l & Munl. (1895) Department.

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[Despatch Abstract.]

Municipal Budget.

Reviewing the Gudiyattam----for 1895-96.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Depa tment.	Da

Exchibit I.

Budget Statements of the

Gundiyatoon Municipality

for 1895-96.

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

—	Budget for 1895-96. Details of Minor Heads.	Budget for 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		240 0 0	-740 0 0	340 0 0	324 9 1
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3750 0 0		3750 0 0	3600 0 0	2930 11 6
b. Tax on buildings (section 63) ..	3780 0 0		3780 0 0	3600 0 0	3239 5 9
c. Tax on lands (section 63) ..	400 0 0		400 0 0	400 0 0	249 15 5
d. Water-tax on buildings and lands (section 75)	4180		4180	4050	3459
e. Tax on vehicles with springs and palanquins (section 77) ..	130 0 0		130 0 0	150 0 0	114 0 0
f. Tax on animals (section 77) ..	700 0 0		700 0 0	800 0 0	678 1 9
g. Tax on carts and other vehicles without springs (section 85) ..	630 780 0 0		630 780 0 0	950 780 0 0	792 1 9 760 8 0
h. Tolls (section 91)—					
Gross receipts 2400-0-0	1800 0 0		1880 0 0	2000 0 0	2111 7 5
Less Local Fund share 600-0-0					
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		11340 0 0			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		11340 0 0	11420 0 0	11330 0 0	10084 1 10

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

—	Budget for 1895-96. Details of Minor Heads.	Budget for 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 ..		11340 0 0	11420 0 0	11330 0 0	10084 1 10
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands					
ii. Rent of buildings ..					
iii. Avenue receipts	100 0 0		70 0 0	200 0 0	176 1 6
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	10 0 0		10 0 0	20 0 0	18 10 0
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	10 0 0		30 0 0	30 0 0	38 12 3 +
c. Conservancy receipts—	120 - -		110 - -	250 - -	233 7 9
Sale-proceeds of night-soil, street refuse, &c.	100 0 0		190 0 0	100 0 0	100 0 0
d. i. Fees from educational institutions	1580 0 0		900 0 0	1000 0 0	730 8 9
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	30 0 0		20 0 0	0 0 0	0 0 0
ii. Other Hospital receipts ..					
f. i. Income from markets ..	1800 0 0		1820 0 0	1800 0 0	1756 12 11
ii. „ slaughter-houses.	300 0 0		310 0 0	220 0 0	211 0 0
g. Other fees					
i. Distraint fees	30 0 0		20 0 0	50 0 0	8 15 0
ii. License fees	100 0 0		100 0 0	60 0 0	32 5 1
iii. Cartstand fees	50 0 0		50 0 0	100 0 0	92 4 9
iv. Other fees Copying fees.	0 0 0		0 0 0	0 0 0	1 0 0
h. Fines under Municipal and other Acts	150 0 0		150 0 0	120 0 0	174 12 0
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		4260 0 0			
Carried forward ..		15600 0 0	15090 0 0	15030 0 0	13425 4 1

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

—	Budget for 1895-96. Details of Minor Heads	Budget for 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 ..		15600 0 0	15090 0 0	15030 0 0	13425 4 1
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	0 0 0		0 0 0	40 0 0	0 0 0
Buildings & furniture	0 0 0		150 0 0	30 0 0	0 0 0
Municipal Schools ..	240 0 0		0 0 0	0 0 0	2 10 0
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education	130 0 0		130 0 0	130 0 0	130 0 0
ii. Medical	450 0 0		450 0 0	450 0 0	450 0 0
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes		820 0 0			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	140 0 0		90 0 0	160 0 0	54 12 0
ii. Other purposes					
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	30 0 0		30 0 0	30 0 0	60 10 3
iii. Fee for numbering carts, &c.					
iv. Other items		170 0 0			
Carried forward ..		16590 0 0	15940 0 0	15870 0 0	14123 4 4

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

—	Budget for 1895-96. Details of Minor Heads. RS.	A.	P.	Budget for 1895-96. Totals of Major Heads. RS.	A.	P.	Revised Budget Estimate for 1894-95. RS.	A.	P.	Budget Estimate for 1894-95. RS	A.	P.	Actuals, 1893-94 (audited figures.) RS.	A.	P.
1	2			3			4			5			6		
Brought forward ..				16590	0	0	15940	0	0	15870	0	0	14123	4	4
7. Extraordinary and debt—															
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.															
b. Loans—															
i. From Government ..															
ii. In the market from private individuals															
c. Realizations of Sinking fund for repayment of loans.															
d. Advances—															
i. Permanent	0	0	0				0	0	0	0	0	0	15	0	0
ii. Others	0	0	0				0	0	0	0	0	0	68	5	9
Total Receipts ..				16590	0	0	15940	0	0	15870	0	0	14206	10	1
Grand Total ..				16830	0	0	15200	0	0	16210	0	0	14531	3	2

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 5 per cent. and tax on lands at 5 per cent. of ~~rent value~~ gross income; annas 0-0-3 for every 80 square yards unoccupied land.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at full ~~the maximum~~ rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 1165 d/22nd Nov. 86; 403 d/10th April 89; 151 Mis. d/28th January 90; 1840 Mis. d/5th Dec. 90; 261 Mis. d/27th July 93 and 1098 Mis. d/21st [illegible] 3/90.
8. The house-tax registers were last revised in the official year 94-95 and the land tax registers in the official year 94-95.
9. Total extent of land assessed is 276 acres and 33 cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The annual rental of houses is estimated on the probable amount that may be realized, if the houses are not actually let on for rent. In fixing such annual rent due consideration is given to the importance of locality of houses in which they are situated and the materials with which they are built.

In the cases of assessed lands the estimated value of the gross produce after deducting the cultivation &c expenses is taken as the annual rental. In the cases of lands unoccupied by houses the tax of 3 pies on every 80 sq. yds is charged.

M. Subbarayalu Chetty
Chairman

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.~~ School fee	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works (Statement II-A.)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Municipal High School	60-13-0 (including interest Rs 60-13-0)	"	5-0-0	"	"	1297	1302	130	240	1672	503	5-0-0	1870 (Establishment 1805, Contingencies 65)	1875	300	2175	"	The entries in this statement differ from those in statements I & II as the figures appertaining to High School alone are taken for the purpose of this statement.

M. Subbarayalu Chetty

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

—	Budget for 1895-96. Details of Minor Heads.	Budget for 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	370 0 0		220 0 0	220 0 0	685 0 0
b. Buildings	2300 0 0		1900 0 0	2690 0 0	1788 14 8
c. Drainage					
d. Water-supply		2670 0 0			
2. Repairs—					
a. Communications	870 0 0		1550 0 0	1500 0 0	845 13 7
b. Buildings	220 0 0		60 0 0	250 0 0	159 13 8
c. Drainage—					
i. Repairs to works ..					
ii Establishment for flushing drains, &c.	120 0 0		120 0 0	120 0 0	119 13 9
d. Water-supply—					
i. Repairs to works, machinery, &c.	70 0 0		60 0 0	65 0 0	4 2 6
ii. Establishment	125 0 0		300 0 0	295 0 0	416 10 11
iii. Contingencies	5 0 0	1410 0 0	0 0 0	0 0 0	0 0 0
3. Establishment	145 0 0		130 0 0	130 0 0	120 0 0
4. Tools and Plant and other stores.	5 0 0	150 0 0	10 0 0	10 0 0	1 13 6
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 ..		4230 0 0	4350 0 0	5280 0 0	4142 2 7
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	60 0 0	60 0 0	0 0 0	60 0 0	0 0 0
2 Municipal Schools—					
i. On Salary System—					
a. Establishment	1805 0 0		0 0 0	0 0 0	0 0 0
b. Contingencies	65 0 0	1870 0 0	0 0 0	0 0 0	0 0 0
Carried forward ..		1930 0 0	0 0 0	60 0 0	0 0 0

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

—	Budget for 1895-96. Details of Minor Heads.	Budget for 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 ..		1930 0 0	0 0 0	60 0 0	0 0 0
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1010 0 0		1830 0 0	1840 0 0	1583 3 8
b. Results Grants	140 0 0		250 0 0	250 0 0	235 10 5
c. Contingencies	150 0 0	1300 0 0	160 0 0	210 0 0	171 6 6
3. Salary Grants					
4. Results Grants	110 0 0	110 0 0	150 0 0	250 0 0	290 8 0
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	60 0 0		60 0 0	60 0 0	60 0 0
ii. Contingencies	0 0 0	60 0 0	0 0 0	0 0 0	0 2 6
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	0 0 0		300 0 0	150 0 0	0 0 0
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Other items					
Total, Grant II ..		3400 0 0	2750 0 0	2820 0 0	2340 15 1
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	810 0 0		790 0 0	790 0 0	841 7 8
b. Medicines and Supplies	200 0 0		170 0 0	200 0 0	605 4 0
c. Diet of Patients					
d. Sundries and Contingencies ..	120 0 0		160 0 0	100 0 0	174 1 11.
e. Contributions to Local Boards ..					
&c., &, &c. ..		1130 0 0			
Carried forward ..		1130 0 0	1120 0 0	1090 0 0	1620 13 7

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

1	Budget 1895-96. 2. Details of Minor Heads. RS.	A.	P.	Budget 1895-96. 3. Totals of Major Heads. RS.	A.	P.	4. Revised Estimate for 1894-95. RS.	A.	P.	5. Budget Estimate for 1894-95. RS.	A.	P.	6. Actuals, 1893-94 (audited figures.) RS.	A.	P.
Brought forward ..				1130	0	0	1120	0	0	1090	0	0	1620	13	7
GRANT III—*Sanitation and Medical Services*—cont.															
2. *a.* Contributions to Provincial funds for—															
i. Medical College ..	15	0	0				15	0	0	15	0	0	24	0	0
ii. Sanitary Inspection ..	40	0	0				40	0	0	40	0	0	46	0	0
iii. Medical Reserve staff ..	10	0	0				10	0	0	10	0	0	8	0	0
iv. Cutlers' Establishment ..	5	0	0				5	0	0	5	0	0	1	0	0
b. Contributions to Local Boards, &c., for—															
i. Medical Schools ..															
ii. Reserve staff															
&c., &c., &c. ..															
c. Other contributions				70	0	0									
3. Vaccination—															
a. Establishment	120	0	0				120	0	0	120	0	0	118	8	0
b. Contingencies	140	0	0				140	0	0	130	0	0	156	8	7
c. Contributions to Local Boards ..				260	0	0									
4. Registration of Births and Deaths—															
a. Establishment	145	0	0				120	0	0	120	0	0	119	4	0
b. Contingencies	5	0	0	150	0	0	0	0	0	0	0	0	2	5	0
5. Conservancy, Road cleaning and Road watering—															
a. i. Establishment	2520	0	0				2310	0	0	2340	0	0	2204	6	2
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	700	0	0				500	0	0	500	0	0	678	4	6
b. Private scavenging—															
i. Establishment	120	0	0				130	0	0	120	0	0	180	0	0
ii. Contingencies, such as cost of scavenging carts, &c. ..	10	0	0				0	0	0	10	0	0	39	2	11
c. Cholera charges	50	0	0				50	0	0	50	0	0	395	12	0
d. Contingencies	20	0	0	3420	0	0	10	0	0	10	0	0	18	9	10
&c., &c., &c ..															
Total, Grant III ..				5030	0	0	4570	0	0	4560	0	0	5612	10	7

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

1	Budget for 1895-96. 2. Details of Minor Heads. RS.	A.	P.	Budget for 1895-96. 3. Totals of Major Heads. RS.	A.	P.	4. Revised Estimate for 1894-95. RS.	A.	P.	5. Budget Estimate for 1894-95. RS.	A.	P.	6. Actuals, 1893-94 (audited figures.) RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—															
1. Lighting—															
a. Establishment	420	0	0				420	0	0	420	0	0	469	5	3
b. Contingencies	400	0	0	820	0	0	400	0	0	350	0	0	459	6	2
2. i. Markets—															
a. Establishment	50	0	0				60	0	0	60	0	0	47	13	9
b. Contingencies	10	0	0	60	0	0	0	0	0	0	0	0	14	7	10
ii. Slaughter-houses—															
a. Establishment	30	0	0				30	0	0	30	0	0	29	11	3
b. Contingencies	0	0	0	30	0	0	0	0	0	0	0	0	1	14	0
3. Choultries—															
a. Establishment															
b. Contingencies															
c. Feeding Travellers															
4. Travellers' bungalows—															
a. Establishment															
b. Contingencies															
5. Avenues—															
a. Establishment	85	0	0				90	0	0	90	0	0	83	0	9
b. Contingencies	5	0	0	90	0	0							0	5	6
6. Public Garden—															
a. Establishment	55	0	0										54	0	0
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	15	0	0	70	0	0	70	0	0	80	0	0	1	12	3
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 ..				1070	0	0	1070	0	0	1030	0	0	1161	12	9

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

—	Budget for 1895-96. Details of Minor Heads.	Budget for 1895-96. Totals of Major Heads.	Revised Budget 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 ..		1070 0 0	1070 0 0	1030 0 0	1161 12 9
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20		20	8	5 12 3
iii. Printing					
iv. Compensation for lands ..	400 0 0	400 0 0	500 0 0	350 0 0	479 4 7
v. Other items					
Total, Grant IV ..		1470 0 0	1570 0 0	1380 0 0	1641 1 4
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	910 0 0		880 0 0	880 0 0	844 14 10
ii. Inspection	240 0 0		240 0 0	240 0 0	70 10 8
b Collection of Municipal Taxes—					
i. Establishment	250 0 0		250 0 0	250 0 0	230 13 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	150 0 0		150 0 0	150 0 0	126 14 4
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	130 0 0		130 0 0	130 0 0	177 6 7
e. Contributions for Central office and Audit establishments ..	70 0 0	1750 0 0	70 0 0	70 0 0	81 0 0
Total, Grant V ..		1750 0 0	1720 0 0	1720 0 0	1531 12 1
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 Gudiyatam 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	0 0 0		0 0 0	0 0 0	1 1 0
b. Others	0 0 0		0 0 0	0 0 0	6 0 0
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 ..		15880 0 0	14960 0 0	15760 0 0	15275 10 8
Balances—					
a. Municipal Fund		950 0 0	240 0 0	450 0 0	-744 7 6
b. Endowments					
c. Water-tax Fund					
Grand Total ..		16830 0 0	15200 0 0	16210 0 0	14531 3 2

NOTE TO STATEMENT II.

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

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

M Subrayaleealetty
Chairman

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

PART I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1894–95. allotments			REMARKS.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1	Brahmin Street road revetment	150.				150	0	0	
2	Construction of a Tunnel in Abbasubbiar Street	70				70	0	0	
3	Do. in Koudasamudram road	75				75	0	0	
4	Do. 2 Tunnels in L. M. Chinna Lundy's street	75				75	0	0	
	Total ..	370				370	0	0	
(b)	Buildings								
1	Hospital building	* 4471-1-5				2000	0	0	* Vide para 41 of the report
2	Extention of Middle School building	300-0-0				300	0	0	
3									
	Total ..	4771-1-5				2300	0	0	

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	Palmaneir road metalling	100	0	0				Total mileage of roads, streets, lanes, &c., in the town. 19 7/32
2	Chittoor road Do.	100	0	0				Metalled or Gravelled } ~~Unmetalled~~. 7
3	Tunnel repair in Chittoor road	75	0	0				
4	Taluq—cutcherry road metalling	150	0	0				
5	Katpadi road metalling + lowering	100	0	0				
6	River causeway metalling	75	0	0				Total mileage under maintenance. 12 7/32
7	Tunnel repair near Mullaur	20	0	0				
8	Veerabathra Mudaly—Market + Muthu Naidu Street metalling	100	0	0				Metalled or Gravelled } Unmetalled.
9	Kasaparacherry road Do.	50	0	0				
10	Cutting—Side channels	100	0	0				
	Total ..	870	0	0				

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	Municipal office repairs	150	0	0				
2	Old Hospital building Do.	70	0	0				
3								
	Total ..	220	0	0				

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	Repairing Municipal wells	20	0	0				
2	Sinking ring wells in the river for the purpose of drinking in places of Springs	50	0	0				
	Total ..	70	0	0				

M Subbarayalu Chetty
Chairman

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners at 5 Rs each ..	2	10	0	0	120	0	0
Total ..					120	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen or Spring Sinkers at ..	3	10	8	0	126	0	0
3-8-0 each	7	24	8				
Total ..					126	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers							
Maistries	1	12	0	0	144	0	0
		11					
Total ..					144	0	0
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	1	5	0	0	60	0	0
Total ..					60	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master	1	45	0	0	540	0	0
1st Assistant Master	1	25	0	0	300	0	0
2nd " "	1	15	0	0	180	0	0
3' " "	1	12	0	0	144	0	0
4th " "	1	9	0	0	108	0	0
Tamil Munshi	1	15	0	0	180	0	0
Telugu Munshi	1	15	0	0	180	0	0
Gymnastic Instructor	1	10	0	0	120	0	0
Peon	1	4	0	0	48	0	0
Sweeper	1	"	8	0	6	0	0
Total ..					1806	0	0
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—							
Thalyatam Primary School.							
Head master	1	8	0	0	96	0	0
1st asst	1	7	0	0	84	0	0
2d do	1	6	0	0	72	0	0
3d do	1	5	0	0	60	0	0
Sweeper	1	0	6	0	4	8	0
Do Mahr. Dept Head master	1	8	0	0	96	0	0
1st asst	1	5	0	0	60	0	0
Durmampet Primary School.							
Head master	1	8	0	0	96	0	0
1st asst	1	7	0	0	84	0	0
2d asst	1	6	0	0	72	0	0
3d asst	1	5	0	0	60	0	0
Sweeper	1	0	6	0	4	8	0
Durmampet Mahr. School.							
Head master	1	10	0	0	120	0	0
1st asst	1	8	0	0	96	0	0
Sweeper	1	0	6	0	4	8	0
Total ..					1009	8	0
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.*							
6. Inspection—							
Inspecting schoolmaster	1	5	0	0	60	0	0
Total ..					60	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. Gymnastic Instructors							
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 III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	30	10	0	367	8	0
„ „							
Midwife	1	10	0	0	120	0	0
Clerk							
Compounder	1	15	0	0	180	0	0
Servants .. Peon	1	6	0	0	72	0	0
„ .. Watchman ..	1	5	0	0	60	0	0
„ .. Sweeper ..	1	1	0	0	12	0	0
Total ..					811	8	0
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	10	0	0	120	0	0
Peons							
Total ..					120	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. Registration—							
Registrars	1	12 0	0	0	144	0	0
Peons							
Total ..					144	0	0
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	1	17	8	0	210	0	0
,, ...	1	12	8	0	150	0	0
,, ...							
Maistries at 6 Rs per month	5	30	0	0	360	0	0
Scavengers at 5 Rs per month	12	60	0	0	720	0	0
Sweepers at 5 Rs per month	18	90	0	0	1080	0	0
Total ..					2520	0	0
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							
Maistries							
Scavengers ..at 5 Rs each..	2	10	0	0	120	0	0
Total ..					120	0	0
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~~ Light..Pygreat ..	1	5	0	0	60	0	0
Masalchies at Rs 4-4-0 per month	7	29	12	0	357	0	0
Total ..					417	0	0
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 ..Sweeper.. ..	1	4	0	0	48	0	0
Total ..					48	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants ..Sweeper.. ..	1	2	8	0	30	0	0
Total ..					30	0	0
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.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants at Rs 3-8-0 per month	2	7	0	0	84	0	0
Total ..							
Deduct Fines and Stoppages ..					84	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners	1	4	8	0	54	0	0
Total ..							
Deduct Fines and Stoppages ..					54	0	0
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.*							
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	35	0	0	420	0	0
Clerks	1	15	0	0	180	0	0
,, ...							
,, ...							
~~Accountants~~ Shroff	1	15	0	0	180	0	0
Peons one at 6 Rs + other at 5 Rs	2	11	0	0	132	0	0
Total ..					912	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	20	0	0	240	0	0
Total ..					240	0	0
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							
Bill Collectors one at 11 Rs + the others at 10 Rs	2	21	0	0	252	0	0
Peons							
Total ..					252	0	0
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) ..							

Members payable monthly
Chairman

STATEMENT IV-A.—*Municipality of* Gudiyatam 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.	3750 0 0	0 0 0	3750 0 0	3500 0 0	0 0 0	0 0 0	250 0 0
2. Tax on buildings	3780 0 0	0 0 0	3780 0 0	3430 0 0	0 0 0	0 0 0	350 0 0
3. Tax on lands	400 0 0	0 0 0	400 0 0	290 0 0	0 0 0	0 0 0	110 0 0
4. Water-tax on buildings and lands	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
5. Tolls (gross receipts)	2400 0 0	0 0 0	2400 0 0	2400 0 0	0 0 0	0 0 0	0 0 0
6. Market rents	1800 0 0	0 0 0	1800 0 0	1800 0 0	0 0 0	0 0 0	0 0 0
7. Slaughter-house fees	300 0 0	0 0 0	300 0 0	300 0 0	0 0 0	0 0 0	0 0 0
8. Rent of cart-stands	50 0 0	0 0 0	50 0 0	50 0 0	0 0 0	0 0 0	0 0 0
9. Private scavenging fees	140 0 0	0 0 0	140 0 0	120 0 0	0 0 0	0 0 0	20 0 0
10. License fees	100 0 0	0 0 0	100 0 0	100 0 0	0 0 0	0 0 0	0 0 0
11. Tax on Vehicles	130 0 0	0 0 0	130 0 0	110 0 0	0 0 0	0 0 0	20 0 0
12. Animals	700 0 0	0 0 0	700 0 0	550 0 0	0 0 0	0 0 0	150 0 0
Total	13550 0 0	0 0 0	13550 0 0	12650 0 0	0 0 0	0 0 0	900 0 0

M. Subbarayalu Chetty
Chairman.

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Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	0	0	0	250	0	0	250	0	0	250	0	0	0	0	0	0	0	0	0	0	0				
2. Tax on buildings	0	0	0	350	0	0	350	0	0	350	0	0	0	0	0	0	0	0	0	0	0				
3. Tax on lands	0	0	0	110	0	0	110	0	0	110	0	0	0	0	0	0	0	0	0	0	0				
4. Water-tax on buildings and lands ..	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
5. Tolls	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
6. Market rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
7. Slaughter-house fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8. Rent of cart-stands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
9. Private scavenging fees	0	0	0	20	0	0	20	0	0	20	0	0	0	0	0	0	0	0	0	0	0				
10. Licence fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
11. Vehicles	0	0	0	20	0	0	20	0	0	20	0	0	0	0	0	0	0	0	0	0	0				
12. Animals	0	0	0	150	0	0	150	0	0	150	0	0	0	0	0	0	0	0	0	0	0				
Total ..	0	0	0	900	0	0	900	0	0	900	0	0	0	0	0	0	0	0	0	0	0				

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Assistant Collector

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Statement VI.—Revised Estimate for 1894-95.

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										−740	0	0	340	0	0	
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53) 399-11-6.	717	0	0	1806	8	0	3033	0	0	3750	0	0	3600	0	0	Explained in para 4 of the report.
b. Tax on buildings (section 63) 688-13-6.	709	11	0	1838	12	6	3070	5	0	3780	0	0	3600	0	0	Do. 5 Do.
c. Tax on lands (section 63) 296-13-0.	0	0	0	153	2	7	400	0	0	400	0	0	400	0	0	
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77) 6-0-0	86	0	0	20	0	0	44	0	0	130	0	0	150	0	0	
f. Tax on animals (section 77) 323-11-6.	377	12	0	154	0	0	322	4	0	700	0	0	800	0	0	Explained in para 6 of the report
g. Tax on carts and other vehicles without springs (section 85) 6-0-0	611	4	0	73	8	0	168	12	0	780	0	0	780	0	0	
h. Tolls (section 94)—																
Gross receipts 2510-0-0.	1255	0	0	533	8	9	625	0	0	1880	0	0	2000	0	0	Explained in para 7 of the report.
Less Local Fund share 627-8-7.																
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 ..																
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands																
ii. Rent of buildings ..																
iii. Avenue receipts	4	9	0	3	1	6	65	7	0	70	0	0	200	0	0	Explained in para 8 of the report.
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.	0	0	0	4	0	0	10	0	0	10	0	0	20	0	0	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	25	4	6	23	11	3	4	11	6	30	0	0	30	0	0	
Carried forward ..	3786	8	6	4610	4	7	7743	7	6	11530	0	0	11580	0	0	

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 ..	3786	8	6	4610	4	7	7743	7	6	11530	0	0	11580	0	0	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	133	12	5	33	5	4	56	3	7	190	0	0	100	0	0	Explained in para 9 of the report
d. i. Fees from educational institutions	350	3	3	294	13	3	549	12	9	900	0	0	1000	0	0	Do 10 Do
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..	8	14	9	0	0	0	11	1	3	20	0	0	0	0	0	Do 11 Do
ii. Other Hospital receipts ..																
f. i. Income from markets ..	1220	8	7	587	0	0	599	7	5	1820	0	0	1800	0	0	
ii. ,, slaughter-houses	206	15	0	70	5	4	103	1	0	310	0	0	220	0	0	Do 12 Do
g. Other fees																
i. Distraint fees	18	12	6	2	5	0	1	3	6	20	0	0	50	0	0	Do 13 Do
ii. License fees	92	1	3	14	14	0	7	14	9	100	0	0	60	0	0	Do 14 Do
iii. Cartstand fees	34	11	10	30	1	6	15	4	2	50	0	0	100	0	0	Do 15 Do
iv. Other fees Copying fees	3	8	0	1	0	0	0	0	0	0	0	0	0	0	0	Left.
h. Fines under Municipal and other Acts	143	0	0	140	14	0	7	0	0	150	0	0	120	0	0	Explained in para 16 of the report
i. Interest on investments—																
i. General, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..	0	0	0	0	0	0	0	0	0	0	0	0	40	0	0	Explained in para 17 of the report
Buildings ~~& furniture~~	0	0	0	0	0	0	150	0	0	150	0	0	30	0	0	
Municipal Schools ..	0	0	0	2	10	0	0	0	0	0	0	0	0	0	0	
Other purposes																
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education	0	0	0	0	0	0	130	0	0	130	0	0	130	0	0	
ii. Medical	0	0	0	0	0	0	450	0	0	450	0	0	450	0	0	
iii. Other purposes																
Carried forward ..	5999	0	1	5787	9	0	9824	7	11	15820	0	0	15680	0	0	

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

Items.	Actuals of the first eight months of 1894-95. RS.	A.	P.	Actuals of the last four months of 1893-94. RS.	A.	P.	Probable charges of the last four months of 1894-95. RS.	A.	P.	Total of columns 2 and 4. RS.	A.	P.	Budget grant 1894-95, excluding subsequent allotments. RS.	A.	P.	Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
Brought forward ..	5999	0	1	5784	9	0	9824	7	11	15820	0	0	15680	0	0	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education																
ii. Medical																
iii. Other purposes																
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging 47-1-0..	0	0	0	44	4	0	90	0	0	90	0	0	160	0	0	Explained in para 18 of the report
ii. Other purposes																
b. Other items—																
i. Fishery rents .. .. } ii. Refunds of Expenditure of previous year .. .. } iii. Fee for numbering carts, &c. } iv. Other items .. .. }	26	1	6	16	10	3	3	4	6	30	0	0	30	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ii. Others	0	0	0	31	0	5	0	0	0	0	0	0	0	0	0	
Total Receipts ..	6025	1	7	5876	7	8	9918	6	5	15940	0	0	15870	0	0	14943 8 0
Grand Total ..										15200	0	0	16210	0	0	

M. Duleray . . . Chettiar
Chairman

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	118	15	0	0	0	0	101	1	0	220	0	0	220	0	0	
b. Buildings	309	0	7	983	14	8	1590	15	5	1900	0	0	2690	0	0	Explained in para 20 of the report
c. Drainage																
d. Water-supply																
2. REPAIRS—																
a. Communications	542	7	2	425	10	8	1007	8	10	1550	0	0	1500	0	0	Do. 21 Do.
b. Buildings	52	8	9	32	7	8	7	7	3	60	0	0	250	0	0	Do. 22 Do.
c. Drainage—																
i. Repairs to works ..																
ii Establishment for flushing drains, &c.	80	0	0	39	14	9	40	0	0	120	0	0	120	0	0	
d. Water-supply—																
i. Repairs to works, machinery, &c.	59	15	7	4	2	6	0	0	5	60	0	0	65	0	0	
ii. Establishment	206	7	3	142	8	10	93	3	9	300	0	0	295	0	0	
iii. Contingencies	0	5	0													
3. ESTABLISHMENT	87	0	0	40	0	0	43	0	0	130	0	0	130	0	0	
4. TOOLS AND PLANT AND OTHER STORES.	10	0	0	0	9	6	0	0	0	10	0	0	10	0	0	
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 ..	1466	11	4	1669	4	7	2883	4	8	4350	0	0	5280	0	0	
GRANT II—(*Education.*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	0	0	0	0	0	0	0	0	0	0	0	0	60	0	0	None sent for training as explained in para 17 of the report
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments	1208	0	7	538	15	9	621	15	5	1830	0	0	1870	0	0	Fines and Savings
b. Results Grants	0	0	0	208	12	3	250	0	0	250	0	0	250	0	0	
c. Contingencies	79	4	0	49	1	10	80	12	0	160	0	0	210	0	0	The Saving is effected by not having purchased certain apparatus
3. SALARY GRANTS																
4. RESULTS GRANTS	0	0	0	290	8	0	150	0	0	150	0	0	250	0	0	Explained in para 23 of the report.
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	1287	4	7	1087	5	10	1102	11	5	2390	0	0	2610	0	0	

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 ..	1287	4	7	1087	8	10	1102	11	5	2390	0	0	2610	0	0	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	40	0	0	20	2	6	19	7	0	60	0	0	60	0	0	
ii. Contingencies	0	9	0													
7. Miscellaneous—																
a. Building, furniture, &c., grants ..	0	0	0	0	0	0	300	0	0	300	0	0	150	0	0	Explained in para 24 of the report.
b. Common gymnasium—																
i. Establishment																
ii. Contingencies																
c. Other items																
Total, Grant II ..	1327	13	7	1107	8	4	1422	2	5	2750	0	0	2820	0	0	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment	521	15	0	350	8	0	268	1	0	790	0	0	790	0	0	
b. Medicines and Supplies	0	0	0	583	5	10	170	0	0	170	0	0	200	0	0	
c. Diet of Patients																
d. Sundries and Contingencies ..	89	11	8	56	9	2	70	4	4	160	0	0	100	0	0	Explained in para 25 of the report.
e. Contributions to Local Boards ..																
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..	0	0	0	24	0	0	15	0	0	15	0	0	15	0	0	
ii. Sanitary Inspection ..	0	0	0	46	0	0	40	0	0	40	0	0	40	0	0	
iii. Medical Reserve staff ..	0	0	0	8	0	0	10	0	0	10	0	0	10	0	0	
iv. Cutlers' Establishment ..	0	0	0	1	0	0	5	0	0	5	0	0	5	0	0	
b. Contributions to Local Boards &c., for—																
i. Medical Schools ..																
ii. Reserve staff																
c. Other contributions																
3. Vaccination—																
a. Establishment	79	0	0	59	0	0	41	0	0	120	0	0	120	0	0	
b. Contingencies	79	14	0	75	7	6	60	2	0	140	0	0	130	0	0	
c. Contributions to Local Boards ..																
Carried forward ..	770	8	8	1203	14	6	679	7	4	1450	0	0	1410	0	0	

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 ..	770 8 8	1203 14 6	679 7 4	1450 0 0	1410 0 0	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	80 0 0	40 8 6	36 0 0	120 0 0	120 0 0	
b. Contingencies	4 0 0					
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	1530 14 9	735 5 11	779 1 3	2310 0 0	2340 0 0	Fines and Savings
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	313 12 1	256 0 0	186 3 11	500 0 0	500 0 0	Rs 200 is to be transferred from the budget amount to Grant I as explained in para 204 of the report.
b. Private scavenging—						
i. Establishment	85 0 0	63 2 11	45 0 0	130 0 0	130 0 0	
ii. Contingencies, such as cost of scavenging carts, &c. ..	0 0 0					
c. Cholera charges	0 0 0	319 14 3	50 0 0	50 0 0	50 0 0	
d. Contingencies	10 8 0	10 11 10	0 0 0	10 0 0	10 0 0	Adopted round figure
Total, Grant III ..	2794 11 6	2629 9 11	1775 12 6	4570 0 0	4560 0 0	

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GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	282 6 0	157 14 1	137 10 0	420 0 0	420 0 0	
b. Contingencies	367 4 3	244 6 6	32 11 9	400 0 0	350 0 0	Explained in para 27 of the report
2. i. MARKETS—						
a. Establishment	37 15 6	15 15 9	18 0 6	50 0 0	60 0 0	
b. Contingencies	6 8 0	4 14 0	3 8 0	10 0 0		
ii. SLAUGHTER-HOUSES—						
a. Establishment	20 0 0	10 0 0	10 0 0	30 0 0	30 0 0	
b. Contingencies	0 0 0	1 14 0	0 0 0	0 0 0	0 0 0	
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment						
b. Contingencies						
5. AVENUES—						
a. Establishment	55 5 0	27 3 6	29 11 0	90 0 0	90 0 0	
b. Contingencies	0 0 0	0 0 0	6 0 0			
6. PUBLIC GARDEN—						
a. Establishment	36 0 0	18 0 0	19 0 0	70 0 0	80 0 0	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	13 9 0	1 5 0	1 7 0			
Carried forward ..	812 18 9	481 8 10	257 0 3	1070 0 0	1030 0 0	

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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 ..	812	15	9	481	8	10	257	0	3	1070	0	0	1030	0	0	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land																
8. Fire—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. Other charges—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes ..																
iii. Printing	353	3	3	259	6	5	146	12	9	500	0	0	350	0	0	Explained in para 28 of the report.
iv. Compensation for lands ..																
v. Other items																
Total, Grant IV ..	1166	3	0	740	15	3	403	13	0	1570	0	0	1380	0	0	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	585	8	0	288	13	11	294	8	0	880	0	0	880	0	0	
ii. Inspection	160	0	0	70	10	8	80	0	0	240	0	0	240	0	0	
b Collection of Municipal Taxes—																
i. Establishment	159	0	0	78	0	0	91	0	0	250	0	0	250	0	0	* Including special allotments of Rs. 7-0-0.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	38	8	6	89	8	5	111	7	6	150	0	0	150	0	0	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	46	1	6	20	2	8	83	14	6	130	0	0	130	0	0	
e. Contributions for Central office and Audit establishments ..	70	0	0	81	0	0	0	0	0	70	0	0	70	0	0	
Total, Grant V ..	1059	2	0	628	3	8	660	14	0	1720	0	0	1720	0	0	
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 ..	7814	9	5	6775	9	9	7145	14	7	14960	0	0	15760	0	0	
Balances—																
a. Municipal Fund										240	0	0	450	0	0	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										15200	0	0	16210	0	0	

M Subbaraya Mudaliar
Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Gudiyatam for the year 1894-95.

(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													
Grant I. 1. New works (b) buildings	2490	0	0	200	0	0	0	0	0	2690	0	0	As per resolution of the comml dt 6-12-94 The Sanction of Govt has been sought for in this office letter No 494 dt 13-12-94 for transfer
2. Repairs. (a) Communication	1500	0	0	50	0	0	0	0	0	1550	0	0	
(b) buildings	250	0	0	0	0	0	50	0	0	200	0	0	As per resolution of the comml dt 31-8-1894 Do Do 20-9-94.
III 5. conservancy. (b) Other charges (such as purchase or hire of cattle)	700	0	0	0	0	0	200	0	0	500	0	0	As per resolution of the comml dt 6-12-94 The Sanction of Govt has been sought for in this office letter No 494 dt 13-12-94 for transfer.
V (b) Collection Cost	250	0	0	7	0	0	0	0	0	257	0	0	As per resolution of the comml dt 1-11-94 The Sanction of Govt has been sought for in this office letter No 493 dt 13-12-94 for special allotment.

M Subbaraya Mudaliar
Chairman

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.	

Statement VII.—Tolls.

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

Statement VIII.—Loans.

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

Sd/- [illegible]
Chairman

R.C.O.N.I.E.
23/6/94

Exhibit C

Extract from the Minutes of Proceedings of a Special Meeting of the Municipal Council Gundiyatoor, passed at their meeting held on 17th December 1894.

Present

Mr. R. Ry — Mr. Subrayaloo chitty garoo
" V. Ramachendra Rau garoo
" Hanmantha Rau garoo
" G. A. Rajoo Mudaliar Avergal
" P. A. Ponnusawmy Mudaliar Gl.

1. Read draft Budget report for 95-96 with Statements of Receipts and charges.

Read also previous resolution dated 12.12.94 about the raising of the Middle School Standard to that of a High School.

Read letter No. 6799 dated 16.12.94 of the assistant Inspector of Schools.

Read also the Budgets received from the Educational and the Medical authorities

Grant I.

The council resolve to abolish the appointment of 4 watchmen, in consideration of sinking ring wells in the river bed for drinking purposes as

as Suggested by the Sanitary 3
commissioner in his last despatch
and grant an increase of 1 Rupee
per month to the P. W. Mistry
on account of his heavy and
responsible work devolving upon
him.

Grant II.

2. In consideration of the present
fair progress of the Middle school
and finding the want of a High
School in this Town essential the
Council resolve to raise the Standard
to IV forms for the present and
accordingly Sanction the following
Scale, under the present financial
circumstances of the Municipality.

Head Master.	Rs 45—0—0	✓
1st assistant.	Rs 25—0—0	✓
2? do	15—0—0	✓
3? do	12—0—0	✓
4th do	9—0—0	✓
Tamil Munshi	15—0—0	✓
Telugu Munshi	15—0—0	✓
Gymnastic Instructor	10—0—0	✓
Peon	4—0—0	✓
Sweeper	0—8—0	✓

As Suggested by the Director of
Public Instruction in his Budget
the following Scale is also Sanctioned
with regard to the Primary Schools.

Thalyatoor and Dhurmampet Schools.

Head master	Rs. 8—0—0	✓
1st assistant.	7—0—0	✓
2? do	6—0—0	✓
3? do	5—0—0	✓
Sweeper	0—6—0	✓

Thalyatoor Mohammadan School

Head master	8—0—0	✓
1st asst	5—0—0	✓

Durmampet Mohammedan School.

Head master	10—0—0	✓
1st assistant	8—0—0	✓
Sweeper	0—6—0	

The appointment of peons in all
those Schools will be abolished as
recommended.

Grant III.

3. The council Sanction Rs 2—0—0 ✓
per month for the Hospital assistant
quarters in reference to G. O. No 1684
dated 4th September 1894 and increase
the pay of the B + D Clerk from Rs 10 to
considering his long Service and the
responsible work he has been entrusted
with. In reference to para 4 (4) of the

of the last Budget G. O. the council increase the conservancy Staff by the appointment of 2 Sweepers and a Toty on Rs 5 each.

4. Grant II.

As promised in the last Budget meeting the council Sanction an increase of Rs 2. 8. 0 per month to the office manager, in consideration of his good Service and on account of his exertions rendered in clearing off the large outstanding balance, pointed out in G. O. No 885 M, dated 11-7-94.

The council request that the Government will be pleased to Sanction the above increase.

The council further resolve that the Head master will be instructed to open the IV form, without incurring any additional expenditure till the Sanction of Government is accorded for the proposed Scale.

The council will Submit the report to Government as amended and finally passed.

× × ×

(Signed) M. Subrayalu chetty Chairman

(True copy)

M Subrayalu chetty
Chairman

4/95 M of 1895

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Exhibit A

Extract from the Minutes of Proceedings of a special meeting of the Municipal Council Gudiyatam, passed at their meeting held on 12th December 1894.

Present.

M R Ry M. Subrayaloo Chetty garoo.
" V. Rama Chendra Row garoo
" P A Ponnusami Mudalier Avergal
" G. N. Rajoo Mudalier Avergal
Moosa Saib.

1 Read letter No 63 dated 11th December 1894 of the Head Master Middle School, requesting to raise the standard of the school to a High School and Suggesting proposals for 1895-96.

Read also the Statements of Receipts and Charges in case the school is made a High School.

The proposal of the Head Master is approved and will be Submitted to the Inspector of Schools, with the following modifications.

Proposed High school.

Head Master	45.0.0	per month
Tamil Munshee	15.0.0	
Telugu Munshee	15.0.0	
3d Assistant	12.0.0	
4th Assistant	9.0.0	
Peon	4.0.0	

[Kaliyatam] School Mohamedan Dept.

Head Master. Rs 8 · 0 · 0

Signed/ M. Subrayaloo Chetty
Chairman

True Copy/

Sd/ [illegible]
Chairman

95 MOF 1895

Gudiyatam MUNICIPALITY.

No.	Order sanctioning present establishment: Number	Order sanctioning present establishment: Date	Office to which the proposition refers	…num.	Proposition: Increase per month, Amount (RS.)	Proposition: Decrease per month, Amount (RS.)	Grounds of proposition
1	353 Dr	19° Mar 1894	Grant I Water Supply Est.	"	"	14-0-0	✓
2	"	"	Grant I P. W. Establishment	"	1-0-0	"	✓
3	"	"	Grant II Edn Municipal School — Salary System				
4				"	20-0-0	"	Vide resolutions of the council of 12° and 17° December 1894
5				"	12-0-0	"	
6				"	3-0-0	"	
7				"	3-0-0	"	
8				"	2-0-0	"	
9				"	5-0-0	"	
10				"	15-0-0	"	
11				"	"	"	
12				"	1-0-0	"	
				"	"	"	
				"	61-0-0	.	
			Do on S. R. System				
13							
14				"	1-0-0	"	
15				"	1-0-0	"	
16				"	6-0-0	"	
17				"	5-0-0	"	
18				"	"	3-0-0	X
				"	"	"	

Sd/ [illegible]
Chairman

Hale, atam School Mohamedan dept.
Head Master. Rs. 8 0 0

× × ×

Signed/
M. Subrayaloo Chetty
Chairman

True Copy.

Sd/ M. Subrayaloo Chetty
Chairman

95 M of 1895

(14 February)

(235 Pres 30/1

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M. SUBRAYALOO CHETTY Garu, Chairman, Municipal Council, Gudiyáttam, to the Chief Secretary to Government (through the Sub-Collector, Vellore, dated Gudiyáttam, 20th December 1894, No. 498.

I have the honour to submit herewith the budget estimates of receipts and charges of the Gudiyáttam municipality for the year 1895–96 as required under section 251 of the District Municipalities Act IV of 1884.

Revised Estimate for 1894–95.

2. The receipts including the opening balance brought forward from the accounts of 1893–94 amount to Rs. 15,200, and the expenditure is fixed at Rs. 14,960 and the balance at the close of the current year will be Rs. 240 which is the opening balance brought forward in the budget estimate for 1895–96.

3. Explanations for variations between the actuals of receipts and charges of the revised estimate and the budget for 1894–95 have already been given in column 7 of statement VI, revised estimate.

Receipts.

4. *Tax on Arts.*—Rs. 4,336 was originally fixed as demand by the Chairman. The council reduced it to Rs. 3,750 as demand for the current year against the budget allotment of Rs. 3,600. The increase is due to the thorough revision.

5. *Tax on Buildings.*—A demand of Rs. 3,844–2–0 was fixed by the Chairman and it was reduced to Rs. 3,780 by the council against the budget of Rs. 3,600. This is also due to the revision in the year under report.

6. *Tax on Animals.*—Rs. 700 was the demand against Rs. 800 of the budget. The decrease is partly due to the owners having transferred their cattle sheds outside the municipal limits.

7. *Tolls.*—Tolls were leased out for Rs. 2,510. The net revenue, excluding the district board contribution of Rs. 627–8–0, is Rs. 1,882–8–0 against the budget allotment of Rs. 2,000. The decrease is due for want of fair competition.

8. *Avenue Receipts.*—Rs. 70 is entered against the budget of Rs. 200. The decrease is due to the poor produce of the avenues. Every attempt was made to get competition by leasing out the produce in different quarters of the town without avail.

9. *Sale-proceeds of Night-soil, &c.*—Rs. 190 is fixed against Rs. 100 of the budget. There was a fair competition for rubbish carts during the year. It so happened at the time of lease that one of the contractors agreed to pay to the municipality Rs. 5–4–0 per month for four carts. This was a new source of income to the municipality. The municipality had, however, to pay Rs. 32 to the other contractor for the services of eight carts. Added to this, Rs. 25 was collected as fines from one of the contractors for not keeping up to the terms of notification. Hence increase under the item.

10. *School-fees.*—Rs. 900 is entered against Rs. 1,000 of the budget. This is a fluctuating item. Hence decrease.

11. *Sale-proceeds of Medicines.*—The Government having sanctioned in their order, No. 365 M., Mis., dated 20th March 1894, a scale of fees for the treatment of patients, it was brought to force only from June 1894. Hence Rs. 20 is entered as revised.

12. *Income from Slaughter-house.*—Rs. 310 is entered against Rs. 220 of the budget. There was a fair competition at the time of lease. Hence increase.

13. *Distraint Fees.*—Rs. 20 is entered against Rs. 50 of the budget. The decrease is partly due to the collections made before the execution of the warrants and partly to the remissions granted by the council in irrecoverable cases, in reference to G.O., No. 885 M., dated 11th July 1894.

14. *License Fees.*—The increase of Rs. 40 over the budget is due in granting license under Act II of 1888.

15. *Cart-stand Fees.*—Rs. 50 is entered against the budget of Rs. 100. The decrease is due for want of competition.

16. *Fines under Municipal and other Acts.*—The increase of Rs. 30 over the budget is due to the strict enforcement of the provisions of the Act.

17. *Contribution from Government.*—Rupees 150 is entered for purchasing furniture for all the schools and for gymnastic apparatus for the middle school against Rs. 30, as there is absolute necessity felt for purchasing chairs, benches, apparatus, &c., for an amount of Rs. 300.

No credit was taken for Rs. 40 sanctioned in paragraph 3 of G.O., dated 19th March 1894, No. 353 M., as none of the teachers were sent for being trained.

18. The Government having in their order, No. 885, dated 11th July 1894, insisted upon the collection of private scavenging fees in advance, the council have proposed measures to meet the object. It remains to be seen how far it will be successful and therefore a rough figure of Rs. 90 is adopted for the revised against the budget of Rs. 160.

19. The other items of receipts call for no remarks.

Expenditure.

20. *Grant I, New Works—*

	Rs.
(*a*) Communications	220
(*b*) Buildings	1,900
Total ..	2,120

(*b*) Under this item Rs. 1,900 is entered for the works detailed below against the budget amount of Rs. 2,690, which amount includes Rs. 200 transferred from Grant III, Conservancy contingency to Grant I, for which the sanction of Government has been sought in this office letter No. 494, dated 13th December 1894 :—

	Rs.
(1) Hospital building	1,500
(2) Daily market shed	200
(3) Purchase of a latrine and dust-bins	200
Total ..	1,900

(1) The full amount of Rs. 2,290 allotted in the budget for the construction of the hospital could not be spent during the year partly for want of funds and partly to meet or make up the *minus* balance of Rs. 740 of 1893–94.

(3) As there was savings expected under Grant III, Conservancy contingency as explained in paragraph 9 *supra*, and as the necessity of a latrine and dust-bins, as pointed out in paragraph 4 (4) of G.O., dated 19th March 1894, No. 353 M., in reference to paragraph 2 of the Sanitary Commissioner's remarks embodied in the above Government Order, was greatly felt, the council in their meeting held on 6th December 1894 sanctioned the transfer of funds. Hence decrease and increase respectively under the above items.

21. *Repairs—Communications.*—The following is the statement showing the works executed during the past eight months and the works under progress :—

Detail of works.	Amount paid. Rs. A. P.	Amount to be paid. Rs. A. P.
(1) Chittoor road repairs	..	300 0 0
(2) Palmanér road repairs	..	100 0 0
(3) Lowering the road of Kátpádi	69 7 10	280 8 2
(4) Mailpatti road repairs	100 0 0	..
(5) Gopalpuram road repairs	34 0 0	..
(6) Gopalpuram revetment	..	16 0 0
(7) Hospital road repairs	100 0 0	..
(8) Ambapuram Sathoo Gurappa Street ..	49 8 0	..
(9) Bodipet road	..	100 0 0
(10) Gudanagaram road repairs	50 0 0	..
(11) Dhernampet Pillar Covil Street	46 15 10	..
(12) Kinkiniamman Covil Street	50 0 0	..
(13) Cutting side channels	..	200 0 0
(14) Brahmins Street	40 0 0	..
(15) Supply of covering stones to road tunnels	2 7 6	..
(16) Construction of a dam in Chittoor road ..	..	12 0 0
Total ..	542 7 2	1,008 8 2

Under this item Rs. 1,550 is entered against Rs. 1,500. The increase is due to repairing Brahmins street and a dam in Chittoor road as they were in urgent need of repairs, as resolved by the council, in their meeting held on 31st August 1894.

22. (*b*) (i) *Buildings.*—Out of Rs. 250, Rs. 60 is entered as revised. The council having observed in their meeting held on 20th September 1894 that a small sum of Rs. 50 sanctioned for the repairs of the school will not be of any use as the building had to be extended, the amount was not spent.

(2) Rupees 170 sanctioned for the repairs of the office building will not also be spent during the year for want of funds. The *minus* balance referred to in paragraph 20 (1) had to be met with. The work will be postponed for the next year.

23. *Grant II, Education*—(4) *Results Grants.*—Rupees 150 is entered against Rs. 250 of the budget on account of the abolition of certain results schools and for the low grants likely to be earned in other schools owing to the revised educational rules.

24. Rupees 300 on account of furniture and gymnastic apparatus is entered in the revised against Rs. 150 under the circumstances explained in paragraph 17 *supra*.

25. *Grant III, Hospital—Sundries and Contingencies.*—Rupees 160 is entered against Rs. 100 of the budget. The increase is due to the purchase of a cot and an operation table as suggested in paragraph 4 (3) of G.O., No. 885 M., dated 11th July 1894, and purchase of certain medical books found necessary for the use of the hospital.

26. *Grant III, Conservancy Contingency.*—Out of Rs. 700 of the budget, Rs. 500 is entered as revised, since Rs. 200 is transferred to Grant I, Buildings, as explained in paragraph 20 (*b*) *supra*.

27. *Grant IV, Lighting Contingencies.*—Rs. 400 is entered against the budget of Rs. 350. The increase is due to the purchase of chimneys and in providing some more lights as per resolution of the council, dated 15th March 1894, on the recommendation of the District Medical and Sanitary Officer, in his inspection notes, dated 27th January 1894.

28. *Other Charges—Printing, &c.*—Rs. 500 is entered against the budget of Rs. 350. The printing charges increased owing to heavy work. This is an unforeseen expenditure.

29. The other items of charges which are a little more or less based on the revised estimate of the current year call for no special remarks.

Exhibit B (1)

Gyadiyatam MUNICIPALITY.

Statement of Proposition for revision of Establishment.

	Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge.								Proposition.		Grounds of proposition.
				Present Scale.				Proposed Scale.						
	Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
						Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
	353 dt	19th Mar 1894	Gyadiyatam I											
1			Water-Supply Estt.	7	Spring-Linkers at 3-8 each	24-8-0	"	3	Spring-Linkers at 3-8 each	10-8-0			14-0-0	
2	"	"	Gyadiyatam I P. W. Establishment	1	Maistry	11-0-0	"	1	Maistry	12-0-0		1-0-0	"	
3	"	"	Gyadiyatam II Estm. Municipal Schools		Middle School on S.R. System				High School on Salary System.					
4				1	Head master	25-0-0	"	1	Head master	45-0-0		20-0-0	"	
5				1	1st asst.	13-0-0	"	1	1st asst.	25-0-0		12-0-0	"	
6				1	2d asst.	12-0-0	"	1	2d asst.	15-0-0		3-0-0	"	
7				1	3d asst.	9-0-0	"	1	3d asst.	12-0-0		3-0-0	"	
8				1	4th asst.	7-0-0	"	1	4th asst.	9-0-0		2-0-0	"	
9				1	Tamil Munshi	10-0-0	"	1	Tamil Munshi	15-0-0		5-0-0	"	
10								1	Telugu Munshi	15-0-0		15-0-0	"	
11				1	Gymnastic master	10-0-0	"	1	Gymnastic master	10-0-0		"	"	
12				1	Peon	3-0-0	"	1	Peon	4-0-0		1-0-0	"	
				1	Sweeper	0-8-0	"	1	Sweeper	0-8-0		"	"	
				9	———	89-8-0	"	10	———	150-8-0		61-0-0	"	
			Dt on S. R. System.		Gyadiyatam Primary School.									
13				1	Head master	7-0-0	"	1	Head master	8-0-0		1-0-0	"	
14				1	1st asst	6-0-0	"	1	1st asst	7-0-0		1-0-0	"	
15								1	2d asst	6-0-0		6-0-0	"	
16								1	3d asst	5-0-0		5-0-0	"	
17				1	Peon	3-0-0	"	"	"	"		"	3-0-0	X
18				1	Sweeper	0-6-0	"	1	Sweeper	0-6-0		"	"	

Vide resolutions of the council dt 12th and 17th December 1894.

Municipal Chairman.

(2)

Gudiyatam MUNICIPALITY.

Statement of Proposition for revision of Establishment. (continued)

No.	Order sanctioning present establishment — Number	Date	Office to which the proposition refers	Present Scale — Number	Designation	Pay Minimum (RS.)	Pay Maximum (RS.)	Proposed Scale — Number	Designation	Pay Minimum (RS.)	Pay Maximum (RS.)	Proposition — Increase per month, Amount (RS.)	Decrease per month, Amount (RS.)	Grounds of proposition
	353 Dn	19° Mar 94.	Grant II Edn. Municipal Schools on S. R. System		Thalyatam Primary School (Cont.) Maha Dept									
19				1	2d asst	5-0-0	"	1	Head Master	8-0-0	"	3-0-0	"	
20								1	1st asst	5-0-0	"	5-0-0	"	
				5	—	21-6-0	"	7	—	39-6-0	"	21-0-0	3-0-0	
21					Durnampet Primary School									
22				1	Head Master	7-0-0	"	1	Head Master	8-0-0	"	1-0-0	"	
23				1	1st asst	6-0-0	"	1	1st asst	7-0-0	"	1-0-0	"	
24				1	2d asst	5-0-0	"	1	2d asst	6-0-0	"	1-0-0	"	
25								1	3d asst	5-0-0	"	5-0-0	"	
26				1	Peon	3-0-0	"	"	"	"	"	"	3-0-0	X
				1	Sweeper	0-6-0	"	1	Sweeper	0-6-0	"	"	"	
				5	—	21-6-0	"	5	—	26-6-0	"	8-0-0	3-0-0	Vide resolution of the council of 12° & 17° December 94.
					Makamdan School Durnampet.									
27				1	Head Master	10-0-0	"	1	Head Master	10-0-0	"	"	"	
28				1	1st asst	8-0-0	"	1	1st asst	8-0-0	"	"	"	
29				1	Peon	3-0-0	"	"	"		"	"	3-0-0	X
30				1	Sweeper	0-6-0	"	1	Sweeper	0-6-0	"	"	"	
				4	—	21-6-0	"	3	—	18-6-0	"	"	3-0-0	
31			Grant III Registration Est.	1	Registrar of B&D	10-0-0	"	1	Registrar of B&D	12-0-0	"	2-0-0	"	✓
32			Grant III Conoy. & Est.	2	Sanitary Inspectors one on Rs 17½ & the other 12½	30-0-0	"	2	Sanitary Inspectors	30-0-0	"	"	"	
33				5	Maistries at 6 Rs	30-0-0	"	5	Maistries	30-0-0	"	"	"	
34				11	Scavengers at 5 Rs	55-0-0	"	12	Scavengers at 5 Rs	60-0-0	"	5-0-0	"	
35				16	Sweepers at 5 Rs	80-0-0	"	18	Sweepers at 5 Rs	90-0-0	"	10-0-0	"	
				34	—	195-0-0	"	37	—	210-0-0	"	15-0-0	"	

M. Subrayalu Chetty

Chairman

Gudiyatam MUNICIPALITY.

Statement of Proposition for revision of Establishment. (continued)

No	Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Nature of charge. Present Scale. Number	Designation	Pay. Minimum.	Maximum.	Proposed Scale. Number	Designation.	Pay. Minimum.	Maximum.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
						RS.	RS.			RS.	RS.	RS.	RS.	
			Grant V											
36	353 M.	19th Mar 94	Office Est.	1	Manager	32-8-0	"	1	Manager	35-0-0	"	2-8-0	"	Vide resolution of the council of 12th & 17th Dec 94.
37				1	Clerk	15-0-0	"	1	Clerk	15-0-0	"	"	"	
38				1	Shroff	15-0-0	"	1	Shroff	15-0-0	"	"	"	
39				2	Peons, one at Rs 6 & the other at 5 Rs	11-0-0	"	2	Peons, one at Rs 6 & the other at Rs 5.	11-0-0	"	"	"	
				5	—	73-8-0	"	5	—	76-0-0	"	2-8-0	"	

Note

Proposition No 1 affects the appointment of 4 Spring Sinkers abolished.
" Nos 17, 25 & 29 affect the appointments of 3 peons of the 3 Primary Schools
The increase and decrease of the remaining propositions do not affect their respective Establishments.

Office of Municipal Council }
Gudiyatam 20th December 94 }

Md Ubrayulli Chetty
Chairman.

40. *Grant I—New Works*, Rs. 370 is provided for the following works under (*a*) Communications :—

		RS.
(1)	Construction of rough-stone revetment in Brahmin street	100
(2)	Constructing a tunnel in Abbusubbayyar street	70
(3)	Do. a tunnel in Kondasamudram	75
(4)	Do. two tunnels in Margasahaya Linga Chinna Mudali street	75
	Total ..	370

41. (*b*) *Buildings*.—Rs. 2,300 is provided for the construction of the following works :—

		RS.
(1)	Hospital building	2,000
(2(	Middle school extension	300
	Total ..	2,300

(1) The construction of the hospital building was let on contract in the year 1893–94 for Rs. 4,290. Out of this amount Rs. 983–14–8 was paid to the contractor in 1893–94. Meanwhile the council, in their meeting held on 15th February 1894 and 19th April 1894, observed the necessity of modifying the basement of the verandah and forming steps as advised by the local fund overseer, and sanctioned accordingly supplemental allotment of Rs. 180 over the original estimate of Rs. 4,290.

Out of the actual amount due, the contractor has been paid Rs. 310 and Rs. 1,190 will be paid within the 31st March 1895. Thus Rs. 1,500 is entered as revised. The remaining amount of nearly Rs. 2,000 will be paid in the budget year.

The building is expected to be completed in 1895–96 as promised in paragraph 48 of the last budget report.

42. *Repairs—Communications*.—A sum of Rs. 870 provided under this head will be spent on the following roads and in providing side channels wherever necessary :—

		RS.
(1)	Repair of Palmaner road with metal and gravel	100
(2)	Do. of Chittoor road	100
(3)	Tunnel at 25¾ mile of Chittoor road	75
(4)	Repair of Taluk cutcherry road	150
(5)	Do. of Kátpádi road, metalling and lowering the surface ..	100
(6)	Repairing the river causeway	75
(7)	Do. the tunnel near bullock market, using the old materials stored in Janapa street	20
(8)	Do. Veerabadra Mudali and Muthoo Naidu streets	100
(9)	Kasba Parachari road	50
(10)	Cutting side channels	100
	Total ..	870

43. (*b*) *Buildings*.—Rs. 220 is provided for repairing the municipal office and the present hospital shed.

44. (*d*) *Water-supply*.—Rs. 20 is provided for repairing wells maintained by the municipality. Rs. 50 is provided for sinking ring wells in the river bed as is strongly recommended by the Sanitary Commissioner, who recently visited the place, in place of the present springs reserved for drinking purposes. Out of Rs. 300 provided in the revised for establishment, Rs. 130 is entered in the budget, the reduction being due to four spring watchmen being dispensed with.

45. *Public Works Establishment*.—Rs. 150 is provided in the budget against Rs. 140 of the revised. The increase is due to the raising of the pay of the public works maistry in consideration of his good work.

46. *Grant II, Education*.—Rs. 60 is provided for stipends for sending one of the untrained teachers to normal school.

47. *Municipal Schools—Establishment*.—Rs. 1,805 and Rs. 65 are provided for establishment and contingent charges respectively. The council having resolved, as explained in paragraph 36 *supra*, to raise the standard of the instruction from III Form to IV Form for the present under the sanctioned scale as detailed below, provision is made, as the want of a high school is greatly felt in this town :—

	Per month. RS.	A.	P.
Headmaster on a salary of	45	0	0
First assistant	25	0	0
Second assistant	15	0	0
Third assistant	12	0	0
Fourth assistant	9	0	0
Tamil munshi	15	0	0
Telugu munshi	15	0	0
Gymnastic teacher	10	0	0
Peon	4	0	0
Sweeper	0	8	0

48. *Salary-result System*.—The difference between the revised figures and the budget figures under this head is due to the transfer of the middle school from this head to purely salary system. The following noted changes are effected towards the improvement of the primary education :—

Thaliyatam and Dhernampet schools—	RS.	A.	P.
Headmaster on a salary of	8	0	0
First assistant	7	0	0
Second assistant	6	0	0
Third assistant	5	0	0
Sweeper	0	6	0

Thaliyatam Muhammadan Department—	RS.	A.	P.
Headmaster on a salary of	8	0	0
First assistant	5	0	0

Dhernampet Muhammadan school—	RS.	A.	P.
Headmaster on a salary of	10	0	0
First assistant	8	0	0
Sweeper	0	6	0

The appointments of peons in these schools are abolished as recommended by the Director of Public Instruction in his letter No. 9913, dated 20th October 1894.

49. *Grant III, Hospital—Sundries and Contingencies*.—Rs. 120 is provided against Rs. 100 of the budget of 1894–95, the increase of Rs. 24 being the house-rent for a year allowed to the hospital assistant as per G.O., No. 1684, dated 4th September 1894.

50. *Registration Establishment*.—Rs. 150 is provided against Rs. 120. The increase is due to the raising of the pay of the birth and death clerk from Rs. 10 to Rs. 12 per month considering his long service of eight years in this municipality and the onerous work he has to perform.

51. *Conservancy, &c.*—Rs. 2,520 is provided against Rs. 2,340 of the last budget. The increase of Rs. 180 is due to provision having been made for the entertainment of two additional sweepers and a toty on Rs. 5 each with reference to the remarks of Government in paragraph 4 (4) of the last budget.

52. Rs. 700 is provided against the revised of Rs. 500 under conservancy contingencies. The council think that there may not be a similar competition under this head as last year.

53. *Other Charges—Printing, &c.*—Rs. 400 is entered against Rs. 500 of the revised and Rs. 350 of the last budget. The council think that this amount will meet the purpose.

54. *Grant V. Office Establishment.*—Rs. 910 is provided against Rs. 880 of the budget and the revised. The increase of Rs. 30 is caused by giving an increase of pay by Rs. 2–8–0 per month to manager as promised in the last budget meeting in consideration of his heavy work in the office and for the good work turned out by him in exerting to clear off the large outstanding arrears in reference to G.O., No. 885 M., dated 11th July 1894.

55. The council request and hope that the increase and decrease of pay, &c., solicited in paragraphs 44, 45, 47, 48, 49, 50, 51 and 54 will meet with the approval of Government.

Exhibit B. 56. The proposition statement for the several changes in the establishments is herewith submitted for sanction.

Exhibit C. 57. The budget was finally passed by the council in their meeting held on 17th December 1894 (copy enclosed).

Forwarded.

VELLORE,
23*rd December* 1894.

(Signed) D. COWIE,
Ag. Sub-Collector.

Forwarded.

10*th January* 1895.

(Signed) G. F. T. POWER,
Ag. Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 24th December 1894, No. 12613.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Gudiyáttam municipality for 1895–96.

2. *Receipts.*—Credit has been taken for a fee income of Rs. 1,580 and for salary grants amounting to Rs. 240. These figures may stand.

3. *Charges.*—(i) The municipal council's proposal to raise the standard of the middle school may be given a trial; but it will lack the essentials of stability unless a very well-qualified staff is entertained.

(ii) A provision of Rs. 150 at least, as in the revised estimate for the current year, should be made for "Building and furniture, &c.," grants to results schools.

(iii) The council having resolved to raise the status of the middle school, drawing will have to be taught in the High school forms as a part of the ordinary and prescribed school curriculum. I would therefore recommend that a provision of Rs. 250 be made for a drawing master at Rs. 20 per mensem for 11 months to teach this subject in all the schools in the municipality and for drawing materials and contingencies, credit being taken for a grant of Rs. 120 from Provincial funds subject to the provisions of the code.

4. Should these proposals be approved the net expenditure on education will be Rs. 1,860 (3,800—1,940) or about 14 per cent. of the estimated income from taxation, markets and rents.

CR 9512

Gudiyattam.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 95m of 1895, dated 20th Dec. 94 from the Chairman Mc Gudiyatam

Current No. of 189 , dated 24th " from the Director of Public Instr.

Current No. 176m of 1895, dated 22nd " from the Sanitary Comm.

Current No. 216m of 1895, dated 19th Jan. from the Inspn. Jumal.

Order— 14-2-95 No. 235 m

The Estimated receipts and charges of the Gudiyatam — 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	325	340	-740	240
Tax on Arts	2931	3600	3750	3750
Tax on Buildings and Lands	3489	4000	4180	4180
Water-tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	792	950	830	830
Tax on Carts	761	780	780	780
Tolls	2111	2000	1850	1800
Realizations under Special Acts	"	"	40	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	233	250	110	120
Conservancy receipts	100	100	190	100
Fees and Revenue from Educational Institutions ..	731	1000	900	1580
Fees and Revenue from Medical Institutions	"	"	20	30
Income from Markets and Slaughter-houses.	1968	2020	2130	2100
License fees	32	60	100	100
Other fees	102	150	70	80
Fines under Municipal and other Acts	175	120	150	150
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	3	70	150	240
Do. from Local Boards	580	580	580	580
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	55	160	90	140
Miscellaneous	60	30	30	30
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.	"	"	"	"
Advances Recovered	83	"	"	"
Total ..	14531	16210 (+340) = 15870	15200 (+740) = 15940	16830 (+240) = 16590

	Actuals, 1893–94.	Budget Estimate, 1894–95.	Revised Estimate, 1894–95.	Budget Estimate, 1895–96.
	Rs.	Rs.	Rs.	Rs.
Charges.				
GRANT I.				
New Works—				
Communications	685	220	220	370
Buildings	1789	2690	1900	2300
Drainage	"	"	"	"
Water-supply	"	"	"	"
Repairs—				
Communications	846	1500	1550	870
Buildings	160	250	60	220
Drainage	120	120	120	120
Water-supply	420	360	360	200
Establishment	120	130	130	130
Tools and Plant and other Stores	2	10	10	10
Contributions for Public Works	"	"	"	"
Total	4142	5280	4350	4230
GRANT II.				
Training Schools	"	60	"	60
Municipal Schools—				
(*a*) On the Salary System	"	"	"	1870
(*b*) On the Salary Results System	1990	2300	2240	1300
Salary Grants	"	"	"	"
Results Grants	298	250	150	110
Combined Grants	"	"	"	"
Inspection	60	60	60	60
Miscellaneous	"	150	300	150
Total	2341	2820	2750	3400
GRANT III.				
Hospital and Dispensaries	1628	1090	1120	1130
Contributions	79	70	70	70
Vaccination	275	250	260	260
Registration of Births and Deaths	122	120	120	150
Conservancy, Road cleaning and Road watering	3516	3330	3000	3420
Total	5613	4860	4570	5030
GRANT IV.				
Lighting	929	770	820	820
Markets and Slaughter-houses	94	90	90	90
Choultries	"	"	"	"
Travellers' Bungalows	"	"	"	"
Avenues	83	90	90	90
Public Garden, Survey of Land, Fire and other charges.	535	430	570	470
Total	1641	1380	1570	1470
GRANT V.				
Supervision and Management	1532	1720	1720	1730
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	1	"	"	"
Refunds	6	"	"	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Balance	-745	460	240	900
Total	14531	16210	15200	16830

Revised Estimate for 1894-95.

2. The current receipts and charges are now estimated at Rs 15940 and Rs 14960 respectively against Rs 15870 + Rs 15760 anticipated in the sanctioned budget, the decrease in the charges occurring chiefly under grant I. The collections of the principal taxes during the first eight months of the year were far from satisfactory. It is hoped that all the outstandings will be adjusted before the close of the year.

Budget Estimate for 1895-96.

3. Receipts. The receipts for the ensuing year are set down at Rs 16590 against Rs 15940 in the revised estimate. The increase is mainly due to the enhancement of the school fee receipts by Rs 680, the Council having proposed to convert the middle school into a high school, and expecting an advance under this head fees accordingly. The proposal however does not commend itself to government. An examination of the finances of the Council shows that it is improbable that the school could be maintained with a staff which would ensure its stability. The entry under school fees will be reduced to Rs 900, and that under contributions from government to Rs 70.

4. Charges (a). The probable charges are entered as Rs 15980 against the revised estimate of Rs 14960 the increase being chiefly under grants II + III.

The provision for repairs to Communications appears to be inadequate & will be raised by Rs. 150.

(a) Grant I. The municipal Council's

Council's proposal to dispense with the services of four of the spring watchmen is approved, but the grant of an increase of Re 1 to the public works maistry cannot be sanctioned as his salary was raised from Rs 10 to Rs 11 only in the current year.

(3) Grant II. The provision under Schools on the salary system will be struck out in accordance with paragraph 3 supra, and that under schools on the salary result system will be raised to Rs 2300. ~~As recommended by the Director, a sum of Rs 150 will be provided for building and furniture &c grants to results schools.~~

(4) Grant III. With reference to his remarks in the letter read above, the Surgeon-General's attention will be drawn to the fact that compensation in lieu of quarters is not required under the orders quoted by him to reach a minimum of Rs 5. The proposed increase of Rs 2 in the pay of the Registrar of births & deaths cannot be approved in the absence of sufficient cause for it. The entertainment of two additional sweepers and one toti on Rs 5 each is sanctioned. The attention of the Chairman will be drawn to the omission noticed by the Sanitary Commissioner in paragraph 2 of his letter.

(5) Grant V. In view of the fact that the manager of the municipal office had an increase of Rs 2-8-- in his salary only in the current year, and that as Gudiyatam is one of the smallest municipalities in the Presidency, his work cannot be heavy, the proposal to grant him a further increase cannot be approved.

~~The allotme~~

Seeing that a considerable sum is provided in the revised estimate for furniture &c. the recommendation of the Director of Public Instruction in para 3(ii) of his letter cannot be adopted.

Shouldn't the suggestion about the Drawing master — vide para 3 (iii) of the DPI's letter be referred to the Council for consideration or something said about it?

I don't think so. The Director's recommendation proceeds on the hypothesis that there will be a High school, which there won't

The contribution for the Central office establishments will, with reference to G.O. dated 4th December 1894 No. 2527 L, be raised from Rs 70 to Rs 80.

5. The budget as revised by Government closes with a balance of Rs 880 or only 5.6 per cent of the estimated receipts.

\# The statements in paragraphs 3 to 39 of the Chairman's letter were unnecessary and should be omitted in future.

9/2/95

13/2/95

The cutting out of the High School is in my opinion quite right. I had on reading the report quite made up my mind to cut it out. It was done in the review. The financial position of the Muni. is bad enough as it is & taking on a High School & the outlay would make things still worse. It's astonishing how calmly the Director accepts any proposals for increases without the slightest regard to financial results. He seems to think that Education is entitled to 15 per cent of the income of any Muni. no matter how wretched its finances or how much the money is required for other things

13/2

Seen

To,
The Chairman, M. C. Gudiyattam.
" Collector of North Arcot.
" President, District Board, North Arcot.
" Accountant General.
" Director of Public Instruction.
" Surgeon General.
" Sanitary Commissioner.
" Sanitary Engineer.
Editor's Table.

Despd. 8/3/95

71

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M. SUBBARAYALU CHETTI Garu, Chairman, Municipal Council, Gudiyáttam, to the Chief Secretary to Government (through the Sub-Collector, Vellore, dated Gudiyáttam, 20th December 1894, No. 498.

I have the honour to submit herewith the budget estimates of receipts and charges of the Gudiyáttam municipality for the year 1895–96 as required under section 251 of the District Municipalities Act IV of 1884.

Revised Estimate for 1894–95.

2. The receipts including the opening balance brought forward from the accounts of 1893–94 amount to Rs. 15,200, and the expenditure is fixed at Rs. 14,960; and the balance at the close of the current year will be Rs. 240 which is the opening balance brought forward in the budget estimate for 1895–96.

3. Explanations for variations between the actuals of receipts and charges of the revised estimate and the budget for 1894–95 have already been given in column 7 of statement VI, revised estimate.

Receipts.

4. *Tax on Arts.*—Rs. 4,336 was originally fixed as demand by the Chairman. The council reduced it to Rs. 3,750 as demand for the current year against the budget allotment of Rs. 3,600. The increase is due to the thorough revision.

5. *Tax on Buildings.*—A demand of Rs. 3,844–2–0 was fixed by the Chairman and it was reduced to Rs. 3,780 by the council against the budget of Rs. 3,600. This is also due to the revision in the year under report.

6. *Tax on Animals.*—Rs. 700 was the demand against Rs. 800 of the budget. The decrease is partly due to the owners having transferred their cattle sheds outside the municipal limits.

7. *Tolls.*—Tolls were leased out for Rs. 2,510. The net revenue, excluding the district board contribution of Rs. 627–8–0, is Rs. 1,882–8–0 against the budget allotment of Rs. 2,000. The decrease is due to want of fair competition.

8. *Avenue Receipts.*—Rs. 70 is entered against the budget of Rs. 200. The decrease is due to the poor produce of the avenues. Every attempt was made to get competition by leasing out the produce in different quarters of the town without avail.

9. *Sale-proceeds of Night-soil, &c.*—Rs. 190 is fixed against Rs. 100 of the budget. There was a fair competition for rubbish carts during the year. It so happened at the time of lease that one of the contractors agreed to pay to the municipality Rs. 5–4–0 per month for four carts. This was a new source of income to the municipality. The municipality had, however, to pay Rs. 32 to the other contractor for the services of eight carts. Added to this, Rs. 25 was collected as fines from one of the contractors for not keeping up to the terms of notification. Hence increase under the item.

10. *School-fees.*—Rs. 900 is entered against Rs. 1,000 of the budget. This is a fluctuating item. Hence decrease.

11. *Sale-proceeds of Medicines.*—The Government having sanctioned in their order, No. 365 M., Mis., dated 20th March 1894, a scale of fees for the treatment of patients, it was brought to force only from June 1894. Hence Rs. 20 is entered as revised.

12. *Income from Slaughter-house.*—Rs. 310 is entered against Rs. 220 of the budget. There was a fair competition at the time of lease. Hence increase.

13. *Distraint Fees.*—Rs. 20 is entered against Rs. 50 of the budget. The decrease is partly due to the collections made before the execution of the warrants and partly to the remissions granted by the council in irrecoverable cases, in reference to G.O., No. 885 M., dated 11th July 1894.

14. *License Fees.*—The increase of Rs. 40 over the budget is due to granting license under Act II of 1888.

15. *Cart-stand Fees.*—Rs. 50 is entered against the budget of Rs. 100. The decrease is due to want of competition.

16. *Fines under Municipal and other Acts.*—The increase of Rs. 30 over the budget is due to the strict enforcement of the provisions of the Act.

17. *Contribution from Government.*—Rupees 150 is entered for purchasing furniture for all the schools and for gymnastic apparatus for the middle school against Rs. 30, as there is absolute necessity felt for purchasing chairs, benches, apparatus, &c., for an amount of Rs. 300.

No credit was taken for Rs. 40 sanctioned in paragraph 3 of G.O., dated 19th March 1894, No. 353 M., as none of the teachers were sent for being trained.

18. The Government having in their order, No. 885, dated 11th July 1894, insisted upon the collection of private scavenging fees in advance, the council have proposed measures to meet the object. It remains to be seen how far it will be successful and therefore a rough figure of Rs. 90 is adopted for the revised against the budget of Rs. 160.

19. The other items of receipts call for no remarks.

20. *Grant I, New Works—* *Expenditure.*

	Rs.
(*a*) Communications	220
(*b*) Buildings	1,900
Total ..	2,120

(*b*) Under this item Rs. 1,900 is entered for the works detailed below against the budget amount of Rs. 2,690, which amount includes Rs. 200 transferred from Grant III, Conservancy, contingencies to Grant I, for which the sanction of Government has been sought in this office letter No. 494, dated 13th December 1894 :—

	Rs.
(1) Hospital building	1,500
(2) Daily market shed	200
(3) Purchase of a latrine and dust-bins	200
Total ..	1,900

(1) The full amount of Rs. 2,290 allotted in the budget for the construction of the hospital could not be spent during the year partly for want of funds and partly to meet or make up the *minus* balance of Rs. 740 of 1893–94.

(3) As there were savings expected under Grant III, Conservancy, contingencies as explained in paragraph 9 *supra*, and as the necessity for a latrine and dust-bins, as pointed out in paragraph 4 (4) of G.O., dated 19th March 1894, No. 353 M., in reference to paragraph 2 of the Sanitary Commissioner's remarks embodied in the above Government Order, was greatly felt, the council in their meeting held on 6th December 1894 sanctioned the transfer of funds. Hence decrease and increase respectively under the above items.

21. *Repairs—Communications.*—The following is the statement showing the works executed during the past eight months and the works under progress :—

Detail of works.	Amount paid. Rs. A. P.	Amount to be paid. Rs. A. P.
(1) Chittoor road repairs	..	300 0 0
(2) Palmanér road repairs	..	100 0 0
(3) Lowering the road of Kátpádi	69 7 10	280 8 2
(4) Mailpatti road repairs	100 0 0	..
(5) Gopalpuram road repairs	34 0 0	..
(6) Gopalpuram revetment	..	16 0 0
(7) Hospital road repairs	100 0 0	..
(8) Ambapuram Sathu Gurappa Street ..	49 8 0	..
(9) Bodipet road	..	100 0 0
(10) Gudanagaram road repairs	50 0 0	..
(11) Dhernampet Pilliar Covil Street	46 15 10	..
(12) Kinkiniamman Covil Street	50 0 0	..
(13) Cutting side channels	..	200 0 0
(14) Brahmins Street	40 0 0	..
(15) Supply of covering stones to road tunnels	2 7 6	..
(16) Construction of a dam in Chittoor road ..	..	12 0 0
Total ..	542 7 2	1,008 8 2

Under this item Rs. 1,550 is entered against Rs. 1,500. The increase is due to repairing Brahmins street and a dam in Chittoor road as they were in urgent need of repairs, as resolved by the council, in their meeting held on 31st August 1894.

22. (*b*) (i) *Buildings.*—Out of Rs. 250, Rs. 60 is entered as revised. The council having observed in their meeting held on 20th September 1894 that a small sum of Rs. 50 sanctioned for the repairs of the school will not be of any use as the building had to be extended, the amount was not spent.

(2) Rupees 170 sanctioned for the repairs of the office building will not also be spent during the year for want of funds. The *minus* balance referred to in paragraph 20 (1) had to be met with. The work will be postponed for the next year.

23. *Grant II, Education*—(4) *Results Grants.*—Rupees 150 is entered against Rs. 250 of the budget on account of the abolition of certain results schools and for the low grants likely to be earned in other schools owing to the revised educational rules.

24. Rupees 300 on account of furniture and gymnastic apparatus is entered in the revised against Rs. 150 under the circumstances explained in paragraph 17 *supra.*

25. *Grant III, Hospital—Sundries and Contingencies.*—Rupees 160 is entered against Rs. 100 of the budget. The increase is due to the purchase of a cot and an operation table as suggested in paragraph 4 (3) of G.O., No. 885 M., dated 11th July 1894, and purchase of certain medical books found necessary for the use of the hospital.

26. *Grant III, Conservancy, Contingencies.*—Out of Rs. 700 of the budget, Rs. 500 is entered as revised, since Rs. 200 is transferred to Grant I, Buildings, as explained in paragraph 20 (*b*) *supra.*

27. *Grant IV, Lighting, Contingencies.*—Rs. 400 is entered against the budget of Rs. 350. The increase is due to the purchase of chimneys and in providing some more lights as per resolution of the council, dated 15th March 1894, on the recommendation of the District Medical and Sanitary Officer, in his inspection notes, dated 27th January 1894.

28. *Other Charges—Printing, &c.*—Rs. 500 is entered against the budget of Rs. 350. The printing charges increased owing to heavy work. This is an unforeseen expenditure.

29. The other items of charges which are a little more or less based on the revised estimate of the current year call for no special remarks.

Budget for 1895–96.

30. The estimated receipts, amounted to Rs. 16,590 excluding the opening balance of Rs. 240, and the expenditure is estimated at Rs. 15,880, leaving a balance of Rs. 950 at the close of the year.

31. The receipts of 1895–96 are compared with the budget and revised estimates of the current year and the actuals of 1893–94 :—

Statement I.—Revenues and Receipts of the Municipal Fund of the town of Gudiyáttam during the official year 1895–96.

—	Budget for 1895–96.	Revised for 1894–95.	Budget for 1894–95.	Actuals of 1893–94.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought forward	240 0 0	— 740 0 0	340 0 0	324 9 1
Tax on arts	3,750 0 0	3,750 0 0	3,600 0 0	2,930 11 6
Do. buildings	3,780 0 0	3,780 0 0	3,600 0 0	3,239 5 9
Do. lands	400 0 0	400 0 0	400 0 0	249 15 5
Do. vehicles with springs	130 0 0	130 0 0	150 0 0	114 0 0
Do. animals	700 0 0	700 0 0	800 0 0	678 1 9
Do. carts and other vehicles	780 0 0	780 0 0	780 0 0	760 8 0
Tolls (Rs. 2,400—600)	1,800 0 0	1,880 0 0	2,000 0 0	2,111 7 5
Avenue receipts	100 0 0	70 0 0	200 0 0	176 1 6
Produce of lands, gardens, &c.	10 0 0	10 0 0	20 0 0	18 10 0
Sale-proceeds of old materials, &c.	10 0 0	30 0 0	30 0 0	38 12 3
Do. of night-soil	100 0 0	190 0 0	100 0 0	100 0 0
Fees from educational institutions	1,580 0 0	900 0 0	1,000 0 0	730 8 9
Sale-proceeds and composition fees of medicines, &c. ..	30 0 0	20 0 0	..	..
Income from markets	1,800 0 0	1,820 0 0	1,800 0 0	1,756 12 11
Do. slaughter-houses	300 0 0	310 0 0	220 0 0	211 0 0
Distraint fees	30 0 0	20 0 0	50 0 0	8 15 0
License fees	100 0 0	100 0 0	60 0 0	32 5 1
Cart-stand fees	50 0 0	50 0 0	100 0 0	92 4 9
Copying fees	..	..	..	1 0 0
Fines under Municipal and other Acts	150 0 0	150 0 0	120 0 0	174 12 0
Contribution from Government for normal stipends ..	..	..	40 0 0	..
Do. for buildings and furniture	..	150 0 0	30 0 0	..
Do. for municipal schools	240 0 0	..	..	2 10 0
Do. from local boards for education	130 0 0	130 0 0	130 0 0	130 0 0
Do. for medical	450 0 0	450 0 0	450 0 0	450 0 0
Private scavenging	140 0 0	90 0 0	160 0 0	54 12 0
Other items	30 0 0	30 0 0	30 0 0	60 10 3
Advances	..	..	..	83 5 9
Total, Receipts ..	16,590 0 0	15,940 0 0	15,870 0 0	14,206 10 1
Grand Total ..	16,830 0 0	15,200 0 0	16,210 0 0	14,531 3 2

32. Except the items noted below all the other items require no explanation as they are based upon the revised estimate.

33. *Tolls.*—Rupees 1,800 is entered as net receipt against Rs. 1,880 of the revised. The council think that under this item there may be a fall again this year. The deficient rainfall in the north-east monsoon may also partly contribute to this.

34. *Avenue receipts.*—Rupees 100 is entered against Rs. 70 of the revised. The council think there may be an increase this year.

35. *Sale-proceeds of night-soil, &c.*—Rupees 100 is entered against Rs. 190 of the revised and Rs. 100 of the budget. The council apprehend that there may not be such a fair competition during the budgeted year. The contractor complains of the loss.

36. *Fees from Educational Institutions.*—Rupees 1,580 is entered against Rs. 900 of the revised. The increase is expected by raising the standard of the municipal middle school to that of a high school as proposed by the council in their meeting held on 12th December 1894. (Copy enclosed.)

Exhibit A.

37. *Grants and Contributions from Government to Municipal School.*—Rupees 240 is expected under this item on behalf of trained teachers proposed to be entertained in the municipal middle school under the new scheme.

38. *Private Scavenging Fees.*—Rupees 140 is entered against Rs. 90 of the revised with a hope that the present measures adopted may fetch the increase.

39. *Expenditure.*—The expenditure amounts to Rs. 15,880 and is compared below with the budget and the revised estimate of the current year and the actuals of the previous year :—

Statement II.—Expenditure from the municipal fund of the town of Gudiyáttam for the official year 1895–96.

—	Budget for 1895–96.	Revised for 1894–95.	Budget for 1894–95.	Actuals of 1893–94.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant I (Public Works)—				
(1) New works .. Communications	370 0 0	220 0 0	220 0 0	685 0 0
(1) New works .. Buildings	2,300 0 0	1,900 0 0	2,690 0 0	1,788 14 8
(2) Repairs .. Communications	870 0 0	1,550 0 0	1,500 0 0	845 13 7
(2) Repairs .. Buildings	220 0 0	60 0 0	250 0 0	159 13 8
Establishment for flushing drains	120 0 0	120 0 0	120 0 0	119 13 9
Water-supply .. Repairs to works	70 0 0	60 0 0	65 0 0	4 2 6
Water-supply .. Establishment	125 0 0	300 0 0	295 0 0	416 10 11
Water-supply .. Contingencies	5 0 0	..	..	..
Public Works establishment	145 0 0	130 0 0	130 0 0	120 0 0
Tools and plant, &c.	5 0 0	10 0 0	10 0 0	1 13 6
Total, Grant I ..	4,230 0 0	4,350 0 0	5,280 0 0	4,142 2 7
Grant II (Education)—				
Stipends to Normal students	60 0 0	..	60 0 0	..
Municipal schools on salary system. Establishment ..	1,805 0 0	..	..	..
Municipal schools on salary system. Contingencies ..	65 0 0	..	..	..
Municipal schools on result system. Fixed payment ..	1,010 0 0	1,830 0 0	1,840 0 0	1,583 3 8
Municipal schools on result system. Results grants ..	140 0 0	250 0 0	250 0 0	235 10 5
Municipal schools on result system. Contingencies ..	150 0 0	160 0 0	210 0 0	171 6 6
Results grants	110 0 0	150 0 0	250 0 0	290 8 0
Municipal Inspectors. Establishment	60 0 0	60 0 0	60 0 0	60 0 0
Municipal Inspectors. Contingencies	..	..	..	0 2 6
Miscellaneous furniture grants	..	300 0 0	150 0 0	..
Total, Grant II ..	3,400 0 0	2,750 0 0	2,820 0 0	2,340 15 1
Grant III (Sanitation and Medical Services)—				
Hospital establishment	810 0 0	790 0 0	790 0 0	841 7 8
Medicines and supplies	200 0 0	170 0 0	200 0 0	605 4 0
Sundries and contingencies	120 0 0	160 0 0	100 0 0	174 1 11
Contributions to provincial funds	70 0 0	70 0 0	70 0 0	79 0 0
Vaccination. Establishment	120 0 0	120 0 0	120 0 0	118 8 0
Vaccination. Contingencies	140 0 0	140 0 0	130 0 0	156 8 7
Registration of births and deaths .. Establishment ..	145 0 0	120 0 0	120 0 0	119 4 0
Registration of births and deaths .. Contingencies ..	5 0 0	..	..	2 5 0
Conservancy, &c. .. Establishment	2,520 0 0	2,310 0 0	2,340 0 0	2,204 6 2
Conservancy, &c. .. Other charges such as purchase or hire of carts, &c.	700 0 0	500 0 0	500 0 0	678 4 6
Private scavenging. Establishment	120 0 0	130 0 0	120 0 0	180 0 0
Private scavenging. Contingencies	10 0 0	..	10 0 0	39 2 11
Cholera charges	50 0 0	50 0 0	50 0 0	395 12 0
Contingencies	20 0 0	10 0 0	10 0 0	18 9 10
Total, Grant III ..	5,030 0 0	4,570 0 0	4,560 0 0	5,612 10 7
Grant IV (Lighting and Miscellaneous)—				
Lighting .. Establishment	420 0 0	420 0 0	420 0 0	469 5 3
Lighting .. Contingencies	400 0 0	400 0 0	350 0 0	459 6 2
Markets .. .. Establishment	50 0 0	60 0 0	60 0 0	47 13 9
Markets .. .. Contingencies	10 0 0	..	..	14 7 10
Slaughter-house .. Establishment	30 0 0	30 0 0	30 0 0	29 11 3
Slaughter-house .. Contingencies	..	..	..	1 14 0
Avenues .. .. Establishment	85 0 0	85 0 0	85 0 0	83 0 9
Avenues .. .. Contingencies	5 0 0	5 0 0	5 0 0	0 5 6
Public Garden .. Establishment	55 0 0	55 0 0	55 0 0	54 0 0
Public Garden .. Purchase of seeds, &c.	15 0 0	15 0 0	25 0 0	1 12 3
Other charges such as printing, &c.	400 0 0	500 0 0	350 0 0	479 4 7
Total, Grant IV ..	1,470 0 0	1,570 0 0	1,380 0 0	1,641 1 4
Grant V (General Establishment)—				
Office establishment	910 0 0	880 0 0	880 0 0	844 14 10
Inspection	240 0 0	240 0 0	240 0 0	70 10 8
Collection establishment	250 0 0	250 0 0	250 0 0	230 13 8
Purchase of account books, &c.	150 0 0	150 0 0	150 0 0	126 14 4
Office contingencies	130 0 0	130 0 0	130 0 0	177 6 7
Contributions for central office, &c., establishments ..	70 0 0	70 0 0	70 0 0	81 0 0
Total, Grant V ..	1,750 0 0	1,720 0 0	1,720 0 0	1,531 12 1
Advances recoverable	..	..	..	1 1 0
Refunds	..	..	..	6 0 0
Total, Expenditure ..	15,880 0 0	14,960 0 0	15,760 0 0	15,275 10 8
Balance ..	950 0 0	240 0 0	450 0 0	—744 7 6
Grand Total ..	16,830 0 0	15,200 0 0	16,210 0 0	14,531 3 2

40. *Grant I—New Works*, Rs. 370 is provided for the following works under (*a*) Communications :—

		RS.
(1)	Construction of rough-stone revetment in Brahmin street	100
(2)	Constructing a tunnel in Abbusubbayyar street	70
(3)	Do. a tunnel in Kondasamudram	75
(4)	Do. two tunnels in Margasahaya Linga Chinna Mudali street	75
	Total ..	370

41. (*b*) *Buildings*.—Rs. 2,300 is provided for the construction of the following works :—

		RS.
(1)	Hospital building	2,000
(2)	Middle school extension	300
	Total ..	2,300

(1) The construction of the hospital building was let on contract in the year 1893–94 for Rs. 4,290. Out of this amount Rs. 983–14–8 was paid to the contractor in 1893–94. Meanwhile the council, in their meeting held on 15th February 1894 and 19th April 1894, observed the necessity of modifying the basement of the verandah and forming steps as advised by the local fund overseer, and sanctioned accordingly supplemental allotment of Rs. 180 over the original estimate of Rs. 4,290.

Out of the actual amount due the contractor has been paid Rs. 310, and Rs. 1,190 will be paid within the 31st March 1895. Thus Rs. 1,500 is entered as revised. The remaining amount of nearly Rs. 2,000 will be paid in the budget year.

The building is expected to be completed in 1895–96 as promised in paragraph 48 of the last budget report.

42. *Repairs—Communications*.—A sum of Rs. 870 provided under this head will be spent on the following roads and in providing side channels wherever necessary :—

		RS.
(1)	Repair of Palmaner road with metal and gravel	100
(2)	Do. of Chittoor road	100
(3)	Tunnel at 25¾ mile of Chittoor road	75
(4)	Repair of Taluk cutcherry road	150
(5)	Do. of Kátpádi road, metalling and lowering the surface ..	100
(6)	Repairing the river causeway	75
(7)	Do. the tunnel near bullock market, using the old materials stored in Janapa street	20
(8)	Do. Veerabadra Mudali and Muthu Naidu streets	100
(9)	Kasba Paracheri road	50
(10)	Cutting side channels	100
	Total ..	870

43. (*b*) *Buildings*.—Rs. 220 is provided for repairing the municipal office and the present hospital shed.

44. (*d*) *Water-supply*.—Rs. 20 is provided for repairing wells maintained by the municipality. Rs. 50 is provided for sinking ring wells in the river bed as is strongly recommended by the Sanitary Commissioner, who recently visited the place, in place of the present springs reserved for drinking purposes. Out of Rs. 300 provided in the revised for establishment Rs. 130 is entered in the budget, the reduction being due to four spring watchmen being dispensed with.

45. *Public Works Establishment*.—Rs. 150 is provided in the budget against Rs. 140 of the revised. The increase is due to the raising of the pay of the public works maistry in consideration of his good work.

46. *Grant II, Education*.—Rs. 60 is provided for stipends for sending one of the untrained teachers to normal school.

47. *Municipal Schools—Establishment*.—Rs. 1,805 and Rs. 65 are provided for establishment and contingent charges respectively. The council having resolved, as explained in paragraph 36 *supra*, to raise the standard of the instruction from III Form to IV Form for the present under the sanctioned scale as detailed below, provision is made, as the want of a high school is greatly felt in this town :—

	Per month. RS.	A.	P.
Headmaster on a salary of	45	0	0
First assistant	25	0	0
Second assistant	15	0	0
Third assistant	12	0	0
Fourth assistant	9	0	0
Tamil munshi	15	0	0
Telugu munshi	15	0	0
Gymnastic teacher	10	0	0
Peon	4	0	0
Sweeper	0	8	0

48. *Salary-result System*.—The difference between the revised figures and the budget figures under this head is due to the transfer of the middle school from this head to purely salary system. The following noted changes are effected towards the improvement of primary education :—

	RS.	A.	P.
Thaliyatam and Dhernampet schools—			
Headmaster on a salary of	8	0	0
First assistant	7	0	0
Second assistant	6	0	0
Third assistant	5	0	0
Sweeper	0	6	0
Thaliyatam Muhammadan Department—			
Headmaster on a salary of	8	0	0
First assistant	5	0	0
Dhernampet Muhammadan school—			
Headmaster on a salary of	10	0	0
First assistant	8	0	0
Sweeper	0	6	0

The appointments of peons in these schools are abolished as recommended by the Director of Public Instruction in his letter No. 9913, dated 20th October 1894.

49. *Grant III, Hospital—Sundries and Contingencies*.—Rs. 120 is provided against Rs. 100 of the budget of 1894–95, the increase of Rs. 24 being the house-rent for a year allowed to the hospital assistant as per G.O., No. 1684, dated 4th September 1894.

50. *Registration Establishment*.—Rs. 150 is provided against Rs. 120. The increase is due to the raising of the pay of the birth and death clerk from Rs. 10 to Rs. 12 per month considering his long service of eight years in this municipality and the onerous work he has to perform.

51. *Conservancy, &c.*—Rs. 2,520 is provided against Rs. 2,340 of the last budget. The increase of Rs. 180 is due to provision having been made for the entertainment of two additional sweepers and a toty on Rs. 5 each with reference to the remarks of Government in paragraph 4 (4) of the last budget.

52. Rs. 700 is provided against the revised of Rs. 500 under conservancy contingencies. The council think that there may not be a similar competition under this head as last year.

53. *Other Charges—Printing, &c.*—Rs. 400 is entered against Rs. 500 of the revised and Rs. 350 of the last budget. The council think that this amount will meet the purpose.

54. *Grant V, Office Establishment.*—Rs. 910 is provided against Rs. 880 of the budget and the revised. The increase of Rs. 30 is caused by giving an increase of pay of Rs. 2–8–0 per month to manager as promised in the last budget meeting in consideration of his heavy work in the office and for the good work turned out by him in exerting to clear off the large outstanding arrears in reference to G.O., No. 885 M., dated 11th July 1894.

55. The council request and hope that the increase and decrease of pay, &c., solicited in paragraphs 44, 45, 47, 48, 49, 50, 51 and 54 will meet with the approval of Government.

Exhibit B. 56. The proposition statement for the several changes in the establishments is herewith submitted for sanction.

Exhibit C. 57. The budget was finally passed by the council in their meeting held on 17th December 1894 (copy enclosed).

Forwarded.

VELLORE,
23*rd December* 1894. (Signed) D. COWIE,
Ag. Sub-Collector.

Forwarded.

10*th January* 1895. (Signed) G. F. T. POWER,
Ag. Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 24th December 1894, No. 12613.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Gudiyáttam municipality for 1895–96.

2. *Receipts.*—Credit has been taken for a fee income of Rs. 1,580 and for salary grants amounting to Rs. 240. These figures may stand.

3. *Charges.*—(i) The municipal council's proposal to raise the standard of the middle school may be given a trial; but it will lack the essentials of stability unless a very well-qualified staff is entertained.

(ii) A provision of Rs. 150 at least, as in the revised estimate for the current year, should be made for "Building and furniture, &c.," grants to results schools.

(iii) The council having resolved to raise the status of the middle school, drawing will have to be taught in the High school forms as a part of the ordinary and prescribed school curriculum. I would therefore recommend that a provision of Rs. 250 be made for a drawing master at Rs. 20 per mensem for 11 months to teach this subject in all the schools in the municipality and for drawing materials and contingencies, credit being taken for a grant of Rs. 120 from Provincial funds subject to the provisions of the code.

4. Should these proposals be approved the net expenditure on education will be Rs. 1,860 (3,800—1,940) or about 14 per cent. of the estimated income from taxation, markets and rents.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Acting Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 22nd December 1894, No. 56-S.

Adverting to the budget estimate of the Gudiyáttam Municipality for 1895–96, I have the honour to state that the provision therein made for vaccination and conservancy calls for no special remarks. The increase of salary proposed for the

registrar of births and deaths, and the entertainment of the sweepers and toty alluded to in paragraph 51 of the budget letter, are necessary, and are accordingly recommended for sanction.

2. No extract from Statement II-A has been forwarded, but it is gathered from the budget covering letter that no works of any importance from a sanitary point of view are proposed for execution.

From Surgeon-Major-General C. SIBTHORPE, Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 19th January 1895, No. 46.

With reference to Grant III of the budget estimate of the Gudiyáttam Municipality for the year 1895–96, I have the honour to state that a sum of Rs. 24 is provided for compensation in lieu of quarters to the medical subordinate under "Sundries." This amount should be increased by Rs. 36 at the rate of Rs. 5 per mensem as per sanction conveyed in G.O., No. 1684 L., dated the 4th September 1894, Local and Municipal, and No. 865, dated the 14th November 1894, Public, and shown under Grant III in Statement II-B, which is the proper place for it.

ORDER—dated 14th February 1895, No. 235 M., Local and Municipal.

The estimated receipts and charges of the Gudiyáttam 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	325	340	— 740	240
Tax on Arts	2,931	3,600	3,750	3,750
Total	3,489	4,000	4,180	4,180
,, on Buildings and Lands	792	950	830	830
,, on Vehicles and Animals	761	780	780	780
,, on Carts	2,111	2,000	1,880	1,800
Tolls	..	..	40	..
Realizations under Special Acts	233	250	110	120
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	100	100	190	100
Conservancy Receipts	731	1,060	900	900
Fees and Revenue from Educational Institutions	..	..	20	30
,, ,, from Medical Institutions	1,968	2,020	2,130	2,100
Income from Markets and Slaughter-houses	32	60	60	100
License Fees	102	150	70	80
Other Fees	175	120	150	150
Fines under Municipal and other Acts	3	70	150	70
Grants and Contributions from Government	580	580	580	580
,, ,, from Local Boards	55	160	90	140
Recoveries for Services to Private Individuals	60	30	30	30
Miscellaneous	83	..	..	..
Advances Recovered				
Total	14,531	16,210	15,200	15,980
Charges.				
GRANT I—				
New Works—				
Communications	685	220	220	370
Buildings	1,789	2,490	1,900	2,300
Repairs—				
Communications	846	1,500	1,550	1,020
Buildings	160	250	60	220
Drainage	120	120	120	120
Water-supply	420	360	360	200
Establishment	120	130	130	130
Tools and Plant and other Stores	2	10	10	10
Total	4,142	5,080	4,350	4,370

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant II—				
Training Schools	..	60	..	60
Municipal Schools—				
On the Salary-results System	1,990	2,300	2,540	2,300
Results Grants	291	250	150	110
Inspection	60	60	60	60
Miscellaneous	..	150	..	..
Total	2,341	2,820	2,750	2,530
Grant III—				
Hospitals and Dispensaries	1,621	1,090	1,120	1,130
Contributions	79	70	70	70
Vaccination	275	250	260	260
Registration of Births and Deaths	122	120	120	120
Conservancy, Road-cleaning and Road-watering	3,516	3,230	3,000	3,420
Total	5,613	4,760	4,570	5,000
Grant IV—				
Lighting	929	770	820	820
Markets and Slaughter-houses	94	90	90	90
Avenues	83	90	90	90
Public Garden, Survey of Land, Fire and other charges	535	430	570	470
Total	1,641	1,380	1,570	1,470
Grant V—				
Supervision and Management	1,532	1,720	1,720	1,730
Advances Recoverable	1	..	..	..
Refunds	6	..	..	..
Balance	— 745	450	240	880
Total	14,531	16,210	15,200	15,980

Revised Estimate for 1894–95.

2. The current receipts and charges are now estimated at Rs. 15,940 and Rupees 14,960, respectively, against Rs. 15,870 and Rs. 15,760 anticipated in the sanctioned budget, the decrease in the charges occurring chiefly under Grant I. The collections of the principal taxes during the first eight months of the year were far from satisfactory. It is hoped that all the outstandings will be adjusted before the close of the year.

Budget Estimate for 1895–96.

3. *Receipts.*—The receipts for the ensuing year are set down at Rs. 16,590 against Rs. 15,940 in the revised estimate. The increase is mainly due to the enhancement of the school-fee receipts by Rs. 680, the council having proposed to convert the middle school into a high school, and expecting an advance under this head accordingly. The proposal, however, does not commend itself to Government. An examination of the finances of the council shows that it is improbable that the school could be maintained with a staff which would ensure its stability. The entry under school-fees will be reduced to Rs. 900, and that under contributions from Government to Rs. 70.

4. *Charges.*—(1) The probable charges are entered as Rs. 15,880 against the revised estimate of Rs. 14,960, the increase being chiefly under Grants II and III.

(2) *Grant I.*—The provision for repairs to communications appears to be inadequate and will be raised by Rs. 150. The municipal council's proposal to dispense with the services of four of the spring watchmen is approved, but the grant of an increase of Re. 1 to the Public Works maistry cannot be sanctioned, as his salary was raised from Rs. 10 to Rs. 11 only in the current year.

(3) *Grant II.*—The provision under schools on the salary system will be struck out in accordance with paragraph 3 *supra*, and that under schools on the salary-result system will be raised to Rs. 2,300. Seeing that a considerable sum is provided in the revised estimate for furniture, &c., the recommendation of the Director of Public Instruction in paragraph 3 (ii) of his letter cannot be adopted.

(4) *Grant III.*—With reference to his remarks in the letter read above, the Surgeon-General's attention will be drawn to the fact that compensation in lieu of quarters is not required under the orders quoted by him to reach a minimum of Rs. 5. The proposed increase of Rs. 2 in the pay of the registrar of births and deaths cannot be approved in the absence of sufficient cause for it. The entertainment of two additional sweepers and one toty on Rs. 5 each is sanctioned. The attention of the Chairman will be drawn to the omission noticed by the Sanitary Commissioner in paragraph 2 of his letter.

(5) *Grant V.*—In view of the fact that the manager of the Municipal office had an increase of Rs. 2–8–0 in his salary only in the current year, and that as Gudiyáttam is one of the smallest municipalities in the Presidency his work cannot be heavy, the proposal to grant him a further increase cannot be approved. The contribution for the central office establishments will, with reference to G.O., dated 4th December 1894, No. 2527 L., be raised from Rs. 70 to Rs. 80.

5. The budget as revised by Government closes with a balance of Rs. 880, or only 5·6 per cent. of the estimated receipts.

The statements in paragraphs 31 and 39 of the Chairman's letter were unnecessary and should be omitted in future.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Ext. A. Raitt.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

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