on lands (section 63) ..	500 0 0	/	500 0 0	500 0 0	494 4 6
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	1640 0 0		1640 0 0	1600 0 0	1600 0 0
f. Tax on animals (section 77) ..	1000 0 0		1000 0 0	1000 0 0	1016 0 0
g. Tax on carts and other vehicles without springs (section 85) ..	940 0 0		900 0 0	900 0 0	971 0 0
h. Tolls (section 91)—					
Gross receipts					
Less Local Fund share ..	1850 0 0	2070 0 0	4750 0 0	4750 0 0	4750 0 0
i. Penalties on account of—					
i. Tax on arts					3 8 0
ii. Tax on buildings ..					2 0 0
iii. Tax on lands			1 0 0		
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
viii. Evasion of tolls					
3. Realizations under Special Acts—					
a. Pounds					
b. Ferry rents		/	100 0 0	/	
c. Fees under Act II of 1888 ..					
Carried forward ..		2070 0 0	2041 0 0	2017 0 0	2017 3 7

The accounts of the Local Fund audited and compared by the Superintendent of Land Records in Oct 96 are entered in Col 6 of this Statement.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tinnevelly during the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		20790 — —	20440 — —	20570 — —	20173 7 —
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands					
ii. Rent of buildings ..	100 — —		80 — —	80 — —	108 11 2
iii. Avenue receipts	300 — —	400 — —	300 — —	300 — —	331 2 11
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 — —	50 — —	50 — —	50 — —	101 15 9
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	250 — —	250 — —	110 — —	110 — —	110 — —
d. i. Fees from educational institutions					
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	10 — —	10 — —	10 — —	10	19 9 8
ii. Other Hospital receipts ..					
f. i. Income from markets ..	600		600	600 — —	607 4 3
ii. ,, slaughter-houses.	20	620	50	20 — —	16 — —
g. Other fees					
i. Distraint fees	20		20 — —	20 — —	57 4 —
ii. License fees	250	270	250	250	194 — —
iii. Cartstand fees					
iv. Other fees Miscellaneous fees	10	10	10		6
h. Fines under Municipal and other Acts	400	400	600 — —	350 — —	512 8
i. Interest on investments—					
i. General, including choultries	350	350	400	400	399
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		23150 — —	22921 — —	22360 — —	22637 8 9

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Tinnevelly during the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals 1893-94 (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 ..		23150 — —	22921 — —	22360 — —	22637 8 9
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70				206 4 4
Buildings					
Municipal Schools ..					
Other purposes Gymnasium Furniture grant	150	220	40	40	55 2 11
ii. Medical			200	200	
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	280	280	280	250	345 10 —
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical	1200 — —	1200	1200	1200	1200 — —
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1500		430	120	288 1
ii. Other purposes Cumpli fees	120	1620	170	170	
b. Other items—					
i. Fishery rents	60	60	60	60	37
ii. Refunds of Expenditure of previous year ..					29 12
iii. Fee for numbering carts, &c. Duplicate Line			9		1
iv. Other items Court fees					3 11
Carried forward ..		26530 — —	25340 — —	24400	24804 2 —

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirunelly during the official year 1895-96.—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		2530 0 0	2530 0 0	24100 0 0	24004 2 0
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others					1 6 0
Total Receipts ..		2530 0 0 12080	2530 0 0 12520	24100 0 0 12120	24005 8 0 17248 5 4
Grand Total ..		38610	37830	36520	42053 13 4

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes. except the 7th & 8th
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at annas 1½ per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at ~~—~~ the maximum rates. schedule
5. Tax on carts, &c., is levied at Rs. 1 per cart per annum. half year
6. Tolls are levied at ~~—~~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No 659 dated 4th April 1879 & No 340 dated 25th July 1890
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

P. Krishnamurthy
Chairman Dirpr

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1895-96.

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).	Contributions from Local Funds.	Contributions 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.
i																		18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
								1200	10	1210	250		3260	3260	70	3330		
										1490	1340							

Secretary

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Tinnevelly for the official year 1895-96.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	200		400	400	495 5 5
b. Buildings		200	200	2500	7600 2 11
c. Drainage					
d. Water-supply				500	
2. REPAIRS—					
a. Communications	2200		2000	2000	2125 1 2
b. Buildings	250	2450	400	250	262 13 6
c. Drainage—					
i. Repairs to works ..					3 13 6
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	200		140	130	121 12 11
ii. Establishment	120	320	100	60	60
iii. Contingencies					
3. ESTABLISHMENT	180	180	180	180	180
4. TOOLS AND PLANT AND OTHER STORES.	20	20	20	20	26 12 7
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant I ..		3170	3440	6040	10875 14 —
GRANT II—(*Education.*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	120	120			136 1 9
2 MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		120			136 1 9

Statement II.—Expenditure from the Municipal Fund of the Town of Tinnevelly for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		120			136 1 9
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	160		160	240	97 9 10
b. Results Grants	—	—	20	50	16 4 —
c. Contingencies	70	230	50	100	5 10 7
3. SALARY GRANTS	700	700	700	600	700 —
4. RESULTS GRANTS	1500	1500	1500	1500	1072 4 7
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Results Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240		240	240	240 —
ii. Contingencies	50	290	60	50	47 9 10
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	110	110	200	200	107 8 —
b. Common gymnasium—Drawing					
i. Establishment	300		80	80	84 —
ii. Contingencies	10		10	10	5 —
c. Other items	30	340	110	50	97 3 —
Total, Grant II ..		3290	3130	3120	3209 3 7
GRANT III—(*Sanitation and Medical Services.*)					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2190		1790	1790	1588 6 4
b. Medicines and Supplies	600		800	400	111 14 4
c. Diet of Patients	300		300	300	335 10 8
d. Sundries and Contingencies ..	170	3260	240	140	156 12 2
e. Contributions to Local Boards ..					
&c., &, &c. ..					
Carried forward ..		3260	3130	2630	2192 11 6

Statement II.—Expenditure from the Municipal Fund of the Town of Tinnevelly for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		3260	3130	2630	2192 11 6
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	50		50	50	45
ii. Sanitary Inspection ..	100		100	100	84
iii. Medical Reserve staff ..	30		30	30	15
iv. Cutlers' Establishment ..	10	190	10	10	3
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	240		240	240	300
b. Contingencies	220	460	220	220	228 1 4
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	180		150	150	149 8
b. Contingencies	20	200	20	20	33 2
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	4570		4570	4570	4524 4 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2000	6570	2000	2000	2165 1 3
b. Private scavenging—					
i. Establishment	2220		660	360	296 4 8
ii. Contingencies, such as cost of scavenging carts, &c. ..	400	2620	700	50	.. ..
c. Cholera charges	50	50	50	50	39 12 7
d. Contingencies	70	70	70	70	78 1 10
&c., &c., &c. ..	50	50	..	50	15 6 2
Total, Grant III ..		13470	12000	10660	10189 2 2

Statement II.—Expenditure from the Municipal Fund of the Town of Tinnevelly for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. LIGHTING—					
a. Establishment	1000		990	990	946 4
b. Contingencies	2200	3200	2500	2100	1631 5
2. i. MARKETS—					
a. Establishment					
b. Contingencies					
ii. SLAUGHTER-HOUSES—					
a. Establishment					
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment					
b. Contingencies					
5. AVENUES—					
a. Establishment	60		60	60	58 9 8
b. Contingencies	20	80	70	20	50 13 6
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	200	200	200	200	.. ..
7. SURVEY OF LAND					
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		3480	3820	3370	2687 2 2

Statement II.—Expenditure from the Municipal Fund of the Town of Tinnevelly for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		3480	3820	3370	2687 0 2
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	200	200	200	200	
iii. Printing	250		250	250	253 4
iv. Compensation for lands ..	750		1000	1000	
v. Other items	50	1050	50	50	752 8
Total, Grant IV ..		4530	5120	4670	3045 6 10
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1240		1120	1120	1112 14 7
ii. Inspection	300		320	300	291 13 6
b Collection of Municipal Taxes—					
i. Establishment	270		220	220	216
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	10		10	10	7 7
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	290		290	290	496 8 4
e. Contributions for Central office and Audit establishments ..	130	2240	120	130	135
Total, Grant V ..		2240	2060	2070	2259 11 7
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. ,, of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Tinnevelly for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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					
Refunds of other than current collections ..					4
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		2670 0	2550	2650	2521 0 2
Balances—					
a. Municipal Fund		1140	1080	1020	1252 4 2
b. Endowments					
c. Water-tax Fund					
Grand Total ..		3810	3780	3670	4205 4 4

NOTE TO STATEMENT II.

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

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

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1895–96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Construction of a side wall	200				200			
2									
3									
	Total ..					200			
(b)	Buildings								
1									
2									
3									
	Total ..								

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 189–9.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1									
2									
3									
	Total ..								

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	2 mile coolies at Rs 5 each							Total mileage of roads, streets, lanes, &c., in the town. 15 miles
2	& 3 boys at Rs 2½ each	210						Metalled or Gravelled } Unmetalled.
3	For repairing one bridge & 2 Culverts	200						14 miles / 1 mile
	For grading 8 roads & 20 streets & lanes	1790			2200			Total mileage under maintenance. 15 miles
								Metalled or Gravelled } Unmetalled.
								14 miles / 1 mile
	Total ..				2200			/

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	For repair of Dispensary	70						
2	Do Meat Market	70			250			
3	Do P Market	110						
	Total ..				250			/

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								
2								
3								
	Total ..							
(d)	Water-supply							
1	For repairing wells	100						
2	cleansing of channels	100			200			
3								
	Total ..				200			

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen							
Zeppa Kulam & Channel watchmen	2	10		×	120		
	1	5					
Total ..					120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers	1	15			180		
Maistries							
Total ..					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 II.—Education—							
1. Training Schools—							
Pupils receiving scholarships	10	10			120		
Total ..					120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
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 II.—Education—*cont.*							
b. On the Salary Result System—							
1 Panchama school Teacher	1	8			96		
2 Do	1	5			60		
Muhammadan School	1	7			omitted		
Total ..					156		
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 III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15			180		
Peons	1	5			60		
Total ..					240		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. Registration—							
Registrars	1	15			× 180		
Peons	1	12	8		150		
Total ..					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 III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors Chief Inspector ..	1	35			1420		
" .. Sub Inspectors ..	2	24			1288		
" .. .. Peons ..	6	30			1360		
Maistries							
Scavengers	14	70			1840		
Sweepers	42	210			2520		
Road watering servants	6	24			144		for 6 months
Total ..					4572		
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 III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	10	1		120		
Maistries							
Scavengers .. Lolies	35	175			2100		
	4	— No					
	16	80			Due Revised Estimate		
Total ..					2220		1
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	10			120		
Masalchies	14 - 9	73	8		1882		
Total ..					1002		1
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 III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates Apothecary ..	1	125			1500		
" "		1-75					
Midwife	1	10	8		126		
Clerk							
Compounder	2	18			216		
Servants .. .. .. Boy ..	1	5			60		
" .. .. Ward cooly ..	1	6			72		
" .. .. .. book ..	1	5			60		
Water man & Nurse	2	8			96		
Lolty	1	5			60		
Total ..					2190		1
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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	5			60		
Total ..					60		
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.*

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	40			480		
Clerks .. .. 2nd clerk ..	1	28			336		
„	1	17			210		
„ .. .. 3rd clerk ..	1	7			84		
~~Accountants~~ .. Head Peon ..	1	6			72		
Peons .. .. .. Peon ..	1	5			60		
Masalchy							
Total ..					1242		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	25			300		
Total ..					300		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	12			144		
Bill Collectors	1	10			120		
~~Peons~~	1	10					
Total ..					264		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Tinnevelly Demand, Collection and Balance Statement for the year 1895-96.
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.	3900			100			3800			3750 50									50		
2. Tax on buildings	8500			150			8350			8250									100		
3. Tax on lands	550			50			500			480 20									20		
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	4650						4650			4650											
6. Market rents	600						600			600											
7. Slaughter-house fees	20						20			20											
8. Rent of cart-stands																					
9. Private scavenging fees	1500						1500			1450 50									50		
Total ..	19720			300			19420			19200									220		

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.				50			50			50															
2. Tax on buildings				100			100			50						50	"	"							
3. Tax on lands				20			20			20															
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees				50			50			50															
Total ..				220			220			170						50									

Statement VI.—Revised Estimate for 189 -9 .

STATEMENT VI.—Revised Estimate—(Receipts) for 1894-95.

Items	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, 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	829	13		491			118	9		1252	0		1212	0		
b. Endowments	2	3	8	1	8	2	5	5		8	0		8	0		
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53)	1730			2036	8		2070			3800			3800			
b. Tax on buildings (section 63) ..	5314	6	9	2340	4	6	2535	9	3	7850			7850			
c. Tax on lands (section 63) ..	102	8	6	252	3		397	12	6	500			320			Due to the assessment at a uniform rate of 1½ annas per 80 sq. yds
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77) ..	1630	8		4	8		9	8		1640			1600			
f. Tax on animals (section 77) ..	974	4		7	8		25	12		1000			1020			
g. Tax on carts and other vehicles without springs (section 85) ..	866			13			34			900			950			
h. Tolls (section 91)—																
Gross receipts																
Less Local Fund share ..	4650									4650			4650			
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings ..																
iii. Tax on lands																
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c. ..																
vi. Tax on animals																
vii. Tax on carts, &c. ..																
viii. Evasion of tolls																
3. REALIZATIONS UNDER SPECIAL ACTS—																
a. Pounds																
b. Ferry rents																
c. Fees under Act II of 1888 ..	100									100						Due to the fees collected for a Dramatic pandal
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
a. i. Rent of lands																
ii. Rent of buildings ..	57	38		48	8	8	22	12	4	80			80			
iii. Avenue receipts	254	13		167	14		48	4	7	300			300			
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.	12	6		68	5	9	37	15	6	50			50			
Carried forward ..	15688	11	8	4939	12	3	5182	14	4	20871			20660			

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, 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 ..	15088	11	8	4939	12	6	5782	4	4	23871			24400			
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	110									110			110			
d. i. Fees from educational institutions				52			110			110			110			
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..	6	3		12	15	11	3	13		10			10			
ii. Other Hospital receipts ..																
f. i. Income from markets ..	233	4	5	241	3		366	1	7	600			600			
ii. ,, slaughter-houses	45	12		7			4	4		50			20			
g. Other fees																
i. Distraint fees	17	8		48	12		2	8		20			20			
ii. License fees	154			39			96			250			250			
iii. Cartstand fees																
iv. Other fees	8			2	8		2			10			100			
h. Fines under Municipal and other Acts	573	10	6	112	2		26	5	6	600			350			Due to the greater resort to penal provisions
i. Interest on investments—																
i. General, including choultries	199	8					200	8		400			400			
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings																
Municipal Schools ..																
Other purposes				28			40			40			40			
ii. Medical							200			200			200			
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical	279	6	4						9	8	280		250			
iii. Other purposes																
Carried forward ..	17316	9	11	5470	12	9	6124	6	1	23441			22850			

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Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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 ..	17316 9 11	5470 12 9	6124 6 1	28441	22850	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical	800	400	400	1200	1200	
iii. Other purposes						
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	320 4 6	39 9 -	109 12 -	430	120	Due to the extension of private scavenging
ii. ~~Other purposes~~ Conservancy ..	74 4 -	110 9 -	95 12 -	170	170	
b. Other items—						
i. Fishery rents			60	60	60	
ii. Refunds of Expenditure of previous year		26 12 -				
iii. Fee for numbering carts, &c.	" 6 "	" 4 "	8 0 "	9 " "		
iv. Other items						
7. Extraordinary and debt—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others						
Total Receipts ..	18512 2 5	6067 14 9	6797 13 7	25310	24400	
Grand Total ..				37830	36520	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT I—(*Public Works*)—																
1. NEW WORKS—																
a. Communications				116	4	10	400			400			400			
b. Buildings	168	8	3	2736	10	6	31	7	9	200			2500			Due to the postponement of the Construction of stall in P market vide Jo No 1671 dated 10th November 1894
c. Drainage																
d. Water-supply													500			
2. REPAIRS—																
a. Communications	973	14	8	959	9	6	1026	1	4	2000			2000			
b. Buildings	369	14	7	47	9	8	30	1	5	400			250			Due to the urgent repairs in the Buildings of dispensary & markets
c. Drainage—																
i. Repairs to works ..				3	13	6										
ii Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	130	2					9	14		140			130			
ii. Establishment	58	3	6	20			41	12	6	100			60			Due to the entertainment of a temporary channel watchman
iii. Contingencies																
3. ESTABLISHMENT	119	8		60			60	8		180			180			
4. TOOLS AND PLANT AND OTHER STORES.	5	6		22			14	10		20			20			
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I ..	1825	9		3395			1614	7		3440			6040			
GRANT II—(*Education.*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..				39	15											
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments	95	9	4	40			44	6	8	140			240			Due to the modifications proposed by educational officers
b. Results Grants							20			20			50			
c. Contingencies	13	8	11				36	7	1	50			100			
3. SALARY GRANTS	408	5	4	233	5	4	291	10	8	700			600			
4. RESULTS GRANTS				1579	3	3	1500			1500			1500			
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	517	7	7	1891	13	11	1912	8	5	2430			2490			

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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 ..	517 7 7	1071 13 .	1122 8 5	2639 . .	2290 . .	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	160	80	80	240	240	
ii. Contingencies	58 12 5	13 5 4	1 3 7	50	50	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	89 4 4	90 13 4	110 15 8	200	200	
b. Common gymnasium—						
i. Establishment	56	24	80	80	80	
ii. Contingencies	10 .	8 .	9 6 .	10	10	
c. Other items	33 11 6	53 5 4	76 4 6	110	50	vide remark 80
Total, Grant II ..	915 9 10	2161 13 .	2214 8 2	3130	3120	
GRANT III—(*Sanitation and Medical Services.*)						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1063 6 2	534 8 7	726 9 10	1790	1790	
b. Medicines and Supplies	149 3 6	25 11 10	650 12 6	800	400	due to the increase in the prices of medicines
c. Diet of Patients	179 3 5	100 9 .	120 10 7	300	300	
d. Sundries and Contingencies ..	194 6 3	68 10 9	48 9 9	250	140	due to the supply of a post mortem table &c
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..		45	50	50	50	
ii. Sanitary Inspection ..		84	100	100	100	
iii. Medical Reserve staff ..		15	30	30	30	
iv. Cutlers' Establishment ..		3	10	10	10	
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS						
3. VACCINATION—						
a. Establishment	160	80	80	240	240	
b. Contingencies	161 11 3	86 13 3	58 4 9	220	220	
c. Contributions to Local Boards ..						
Carried forward ..	1905 11 7	1020 5 3	1874 15 5	3780	3280	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, 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 ..	1905	0	7	1020	5	3	1874	15	5	3780			3280			
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	99	8		50			50	8		150			150			
b. Contingencies	4	7	2	16	5	6	15	8	10	20			20			
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	3011	12	6	1472	2	2	1558	3	6	4570			4570			
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1248	9	3	549	5	1	757	6	9	2000			2000			
b. Private scavenging—																
i. Establishment	221	8	5	98	12	8	438	7	7	660			380			Due to the extension of private scavengering
ii. Contingencies, such as cost of scavenging carts, &c. ..	435	2					264	14		700			50			
c. Cholera charges				39	12	7	50			50			50			
d. Contingencies	67	1	0	22	6	6	22	15	0	70	0	0	70	0	0	
Special Sanitation	0	0	0	0	0	0	0	0	0	0	0	0	50	0	0	
Total, Grant III ..	6993	0	11	3269	1	9	5006	15	1	12000			10650			

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GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—

1. LIGHTING—																
a. Establishment	652	11		328	8		337	5		990			990			
b. Contingencies	2024	9	10	684	5	3	493	10	2	2500			2700			Due to the extension of lights
2. i. MARKETS—																
a. Establishment																
b. Contingencies																
ii. SLAUGHTER-HOUSES—																
a. Establishment																
b. Contingencies																
3. CHOULTRIES—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment																
b. Contingencies																
5. AVENUES—																
a. Establishment	40			19	13	8	20			60			60			
b. Contingencies	3	12	6	49	15	6	66	3	6	70			20			Due to the purchase of cocoanut plants
6. PUBLIC GARDEN—																
a. Establishment																
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..							200			200			200			
Carried forward ..	2721	1	4	1032	14	5	1098	14	8	3820			3370			

57

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, 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 ..	272	1	4	1032	0	5	1078	1	8	3320			3370			
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. SURVEY OF LAND																
8. FIRE—																
a. Establishment	150			132						150			130			
b. Purchase of fire-engine, buckets, repairs, &c.	550	0	1	152	0	1	69	2	2	550			550			
9. OTHER CHARGES—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes ..							10			10			10			
iii. Printing	207	1	4	238	2	2	42	1	8	250			250			
iv. Compensation for lands ..							1000			1000			1000			
v. Other items	27	9	2	164	2	5	22	4	4	200			200			
	150			350	0	3	354			1150			700			
Total, Grant IV ..	2955	1	10	1370	4	7	2164	4	2	5120			4670			
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	744			371	2	3	376			1120			1120			
ii. Inspection	195	2	7	100			104	1	5	300			300			
b Collection of Municipal Taxes—																
i. Establishment	144			72			76			220			220			
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..							10			10			10			
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	220	2	7	125	3	1	69	3	5	290			290			
e. Contributions for Central office and Audit establishments ..	120			135						120			130			
Total, Grant V ..	1423	5	2	803	5	4	636	4	10	2060			2070			
REPAYMENT OF DEBT—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (Value of securities purchased)																
c. Charges of investment ..																
INTEREST—																
a. On account of last year ..																
b. ,, of current year ..																

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others																
Refunds of other than current collections ..																
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	14113	4	9	11510	4	8	11636	1	3	25750	0	0	26500	0	0	
Balances—																
a. Municipal Fund																
b. Endowments																
c. Water-tax Fund																
Grand Total ..										37830	0	0	31520	0	0	

69

20/2/95

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

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Entries as per Statement II wherever there is alteration													This statement is left blank as no subsequent additions or deductions have been sanctioned by Govt. The sanction for the increased expenditure will be applied for in the form prescribed vide a separate letter

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

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

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

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Statement XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town
of during the year 189 -9 .

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
			1								
			2								
			3								
			Total ..								
			Municipal Vaccinators								
			1								
			2								
			3								
			Total ..								
			Grand Total ..								

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Tinnevelly

Enclosure 4
No 465
20-12-94

Budget
Statements
for 1895-96

Extract from the Proceedings of the Councillors of Tinnevelly Municipality under date the 14th December 1894 at 7 A. M.

Present

Officials

M. R. Ry. P. Krishnaswamy Ayya Avergal
Chairman

Non-officials

" Dalavoy Thekkarappa Thadathar Ak
" Kamiraja Pillayappa Pillay al
" Kamiraja Ekoparamoorthia Pillay al
" A. Sungarakoomaroo Pillay al
" Koomaraswamia Pillay al
" Suaan Ananthaperumal Mudaliar al
" Seeni Achari al
" Mohmed Abdul Rahiman Sahib al
" A. Anantha Charlu al
" Kandidah Pandiapian al

Read Statements of Receipts and Charges of Budget Estimates of Tinnevelly Municipality for 1895-96 together with the Revised Estimate for 1894-95

Read also the other papers herewith Connected

Resolved that the Budget be passed with the following additions which were passed by Majority

The pay of some of the Members of the office establishment be increased as follows

Head Clerk from Rs 35 to Rs 40

2nd Clerk from Rs 25 to Rs 28

3rd Clerk from Rs 15 to 17½

1st Bill Collector from Rs 10 to Rs 12

2nd Bill Collector from Rs 8 to Rs 10

Death & Birth Registrar from Rs 12½ to Rs 15

Lighting Inspector from Rs 9 to Rs 10

+ x x

(Signed) V. Krishnaswamy Iyer

Chairman

True Extract

V. Krishnaswamy Iyer

Chairman

Municipal Commissioners Office

Enclosure 6 No 465
20/12/94

80.134.
28/12/95

134 M.
Dft. 28/12/95

Extract from the Proceedings of the Municipal Council of Tinnevelly held on the 17th December 1894

MUNICIPALITY.

n of Establishment. for the year 1895-96 Tinnevelly

Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition
	Rs	Rs	Rs		
Gymnastic Instructor	10	10	3	×	
Drawing Master	15	15	15	×	
Civil Apothecary	125	125	50	No Sanction for this unnecessary.	
Registrar of B & D	15	15	2 1/2	+-	
Totties for private Scavengering	175	175	95	√ Sanctd.	
Lighting Maistry	10	10	1	Disallowed	
Head clerk	40	40	5		
2nd clerk	28	28	3		
3rd clerk	17 1/2	17 1/2	2 1/2		
Bill collector	12	12	2		
Do	10	10	2		
	457 1/2	457 1/2	181		

Tion

Natu

Maxim

Rs
7
75
12
80
9
35
23
15
10
8
27

MUNICIPALITY.

of Establishment. for the year 1894-95. Tinnevelly

Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition
Eppakulam watch & Channel watch	10	10	5		For reserving the channel water for drinking purpose
Totties for private Scavengering	80	80	60		For extension of private scavengering system
	90	90	65		

20th December 1894

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum
		Municipal office Tennerielly	1	Gymnastic Instructor	Rs 7	Rs 7
		"	1	Civil Apothecary	75	75
			1	Registrar of B & D	12½	12½
			16	Totties for private Scavengering	80	80
			1	Lighting Maistry	9	9
202	22nd Feby 1894		1	Head clerk	35	35
			1	2nd clerk	25	25
			1	3rd clerk	15	15
			1	Bill collector	10	10
			1	Do	8	8
					276½	276½

Tennerielly 2nd December 1894

Enclosure to No 465
20/12/94

Proposition Statement

Enclosure to No 465
20 12 94

For 1895.96

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.				Natu
			Number	Designation	Pay.		
Number	Date.				Minimum.	Maximu	
		Municipal office Tinnevelly	1	Teppakulamwatch	Rs 5	Rs 5	
202 Ro	22nd Feb 1894		4	Toties for private scavengers	20	20	
					25	25	

Enclosure to Office
20th December 1894

Proposition Statement

Ceded Dis No 465
20-12-94

For 1894-95

18th January 1895, No. 134 M., Local and Municipal.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. P. KRISTNASAWMY AIYAR, Avargal, Chairman, Municipal Council, Tinnevelly, to the Chief Secretary to Government (through the Revenue Divisional Officer and Collector of Tinnevelly), dated 20th December 1894, No. 465.

I have the honour to submit the budget estimates of receipts and charges of the Tinnevelly Municipality for the year 1895–96. The revised estimate for the year 1894–95 is also annexed. Both were passed at a meeting of the council held on the 17th December 1894. Copy of the resolution is also enclosed.

Revised Estimate for 1894–95.

Receipts.

2. The total receipts of the municipality were estimated at Rs. 24,400, but under the revised estimate the amount may fairly be taken at Rs 25,310; increase occurs under tax on lands, tax on vehicles, fees under Act II of 1888, income from slaughter-house, fines under Municipal and other Acts, contribution from local boards, medical, and fees for private scavengering system. The abovementioned increase is to some extent counterbalanced by a small decrease of Rs. 70 under taxes on animals and on carts.

Charges.

3. The total charges as shown in the budget were Rs. 26,500, but they now come only to Rs. 25,750. The diminution is due to the giving up of new works under buildings in Grant I and to the surrender of the sum of Rs. 500 allotted for water-supply. The former are given up because an unforeseen heavy expenditure has been thrown on the municipality by the sudden extension of the private scavengering system under G.O. No. 970 M., dated 25th July 1894, and the sum under the latter head is surrendered as the Sanitary Engineer has postponed all steps towards the introduction of a water-supply scheme for the town till 1896–97—*vide* G.O. No. 1671 M., dated 10th November 1894.

4. Under Grant I there is an excess expenditure under Repairs] (ii) Buildings. This was caused by a thorough repair of the hospital buildings and portions of the market, &c. The original sum of Rs. 250 provided in the budget is therefore raised to Rs. 400. Under the same major head there is an increased expenditure under water-supply establishment on account of the entertainment of a temporary watch-man for watching the channel reserved for drinking purposes. The sum is therefore raised from Rs. 60 to Rs. 100.

5. Under Grant II, owing to the non-establishment of a Muhammadan municipal school, the Assistant Inspector proposes to raise the salary grant payable by the municipality from Rs. 600 to Rs. 700 and the expenditure on miscellaneous purposes from Rs. 340 to Rs. 400. This modification is adopted.

6. Under Grant III item medicines and supplies call for some remark. The original provision was Rs. 400, but the actual expenditure on the bills received up to date amounts to Rs. 600. Making some provision for the coming three months, the figure is raised to Rs. 800. The increased expenditure is mainly due to the system of indenting for medicines from England.

The second item under the head that calls for remark is " sundries and contingencies on account of supply of a *post mortem* table, &c., to the dispensary "; this item of expenditure has increased and consequently an increased provision of Rs. 100 is made.

The next item that calls for remark is private scavengering. This system was put in active operation under Government Orders, and in consequence the number of toties and the implements necessary had to be increased rather heavily. Under the former, therefore, the expenditure has been raised from Rs. 360 to Rs. 660 and under contingencies from Rs. 50 to Rs. 700.

7. Under Grant IV the council provided sixty new lights to the town, and in consequence the contingencies under the head have surpassed the budget estimate already. To meet the demands of the remaining portion of the year the amount has been increased by Rs. 400.

8. I have briefly noticed above the heavy variations, and for other pieces of information I beg to refer to the statements concerned which give full particulars.

Budget Estimates for 1895–96.

Receipts.

9. The same rates and taxes are proposed to be levied as in the current year. The receipts for the ensuing year are estimated, excluding the opening balance, at Rs. 26,520. The total income under the revised estimate for the current year is taken at Rs. 25,310. The former sum exceeds the latter by Rs. 1,220. The increase is due to the higher estimates under tax on buildings, sale-proceeds of night-soil, contribution on account of the pay of a proposed drawing master and private scavengering fees.

10. *Tax on Buildings.*—The Government would remember that they have been criticising the council for not levying this tax according to law. The tax has fortunately been revised, but the registers, with the exception of that furnished by M.R.Ry. A. Sankarakumara Pillai Avargal, which shows an increase of Rs. 220, have not as yet come to my hand; but from those who revised the tax it has been ascertained that there will be an increase, and such increase has been tentatively taken at Rs. 450. Hence the increase under this head.

11. *Fees under Act II of* 1888.—There was a realization of Rs. 100 under this head, but as this cannot be expected to recur, this item has been omitted from the budget estimates.

12. *Conservancy—Sale-proceeds of Night-soil.*—This item fetched Rs. 110 for the current year, but as a good deal of filth is now being removed, I have estimated the sale-proceeds of the next year at the very safe sum of Rs. 250.

13. *Income from slaughter-house.*—The income under this head is estimated at Rs. 30 less than in the current year. This is due to the slaughtering of sheep outside the municipal limits and bringing the meat for sale within the limits and also to stealthy slaughtering which is not easily detectable.

14. *Fines under Municipal and other Acts* —The figure for the current year is taken at Rs. 600, but being a variable item it is taken at Rs. 400 for the ensuing year.

15. *Interest on investments.*—Owing to the reduction of the rate of interest on Government securities the income under this head has fallen by Rs. 50.

16. *Normal stipends and other educational grants.*—The educational authorities have promised to contribute Rs. 70 from the Provincial fund under the first head. During the current year, contribution is being received only for the gymnastic instructor, but during the coming year contributions are to be received both for him and for a drawing master who is proposed to be entertained.

17. (*ii*) *Medical.*—During the current year a sum of Rs. 200 has to be contributed from Government towards the construction of a dead-house. As this item cannot recur, no provision is made under the head for the next year.

18. *Private Scavengering fees.*—This item is raised from Rs. 430 in the current year to Rs. 1,500 in the next year. The system is spreading rapidly, and 2,000

houses may fairly be taken to come under its operation at the beginning of the next year Even taking the fees at the present fixed rate of one anna per house per mensem the income may be taken at Rs. 1,500 per annum, but as this rate of fee cannot make the system self-supporting and would entail heavy loss upon the municipality, a separate resolution of the council dealing with the subject fully will follow.

19. *Cess-pools.*—The income under this head is reduced by Rs. 50 as several cess-pools are reported to have been closed.

20. The other items call for no special remarks.

Charges.

21. *Grant I, Communications.*—A sum of Rs. 2,400, which is in excess of 50 per cent. of the estimated income from tolls, is provided under the items of new works and repairs for the upkeep of roads and streets as particularized in statement II-A.

22. *Buildings.*—No new buildings are provided for as it is uncertain what amount the private scavengering system will absorb. Until that item is ascertained no new useful work can be undertaken; but, however, a sum of Rs. 250 is provided for repairs of existing buildings.

23. The subjects of drainage and water-supply are postponed till 1896–97 under Government orders already noticed.

24. For improving the existing water-supply a sum of Rs. 200 is provided. This is meant to clean the existing wells and the reserved channel. Allied to the same a sum of Rs. 120 is provided as pay of the existing tank watchman and the temporary channel watchman regarding whose permanent entertainment a proposition statement follows.

25. *Grant II.*—The proposals of the Educational department are adopted in *toto*. The noticeable features are (1) the entertainment of two normal students, (2) increase of pay to gymnastic instructor, (3) entertainment of a drawing master and (4) the permanent increase in the salary grants.

26. *Grant III, Hospitals and Dispensaries.*—The amount allotted for the pay of the establishment in the hospital is raised by Rs. 400. This is due to the payment of Rs. 125 per mensem to the civil apothecary for the whole year instead of for four months as in the current year. The views of the council on the subject will be communicated separately to Government.

27. *Medicines and Supplies.*—The sum provided in the revised budget is Rs. 800, but the amount entered in the budget estimate is Rs. 600 as the council may expect some reduction in prices.

28. *Registration of Births and Deaths Establishment.*—While passing the budget the council have resolved to increase the pay amongst others of the registrar of births and deaths from Rs. 12–8–0 to Rs. 15 per mensem, as the former pay was considered to be insufficient for his work. Consequently the provision is increased.

29. *Private Scavengering Establishment.*—Having, as I have already stated, calculated the number of houses to be brought under the system at 2,000, the number of toties to be employed must be at least 35, assigning 60 houses to each man. The pay of the establishment including toties and an inspector at Rs. 5 each per mensem for the former and at Rs. 10 for the latter comes to Rs. 2,220. Hence the provision under the head. In addition to this a sum of Rs. 400 is provided for the purchase of night-soil hand-carts.

30. *Grant IV, Lighting Establishment.*—As mentioned in paragraph 28, the council resolved to increase the pay of the lighting maistry from Rs. 9 to Rs. 10 per mensem as at the present time the number of lights to be superintended have increased enormously. Hence the increased provision under the head.

31. *Contingencies.*—The amount under this head is reduced by Rs. 300 as compared with the figures of the revised estimate as there will be no necessity for providing permanent stock next year.

32. *Other charges—Compensation for lands—Sewage farm.*—A sum of Rs. 750 is provided under this head. Although a piece of ground may be purchased this year, the purchase of another ground in another direction is also necessary during the coming year.

33. *Grant V-A (i)—Office Establishment.*—The pay of the head clerk prior to 1891 was Rs. 40, but under G.O. No. 415, dated 19th March 1891, it was reduced to Rs. 35 owing apparently to the disproportionate percentage to the income of the municipality as then existed. As the income has now considerably increased and admits of a higher amount to be utilized for establishment, the council resolved the raising of the pay of the head clerk from Rs. 35 to Rs. 40 (which was the original sum), of the second clerk from Rs. 25 to Rs. 28, and of the 3rd clerk from Rs. 15 to Rs. 17½. For the same reason and for the fact that the bill collectors are to collect larger amounts they (the council) raised the pay of each of the bill collector by Rs. 2 each per mensem. Hence the increased provision under this grant.

34. The other items of charges call for no remark and I beg that the budget may meet with the approval of Government.

Forwarded.

REVISED ESTIMATE FOR 1894–95.

2. The council has adopted the uniform rate of 1½ annas per 80 square yards referred to in paragraph 4 of the Collector's remarks forwarding the budget for 1894–95. The result is that the revised estimate of tax on lands has risen from Rs. 300 to Rs. 500.

3. The actuals of the first six months of the current year under "private scavengering" is Rs. 320, while the sanctioned estimate for the whole year is Rs. 120. This increase is due to the energetic action insisted on by Government in that direction.

BUDGET FOR 1895–96.

4. Revision of house-tax registers as required in G.O. No. 970 M., dated 25th July 1894, paragraph 3, appears to have been made, but not early enough for being given effect to from the beginning of the current year.

5. The present rate of fee of one anna per house for service rendered under the "private scavengering system" will not make it self-supporting. The council promises to forward a separate resolution on the subject to Government. Till a resolution is passed, it would be premature to say what their views will be on the matter, but my opinion is that the council will be well advised if they raise the rate of fee so as to make the system self-supporting.

6. The provision under "medicines and supplies" has been reduced from Rs 800 in the revised estimate to Rs. 600, the reason assigned by the council being the expected reduction in their prices. The tendency seems to me to be rather the reverse.

7. The amount reserved according to G.O. No. 202 M., dated 22nd February 1894, for the water-supply scheme, is Rs. 10,000, but why it is not proposed by the council to increase the fund especially as no new works of water-supply are budgeted for is not apparent.

8. Finally, the council's proposal to increase the salaries of establishment as shown in the proposition statement accompanying the budget seems to call for remarks. The monthly increase amounts, excluding that for the entertainment of additional toties for the private scavengering service and of the drawing master, a new appointment, to Rs. 71 of which Rs. 50 is the increase of pay to the civil apothecary. This item of increase of pay by Rs. 50 though disproportionate to the finances of this municipality is, under the present circumstances, unavoidable and will have to be incurred till Government relieves the municipality in the way prayed for by them in a separate resolution forwarded this day. Under the above circumstances I am of opinion that the increase of pay to establishment may be deferred.

TINNEVELLY,
22*nd December* 1894.

(Signed) T. V. NARASIMHULU,
Head-quarters Deputy Collector.

No. 2127–Gl.

Submitted to Government.

REVISED ESTIMATES FOR 1894–95.

2. The Collector agrees with the Divisional officer regarding the increase under *tax on lands* and under *private scavenging system*. The income from fines under the Municipal and other Acts for 1894–95 is satisfactory, being nearly twice the budget figure. It is hoped that the energetic action in sanitary matters which this indicates will not be relaxed. A cursory inspection of the town shows that much improvement is needed in the system of house drains.

3. Out of Rs. 2,400 provided in the budget for 1894–95 on communications (new works and repairs), only Rs. 980 has been expended on repairs and nothing on new works. It is hoped that the council will, as it proposes, spend the allotment within the year. The roads need much attention.

It is gratifying to note that provision has been made for additional lights.

BUDGET ESTIMATES OF 1895–96.

Receipts.

4. The promised revision of the house-tax registers (*vide* paragraph 10 of the chairman's report embodied in G.O. No. 970 M., dated 25th July 1894), has been put off till late in the year and the revision does not appear to have been yet completed. The increased income anticipated under private scavenging fees is satisfactory; but as the divisional officer suggests, the system should be made self-supporting. It is noted that the chairman in paragraph 18 of his letter promises to submit a separate resolution on this subject.

5. The rate of salary should have been shown under the marginally-noted items in accordance with instructions conveyed in the foot-note to statement I-B (*vide* G.O., dated 10th December 1891, No. 2193).

In statement IV-A, the tax on buildings is returned as Rs. 8,350 while in statement I under receipts it is shown as Rs. 8,300. The discrepancy has not been explained.

Grant I (*d*) Watchman.
" II (1) Pupils receiving scholarships.
" III (1) Compounder.
Watchman and nurse.
(5) (*a*) Sub-Inspectors.
Peons.
Scavengers.
Sweepers.
Road-watering servants.
(*b*) Scavengers.
Toties.
" IV (1) Masalchis.

(Signed) A. W. B. HIGGENS,
Collector.

TINNEVELLY,
28*th December* 1894.

19m 0
0

Jinnevelly

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LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 19m of 1895, dated 20th December 94 from the Chairman and Trustee

Current No. 102m of 1895, dated 12th January 95 from the Director of Public Works

Current No. 157m of 1895, dated 16th January 95 from the Surgeon-General.

Current No. of 189 , dated from the

Order— 28/1/95 No. 134 m

The Estimated receipts and charges of the Jinnevelly Municipality for 1895-96, as passed by Government, are compared below with the budget and revised estimates for the year 1894-95 and the actuals of 1893-94.

	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate. 1895-96.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	17.248	12,120	12,520	12,080
Tax on Arts	3.755	3,800	3,800	3,800
Tax on Buildings and Lands	8.148	8.150	8.350	8.800
Water-tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	2.650	2.620	2.640	2.640
Tax on Carts	971	950	900	900
Tolls	4.650	4.650	4.650	4.650
Realizations under Special Acts	..	..	100	..
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	542	430	430	450
Conservancy receipts	110	110	110	250
Fees and Revenue from Educational Institutions ..	..	..	..	..
Fees and Revenue from Medical Institutions	20	10	10	10
Income from Markets and Slaughter-houses.	624	620	650	620
License fees	194	250	250	250
Other fees	63	20	30	30
Fines under Municipal and other Acts	513	350	600	400
Interest on Investments and premium on Loans ..	399	400	400	350
Grants and Contributions from Government	267	240	240	220
Do. from Local Boards	346	250	280	280
Do. from other bodies	1.200	1.200	1.200	1.200
Recoveries for services to private individuals	288	290	600	1.620
Miscellaneous	71	60	70	60
Loans	..	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.	..	..	..	..
Advances Recovered	1	..	..	..
Total ..	42,054	36,520	37,830	38,610
	17248	12120	12520	12080
		24400	25310	26530

	Actuals, 1893–94.	Budget Estimate, 1894–95.	Revised Estimate, 1894–95.	Budget Estimate, 1895–96.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications				
Buildings	495	400	400	200
Drainage	7,600	2,500	200	..
Water-supply	..	..	..	..
Repairs—	..	500	..	400
Communications				
Buildings	2,125	2,000	2,000	2,200
Drainage	263	250	400	250
Water-supply	4	..	..	..
Establishment	182	190	240	320
Tools and Plant and other Stores	180	180	180	180
Contributions for Public Works	27	20	20	20
	...	..	..	..
Total	10,876	6,040	3,440	3,370
Grant II.				
Training Schools				
Municipal Schools—	136	..	..	120
(*a*) On the Salary System				
(*b*) On the Salary Results System	..	..	..	..
Salary Grant	115	390	230	230
Results Grants	700	600	700	700
Combined Grants	1,677	1,500	1,500	1,600
Inspection	..	..	..	..
Miscellaneous	287	290	300	290
	294	340	400	450
Total	3,209	3,120	3,130	3,290
Grant III.				
Hospital and Dispensaries				
Contributions	2,193	2,630	3,130	3,260
Vaccination	147	190	190	190
Registration of Births and Deaths	528	460	460	460
Conservancy, Road cleaning and Road watering	183	170	170	~~200~~ 170
	7,118	7,150	8,050	9,360
Total	10,169	10,600	12,000	13,470
Grant IV.				
Lighting	2,578	3,090	3,490	3,200 3190
Markets and Slaughter-houses	..	..	..	..
Choultries	..	..	..	..
Travellers' Bungalows	..	..	..	..
Avenues	110	80	130	80
Public Garden, Survey of Land, Fire and other charges.	328	1,500	1,500	1,250
Total	3,016	4,670	5,120	4,530
Grant V.				
Supervision and Management	2,260	2,070	2,060	2,240 2070
Repayment of Debt	..	..	..	..
Interest on loan	..	..	..	..
Advances Recoverable	..	..	..	..
Refunds	..	..	..	..
Discount	..	..	..	..
Pensions and Gratuities	..	..	..	..
Investments	..	..	..	..
Balance	12,524	10,020	12,080	11,910 +1910
Total	42,054	36,520	37,830	38,610 11,710

Revised Estimate for 1894–95.

2. The current receipts and charges are now estimated at Rs 25,310 and Rs. 25,750, respectively, against Rs 24,400 and Rs. 26,500, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on lands, fines under the municipal and other acts, and private scavenging fees, while the decrease in the charges appears under Grant I. The attention of the municipal council will be drawn to the Collector's remarks in paras. 2 & 3 of his endorsement. The sanction of Government should have been obtained for the entertainment of the temporary Channel watchman on Rs 5, referred to in para. 4 of the Chairman's letter, but is now accorded. The council's proposals to entertain this watchman permanently and to increase the number of private scavenging toties from 4 to 16, as shown in the proposed Statem

atement for 1894-95, are sanctioned.

nder contribution for the central
tice establishments, the original
udget figure of Rs. 130, will be
epeated. The balance to be carried
orward to the ensuing year's budget
ill then be Rs 12,070:

Budget Estimate for 1895-96.

3. Receipts.— The receipts for the ensuing year are placed at Rs 26,530 against Rs. 25,310 in the revised estimate, the increase appearing chiefly under the tax on buildings & private scavenging fees. The result of the revision of the house tax registers, referred to in para. 10 of the Chairman's letter, should be reported to Government. The further communication regarding the private scavenging fees promised in para. 18, will be awaited.

4. Charges.— (1) The probable charges are entered as Rs 26,700, against the revised estimate of Rs. 25,750, the increase being mainly under Grant III.

(2) Grant I— A sum of Rs 400 will be [illegible] Waterworks- water supply, with reference to the Sanitary Engineer's letter recorded in G.O. dt 21st December 1894 No 2007/m. 15165

(3) Grant II. The council's proposal to raise the salary of the gymnastic instructor from Rs 7 to Rs. 10 & to entertain a drawing master on Rs 15, are sanctioned. The Chairman's attention will be drawn to the omission pointed out by the Director.

(4) Grant III. The remarks of the Sanitary Commissioner on the provision for Sanitation will be awaited. Meanwhile the increase in the number of private scavenging toties proposed in para 29 of the Chairman's letter is sanctioned, but the proposed increase to the salary of the registrar of births and deaths cannot be approved, as the necessity for it has not been established.

(5) Grants IV & V— The municipal council's proposal to increase the salaries of the lighting

maistry

19-102 & 1894

Tinnevelly Municipal Budget.
1895-96.

Cl.
P.S.

Note for the AS

Please see pencil additions in the draft
with reference to GO 21-12-94 & 20-7-
The S.O. has been
See
letter to be sent for
Consultation with the Municipality
B.P. 11/5/95

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. P. KRISTNASAWMY AIYAR, Avargal, Chairman, Municipal Council, Tinnevelly, to the Chief Secretary to Government (through the Revenue Divisional Officer and Collector of Tinnevelly), dated 20th December 1894, No. 465.

I have the honour to submit the budget estimates of receipts and charges of the Tinnevelly Municipality for the year 1895–96. The revised estimate for the year 1894–95 is also annexed. Both were passed at a meeting of the council held on the 17th December 1894. Copy of the resolution is also enclosed.

REVISED ESTIMATE FOR 1894–95.

Receipts.

2. The total receipts of the municipality were estimated at Rs. 24,400, but under the revised estimate the amount may fairly be taken at Rs 25,310; increase occurs under tax on lands, tax on vehicles, fees under Act II of 1888, income from slaughter-house, fines under Municipal and other Acts, contribution from local boards, medical, and fees for private scavengering system. The abovementioned increase is to some extent counterbalanced by a small decrease of Rs. 70 under taxes on animals and on carts.

Charges.

3. The total charges as shown in the budget were Rs. 26,500, but they now come only to Rs. 25,750. The diminution is due to the giving up of new works under buildings in Grant I and to the surrender of the sum of Rs. 500 allotted for water-supply. The former are given up because an unforeseen heavy expenditure has been thrown on the municipality by the sudden extension of the private scavengering system under G.O. No. 970 M., dated 25th July 1894, and the sum under the latter head is surrendered as the Sanitary Engineer has postponed all steps towards the introduction of a water-supply scheme for the town till 1896–97—*vide* G.O. No. 1671 M., dated 10th November 1894.

4. Under Grant I there is an excess expenditure under Repairs' (ii) Buildings. This was caused by a thorough repair of the hospital buildings and portions of the market, &c. The original sum of Rs. 250 provided in the budget is therefore raised to Rs. 400. Under the same major head there is an increased expenditure under water-supply establishment on account of the entertainment of a temporary watch-man for watching the channel reserved for drinking purposes. The sum is therefore raised from Rs. 60 to Rs. 100.

5. Under Grant II, owing to the non-establishment of a Muhammadan municipal school, the Assistant Inspector proposes to raise the salary grant payable by the municipality from Rs. 600 to Rs. 700 and the expenditure on miscellaneous purposes from Rs. 340 to Rs. 400. This modification is adopted.

6. Under Grant III, item medicines and supplies calls for some remark. The original provision was Rs. 400, but the actual expenditure on the bills received up to date amounts to Rs. 600. Making some provision for the coming three months, the figure is raised to Rs. 800. The increased expenditure is mainly due to the system of indenting for medicines from England.

The second item under the head that calls for remark is " sundries and contingencies on account of supply of a *post mortem* table, &c., to the dispensary "; this item of expenditure has increased and consequently an increased provision of Rs 100 is made.

The next item that calls for remark is private scavengering. This system was put in active operation under Government Orders, and in consequence the number of toties and the implements necessary had to be increased rather heavily. Under the former, therefore, the expenditure has been raised from Rs. 360 to Rs. 660 and under contingencies from Rs. 50 to Rs. 700.

7. Under Grant IV the council provided sixty new lights to the town, and in consequence the contingencies under the head have surpassed the budget estimate already. To meet the demands of the remaining portion of the year the amount has been increased by Rs. 400.

8. I have briefly noticed above the heavy variations, and for other pieces of information I beg to refer to the statements concerned which give full particulars.

Budget Estimates for 1895-96.

Receipts.

9. The same rates and taxes are proposed to be levied as in the current year. The receipts for the ensuing year are estimated, excluding the opening balance, at Rs. 26,530. The total income under the revised estimate for the current year is taken at Rs. 25,310. The former sum exceeds the latter by Rs. 1,220. The increase is due to the higher estimates under tax on buildings, sale-proceeds of night-soil, contribution on account of the pay of a proposed drawing master and private scavengering fees.

10. *Tax on Buildings.*—The Government would remember that they have been criticising the council for not levying this tax according to law. The tax has fortunately been revised, but the registers, with the exception of that furnished by M.R.Ry. A. Sankarakumara Pillai Avargal, which shows an increase of Rs. 220, have not as yet come to my hand; but from those who revised the tax it has been ascertained that there will be an increase, and such increase has been tentatively taken at Rs. 450. Hence the increase under this head.

11. *Fees under Act II of* 1888.—There was a realization of Rs. 100 under this head, but as this cannot be expected to recur, this item has been omitted from the budget estimates.

12. *Conservancy—Sale-proceeds of Night-soil.*—This item fetched Rs. 110 for the current year, but as a good deal of filth is now being removed, I have estimated the sale-proceeds of the next year at the very safe sum of Rs. 250.

13. *Income from slaughter-house.*—The income under this head is estimated at Rs. 30 less than in the current year. This is due to the slaughtering of sheep outside the municipal limits and bringing the meat for sale within the limits and also to stealthy slaughtering which is not easily detectable.

14. *Fines under Municipal and other Acts* —The figure for the current year is taken at Rs. 600, but being a variable item it is taken at Rs. 400 for the ensuing year.

15. *Interest on investments.*—Owing to the reduction of the rate of interest on Government securities the income under this head has fallen by Rs. 50.

16. *Normal stipends and other educational grants.*—The educational authorities have promised to contribute Rs. 70 from the Provincial fund under the first head. During the current year, contribution is being received only for the gymnastic instructor, but during the coming year contributions are to be received both for him and for a drawing master who is proposed to be entertained.

17. (*ii*) *Medical.*—During the current year a sum of Rs. 200 has to be contributed from Government towards the construction of a dead-house. As this item cannot recur, no provision is made under the head for the next year.

18. *Private Scavengering fees.*—This item is raised from Rs. 430 in the current year to Rs. 1,500 in the next year. The system is spreading rapidly, and 2,000 houses may fairly be taken to come under its operation at the beginning of the next year. Even taking the fees at the present fixed rate of one anna per house per mensem the income may be taken at Rs. 1,500 per annum, but as this rate of fee cannot make the system self-supporting and would entail heavy loss upon the municipality, a separate resolution of the council dealing with the subject fully will follow.

19. *Cess-pools.*—The income under this head is reduced by Rs. 50 as several cess-pools are reported to have been closed.

20. The other items call for no special remarks.

Charges.

21. *Grant I, Communications.*—A sum of Rs. 2,400, which is in excess of 50 per cent. of the estimated income from tolls, is provided under the items of new works and repairs for the upkeep of roads and streets as particularized in statement II-A.

22. *Buildings.*—No new buildings are provided for as it is uncertain what amount the private scavengering system will absorb. Until that item is ascertained no new useful work can be undertaken; but, however, a sum of Rs. 250 is provided for repairs of existing buildings.

23. The subjects of drainage and water-supply are postponed till 1896-97 under Government orders already noticed.

24. For improving the existing water-supply a sum of Rs. 200 is provided. This is meant to clean the existing wells and the reserved channel. Allied to the same a sum of Rs. 120 is provided as pay of the existing tank watchman and the temporary channel watchman regarding whose permanent entertainment a proposition statement follows.

25. *Grant II.*—The proposals of the Educational department are adopted in *toto*. The noticeable features are (1) the entertainment of two normal students, (2) increase of pay to gymnastic instructor, (3) entertainment of a drawing master and (4) the permanent increase in the salary grants.

26. *Grant III, Hospitals and Dispensaries.*—The amount allotted for the pay of the establishment in the hospital is raised by Rs. 400. This is due to the payment of Rs. 125 per mensem to the civil apothecary for the whole year instead of for four months as in the current year. The views of the council on the subject will be communicated separately to Government.

27. *Medicines and Supplies.*—The sum provided in the revised budget is Rs. 800, but the amount entered in the budget estimate is Rs. 600 as the council may expect some reduction in prices.

28. *Registration of Births and Deaths Establishment.*—While passing the budget the council have resolved to increase the pay amongst others of the registrar of births and deaths from Rs. 12-8-0 to Rs. 15 per mensem, as the former pay was considered to be insufficient for his work. Consequently the provision is increased.

29. *Private Scavengering Establishment.*—Having, as I have already stated, calculated the number of houses to be brought under the system at 2,000, the number of toties to be employed must be at least 35, assigning 60 houses to each man. The pay of the establishment including toties and an inspector at Rs. 5 each per mensem for the former and at Rs. 10 for the latter comes to Rs. 2,220. Hence the provision under the head. In addition to this a sum of Rs. 400 is provided for the purchase of night-soil hand-carts.

30. *Grant IV, Lighting Establishment.*—As mentioned in paragraph 28, the council resolved to increase the pay of the lighting maistry from Rs. 9 to Rs. 10 per mensem as at the present time the number of lights to be superintended have increased enormously. Hence the increased provision under the head.

31. *Contingencies.*—The amount under this head is reduced by Rs. 300 as compared with the figures of the revised estimate as there will be no necessity for providing permanent stock next year.

32. *Other charges—Compensation for lands—Sewage farm.*—A sum of Rs. 750 is provided under this head. Although a piece of ground may be purchased this year, the purchase of another ground in another direction is also necessary during the coming year.

33. *Grant V-A (i)—Office Establishment.*—The pay of the head clerk prior to 1891 was Rs. 40, but under G.O. No. 415, dated 19th March 1891, it was reduced to Rs. 35 owing apparently to the disproportionate percentage to the income of the municipality as then existed. As the income has now considerably increased and admits of a higher amount to be utilized for establishment, the council resolved the raising of the pay of the head clerk from Rs. 35 to Rs. 40 (which was the original sum), of the second clerk from Rs. 25 to Rs. 28, and of the 3rd clerk from Rs. 15 to Rs. 17½. For the same reason and for the fact that the bill collectors are to collect larger amounts they (the council) raised the pay of each of the bill collectors by Rs. 2 each per mensem. Hence the increased provision under this grant.

34. The other items of charges call for no remark and I beg that the budget may meet with the approval of Government.

Forwarded.

—

REVISED ESTIMATE FOR 1894–95.

2. The council has adopted the uniform rate of 1½ annas per 80 square yards referred to in paragraph 4 of the Collector's remarks forwarding the budget for 1894–95. The result is that the revised estimate of tax on lands has risen from Rs. 300 to Rs. 500.

3. The actuals of the first six months of the current year under "private scavengering" is Rs. 320, while the sanctioned estimate for the whole year is Rs. 120. This increase is due to the energetic action insisted on by Government in that direction.

BUDGET FOR 1895–96.

4. Revision of house-tax registers as required in G.O. No. 970 M., dated 25th July 1894, paragraph 3, appears to have been made, but not early enough for being given effect to from the beginning of the current year.

5. The present rate of fee of one anna per house for service rendered under the "private scavengering system" will not make it self-supporting. The council promises to forward a separate resolution on the subject to Government. Till a resolution is passed, it would be premature to say what their views will be on the matter, but my opinion is that the council will be well advised if they raise the rate of fee so as to make the system self-supporting.

6. The provision under "medicines and supplies" has been reduced from Rs. 800 in the revised estimate to Rs. 600, the reason assigned by the council being the expected reduction in their prices. The tendency seems to me to be rather the reverse.

7. The amount reserved according to G.O. No. 202 M., dated 22nd February 1894, for the water-supply scheme, is Rs. 10,000, but why it is not proposed by the council to increase the fund especially as no new works of water-supply are budgeted for is not apparent.

8. Finally, the council's proposal to increase the salaries of establishment as shown in the proposition statement accompanying the budget seems to call for remarks. The monthly increase amounts, excluding that for the entertainment of additional toties for the private scavengering service and of the drawing master, a new appointment, to Rs. 71 of which Rs. 50 is the increase of pay to the civil apothecary. This item of increase of pay by Rs. 50 though disproportionate to the finances of this municipality is, under the present circumstances, unavoidable and will have to be incurred till Government relieves the municipality in the way prayed for by them in a separate resolution forwarded this day. Under the above circumstances I am of opinion that the increase of pay to establishment may be deferred.

TINNEVELLY,
22*nd December* 1894.

(Signed) T. V. NARASIMHULU,
Head-quarters Deputy Collector.

No. 2127-G1.

Submitted to Government.

REVISED ESTIMATES FOR 1894–95.

2. The Collector agrees with the Divisional officer regarding the increase under *tax on lands* and under *private scavenging system*. The income from fines under the Municipal and other Acts for 1894–95 is satisfactory, being nearly twice the budget figure. It is hoped that the energetic action in sanitary matters which this indicates will not be relaxed. A cursory inspection of the town shows that much improvement is needed in the system of house drains.

3. Out of Rs. 2,400 provided in the budget for 1894–95 on communications (new works and repairs), only Rs. 980 has been expended on repairs and nothing on new works. It is hoped that the council will, as it proposes, spend the allotment within the year. The roads need much attention.

It is gratifying to note that provision has been made for additional lights.

BUDGET ESTIMATES OF 1895–96.

Receipts.

4. The promised revision of the house-tax registers (*vide* paragraph 10 of the chairman's report embodied in G.O. No. 970 M., dated 25th July 1894), has been put off till late in the year and the revision does not appear to have been yet completed. The increased income anticipated under private scavenging fees is satisfactory; but as the divisional officer suggests, the system should be made self-supporting. It is noted that the chairman in paragraph 18 of his letter promises to submit a separate resolution on this subject.

5. The rate of salary should have been shown under the marginally-noted items in accordance with instructions conveyed in the foot-note to statement II-B (*vide* G.O., dated 10th December 1891, No. 2193).

In statement IV-A, the tax on buildings is returned as Rs. 8,350 while in statement I under receipts it is shown as Rs. 8,300. The discrepancy has not been explained.

Grant I (*d*) Watchman.
" II (1) Pupils receiving scholarships.
" III (1) Compounder.
Watchman and nurse.
(5) (*a*) Sub-Inspectors.
Peons.
Scavengers.
Sweepers.
Road-watering servants.
(*b*) Scavengers.
Toties.
" IV (1) Masalchis.

(Signed) A. W. B. HIGGENS,
Collector.

TINNEVELLY,
28*th December* 1894.

—

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 16th January 1895, No. 37.

I have the honour to state that the provision made in Grant III of the budget estimate of the Tinnevelly Municipality for the year 1895–96 is sufficient and calls for no further remarks.

—

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 12th January 1895, No. 270.

Adverting to the budget estimate of the Tinnevelly Municipality for 1895–96, I have the honour to state that the provision made therein for education is in accordance with the recommendations of this department and may be accepted. A statement

of receipts not having been furnished, I am not able to say what proportion the net expenditure proposed under Grant II bears to the estimated income of the municipality from taxation, markets and rents.

ORDER—dated 28th January 1895, No. 134 M., Local and Municipal.

The estimated receipts and charges of the Tinnevelly Municipality for 1895–96, as passed by Government, are compared below with the budget and revised estimates for the year 1894–95 and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	17,248	12,120	12,520	12,070
Tax on Arts	3,755	3,800	3,800	3,800
,, on Buildings and Lands	8,148	8,150	8,350	8,800
,, on Vehicles and Animals	2,650	2,620	2,640	2,640
,, on Carts	971	950	900	900
Tolls	4,650	4,650	4,650	4,650
Realizations under Special Acts	..	..	100	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	542	430	430	450
Conservancy Receipts	110	110	110	250
Fees and Revenue from Medical Institutions	20	10	10	10
Income from Markets and Slaughter-houses	624	620	650	620
License Fees	194	250	250	250
Other Fees	63	20	30	30
Fines under Municipal and other Acts	513	350	600	400
Interest on Investments and Premium on Loans	399	400	400	350
Grants and Contributions from Government	261	240	240	220
,, ,, from Local Boards	346	250	280	280
,, ,, from other Bodies	1,200	1,200	1,200	1,200
Recoveries for Services to Private Individuals	288	290	600	1,620
Miscellaneous	71	60	70	60
Advances Recovered	1	..	..	..
Total ..	42,054	36,520	37,830	38,600
Charges.				
GRANT I—				
New Works—				
Communications	495	400	400	200
Buildings	7,600	2,500	200	..
Water-supply	..	600	..	400
Repairs—				
Communications	2,125	2,000	2,000	2,200
Buildings	263	250	400	250
Drainage	4	..	..	..
Water-supply	182	190	240	320
Establishment	180	180	180	180
Tools and Plant and other Stores	27	20	20	20
Total ..	10,876	6,040	3,440	3,570
GRANT II—				
Training Schools	136	..	..	120
Municipal Schools—				
On the Salary-results System	115	390	230	230
Salary Grants	700	600	700	700
Results Grants	1,677	1,500	1,500	1,500
Inspection	287	290	300	290
Miscellaneous	294	340	400	450
Total ..	3,209	3,120	3,130	3,290
GRANT III—				
Hospitals and Dispensaries	2,193	2,630	3,130	3,260
Contributions	147	190	190	190
Vaccination	528	460	460	460
Registration of Births and Deaths	182	170	170	170
Conservancy, Road-cleaning and Road-watering	7,119	7,150	8,050	9,360
Total ..	10,169	10,600	12,000	13,440

—	Actuals, 1893–94.	Budget Estimate, 1894–95.	Revised Estimate, 1894–95.	Budget Estimate, 1895–96.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT IV—				
Lighting	2,578	3,090	3,490	3,190
Avenues	110	80	130	80
Public Garden, Survey of Land, Fire and other charges	328	1,500	1,500	1,250
Total ..	3,016	4,670	5,120	4,520
GRANT V—				
Supervision and Management	2,260	2,070	2,070	2,070
Balance	12,524	10,020	12,070	11,710
Total ..	42,054	36,520	37,830	38,600

REVISED ESTIMATE FOR 1894–95.

2. The current receipts and charges are now estimated at Rs. 25,310 and Rs. 25,750, respectively, against Rs. 24,400 and Rs. 26,500, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on lands, fines under the Municipal and other Acts, and private scavenging fees, while the decrease in the charges appears under Grant I. The attention of the municipal council will be drawn to the Collector's remarks in paragraphs 2 and 3 of his endorsement. The sanction of Government should have been obtained for the entertainment of the temporary channel watchman on Rs. 5, referred to in paragraph 4 of the Chairman's letter, but is now accorded. The council's proposals to entertain this watchman permanently and to increase the number of private scavenging toties from four to sixteen, as shown in the proposition statement for 1894–95, are sanctioned. Under contribution for the central office establishments, the original budget figure of Rs. 130 will be repeated. The balance to be carried forward to the ensuing year's budget will then be Rs. 12,070.

BUDGET ESTIMATE FOR 1895–96.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 26,530 against Rs. 25,310 in the revised estimate, the increase appearing chiefly under the tax on buildings and private scavenging fees. The result of the revision of the house-tax registers, referred to in paragraph 10 of the Chairman's letter, should be reported to Government. The further communication regarding the private scavenging fees, promised in paragraph 18, will be awaited.

4. *Charges.*—(1) The probable charges are entered as Rs. 26,700, against the revised estimate of Rs. 25,750, the increase being mainly under Grant III.

(2) *Grant I.*—A sum of Rs. 400 will be provided under New Works—Water-supply, with reference to the Sanitary Engineer's letter recorded in G.O., dated 21st December 1894, No. 2007 M.

(3) *Grant II.*—The council's proposal to raise the salary of the gymnastic instructor from Rs. 7 to Rs. 10 and to entertain a drawing master on Rs. 15 are sanctioned. The Chairman's attention will be drawn to the omission pointed out by the Director.

(4) *Grant III.*—The remarks of the Sanitary Commissioner on the provision for sanitation will be awaited. Meanwhile the increase in the number of private scavenging toties, proposed in paragraph 29 of the Chairman's letter, is sanctioned, but the proposed increase to the salary of the registrar of births and deaths cannot be approved, as the necessity for it has not been established.

(5) *Grants IV and V.*—The municipal council's proposal to increase the salaries of the lighting maistry, the municipal office clerks and the bill-collectors, referred to in paragraphs 30 and 33 of the Chairman's letter, will, with reference to the remarks of the divisional officer in paragraph 8 of his endorsement, be disallowed. The lighting charges have increased rapidly during the last few years and the council

should guard against the expenditure upon this item of money which might more usefully be devoted to the more urgent needs of the town. The contribution for the central office establishments will be raised from Rs. 130 to Rs. 150, with reference to G.O., dated 4th December 1894, No. 2527 L.

5. The budget, as revised by Government, closes with a balance of Rs. 11,710. Of this, however, a sum of Rs. 10,000 is reserved for expenditure on the water-supply scheme, and in this connection the municipal council's attention will be drawn to the remarks of the divisional officer in paragraph 7 of his endorsement. The amount available for general purposes is thus Rs. 1,710, or 6·4 per cent. of the estimated receipts.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. A. Raitt.

Govt. of {1895} Madras.

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