Political & Munl. (1895) Department.

PRINTED.

G.O., No. 573m

DATED 29th March 1895.

[Despatch Abstract.]

Municipal Budget.

Reviewing the Negapatam----for 1895-96.

BACK PAPERS.

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

FURTHER PAPERS.

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

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

—	Budget Est. 1895-96. Details of Minor Heads.			Budget Est. 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				8550	-	-	12990	-	-	5440	-	-	11460	5	3
b. Endowments															
c. Water-tax Fund															
2. MUNICIPAL RATES AND TAXES—				53050	-	-									
a. Tax on arts, &c. (section 53) ..	14000	-	-				13000	-	-	13500	-	-	12981	8	-
b. Tax on buildings (section 63) ..	22000	-	-				22000	-	-	22000	-	-	23172	9	9
c. Tax on lands (section 63) ..	1000	-	-				1000	-	-	1000	-	-	1020	-	8
d. Water-tax on buildings and lands (section 75)															
e. Tax on vehicles with springs and palanquins (section 77) ..	1950	-	-				1900	-	-	2000	-	-	1921	8	-
f. Tax on animals (section 77) ..	1950	-	-				1900	-	-	2000	-	-	1894	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1900	-	-				1800	-	-	1900	-	-	1856	-	-
h. Tolls (section 91)—															
Gross receipts .. Rs. 15240 ..															
Less Local Fund share Rs. 5040 ..	10200	-	-				10200	-	-	9000	-	-	9090	14	2
i. Penalties on account of—															
i. Tax on arts	10	-	-				10	-	-	10	-	-	9	8	-
ii. Tax on buildings ..	10	-	-				10	-	-	10	-	-	2	-	-
iii. Tax on lands	10	-	-				10	-	-	10	-	-	-	-	-
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c. ..	10	-	-				10	-	-	10	-	-	1	8	-
vi. Tax on animals	10	-	-				10	-	-	10	-	-	2	-	-
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 ..							60	-	-	10	-	-	70	-	-
Carried forward ..				53050	-	-	51910	-	-	51460	-	-	52021	8	7

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

—	Budget Est. 1895-96. Details of Minor Heads.			Budget Est. 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 ..				58050	-	-	51910	-	-	51460	-	-	52021	8	7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—				12390	-	-									
a. i. Rent of lands	1120	-	-				1200	-	-	1100	-	-	1180	12	3
ii. Rent of buildings ..	150	-	-				150	-	-	150	-	-	144	-	-
iii. Avenue receipts	50	-	-				20	-	-	100	-	-	271	14	9
iv. Fees from Travellers' Bungalows															
b. i. Sale-proceeds of lands and buildings															
ii. Produce of lands, gardens, &c.	500	-	-				550	-	-	400	-	-	290	6	5
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	300	-	-				250	-	-	200	-	-	184	5	3
c. Conservancy receipts—													207	6	8
Sale-proceeds of night-soil, street refuse, &c.	200	-	-				200	-	-	200	-	-	152	2	8
d. i. Fees from educational institutions	1000	-	-				100	-	-	100	-	-	65	9	6
ii. Other revenue from educational institutions ..															
e. i. Sale-proceeds and composition fees of medicines ..	250	-	-				230	-	-	300	-	-	257	1	11
ii. Other Hospital receipts ..	50	-	-				20	-	-	100	-	-	79	9	2
f. i. Income from markets ..	3550	-	-				3550	-	-	3600	-	-	3543	8	2
ii. ,, slaughter-houses.	2000	-	-				2000	-	-	1600	-	-	1544	12	-
g. Other fees															
i. Distraint fees	50	-	-				50	-	-	50	-	-	61	12	-
ii. License fees	1500	-	-				1500	-	-	1500	-	-	1518	-	-
iii. Cartstand fees	70	-	-				70	-	-	70	-	-	71	15	-
iv. Other fees	10	-	-				10	-	-	10	-	-	5	-	-
h. Fines under Municipal and other Acts	1300	-	-				1300	-	-	1000	-	-	1182	6	-
i. Interest on investments—															
i. General, including choultries	140	-	-				160	-	-	160	-	-	159	9	8
ii. Educational															
iii. Medical	150	-	-				170	-	-	170	-	-	171	9	2
j. Premium on loans															
Carried forward ..				65440	-	-	63440	-	-	62270	-	-	62905	14	6

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

—	Budget Est. 1895-96. Details of Minor Heads			Budget Est. 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 ..				65440	-	-	63440	-	-	62270	-	-	62905	14	6
5. GRANTS AND CONTRIBUTIONS—															
a. From Government—				340	-	-									
i. Education—															
Normal stipends ..	70	-	-				-	-	-	70	-	-			
Buildings															
Municipal Schools ..															
Other purposes: for Gymnastic instructor & Drawing master	270	-	-				180	-	-	270	-	-	180	-	-
ii. Medical															
iii. Other purposes—															
Communications ..															
Water-supply															
Drainage															
Sanitation															
Other purposes ..															
b. From Local Boards—				2550	-	-									
i. Education	1450	-	-				1500	-	-	1550	-	-	1925	11	9
ii. Medical	1100	-	-				1100	-	-	1000	-	-	1008	9	2
iii. Other purposes Ferry receipts				50	-	-									
c. Other grants and contributions—															
i. Education	50	-	-				50	-	-	50	-	-	49	1	7
ii. Medical													50	-	-
iii. Other purposes													265	-	-
				3130	-	-									
6. MISCELLANEOUS—															
a. Recoveries on account of services rendered to private individuals—															
i. Private scavenging ..	2400	-	-				2200	-	-	2200	-	-	2221	10	-
ii. Other purposes	300	-	-				70	-	-	300	-	-	235	9	4
b. Other items—															
i. Fishery rents	300	-	-				500	-	-	250	-	-	847	-	-
ii. Refunds of Expenditure of previous year	10	-	-				20	-	-	10	-	-			
iii. Fee for numbering carts, &c.	70	-	-				70	-	-	70	-	-	66	3	9
iv. Other items	50	-	-				50	-	-	50	-	-	65	6	-
Carried forward ..				71510			69180	-	-	68090	-	-	69057	9	1

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

—	Budget Est. 1895-96. Details of Minor Heads.	Budget Est. 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 ..		71510 . .	69180 . .	68090 . .	69057 9 1
7. Extraordinary and debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.				200 . .	
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					75 . .
ii. Others		900 . .	650 . .	50 . .	1113 12 7
Total Receipts ..		72410 . .	69830 . .	68340 . .	70246 5 8
Grand Total ..		80960 . .	82820 . .	73780 . .	81706 10 11

Note to Statement I.

1. Tax on arts, &c., is levied on the first ~~all~~ 6 classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at 6¼ per cent. of rent value. annas ~~one~~ for every 80 square yards.
3. Water-tax on buildings and lands is not levied ~~at~~ ~~per cent.~~
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 773/6-11-93, 524/25-8-88, 365/17-3-93, 747/7-6-93, 702/29-5-93
8. The house-tax registers were last revised in the official year 1892-93 and the land tax registers in the official year 1892-94.
9. Total extent of land assessed is 987 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses:— Determined with reference to the rentals fetched by the adjoining houses actually leased. In the case of Railway and Government buildings the rentals are calculated at 7 per cent. on the gross value of the Buildings.

Lands:— Estimated with reference to the actual rental of adjoining lands actually leased.

5 classes of vehicles

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

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	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.	
Negapatam Municipal Hospital.	R 4300	"	R 300	"	"	R 300	R 600	R 1450	"	R 2050	R 5440	"	R 5990	R 5990	R 1500	R 7490	"	

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

—	Budget Est. 1895-96. Details of Minor Heads.			Budget Est. 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	3500	-	-	7250	-	-	1050	-	-		-		3455	10	7
b. Buildings	2250	-	-				2140	-	-	1250	-	-	2415	10	8
c. Drainage															
d. Water-supply	1500	-	-				350	-	-	10500	-	-	25	-	-
2. Repairs—															
a. Communications	10280	-	-	13930	-	-	11280	-	-	5880	-	-	8551	13	1
b. Buildings	600	-	-				400	-	-	300	-	-	1223	1	-
c. Drainage—															
i. Repairs to works ..															
ii Establishment for flushing drains, &c.															
d. Water-supply—															
i. Repairs to works, machinery, &c.	1300	-	-				2960	-	-	2000	-	-	2088	2	
i.a Working Expenses of the Jellicoe Engine.	900	-	-												
ii. Establishment	850	-	-				830	-	-	830	-	-	800	7	
iii. Contingencies	20	-	-				20	-	-	20	-	-	-	-	-
3. Establishment				970	-	-	970	-	-	970	-	-	977	4	4
4. Tools and Plant and other stores.				30	-	-	30	-	-	30	-	-	265	12	2
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 ..				22180	-	-	20030	-	-	21780	-	-	19792	4	7
GRANT II—(*Education.*)—															
1. Training Schools—															
a. Contributions to Local Boards ..				260	-	-									
b. Stipends to Normal students ..	190	-	-							190	-	-			
c. Seminal School	70	-	-				70	-	-	70	-	-	72	10	5
2 Municipal Schools—															
i. On Salary System—				910	-	-									
a. Establishment	810	-	-							-	-	-	-	-	-
b. Contingencies	100	-	-							-	-	-	-	-	-
Carried forward ..				1170	-	-	170	-	-	260	-	-	72	10	5

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

—	Budget Est. 1895-96. Details of Minor Heads.			Budget Est. 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 ..				1170	-	-	170	-	-	260	-	-	72	10	5
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—				1930	-	-									
a. Fixed Payments	1300	-	-				1250	-	-	1300	-	-	1013	1	1
b. Results Grants	400	-	-				400	-	-	400	-	-	323	15	9
c. Contingencies	230	-	-				330	-	-	330	-	-	202	8	-
3. Salary Grants				2000	-	-	2000	-	-	2000	-	-	2054	5	2
4. Results Grants				2500	-	-	2700	-	-	2500	-	-	2712	3	1
5. Combined Grants—															
a. Fixed Payments															
b. Results Grants															
6. Inspection—															
a. Contributions to Local Boards ..															
b. Municipal Inspectors—				380	-	-									
i. Establishment	360	-	-				360	-	-	360	-	-	360	-	-
ii. Contingencies	20	-	-				20	-	-	10	-	-	14	10	1
7. Miscellaneous—				810	-	-									
a. Building, furniture, &c., grants ..	200	-	-				200	-	-	200	-	-	487	-	5
b. Common gymnasium—															
i. Establishment	360	-	-				360	-	-	360	-	-	358	-	6
ii. Contingencies	50	-	-				50	-	-	40	-	-	60	15	6
c. Drawing master	180	-	-				160	-	-	180	-	-	-	-	-
d. Other items	20	-	-				10	-	-	10	-	-	8	2	-
Total, Grant II ..				8790	-	-	7910	-	-	7950	-	-	7667	8	
GRANT III—(*Sanitation and Medical Services.*)															
1. Hospitals and Dispensaries—				5990	-	-									
a. Establishment	3710	-	-				2170	-	-	2220	-	-	2126	11	8
b. Medicines and Supplies	750	-	-				1400	-	-	500	-	-	850	9	-
c. Diet of Patients	950	-	-				660	-	-	960	-	-	984	9	2
d. Sundries and Contingencies ..	580	-	-				650	-	-	620	-	-	613	7	8
e. Contributions to Local Boards ..															
&c., &., &c. ..															
Carried forward ..				5990	-	-	4880	-	-	4300	-	-	4573	5	6

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

—	Budget Est. 1895-96. Details of Minor Heads.			Budget Est. 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 ..				5990	-	-	4880	-	-	4300	-	-	4575	5	6
GRANT III—*Sanitation and Medical Services*—cont.															
2. *a.* Contributions to Provincial Funds for—				230	-	-									
i. Medical College ..	-	-	-												
ii. Sanitary Inspection ..	220	-	-				220	-	-	200	-	-	217	-	-
iii. Medical Reserve staff ..	-	-	-							-	-	-	-	-	-
iv. Cutlers' Establishment ..	10	-	-				10	-	-	10	-	-	8	-	-
b. Contributions to Local Boards, &c., for—				350	-	-									
i. Medical Schools ..	300	-	-				300	-	-	300	-	-	300	-	-
ii. Reserve staff	50	-	-				40	-	-	40	-	-	50	1	3
&c., &c., &c. ..															
c. Other contributions															
3. Vaccination—				800	-	-									
a. Establishment	510	-	-				500	-	-	510	-	-	438	8	-
b. Contingencies	290						250	-	-	250	-	-	273	3	9
c. Contributions to Local Boards ..															
4. Registration of Births and Deaths—				1000	-	-									
a. Establishment	840	-	-				840	-	-	840	-	-	632	7	9
b. Contingencies	160	-	-				160	-	-	100	-	-	177	15	4
5. Conservancy, Road cleaning and Road watering—				22820	-	-									
a. i. Establishment	5590	-	-				5260	-	-	5840	-	-	5316	1	3
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	9250	-	-				9850	-	-	8700	-	-	7924	10	6
b. Private scavenging—															
i. Establishment	2280	-	-				2160	-	-	2920	-	-	2658	-	7
ii. Cutlers' Establishment ..	1400	-	-				1220	-	-						
iii. Contingencies, such as cost of scavenging carts, &c. ..	3450	-	-				2500	-	-	2300	-	-	2275	3	-
c. Cholera charges	50	-	-				120	-	-	50	-	-	479	13	1
d. Contingencies	500	-	-				600	-	-	400	-	-	644	9	1
e. Kandiri feast arrangements &c., &c., &c.	300	-	-				300	-	-	300	-	-	309	6	7
Total, Grant III ..				31190	-	-	29210	-	-	27060	-	-	26250	5	8

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

—	Budget Est. 1895-96. Details of Minor Heads.			Budget Est. 1895-96. Totals of Major Heads.			Revised Estimate for 1894-95.			Budget Estimate for 1894-95.			Actuals, 1893-94 (audited figures.)		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—				5740	-	-									
1. Lighting—															
a. Establishment	1740	-	-				1540	-	-	1740	-	-	1497	7	3
b. Contingencies	4000	-	-				4000	-	-	4200	-	-	3950	3	1
2. i. Markets—				440	-	-									
a. Establishment	430	-	-				420	-	-	420	-	-	323	4	7
b. Contingencies	10	-	-				10	-	-	10	-	-	5	13	6
ii. Slaughter-houses—				290	-	-									
a. Establishment	280	-	-				90	-	-	120	-	-	60	-	-
b. Contingencies	10	-	-				30	-	-	10	-	-	-	-	-
3. Choultries—															
a. Establishment															
b. Contingencies															
c. Feeding Travellers															
4. Travellers' bungalows—															
a. Establishment															
b. Contingencies															
5. Avenues—				300	-	-									
a. Establishment	240	-	-				240	-	-	240	-	-	270	9	2
b. Contingencies	60	-	-				20	-	-	60	-	-	80	3	2
6. Public Garden—				620	-	-									
a. Establishment	350	-	-				760	-	-	790	-	-	693	10	8
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	270	-	-				350	-	-	400	-	-	232	4	9
													27	-	-
7. Survey of land															
8. Fire—															
a. Establishment	620						1110			1190			952	15	5
b. Purchase of fire-engine, buckets, repairs, &c.															
9. Other charges—															
i. Work done for private individuals other than private scavenging															
Carried forward ..				7390	-	-	7560	-	-	7990	-	-	7140	8	2

3450
2200
1950

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

—	Budget Est. 1895-96. Details of Minor Heads.			Budget Est. 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 ..				7390	-	-	7560	-	-	7990	-	-	7140	8	2
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.															
9. OTHER CHARGES—*cont.*				900	-	-	1110			1190			982	8	5
ii. Rewards for destruction of wild animals and snakes ..	50	-	-				50	-	-	50	-	-	8	11	
iii. Printing	600	-	-				600	-	-	700	-	-	505	13	6
iv. Compensation for lands ..	-	-	-				550	-	-						
v. Other items ..	20	-	-				30	-	-	30	-	-	12	6	
vi. Numbering Vehicles ..	30	-	-				30	-	-	20	-	-	26	14	7
vii. Loan charges ..	200	-	-				350	-	-	150	-	-	359	1	6
													1165	14	
Total, Grant IV ..				8290	-	-	9170	-	-	8940	-	-	8053	6	9
GRANT V—															
a. General Establishment—				6290	-	-									
i. Office Establishment ..	2880	-	-				2760	-	-	2760			2672	13	6
ii. Inspection															
b Collection of Municipal Taxes—															
i. Establishment	1840	-	-				1810	-	-	1840	-	-	1790	2	10
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	450	-	-				400	-	-	250	-	-	420	13	9
c. Collection of Tolls—															
i. Establishment															
ii. Contingencies															
d. Office contingencies other than (*b*) (ii)	650	-	-				750	-	-	650	-	-	677	14	10
e. Contributions for Central office and Audit establishments	410	-	-				330	-	-	330	-	-	367	-	-
f. Collector's office establishment	60	-	-				60	-	-	60	-	-	48	1	11
g. Remission of House and Land tax establishment	-	-	-							-	-	-	199	-	-
Total, Grant V ..				6290	-	-	6110	-	-	5890	-	-	5175	14	10
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 Negapatam for the official year 1895-96—*cont.*

—	Budget Est. 1895-96. Details of Minor Heads.			Budget Est. 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.
				100											
Advances recoverable—															
a. Permanent	50	-	-				120	-	-	50	-	-	50	-	
b. Others	50	-	-				1700	-	-	50	-	-	306	12	11
Refunds of other than current collections ..				20	-	-	20	-	-	20	-	-	424	2	5
Discount															
Pensions and gratuities															
Investments—															
a. In Government securities for purposes other than Sinking Fund															
b. In Savings Bank															
Total Expenditure ..				76860	-	-	74270	-	-	71740	-	-	68714	7	2
Balances—															
a. Municipal Fund				4100	-	-	8550	-	-	2040	-	-	12992	3	9
b. Endowments															
c. Water-tax Fund															
Grand Total ..				80960	-	-	82820	-	-	73780	-	-	81706	10	11

NOTE TO STATEMENT II.

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

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

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1	Gravelling Vanakara Street								
2	and South Street in Nagore								
3	and Kariangudy Chetty Street and Suman Coil East Street in Velipalam.	2650	X						
2.	Widening the culvert near the Roman Catholic church.	250							
3.	Constructing a culvert of granite stones over the drain round the timber yard and a road leading to it.	350							
4.	Constructing 4 culverts on the road leading to Balakrishna Pillay's Choultry from Gopala Pillay's tank.	250	X						
	Total ..	3500							
(b)	Buildings								
1	Erecting 3 iron latrines	1000							
2	Altering the drains in the market.	250							
3	Constructing 2 tiled cottages in the Hospital compound for European and caste in patients.	1000	X						
	Total ..	2250							

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		Nil							
	Total ..								
(d)	Water-supply								
1	Preliminary investigation								
2	of the water supply scheme	1500							
3									
	Total ..	1500							

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							Total mileage of roads, streets, lanes, &c., in the town.
1	Regravelling 4688 yds of metalled road.	6400	.	.				Metalled or Gravelled } Unmetalled. 14 46
2	Road Establishment	2080	.	.				
3	Grant for maintenance of roads	1220	.	.				
4	Repairing Cooks road with klinker	400	.	.				
5	Repairing the old Nagore road west of M. G. Ramasamy Pillay's garden.	80	.	.				Total mileage under maintenance. Metalled or Gravelled } Unmetalled. 14 46
6	Repairing tunnels etc.	100	.	.				
	Total ..	10280	.	.				

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	Repairing the hospital buildings	500	.	.				
2	Sheds etc.							
32	Repairing the Office sheds	100	.	.				
	Total ..	600	.	.				

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 i and i-a.							
1	Working Expenses of the Jubilee Engine	900	-	-				
2	Repairs to the Jubilee Engine.	100	-	-				
3	Subsidying tanks with freshwater.	200	-	-				
4	Cleansing tanks	500	-	-				
5	Repairing the sides of Akavaikolum	500	-	-				
	Total ..	2200	-	-				

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. a ~~Drainage~~ — Repairs communications							
~~Overseers~~ .. Head Coolies on Rs 8.	1	8	-	-	96	-	-
.. do — .. do on Rs 7 each	2	14	-	-	168	-	-
Mile coolies male on Rs 6-8-0 each	6	39	-	-	468	-	-
~~Drain cleaners~~							
Do — Do — on Rs 6-0-0 each	8	48	-	-	576	-	-
Do — female on Rs 4-0-0 each	16	64	-	-	768	-	-
Total ..	33	173	-	-	2076	-	-
Deduct Fines and Stoppages ..						-	-
Add arrears for last year paid this year ..					4	-	-
Balance (Statement II) ..					2080	-	-
d. Water works—							
~~Overseers~~ Engine driver	1	15	-	-	180	-	-
Fireman	1	10	-	-	120	-	-
~~Watchmen~~ Watchman on Rs 6 each per mensem	3	18	-	-	216	-	-
do on Rs 5. do do	3	15	-	-	180	-	-
do on Rs 4. do do	2	8	-	-	96	-	-
do on Rs 3 do do	1	3	-	-	36	-	-
Total ..	11	69	-	-	828	-	-
Deduct Fines and Stoppages ..						-	-
Add arrears for last year paid this year ..					2	-	-
Balance (Statement II) ..					830	-	-
3. General—							
Overseers	1	75	-	-	900	-	-
~~Maistries~~ Lascar	1	6	-	-	72	-	-
Total ..	2	81	-	-	972	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					970	-	-

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—							
Training 2 Mahomedan Students at Rs 8 each	2	16	-	-	192	-	-
Pupils receiving scholarships of Rs 5 each for 3 months	3	15	-	-	45	-	-
Stipends to two Students to supplement the Government Stipends at Rs 1 each.	2	2	-	-	24	-	-
Total ..					261	-	-
Deduct Fines and Stoppages ..					1	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					260	-	-
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	25	-	-	300	-	-
1st Assistant Master	1	25	-	-	300	-	-
2nd " "	1	17	8	-	210	-	-
Total ..	3	67	8	-	810	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					810	-	-

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—							
Head Master on Rs 12 Each	2	24	-	-	288	-	-
1st Assistant Masters on Rs 10 Each	2	20	-	-	240	-	-
2nd and 3rd Assistant Masters on Rs 7 each	4	28	-	-	336	-	-
Hindustany munshis on Rs 8 each	2	16	-	-	192	-	-
Salary Results Lower Primary School teacher (Lutchami)	1	7	-	-	84	-	-
do do do Pappanacherry	1	5	-	-	60	-	-
Peons on Rs 4 each	2	8	-	-	96	-	-
Sweepers on 8 annas each	2	1	-	-	12	-	-
Total ..	16	109	-	-	1308	-	-
Deduct Fines and Stoppages ..					8	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1300	-	-

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		30	.	.	360	.	.
Total ..					360	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					360	.	.
7. GYMNASTIC INSTRUCTORS on Rs 15 each	2	30	.	.	360	.	.
Total ..					360	.	.
7. Drawing ~~Deduct Fines and Stoppages~~ ..	1	15	.	.	180	.	.
Drawing master—							
Deduct fines and stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					180	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates Hospital asstt.: Nagore	1	30	.	.	360	.	.
" Hospital assistants: Nagapatam ..	2	50	.	.	600	.	.
European nurse and midwife on Rs 25 each	1	30	.	.	360	.	.
Midwife	1	15	.	.	180	.	.
Clerk	1	15	.	.	180	.	.
Compounder	1	15	.	.	180	.	.
~~Servants~~ do. Assistants	1	12	.	.	144	.	.
" do. .. do	1	7	.	.	84	.	.
Surgery assistants	1	10	.	.	120	.	.
Peon Nagapatam	1	7	.	.	84	.	.
do Nagore	1	5	.	.	60	.	.
Nurses on Rs 5 each	2	10	.	.	120	.	.
Toty male on Rs 7 each	2	14	.	.	168	.	.
Toty female on Rs 5 each	2	10	.	.	120	.	.
Contagious diseases cooly	1	6	8	.	78	.	.
Ward cooly male on Rs 6-8-0 each	2	13	8	.	156	.	.
do do female	1	5	.	.	60	.	.
Cook	1	6	.	.	72	.	.
do for European ward	1	7	.	.	84	.	.
Waterwoman	1	5	.	.	60	.	.
Waterman and gardener	1	6	.	.	72	.	.
Dhoby	1	7	.	.	84	.	.
Sweeper Nagore	1	4	.	.	48	.	.
Purveyor	1	10	.	.	120	.	.
Charge allowance to Hospital Asst.: Nagapatam		10	.	.	120	.	.
Total ..	29	309	8	.	3714	.	.
Deduct Fines and Stoppages ..					4	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					3710	.	.

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 1st class	1	18	-	-	216	-	-
do 2nd class	1	10	-	-	120	-	-
Vaccinatrix	1	15	-	-	180	-	-
~~Peons~~							
Total ..	3	43	-	-	516	-	-
Deduct Fines and Stoppages ..					6	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					510	-	-
4. REGISTRATION—							
~~Registrars~~ Registration clerk ..	1	10	-	-	120	-	-
Registrars on Rs 8 each	4	32	-	-	384	-	-
Acts do on Rs 7 each	4	28	-	-	336	-	-
~~Peons~~							
Total ..	9	70	-	-	840	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					840	-	-

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, b and b"							
5. a. "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."—							
Chief Sanitary Inspector	1	65	-	-	780	-	-
Nuisance Inspectors	1	20	-	-	240	-	-
do do on Rs 15 each	3	45	-	-	540	-	-
" Lunguan	1	10	-	-	120	-	-
~~Maistries~~ Peon	1	7	-	-	84	-	-
~~Scavengers~~ Peons on Rs 6 each ..	13	78	-	-	936	-	-
~~Sweepers~~ Sweepers male on Rs 5-8-0 each ..	50	275	-	-	3300	-	-
do female on Rs 4 each	68	272	-	-	3264	-	-
Total ..	138	772	-	-	9264	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					6	-	-
Balance (Statement II) ..					9270	-	-

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							
Total ..							
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 Negapatam ..	1	10	-	-	120	-	-
~~Masalchies~~ do Nagore	1	8	-	-	96	-	-
do Velipalaiam	1	7	-	-	84	-	-
Masalchies on Rs 6 each ..	20	120	-	-	1440	-	-
Total ..	23	145	-	-	1740	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1740	-	-

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 ..	1	15	-	-	180	-	-
Servants Males on Rs 5-8-0 each ..	2	11	-	-	132	-	-
do females on Rs 4 each	1	4	-	-	48	-	-
Peon	1	6	-	-	72	-	-
Total ..	5	36	-	-	432	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					430	-	-
ii. Slaughter-houses— Maistry	1	7	-	-	84	-	-
~~Superintendents~~ Peons on Rs 6 each ..	1	6	-	-	72	-	-
Servants Males on Rs 5-8-0 each ..	2	11	-	-	132	-	-
Total ..	4	24	-	-	288	-	-
Deduct Fines and Stoppages ..					8	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					280	-	-
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 Male on Rs 6 each ..	2	12			144		
do female on Rs 4 each	2	8			96		
Total ..	4	20			240		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240		
6. Public Garden—							
~~Gardeners~~ Head Cooly	1	7			84		
Gardeners on Rs 5-8-0 each	4	22			264		
Total ..	5	29			348		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2		
Balance (Statement II) ..					350		

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	75	.	.	900	.	.
~~Clerks~~ Accountant	1	30	.	.	360	.	.
" Head clerk	1	30	.	.	360	.	.
" 2nd clerk	1	25	.	.	300	.	.
~~Accountants~~ Cashkeeper	1	20	.	.	240	.	.
~~Peons~~ 3rd clerk	1	15	.	.	180	.	.
4th clerk	1	10	.	.	120	.	.
Attender	1	7	.	.	84	.	.
Head Peon	1	8	.	.	96	.	.
Peons on Rs 7 each	2	14	.	.	168	.	.
Masalchy	1	6	.	.	72	.	.
Total ..	12	240	.	.	2880	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					2880	.	.
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
~~Clerks~~ Inspector	1	25	.	.	300	.	.
Bill Collectors on Rs 12 each	7	84	.	.	1008	.	.
~~Peons~~ do. on Rs 10 each	2	20	.	.	240	.	.
Peons on Rs 6 each	4	24	.	.	288	.	.
Total ..	14	153	.	.	1836	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					4	.	.
Balance (Statement II) ..					1840	.	.
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Negapatam. 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.	15000	-	-	500	-	-	14500	-	-	13500 500	-	-	-	-	-	100	-	-	900	-	-
2. Tax on buildings	22000	-	-	50	-	-	21950	-	-	21000 1000	-	-	50	-	-	-	-	-	900	-	-
3. Tax on lands	1060	-	-	-	-	-	1060	-	-	800 200	-	-	-	-	-	10	-	-	250	-	-
4. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	15240	-	-	-	-	-	15240	-	-	15240	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	3550	-	-	-	-	-	3550	-	-	3550	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	2000	-	-	-	-	-	2000	-	-	2000	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	70	-	-	-	-	-	70	-	-	70	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	2400	-	-	-	-	-	2400	-	-	2400	-	-	-	-	-	-	-	-	-	-	-
10. Tax on Vehicles with Springs.	2020	-	-	-	-	-	2020	-	-	1900 50	-	-	-	-	-	20	-	-	100	-	-
11. Tax on Animals	2000	-	-				2000	-	-	1900 50 50	-	-	-	-	-	-	-	-	100	-	-
12. Tax on Carts without Springs.	1950	-	-				1950	-	-	1850	-	-	-	-	-	-	-	-	100	-	-
13. Rent of lands.	1150	-	-				1150	-	-	1100 50	-	-	-	-	-	-	-	-	50	-	-
14. Rent of Buildings.	150	-	-				150	-	-	150	-	-	-	-	-	-	-	-	-	-	-
15. Produce of lands and gardens	500	-	-				500	-	-	500	-	-	-	-	-	-	-	-	-	-	-
Total ..	69090	-	-	550	-	-	68540	-	-	65960	-	-	50	-	-	130	-	-	2400	-	-

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.	100	..	.	900	.	.	1000	.	.	500	.	.	-	-	-	300	.	.	200	-	-	1893-94	1894-95		
2. Tax on buildings	80	-	-	1000	.	.	1080	-	.	1000	-	.	-	-	.	30	-	.	50	.	.	"	"		
3. Tax on lands	20	.	.	230	.	.	250	.	.	200	.	.	-	-	.	-	-	.	50	-	.	"	"		
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8 Rent of cart-stands																									
9. Private scavenging fees																									
10 Tax on Vehicles with springs	.	.	.	70	.	.	70	.	.	50	-	.	.	-	-	.	.	.	20	.	.	1894-95			
11 Tax on Animals	.	-	.	70	.	.	70	.	.	50	.	.	-	-	.	-	.	.	20	.	.	"			
12 Tax on Carts	.	.	.	60	.	.	60	.	.	50	.	.							10	.	.	"			
13. Rent of lands	.	.	.	20	.	.	20	-	.	20	.	.													
14 Rent of Buildings																									
15 Produce of lands and gardens																									
Total ..	200	.	.	2350	.	.	2550	-	.	1870	.	.				330	-	.	350	.	.				

STATEMENT VI.—Revised Estimate for 1894-95.

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

Items.	Actuals of the first ~~eight~~ 7 months of 1894-95.			Actuals of the last ~~four~~ 5 months of 1893-94.			Probable ~~receipts~~ ~~charges~~ of the last ~~four~~ 5 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										12990	-	-	5240	-	-	
b. Endowments																
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53)	6009	8	-	7560	8	-	6990	8	-	13000	-	-	13500	-	-	From the actual demand of the current year a greater revenue cannot be expected.
b. Tax on buildings (section 63) ..	12433	-	-	11315	8	8	9567	-	-	22000	-	-	22000	-	-	
c. Tax on lands (section 63) ..	321	6	9	800	4	8	678	9	3	1000	-	-	1000	-	-	
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77) ..	1182	-	-	711	-	-	718	-	-	1900	-	-	2000	-	-	Fluctuating item
f. Tax on animals (section 77) ..	1280	-	-	630	-	-	620	-	-	1900	-	-	2000	-	-	do do
g. Tax on carts and other vehicles without springs (section 85) ..	1352	-	-	436	-	-	448	-	-	1800	-	-	1900	-	-	do do
h. Tolls (section 91)—																
Gross receipts 15240-0-0 ..	5118	12	3	2380	7	5	5081	3	9	10200	-	-	9000	-	-	The figure in column 5 is according to the lease secured.
Less Local Fund share 5040-0-0 ..																
i. Penalties on account of—																
i. Tax on arts	9	-	-	-	12	-	1	-	-	10	-	-	10	-	-	
ii. Tax on buildings ..	-	-	-	-	-	-	10	-	-	10	-	-	10	-	-	
iii. Tax on lands	-	-	-	-	-	-	10	-	-	10	-	-	10	-	-	
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c. ..	-	8	-	-	-	-	9	8	-	10	-	-	10	-	-	
vi. Tax on animals	-	-	-	-	-	-	10	-	-	10	-	-	10	-	-	
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 ..	-	-	-	60	-	-	60	-	-	60	-	-	10	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
a. i. Rent of lands	428	-	7	984	5	6	771	15	5	1200	-	-	1100	-	-	The increase is due to the levy of rent ~~to~~ on old encroachment on Street Lands.
ii. Rent of buildings ..	84	-	-	60	-	-	66	-	-	150	-	-	150	-	-	
iii. Avenue receipts	5	14	-	234	3	6	14	2	-	20	-	-	100	-	-	The avenue trees having been pruned about the close of the last year a greater revenue cannot be expected this year.
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.	314	15	11	167	8	1	235	-	1	550	-	-	400	-	-	The increase is due to improvements in the Sewage Farm.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	126	-	3	138	12	-	123	15	9	250	-	-	200	-	-	The increase is due to comparatively high prices at which Empty Kerosine oil tins & Cases are sold.
Carried forward ..	28665	1	9	25479	5	10	25414	4	3	54080	-	-	53410	-	-	

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

Items.	Actuals of the first ~~eight~~ 7 months of 1894-95.			Actuals of the last ~~four~~ 5 months of 1893-94.			Probable ~~charges~~ revenue of the last ~~four~~ 5 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 ..	28665	1	9	25479	5	10	25414	14	3	54080	.	.	53410	.	.	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	137	8	.	16	2	8	62	8	.	200	.	.	200	.	.	
d. i. Fees from educational institutions	58	15	3	34	1	6	41	.	9	100	.	.	100	.	.	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..	130	1	9	83	4	.	99	14	3	230	.	.	300	.	.	Decrease is justified by the actuals of the 1st 7 months.
ii. Other Hospital receipts ..	7	6	2	8	5	3	12	9	10	20	.	.	100	.	.	Do.
f. i. Income from markets ..	1772	6	.	1774	3	2	1777	8	.	3550	.	.	3600	.	.	The figure in column 5 represents the actual lease amount.
ii. ,, slaughter-houses	1153	7	.	772	10	2	846	9	.	2000	.	.	1600	.	.	Increase due to the raising of the fees from half to one anna in the Nagore Slaughter house & departmental collections.
g. Other fees																
i. Distraint fees	15	8	.	21	.	.	34	8	.	50	.	.	50	.	.	
ii. License fees	1395	3	11	191	.	.	104	12	1	1500	.	.	1500	.	.	
iii. Cartstand fees	35	.	.	35	.	.	35	.	.	70	.	.	70	.	.	
iv. Other fees	.	8	.	1	8	.	9	8	.	10	.	.	10	.	.	
h. Fines under Municipal and other Acts	799	10	.	529	14	.	500	6	.	1300	.	.	1000	.	.	The figures in column 5 is Explained by the actuals of the 1st 7 months.
i. Interest on investments—																
i. General, including choultries	79	12	10	79	12	10	80	3	2	160	.	.	160	.	.	
ii. Educational																
iii. Medical	85	12	7	85	12	7	84	3	5	170	.	.	170	.	.	
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..	.	.	.	.	.	.	.	.	.	.	.	.	40	.	.	No students were sent up for training.
Buildings																
Municipal Schools ..																
Other purposes for Gymnastic instructor &c. ..	105	.	.	120	.	.	75	.	.	180	.	.	270	.	.	Grants for the drawing master was not sanctioned hence the decrease.
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical	1493	7	6	410	15	2	6	8	6	1500	.	.	1550	.	.	The council having declined to build a lyingin ward the proceeds of loans for this purpose are not expected from the Taluq Board.
iii. Other purposes Ferry rents	454	12	3	771	1	2	645	3	9	1100	.	.	1000	.	.	The figure in column 5 represents a moiety of the amount for which the ferry has been leased out.
Carried forward ..	36389	11	.	30414	.	4	29830	5	.	66220	.	.	65160	.	.	

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

Items.	Actuals of the first ~~eight~~ 7 months of 1894-95.			Actuals of the last ~~four~~ 5 months of 1893-94.			Probable ~~charges~~ receipts of the last ~~four~~ 5 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 ..	36389	11	-	30414	-	4	29830	5	-	66220	-	-	65160	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	28	-	-	31	1	7	22	-	-	50	-	-	50	-	-	
ii. Medical																
iii. Other purposes																
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	1417	14	-	876	10	-	782	2	-	2200	-	-	2200	-	-	
ii. Other purposes	32	10	-	126	13	1	37	6	-	70	-	-	300	-		The Slaughter houses being managed departmentally payments for services of totes are not expected
b. Other items—																
i. Fishery rents	263	12	6	-	7	-	36	3	6	500	-	-	280	-	-	The figure in column 5 is explained by the 1st 7 months figure
ii. Refunds of Expenditure of previous year	13	9	5	-	-	-	6	6	7	20	-	-	10	-	-	
iii. Fee for numbering carts, &c.	47	-	6	27	1	-	22	15	6	70	-	-	70	-	-	
iv. Other items	33	1	4	-	9	6	16	14	8	50	-	-	50	-	-	
c. Withdrawals from Government securities ~~(e)~~ ~~(e)~~ Savings Bank.	-	-	-	-	-	-	-	-	-	-	-	-	200	-	-	The Govt: Securities are not intended to be realized this year.
b. Loans—																
i. From Government ..																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent																
ii. Others	38	11	-	1061	9	7	611	5	-	650	-	-	50	-	-	The figure in column 5 represents the cost of coal used for the Jubilee Engine.
Total Receipts ..	38464	5	9	32540	4	1	31365	10	3	69830	-	-	68340	-	-	
Grand Total ..	38464	5	9	32540	4	1	31365	10	3	82820	-	-	73780	-	-	

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

Items.	Actuals of the first ~~eight~~ 7 months of 1894-95.			Actuals of the last ~~four~~ 5 months of 1893-94.			Probable charges of the last ~~four~~ 5 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	140	7	-	2760	4	1	909	9	.	1650	.	.	.	.	.	Vide para 15 of the report
b. Buildings	640	2	8	948	6	4	1499	13	4	2140	.	.	1250	.	.	do 16 do
c. Drainage																
d. Water-supply	130	12	.				219	4	.	350	.	.	10500	.	.	do 17 do
2. Repairs—	911	5	8							3540						
a. Communications	5994	.	10	2389	12	8	5285	15	2	11280	.	.	5880	.	.	do 18 do
b. Buildings	165	14	5	864	12	7	234	1	7	400	.	.	300	.	.	Provision has been made for repairing the cholera shed hence the increase.
c. Drainage—																
i. Repairs to works ..																
ii Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	1256	1	10	1088	4	10	1703	14	2	2960	.	.	2000	.	.	Vide para 19 of the report accompanying
ii. Establishment	480	13	-	333	3	9	349	3	.	830	.	.	830	.	.	
iii. Contingencies	.	.	.	.	.	.	20	.	.	20	.	.	20	.	-	
3. Establishment— Other	567	.	.	383	14	4	403	.	.	970	.	.	970	.	.	
...ers.	12	3	-	144	3	.	17	13	.	30	.	.	30	.	.	
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I ..	9387	6	9	8913	7	7	10642	9	3	20030	.	.	21780	.	.	
GRANT II—(*Education.*)—																
1. Training Schools—																
a. Contributions to Local Boards ..	.	.	.	.	.	.							190	.	.	No Students were available to undergo training.
b. Stipends to Normal students ..	.	.	.	.	.	.	.	.	.	.	.	.				
c. Sessional Schools				72	10	5	70	.	.	70	.	.	70	.	.	
2. Municipal Schools—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments	677	4	7	437	5	7	572	11	5	1250	.	.	1300	.	.	Decrease due to non-entertainment of the Hindustani Munshi in the Nagore School for some time at the beginning of the year & to grant of stoppages.
b. Results Grants	.	.	.	323	15	9	400	.	.	400	.	.	400	.	.	
c. Contingencies	174	14	9	79	11	.	155	1	3	330	.	.	330	.	.	
3. Salary Grants	1218	12	10	806	13	2	781	3	2	2000	.	.	2000	.	.	
4. Results Grants	216	10	.	2712	3	1	2483	6	.	2700	.	.	2500	.	.	The increased provision is to meet the payment of arrear grants.
5. Combined Grants—																
a. Fixed Payments																
b. Results Grants																
6. Inspection—																
a. Contributions to Local Boards ..																
Carried forward ..	2287	10	2	4432	11	.	4462	5	10	6750	.	.	6790	.	.	

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

Items.	Actuals of the first ~~eight~~ 7 months of 1894-95.			Actuals of the last ~~four~~ 5 months of 1893-94.			Probable charges of the last ~~four~~ 5 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 ..	2287	10	2	4432	11	-	4462	5	10	6750	-	-	6790	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	210	-	-	150	-	-	150	-	-	360	-	-	360	-	-	
ii. Contingencies	12	10	9	7	2	1	7	5	3	20	-	-	16	-	-	
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..	121	-	-	312	-	5	79	-	-	200	-	-	200	-	-	
b. Common gymnasium—																
i. Establishment	210	-	-	148	-	6	150	-	-	360	-	-	360	-	-	
ii. Contingencies	38	8	-	21	2	6	11	8	-	50	-	-	40	-	-	
c. Drawing master	76	8	-	-	-	-	83	8	-	160	-	-	180	-	-	
d. Other items	8	10	-	8	2	-	1	6	-	16	-	-	10	-	-	
..	2964	14	11	5079	2	6	4945	1	1	7910	-	-	7950	-	-	
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	1244	11	7	861	6	7	925	4	5	2170	-	-	2220	-	-	Decrease due to fines and stoppages.
b. Medicines and Supplies	231	5	10	730	8	-	1168	10	2	1400	-	-	500	-	-	Vide para 21 of the report accompanying
c. Diet of Patients	393	1	4	398	10	6	266	14	8	660	-	-	960	-	-	Do 22
d. Sundries and Contingencies ..	466	5	4	285	7	3	183	10	8	650	-	-	620	-	-	
e. Contributions to Local Boards ..																
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..																
ii. Sanitary Inspection ..	-	-	-	217	-	-	220	-	-	220	-	-	260	-	-	
iii. Medical Reserve staff ..																
iv. Cutlers' Establishment ..	-	-	-	8	-	-	10	-	-	10	-	-	10	-	-	
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—																
i. Medical Schools ..	-	-	-	300	-	-	300	-	-	300	-	-	300	-	-	
ii. Reserve staff ..	-	9	6	40	-	-	39	6	6	40	-	-	40	-	-	
c. OTHER CONTRIBUTIONS																
3. VACCINATION—																
a. Establishment	280	-	-	190	-	-	214	-	-	500	-	-	510	-	-	
b. Contingencies	165	2	1	96	13	-	84	13	11	250	-	-	250	-	-	
c. Contributions to Local Boards ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Carried forward ..	2787	3	8	3127	13	4	3412	12	4	6200	-	-	5610	-	-	

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

Items.	Actuals of the first ~~eight~~ 7 months of 1894-95.			Actuals of the last ~~four~~ 5 months of 1893-94.			Probable charges of the last ~~four~~ 5 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 ..	2787	3	8	3127	13	4	3412	12	4	6200	-	-	5610	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	481	9	1	346	8	9	358	6	11	840	.	.	840	-	-	
b. Contingencies	127	11	10	62	5	9	32	4	2	160	.	.	100	-	-	Increase due to the printing of forms.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	3008	13	5	2247	4	6	2251	2	7	5260	-	-	5840	-	-	The apparent decrease is due to a redistribution of charges among 5 a i, 5 b i, and 5 b ii. Vide also para 23 of the report.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5048	10	-	3275	6	10	4801	6	-	9850	-	-	8700	-	-	The increased provision is for making 17 rubbish carts
b. Private scavenging—																
i. Establishment ..	1260	-	-	1123	10	3	900	-	-	2160	-	-	2920	-	-	Vide remarks against 5 a i above.
ii Public latrine ~~Establishment~~ ..	665	-	-				555	-	-	1220	-	-				
ii. Contingencies, such as cost of scavenging carts, &c. ..	394	6	8	933	11	10	1105	9	4	2500	-	-	2300	-	-	The increased provision is for making 2 iron night soil carts
c. Cholera charges	96	7	9	479	13	1	23	8	3	120	-	-	50	-	-	The figures in column 5 is modified by the actuals.
d. Contingencies	376	3	2	455	-	-	223	12	10	600	-	-	400	-	-	The increase is due to the consumption of a large quantity of sanitary powder
e. Kandiyira arrangements ..	-	-	-	280	7	9	300	-	-	300	-	-	300	-	-	
Total III ..	15246	1	7	12332	2	1	13963	14	5	29210	-	-	27860	-	-	
a. General Establishment—																
i. Office Establishment																
1. LIGHTING—																
a. Establishment	907	3	3	629	9	8	732	12	9	1640	-	-	1740	-	-	Decrease due to the non-entertainment of the full staff of lamplighters
b. Contingencies	2046	4	1	1774	10	3	1953	11	11	4000	-	-	4200	-	-	Decrease is due to the reduced price at which kerosine oil has been purchased.
2. i. MARKETS—																
a. Establishment	238	-	-	144	10	11	182	-	-	420	-	-	420	-	-	
b. Contingencies	3	9	.	3	11	6	6	7	-	10	-	-	10	-	-	
ii. SLAUGHTER-HOUSES—																
a. Establishment	30	-	-	25	-	-	60	-	-	90	-	-	120	-	-	Decrease due to the non-entertainment of the tolly for the bull slaughter house.
b. Contingencies	22	13	.	.	-	.	7	3	.	30	-	-	10	-	-	
3. CHOULTRIES—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment																
b. Contingencies																
5. AVENUES—																
a. Establishment	136	15	1	98	12	5	103	-	11	240	-	-	240	-	-	
b. Contingencies	2	1	.	53	5	-	17	15	.	20	-	-	60	-	-	
6. PUBLIC GARDEN—																
a. Establishment	426	10	5	303	15	5	333	5	7	760	-	-	790	-	-	Decrease due to the reduction of garden Establishment vide para 29 of the report.
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	211	2	8	69	8	3	138	13	4	350	-	-	400	-	-	The revised Estimate under this head is considered sufficient with reference to the actuals of the 1st 7 months.
Carried forward ..	4024	10	6	3103	3	5	3535	5	6	7560	-	-	7990	-	-	

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

Items.	Actuals of the first ~~eight~~ 7 months of 1894-95.			Actuals of the last ~~four~~ 5 months of 1893-94.			Probable charges of the last ~~four~~ 5 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 ..	4024	10	6	3103	3	5	3535	5	6	7560	-	-	7990	-	-	
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 ..	14	15	-	4	2	-	35	1	-	50	-	-	50	-	-	
iii. Printing	369	3	11	278	2	9	230	12	1	660	-	-	700	-	-	The apparent decrease is due to the deficit under Grant VI h ii of the cost of forms supplied by the G. of Madras press.
iv. Compensation for lands for burning & burial grounds ..	.	.	.	.	-	-	550	-	-	550	-	-	-	-	-	The figure represents the compensation paid for land acquired for a new burial ground.
v. Other items	11	10	.	3	11	-	18	6	-	30	-	-	30	-	-	
vi. Law charges	212	15	.	16	1	3	137	1	-	350	-	-	150	-	-	Vide para 31 of the report.
vii. Numbering Vehicles	27	14	.	13	13	.	2	2	-	30	-	-	28	-	-	
d. Contingencies .. IV	4661	4	5	3419	1	5	4508	11	7	9170	-	-	8940	-	-	
e. Landing-place arrangements ..																
III ..																

Items.	1	2 RS.	A.	P.	3 RS.	A.	P.	4 RS.	A.	P.	5 RS.	A.	P.	6 RS.	A.	P.	7
a. General—																	
i. Office Establishment ..		1593	15	5	1134	8	7	1166	.	7	2760	-	-	2760	.	.	
ii. Inspection																	
b Collection of Municipal Taxes—																	
i. Establishment		1040	13	5	741	4	6	769	2	7	1810	.	.	1840	.	.	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..		90	1	10	322	12	.	309	14	2	400	.	.	250	.	.	Vide remarks against grant IV g iii
c. Collection of Tolls—																	
i. Establishment																	
ii. Contingencies																	
d. Office contingencies other than (*b*) (ii)		499	4	4	271	8	2	250	11	8	750	.	.	650	.	.	The increased provision is for making 2 dozen chairs for the meeting hall.
e. Contributions for Central office and Audit establishments ..		.	-	.	363	.	-	330	.	.	330	-	.	330	-	.	
f. Collector's office Establishment		34	.	10	22	.	.	25	15	2	60	-	.	60	.	.	
Total, Grant V ..		3258	3	10	2855	11	3	2851	12	2	6110	.	.	5890	-	.	
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~~ 7 months of 1894-95.			Actuals of the last ~~four~~ 5 months of 1893-94.			Probable charges of the last ~~four~~ 5 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	120	-	.	25	.	.	-	-	-	120	.	.	56	-	.	
b. Others	1700	-	-	43	9	.	-	-	.	1700	-	-	50	-	.	The figure in column 5 represents the cost of coal laid in stock.
Refunds of other than current collections ..	2	14	7	-	-	.	17	1	5	20	.	.	20	-	.	
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	37340	14	7	32668	1	10	36929	1	11	74270	.	.	71740	-	-	
Balances—																
a. Municipal Fund										8550	-	-	2040	.	.	
b. Endowments																
c. Water-tax Fund																
d. Contingencies ..																
e. Handing over arrangements ..										82820	-	-	73780	-	-	

Deductions for the Town of

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. a. New Works - Communications	.	-	.	470	-	.	-	-	-	470	-	.	Resolution No 3 dated 30th August 94
1. b. New Works - Buildings	1250	-	.	220	-	.	-	-	-	1470	-	-	" No 3 " " "
1 d. New Works - water Supply	10000	.	.	-	-	.	4450	-	.	4860	-	-	" No 4 " 2 August 94
							270	-	.				" No 3 " 30 August 94
							220	-	.				" No 7 " 30 August 94
2 a. Repairs - Communication	5880	-	.	4450	-	-				10330	-	-	" No 4 " 2 August 94 on G.O. No 1284 m 6-9-94
× Write Rs 10,500.													

Graham Bruce
Chairman.

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Negapatam 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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1	2		3		4		5		6

Negapatam

57/27

g. Contingencies

e. Teachers for arrangement

Statement Showing the Receipts and Charges of the Negapatam municipality for 1895-96

	Budget Estimate 1895-96		Estimate 1894-95		Actuals 1893-94			
	Detail menu Head	Total mayor Head	Budget	Revised				
I Receipts								
1. School fees	100	100	100	100	65	9	6	✓
2. Contribution from Provincial funds								
Normal Stipends	-	-	-	-	-	-	-	
Salary Grant to Gymnastic Instructors	180	✓	180	180	180	-	-	✓
do to Drawing master	90	270	90	76	-	-	-	✓
Buildings								
3. Other contributions	50	50	50	50	49	-	-	✓
Total		420	420	406	294	9	6	✓
II Charges								
1 (b) Training Schools	-	-	190	-	-	-	-	✓
(e) Sessional Schools	70	70	70	70	72	10	5	✓
2 ( ) Gen Salary Results-system								
(a) Fixed payments	1300	✓	1300	1300	1013	1	1	✓
(b) Results Grants	400		400	400	323	15	9	✓
(e) Contingencies	330	2030	330	330	202	8	..	✓
3. Salary Grants	2232	2232	2000	2000	2190	13	3	✓
4. Results Grants	2500	2500	2500	2700	2712	3	1	✓
6 Inspection								
(b) Municipal Inspectors								
1. Establishment	360	✓	360	360	360	.	.	✓
II Contingencies	10	370	10	10	7	3	.	✓
7. Miscellaneous								
(a) Building and furniture grants	300		200	200	487	..	..	✓
(b) Common Gymnasium								
Establishment	360	✓	360	360	358	.	6	✓
Contingencies	50		50	50	60	15	6	✓
(e) Drawing master	180	✓	180	152	.	.	.	✓
Contingencies	20	910	.	.	.	.	.	✓
(e) Other items	.	.	-	-	-	-	-	
Total		8112	7950	7932	7788	6	7	✓

Tanjore
11th September 1895

S. A. Sundaram Aiyar
Assistant

Negapatam Municipality

Statement II B. Details of municipal Establishment

Particulars	Present Scale as for Budget of 1894-95			Proposed Scale for 1895-96		
	No	Salary per mensem	Salary per annum	No	Salary per mensem	Salary per annum
Grant II Education						
Salary Results System						
Head Master on Rs 12 each	2	24	288	2	24	288
1st assistant Master on Rs 10 each	2	20	240	2	20	240
2nd & 3rd asst Masters on Rs 7 each	4	28	336	4	28	336
Hindustani munshi on Rs 8 each	2	16	192	2	16	192
Salary Results Primary School on Rs 7 each	1	7	84	1	7	84
Do - Do - on Rs 5	1	5	60	1	5	60
Peons on Rs 4 each	2	8	96	2	8	96
Sweepers on 8 as each	2	1	12	2	1	12
Inspection						
Inspecting School master	1	30	360	1	30	360
Gymnastic Instructor	2	30	360	2	30	360
Drawing master	1	15	180	1	15	180
Total	20	184	2208	20	184	2208

1300

Tanjore
11th Sept 1894

S. A. Sundaramaiyar
11/9
Assistant Inspector of Schools,
6th Division.

Office of the Assistant Inspector of Schools,
6th Division.
Tanjore

No. 5/38

Dated 11 September 1894.

FROM

M R Ry. S. a Sundaramaiyaravergal

THE ASSISTANT INSPECTOR OF SCHOOLS,
6th Division.

TO

THE INSPECTOR OF SCHOOLS,
Southern Circle.

SIR,

I have the honor to submit herewith Statements I, II and II B of the Educational portion of the Budget of the Negapatam municipality for 1895-96 with the following remarks.

2. Revised estimate for 1894-95

Receipts - The items under this head call for no remarks except the Salary grant for the Drawing master, for whom only Rs 76 has been taken credit for against Rs 90 in the current year's Budget owing his appointment having been given effect to only from the 28th April last.

3. Charges

(1) Training Schools – Nothing is entered in the revised estimate as the Sub-assistant Inspector reports that the amount provided for training 2 muhammadan teachers is not likely to be utilized

(2) Sessional Schools – The Budget provision of Rs 70 is repeated for enabling 4 of the unpassed teachers of the town to pass the Primary School Examination by attending a Local Fund Sessional School.

(3) The other items that require special comment are –

(a) Results Grant under which a sum of Rs 2700 has been provided against Rs 2500 the budget allotment, in consideration of the arrears of Results Grant for 1893-94 amounting to Rs 216, which have to be paid out of the allotment for the current year.

and (b) Drawing master, the decrease in the provision for whose pay has been explained in para 2 supra.

Budget for 1895-96

4 Receipts No remarks are necessary as the current year's figures are repeated.

5 Charges

(1) Sessional School – The Budget provision of Rs 70 is repeated for Stipends and Travelling allowance to 4 unpassed teachers to enable them to go through the course in a Local Fund Sessional School in view to passing the Primary School Examination.

(2) Salary Grant – A sum of Rs 232 more than the Budget allotment of Rs 2000 for 1894-95 has been provided, as some of the teachers already in the Staff of the St Antony's High School Negapatam will be entitled to higher rates of Salary Grants in consequence of the increase of pay proposed to be given to them by the Manager. It is also –

granted

expected that new grants will be applied for on behalf of certain teachers proposed to be appointed.

Results Grants — The usual Budget provision of Rs 2500 is repeated under this head and it will probably suffice under the Assignment system now in force.

(a) Miscellaneous

A sum of Rs 300 is entered against Rs 200 for the current year. The enhanced provision is very necessary in the interests of the Lower Primary Schools which have to satisfy the conditions of recognition under the Educational Rules in regard to accommodation and furniture. A provision of Rs 20 has been entered for contingencies on account of the Drawing Master. The other items call for no remarks.

6. Should these proposals be approved, expenditure on account of Education for 1895-96 will amount to Rs 7692 or about 14 per cent of the total income from taxation, markets and rents.

I have the honor to be,
Sir
your most obedient Servant

V. A. Sundaramaiyar
11/9

ag Assistant Inspector of Schools,
6th Division

m

expected
juparam

R.No. 10655 of 94

R.No. 11,341/94

EDUCATIONAL {1894.} DEPARTMENT.

FROM

THE ASSTT INSPECTOR OF SCHOOLS,
6th Division.

TO

THE INSPECTOR OF SCHOOLS,
Southern Circle.

OFFICE
INSPECTOR OF SCHOOLS,
S. CIRCLE.
12 SEP. 94

Dated 11th September 1894.
Received 12/9/94

No. 5138
23-OCT-1894

Enclosures. 2

DIRECTOR OF PUBLIC INSTRUCTION
RECEIVED
17 SEP 94
R. R. No.
MADRAS.

Substance.

Negapatam Municipal Budget for 1895-96 submitting it —

No 6467
13.9.94

Submitted to the Director of Public Instruction, for transmission to the Chairman Municipal Council, Negapatam

2 The recommendations of the Asst Inspector of Schools are approved

C. C. Flanagan.
Inspector of Schools
SC

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION,

Madras, 17th October 1894.

No. 9906

From

D. DUNCAN, ESQ., M.A., D.Sc.,
~~ACTING~~ DIRECTOR OF PUBLIC INSTRUCTION,
Madras,

To

The Chairman.
Municipal Council,
Negapatam.

SIR,

I have the honor to forward the proposals of the Assistant Inspector of schools, 6th Division, which are supported by the Inspector, for the Budget Estimate of the Negapatam Municipality for 1895-96 and to recommend them for adoption with the following modification

2. The provision of Rs 190 made in the current year's budget for training two Muhammadan teachers in the Madras Muhammadan Branch Training School may be continued this year also, credit being, at the same time, taken for a grant of Rs 70 from Provincial Funds.

Negapatam

Negapatam being a large centre of Muhammadan population, the Inspecting officers should find no difficulty in inducing qualified Muhammadan teachers to undergo training in Madras. The Assistant Inspector will be requested to consider the matter and take the necessary steps.

3. With reference to the actuals of 1893-94 and the revised estimate for the current year, I would fix the allotment for results grants at Rs 2700.

4. Should this proposal be approved, the net expenditure on education will, in round numbers be Rs 8010 or about 14 per cent of the probable income from taxation, markets, and rents.

I have the honor to be,
Sir,
Your most obedient servant

D Duncan

Director of Public Instruction.

739
24/10/94

1894.

PUBLIC INSTRUCTION,
MADRAS.

To

THE Chairman, Municipal Council, Negapatam.

Enclosures 4 to letter No 29 29-1-95

10

25-OCT-1894.

Dated

Despatched

Received

DESPATCHED
20 OCT 1894

Dated

No.

ENCLOSURES.

Subject.

Forwarding proposals of the Budget Estimates of the Negapatam Municipality for 1895-96.

4/497 no 95

Revision of Establishment.

Number	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
		RS.	RS.	RS.	RS.	
1894-95						
2.	Male Peons on Rs 5 each	. . .	10-0-0			
1.	Mistry on Rs 7 p.m. from 15 January 1895	. . .	7-0-0			
			17-0-0	7-0-0	-	Res. 1 / 11.1.95
1.	Head Cooly	. . .	7-0-0			
4.	Sanderson 5.8.0 each	. . .	22-0-0			
		Total.	29-0-0		57.	Res. 2 / 11.1.95
1	Male Drapers & Beamers on Rs 5½ each	.	255-0-0			
1	Female do. 4.0.0	.	272-0-0			
20	Other Estabt. unaffected		225-0-0			
		Total	750-0-0	20-8-0	-	Res. 4 / 24.1.95
1895-96.						
1	Head Master	. .	25-0-0			
1	Assistant Master	. .	25-0-0			
1	do do	. .	17-8-0			
		Total	67-8-0	67-8-0		Res. 546 / 11.1.95

Ramaya P. Rao
Chairman.

evision of Establishment.

CHARGE. Proposed Scale.				PROPOSITION.		
umber	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
50.	Male Sweepers & Scavengers on Rs 5.8.0. each		245			
88	Other Estb. unaffected		497			Res 4 / 24.1.95
			772	22		
2	Male Sotis on Rs 5/8/ each	–	11.			
3	Other Estab.t unaffected		25.			
			36.	1.	"	do.
2	Male Sotis on Rs 5/8/ each		11.			
1.	Maistry on " 7/-		7			
1	Peon on " 6/-		6.			
			24.	7.		do.
1.	Manager on Rs 75 including allowances		75			
11.	Other Estb. unaffected		165			
			240.	10.		Res 3 / 24.1.95

William P. Bruce
Chairman Municipality

Enclosure No 3 to letter
No 29
29-1-95

Negapatam Municipality
Proposition
Statement

Statement of Propositi

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
Number	Date.		Number	Designation.	Pa Minimum.	
				Revised	RS. Estimate	
214 M	23.2.94.	Grant II 2.11 a. Slaughter houses Establishment	2.	Male Sweepers on Rs 5 each.		
					Total	
do	do	Grant II 6a. Garden Est.	1.	Garden Maistry		
			4.	Gardeners on Rs 6. each.		
			3.	— do — " " 5. 4. each		
			1.	— do — Female.		
			1.	do do		
					Total	
do	do	Grant III 5a i Conservancy Est.	43	Male Sweepers Scavengers on Rs 5 each.		
		5b i Private Scavengers	67	Female. do on Rs 4. each		
		5b ii Public & latrine Est.	20	Rest Est. mappe etc		
					Total	
				Budget Estimat		
		Grant II, 2. i. a. Salary System School Establishment.				

Statement of Propositi

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.		
			Number	Designation.	Pay.
Number	Date.				Minimum.
					RS.
"	"	Grant III Sai Conservancy Est. St i Private Scavenging Est. St ii Public Latrine Est.	46. 88	Male Sweeper & Scavenger on Rs 5/6 p. each Other Establt. mustfeeder	
214 in 23. 2. 94		Grant IV 2 i Market Est.	2 3.	Male Sweeper on Rs 5 p. each Other Establishment mustfeeder	
"	"	Grant IV 2 ii Slaughter-houses Est.	2. 1.	Male Sweeper on Rs 5 p. each Master on Rs 7 per mensem	
214 in 23. 2. 94		Grant V Office Est.	1. 11.	Manager on Rs 65 Other Establishment mustfeeder	

Statement of Proposit

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.		
Number	Date.		Number	Designation.	Pay. Minimum.
					RS.
244 M.	23.2.94	Grant III 1 a. Hospital Est.	1.	Hospital Assistant	
			1.	—— " do. " ——	
			1.	Midwife	
			1.	Clerk.	
			1.	Compounder	
			1.	—— " do. — Assistant	
			1.	—— " do. —— " do. —	
			1	Peon	
			1	—— " do. " ——	
			2.	Nurses on Rs. 5/- each	
			1.	Ward Male	
			1.	—— do. — Female	
			1.	Contagious diseases Ward	
			1	Ward Coolie	
			1	Cook	
			1.	Waterman & Gardener	
			1	Dhoby	
			1.	Sweeper.	

Collector's note

Credit

	Rs
Opening balance -	8,550
Receipts . .	72,410
Total -	80,960
Deduct amount struck off under Tax on Rts .	1,000
	79,960

Debit

	Rs
Expenditure - . .	76,860
Deduct expenditure struck out as superfluous (Vide para 3 above)	5,800
Net Expenditure -	71,060
Add expenditure for items provided as per endorsement para 5	770
Total	71,830
Balance .	8,130
	79,960

Rs

Sd

Do. collect

Extract from the Proceedings of the

National Middle school Nagore.

cher	Position	Salary			Qualification. General	Qualification. Special	Service in Mis school	Service in Other schools	Strength in	On 20th February 1895. on rolls	On 20th February 1895. Present	Remarks.
							y. m	y. m				
r	Headmaster	25	..	..	Matriculation	Ordinary certificate.	2 - 6.	8 - 6	III Form	12	10.	(1) 5. applied for Lower secondary Examination 2 passed for certificate and the other 3 passed in compulsory and in one optional subject.
	1st assistant	25	.	..	do	Trained Teachers certificate	1 - 3.	7 - 6	II Form	13.	11.	
aiyar	2nd assistant	17	8	..	do.	Ordinary certificate	6 - ..	3 - .	I Form	11.	10.	(2) The population of Nagore as per last census Male. 6576. Female. 9977.

National Primary school Nagore.

er	Position	Salary			Qualification General	Qualification Special	Service in Mis school	Service in other school	Strength in	On 20th February 1895 on rolls	On 20th February 1895 Present	Remarks.
							y. m.	y. m				
ar	Headmaster	13	.	..	Middle school 2nd class.	nil.	(b)		IV class	21	18.	(b) On leave; exact information not obtained
yar	1st assistant	8	.	..	do 1st class.	Ordinary certificate	0 - 5. (a)	1 - 6.	III class	16	9.	(a) And 2. years in the same school some 3. years back
ndaliar	2nd assistant	8	.	..	5th standard examination	simply trained and not certificated	1 - ..		II class	20	14.	
									1st class	26	15	

Transcribe the entry for Nagore 15th

Municipal salary Results school Nagore.

Teacher	Position	Salary	Qualification		Service in		Strength in	On 28 February 1895		Remarks.
			General	Special	Mis school	After schools		On rolls	Present	
	Headmaster	12 " "	Matriculation	Trained and passed the written exam	years 10.	years 4	IV class.	14	10.	
	1st assistant	10 " "	"	do	10	"	III "	9	6.	
	2nd assistant	7 "	S. L. C. examination	Ordinary certificate	3	8	II	17	9.	
	3rd assistant	7 " "	Nil	Nil	20	8	1st	30	19.	
	Hindustani instructor	8 " "	Primary examination	Trained sub certificated	u — 8.	Nil	Infant	15	10.	

(Sd) L. C. Williams.
Assistant Inspector of Schools
6th Division.

(True copy)

Director of Public Instruction.

Extract from the proceedings of the Municipal Council the Zaphatamata Special Meeting held at 7-30 P.M. on Friday the 11th January 1895.

Present

G. S. Bruce Esquire Chairman delegate

2 J. Hardaker Esquire

3 Rev J. J. Lucas

4 M.R.R. Ananthan Iyer aul

5 . S. Sundapillaichettiar aul

6 V. Chinnaviriyat Malumiar Sahib Bahadur

7 S. Chinnathambi Mariyat Sahib Bahadur

8 M. Mohomed Osman Sahib Bahadur

9 M.R.R. A.R.R. Gurusamipillai aul

10 . S. S. Krishnasamipillaidigam

11 M. Rothmanlebbai Mariyat S. B.

12 M.R.R. Rahmatullapattipillai aul

13 . S. Sadasivamania Iyer aul

14 . C. S. Sadasivah Pillai aul

Read draft of the Revised Estimate for 1894/95 and of the budget for 1895/96

1 Resolved that a drainer on Rs 7 per month be engaged from 15th

Mr Kant to be in charge of the Nagore Slaughter house.

2. Moved by Mr K. S. R. M. Gurusami Pillai and seconded by Mr K E. T. Sadasivah Pillai and that four Coolies @ 5/8 and one @ 7/ form the establishment to work the Kattu-ways Park with effect from 1st February in lieu of that at present existing.

Carried by 8 against 6.

3. Moved by Mr R. P. Rabusalapathi Pillai and and seconded by Mr K Sadasivan Iyer and that the meeting stand adjourned to 4.30 P.M. this date.

Carried.

adjourned meeting

The meeting reassembled at 4.30 P.M.

Present.

G. S. Bruce Esquire Chairman & delegate

2. J. Hardaker Esquire

3 Mr K. S. Kumaraswamy Iyer and

4 V. Chinnu Marickar Maliar & B

5. S. Chinnathambi Marickar Sahib Bahadur

6. M. Mohamed Osman Sahib Bahadur

7 Mr K. S. R. M. Gurusami Pillai and

8. A. S. Krishnasami Naidu garu

9 M. Rottinavel Ubai Marickar & B

10 Mr K M. S. Ramasami Pillai and

11. P. Rabusalapathi Pillai and

12. S. Sadasivan Iyer and

13. E. T. Sadasivah Pillai and

14 M. Vaseekaran Marickar & B

Budget 1895/96.

Proposed by Mr K Gurusami Pillai and and seconded by Mr K Sadasivah Pillai and that the Sanction of Government be sought to introduce the class VI under Profession tax Schedule and that the figure under "2-a tax on arts" be raised from 13000 to 14000.

Carried Mr Bruce dissenting.

2 Proposed by V. Chinnu Marickar

Maliar

Municipal Salary Roll School Nagore

Mahomed Sahib Bahadur and Seconded by Mr R Sadasiva Pillai and that a culvert of granite stones be constructed over the drain round the tin shed Vady and a road leading to it from the main road and that provision of Rs 350 be made for this under "7a New works Communications" increasing the provision under "grant I 5 a" to Rs 3,250.

Resolution.— Carried

3. Proposed by Mr R Gurusamy Pillai and that provision of Rs 250 be made under "7a New works Communications" to supply Culverts to 4 tanks increasing the provision under this head to 3,500.

Carried by a majority.

4. Proposed by Mr R Ramasami Pillai and and Seconded by Mr R Sadasiva Pillai and that provision under "2a Repairs Communications" be increased by Rs 80 to 10,280 for a road to the west of Mr R Ramasami Pillai's garden.

Carried by a majority.

5 Proposed by S. Chinnathambi Marical Sahib Bahadur and Seconded by Mr Othman Lebbai Marical Sahib Bahadur that application from Committee of the Nagore National Middle + Primary + Schools now placed before the Meeting be read and granted with effect from 1st April next.

Carried by a majority.

6 Resolved that the existing Municipal Mohomedan School at Nagore be amalgamated with the above School and that "4d I Fees from Educational institutions" be increased by Rs 900 to Rs 1000 and that provision be made under "grant II 2i-a" Rs 900 and under "2ii": Rs 100.

Carried unanimously Mr V Bruce dissenting.

Civil Surgeon

7 Moved by Mr Mohomed Osman Sahib

Dr. Sahib Bahadur and seconded by Dr. Hardaker that the provision under of 8 "Grant III, 1 a" be increased by Rs 1,080 per annum to Rs 3,710 to meet the increase of establishment specified here-under,-

1 Washerwoman Rs 5; 1 Male ward attendant Rs 6-8-0 1 Female ward attendant Rs 5; 1 European nurse and the Midwife Rs 30; 1 Surgery asst Rs 10; 1 Cook Rs 3, for European ward Rs 7, Purveyor 10 Rs; Charge Re allowance for Hospital asst 10 Rs, increase of pay to Dhoby 2 Rs, increase of pay to female ayah 2 Rs.

Carried unanimously, Dr. Bruce dissenting

8. Proposed by Cottumanlibbai Marikar seconded by Chinna Marikar Kalimmiar Sahib Bahadur that under "Grant III 5 ii" Rs 300 provided be sanctioned for Lunge carts for dragoon instead of making new rickshaw carts be Rs 1400 provided in the revised estimate

estimate is expected to cover the cost of 17 carts.

Carried unanimously. Dr. Bruce dissenting.

9 Proposed by Dr. K. S. Ratnasabapathi pillai and seconded by Dr. K. Kumaraswami pillai and that 2 tiled cottages be built at a cost of Rs 500 each to provide accommodation for European and Eurasian and Caste Hindu patients.

Carried unanimously.—

Mr. Bruce dissenting.

10. Proposed by Dr. K. Sooriamanian Iyer and seconded by Dr. K. P. Rahim Sabapathi pillai and that the provision for repairs be increased by Rs 300 making the provision for repairs to Hospital buildings Rs 500.

Carried by a majority, M. Mohamed Osman Sahib Bahadur and Dr. Bruce dissenting.

11

11. Proposed by Mr R Sooleymanian Iyer and seconded by Mr R Gurusamipillai and that the increased provision under "Grant V.a i" to meet the cost of a prosecuting Inspector be struck out.

Carried unanimously.

Mr Bruce dissenting

12. Proposed by Mr R Sooleymanian Iyer and seconded by Mr R Gurusamipillai and that the post of Collection Inspector is unnecessary and be abolished.

The meeting dissolved at this stage.

The Council met again on the 24th January 1895 and the Consideration of Mr R Sooleymanian Iyer's motion for abolition of Collection Inspector was resumed.

Present

G. S. Bruce Esquire Chairman & Agent

2 C. L. Vaughan Esquire Act Head Asst Collector and Ex Officio Councillor

3 Rev J. J. Lewis

4 Mr R. P. Arunachalam Iyer and

5 " S. Sudapillai Chettiar and

6 V. Chinnamaricar Marakkayar Sahib Bahadur

7 S. Chinnathambi Maricar Sahib Bahadur

8 M. Mohamed Osman Sahib Bahadur

9 Mr R. R. R. Gurusamipillai and

10 " K. Nagalinga Chettiar and

11 M. Athmanabba Maricar Sahib Bahadur

12 Mr R. P. Cabunsabapathypillai and

13 " Sooleymania Iyer and

14 " E. T. Soobbiahpillai and

15 " V. Kumarasamipillai and

16 M. Vappakandu Maricar Sahib Bahadur

17 Mr R. Duraisamy Maidigam.

1. The proposition was put to the Vote with the following result.—

For abolition

Mr R E. T. Sooblaiah pillai and
" S. Sooramania Iyer and
" P. Rabusabapathipillai and
" M. Vappakandu Marikar S.B.
" K. Nagalinga Chettiar and
" P. Arunatha Iyer and
" A.R.M. Gurusamy pillai and

Against abolition.

V. Chinna Marikar Malumiar S.B.
Mr R S. Sudapillai Chettiar and
M. Mohamed Osman Sahib Bahadur
Mr R R. Duraisamy Maidigam
" V. Kumarasamy pillai and
M. Ottumanlebbai Marikar S.B.
S. Chinnathambi Marikar S.B.
E.L. Vaughan Esquire
S.S. Bruce Esquire

Resolution.— Rejected

2 Proposed by Mr R E. T. Sooblaiah pillai and seconded by Mr R Gurusamy pillai and that the pay of all peons in Conservancy and office be raised by one rupee.

For

Mr R E. T. Sooblaiah pillai and
" V. Kumarasamy pillai and
M. Vappakandu Marikar Sahib Bahadur
K. Nagalinga Chettiar and
" A.R.M. Gurusamy pillai and

Against

E.L. Vaughan Esquire
Mr R S. Sudapillai Chettiar and
M. Mohamed Osman Sahib Bahadur
Mr R R. Duraisamy Maidigam
V. Chinna Marikar Malumiar Sahib Bahadur
Mr R P. Rabusabapathipillai and
" P. Arunatha Iyer and
M. Ottumanlebbai Marikar S.B.
S. Chinnathambi Marikar S.B.
S.S. Bruce Esquire
Read J. J. Lewis

Resolution. — Rejected

Mr R.S. Sooliamanian Dyer and not Voting.

3. Proposed by Mr R.V. Chinnadraicar Malumiar Sahib Bahadur and Seconded by S. Chinnathambidraicar Sahib Bahadur that the Managers have an allowance of Rs 10 for interpreting at the Meetings of the Council

For

Rev J.J. Lewis

Mr R.S. Sundrapillai Chettiar and

M. Mohomed Osman Sahib Bahadur

Mr R.R. Duraisami Mudigunn

" E.T. Sooblimanipillai and

" V. Chinnadraicar Malumiar Sahib Bahadur

Mr R.T. Rabusabapathipillai and

" V. Kumarasamipillai and

M. Vappakandu Draicar Sahib Bahadur

Mr R.K. Nagalinga Chettiar and

" S.R.M. Guruswamipillai and

M. Cottumanlebbai Draicar S.B.

S. Chinnathambi Draicar S.B.

Against

E.L. Vaughan Esquire

Mr R.T. Annuttha Dyer and

S.S. Bruce Esquire

Resolution — Carried

Mr R.S. Sooliamanian Dyer and not Voting.

4 Proposed by V. Chinnadraicar Malumiar Sahib Bahadur and Seconded by S. Chinnathambi Draicar Sahib Bahadur that the budget and revised estimates as amended be adopted.

For

Rev J.J. Lewis

Mr R.S. Sundrapillai Chettiar and

M. Mohomed Osman Sahib Bahadur

Mr R.R. Duraisami Mudigunn

Mr E.T. Sooblimanipillai and

V. Chinnadraicar Malumiar S.B.

Mr R.T. Rabusabapathipillai and

" V. Kumarasamipillai and

M. Vappakandu Draicar Sahib Bahadur

Mr R.K. Nagalinga Chettiar and

" S. Annuttha Dyer and

" S.R.M. Guruswamipillai and

Mr Athumanlebbai marical Sahib Bahadur

S. Chinnathambi marical do

Against

G. L. Bruce Esquire

E. L. Vaughan Esquire not Voting

True Extract

Graham P. Bruce
Chairman

Enclosure No 2 to letter
No. 29
29-1-95

Extract from the
Proceedings of the Munici
cipal Council of Negapatam
dated 11th & 24th January
1895

2
497 Mo of 95

DEPARTMENT.

ENCLOSURE No.

In a letter,

From

THE COLLECTOR

of Tanjore,

To

THE SECRETARY

TO GOVERNMENT,

DEPARTMENT,

Madras.

Dated

188

No.

SUBJECT.

Enclosures

In an Endorsement

From The Ag Collector of Tanjore

CHIEF SECRETARY 13 FEB 1895 GOVERNMENT OF MADRAS

To The Chief Secretary to Govt L & M Dept Madras

Dated 11th February 1895

R C No 109/M

Four Enclosure to the Budget reports of the Negapatam Municipality for 1895-96.

x sent under Separate Cover.

29th

573

MARCH 1895, No. M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From G. S. BRUCE, Esq., Chairman-Delegate, Municipal Council, Negapatam, to the Chief Secretary to Government (through the Head Assistant Collector and the Collector of Tanjore), dated Negapatam, 29th January 1895, No. 29.

I have the honour to submit herewith the revised estimate for the current official year and the budget estimate for the next, in the forms prescribed in G.O., dated 10th December 1891, No. 2193 M.

2. These papers were placed before the council at their meetings, dated 11th and 24th January 1895, and extracts from their proceedings are submitted herewith.

I regret the delay which has occurred in the submission of this budget, which was unavoidable, as the accounts were audited in the beginning of December and as the Chairman fell ill at its close. The powers of Chairman have been delegated to me under section 32 (2) of the Act.

REVISED ESTIMATE FOR 1894–95.

3. In the revised estimate the actuals of the first seven months and the probables for the next five are given.

4. The following is a comparison of the revised estimate with the budget estimate of the current year:—

	RS.		RS.
Opening balance	12,990	Charges	74,270
Receipts	69,830	Closing balance	8,550
Total ..	82,820	Total ..	82,820

Against budget estimate—

	RS.		RS.
Opening balance	5,440	Charges	71,740
Receipts	68,340	Closing balance	2,040
Total ..	73,780	Total ..	73,780

5. The opening balance agrees with the figures given in the administration report for 1893–94 reviewed in G.O., dated 24th August 1894, No. 1148 M., and has been verified by the auditor. The total receipts according to the revised estimate are more than those entered in the budget by Rs. 1,490, and the total expenditure exceeds that of the budget by Rs. 2,530.

6. The variations between the revised estimate and the budget estimate are explained in column 7 of Statement VI accompanying. I will only refer to a few of the items which require special explanation.

7. (2) (*a*) *Tax on Arts*—

	RS.
Budget estimate	13,500
Revised "	13,000
Decrease ..	500

From the demand of the current year it is found that the expected increase under this head of taxation cannot be realized.

8. (2) (*h*) *Tolls.*—The revised estimate shows the actual amount for which the tolls have been leased during the current year.

9. (4) (*a*) (i) *Rent of Lands.*—The increase of Rs. 100 is due to rents levied on Alodi sites and old encroachments on street lands.

10. (4) (*b*) (ii) *Produce of lands and gardens*—

	RS.
Revised estimate	550
Budget „	400
Increase ..	150

The increase is due to greater income from Hathways park, owing to improvements in sewage farming.

11. (4) (*f*) (ii) *Income from Slaughter-houses*—

	RS.
Revised estimate	2,000
Budget „	1,600
Increase ..	400

The increase in due to the raising of the fees for slaughtering sheep in the Nagore slaughter-house from half to one anna per head, and to the departmental management of the collection of fees.

12. 6. (*a*) (ii) *Miscellaneous other purposes*—

	RS.
Budget estimate	300
Revised „	70
Decrease ..	230

The slaughter-houses being managed departmentally, there is no income expected by way of payments for services of municipal scavengers employed in the slaughter-houses. Hence the decrease under this head.

13. (6) (*b*) (i) *Fishery rents*—

	RS.
Revised estimate	500
Budget „	250
Increase ..	250

As two of the large tanks—Akkaraikolam and Thamaraikolam—were pumped out which rendered the fishing easy, there was a keen competition in the sale of the fishery of these tanks. Hence the increased income under this head.

14. (7) (*a*) *Sale-proceeds of Government Securities.*—Owing to the abandonment of the scheme for the opening of a separate supply channel, the amounts invested in Government securities are not intended to be realized in the current year. Hence no income is expected under this head.

CHARGES.

15. *Grant I*—(1) (*a*) *New Works—Communications.*—Provision has been made under this head for widening and rebuilding the tunnel in Holland road and to construct protection walls on either sides of the Akkaraikolam South road.

16. (1) (*b*) *New Works—Buildings.*—The revised estimate figure under this head comprises the following items :—

	RS.
(1) Constructing a bull slaughter-house	600
(2) Providing 25 iron dust-bins..	265
(3) Erecting three iron latrines	1,000
(4) Altering nine stalls in the market	225
(5) Erecting a taty latrine	30
(6) Balance of the cost of erecting a compound wall to office buildings	20
Total ..	2,140

17. Under "(1) (*a*) New Works—Water-supply," the revised estimate shows Rs. 350 against Rs. 10,500 in the budget. The decrease is due to the abandonment of the schemes to open a separate supply channel and to lay pipes to conduct water to Thamaraikolam.

The provision in the revised estimate is to provide sluices to Eachenkolam and Akkaraikolam.

18. Under "(2) (*a*) Repairs—Communications" the revised estimate figure is Rs. 11,280 against Rs. 5,880 in the budget and is composed of the following items :—

	RS.
(1) Regravelling fourth and fifth miles of Nagore road	4,400
(2) Maintenance of the metalled roads—Cost of gravel	1,800
(3) Maintenance—Establishment	2,080
(4) Regravelling Wesleyan Mission College road, Bank road in Kadambady, Holland road from Telegraph office to the turn to Beach road and from junction with Bazaar street to the west end of railway compound, and college road from its junction with Peria Coil North street to junction with Kathachetty lane ..	1,800
(5) Repairing Nandukulam road	255
(6) Do. streets and lanes	580
(7) Do. the road to burning ground	130
(8) Do. the tunnel in Thamaraikolam road	150
(9) Do. do. in Thiruvangadatha Pillay lane	40
(10) Sundry repairs	45
Total ..	11,280

19. Under "(2) (*a*) Repairs—Water-supply—Repairs to works, Machinery, &c.," the revised estimate is Rs. 2,960 against Rs. 2,000 in the budget. The increase is due to the cost of repairs executed to the Jubilee engine in the South Indian Railway workshop.

20. *Grant II—Education.*—The only item that needs any explanation under this grant is "(1) (*b*) Stipends to normal students." The provision made under this head for training two Muhammadan teachers was removed as no student was available.

21. *Grant III*—(1) (*b*) *Medicines and Supplies.*—The revised estimate under this head is Rs. 1,400 against Rs. 500 in the budget estimate. The increase is due to provision made for a new set of bedding and clothing and to the increased cost of medicines and instruments supplied.

22. Under "(1) (*c*) Diet of Patients" the revised estimate is Rs. 660 against Rs. 960. The apparent decrease in the estimate is due to a correct classification of certain articles of diet which are used medicinally under "(1) (*b*) Medicines and Supplies."

23. (5) (*a*) (i) *Conservancy Establishment*, (5) (*b*) (i) *Private Scavenging Establishment and* (5) (*b*) (ii) *Public Latrine Establishment.*—Under this head provision has been made for increasing the staff by three male and one female scavengers. The figure under "(5) (*b*) (i) Private Scavenging Establishment" represents the wages of 36 scavengers on an average rate of salary of Rs. 5 per mensem required for serving 1,440 houses. Under "(5) (*b*) (ii) Public Latrine Establishment" are shown the wages of scavengers engaged to clean the public latrines.

24. *Under* "(5) (*a*) (ii) Other charges such as purchase and hire of carts" provision has been made for making seventeen rubbish carts. The carts supplied by contractors

are generally bad and too small. It is therefore proposed to make the carts and to hire only bullocks and drivers.

25. *Under* "(5) (*b*) (iii) Private scavenging Contingencies" the revised estimate is Rs. 2,500 against Rs. 2,300 in the budget. The increase is due to the provision made for making two night-soil carts.

26. (5) (*d*) *Conservancy Contingencies*—

	RS.
Revised estimate	600
Budget "	400
Increase ..	200

The increase is due to the consumption of a greater quantity of sanitary powder than was anticipated.

27. *Grant IV*—(1) (*a*) *Lighting Establishment.*—The decrease of Rs. 100 under this head is due to the non-entertainment, for some time at the beginning of the year, of the full staff of masalchies sanctioned.

28. *Under* "(2) (ii) (*a*) Slaughter-houses Establishment" provision has been made for employing a maistry for the Nagore slaughter-house on a monthly salary of Rs. 7 per mensem with effect from the 15th January 1895. The slaughter-houses are managed departmentally, and the services of a maistry to collect the fees are found necessary.

29. (6) (*a*) *Garden Establishment.*—The council have resolved that the garden establishment be reduced to four gardeners on Rs. 5-8-0 each and a maistry on Rs. 7 per mensem. This measure is prejudicial to the working of the sewage farm. The proposed staff will be utterly insufficient. The council's argument in favour of the reduction was that the income from the garden and farm was barely sufficient to cover its expenses. The object of a sewage farm is more sanitary than pecuniary; so this argument has no force, but in any case it is too early to expect the sewage farm to be self-supporting. In submitting the revised estimate for 1891-92 it was reported by the then Chairman M.R.Ry. P. Ratnasabhapati Pillai Avargal that the staff now proposed was inadequate, as will be seen from the following extract :—

"23. Under '(6) (*a*) Garden Establishment' provision had been made in the budget for four gardeners on Rs. 5-8-0 each. But, as the establishment has been found inadequate, a revised scale of establishment as noted below resulting in a monthly increase of Rs. 6 has been provided for —

	RS.	A.	P.
One head-cooly on Rs. 6 per mensem	6	0	0
Three gardeners on Rs. 5 4 0 each	15	12	0
One gardener on Rs. 3 12 0 each	3	12	0
One gardener on Rs. 2 8 0 each	2	8	0
Total ..	28	0	0

There was a garden maistry till the year 1889-90, when his services were dispensed with, the work of supervision being placed in charge of one of the sanitary inspectors. This arrangement was found from practical experience to be quite inconvenient and detrimental to both the sanitary and the garden works. The appointment of a separate head-cooly for the garden being found indispensable, one on very much the same pay as a gardener is provided for in the revised figure."

This was when there was no sewage farm. The garden has since been extended towards the east and west, and the area under cultivation has very much increased. What progress has been made in sewage farming will be evident from paragraph 70 of the administration report for 1893-94 which runs as follows :—

" . . . . . In 1892-93 an experimental sewage farm was opened. The operations were commenced in December 1892. About 2½ acres of land were brought under cultivation before March 1893 and 7½ acres during the year under report. The former was divided into 67 beds of 35 × 5 feet each and the latter into 118 beds of 50 × 6 feet each. Hurriali grass was planted. This grass grows well and reaches a height of from 2 to 3 feet. About 15,800 lb. of grass was cut, but as it did not meet with a ready sale at the beginning owing to the prejudice entertained by the public against the usage of sewage, about 3,000 lb. were converted into 1,000 lb. of hay and laid in stock. The sale of fresh grass and hay has been gradually increasing."

Since April last the whole of the low-lying land in the east of the park measuring 3,644 square yards has been reclaimed, fenced in, levelled and made fit for cultivation. About 2,500 square yards of land on the south side of the garden overgrown with prickly-pear was cleared of the same. Hurriali grass was planted over an area of 8 acres divided into plots as under—

Thirteen beds of	50 ×	100	feet.
Six " of	56 ×	56	"
Twenty-three " of	138 ×	42	"
Twenty seven " of	140 ×	55	"

About 500 casuarina plants have been planted over an area of 1,368 square yards, ragi sown over 1,632 square yards and cholam over 264 square yards besides vegetables cultivated on 1,275 square yards. The receipts from the garden were Rs. 58-6-10 in 1892-93, Rs. 128-14-3 in 1893-94 and Rs. 215-2-11 up to date in 1894-95. If at this juncture the establishment should be reduced, the above cultivation will have to be given up and the sewage farm abandoned. The limited establishment proposed will be barely sufficient to keep the fences in good repair. I very much regret this resolution of the council carrying out off-hand the proposals of a few of the councillors made on the spur of the moment. I request that Government will be pleased to pass very early orders on the subject.

30. (9) (iv) *Compensation for Lands.*—The revised estimate under this head represents the compensation paid for the acquisition of lands required for a new burning-ground in lieu of the one to be abandoned.

31. (9) (vi) *Law Charges* —

	RS.
Revised estimate	350
Budget "	150
Increase ..	200

The increase is due to the cost of defending certain civil suits against the council *in re* the removal of an objectionably situated private latrine and encroachments on street lands.

32. *Closing Balance.*—The current year is expected to close, according to the revised estimate, with a balance of Rs. 8,550, of which Rs. 4,000 is invested in Government securities. The distribution of charges among the several grants is as under:—

	Allotment. RS.	Percentage.
Grant I	20,030	27·0
" II	7,910	10·7
" III	29,210	39·3
" IV	9,170	12·3
" V	6,110	8·2
Advances	1,820	2·5
Refunds	20	..

Budget Estimate for 1895-96.

33. The budget estimate summarised stands as follows :—

Credit.	RS.	Debit.	RS.
Opening balance	8,550	Expenditure	76,860
Receipts	72,410	Balance	4,100
Total ..	80,960	Total ..	80,960

34. The opening balance, it will be observed, is identical with the closing balance of the revised estimate of the current year.

35. The budget figures are the same as in the revised estimate with the following exceptions.

36. (2) (*a*) *Tax on Arts.*—The council have resolved to introduce the sixth class of the Schedule D of the Act and to increase the expected revenue under this head from thirteen to fourteen thousand rupees. I strongly object to this measure, as it will more probably end in a decrease rather than an increase of revenue. It is more likely that the sixth class will be used as a convenient one to remit some of those into, who are now in the 5th, while the probability of the councillors bringing any into class six who are now untaxed is not great. The operation of the proposed measure will be oppressive on men and women of very low income. The cost of collection will be increased, as the present staff will be inadequate to it.

37. (4) (*a*) (*i*) *Rent of Lands.*—A sum of Rs. 1,120 is expected under this head against Rs. 1,200 in the revised estimate. The decrease is due to the restricted action of the council in the matter of granting leases for municipal lands in deference to the views of Government expressed in their Order, Mis. No. 1827 M., of 29th November 1894.

38. Under "(4) (*d*) (i) Fees from Educational Institutions" the budget figure is Rs. 1,000 against Rs. 100 in the revised estimate. The council have resolved to take the national middle school and the primary school under their management and to work the former under the salary system and the latter under the salary-results system by amalgamating it with the Municipal Muhammadan school, Nagore. Hence the increase in the revenue (*vide* paragraphs 52, 53 *infra*).

39. The budget figures under (4) (*i*) (ii) and (4) (*i*) (iii) are Rs. 140 and Rs. 150, respectively, against Rs. 160 and Rs. 170 in the budget. The decrease is due to the reduction from 4 to $3\frac{1}{2}$ per cent. in the rate of interest on Government promissory-notes.

40. Rs. 270 budgeted under "(5) (*a*) (i) grants from Government—Other purposes" includes a grant of Rs. 90 expected for the drawing master.

41. Under "(5) (*b*) (ii) Contribution from Local Boards—Medical" Rs. 1,450 is entered in the budget against Rs. 1,500 in the revised estimate. The proceeds of the inam lands in Nasalkoolam are not expected, as the council have declined to build a leper hospital in Negapatam.

42. Under "(6) (*a*) (i) Private Scavenging" the budget figure is Rs. 2,400 against Rs. 2,200 in the revised estimate. As a result of the systematic inspection of the backyards of houses which is now being carried on by the sanitary inspectors, it is expected that the number of houses served will increase.

43. Under "(6) (*b*) (i) Fishery rents" the budget figure is Rs. 300 against Rs. 500 in the revised estimate. The tanks having been fished during the current year and two of the large ones after having been pumped out, a greater revenue is not expected in the budget year.

44. *Charges—Grant I*— (1) (*a*) *New works—Communications.*—Under this item provision has been made for gravelling Vanakara street and South street, Nagore, and Kariangudy Chetty street and Sivan Coil East street in Vellipalayam. It is also proposed to widen the tunnel in the Beach road opposite to the Roman Catholic church, to construct a culvert of granite stones over the drain round the timber yards and four tunnels on the road leading from Balakrishna Pillay's choultry to Gopala Pillay tank.

45. Under "(1) (*b*) New Works—Buildings" provision has been made for erecting three more iron latrines and constructing two tiled cottages in the hospital for European and caste patients. It is also proposed to alter the drains in the market at an estimated cost of Rs. 250 after the suggestions of the Sanitary Commissioner.

46. Under "(1) (*d*) New Works—Water-supply" Rs. 1,500 has been provided at the request of the Sanitary Engineer for taking surveys, levels and trial bearings in the bed of the river Vettar in furtherance of the water-supply scheme.

47. Under "(2) (*a*) Repairs—Communications" provision has been made for regravelling about $2\frac{1}{2}$ miles of metalled roads and repairing Cook's road with clinker.

48. Under "(2) (*b*) Repairs—Buildings" Rs. 500 has been provided for repairing the hospital buildings.

49. Under "(2) (*d*) Repairs—Water-supply" a provision of Rs. 500 has been made for cleansing tanks and a similar provision for repairing the steps of Akkaraikolam.

50. *Grant II.*—The report of the Assistant Inspector of Schools containing his proposals on the educational portion of the budget has been received through the Director of Public Instruction which, together with the Director's letter, is submitted herewith.

51. Under "(1) (*b*) Stipends to Normal Students" provision has again been made at the instance of the Director of Public Instruction for training two Muhammadan students in the Branch Training School, Madras.

52. (2) (*i*) (*a*) *Municipal Schools on salary system.*—As reported in paragraph 38 *supra* the council have resolved to undertake the management of the National Middle School, Nagore, and to work it under the salary system. The school is said to be self-supporting and prosperous, and is the only one in Nagore for the advancement of secondary education. It is proposed to adopt the existing scale of staff till some experience is gained.

53. (2) (ii) *Salary-results system schools.*—The council have resolved to amalgamate the national primary school with the Municipal Muhammadan school. This arrangement, it is supposed, will improve the strength of the school without any extra expenditure. The school will continue to work with the existing staff under the salary-results system.

54. Under "(3) Salary grants" Rs. 2,000 is provided against Rs. 2,232 proposed by the assistant inspector. The provision made by the council is considered sufficient in view of the fact that the national middle school has been converted into a municipal school.

55. Under "(4) Results grants" the budget figure is Rs. 2,500 against the same figure proposed by the assistant inspector of schools and Rs. 2,700 suggested by the Director of Public Instruction. The amount provided by the council is considered sufficient in view of the fact that the national primary school has been converted into a municipal school.

56. *Grant III*—(1) (*a*) *Hospital Establishment.*—At the instance of the Civil Surgeon, the council have resolved to revise the hospital establishment as under :—

Existing Scale.

	RS.	A.	P.
One hospital assistant on Rs. 30 per mensem	30	0	0
" do. on Rs. 25 "	25	0	0
" midwife on Rs. 15 per mensem	15	0	0
" clerk on Rs 15 per mensem	15	0	0
" compounder on Rs. 15 per mensem	15	0	0
" assistant compounder on Rs. 12 per mensem	12	0	0
" do. on " 7 "	7	0	0
" peon on Rs. 7 per mensem	7	0	0
" peon on Rs. 5 "	5	0	0
Two nurses on Rs. 5 per mensem	10	0	0
One toty, male, on Rs. 7 per mensem	7	0	0
" " female, on Rs. 3 per mensem	3	0	0
" contageous diseases cooly on Rs. 6–8–0 per mensem ..	6	8	0
" ward-cooly on Rs. 6–8–0 per mensem	6	8	0
" cook on Rs. 6 per mensem	6	0	0
" waterman and gardener on Rs. 6 per mensem	6	0	0
" dhoby on Rs. 5 per mensem	5	0	0
" sweeper on Rs. 4 per mensem	4	0	0
Total ..	185	0	0

Revised Scale.

	RS.	A.	P.
One hospital assistant on Rs. 30 per mensem	30	0	0
" do on " 35 "	35	0	0
" do. on " 25 "	25	0	0
" midwife on Rs. 15 per mensem	15	0	0

	RS.	A.	P.
One clerk on Rs. 15 per mensem	15	0	0
„ compounder on Rs. 15 per mensem	15	0	0
„ assistant compounder on Rs. 12 per mensem	12	0	0
„ do. on Rs. 7 per mensem	7	0	0
„ peon on Rs. 7 per mensem	7	0	0
„ peon on Rs. 5 per mensem	5	0	0
Two nurses on Rs. 5 pen mensem	10	0	0
„ toties, male, on Rs. 7 per mensem	14	0	0
„ do. female, on Rs. 5 per mensem	10	0	0
One contageous diseases cooly on Rs. 6–8–0 per mensem ..	6	8	0
Two ward coolies on Rs. 6–8–0 per mensem	13	0	0
One female ward cooly on Rs. 5 per mensem	5	0	0
„ cook on Rs. 6 per mensem	6	0	0
„ waterman and gardener on Rs. 6 per mensem	6	0	0
„ dhoby on Rs. 7 per mensem	7	0	0
„ sweeper on Rs 4 per mensem	4	0	0
„ water-woman on Rs. 5 per mensem	5	0	0
„ European nurse and midwife on Rs. 30 per mensem ..	30	0	0
„ surgery assistant on Rs. 10 per mensem	10	0	0
„ cook for European ward on Rs. 7 per mensem	7	0	0
„ purveyor on Rs. 10 per mensem	10	0	0
Total ..	309	8	0

The increase is in the Negapatam hospital which makes its staff double its present strength. In my opinion such a sudden increase of establishment seems unnecessary, as the hospital has been getting on well for many years with the present staff and the entertainment of this staff before the hospital buildings are enlarged so as to be suitable for the admission of more in-patients will practically be of no avail. Besides, the present resources of the municipality and the demands under various other heads of charges do not admit of such a heavy expenditure under this item.

57. Under "(1) (*b*) Medicines and Supplies" the budget estimate is Rs. 750 against Rs. 1,400 in the revised estimate for the current year. The latter figure includes provision for bedding and clothing, &c., as explained in paragraph 21, *supra*.

58. (5) (*a*) (i) *Conservancy Establishment*, (5) (*b*) (i) *Private Scavengering Establishment*, (5) (*b*) (ii) *Public Latrine Establishment*.—Provision has been made under these heads to increase the staff by four male scavengers on account of the expected increase in the number of houses served with private scavenging service and the new latrines proposed to be erected. Taking the number of private scavenging houses to be on an average 1,520 and each scavenger to clean forty houses, the pay of 38 scavengers at a monthly wages of Rs. 5 each is shown under "(5) (*b*) (i) Private Scavengering Establishment."

59. Under "(5) (*a*) (ii) Purchase or hire of carts" two extra carts for the removal of rubbish and one for sewage are provided for.

60. Under "(5) (*b*) (iii) cost of scavenging carts" provision has been made for making eight iron night-soil carts and for an extra night-soil cart.

61. *Grant IV*—(2) (i) (*a*) *Market Establishment*.—The two male scavengers in the market receive at present a monthly salary of Rs. 5 each, while the conservancy staff gets Rs. 5–8–0 each per mensem. It is found difficult to secure efficient men for the market work. It is therefore proposed to raise their pay from Rs. 5 to Rs. 5–8–0 each per mensem.

62. Under "(2) (ii) (*a*) Slaughter-house Establishment" provision has been made for appointing a peon to the bull slaughter-house besides continuing the provision made in the revised estimate for a maistry for the Nagore sheep slaughter-house. The pay of male toties is proposed to be raised from Rs. 5 to Rs. 5–8–0 each.

63. (6) (*a*) *Garden Establishment*.—The provision under this head is at the reduced scale referred to in paragraph 29 above. Should Government not sanction the reduction, the provision under this head will have to be raised.

64. *Grant V—Office Establishment*.—The council have voted an allowance of Rs. 10 to the office manager for interpreting the proceedings of the council at meetings, but the proposal appears to me to be unsound, as it has always been part of a Manager's duty to interpret at meetings when necessity arises.

65. *Closing Balance*.—The budget year is expected to close with a balance of Rs. 4,100 which includes Rs. 4,000 invested in Government securities.

66. I beg to enclose a proposition statement for the various changes in the establishments.

67. The distribution of charges among the several grants is under:—

	Allotment.	Percentage on total charges.	Percentage on total revenue excluding opening balance.
	RS.		
Grant I	22,180	28·9	30·6
„ II	8,790	11·4	12·1
„ III	31,190	40 6	43·1
„ IV	8,290	10·8	11 4
„ V	6,290	8·2	8·7
Advances	100	0·1	0·1
Refunds	20	..	..

No. 375, Revenue.

Forwarded.

(Signed) E. VAUGHAN,
Ag. Head Asst. Collector.

2nd February 1895.

From G. S. BRUCE, Esq., Chairman-Delegate, Municipal Council, Negapatam, to the Chief Secretary to Government (through the Head Assistant Collector and the Collector of Tanjore), dated Negapatam, 29th January 1895, No. 30.

I have the honour in forwarding herewith the revised estimates for 1894–95 and the budget estimates for 1895–96 and the report thereon and the proceedings of the council *anent* them to offer a few remarks.

2. The Chairman fell ill on 15th December 1894 and delegated his powers to me. It was at first hoped that he might be able to propose bis estimates before the end of the year 1894; but, as it became clear, he could not, I had to prepare and submit them which I could not do before 11th January, as the manager himself was ill during the latter end of December and the early days of January.

3. Had the council passed them at their first meeting, they would ere this have been in the hands of Government. But, as will be seen from the proceedings of the budget meetings, a number of fresh proposals were sprung. The council also indulged in such lengthy discussions that at the adjourned meeting held in the evening of 11th I had to leave the chair on account of the late hour and their apparent determination to obstruct business. The next day I had to leave for a volunteer camp of exercise at Arkónam and only returned to the station on 22nd evening.

4. I called a meeting for the morning of 24th when, after some further discussion, the estimates were passed. So altered have they been that it has taken a few days to recast and fair copy them. This accounts for the very regrettable delay in presenting them to Government.

5. With regard to the first resolution at the morning meeting of 11th, the appointment of a maistry on Rs. 7 per mensem for the Nagore slaughter-house, no objection can be urged against it.

Resolution No. 1 of 11th January 1895 (morning).

6. The attention of Government will, I hope, be given to the proposal of the council to reduce the establishment of the Hathway's Park, as the carrying it out would be fatal to the sewage farm which is now in a flourishing and improving condition, and should, if properly continued, become a source of revenue. I have gone much into detail on this matter in paragraph 29 of my report that I need say no more about it here.

Resolution No. 2 of 11th January 1895 (morning).

7. After the passing of these two proposals the meeting had to be adjourned at the unusually early hour of 9–15, as some of the vakils present represented they had engagements and not enough of the rest could be induced to remain to form a quorum.

8. The meeting re-assembled at 4–30 P.M. and the budget was taken up.

9. The first proposal made was that the sanction of Government be sought to introduce Class VI of the schedule under Profession-tax and that an increase of Rupees 1,000 under the corresponding head be budgeted for. Such a measure would be open to grave objection as it would subject to taxation a small number of Railway employés whose salary is small, but a known quantity, while it would, if fairly imposed on small dealers and sellers by the road to male and female, be extremely oppressive, and if not imposed on these would be a great injustice to the first named; while there is the further objection that this class of the schedule would, in all probability, be used frequently to remit those into who are now taxed under Class V. It must further be taken into account that the collection of the tax amongst the class which would come under it would be difficult and harassing and necessitate an increase of establishment to accomplish it. On the whole, apart from the objectionable nature of this poposal, I fully anticipate that it would involve a net decrease instead of an increase of revenue.

Resolution No. 1 of 11th December 1895 (afternoon).

10. The proposal to provide supply culverts to four tanks is a comparatively small item, but one less of public importance than of private convenience to the proposer.

Resolution No. 3 of 11th January 1895 (afternoon).

11. The same remark applies to the increase of provision under "Grant I—(2) (*a*). Repairs—Communication" for an increase of Rs. 80 for the repair of the road west of M.R.Ry. Ramasami Pillai's garden.

Resolution No. 4 of 11th January 1895 (afternoon).

12. A proposal was next made by S. Chinnathamby Maricar Sahib Bahadur to take over the Nagore national middle and primary schools and an application was written out forthwith for its transfer, and it was further resolved that the existing Municipal Muhammadan school at Nagore be amalgamated with the national one so transferred and that suitable changes be made in the figures concerned in the estimates. I am not aware what the merits of the case may be, nor am I prepared to express my opinion against the proposal, but I objected and still do to the manner in which this was evolved at the meeting. Such a proposal should, in my opinion, be submitted first by the managers to the educational authorities and well considered with full statistics adduced. Further, the managers of the national school who are Oothmanlebbai Sahib Bahadur, V. Chennamaricar Malumiar Sahib Bahadur and M.R.Ry. Ananthir voted on the question which seems to me irregular.

Resolution Nos. 5 and 6 of 11th January 1895 (afternoon).

13. The proposals for increase of establishment of the Negapatam Municipal hospital are, in my opinion, not warranted by the numbers attending the hospital and are such as cannot be indulged in the present financial condition of the municipality. Comparison of the numbers of in and out patients for the last few years as shown by the figures below does not support the alleged necessity for doubling the cost of staff:—

Resolution No. 7 of 11th January 1895 (afternoon).

Year.	In-patient.	Out-patient.
1885–86	17·01	92·37
1886–87	18·04	144·44
1887–88	21·47	135·26
1888–89	18·59	87·13
1889–90	16·25	91·22
1890–91	17·16	113·86
189'–92	17·19	91·28
1892–93	20·14	117·94
1893–94	22·09	109·26
1894–95 up to December	20·16	131·64

14. The proposal to build two tiled cottages in the hospital compound at a cost of Rs. 500 each for European and Eurasian and caste patients seems to me puerile, as the money is utterly inadequate to putting up any structure that could possibly serve the purpose intended, but one argument adduced in support of the proposal by its mover was that, as provision had been made for doubling the staff, accommodation must be provided for more in-patients.

Resolution No. 9 of 11th January 1895 (afternoon).

15. From the next proposal that the provision for repairs to hospital buildings be increased from Rs. 300 to Rs. 500, the Civil Surgeon dissented along with me though, for different reasons, he being of opinion that this sum was utterly inadequate and that something like Rs. 1,000 should be provided.

Resolution No. 10 of 11th January 1895 (afternoon).

16. With reference to the whole of these proposals relating to the civil hospital, I think the policy suggested by the Surgeon-General in his notes on the inspection of the hospital, dated 28th and 29th October 1894, is the only sound one. The subject should be taken up separately and the authorities who ought to contribute should be asked to do so. On these lines a very much improved hospital might be organised, the desirability of which is not denied. It seems, however, altogether out of place to burden the municipal resources already low, in order to carry out a policy of inefficient tinkering which will, after considerable expenditure, leave things not much better than they are at present.

17. Provision was made in the budget under "Grant V—(*a*) (i) Office Establishment" to meet the cost of a prosecuting inspector, and this was according to the Resolution No. 11, dated 11th January 1895, struck out. Now a prosecuting inspector is very necessary. At present prosecutions are conducted either by death and birth registrars, sanitary and collection inspectors, or if of more importance by any vakil engaged for the time being. The latter has to be instructed by the manager who, owing to his other work, cannot give each prosecution the close attention necessary to properly get up the case. Some servant of the municipality is required to get up cases properly and see that they receive full justice and who will be responsible in case of failure for any want of care to which a miscarriage of justice may be due. I think this subject requires reconsideration.

Resolution No. 11 of 11th January 1895 (afternoon).

18. The proposal to allow the manager Rs. 10 per mensem for interpreting at meetings is difficult to understand the reason of; for it has always been part of his duty when necessity arose, though it is more often left to one or other of the vakils present who are readier at it and more interested in informing those of their followers who do not understand English. An increase to the manager's salary on his own merits would have been far from out of place, because I think he deserves it.

Resolution No. 3 of 24th January 1895.

19. The estimates as amended were passed, but as I disagree in the main with the alterations made in them by the councillors for the reasons set forth above. I voted against it and I beg Government will take the whole matter into consideration and pass early orders on the points alluded to by me.

Resolution No. 4 of 24th January 1895.

No. 376, Revenue.

Forwarded.

2. In lieu of rendering assistance many of the members appear to have organised a systematic obstruction of the budget. No other reason could account for their suddenly proposing resolutions on grants already discussed and passed at previous meetings.

3. (1) I agree with the Chairman-Delegate in his remarks, generally in opposing these resolutions.

(2) *Paragraph* 9.—I strongly oppose this. Its ultimate result would not be an increase of municipal funds but the opposite.

(3) *Paragraphs* 10 *and* 11.—I endorse the Chairman's remarks.

(4) *Paragraph* 13.—I am surprised that a member in the responsible position of Civil Surgeon should propose doubling his establishment without giving any reasons therefor.

(5) *Paragraph* 18.—This puerile resolution confirms me in my opinion that many of the members have little sense of the responsibility of their position.

(Signed) E. VAUGHAN,
Ag. Head Asst. Collector.

2nd February 1895.

R. C. No. 109-Ml.

Submitted to Government in the Local and Municipal Department.

2. The closing balance as arrived at in the budget is only Rs. 100 (exclusive of Rs. 4,000 invested in Government securities), whereas it ought to be about 10 per cent. of the gross receipts, viz., Rs. 8,100.

3. The action of the council in appropriating almost the whole of the estimated receipts and some on projects not absolutely required is reprehensible. The following items may be removed so as to leave a working balance for 1895–96 :—

Charges—Statement II, Grant I—(1) *New Works—*(*a*) *Communications.*

	RS.
(1) Item 1	2,650
,, 4	250
	2,900
(*b*) Buildings (item 3)	1,000
2. *Repairs.*—(*a*) Communications (item 5)	80
(*b*) Buildings (item 1)	200
Grant III.—Hospitals, new establishment proposed ...	1,494
,, *V.*—Office establishment	120

4. Under receipts the increase estimated under the Arts tax over the budget figure of the current, viz., Rs. 1,000, may also be struck out for the reasons urged by the Chairman-Delegate.

---

5. The Chairman's comments on the resolutions of the council with regard to the abolition of a portion of the Hathaway Park's establishment and the removal of the provision made for a prosecuting inspector are also deserving of support from Government. Under these two items a sum of Rs. 770 may be added to the estimate.

	RS.
Grant IV—6 Public garden—	
(*a*) establishment	410
,, V—Office establishment	360
Total ..	770

6. The net results of the above proposals are as per note hereto annexed.

VALLAM,
11th February 1895.

(Signed) J. THOMSON,
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, 6th February 1895, No. 1270.

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

2. I support the proposal of the council to take over the national middle school, Nagore, under its management. The receipts from fees have been estimated at Rs. 1,000. The fee-income of the school during 1893–94 was only Rs. 458, and I think that it is not therefore safe to take credit for more than Rs. 600 from this source.

3. The provision for building, furniture, &c., grants to results schools should, with reference to the actuals of 1893–94, be raised to Rs. 400 in order to enable schools to satisfy the provisions of the educational rules with regard to accommodation and furniture.

4. The net expenditure under Grant II will, with the above modifications, be Rs. 8,000 (8,990—990) which is nearly 14 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 25th February 1895, No. 186.

With reference to Grant III of the budget estimate of the Negapatam Municipality for the year 1895–96, I have the honour to state that no provision having been made for compensation for quarters to the hospital assistants a sum of Rs. 180 should now be provided.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From G. S. BRUCE, Esq., Chairman-Delegate, Municipal Council, Negapatam, to the Chief Secretary to Government (through the Head Assistant Collector and the Collector of Tanjore), dated Negapatam, 29th January 1895, No. 29.

I have the honour to submit herewith the revised estimate for the current official year and the budget estimate for the next, in the forms prescribed in G.O., dated 10th December 1891, No. 2193 M.

2. These papers were placed before the council at their meetings, dated 11th and 24th January 1895, and extracts from their proceedings are submitted herewith.

I regret the delay which has occurred in the submission of this budget, which was unavoidable, as the accounts were audited in the beginning of December and as the Chairman fell ill at its close. The powers of Chairman have been delegated to me under section 32 (2) of the Act.

REVISED ESTIMATE FOR 1894–95.

3. In the revised estimate the actuals of the first seven months and the probables for the next five are given.

4. The following is a comparison of the revised estimate with the budget estimate of the current year :—

	RS.		RS.
Opening balance	12,990	Charges	74,270
Receipts	69,830	Closing balance	8,550
Total ..	82,820	Total ..	82,820

Against budget estimate—

	RS.		RS.
Opening balance	5,440	Charges	71,740
Receipts	68,340	Closing balance	2,040
Total ..	73,780	Total ..	73,780

5. The opening balance agrees with the figures given in the administration report for 1893–94 reviewed in G.O., dated 24th August 1894, No. 1148 M., and has been verified by the auditor. The total receipts according to the revised estimate are more than those entered in the budget by Rs. 1,490, and the total expenditure exceeds that of the budget by Rs. 2,530.

6. The variations between the revised estimate and the budget estimate are explained in column 7 of Statement VI accompanying. I will only refer to a few of the items which require special explanation.

7. (2) (*a*) *Tax on Arts*—

	RS.
Budget estimate	13,500
Revised „	13,000
Decrease ..	500

From the demand of the current year it is found that the expected increase under this head of taxation cannot be realized.

8. (2) (*h*) *Tolls.*—The revised estimate shows the actual amount for which the tolls have been leased during the current year.

9. (4) (*a*) (i) *Rent of Lands.*—The increase of Rs. 100 is due to rents levied on Alodi sites and old encroachments on street lands.

10. (4) (*b*) (ii) *Produce of lands and gardens*—

	RS.
Revised estimate	550
Budget "	400
Increase ..	150

The increase is due to greater income from Hathways park, owing to improvements in sewage farming.

11. (4) (*f*) (ii) *Income from Slaughter-houses*—

	RS.
Revised estimate	2,000
Budget "	1,600
Increase ..	400

The increase in due to the raising of the fees for slaughtering sheep in the Nagore slaughter-house from half to one anna per head, and to the departmental management of the collection of fees.

12. 6. (*a*) (ii) *Miscellaneous other purposes*—

	RS.
Budget estimate	300
Revised "	70
Decrease ..	230

The slaughter-houses being managed departmentally, there is no income expected by way of payments for services of municipal scavengers employed in the slaughter-houses. Hence the decrease under this head.

13. (6) (*b*) (i) *Fishery rents*—

	RS.
Revised estimate	500
Budget "	250
Increase ..	250

As two of the large tanks—Akkaraikolam and Thamaraikolam—were pumped out which rendered the fishing easy, there was a keen competition in the sale of the fishery of these tanks. Hence the increased income under this head.

14. (7) (*a*) *Sale-proceeds of Government Securities.*—Owing to the abandonment of the scheme for the opening of a separate supply channel, the amounts invested in Government securities are not intended to be realized in the current year. Hence no income is expected under this head.

CHARGES.

15. *Grant I*—(1) (*a*) *New Works—Communications.*—Provision has been made under this head for widening and rebuilding the tunnel in Holland road, and to construct protection walls on either sides of the Akkaraikolam South road.

16. (1) (*b*) *New Works—Buildings.*—The revised estimate figure under this head comprises the following items :—

	RS.
(1) Constructing a bull slaughter-house	600
(2) Providing 25 iron dust-bins..	265
(3) Erecting three iron latrines	1,000
(4) Altering nine stalls in the market	225
(5) Erecting a taty latrine	30
(6) Balance of the cost of erecting a compound wall to office buildings	20
Total ..	2,140

17. Under "(1) (*a*) New Works—Water-supply," the revised estimate shows Rs. 350 against Rs. 10,500 in the budget. The decrease is due to the abandonment of the schemes to open a separate supply channel and to lay pipes to conduct water to Thamaraikolam.

The provision in the revised estimate is to provide sluices to Eachenkolam and Akkaraikolam.

18. Under "(2) (*a*) Repairs—Communications" the revised estimate figure is Rs. 11,280 against Rs. 5,880 in the budget and is composed of the following items :—

	RS.
(1) Regravelling fourth and fifth miles of Nagore road	4,400
(2) Maintenance of the metalled roads—Cost of gravel	1,800
(3) Maintenance—Establishment	2,080
(4) Regravelling Weslyan Mission College road, Bank road in Kadambady, Holland road from Telegraph office to the turn to Beach road and from junction with Bazaar street to the west end of railway compound, and college road from its junction with Peria Coil North street to junction with Kathachetty lane ..	1,800
(5) Repairing Nandukulam road	255
(6) Do. streets and lanes	580
(7) Do. the road to burning ground	130
(8) Do. the tunnel in Thamaraikolam road	150
(9) Do. do. in Thiruvangadatha Pillay lane	40
(10) Sundry repairs	45
Total ..	11,280

19. Under "(2) (*a*) Repairs—Water-supply—Repairs to works, Machinery, &c.," the revised estimate is Rs. 2,960 against Rs. 2,000 in the budget. The increase is due to the cost of repairs executed to the Jubilee engine in the South Indian Railway workshop.

20. *Grant II—Education.*—The only item that needs any explanation under this grant is "(1) (*b*) Stipends to normal students." The provision made under this head for training two Muhammadan teachers was removed, as no student was available.

21. *Grant III*—(1) (*b*) *Medicines and Supplies.*—The revised estimate under this head is Rs. 1,400 against Rs. 500 in the budget estimate. The increase is due to provision made for a new set of bedding and clothing and to the increased cost of medicines and instruments supplied.

22. Under "(1) (*c*) Diet of Patients" the revised estimate is Rs. 660 against Rs. 960. The apparent decrease in the estimate is due to a correct classification of certain articles of diet which are used medicinally under "(1) (*b*) Medicines and Supplies."

23. (5) (*a*) (i) *Conservancy Establishment*, (5) (*b*) (i) *Private Scavenging Establishment and* (5) (*b*) (ii) *Public Latrine Establishment.*—Under this head provision has been made for increasing the staff by three male and one female scavengers. The figure under "(5) (*b*) (i) Private Scavenging Establishment" represents the wages of 36 scavengers on an average rate of salary of Rs. 5 per mensem required for serving 1,440 houses. Under "(5) (*b*) (ii) Public Latrine Establishment" are shown the wages of scavengers engaged to clean the public latrines.

24. *Under* "(5) (*a*) (ii) Other charges such as purchase and hire of carts" provision has been made for making seventeen rubbish carts. The carts supplied by contractors

are generally bad and too small. It is therefore proposed to make the carts and to hire only bullocks and drivers.

25. *Under* "(5) (*b*) (iii) Private scavenging Contingencies" the revised estimate is Rs. 2,500 against Rs. 2,300 in the budget. The increase is due to the provision made for making two night-soil carts.

26. (5) (*d*) *Conservancy Contingencies*—

	RS.
Revised estimate	600
Budget "	400
Increase ..	200

The increase is due to the consumption of a greater quantity of sanitary powder than was anticipated.

27. *Grant IV*—(1) (*a*) *Lighting Establishment.*—The decrease of Rs. 100 under this head is due to the non-entertainment, for some time at the beginning of the year, of the full staff of masalchies sanctioned.

28. *Under* "(2) (ii) (*a*) Slaughter-houses Establishment" provision has been made for employing a maistry for the Nagore slaughter-house on a monthly salary of Rs. 7 per mensem with effect from the 15th January 1895. The slaughter-houses are managed departmentally, and the services of a maistry to collect the fees are found necessary.

29. (6) (*a*) *Garden Establishment.*—The council have resolved that the garden establishment be reduced to four gardeners on Rs. 5–8–0 each and a maistry on Rs. 7 per mensem. This measure is prejudicial to the working of the sewage farm. The proposed staff will be utterly insufficient. The council's argument in favour of the reduction was that the income from the garden and farm was barely sufficient to cover its expenses. The object of a sewage farm is more sanitary than pecuniary; so this argument has no force, but in any case it is too early to expect the sewage farm to be self-supporting. In submitting the revised estimate for 1891–92 it was reported by the then Chairman M.R.Ry. P. Ratnasabapaty Pillay Avargal, Rao Bahadur, that the staff now proposed was inadequate, as will be seen from the following extract:—

"23. Under '(6) (*a*) Garden Establishment' provision had been made in the budget for four gardeners on Rs. 5–8–0 each. But, as the establishment has been found inadequate, a revised scale of establishment as noted below resulting in a monthly increase of Rs. 6 has been provided for —

	RS.	A.	P.
One head-cooly on Rs. 6 per mensem	6	0	0
Three gardeners on Rs. 5 4 0 each	15	12	0
One gardener on Rs. 3 12 0 each	3	12	0
One gardener on Rs. 2 8 0 each	2	8	0
Total ..	28	0	0

There was a garden maistry till the year 1889–90, when his services were dispensed with, the work of supervision being placed in charge of one of the sanitary inspectors. This arrangement was found from practical experience to be quite inconvenient and detrimental to both the sanitary and the garden works. The appointment of a separate head-cooly for the garden being found indispensable, one on very much the same pay as a gardener is provided for in the revised figure."

This was when there was no sewage farm. The garden has since been extended towards the east and west, and the area under cultivation has very much increased. What progress has been made in sewage farming will be evident from paragraph 70 of the administration report for 1893–94 which runs as follows:—

" . . . . . In 1892–93 an experimental sewage farm was opened. The operations were commenced in December 1892. About 2½ acres of land were brought under cultivation before March 1893 and 7½ acres during the year under report. The former was divided into 67 beds of 35 × 5 feet each and the latter into 118 beds of 50 × 6 feet each. Hurriali grass was planted. This grass grows well and reaches a height of from 2 to 3 feet. About 15,800 lb. of grass was cut, but as it did not meet with a ready sale at the beginning owing to the prejudice entertained by the public against the usage of sewage, about 3,000 lb. were converted into 1,000 lb. of hay and laid in stock. The sale of fresh grass and hay has been gradually increasing."

Since April last the whole of the low-lying land in the east of the park measuring 3,644 square yards has been reclaimed, fenced in, levelled and made fit for cultivation. About 2,500 square yards of land on the south side of the garden overgrown with prickly-pear was cleared of the same. Hurriali grass was planted over an area of 8 acres divided into plots as under—

Thirteen beds of	50 × 100	feet.
Six "	of 56 × 56	"
Twenty-three "	of 138 × 42	"
Twenty seven "	of 140 × 55	"

About 500 casuarina plants have been planted over ~~na~~ area of 1,368 square yards, ragi sown over 1,632 square yards and cholam over 264 square yards besides vegetables cultivated on 1,275 square yards. The receipts from the garden were Rs. 58–6–10 in 1892–93, Rs. 128–14–3 in 1893–94 and Rs. 215–2–11 up to date in 1894–95. If, at this juncture, the establishment should be reduced, the above cultivation will have to be given up, and the sewage farm abandoned. The limited establishment proposed will be barely sufficient to keep the fences in good repair. I very much regret this resolution of the council carrying out off-hand the proposals of a few of the councillors made on the spur of the moment. I request that Government will be pleased to pass very early orders on the subject.

30. (9) (iv) *Compensation for Lands.*—The revised estimate under this head represents the compensation paid for the acquisition of lands required for a new burning-ground in lieu of the one to be abandoned.

31. (9) (vi) *Law Charges* —

	RS.
Revised estimate	350
Budget "	150
Increase ..	200

The increase is due to the cost of defending certain civil suits against the council *in re* the removal of an objectionably situated private latrine and encroachments on street lands.

32. *Closing Balance.*—The current year is expected to close, according to the revised estimate, with a balance of Rs. 8,550, of which Rs. 4,000 is invested in Government securities. The distribution of charges among the several grants is as under:—

	Allotment. RS.	Percentage.
Grant I	20,030	27·0
" II	7,910	10·7
" III	29,210	39·3
" IV	9,170	12·3
" V	6,110	8·2
Advances	1,820	2·5
Refunds	20	..

BUDGET ESTIMATE FOR 1895–96.

33. The budget estimate summarised stands as follows:—

Credit.	RS.	Debit.	RS.
Opening balance	8,550	Expenditure	76,860
Receipts	72,410	Balance	4,100
Total ..	80,960	Total ..	80,960

34. The opening balance, it will be observed, is identical with the closing balance of the revised estimate of the current year.

35. The budget figures are the same as in the revised estimate with the following exceptions.

36. (2) (*a*) *Tax on Arts.*—The council have resolved to introduce the sixth class of the Schedule D of the Act and to increase the expected revenue under this head from thirteen to fourteen thousand rupees. I strongly object to this measure, as it will more probably end in a decrease rather than an increase of revenue. It is more likely that the sixth class will be used as a convenient one to remit some of those into, who are now in the 5th, while the probability of the councillors bringing any into class six who are now untaxed is not great. The operation of the proposed measure will be oppressive on men and women of very low income. The cost of collection will be increased, as the present staff will be inadequate to it.

37. (4) (*a*) (*i*) *Rent of Lands.*—A sum of Rs. 1,120 is expected under this head against Rs. 1,200 in the revised estimate. The decrease is due to the restricted action of the council in the matter of granting leases for municipal lands in deference to the views of Government expressed in their Order, Mis. No. 1827 M., of 29th November 1894.

38. Under "(4) (*d*) (i) Fees from Educational Institutions" the budget figure is Rs. 1,000 against Rs. 100 in the revised estimate. The council have resolved to take the national middle school and the primary school under their management, and to work the former under the salary system and the latter under the salary-results system by amalgamating it with the Municipal Muhammadan school, Nagore. Hence the increase in the revenue (*vide* paragraphs 52, 53 *infra*).

39. The budget figures under (4) (*i*) (ii) and (4) (*i*) (iii) are Rs. 140 and Rs. 150, respectively, against Rs. 160 and Rs. 170 in the budget. The decrease is due to the reduction from 4 to $3\frac{1}{2}$ per cent. in the rate of interests on Government promissory-notes.

40. Rs. 270 budgeted under "(5) (*a*) (i) grants from Government—Other purposes" includes a grant of Rs. 90 expected for the drawing master.

41. Under "(5) (*b*) (ii) Contribution from Local Boards—Medical" Rs. 1,450 is entered in the budget against Rs. 1,500 in the revised estimate. The proceeds of the inam lands in Nasalkoolam are not expected, as the council have declined to build a leper hospital in Negapatam.

42. Under "(6) (*a*) (i) Private Scavenging" the budget figure is Rs. 2,400 against Rs. 2,200 in the revised estimate. As a result of the systematic inspection of the backyards of houses which is now being carried on by the sanitary inspectors, it is expected that the number of houses served will increase.

43. Under "(6) (*b*) (i) Fishery rents" the budget figure is Rs. 300 against Rs. 500 in the revised estimate. The tanks having been fished during the current year and two of the large ones after having been pumped out, a greater revenue is not expected in the budget year.

44. *Charges—Grant I*—(1) (*a*) *New works—Communications.*—Under this item provision has been made for gravelling Vanakara street and South street, Nagore, and Kariangudy Chetty street and Sivan Coil East street in Vellipalayam. It is also proposed to widen the tunnel in the Beach road opposite to the Roman Catholic church, to construct a culvert of granite stones over the drain round the timber yards and four tunnels on the road leading from Balakrishna Pillay's choultry to Gopala Pillay tank.

45. Under "(1) (*b*) New Works—Buildings" provision has been made for erecting three more iron latrines and constructing two tiled cottages in the hospital for European and caste patients. It is also proposed to alter the drains in the market at an estimated cost of Rs. 250 after the suggestions of the Sanitary Commissioner.

46. Under "(1) (*d*) New Works—Water-supply" Rs. 1,500 has been provided at the request of the Sanitary Engineer for taking surveys, levels and trial bearings in the bed of the river Vettar in furtherance of the water-supply scheme.

47. Under "(2) (*a*) Repairs—Communications" provision has been made for regravelling about $2\frac{1}{2}$ miles of metalled roads and repairing Cook's road with clinker.

48. Under "(2) (*b*) Repairs—Buildings" Rs. 500 has been provided for repairing the hospital buildings.

49. Under "(2) (*d*) Repairs—Water-supply" a provision of Rs. 500 has been made for cleansing tanks and a similar provision for repairing the steps of Akkaraikolam.

50. *Grant II.*—The report of the Assistant Inspector of Schools containing his proposals on the educational portion of the budget has been received through the Director of Public Instruction which, together with the Director's letter, is submitted herewith.

51. Under "(1) (*b*) Stipends to Normal Students" provision has again been made at the instance of the Director of Public Instruction for training two Muhammadan students in the Branch Training School, Madras.

52. (2) (*i*) (*a*) *Municipal Schools on salary system.*—As reported in paragraph 38 *supra* the council have resolved to undertake the management of the National Middle School, Nagore, and to work it under the salary system. The school is said to be self-supporting and prosperous, and is the only one in Nagore for the advancement of secondary education. It is proposed to adopt the existing scale of staff till some experience is gained.

53. (2) (ii) *Salary-results system schools.*—The council have resolved to amalgamate the national primary school with the Municipal Muhammadan school. This arrangement, it is supposed, will improve the strength of the school without any extra expenditure. The school will continue to work with the existing staff under the salary-results system.

54. Under "(3) Salary grants" Rs. 2,000 is provided against Rs. 2,232 proposed by the assistant inspector. The provision made by the council is considered sufficient in view of the fact that the national middle school has been converted into a municipal school.

55. Under "(4) Results grants" the budget figure is Rs. 2,500 against the same figure proposed by the assistant inspector of schools and Rs. 2,700 suggested by the Director of Public Instruction. The amount provided by the council is considered sufficient in view of the fact that the national primary school has been converted into a municipal school.

56. *Grant III*—(1) (*a*) *Hospital Establishment.*—At the instance of the Civil Surgeon, the council have resolved to revise the hospital establishment as under:—

Existing Scale.

	RS.	A.	P.
One hospital assistant on Rs. 30 per mensem	30	0	0
do. on Rs. 25 "	25	0	0
" midwife on Rs. 15 per mensem	15	0	0
" clerk on Rs. 15 per mensem	15	0	0
" compounder on Rs. 15 per mensem	15	0	0
" assistant compounder on Rs. 12 per mensem	12	0	0
do. on " 7 "	7	0	0
" peon on Rs. 7 per mensem	7	0	0
" peon on Rs. 5 "	5	0	0
Two nurses on Rs. 5 per mensem	10	0	0
One toty, male, on Rs. 7 per mensem	7	0	0
" " female, on Rs. 3 per mensem	3	0	0
" contageous diseases cooly on Rs. 6–8–0 per mensem ..	6	8	0
" ward-cooly on Rs. 6–8–0 per mensem	6	8	0
" cook on Rs. 6 per mensem	6	0	0
" waterman and gardener on Rs. 6 per mensem	6	0	0
" dhoby on Rs. 5 per mensem	5	0	0
" sweeper on Rs. 4 per mensem	4	0	0
Total ..	185	0	0

Revised Scale.

	RS.	A.	P.
One hospital assistant on Rs. 30 per mensem	30	0	0
do on " 35 "	35	0	0
" do. on " 25 "	25	0	0
" midwife on Rs. 15 per mensem	15	0	0

	RS.	A.	P.
One clerk on Rs. 15 per mensem	15	0	0
„ compounder on Rs. 15 per mensem	15	0	0
„ assistant compounder on Rs. 12 per mensem	12	0	0
„ do. on Rs. 7 per mensem	7	0	0
„ peon on Rs. 7 per mensem	7	0	0
„ peon on Rs. 5 per mensem	5	0	0
Two nurses on Rs. 5 pen mensem	10	0	0
„ toties, male, on Rs. 7 per mensem	14	0	0
„ do. female, on Rs. 5 per mensem	10	0	0
One contageous diseases cooly on Rs. 6–8–0 per mensem ..	6	8	0
Two ward coolies on Rs. 6–8–0 per mensem	13	0	0
One female ward cooly on Rs. 5 per mensem	5	0	0
„ cook on Rs. 6 per mensem	6	0	0
„ waterman and gardener on Rs. 6 per mensem	6	0	0
„ dhoby on Rs. 7 per mensem	7	0	0
„ sweeper on Rs 4 per mensem	4	0	0
„ water-woman on Rs. 5 per mensem	5	0	0
„ European nurse and midwife on Rs. 30 per mensem ..	30	0	0
„ surgery assistant on Rs. 10 per mensem	10	0	0
„ cook for European ward on Rs. 7 per mensem	7	0	0
„ purveyor on Rs. 10 per mensem	10	0	0
Total ..	309	8	0

The increase is in the Negapatam hospital which makes its staff double its present strength. In my opinion such a sudden increase of establishment seems unnecessary, as the hospital has been getting on well for many years with the present staff and the entertainment of this staff before the hospital buildings are enlarged so as to be suitable for the admission of more in-patients will practically be of no avail. Besides, the present resources of the municipality and the demands under various other heads of charges do not admit of such a heavy expenditure under this item.

57. Under "(1) (*b*) Medicines and Supplies" the budget estimate is Rs. 750 against Rs. 1,400 in the revised estimate for the current year. The latter figure includes provision for bedding and clothing, &c., as explained in paragraph 21, *supra*.

58. (5) (*a*) (i) *Conservancy Establishment*, (5) (*b*) (i) *Private Scavengering Establishment*, (5) (*b*) (ii) *Public Latrine Establishment*.—Provision has been made under these heads to increase the staff by four male scavengers on account of the expected increase in the number of houses served with private scavenging service and the new latrines proposed to be erected. Taking the number of private scavenging houses to be on an average 1,520 and each scavenger to clean forty houses, the pay of 38 scavengers at a monthly wages of Rs. 5 each is shown under "(5) (*b*) (i) Private Scavengering Establishment."

59. Under "(5) (*a*) (ii) Purchase or hire of carts" two extra carts for the removal of rubbish and one for sewage are provided for.

60. Under "(5) (*b*) (iii) cost of scavenging carts" provision has been made for making eight iron night-soil carts and for an extra night-soil cart.

61. *Grant IV*—(2) (i) (*a*) *Market Establishment*.—The two male scavengers in the market receive at present a monthly salary of Rs. 5 each, while the conservancy staff gets Rs. 5–8–0 each per mensem. It is found difficult to secure efficient men for the market work. It is therefore proposed to raise their pay from Rs. 5 to Rs. 5–8–0 each per mensem.

62. Under "(2) (ii) (*a*) Slaughter-house Establishment" provision has been made for appointing a peon to the bull slaughter-house besides continuing the provision made in the revised estimate for a maistry for the Nagore sheep slaughter-house. The pay of male toties is proposed to be raised from Rs. 5 to Rs. 5–8–0 each.

63. (6) (*a*) *Garden Establishment*.—The provision under this head is at the reduced scale referred to in paragraph 29 above. Should Government not sanction the reduction, the provision under this head will have to be raised.

64. *Grant V—Office Establishment*.—The council have voted an allowance of Rs. 10 to the office manager for interpreting the proceedings of the council at meetings, but the proposal appears to me to be unsound, as it has always been part of a Manager's duty to interpret at meetings when necessity arises.

65. *Closing Balance*.—The budget year is expected to close with a balance of Rs. 4,100 which includes Rs. 4,000 invested in Government securities.

66. I beg to enclose a proposition statement for the various charges in the establishments.

67. The distribution of charges among the several grants is under:—

	Allotment.	Percentage on total charges.	Percentage on total revenue excluding opening balance.
	RS.		
Grant I	22,180	28·9	30·6
„ II	8,790	11·4	12·1
„ III	31,190	40·6	43·1
„ IV	8,290	10·8	11·4
„ V	6,290	8·2	8·7
Advances	100	0·1	0·1
Refunds	20	..	..

No. 375, Revenue.

Forwarded.

(Signed) E. VAUGHAN,
Ag. Head Asst. Collector.

2nd February 1895.

From G. S. BRUCE, Esq., Chairman-Delegate, Municipal Council, Negapatam, to the Chief Secretary to Government (through the Head Assistant Collector and the Collector of Tanjore), dated Negapatam, 29th January 1895, No. 30.

I have the honour in forwarding herewith the revised estimates for 1894–95 and the budget estimates for 1895–96 and the report thereon and the proceedings of the council *anent* them to offer a few remarks.

2. The Chairman fell ill on 15th December 1894 and delegated his powers to me. It was at first hoped that he might be able to propose bis estimates before the end of the year 1894; but, as it became clear, he could not, I had to prepare and submit them which I could not do before 11th January, as the manager himself was ill during the latter end of December and the early days of January.

3. Had the council passed them at their first meeting, they would ere this have been in the hands of Government. But, as will be seen from the proceedings of the budget meetings, a number of fresh proposals were sprung. The council also indulged in such lengthy discussions that at the adjourned meeting held in the evening of 11th I had to leave the chair on account of the late hour and their apparent determination to obstruct business. The next day I had to leave for a volunteer camp of exercise at Arkónam and only returned to the station on 22nd evening.

4. I called a meeting for the morning of 24th when, after some further discussion, the estimates were passed. So altered have they been that it has taken a few days to recast and fair copy them. This accounts for the very regrettable delay in presenting them to Government.

Resolution No. 1 of 11th January 1895 (morning).

5. With regard to the first resolution at the morning meeting of 11th, the appointment of a maistry on Rs. 7 per mensem for the Nagore slaughter-house, no objection can be urged against it.

6. The attention of Government will, I hope, be given to the proposal of the council to reduce the establishment of the Hathway's Park, as the carrying it out would be fatal to the sewage farm which is now in a flourishing and improving condition, and should, if properly continued, become a source of revenue. I have gone so into detail on this matter in paragraph 29 of my report that I need say no more about it here.

Resolution No. 2 of 11th January 1895 (morning).

7. After the passing of these two proposals the meeting had to be adjourned at the unusually early hour of 9–15, as some of the vakils present represented they had engagements and not enough of the rest could be induced to remain to form a quorum.

8. The meeting re-assembled at 4–30 P.M. and the budget was taken up.

9. The first proposal made was that the sanction of Government be sought to introduce Class VI of the schedule under Profession-tax and that an increase of Rupees 1,000 under the corresponding head be budgeted for. Such a measure would be open to grave objection as it would, subject to taxation, a small number of Railway employés whose salary is small, but a known quantity, while it would, if fairly imposed on small dealers and sellers by the road to male and female, be extremely oppressive, and if not imposed on these would be a great injustice to the first named; while there is the further objection that this class of the schedule would, in all probability, be used frequently to remit those into who are now taxed under Class V. It must further be taken into account that the collection of the tax amongst the class which would come under it would be difficult and harassing and necessitate an increase of establishment to accomplish it. On the whole, apart from the objectionable nature of this poposal, I fully anticipate that it would involve a net decrease instead of an increase of revenue.

Resolution No. 1 of 11th December 1895 (afternoon).

10. The proposal to provide supply culverts to four tanks is a comparatively small item, but one less of public importance than of private convenience to the proposer.

Resolution No. 3 of 11th January 1895 (afternoon).

11. The same remark applies to the increase of provision under "Grant I—(2) (*a*). Repairs—Communication" for an increase of Rs. 80 for the repair of the road west of M.R.Ry. Ramasami Pillai's garden.

Resolution No. 4 of 11th January 1895 (afternoon).

12. A proposal was next made by S. Chinnathamby Maricar Sahib Bahadur to take over the Nagore national middle and primary schools and an application was written out forthwith for its transfer, and it was further resolved that the existing Municipal Muhammadan school at Nagore be amalgamated with the national one so transferred and that suitable changes be made in the figures concerned in the estimates. I am not aware what the merits of the case may be, nor am I prepared to express my opinion against the proposal, but I objected and still do to the manner in which this was evolved at the meeting. Such a proposal should, in my opinion, be submitted first by the managers to the educational authorities and well considered with full statistics adduced. Further, the managers of the national school who are Oothmanlebbai Sahib Bahadur, V. Chennamaricar Maluoniar Sahib Bahadur and M.R.Ry. Ananthir voted on the question which seems to me irregular.

Resolution Nos. 5 and 6 of 11th January 1895 (afternoon).

13. The proposals for increase of establishment of the Negapatam Municipal hospital are, in my opinion, not warranted by the numbers attending the hospital and are such as cannot be indulged in the present financial condition of the

Resolution No. 7 of 11th January 1895 (afternoon).

municipality. Comparison of the numbers of in and out patients for the last few years as shown by the figures below does not support the alleged necessity for doubling the cost of staff:—

Year.	In-patient.	Out-patient.
1885–86	17·01	92·37
1886–87	18·04	144·44
1887–88	21·47	135·26
1888–89	18·59	87·13
1889–90	16·25	91·22
1890–91	17·16	113·86
1891–92	17 19	91·28
1892–93	20·14	117·94
1893–94	22·09	109·26
1894–95 up to December	20·16	131 64

14. The proposal to build two tiled cottages in the hospital compound at a cost of Rs. 500 each for European and Eurasian and caste patients seems to me puerile, as the money is utterly inadequate to putting up any structure that could possibly serve the purpose intended, but one argument adduced in support of the proposal by its mover was that, as provision had been made for doubling the staff, accommodation must be provided for more in-patients.

Resolution No. 9 of 11th January 1895 (afternoon).

15. From the next proposal that the provision for repairs to hospital buildings be increased from Rs. 300 to Rs. 500, the Civil Surgeon dissented along with me though, for different reasons, he being of opinion that this sum was utterly inadequate and that something like Rs. 1,000 should be provided.

Resolution No. 10 of 11th January 1895 (afternoon).

16. With reference to the whole of these proposals relating to the civil hospital, I think the policy suggested by the Surgeon-General in his notes on the inspection of the hospital, dated 28th and 29th October 1894, is the only sound one. The subject should be taken up separately and the authorities who ought to contribute should be asked to do so. On these lines a very much improved hospital might be organised, the desirability of which is not denied. It seems, however, altogether out of place to burden the municipal resources already low, in order to carry out a policy of inefficient tinkering which will, after considerable expenditure, leave things not much better than they are at present.

17. Provision was made in the budget under "Grant V—(*a*) (i) Office Establishment" to meet the cost of a prosecuting inspector, and this was according to the Resolution No. 11, dated 11th January 1895, struck out. Now a prosecuting inspector is very necessary. At present prosecutions are conducted either by death and birth registrars, sanitary and collection inspectors, or if of more importance by any vakil engaged for the time being. The latter has to be instructed by the manager who, owing to his other work, cannot give each prosecution the close attention necessary to properly get up the case. Some servant of the municipality is required to get up cases properly and see that they receive full justice and who will be responsible in case of failure for any want of care to which a miscarriage of justice may be due. I think this subject requires reconsideration.

Resolution No. 11 of 11th January 1895 (afternoon).

18. The proposal to allow the manager Rs. 10 per mensem for interpreting at meetings is difficult to understand the reason of; for it has always been part of his duty when necessity arose, though it is more often left to one or other of the vakils present who are readier at it and more interested in informing those of their followers who do not understand English. An increase to the manager's salary on his own merits would have been far from out of place, because I think he deserves it.

Resolution No. 3 of 24th January 1895.

19. The estimates as amended were passed, but as I disagree in the main with the alterations made in them by the councillors for the reasons set forth above. I voted against it and I beg Government will take the whole matter into consideration and pass early orders on the points alluded to by me.

Resolution No. 4 of 24th January 1895.

No. 376, Revenue.

Forwarded.

2. In lieu of rendering assistance many of the members appear to have organised a systematic obstruction of the budget. No other reason could account for their suddenly proposing resolutions on grants already discussed and passed at previous meetings.

3. I agree with the Chairman-Delegate in his remarks, generally in opposing these resolutions.

(2) *Paragraph* 9.—I strongly oppose this. Its ultimate result would not be an increase of municipal funds but the opposite.

(3) *Paragraphs* 10 *and* 11.—I endorse the Chairman's remarks.

(4) *Paragraph* 13.—I am surprised that a member in the responsible position of Civil Surgeon should propose doubling his establishment without giving any reasons therefor.

(5) *Paragraph* 18.—This puerile resolution confirms me in my opinion that many of the members have little sense of the responsibility of their position.

(Signed) E. VAUGHAN,
Ag. Head Asst. Collector.

2nd February 1895.

R. C. No. 109-Ml.

Submitted to Government in the Local and Municipal Department.

2. The closing balance as arrived at in the budget is only Rs. 100 (exclusive of Rs. 4,000 invested in Government securities), whereas it ought to be about 10 per cent. of the gross receipts, viz., Rs. 8,100.

3. The action of the council in appropriating almost the whole of the estimated receipts and some on projects not absolutely required is reprehensible. The following items may be removed so as to leave a working balance for 1895–96 :—

Charges—Statement II, Grant I—(1) *New Works*—(*a*) *Communications.*

	RS.
(1) Item 1	2,650
,, 4	250
	2,900
(*b*) Buildings (item 3)	1,000
2. *Repairs.*—(*a*) Communications (item 5)	80
(*b*) Buildings (item 1)	200
Grant III.—Hospitals, new establishment proposed ...	1,494
,, *V.*—Office establishment	120

4. Under receipts the increase estimated under the Arts tax over the budget figure of the current, viz., Rs. 1,000, may also be struck out for the reasons urged by the Chairman-Delegate.

5. The Chairman's comments on the resolutions of the council with regard to the abolition of a portion of the Hathaway Park's establishment and the removal of the provision made for a prosecuting inspector are also deserving of support from Government. Under these two items a sum of Rs. 770 may be added to the estimate.

	RS.
Grant IV—6 Public garden—	
(*a*) establishment	410
,, V—Office establishment	360
Total ..	770

6. The net results of the above proposals are as per note hereto annexed.

VALLAM,
11th February 1895.

(Signed) J. THOMSON,
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, 6th February 1895, No. 1270.

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

2. I support the proposal of the council to take over the national middle school, Nagore, under its management. The receipts from fees have been estimated at Rs. 1,000. The fee-income of the school during 1893–94 was only Rs. 458, and I think that it is not therefore safe to take credit for more than Rs. 600 from this source.

3. The provision for building, furniture, &c., grants to results schools should, with reference to the actuals of 1893–94, be raised to Rs. 400 in order to enable schools to satisfy the provisions of the educational rules with regard to accommodation and furniture.

4. The net expenditure under Grant II will, with the above modifications, be Rs. 8,000 (8,990—990) which is nearly 14 per cent. of the estimated income of the municipality from taxation, markets and rents.

Papers to be read in Proceedings :—

Current No. 4974 of 1895, dated 29th January from the Chairman Mun. Negapatam

Current No. 4134 of 1895, dated 4th Feb.y from the Director of Public Instr.

Current No. 665 of 1895, dated 25th Feb.y from the Inspr. General.

Current No. of 189 , dated from the

Order—

The Estimated receipts and charges of the Negapatam 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	11460	5440	12980	8530
Tax on Arts	12991	13510	13010	14010
Tax on Buildings and Lands	24195	23020	23020	23020
Water-tax on Buildings and Lands				
Tax on Vehicles and Animals	3919	4020	3920	3920
Tax on Carts	1866	1900	1800	1900
Tolls	9071	9000	10200	10200
Realizations under Special Acts	70	10	60	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	2071	1950	2170	2120
Conservancy receipts	152	200	200	200
Fees and Revenue from Educational Institutions ..	66	100	100	1000
Fees and Revenue from Medical Institutions	337	400	250	300
Income from Markets and Slaughter-houses.	5088	5200	5350	5550
License fees	1518	1500	1500	1500
Other fees	139	130	130	130
Fines under Municipal and other Acts	1183	1000	1300	1300
Interest on Investments and premium on Loans ..	331	330	330	290
Grants and Contributions from Government	180	340	180	340
Do. from Local Boards	2934	2550	2600	2550
Do. from other bodies	364	50	50	50
Recoveries for services to private individuals	2457	2500	2270	2700
Miscellaneous	216	380	640	430
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.	"	200	"	"
Advances Recovered	1189	50	650	900
Total ..	81707	83780	82822	80960

	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate 1895-96.	
	Rs.	Rs.	Rs.	Rs.	
Charges.					
GRANT I.					
New Works—	3455	"	1050	~~2000~~	600
Communications	2416	1250	2140	~~2250~~	1250
Buildings					
Drainage, Supply	25	10,500	350	1500	
Repairs—					1800
Communications	8552	5880	11280	10280	10200
Buildings	1223	300	400	600	400
Drainage					
Water-supply	2888	2850	3910	3050	
Establishment	977	970	970	970	
Tools and Plant and other Stores	256	30	30	30	
Contributions for Public Works					17000
Total	19792	21780	20030	~~22480~~	
GRANT II.					
Training Schools	73	260	70	260	
Municipal Schools—					
(a) On the Salary System				910	
(b) On the Salary Results System	1540	2030	1980	1930	
Salary Grants	2054	2000	2000	2000	
Results Grants	2712	2500	2700	2500	
Combined Grants					
Inspection	375	370	380	380	
Miscellaneous	914	790	780	810	
Total	7668	7950	7910	8790	
GRANT III.					4580
Hospital and Dispensaries	4375	4300	4880	5990	4800
Contributions	575	550	570	580	570
Vaccination	712	760	750	800	
Registration of Births and Deaths	780	940	1000	1000	
Conservancy, Road cleaning and Road watering	19608	20510	22310	22820	
Total	26250	27060	29210	31190	~~24510~~ 29770
GRANT IV.					
Lighting	5448	5940	5640	5740	
Markets and Slaughter-houses	389	560	550	750	
Choultries					
Travellers' Bungalows					
Avenues	351	300	260	300	
Public Garden, Survey of Land, Fire and other charges.	1866	2140	2720	1520	1960
Total	8054	8940	9170 (9200)	8290	8730
GRANT V.					
Supervision and Management	6176	5890	640	6290	6180
Repayment of Debt					
Interest on loan					
Advances Recoverable	351	100	1820	100	
Refunds	424 (434)	20	20	20	
Discount					
Pensions and Gratuities					
Investments					8890
Balance	12982 (82)	2040	8550	4400	6850
Total	81707	73780	82820 (85860)	80960	79480
		71740	74270 (74300)	76560	

Revised estimate for 1894-95.

2. The current receipts & charges are now estimated at Rs 69,830 and Rs 74,270 respectively against Rs 68,340 & Rs 71,740 anticipated in the sanctioned budget, the increase in the receipts occurring chiefly under Tolls & ~~Tax~~ Advances recovered & that in the charges under heads III & Advances recoverable. It is unsatisfactory to note that the expenditure on New works during the first seven months of the year amounted only Rs 911 against an estimate of Rs 3540. The municipal Commr's proposal to entertain a daily-rate house mainly on Rs 7, and three additional male scavengers on Rs 5-8 each and one additional female scavenger on Rs 4 is sanctioned, but the reduction in the forest establishment referred to in para 29 of the Chairman's letter cannot be approved. The estimate under this head will ~~accordingly~~ be revised by Rs 30. The balance to be carried forward to the ensuing year's budget will then be Rs 8510.

Budget estimate for 1895-96

3. Receipts. The receipts for the ensuing year are set down at Rs 72,370 against Rs 69,830 in the revised estimate, the increase appearing mainly under the tax on arts, fees from educational institutions received in pursuance of private individuals. For the reasons given by the Revenue Divisional officer in para 3(2) of his endorsement, the municipal Commr's proposal to extend the tax on arts to Class VI of the schedule

cannot be approved and the estimate under this head will accordingly be reduced by Rs 1000. The estimate under fees for educational institutions will be reduced from Rs 1000 to Rs 800 with refce to para 2 of the Director's letter cited above.

4. Charges. (1) The ~~cha~~ probable charges are entered as Rs 76,800 against the revised estimate of Rs 74,300, the increase which occurs chiefly under Grants I, II & III being partly counterbalanced by a decrease under Grant IV & advances recommable.

(2) Grant I. The allotment for new works. Communications will be reduced by Rs 2900 & that for Repairs — Communications & buildings by Rs 80 and Rs 200 respectively, as recommended by the Collector in para 2 of his endorsement. Seeing that the roads with one small exception were in fair order in the current year the provision now made for this repair appears to be larger than is absolutely required & will be further reduced by Rs 1000.

that for New works — Buildings by Rs 1000

Red. The allot. of Rs 1000 for latrines is left undisturbed.

[The collector hasn't touched the latrine allotment. He wants to cut out the sheds in the Hospital compound (item 3). Carelessness on the part of the office. MP.]

The DPC supports this. MP.

(3) Grant II. The proposal of the municipal council to take over the national middle school with its staff of one headmaster on Rs 25 & two assistants on Rs 25 & Rs 17-8- is approved. The Director's suggestion that the provision for building, furniture & grants should be raised by Rs 200 will be referred to the municipal council for consideration.

The Council should however require that the school should be self supporting, and should not permit funds now devoted to primary education to be ~~devoted~~ spent upon its upkeep.

(4) Grant III. The proposed revision of the hospital establishment cannot be sanctioned as the post is not justified on the necessity point. The increased allotment of Rs 1490 under this head will accordingly be struck out, but a sum of Rs 180 will be provided for compensation in lieu of house to the two hospital assistants. It is probable however that the maximum compensation for quarters will not be necessary. The provision of Rs 10 for contrib. to accounts of the cutters' establishment will be struck out with reference to G.O. of 18th Jan. 95 No. 95. The remarks of the Sanitary Commissioner on the allotments for vaccination & sanitation will be awaited. Meanwhile the proposed entertainment of four additional male dearengers on Rs 5-0-0 is sanctioned.

satisfied as to its necessity.

(5) Grant IV. The additions & alterations in the market & slaughter house establishments, referred to in paras 61 & 62 of the Chairman's letter, are approved. The provision for the public garden will be raised by Rs 440 with refce to para 2 supra.

(6) Grant V. The Government ~~are not~~ cannot ~~consider it necessary to grant to the office~~ sanction ~~manager~~ the allowance to the office manager referred to in para 64 of the Chairman's letter, and the provision under ~~this head~~ office establishment will accordingly be reduced by Rs 120. The question of appointing a prosecuting inspector will be referred to the municipal council for consideration. The contribn for the central office establishment will be raised from Rs 410 to Rs 420 with refce to G.O. of 4th Dec. 94

Council with the estimate

No. 2527 L.

5. The budget as revised by Government closes with a balance of Rs ~~[illegible]~~ 8890 or 12.5 ~~17~~ per. of the estimated receipts. As the Council will shortly be called upon to finance a water-supply scheme, & probably a drainage scheme also, it should husband its resources in every way possible.

6. The Government is constrained to observe that the manner in which this budget has been framed by the municipal Council is by no means creditable to that body. ~~If as the representatives of the tax-payers~~ the Commissioners ~~are~~ not more alive to the responsibility of their position as representatives of the tax-payers, Hy. the Gov. in Council will ~~not hesitate~~ be compelled to consider the question of ~~exercise the powers conferred on him by the Act~~ ~~such~~ withdrawing the privilege of election now enjoyed by the municipality.

This is submitted to H.E. as it contains a threat of withdrawal of the right of election from the Municipality. This threat seems to be justifiable.

Cl. P.S.

The draft approves of the Council taking over the National Middle School. This was pressed for by the Council on the petition of the managers of the School who appear to be also members of the Council. The D.P.I. has supported the Council but it seems doubtful whether the matter should have been dealt with in the off-hand manner that it was. The School is said to be "prosperous and self supporting" and there seems no reason why the Municipality should take it over.

This has now been disallowed with a view to the Director's letter on file.

A perusal of Mr. Bruce's letter at page 9 is invited. It is a pity that there are not more men of this stamp on municipal Councils.

P.S. 25/3/95

To
The Chairman M.C. Nagapattam
" Coll. of Tanjore
" President Dist. Bd Tanjore.
" Accountant General
" Director of Public Instruction
" Inspector General
" Sanitary Commr
" Sanitary Engineer

Editor's table.

1.P. 12/3/95

MC 15.3.95

AD 20/3/95

please [illegible] in file [illegible]

Please [illegible] [illegible]

497-413-665 m

Nagapattam municipal budget pp. 95-96

ORDER—dated 29th March 1895, No.

M., Local and Municipal.

The estimated receipts and charges the Negapatam municipality for 1895–96, as passed by Government, are compared ow with the budget and revised estimates for the year 1894–95 and the actuals of 5–96 :—

	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	11,460	5,440	12,980	8,510
Tax on Arts	12,991	13,510	13,010	13,010
,, on Buildings and Lands	24,195	23,020	23,020	23,020
,, on Vehicles and Animals	3,819	4,020	3,820	3,920
,, on Carts	1,856	1,900	1,800	1,900
Tolls	9,091	9,000	10,200	10,160
Realizations under Special Acts	70	10	60	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Land, &c.	2,071	1,950	2,170	2,120
Conservancy Receipts	152	200	200	200
Fees and Revenue from Educational Institutions	66	100	100	~~600~~ 100
,, ,, from Medical Institutions	337	400	250	300
Income from Markets and Slaughter-houses	5,088	5,200	5,550	5,550
License fees	1,518	1,500	1,500	1,500
Other fees	139	130	130	130
Fines under Municipal and other Acts	1,183	1,000	1,300	1,300
Interest on Investments and Premium on Loans	331	330	330	290
Grants and Contributions from Government	180	340	180	340
,, ,, from Local Boards	2,934	2,550	2,600	2,550
,, ,, from other bodies	364	50	50	50
Recoveries for Services to Private Individuals	2,457	2,500	2,270	2,700
Miscellaneous	216	380	640	430
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	200	..	..
Advances Recovered	1,189	50	650	900
Total	81,707	73,780	82,810	~~79,480~~ 78980
Charges.				
GRANT I—				
New Works—				
Communications	3,455	..	1,050	600
Buildings	2,416	1,250	2,140	1,250
Water-supply	25	10,500	350	1,500
Repairs—				
Communications	8,552	5,880	11,280	9,200
Buildings	1,223	300	400	400
Water-supply	2,888	2,850	3,810	3,050
Establishment	977	970	970	970
Tools and Plant and other Stores	256	30	30	30
Total	19,792	21,780	20,030	17,000
GRANT II—				
Training Schools	73	260	70	260
Municipal Schools—				
On the Salary System	..	..	..	~~910~~
On the Salary-results System	1,540	2,030	1,980	1,930
Salary Grants	2,054	2,000	2,000	2,000
Results Grants	2,712	2,500	2,700	2,500
Inspection	375	370	380	380
Miscellaneous	914	790	780	810
Total	7,668	7,950	7,910	~~8,700~~ 7880
GRANT III—				
Hospitals and Dispensaries	4,575	4,300	4,880	4,580
Contributions	575	550	570	570
Vaccination	712	760	750	800
Registration of Births and Deaths	780	940	1,000	1,000
Conservancy, Road-cleaning and Road-watering	19,608	20,510	22,010	22,820
Total	26,250	27,060	29,210	29,770
GRANT IV—				
Lighting	5,448	5,940	5,640	5,740
Markets and Slaughter-houses	389	560	550	730
Avenues	351	300	260	300
Public Garden, Survey of Land, Fire and other charges	1,866	2,140	2,750	1,960
Total	8,054	8,940	9,200	8,730
GRANT V—				
Supervision and Management	6,176	5,890	6,110	6,180
Advances Recoverable	351	100	1,820	100
Refunds	434	20	20	20
Balance	12,982	2,040	8,510	~~8,890~~ 9300
Total	81,707	73,780	82,810	~~79,480~~ 78980

2. The current receipts and charges are now nated at Rs. 69,830 and Rupees 74,270, respectively, against Rs. 68,340 and Rs. 0 anticipated in the sanctioned budget, the increase in the receipts occurring chie der tolls and advances recovered and that in the charges under Grant III and ad s recoverable. It is unsatisfac- tory to note that the expenditure on new works g the first seven months of the year amounted to only Rs. 911 against an est of Rs. 3,540. The municipal council's proposal to entertain a slaughter-hous istry on Rs. 7, three additional male scavengers on Rs. 5–8–0 and one additiona nale scavenger on Rs. 4 is sanc- tioned, but the reduction in the garden establisl t referred to in paragraph 29 of the Chairman's letter cannot be approved. The es te under this head will be raised by Rs. 30. The balance to be carried forward to e ensuing year's budget will then be Rs. 8,510.

each

BUDGET ESTIMATE FOR 1895–96.

3. *Receipts.*—The receipts for the ensuing ear are set down at Rs. 72,370 against Rs. 69,830 in the revised estimate, the in ease appearing mainly under the tax on arts, fees from educational institutions and recoveries for services to private individuals. For the reasons given by the revenu ivisional officer in paragraph 3 (2) of his endorsement, the municipal council's propos to extend the tax on arts to class VI of the schedule cannot be approved, and the e mate under this head will accordingly be reduced by Rs. 1,000. The estimate un r fees from educational institutions will be reduced from Rs. 1,000 to Rs. ~~600~~ wi reference to paragraph ~~2 of the Director's letter read above.~~ 4 (3) infra

100

4. *Charges.*—(1) The probable charges are entered as Rs. 76,860 against the revised estimate of Rs. 74,300, the increase whi occurs chiefly under Grants I, II and III being partly counterbalanced by a dec ase under Grant IV and advances recoverable.

(2) *Grant I.*—The allotment for New Wor s—Communications will be reduced by Rs. 2,900, that for New Works—Buildings by Rs. 1,000, and that for Repairs—Communications and Buildings by Rs. 8 and Rs. 200, respectively, as recommended by the Collector in paragraph 3 of his endorsemen. Seeing that the roads with one small exception were in fair order in the curren year, the provision now made for their repair appears to be larger than is absol tely required and will be further reduced by Rs. 1,000.

0/

(3) *Grant II.*—The proposal of the m nicipal council to take over the National middle school ~~with its staff of one head~~ aster ~~on Rs. 25 and two assistants on Rs. 25 and Rs. 17–8–0 is approved. The co~~ncil ~~should, however, require that the school should be self-supporting, and shoul~~ not ~~permit funds now devoted to primary education to be spent upon its up-keep.~~ The Director's suggestion that the provision for building, furniture, &c., grants should be raised by Rs. 200 will be referred to the municipal council for consideration.

as advised by the Director of Public Instruction in his second letter read above.

should be deferred until the matter is again carefully considered at a meeting at which the Inspector of Schools attended. Meanwhile the allotment of Rs 910 under receipt of fees in Aided Schools on the salary system will be struck out. WC. Sd/ 28/3

(4) *Grant III.*—The proposed revision of the hospital establishment cannot be sanctioned, as the Government is in no way satisfied ~~as to~~ its necessity. The increased ~~allotment~~ of Rs. 1,490 under this head will accordingly be ~~struck out~~, but a sum of Rs. 80 will be provided for compensation in lieu of house-rent to the two hospital assistants. It is probable that the maximum compensation for quarters will not be necessary. The provision of Rs. 10 for contribution on account of the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L. ~~The remarks of the Sanitary Commissioner on the allotments for vaccination and sanitation will be awaited.~~ Meanwhile the proposed entertainment of four additional male scavengers on Rs. 5–8–0 is sanctioned.

9/ of (in the allotment disallowed

since received vide Cir. 1023 m –

7/

each

8/

(5) *Grant IV.*—The addition to, and alteration in, the market and slaughter-house establishments, referred to in paragraphs 51 and 52 of the Chairman's letter, are approved. The provision for the public garden will be raised by Rs. 440 with reference to paragraph 2 *supra*.

Note

In his first letter read above the D.P.I. supports the proposed amalgamat: that he apparently did off his own bat, without consulting the local officers of his Department. He now hesitates in consequence of a report from the Asst. Inspectn of Schools. Reconsideration of the resolution will probably mean confirmation of it, & the proposal might perhaps be now definitely negatived on the grounds given in the Asst. Inspr's letter

WC 28.2.95

Book

(6) *Grant V.*—The Government can ion the allowance to the office manager referred to in paragraph 64 of th nan's letter, and the provision under office establishment will accordingly b d by Rs. 120. The question of appointing a prosecuting inspector will be refe e municipal council for reconsideration. The contribution for the central o ablishment will be raised from Rs. 410 to Rs. 420 with reference to G.O., d December 1894, No. 2527 L.

5. The budget, as revised by Governmen with a balance of Rs. 8,890 or 12·5 per cent. of the estimated receipts. As ncil will shortly be called upon to finance a water-supply scheme, and proba drainage scheme also, it should husband its resources in every way possible.

6. The Government is constrained to ob that the manner in which this budget has been framed by the municipal cou by no means creditable to that body. If the councillors do not in future sho mselves to be more alive to the responsibilities of their position as the represen s of the tax-payers, His Excellency the Governor in Council will be compell consider the question of withdrawing the privilege of election now enjoyed by municipality.

(True Extrac

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

Against the advice of the Chairman-Delegate, whose exertions in the matter are appreciated,

Note.
This Council has long been rather unmanageable, there being a faction bent on hampering the nominated Chairman at all costs. This is the worst sample of the factions work that has yet come up, & it is perhaps as well to burn them it. It is headed by Ratnasabapathi Pillai, an elected Councillor.
25.2.95

21. [illegible]

[illegible]

L.A.M.

CHIEF SECRETARY
5 FEB. 1895
GOVERNMENT OF MADRAS
Local & Municipal Dept.
CURRENT No. 97 M

To

The Right Honourable the Governor in Council of Madras.

The humble memorial of the Mahomadan Inhabitants of Nagore, Negapatam Municipality.

May it please your Excellency

1. The town Nagore forms nearly one-third of the Negapatam Municipality and consists of Hindus & Mahommadans, the major portion being Mahomadans. The condition of the people of this town generally is rather poor.

2. The education of the town is being imparted by the National Middle & Primary schools and a Municipal Mahomadan School. The National Middle & Primary Schools are grants-in-aid schools supported by the Hindus & Mahomadans jointly, which are mainly intended to afford Lower Secondary & Primary Education to all classes who are able to pay their fees. The Municipal Mahomadan School which was originally intended solely for Mahomadans by the Govt. under its support and then transferred to the Municipality, is a free school for Mahomadans who are unable to pay their fees & [illegible] 30 years' standing. So there

[illegible] Recently in the

21. [illegible]

all the Schools should be amalgamated into
one School consisting of a Middle & Primary
Department under the control of the municipa
The result of this resolution is that even th
the doors of Primary education is being sh
against the poor mahomedans who are un
to pay their fees as the fee notification wa
be enforced by the municipality. Seeing
there will be only one Primary School instead
two. It is [illegible] that it strikes a d
blow at the education of the town on
whole as the poor Hindus & mahomedans
alike will not afford to pay the sub
rates of fees enforced in secular Bo
municipal ~~middle~~ schools. Instead of increasing
no. of Schools in the town so that a
of pupils may be educated. the mu
is reducing that no. While there is
body to support a middle & Primary
we do not see any reason why th
Cpality should undertake it.

In Conclusion we most
request that your Excellency w
due consideration to this all im
Inpect and be pleased not
of the resolution passed by
town municipality in its Bazar
as to the
tion of the schools to be kept
of the mu

[illegible]
12. Secretary
[illegible]

Sultan Mahakiyas

A. Ebrahim Mead

S. Hassan abdoolcader

K. Seedick Saib

21. [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

LOCAL AND MUNICIPAL DEPARTMENT.

Local & Municipal Dept.
CURRENT No. 397 m

From Petition
T. Muhammad Ghouse Sahib and others Muhammadan inhabitants of Nagore

No.

Dated 4. 2. 95
Received 5. 2. 95
Enclosures

SUBJECT.

Praying that under the circumstances stated the resolution of the Negapatam Municipal Council to amalgamate the Schools in the Municipality may not be approved.

1895
Ed. Dept.
Enclos. No.
To
C. No. 346

Noted on cover

R. No. 1969/95

No. 185 of 13-2-95

Referred to the Director of Public Instruction for early remarks.

PUBLIC INSTRUCTION 14 FEB 95 MADRAS

By order

Assistant Secretary

P.R. 11/2/95
For Secy
12th Feb. 1895

ASSISTANT INSPECTOR OF SCHOOLS, 6TH DIVISION. No. 117 18 FEB. 95

V. Urgent

No. 1824 16. 2. 95

Referred to the Assistant Inspector of Schools, Sixth Division, for immediate report - to be submitted through the Inspector of Schools.

Director of Public Instruction

DESPATCHED 18 FEB. 95

To
The Director of Public Instruction.

Noted on cover

29TH MARCH 1895, No. 573 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From G. S. BRUCE, Esq., Chairman-Delegate, Municipal Council, Negapatam, to the Chief Secretary to Government (through the Head Assistant Collector and the Collector of Tanjore), dated Negapatam, 29th January 1895, No. 29.

I have the honour to submit herewith the revised estimate for the current official year and the budget estimate for the next, in the forms prescribed in G.O., dated 10th December 1891, No. 2193 M.

2. These papers were placed before the council at their meetings, dated 11th and 24th January 1895, and extracts from their proceedings are submitted herewith.

I regret the delay which has occurred in the submission of this budget, which was unavoidable, as the accounts were audited in the beginning of December and as the Chairman fell ill at its close. The powers of Chairman have been delegated to me under section 32 (2) of the Act.

REVISED ESTIMATE FOR 1894–95.

3. In the revised estimate the actuals of the first seven months and the probables for the next five are given.

4. The following is a comparison of the revised estimate with the budget estimate of the current year:—

	RS.		RS.
Opening balance	12,990	Charges	74,270
Receipts	69,830	Closing balance	8,550
Total ..	82,820	Total ..	82,820

Against budget estimate—

	RS.		RS.
Opening balance	5,440	Charges	71,740
Receipts	68,340	Closing balance	2,040
Total ..	73,780	Total ..	73,780

5. The opening balance agrees with the figures given in the administration report for 1893–94 reviewed in G.O., dated 24th August 1894, No. 1148 M., and has been verified by the auditor. The total receipts according to the revised estimate are more than those entered in the budget by Rs. 1,490, and the total expenditure exceeds that of the budget by Rs. 2,530.

6. The variations between the revised estimate and the budget estimate are explained in column 7 of Statement VI accompanying. I will only refer to a few of the items which require special explanation.

7. (2) (*a*) *Tax on Arts*—

	RS.
Budget estimate	13,500
Revised "	13,000
Decrease ..	500

From the demand of the current year it is found that the expected increase under this head of taxation cannot be realized.

8. (2) (*h*) *Tolls.*—The revised estimate shows the actual amount for which the tolls have been leased during the current year.

9. (4) (*a*) (i) *Rent of Lands.*—The increase of Rs. 100 is due to rents levied on Alodi sites and old encroachments on street lands.

10. (4) (*b*) (ii) *Produce of lands and gardens*—

	RS.
Revised estimate	550
Budget "	400
Increase ..	150

The increase is due to greater income from Hathways park, owing to improvements in sewage farming.

11. (4) (*f*) (ii) *Income from Slaughter-houses*—

	RS.
Revised estimate	2,000
Budget "	1,600
Increase ..	400

The increase in due to the raising of the fees for slaughtering sheep in the Nagore slaughter-house from half to one anna per head, and to the departmental management of the collection of fees.

12. 6. (*a*) (ii) *Miscellaneous other purposes*—

	RS.
Budget estimate	300
Revised "	70
Decrease ..	230

The slaughter-houses being managed departmentally, there is no income expected by way of payments for services of municipal scavengers employed in the slaughter-houses. Hence the decrease under this head.

13. (6) (*b*) (i) *Fishery rents*—

	RS.
Revised estimate	500
Budget "	250
Increase ..	250

As two of the large tanks—Akkaraikolam and Thamaraikolam—were pumped out which rendered the fishing easy, there was a keen competition in the sale of the fishery of these tanks. Hence the increased income under this head.

14. (7) (*a*) *Sale-proceeds of Government Securities.*—Owing to the abandonment of the scheme for the opening of a separate supply channel, the amounts invested in Government securities are not intended to be realized in the current year. Hence no income is expected under this head.

CHARGES.

15. *Grant I*—(1) (*a*) *New Works—Communications.*—Provision has been made under this head for widening and rebuilding the tunnel in Holland road and to construct protection walls on either sides of the Akkaraikolam South road.

16. (1) (*b*) *New Works—Buildings.*—The revised estimate figure under this head comprises the following items:—

	RS.
(1) Constructing a bull slaughter-house	600
(2) Providing 25 iron dust-bins..	265
(3) Erecting three iron latrines	1,000
(4) Altering nine stalls in the market	225
(5) Erecting a taty latrine	30
(6) Balance of the cost of erecting a compound wall to office buildings	20
Total ..	2,140

17. Under "(1) (*a*) New Works—Water-supply," the revised estimate shows Rs. 350 against Rs. 10,500 in the budget. The decrease is due to the abandonment of the schemes to open a separate supply channel and to lay pipes to conduct water to Thamaraikolam.

The provision in the revised estimate is to provide sluices to Eachenkolam and Akkaraikolam.

18. Under "(2) (*a*) Repairs—Communications" the revised estimate figure is Rs. 11,280 against Rs. 5,880 in the budget and is composed of the following items:—

	RS.
(1) Regravelling fourth and fifth miles of Nagore road	4,400
(2) Maintenance of the metalled roads—Cost of gravel	1,800
(3) Maintenance—Establishment	2,080
(4) Regravelling Wesleyan Mission College road, Bank road in Kadambady, Holland road from Telegraph office to the turn to Beach road and from junction with Bazaar street to the west end of railway compound, and college road from its junction with Peria Coil North street to junction with Kathachetty lane ..	1,800
(5) Repairing Nandukulam road	255
(6) Do. streets and lanes	580
(7) Do. the road to burning ground	130
(8) Do. the tunnel in Thamaraikolam road	150
(9) Do. do. in Thiruvangadatha Pillay lane	40
(10) Sundry repairs	45
Total ..	11,280

19. Under "(2) (*a*) Repairs—Water-supply—Repairs to works, Machinery, &c.," the revised estimate is Rs. 2,960 against Rs. 2,000 in the budget. The increase is due to the cost of repairs executed to the Jubilee engine in the South Indian Railway workshop.

20. *Grant II—Education.*—The only item that needs any explanation under this grant is "(1) (*b*) Stipends to normal students." The provision made under this head for training two Muhammadan teachers was removed as no student was available.

21. *Grant III*—(1) (*b*) *Medicines and Supplies.*—The revised estimate under this head is Rs. 1,400 against Rs. 500 in the budget estimate. The increase is due to provision made for a new set of bedding and clothing and to the increased cost of medicines and instruments supplied.

22. Under "(1) (*c*) Diet of Patients" the revised estimate is Rs. 660 against Rs. 960. The apparent decrease in the estimate is due to a correct classification of certain articles of diet which are used medicinally under "(1) (*b*) Medicines and Supplies."

23. (5) (*a*) (i) *Conservancy Establishment*, (5) (*b*) (i) *Private Scavenging Establishment and* (5) (*b*) (ii) *Public Latrine Establishment.*—Under this head provision has been made for increasing the staff by three male and one female scavengers. The figure under "(5) (*b*) (i) Private Scavenging Establishment" represents the wages of 36 scavengers on an average rate of salary of Rs. 5 per mensem required for serving 1,440 houses. Under "(5) (*b*) (ii) Public Latrine Establishment" are shown the wages of scavengers engaged to clean the public latrines.

24. *Under* "(5) (*a*) (ii) Other charges such as purchase and hire of carts" provision has been made for making seventeen rubbish carts. The carts supplied by contractors

are generally bad and too small. It is therefore proposed to make the carts and to hire only bullocks and drivers.

25. *Under* "(5) (*b*) (iii) Private scavenging Contingencies" the revised estimate is Rs. 2,500 against Rs. 2,300 in the budget. The increase is due to the provision made for making two night-soil carts.

26. (5) (*d*) *Conservancy Contingencies*—

	RS.
Revised estimate	600
Budget "	400
Increase ..	200

The increase is due to the consumption of a greater quantity of sanitary powder than was anticipated.

27. *Grant IV*—(1) (*a*) *Lighting Establishment.*—The decrease of Rs. 100 under this head is due to the non-entertainment, for some time at the beginning of the year, of the full staff of masalchies sanctioned.

28. *Under* "(2) (ii) (*a*) Slaughter-houses Establishment" provision has been made for employing a maistry for the Nagore slaughter-house on a monthly salary of Rs. 7 per mensem with effect from the 15th January 1895. The slaughter-houses are managed departmentally, and the services of a maistry to collect the fees are found necessary.

29. (6) (*a*) *Garden Establishment.*—The council have resolved that the garden establishment be reduced to four gardeners on Rs. 5-8-0 each and a maistry on Rs. 7 per mensem. This measure is prejudicial to the working of the sewage farm. The proposed staff will be utterly insufficient. The council's argument in favour of the reduction was that the income from the garden and farm was barely sufficient to cover its expenses. The object of a sewage farm is more sanitary than pecuniary; so this argument has no force, but in any case it is too early to expect the sewage farm to be self-supporting. In submitting the revised estimate for 1891-92 it was reported by the then Chairman M.R.Ry. P. Ratnasabhapati Pillai Avargal that the staff now proposed was inadequate, as will be seen from the following extract :—

"23. Under '(6) (*a*) Garden Establishment' provision had been made in the budget for four gardeners on Rs. 5-8-0 each. But, as the establishment has been found inadequate, a revised scale of establishment as noted below resulting in a monthly increase of Rs. 6 has been provided for —

	RS.	A.	P.
One head-cooly on Rs. 6 per mensem	6	0	0
Three gardeners on Rs. 5 4 0 each	15	12	0
One gardener on Rs. 3 12 0 each	3	12	0
One gardener on Rs. 2 8 0 each	2	8	0
Total ..	28	0	0

There was a garden maistry till the year 1889-90, when his services were dispensed with, the work of supervision being placed in charge of one of the sanitary inspectors. This arrangement was found from practical experience to be quite inconvenient and detrimental to both the sanitary and the garden works. The appointment of a separate head-cooly for the garden being found indispensable, one on very much the same pay as a gardener is provided for in the revised figure."

This was when there was no sewage farm. The garden has since been extended towards the east and west, and the area under cultivation has very much increased. What progress has been made in sewage farming will be evident from paragraph 70 of the administration report for 1893-94 which runs as follows :—

" . . . . . In 1892-93 an experimental sewage farm was opened. The operations were commenced in December 1892. About 2½ acres of land were brought under cultivation before March 1893 and 7½ acres during the year under report. The former was divided into 67 beds of 35 × 5 feet each and the latter into 118 beds of 50 × 6 feet each. Hurriali grass was planted. This grass grows well and reaches a height of from 2 to 3 feet. About 15,800 lb. of grass was cut, but as it did not meet with a ready sale at the beginning owing to the prejudice entertained by the public against the usage of sewage, about 3,000 lb. were converted into 1,000 lb. of hay and laid in stock. The sale of fresh grass and hay has been gradually increasing."

Since April last the whole of the low-lying land in the east of the park measuring 3,644 square yards has been reclaimed, fenced in, levelled and made fit for cultivation. About 2,500 square yards of land on the south side of the garden overgrown with prickly-pear was cleared of the same. Hurriali grass was planted over an area of 8 acres divided into plots as under—

Thirteen beds of	50 × 100	feet.
Six "	of 56 × 56	"
Twenty-three "	of 138 × 42	"
Twenty seven "	of 140 × 55	"

About 500 casuarina plants have been planted over an area of 1,368 square yards, ragi sown over 1,632 square yards and cholam over 264 square yards besides vegetables cultivated on 1,275 square yards. The receipts from the garden were Rs. 58-6-10 in 1892-93, Rs. 128-14-3 in 1893-94 and Rs. 215-2-11 up to date in 1894-95. If at this juncture the establishment should be reduced, the above cultivation will have to be given up and the sewage farm abandoned. The limited establishment proposed will be barely sufficient to keep the fences in good repair. I very much regret this resolution of the council carrying out off-hand the proposals of a few of the councillors made on the spur of the moment. I request that Government will be pleased to pass very early orders on the subject.

30. (9) (iv) *Compensation for Lands.*—The revised estimate under this head represents the compensation paid for the acquisition of lands required for a new burning-ground in lieu of the one to be abandoned.

31. (9) (vi) *Law Charges* —

	RS.
Revised estimate	350
Budget "	150
Increase ..	200

The increase is due to the cost of defending certain civil suits against the council *in re* the removal of an objectionably situated private latrine and encroachments on street lands.

32. *Closing Balance.*—The current year is expected to close, according to the revised estimate, with a balance of Rs. 8,550, of which Rs. 4,000 is invested in Government securities. The distribution of charges among the several grants is as under:—

	Allotment. RS.	Percentage.
Grant I	20,030	27·0
" II	7,910	10·7
" III	29,210	39·3
" IV	9,170	12·3
" V	6,110	8·2
Advances	1,820	2·5
Refunds	20	..

BUDGET ESTIMATE FOR 1895-96.

33. The budget estimate summarised stands as follows :—

	Credit. RS.		Debit. RS.
Opening balance	8,550	Expenditure	76,860
Receipts	72,410	Balance	4,100
Total ..	80,960	Total ..	80,960

34. The opening balance, it will be observed, is identical with the closing balance of the revised estimate of the current year.

35. The budget figures are the same as in the revised estimate with the following exceptions.

36. (2) (*a*) *Tax on Arts.*—The council have resolved to introduce the sixth class of the Schedule D of the Act and to increase the expected revenue under this head from thirteen to fourteen thousand rupees. I strongly object to this measure, as it will more probably end in a decrease rather than an increase of revenue. It is more likely that the sixth class will be used as a convenient one to remit some of those into, who are now in the 5th, while the probability of the councillors bringing any into class six who are now untaxed is not great. The operation of the proposed measure will be oppressive on men and women of very low income. The cost of collection will be increased, as the present staff will be inadequate to it.

37. (4) (*a*) (*i*) *Rent of Lands.*—A sum of Rs. 1,120 is expected under this head against Rs. 1,200 in the revised estimate. The decrease is due to the restricted action of the council in the matter of granting leases for municipal lands in deference to the views of Government expressed in their Order, Mis. No. 1827 M., of 29th November 1894.

38. Under "(4) (*d*) (i) Fees from Educational Institutions" the budget figure is Rs. 1,000 against Rs. 100 in the revised estimate. The council have resolved to take the national middle school and the primary school under their management and to work the former under the salary system and the latter under the salary-results system by amalgamating it with the Municipal Muhammadan school, Nagore. Hence the increase in the revenue (*vide* paragraphs 52, 53 *infra*).

39. The budget figures under (4) (*i*) (ii) and (4) (*i*) (iii) are Rs. 140 and Rs. 150, respectively, against Rs. 160 and Rs. 170 in the budget. The decrease is due to the reduction from 4 to $3\frac{1}{2}$ per cent. in the rate of interest on Government promissory-notes.

40. Rs. 270 budgeted under "(5) (*a*) (i) grants from Government—Other purposes" includes a grant of Rs. 90 expected for the drawing master.

41. Under "(5) (*b*) (ii) Contribution from Local Boards—Medical" Rs. 1,450 is entered in the budget against Rs. 1,500 in the revised estimate. The proceeds of the inam lands in Nasalkoolam are not expected, as the council have declined to build a leper hospital in Negapatam.

42. Under "(6) (*a*) (i) Private Scavenging" the budget figure is Rs. 2,400 against Rs. 2,200 in the revised estimate. As a result of the systematic inspection of the backyards of houses which is now being carried on by the sanitary inspectors, it is expected that the number of houses served will increase.

43. Under "(6) (*b*) (i) Fishery rents" the budget figure is Rs. 300 against Rs. 500 in the revised estimate. The tanks having been fished during the current year and two of the large ones after having been pumped out, a greater revenue is not expected in the budget year.

44. *Churges—Grant I*— (1) (*a*) *New works—Communications.*—Under this item provision has been made for gravelling Vanakara street and South street, Nagore, and Kariangudy Chetty street and Sivan Coil East street in Vellipalayam. It is also proposed to widen the tunnel in the Beach road opposite to the Roman Catholic church, to construct a culvert of granite stones over the drain round the timber yards and four tunnels on the road leading from Balakrishna Pillay's choultry to Gopala Pillay tank.

45. Under "(1) (*b*) New Works—Buildings" provision has been made for erecting three more iron latrines and constructing two tiled cottages in the hospital for European and caste patients. It is also proposed to alter the drains in the market at an estimated cost of Rs. 250 after the suggestions of the Sanitary Commissioner.

46. Under "(1) (*d*) New Works—Water-supply" Rs. 1,500 has been provided at the request of the Sanitary Engineer for taking surveys, levels and trial bearings in the bed of the river Vettar in furtherance of the water-supply scheme.

47. Under "(2) (*a*) Repairs—Communications" provision has been made for regravelling about $2\frac{1}{2}$ miles of metalled roads and repairing Cook's road with clinker.

48. Under "(2) (*b*) Repairs—Buildings" Rs. 500 has been provided for repairing the hospital buildings.

49. Under "(2) (*d*) Repairs—Water-supply" a provision of Rs. 500 has been made for cleansing tanks and a similar provision for repairing the steps of Akkaraikolam.

50. *Grant II.*—The report of the Assistant Inspector of Schools containing his proposals on the educational portion of the budget has been received through the Director of Public Instruction which, together with the Director's letter, is submitted herewith.

51. Under "(1) (*b*) Stipends to Normal Students" provision has again been made at the instance of the Director of Public Instruction for training two Muhammadan students in the Branch Training School, Madras.

52. (2) (*i*) (*a*) *Municipal Schools on salary system.*—As reported in paragraph 38 *supra* the council have resolved to undertake the management of the National Middle School, Nagore, and to work it under the salary system. The school is said to be self-supporting and prosperous, and is the only one in Nagore for the advancement of secondary education. It is proposed to adopt the existing scale of staff till some experience is gained.

53. (2) (ii) *Salary-results system schools.*—The council have resolved to amalgamate the national primary school with the Municipal Muhammadan school. This arrangement, it is supposed, will improve the strength of the school without any extra expenditure. The school will continue to work with the existing staff under the salary-results system.

54. Under "(3) Salary grants" Rs. 2,000 is provided against Rs. 2,232 proposed by the assistant inspector. The provision made by the council is considered sufficient in view of the fact that the national middle school has been converted into a municipal school.

55. Under "(4) Results grants" the budget figure is Rs. 2,500 against the same figure proposed by the assistant inspector of schools and Rs. 2,700 suggested by the Director of Public Instruction. The amount provided by the council is considered sufficient in view of the fact that the national primary school has been converted into a municipal school.

56. *Grant III*—(1) (*a*) *Hospital Establishment.*—At the instance of the Civil Surgeon, the council have resolved to revise the hospital establishment as under :—

Existing Scale.

	RS.	A.	P.
One hospital assistant on Rs. 30 per mensem	30	0	0
" do. on Rs. 25 "	25	0	0
" midwife on Rs. 15 per mensem	15	0	0
" clerk on Rs 15 per mensem	15	0	0
" compounder on Rs. 15 per mensem	15	0	0
" assistant compounder on Rs. 12 per mensem	12	0	0
" do. on " 7 "	7	0	0
" peon on Rs. 7 per mensem	7	0	0
" peon on Rs. 5 "	5	0	0
Two nurses on Rs. 5 per mensem	10	0	0
One toty, male, on Rs. 7 per mensem	7	0	0
" " female, on Rs. 3 per mensem	3	0	0
" contageous diseases cooly on Rs. 6–8–0 per mensem ..	6	8	0
" ward-cooly on Rs. 6–8–0 per mensem	6	8	0
" cook on Rs. 6 per mensem	6	0	0
" waterman and gardener on Rs. 6 per mensem	6	0	0
" dhoby on Rs. 5 per mensem	5	0	0
" sweeper on Rs. 4 per mensem	4	0	0
Total ..	185	0	0

Revised Scale.

	RS.	A.	P.
One hospital assistant on Rs. 30 per mensem	30	0	0
" do on " 35 "	35	0	0
" do. on " 25 "	25	0	0
" midwife on Rs. 15 per mensem	15	0	0

	RS.	A.	P.
One clerk on Rs. 15 per mensem	15	0	0
„ compounder on Rs. 15 per mensem	15	0	0
„ assistant compounder on Rs. 12 per mensem	12	0	0
„ do. on Rs. 7 per mensem	7	0	0
„ peon on Rs. 7 per mensem	7	0	0
„ peon on Rs. 5 per mensem	5	0	0
Two nurses on Rs. 5 pen mensem	10	0	0
„ toties, male, on Rs. 7 per mensem	14	0	0
„ do. female, on Rs. 5 per mensem	10	0	0
One contageous diseases cooly on Rs. 6–8–0 per mensem ..	6	8	0
Two ward coolies on Rs. 6–8–0 per mensem	13	0	0
One female ward cooly on Rs. 5 per mensem	5	0	0
„ cook on Rs. 6 per mensem	6	0	0
„ waterman and gardener on Rs. 6 per mensem	6	0	0
„ dhoby on Rs. 7 per mensem	7	0	0
„ sweeper on Rs 4 per mensem	4	0	0
„ water-woman on Rs. 5 per mensem	5	0	0
„ European nurse and midwife on Rs. 30 per mensem ..	30	0	0
„ surgery assistant on Rs. 10 per mensem	10	0	0
„ cook for European ward on Rs. 7 per mensem	7	0	0
„ purveyor on Rs. 10 per mensem	10	0	0
Total ..	309	8	0

The increase is in the Negapatam hospital which makes its staff double its present strength. In my opinion such a sudden increase of establishment seems unnecessary, as the hospital has been getting on well for many years with the present staff and the entertainment of this staff before the hospital buildings are enlarged so as to be suitable for the admission of more in-patients will practically be of no avail. Besides, the present resources of the municipality and the demands under various other heads of charges do not admit of such a heavy expenditure under this item.

57. Under "(1) (*b*) Medicines and Supplies" the budget estimate is Rs. 750 against Rs. 1,400 in the revised estimate for the current year. The latter figure includes provision for bedding and clothing, &c., as explained in paragraph 21, *supra*.

58. (5) (*a*) (i) *Conservancy Establishment*, (5) (*b*) (i) *Private Scavengering Establishment*, (5) (*b*) (ii) *Public Latrine Establishment*.—Provision has been made under these heads to increase the staff by four male scavengers on account of the expected increase in the number of houses served with private scavenging service and the new latrines proposed to be erected. Taking the number of private scavenging houses to be on an average 1,520 and each scavenger to clean forty houses, the pay of 38 scavengers at a monthly wages of Rs. 5 each is shown under "(5) (*b*) (i) Private Scavengering Establishment."

59. Under "(5) (*a*) (ii) Purchase or hire of carts" two extra carts for the removal of rubbish and one for sewage are provided for.

60. Under "(5) (*b*) (iii) cost of scavenging carts" provision has been made for making eight iron night-soil carts and for an extra night-soil cart.

61. *Grant IV*—(2) (i) (*a*) *Market Establishment*.—The two male scavengers in the market receive at present a monthly salary of Rs. 5 each, while the conservancy staff gets Rs. 5–8–0 each per mensem. It is found difficult to secure efficient men for the market work. It is therefore proposed to raise their pay from Rs. 5 to Rs. 5–8–0 each per mensem.

62. Under "(2) (ii) (*a*) Slaughter-house Establishment" provision has been made for appointing a peon to the bull slaughter-house besides continuing the provision made in the revised estimate for a maistry for the Nagore sheep slaughter-house. The pay of male toties is proposed to be raised from Rs. 5 to Rs. 5–8–0 each.

63. (6) (*a*) *Garden Establishment*.—The provision under this head is at the reduced scale referred to in paragraph 29 above. Should Government not sanction the reduction, the provision under this head will have to be raised.

64. *Grant V—Office Establishment*.—The council have voted an allowance of Rs. 10 to the office manager for interpreting the proceedings of the council at meetings, but the proposal appears to me to be unsound, as it has always been part of a Manager's duty to interpret at meetings when necessity arises.

65. *Closing Balance*.—The budget year is expected to close with a balance of Rs. 4,100 which includes Rs. 4,000 invested in Government securities.

66. I beg to enclose a proposition statement for the various changes in the establishments.

67. The distribution of charges among the several grants is under:—

	Allotment.	Percentage on total charges.	Percentage on total revenue excluding opening balance.
	RS.		
Grant I	22,180	28·9	30·6
„ II	8,790	11·4	12·1
„ III	31,190	40·6	43·1
„ IV	8,290	10·8	11·4
„ V	6,290	8·2	8·7
Advances	100	0·1	0·1
Refunds	20	..	..

No. 375, Revenue.

Forwarded.

2nd February 1895.

(Signed) E. VAUGHAN,
Ag. Head Asst. Collector.

From G. S. BRUCE, Esq., Chairman-Delegate, Municipal Council, Negapatam, to the Chief Secretary to Government (through the Head Assistant Collector and the Collector of Tanjore), dated Negapatam, 29th January 1895, No. 30.

I have the honour in forwarding herewith the revised estimates for 1894–95 and the budget estimates for 1895–96 and the report thereon and the proceedings of the council *anent* them to offer a few remarks.

2. The Chairman fell ill on 15th December 1894 and delegated his powers to me. It was at first hoped that he might be able to propose his estimates before the end of the year 1894; but, as it became clear, he could not, I had to prepare and submit them which I could not do before 11th January, as the manager himself was ill during the latter end of December and the early days of January.

3. Had the council passed them at their first meeting, they would ere this have been in the hands of Government. But, as will be seen from the proceedings of the budget meetings, a number of fresh proposals were sprung. The council also indulged in such lengthy discussions that at the adjourned meeting held in the evening of 11th I had to leave the chair on account of the late hour and their apparent determination to obstruct business. The next day I had to leave for a volunteer camp of exercise at Arkónam and only returned to the station on 22nd evening.

4. I called a meeting for the morning of 24th when, after some further discussion, the estimates were passed. So altered have they been that it has taken a few days to recast and fair copy them. This accounts for the very regrettable delay in presenting them to Government.

Resolution No. 1 of 11th January 1895 (morning).

5. With regard to the first resolution at the morning meeting of 11th, the appointment of a maistry on Rs. 7 per mensem for the Nagore slaughter-house, no objection can be urged against it.

6. The attention of Government will, I hope, be given to the proposal of the council to reduce the establishment of the Hathway's Park, as the carrying it out would be fatal to the sewage farm which is now in a flourishing and improving condition, and should, if properly continued, become a source of revenue. I have gone so much into detail on this matter in paragraph 29 of my report that I need say no more about it here.

Resolution No. 2 of 11th January 1895 (morning).

7. After the passing of these two proposals the meeting had to be adjourned at the unusually early hour of 9–15, as some of the vakils present represented they had engagements and not enough of the rest could be induced to remain to form a quorum.

8. The meeting re-assembled at 4–30 P.M. and the budget was taken up.

9. The first proposal made was that the sanction of Government be sought to introduce Class VI of the schedule under Profession-tax and that an increase of Rupees 1,000 under the corresponding head be budgeted for. Such a measure would be open to grave objection as it would subject to taxation a small number of Railway employés whose salary is small, but a known quantity, while it would, if fairly imposed on small dealers and sellers by the road to male and female, be extremely oppressive, and if not imposed on these would be a great injustice to the first named; while there is the further objection that this class of the schedule would, in all probability, be used frequently to remit those into who are now taxed under Class V. It must further be taken into account that the collection of the tax amongst the class which would come under it would be difficult and harassing and necessitate an increase of establishment to accomplish it. On the whole, apart from the objectionable nature of this poposal, I fully anticipate that it would involve a net decrease instead of an increase of revenue.

Resolution No. 1 of 11th December 1895 (afternoon).

10. The proposal to provide supply culverts to four tanks is a comparatively small item, but one less of public importance than of private convenience to the proposer.

Resolution No. 3 of 11th January 1895 (afternoon).

11. The same remark applies to the increase of provision under "Grant I—(2) (*a*). Repairs—Communication" for an increase of Rs. 80 for the repair of the road west of M.R.Ry. Ramasami Pillai's garden.

Resolution No. 4 of 11th January 1895 (afternoon).

12. A proposal was next made by S. Chinnathamby Maricar Sahib Bahadur to take over the Nagore national middle and primary schools and an application was written out forthwith for its transfer, and it was further resolved that the existing Municipal Muhammadan school at Nagore be amalgamated with the national one so transferred and that suitable changes be made in the figures concerned in the estimates. I am not aware what the merits of the case may be, nor am I prepared to express my opinion against the proposal, but I objected and still do to the manner in which this was evolved at the meeting. Such a proposal should, in my opinion, be submitted first by the managers to the educational authorities and well considered with full statistics adduced. Further, the managers of the national school who are Oothmanlebbai Sahib Bahadur, V. Chennamaricar Malumiar Sahib Bahadur and M.R.Ry. Ananthir voted on the question which seems to me irregular.

Resolution Nos. 5 and 6 of 11th January 1895 (afternoon).

13. The proposals for increase of establishment of the Negapatam Municipal hospital are, in my opinion, not warranted by the numbers attending the hospital and are such as cannot be indulged in the present financial condition of the municipality. Comparison of the numbers of in and out patients for the last few years as shown by the figures below does not support the alleged necessity for doubling the cost of staff:—

Resolution No. 7 of 11th January 1895 (afternoon).

Year.	In-patient.	Out-patient.
1885–86	17·01	92·37
1886–87	18·04	144·44
1887–88	21·47	135·26
1888–89	18·59	87·13
1889–90	16·25	91·22
1890–91	17·16	113·86
1891–92	17 19	91·28
1892–93	20·14	117·94
1893–94	22·09	109·26
1894–95 up to December	20·16	131 64

14. The proposal to build two tiled cottages in the hospital compound at a cost of Rs. 500 each for European and Eurasian and caste patients seems to me puerile, as the money is utterly inadequate to putting up any structure that could possibly serve the purpose intended, but one argument adduced in support of the proposal by its mover was that, as provision had been made for doubling the staff, accommodation must be provided for more in-patients.

Resolution No. 9 of 11th January 1895 (afternoon).

15. From the next proposal that the provision for repairs to hospital buildings be increased from Rs. 300 to Rs. 500, the Civil Surgeon dissented along with me though, for different reasons, he being of opinion that this sum was utterly inadequate and that something like Rs. 1,000 should be provided.

Resolution No. 10 of 11th January 1895 (afternoon).

16. With reference to the whole of these proposals relating to the civil hospital, I think the policy suggested by the Surgeon-General in his notes on the inspection of the hospital, dated 28th and 29th October 1894, is the only sound one. The subject should be taken up separately and the authorities who ought to contribute should be asked to do so. On these lines a very much improved hospital might be organised, the desirability of which is not denied. It seems, however, altogether out of place to burden the municipal resources already low, in order to carry out a policy of inefficient tinkering which will, after considerable expenditure, leave things not much better than they are at present.

17. Provision was made in the budget under "Grant V—(*a*) (i) Office Establishment" to meet the cost of a prosecuting inspector, and this was according to the Resolution No. 11, dated 11th January 1895, struck out. Now a prosecuting inspector is very necessary. At present prosecutions are conducted either by death and birth registrars, sanitary and collection inspectors, or if of more importance by any vakil engaged for the time being. The latter has to be instructed by the manager who, owing to his other work, cannot give each prosecution the close attention necessary to properly get up the case. Some servant of the municipality is required to get up cases properly and see that they receive full justice and who will be responsible in case of failure for any want of care to which a miscarriage of justice may be due. I think this subject requires reconsideration.

Resolution No. 11 of 11th January 1895 (afternoon).

18. The proposal to allow the manager Rs. 10 per mensem for interpreting at meetings is difficult to understand the reason of; for it has always been part of his duty when necessity arose, though it is more often left to one or other of the vakils present who are readier at it and more interested in informing those of their followers who do not understand English. An increase to the manager's salary on his own merits would have been far from out of place, because I think he deserves it.

Resolution No. 3 of 24th January 1895.

19. The estimates as amended were passed, but as I disagree in the main with the alterations made in them by the councillors for the reasons set forth above. I voted against it and I beg Government will take the whole matter into consideration and pass early orders on the points alluded to by me.

Resolution No. 4 of 24th January 1895.

No. 376, Revenue.

Forwarded.

2. In lieu of rendering assistance many of the members appear to have organised a systematic obstruction of the budget. No other reason could account for their suddenly proposing resolutions on grants already discussed and passed at previous meetings.

3. (1) I agree with the Chairman-Delegate in his remarks, generally in opposing these resolutions.

(2) *Paragraph* 9.—I strongly oppose this. Its ultimate result would not be an increase of municipal funds but the opposite.

(3) *Paragraphs* 10 *and* 11.—I endorse the Chairman's remarks.

(4) *Paragraph* 13.—I am surprised that a member in the responsible position of Civil Surgeon should propose doubling his establishment without giving any reasons therefor.

(5) *Paragraph* 18.—This puerile resolution confirms me in my opinion that many of the members have little sense of the responsibility of their position.

(Signed) E. VAUGHAN,
Ag. Head Asst. Collector.

2nd February 1895.

R. C. No. 109-Ml.

Submitted to Government in the Local and Municipal Department.

2. The closing balance as arrived at in the budget is only Rs. 100 (exclusive of Rs. 4,000 invested in Government securities), whereas it ought to be about 10 per cent. of the gross receipts, viz., Rs. 8,100.

3. The action of the council in appropriating almost the whole of the estimated receipts and some on projects not absolutely required is reprehensible. The following items may be removed so as to leave a working balance for 1895–96 :—

Charges—Statement II, Grant I—(1) *New Works—*(*a*) *Communications.*

	RS.
(1) Item 1	2,650
,, 4	250
	2,900
(*b*) Buildings (item 3)	1,000
2. *Repairs.*—(*a*) Communications (item 5)	80
(*b*) Buildings (item 1)	200
Grant III.—Hospitals, new establishment proposed ...	1,494
,, *V.*—Office establishment	120

4. Under receipts the increase estimated under the Arts tax over the budget figure of the current, viz., Rs. 1,000, may also be struck out for the reasons urged by the Chairman-Delegate.

5. The Chairman's comments on the resolutions of the council with regard to the abolition of a portion of the Hathaway Park's establishment and the removal of the provision made for a prosecuting inspector are also deserving of support from Government. Under these two items a sum of Rs. 770 may be added to the estimate.

	RS.
Grant IV—6 Public garden—	
(*a*) establishment	410
,, V—Office establishment	360
Total ..	770

6. The net results of the above proposals are as per note hereto annexed.

VALLAM,
11th February 1895.

(Signed) J. THOMSON,
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, 6th February 1895, No. 1270.

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

2. I support the proposal of the council to take over the national middle school, Nagore, under its management. The receipts from fees have been estimated at Rs. 1,000. The fee-income of the school during 1893–94 was only Rs. 458, and I think that it is not therefore safe to take credit for more than Rs. 600 from this source.

3. The provision for building, furniture, &c., grants to results schools should, with reference to the actuals of 1893–94, be raised to Rs. 400 in order to enable schools to satisfy the provisions of the educational rules with regard to accommodation and furniture.

4. The net expenditure under Grant II will, with the above modifications, be Rs. 8,000 (8,990—990) which is nearly 14 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 25th February 1895, No. 186.

With reference to Grant III of the budget estimate of the Negapatam Municipality for the year 1895–96, I have the honour to state that no provision having been made for compensation for quarters to the hospital assistants a sum of Rs. 180 should now be provided.

Petition from T. MUHAMMAD GHOUSE SAHIB, and others, Muhammadan inhabitants of Nagore, dated 4th February 1895.

ABSTRACT.—Praying that under the circumstances stated the resolution of the Negapatam Municipal Council to amalgamate the schools in the municipality may not be approved.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 16th March 1895, No. 3183.

In returning endorsement, No. 185, of the 13th ultimo, I have the honour to state that I am not in favour of the proposal of the Municipal Council of Negapatam to

amalgamate the Muhammadan salary result-school with the middle school. For reasons urged by the Assistant Inspector in his letter, copy enclosed, the proposal of the council to take over the national middle school, Nagore, under its management should, I think, be deferred till the subject is carefully considered again by the council at a meeting at which the Assistant Inspector of Schools or an Educational officer can be present.

ENCLOSURE.

From L. C. WILLIAMS, Esq., Assistant Inspector of Schools, 6th Division, to the Director of Public Instruction (through the Inspector of Schools, Southern Circle), dated Tanjore, 1st March 1895, No. 1665.

With reference to your endorsement, No. 1824, dated 16th February 1895, herewith returned, I have the honour to state that the resolution of the Municipal Council, Negapatam, referred to in the petition of the Muhammadan citizens of Nagore, has not been published in the District Gazette nor communicated to this office, nor was the Educational Department consulted in the matter before the resolution was passed.

2. From the accompanying table it will be seen that there are three schools in Nagore each of them doing fairly satisfactory work, and I find no necessity whatever for the amalgamation of the schools in question. The national middle and primary schools, Nagore, which rose on the ruins of a good Wesleyan Mission middle school with a primary department in Nagore, are aided schools and have been doing fairly good work for the last four years, and being aided schools poor boys are admitted into it freely. The Muhammadan salary-result school, Nagore, is a free school attended by poor Muhammadan children, and if it be abolished and the children have to attend the municipal middle school they will have to pay fees according to present rules, and this will work great hardship on poor Muhammadans for whose special benefit the Muhammadan salary-result school is intended.

3. I therefore agree with the petitioner in thinking that the Muhammadan salary-result school should not be abolished by amalgamating it with any other school.

4. I am further of opinion that there is no necessity for a municipal middle school in Nagore as the educational wants of the place are well met by the aided middle school in the place.

From Surgeon-Lieut.-Col. W. G. KING, M.B., C.M., D.P.H., Acting Sanitary Commissioner for Madras, Secretary (General Sanitation Department), Sanitary Board, to the Chief Secretary to Government, dated Fort St. George, 19th March 1895, No. 614-S.

Referring to the Negapatam municipal budget for 1895–96, I have the honour to state that the allotments therein made for vaccination and conservancy call for no remarks from me. The proposed outlay on conservancy is 31·5 per cent. of the estimated receipts. The additions to the existing staff proposed in paragraph 58 of the Chairman's letter are recommended for sanction.

2. The reduction of the public garden establishment, which the Chairman animadverts upon in paragraph 29 of his letter, seems inopportune and ill-advised.

3. Under Grant I, it is proposed to erect three iron latrines at a cost of Rs. 1,000, to alter the drains in the Negapatam market (Rs. 250), and to improve tanks, &c., involving a total expenditure of Rs. 2,200. An allotment of Rs. 1,500 is made for preliminary investigations for a water-supply scheme.

ORDER—dated 29th March 1895, No. 573 M., Local and Municipal.

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

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	11,460	5,440	12,980	8,510
Tax on Arts	12,991	3,510	13,010	13,010
,, on Buildings and Lands	24,195	3,020	23,020	23,020
,, on Vehicles and Animals	3,819	4,020	3,820	3,920
,, on Carts	1,856	1,900	1,800	1,900
Tolls	9,091	9,000	10,200	10,160
Realizations under Special Acts	70	10	60	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	2,071	1,950	2,170	2,120
Conservancy Receipts	152	200	200	200
Fees and Revenue from Educational Institutions	66	100	100	100
,, ,, from Medical Institutions	337	400	250	300
Income from Markets and Slaughter-houses	5,088	5,200	5,550	5,550
License Fees	1,518	1,500	1,500	1,500
Other Fees	139	130	130	130
Fines under Municipal and other Acts	1,183	1,000	1,300	1,300
Interest on Investments and Premium on Loans	331	330	330	290
Grants and Contributions from Government	180	340	130	340
,, ,, from Local Boards	2,934	2,550	2,600	2,550
,, ,, from other Bodies	364	50	50	50
Recoveries for Services to Private Individuals	2,457	2,500	2,270	2,700
Miscellaneous	216	380	640	430
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	200	..	..
Advances Recovered	1,189	50	650	900
Total	81,707	73,780	82,810	78,980
Charges.				
GRANT I—				
New Works—				
Communications	3,455	..	1,050	600
Buildings	2,416	1,250	2,140	1,250
Water-supply	25	10,500	350	1,500
Repairs—				
Communications	8,552	5,880	11,280	9,200
Buildings	1,223	300	400	400
Water-supply	2,888	2,850	3,810	3,050
Establishment	977	970	970	970
Tools and Plant and other Stores	256	30	30	30
Total	19,792	21,780	20,030	17,000
GRANT II—				
Training Schools	73	260	70	260
Municipal Schools—				
On the Salary-results System	1,540	2,030	1,980	1,930
Salary Grants	2,054	2,000	2,000	2,000
Results Grants	2,712	2,500	2,700	2,500
Inspection	375	370	380	380
Miscellaneous	914	790	780	810
Total	7,668	7,950	7,910	7,880
GRANT III—				
Hospitals and Dispensaries	4,575	4,300	4,880	4,580
Contributions	575	550	570	570
Vaccination	712	760	750	800
Registration of Births and Deaths	780	940	1,000	1,000
Conservancy, Road-cleaning and Road-watering	19,608	20,510	22,010	22,820
Total	26,250	27,060	29,210	29,770
GRANT IV—				
Lighting	5,448	5,940	5,640	5,740
Markets and Slaughter-houses	389	560	550	730
Avenues	351	300	260	300
Public Garden, Survey of Land, Fire and other charges	1,866	2,140	2,750	1,960
Total	8,054	8,940	9,200	8,730
GRANT V—				
Supervision and Management	6,176	5,890	6,110	6,180
Advances Recoverable	351	100	1,820	100
Refunds	434	20	20	20
Balance	12,982	2,040	8,510	9,300
Total	81,707	73,780	82,810	78,980

REVISED ESTIMATE FOR 1894–95.

2. The current rec and charges are now estimated at Rs. 69,830 and Rupees 74,270, respectively, agt Rs. 68,340 and Rs. 71,740 anticipated in the sanctioned budget, the increase in teceipts occurring chiefly under tolls and advances recovered and that in the chargesier Grant III and advances recoverable. It is unsatisfactory to note that the exliture on new works during the first seven months of the year amounted to only. 911 against an estimate of Rs. 3,540. The municipal council's proposal to entin a slaughter-house maistry on Rs. 7, three additional male scavengers on Rs. 5–8–ch and one additional female scavenger on Rs. 4 is sanctioned, but the reductio the garden establishment referred to in paragraph 29 of the Chairman's letter ca be approved. The estimate under this head will be raised by Rs. 30. The balanc be carried forward to the ensuing year's budget will then be Rs. 8,510.

BUDGET ESTIMATE FOR 1895–96.

3. *Receipts.*—The eipts for the ensuing year are set down at Rs. 72,370 against Rs. 69,830 in trevised estimate, the increase appearing mainly under the tax on arts, fees from eational institutions and recoveries for services to private individuals. For the reas given by the revenue divisional officer in paragraph 3 (2) of his endorsement, the nicipal council's proposal to extend the tax on arts to class VI of the schedule canbe approved, and the estimate under this head will accordingly be reduced by Rs500. The estimate under fees from educational institutions will be reduced from Rs000 to Rs. 100 with reference to paragraph 4 (3) *infra.*

4. *Charges.*—(1) T probable charges are entered as Rs. 76,860 against the revised estimate of Rs. 300, the increase which occurs chiefly under Grants I, II and III, being partly cterbalanced by a decrease under Grant IV and advances recoverable.

(2) *Grant I.*—Thllotment for New Works—Communications will be reduced by Rs. 2,900, that for N Works—Buildings by Rs. 1,000, and that for Repairs—Communications and Buings by Rs. 80 and Rs. 200, respectively, as recommended by the Collector in paragh 3 of his endorsement. Seeing that the roads with one small exception were in r order in the current year, the provision now made for their repair appears to larger than is absolutely required and will be further reduced by Rs. 1,000.

(3) *Grant II.*—Advised by the Director of Public Instruction in his second letter read above, the prosal of the municipal council to take over the national middle school should be ferred until the matter is again carefully considered at a meeting at which the Insctor or the Assistant Inspector of Schools can be present. Meanwhile the allotment Rs. 910 under municipal schools on the salary system will be struck out. The rector's suggestion that the provision for building, furniture, &c., grants should beised by Rs. 200 will be referred to the municipal council for consideration.

(4) *Grant III.*—T proposed revision of the hospital establishment cannot be sanctioned, as the Governnnt is in no way satisfied of its necessity. The increase of Rs. 1,490 in the allotme under this head will accordingly be disallowed, but a sum of Rs. 80 will be providedor compensation in lieu of house-rent to the two hospital assistants. It is probable hat the maximum compensation for quarters will not be necessary. The provisi of Rs. 10 for contribution on account of the cutlers' establishment will be struk out with reference to G.O., dated 18th January 1895, No. 97 L. The proised entertainment of four additional male scavengers on Rs. 5–8–0 each is sanctione.

(5) *Grant IV.*—Theaddition to, and alterations in the market and slaughter-house establishments referrd to in paragraphs 51 and 52 of the Chairman's letter, are approved. The provison for the public garden will be raised by Rs. 440 with reference to paragraph 2 *supra.*

(6) *Grant V.*—The Government cannot sanctio allowance to the office manager referred to in paragraph 64 of the Chairmaletter, and the provision under office establishment will accordingly be reduced ls. 120. The question of appointing a prosecuting inspector will be referred to the icipal council for reconsideration. The contribution for the central office establhents will be raised from Rs. 410 to Rs. 420 with reference to G.O., dated 4th Deber 1894, No. 2527 L.

5. The budget, as revised by Government, closes wi balance of Rs. 9,300, or 13·2 per cent. of the estimated receipts. As the councill shortly be called upon to finance a water-supply scheme and probably a drai scheme also, it should husband its resources in every way possible.

6. The Government is constrained to observe thate manner in which this budget has been framed by the municipal council, against advice of the Chairman-delegate, whose exertions in the matter are appreciated, i no means creditable to that body. If the councillors do not in future show thelves to be more alive to the responsibilities of their position as the representati of the tax-payers, His Excellency the Governor in Council will be compelled consider the question of withdrawing the privilege of election now enjoyed by the nicipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. A. Raitt.

Govt. of {1895} Mas.

LOCAL AND MUNICIP.

Issued

Recd. *Encl.*

G.O., 29th March 1895, No. 5 M.

MARCH.

Municipal Budget.

Reviewing the Negapatam — for 1895–6.

Order complete.
Letter only.
Order complete with Letter.

of 18

ED AGAIN ORDER OF GOVERNMENT, DATED
18 , N ER, No.

CURRE

NCLOS

CURRENT

NCLOSE

STATEMENT W FIG.

ORDER, &c., OF ERNMENT—A.

PAPERS KEPT OUT OF LE FOR DESPATCH IN ORIGINAL
(not paged)

NUMBER OF COPIES REQUIRED.
Order complete 120
Letter only.
Order complete with Letter.

A = Prin
B = Not
P = Print
Q = Print

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.
R = Print, but not for monthly volume.

Please send 3 copies of proof on Monday without fail.
29/3

INDEXED.

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.
G.O., DATED 29-3-95
No. 573 m

Govt. o
LOCAL

First copy sent to Press. 29/3/95

Returned for signature. 10/11/95

Despatched in print. 10/11/95

[Despatch Abstract.]

Rural Budget

Receiving the Negapatam — for 1895-96

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O., No. 189 , DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP BEING MEANT FOR DESPATCH IN ORIGINAL.

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

N.B.—

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