

BACK PAPERS.

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

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

INDEXED.

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.

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[Despatch Abstract.]

Municipal budget—

Reviewing the Kumba
Honam — for 1896-97

READ AGAIN ORDER OF GOVERNMENT, DATED
18 . No.

BACK PAPER, No.

OF 15

FURTHER PAPER, No.

OF 15

ENCLOSURES

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STATEMENT WITH DITTO.

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STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town
of *Kumbakonam* during the official year 1896-97.

Budget for 1896-97.			Revised Budget		Actuals, 1894-95 (audited figures.)	
Details of Minor Heads.		Totals of Major Heads.	Estimate for 1895-96.		Estimate for 1895-96.	
1	2.	3	4		5	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund ..	20230		27410	13410	49246	2
b. Endowments ..						
c. Water-tax Fund ..						
2. MUNICIPAL RATES AND TAXES—		20230				
a. Tax on arts, &c. (section 53) ..	10000		11000	10000	10417	
b. Tax on buildings (section 63) ..	19000		18500	18500	19231	93
c. Tax on lands (section 63) ..	1250		1400	1250	1034	6
d. Water-tax on buildings and lands (section 75) ..						
e. Tax on vehicles with springs and palanquins (section 77) ..	1600		1650	1500	1624	
f. Tax on animals (section 77) ..	2400		2400	2500	2396	
g. Tax on carts and other vehicles without springs (section 85) ..	2700		2700	2600	2640	
h. Tolls (section 91)—						
Gross receipts	30000					
Less Local Fund share	10000	20000	18260	18000	19173	1510
i. Penalties on account of—						
i. Tax on arts ..					12	
ii. Tax on buildings ..						
iii. Tax on lands ..						
Water-tax on buildings and lands ..						
v. Tax on vehicles, &c. ..						
vi. Tax on animals ..						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls ..						
3. REALIZATIONS UNDER SPECIAL ACTS—		56950				
a. Pounds ..						
b. Ferry rents ..	330		330	330	442	108
c. Fees under Act II of 1888 ..	300	630	320	100	260	
Carried forward ..		57580	56560	54780	57220	59

Statement I.—Revenues and Receipts of the Municipal Fund of the Town
of *Kumbakonam* during the official year 1896-97—cont.

1	Budget for 1896-97.				Revised Budget				Actuals, 1894-95 (audited figures.)	
	Details of Minor Heads.		Totals of Major Heads.		Estimate for 1895-96.		Estimate for 1895-96.			
	2	3	4	5	6					
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	ES.	A. P.
Brought forward ..			57580		56560		54780		57220	59
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—										
a. i. Rent of lands ..	500				520		320		372	14/10
ii. Rent of buildings ..										
iii. Avenue receipts ..	2100				500		500		632	10
iv. Fees from Travellers' Bungalows ..	250				250		200		193	8
b. i. Sale-proceeds of lands and buildings ..	100				170					
ii. Produce of lands, gardens, &c. ..	110				60		90		118	5
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	200				270		200		125	155
c. Conservancy receipts—										
Sale-proceeds of night-soil, street refuse, &c. ..	500				500		600		344	132
d. i. Fees from educational institutions ..										
ii. Other revenue from educational institutions ..										
e. i. Sale-proceeds and composition fees of medicines ..	400				400		400		384	10
ii. Other Hospital receipts ..	180				120		180		162	157
f. i. Income from markets ..	2600				2380		2030		2078	
ii. „ slaughter-houses. ..	900				900		800		899	16
g. Other fees ..										
i. Distraint fees ..	20				20		20		22	4
ii. License fees ..	2000				2000		1800		2000	31
iii. Cartstand fees ..										
iv. Other fees ..	20				20		10		9	8
h. Fines under Municipal and other Acts ..	2500				2500		1500		2966	57
i. Interest on investments—										
i. General, including choultries ..										
ii. Educational ..										
iii. Medical ..	840				910		910		1167	25
j. Premium on loans ..										
			13220							
Carried forward ..			70800		68080		64340		68698	104

Statement I.—Revenues and Receipts of the Municipal Fund of the Town
of *Kumbakonam* during the official year 1896-97—cont.

		Budget for 1896-97.		Revised Budget		Actuals 1894-95 (audited figures.)					
		Details of Minor Heads		Totals of Major Heads.		Estimate for 1895-96.		Estimate for 1895-96.			
1		2		3		4		5		6	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..				70800		68080		64340		68698	104
5. GRANTS AND CONTRIBUTIONS—											
a. From Government—											
i. Education—											
Normal stipends ..											
Buildings ..											
Municipal Schools .. 1080											
Other purposes .. 300											
ii. Medical ..											
iii. Other purposes—											
Communications ..											
Water-supply ..											
Drainage ..											
Sanitation ..											
Other purposes ..											
b. From Local Boards—											
i. Education ..											
ii. Medical .. 2000											
iii. Other purposes .. 4000											
c. Other grants and contributions—											
i. Education ..											
ii. Medical ..											
iii. Other purposes .. 7380											
6. MISCELLANEOUS—											
a. Recoveries on account of services rendered to private individuals—											
i. Private scavenging .. 2000											
ii. Other purposes ..											
b. Other items—											
i. Fishery rents .. 300											
ii. Refunds of Expenditure of previous year ..											
iii. Fee for numbering carts, &c. .. 50											
iv. Other items .. 10											
Carried forward ..											
80540 .. 73200 .. 69400 .. 74073 71											

Statement I.—Revenues and Receipts of the Municipal Fund of the Town
of *Kumbhakonam* during the official year 1896-97—cont.

1	Budget for 1896-97.		Revised Budget				Actuals, 1894-95 (audited figures.)	
	Details of Minor Heads.		Totals of Major Heads.		Estimate for 1895-96.		Estimate for 1895-96.	
	2	3	4	5	6	7	8	9
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..			80540		73200		69400	174043
7. EXTRAORDINARY AND DEBT—								
a. Sale-proceeds of Government securities, and withdrawals from Savings Bank.	2000							
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					430			313
ii. Others			2000		13240			256
Total Receipts ..			82540		86898		90469	108147
Grand Total ..			102740		114280		118288	133322

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ^{the first} all classes.
2. Tax on buildings is levied at $7\frac{1}{2}$ per cent. and tax on lands at $7\frac{1}{2}$ per cent. of rent value.
3. Water-tax on buildings and lands is levied at $\frac{1}{2}$ 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. Nos. 24-3-86 and 13-6-87.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

P. Lankaraj
Chairman

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1896-97.

Name of Institution.	1	2	3	4	5	6	7	8	CONTRIBUTION FROM		9	10	11	12	13	14	15	16	17	18
									Local Funds.	Provincial Funds.										
		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).				Total Receipts (Columns 8 and 9).	Appropriation from Municipal Funds (Column 10).	Invested.	Current Charges.	Total (Statement II).	Allocated for Public Works, (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 16 minus Column 15).	R. MARKS.
<i>Kumbhakonam Municipal Hospital and Branch Dispensary</i>		26000		840	2000		580	3420				5420	8790		8210	8210	6000	14210		<i>Signature</i>

P. Lankaraj
Chairman

STATEMENT II.—Expenditure from the Municipal Fund of the Town
of *Kumbhakonam* for the official year 1896-97.

		Budget for 1896-97.				Revised Budget				Actuals, 1894-95 (audited figures.)	
		Details of Minor Heads.		Totals of Major Heads.		Estimate for 1895-96.		Estimate for 1895-96.			
1		2		3		4		5		6	
GRANT I—(Public Works)—		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. NEW WORKS—											
a. Communications	2000					6630	2500	1253	88		
b. Buildings	9500					2950	4800	2809	49		
c. Drainage	2500					15070		22637	82		
d. Water-supply	1000					2500	2500	1090	129		
2. REPAIRS—				15000							
a. Communications	8000					8000	8000	9396	107		
b. Buildings	700					1200	700	1523	84		
c. Drainage—											
i. Repairs to works	1000					300	1000	31	12		
ii. Establishment for flushing drains, &c.	140					650	530				
d. Water-supply—											
i. Repairs to works, machinery, &c.	2000					200	700	946	82		
ii. Establishment	220					260	310	319	47		
iii. Contingencies	60					60	60	43	15		
3. ESTABLISHMENT		1040		1040		590	360	359			
4. TOOLS AND PLANT AND OTHER STORES.		100		100		100	50	144	89		
5. CONTRIBUTIONS—											
a. To Local Boards for works ..											
b. To Provincial Funds for scrutiny of estimates, &c. ..						790					
c. To others for public works ..											
Total, Grant I ..				28260		39300	21510	40557	69		
GRANT II—(Education.)—											
1. TRAINING SCHOOLS—											
a. Contributions to Local Boards ..											
b. Stipends to Normal students ..											
c. <i>Seasonal Schools</i> ..	120			120		200	60	108	66		
2. MUNICIPAL SCHOOLS—											
i. On Salary System—											
a. Establishment											
b. Contingencies											
Carried forward ..				120		200	60	108	66		

Statement II.—Expenditure from the Municipal Fund of the Town
of *Kumbhakonam* for the official year 1896-97—cont.

	Budget for 1896-97.			Revised Budget			Actuals, 1894-95 (audited figures.)
	Details of Minor Heads.	Totals of Major Heads.		Estimate for 1895-96.	Estimate for 1895-96.		
1	2	3	4	5	6		
	RS.	A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
Brought forward ..			120 . .	200 . .	60 . .	108 6 6	
GRANT II—(Education)—cont.							
ii. On Salary-Results System—							
a. Fixed Payments ..	2740 . .	✓		2700 . .	2750 . .	2673 5 . .	
b. Results Grants ..	300 . .			200 . .	250 . .	185 3 . .	
c. Contingencies ..	800 . .			800 . .	700 . .	1075 2 5	
			3840 . .				
3. SALARY GRANTS ..							
4. RESULTS GRANTS ..	3000 . .		3000 . .	3200 . .	3200 . .	2492 7 . .	
5. COMBINED GRANTS—							
a. Fixed Payments ..							
b. Results Grants ..							
6. INSPECTION—							
a. Contributions to Local Boards ..							
b. Municipal Inspectors—							
i. Establishment ..	420 . .	✓		420 . .	420 . .	415 . .	
ii. ..				20 . .	20 . .	25 . .	
7. Misc ..			440 . .				
a. ..					400 . .	940 . .	
				250 . .	300 . .	180 . .	
				10 . .		21 . .	
				670 . .	670 . .	577 . .	
			1180 . .				
			8580 . .	8470 . .	8770 . .	8673 8 11	
GRANT III—(Sanitation and Medical Services.)							
1. HOSPITALS AND DISPENSARIES—							
a. Establishment ..	4960 . .	✓		4560 . .	4680 . .	4376 2 . .	
b. Medicines and Supplies ..	1600 . .			1200 . .	1200 . .	1171 15 7	
c. Diet of Patients ..	1400 . .			1400 . .	1400 . .	1331 13 9	
d. Sundries and Contingencies ..	250 . .			150 . .	100 . .	464 12 . .	
e. Contributions to Local Boards ..							
&c., &c., &c. ..			8210 . .				
Carried forward ..			8210 . .	7310 . .	7380 . .	7344 11 4	

Statement II.—Expenditure from the Municipal Fund of the Town
of *Kumbakonam* for the official year 1896-97—cont.

1	Budget for 1896-97		Revised Budget		Actuals, 1894-95 (audited figures.)
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	
	RS.	A. P.	RS.	A. P.	
Brought forward ..			8210	7310	7344 11 4
GRANT III—Sanitation and Medical Services—cont.					
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..					
ii. Sanitary Inspection ..	250		250	200	238
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..			10		
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools ..	240		240	240	240
ii. Reserve staff ..	40		40	40	38
iii. District Surgeons &c. Estn ..	60		60	60	58 12 8
c. OTHER CONTRIBUTIONS ..					
3. VACCINATION—			590		
a. Establishment ..	300		300	300	300
b. Contingencies ..	240		240	240	266 14 9
c. Contributions to Local Boards ..	240		240	240	203 3 7
4. REGISTRATION OF BIRTHS AND DEATHS—			780		
a. Establishment ..	300		390	360	390
b. Contingencies ..	40		40	20	61 5
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment ..	9470		7490	8720	6711 11 8
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	10120		9500	9500	8854 10 11
b. Private scavenging—					
i. Establishment ..	1300		1200	1300	1006 2 5
ii. Contingencies, such as cost of scavenging carts, &c. ..	500		250	300	108
c. Cholera charges ..	100		100	100	198 10 9
d. Contingencies ..	70		120	70	46 7 3
e. <i>Mahamakkhampesti</i> &c., &c., &c. ..	8000		10	70	11 13
Total, Grant III ..			39480	27790	29080 26078 7 4

Statement II.—Expenditure from the Municipal Fund of the Town
of *Kumbakonam* for the official year 1896-97—cont.

1	Budget for 1896-97		Revised Budget		Actuals, 1894-95 (audited figures.)
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	
	RS.	A. P.	RS.	A. P.	
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—					
1. LIGHTING—					
a. Establishment ..	1500		1440	1440	1378 13 8
b. Contingencies ..	3800		3530	3200	2339 3 7
2. i. MARKETS—			5300		
a. Establishment ..	50				
b. Contingencies ..	170		180	170	149 8
ii. SLAUGHTER-HOUSES—					
a. Establishment ..	140		150	140	179 5 5
b. Contingencies ..	40		10	20	61 7 3
3. CHOUTRIES—			400		
a. Establishment ..					
b. Contingencies ..					
c. Feeding Travellers ..					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment ..	110		110	110	114
b. Contingencies ..	20		50	50	57
5. AVENUES—			130		
a. Establishment ..	720		680	720	614 5 7
b. Contingencies ..	200		80	80	24
6. PUBLIC GARDEN—			920		
a. Establishment ..	60		60	60	59 5 8
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	30		100	10	131 11 11
7. SURVEY OF LAND ..			90		
8. FIRE—					
a. Establishment ..					
b. Purchase of fire-engine, buckets, repairs, &c. ..			10		
9. OTHER CHARGES—					
i. Work done for private indivi- duals other than private sca- venging ..			170	70	191 1 7
Carried forward ..			6840	6400	6000 5057 4 1

Statement II.—Expenditure from the Municipal Fund of the Town
of *Kumbhakonnam* for the official year 1896-97—cont.

		Budget for 1896-97.		Revised Budget		Actuals, 1894-95 (audited figures.)					
		Details of Minor Heads.		Totals of Major Heads.		Estimate for 1895-96.		Estimate for 1895-96.			
1		2		3		4		5		6	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..				6840		6400		6000		5057	41
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.											
9. OTHER CHARGES—cont.											
ii. Rewards for destruction of wild animals and snakes— <i>dogs &c.</i>		50		90		170		70		51	17
iii. Printing ..		250				250		200		241	79
iv. Compensation for lands ..		1500									
v. Other items ..		300				1260		200		441	86
				2100							
Total, Grant IV ..				8940		7910		6450		5790	24
GRANT V—											
a. General Establishment—											
i. Office Establishment ..		2270				2120		2120		2114	72
ii. Inspection ..		480				480		480		463	37
b. Collection of Municipal Taxes—											
i. Establishment ..		1280				1170		1170		1165	57
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..		200				200		50		21	56
c. Collection of Tolls—											
i. Establishment ..											
ii. Contingencies ..						30				214	97
d. Office contingencies other than (b) (ii) ..		500				570		400		531	94
e. Contributions for Central office and Audit establishments ..		430				430		430		710	
f. Contribution for the pay of the Municipal Clerk in the Municipal Office ..		60				60		60		57	66
Total, Grant V ..				5220		5060		4710		5277	153
REPAYMENT OF DEBT—											
a. Instalments paid during the year.		4610		4610		4610		4610		1977	13
b. Invested on account of Sinking Fund (Value of securities pur- chased) ..											
c. Charges of investment ..											
INTEREST—											
a. On account of last year ..											
b. „ of current year ..										2634	149

Statement II.—Expenditure from the Municipal Fund of the Town
of *Kumbhakonnam* for the official year 1896-97—cont.

of		Budget for 1896-97.		Revised Budget		Actuals, 1894-95. (audited figures.)					
		Details of Minor Heads.		Totals of Major Heads.		Estimate for 1895-96.		Estimate for 1895-96.			
1		2		3		4		5		6	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Advances recoverable—											
a. Permanent						10				125	
b. Others										4849	11 X
Refunds of other than current collections ..											
Discount											
Pensions and gratuities						900					
Investments—											
a. In Government securities for purposes other than Sinking Fund											
b. In Savings Bank											
Total Expenditure ..				95090		94050		75130		95965	98
Balances—											
a. Municipal Fund		7680				20230		7680		27410	85
b. Endowments											
c. Water-tax Fund				7680							
Grand Total ..				102770		114280		82810		123376	21 X

NOTE TO STATEMENT II.

Position of the Municipality of

on 31st March 1897

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

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

PART I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1896-97.	REMARKS.
1	2	3	4	5	6
		RS.	RS. A. P.	RS. A. P.	
(a)	Communications				
1	Opening a road from the eastern end of Pachayappa mudali street southward to the Tanjore road	"	"	1500	
2	New Tunnels.	"	"	500	The amounts here given are based on approximate estimates. Detailed estimates will be prepared before the works are started.
	Total ..	"	"	2000	
(b)	Buildings				
1	Branch Dispensary	"	"	6000	
2	Slaughterhouse in Melacaueri.	"	"	1000	
3	Latrines including cost of site.	"	"	2000	
4	Dustbins.	"	"	500	
	Total ..	"	"	9500	✓

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

PART I.—New Works—cont.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure 1896-97.	REMARKS.
1	2	3	4	5	6
		RS.	RS. A. P.	RS. A. P.	
(c)	Drainage				
1	Important subsidiary drainage works.	"	"	2500	✓
	Total ..	"	"	2500	
(d)	Water-supply				
1	Pavements to wells.	"	"	500	
2	Sinking new wells.	"	"	500	
	Total ..	"	"	1000	✓

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

PART II.—Repairs.

Number.	Project.	Grant.		Actual expenditure.		REMARKS.
		3	4	5	6	
		RS.	A. P.	RS.	A. P.	
(a)	Communications					
1	Metalling roads with gravel ..	5000				Total mileage of roads, streets, lanes, &c., in the town. 60
2	Sand and earth for roads ..	700				Metalled or Gravelled } Unmetalled.
3	Tunnels ..	300				20 miles - 40 miles
4	Pay of road coolies ..	2000				Total mileage under main-tenance. 45
						Metalled or Gravelled } Unmetalled.
						3 miles - 42 miles
Total ..		8000				

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

Number.	Project.	Grant.		Actual expenditure.		REMARKS.
		3	4	5	6	
		RS.	A. P.	RS.	A. P.	
(b)	Buildings					
1	Repairs to masonry latrines, hospital buildings, slaughter house, market etc. ..	700				
Total ..		700				

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	Cleansing and deepening the Mullur channel	300					
2	Silt-cleansing and deepening the Drainage channels.	700					
Total ..		1000	✓				
(d)	Water-supply						
1	Cleansing tanks and wells	2000					
Total ..		2000	✓				

STATEMENT II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT I.—2. c. DRAINAGE—							
Overseers							
Drain cleaners <i>Lascars</i> .. 6	2	12			144		
Total ..					144		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
River Watchmen for 5 months.. 4	4	16			80		
Fire man of Pump Engine 10	1	16			120		
Watchman for regulating the <i>Tekheru</i> } <i>head sluice</i> } <i>manathi channels for six months</i> } 3	1	3			18		
Total ..					218		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. GENERAL—							
Overseer 1 Pay & Horse allowance	1	75			900		
Maistries <i>Lascars</i> .. 6	2	12			144		
Total ..					1044		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

P. N. S. Chandra

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

1	Number.	Salary per mensem		Salary per annum.	
		3		4	
	2	RS.	A. P.	RS.	A. P.
GRANT II.—EDUCATION—					
1. TRAINING SCHOOLS—					
Pupils receiving scholarships					
Total ..					
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
2. MUNICIPAL SCHOOLS—					
a. On the Salary System—					
Head Master					
1st Assistant Master					
2nd " "					
Total ..					
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
	2	RS.	A. P.	RS.	A. P.
GRANT II.—EDUCATION—cont.					
2. Municipal Schools—					
b. On the Salary Result System—(a) Fixed payments					
Girls' School in Kadalaugudi street.	20	1	20	240	
Head mistress	15	1	15	180	
Second do	10	1	10	120	
Third do	8	1	8	96	
Fourth do	7	1	7	84	
Fifth do	3	1	3	36	
Conductress					
Girls' School in Pettai street.	15	1	15	180	
Head mistress	10	1	10	120	
Second do	7	1	7	84	
Third do	3	1	3	36	
Conductress					
Girls' School in Silk Weavers' street.	12	1	12	144	
Head mistress	8	1	8	96	
Second master	7	1	7	84	
Third mistress	3	1	3	36	
Conductress					
Girls' School in Banadurudi street	20	1	20	240	
Head mistress	14	1	14	168	
Second master	7	1	7	84	
Third mistress	3	1	3	36	
Conductress					
Boys' School in Silk Weavers' street	8	1	8	96	
Head master	7	1	7	84	
Second do	4	8	4	54	
Peon					
Night School for silk Weavers—Tuvaram Kurichi street.	6	1	6	72	
Head master					
Night School for Artisans—Pettai street.	7	1	7	84	
Head master					
Pariah School in Karappur.	7	1	7	84	
Head master	5	1	5	60	
Second do					
Mahamudau School in Main Karadut.	7	1	7	84	
Head master	5	1	5	60	
2nd do					
Total ..				2742	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

	Number.	Salary per mensem			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.--EDUCATION--cont.							
6. INSPECTION--							
Inspecting schoolmaster ..	1	35			420		
Total ..					420		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. GYMNASIUM INSTRUCTORS.							
Assistant ..	1	15			180		
(c) Drawing master ..	1	10			120		
	1	25			300		
Total ..					600		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES							
<u>Municipal Hospital</u>							
Medical Subordinates	131 4	1	131	4	1575		
First class Hospital Assistant	55	1	55		660		
Third class Hospital Assistant	25	1	25		300		
Dispensary Assistant	15	1	15		180		
Midwife	15	1	15		180		
Compounder	15	1	15		180		
Clerk	9	1	9		108		
Probationary Compounder	6	1	6		72		
Parveyor	10	1	10		120		
Servants Peon	8	1	8		96		
Ward coolies	6	2	12		144		
"Cook	9	1	9		108		
Assistant	4	1	4		48		
Brahman Cook	5	1	5		60		
Midwife	10	1	10		120		
Nurse	5	1	5		60		
Male Toty	7	1	7		84		
Female do	5	1	5		60		
Pariah nurse	4	1	4		48		
Gardener	5	1	5		60		
Dhoby	7	1	7		84		
<u>Branch dispensary</u>							
Third class Hospital Assistant	25	1	25		300		
Compounder	15	1	15		180		
Ward cooly	6	1	6		72		
nurse	5	1	5		60		
Midwife	15	1	15		180		
Total					4959		
Deduct Fines and Stoppages							
Add arrears for last year paid this year							
Balance (Statement II)							

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

1	Number.	Salary per mensem.		Salary per annum.	
	2	3		4	
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.					
3. VACCINATION—					
1st class Vaccinators	15	1	15	180	
2nd — do	10	1	10	120	
Peons					
Total				300	
Deduct Fines and Stoppages					
Add arrears for last year paid this year					
Balance (Statement II)					
4. REGISTRATION—					
Registrars	15	1	15	180	
do	10	1	10	120	
Peons					
Total				300	
Deduct Fines and Stoppages					
Add arrears for last year paid this year					
Balance (Statement II)					

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

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		RS.	A. P.
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
5. a. "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."			
Senior Sanitary Inspector	40	1	40
Junior Sanitary Inspector	35	1	35
Nuisance Inspector	30	1	30
"	20	3	60
"	17 8	2	35
"	15	1	15
Maistries Peons	6	9	54
Sanitary Latrine Toties	6	15	90
Sweepers	5	15	75
Toties in charge of Trenches	7	2	14
River bank Toties	4	4	16
Rubbish depot Watchmen	5	2	10
Sweepers	6	40	240
Street Toties	3	25	75
Total			9468
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
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
b. Private Scavenging—			
Inspectors <i>Toties</i>	3	108	1296
Maistries			
Scavengers			
Total			1296
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 <i>Maistries</i> .. 10 .. .	2	20	240
Masalchies	21	105	1260
Total			1500
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
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—cont.			
2. i. MARKETS—			
Superintendents <i>Watchman</i> .. 4 .. .	1	4	48
Servants			
Total			48
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			
ii. Slaughter-houses—			
Superintendents <i>Fee collector</i> .. 7 .. .	1	7	84
Servants <i>Sweeper</i>	1	5	60
Total			144
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			
3. CHOULTRIES—			
Servants			
Total			
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			

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

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
		RS.	A. P.	RS.	A. P.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—cont.					
4. TRAVELLERS' BUNGALOWS—					
Maty	6	1	6	72	
Servants <i>Sweeper</i> ..	38	1	38	42	
Total ..				114	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
5. AVENUES—					
Servants <i>Maisy</i> ..	6	1	6	72	
<i>Coolies</i> ..	48	12	54	648	
Total ..				720	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
6. PUBLIC GARDEN—					
Gardener ..	5	1	5	60	
Total ..				60	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

1	Number.	Salary per mensem.		Salary per annum.	
		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.

1	Number.	Salary per mensem.		Salary per annum.	
		3	4	5	6
		RS.	A. P.	RS.	A. P.
GRANT V.—a. GENERAL ESTABLISHMENT—					
i. Office—					
Manager	1	60		720	
Head Clerk	1	35		420	
Second "	1	30		360	
Third "	1	12		144	
Accountants Shroff	1	20		240	
Peons A. M. D.	1	10		120	
Peons	3	21		252	
Sweeper	1	1		12	
Total				2268	
Deduct Fines and Stoppages					
Add arrears for last year paid this year		189			
Balance (Statement II)					
ii. Inspection—					
Chairman's salary or carriage allowance	1	40		480	
Total				480	
Deduct Fines and Stoppages					
Add arrears for last year paid this year					
Balance (Statement II)					

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

1	Number.	Salary per mensem.		Salary per annum.	
		3	4	5	6
		RS.	A. P.	RS.	A. P.
GRANT V.—a. GENERAL ESTABLISHMENT—cont.					
b. Collection—					
Clerk	1	15		180	
Bill Collectors	7	84		1008	
Peons K. M. D.	1	8		96	
Total				1284	
Deduct Fines and Stoppages					
Add arrears for last year paid this year					
Balance (Statement II)					
c. Collection of tolls—					
Inspectors					
Gate-keepers					
Total					
Deduct Fines and Stoppages					
Add arrears for last year paid this year					
Balance (Statement II)					

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STATEMENT IV-A.—Municipality of *Kumbakonam* Demand, Collection and Balance Statement for the year 1896-97.
Current.

Tax.	1		2		3		4		5		6		7		8	
	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).			
	RS.	A. P.	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.	10000				10000		9500						500			
2. Tax on buildings	19000				19000		18600						400			
3. Tax on lands	1250				1250		1250									
4. Water-tax on buildings and lands																
5. Tolls (gross receipts)	30000				30000		30000									
6. Market rents	2600				2600		2600									
7. Slaughter-house fees	900				900		900									
8. Rent of cart-stands																
9. Private scavenging fees	2000				2000		2000									
10. Tax on Vehicles with springs	1600				1600		1600									
11. Tax on Animals	2400				2400		2400									
12. Tax on Carts	2700				2700		2700									
13. Licenses	2100				2100		2100									
14. Fishery	300				300		300									
15. Ferry rents	330				330		330									
Total	75180				75180		74280								900	

Suburban
Chennai

Chennai

Chennai

STATEMENT IV-B.—Arrears.

1	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.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	9	8	7
1. Tax on arts, &c. ..			500		500		500										
2. Tax on buildings ..			400		400		400										
3. Tax on lands ..																	
4. Water-tax on buildings and lands ..																	
5. Tolls ..																	
6. Market rents ..																	
7. Slaughter-house fees ..																	
8. Rent of cart-stands ..																	
9. Private scavenging fees ..																	
10. Tax on vehicles with shops ..																	
11. Tax on animals ..																	
12. Tax on carts ..																	
13. Auctions ..																	
14. Fichery ..																	
15. Ferry rents ..																	
Total ..			900		900		900										

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Wm. H. ...

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STATEMENT VI.—Revised Estimate for 1895-96.

STATEMENT VI.—Revised Estimate—(Receipts) for 1895-96.

Items.	Actuals of the first eight months of 1895-96.		Actuals of the last four months of 1895-96.		Probable change of the last four months of 1895-96.		Total of columns 2 and 4.		Budget grant 1895-96, excluding subsequent allotments.		Explanation of variations between columns 5 and 6.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1. BALANCE BROUGHT FORWARD—											
a. Municipal Fund ..	27,410	"	42,657	89	"	"	27,410	"	13,410	"	
b. Endowments ..	"	"	"	"	"	"	"	"	"	"	
c. Water-tax Fund ..	"	"	"	"	"	"	"	"	"	"	
2. MUNICIPAL RATES AND TAXES—											
a. Tax on arts, &c. (section 53) ..	47,218	"	49,20	"	62,788	"	11,000	"	10,000	"	the excess under this head is due to the retention of a reserve of the previous year.
b. Tax on buildings (section 63) ..	8,565	99	9,324	63	9,934	63	18,300	"	18,300	"	
c. Tax on lands (section 63) ..	48,640	"	483	"	913	42	1,400	"	12,500	"	Vide para 1 of the budget report.
d. Water-tax on buildings and lands (section 75) ..	"	"	"	"	"	"	"	"	"	"	
e. Tax on vehicles with springs and palanquins (section 77) ..	15,498	"	243	"	100	8	16,500	"	13,000	"	this being, after deducting item, one year's income cannot be regarded as a standard for fixing the income of another year.
f. Tax on animals (section 77) ..	20,832	"	471	"	316	4	21,000	"	23,500	"	Do
g. Tax on carts and other vehicles without springs (section 85) ..	24,28	"	334	"	272	"	2700	"	2,600	"	Do
h. Tolls (section 91)—											
Gross receipts 14912-84											
Less Local Fund share 3801-1-4	11,111	68	9,356	71	7,148	94	18,260	"	18,000	"	Vide para 2 of the budget report.
i. Penalties on account of—											
i. Tax on arts ..	"	"	"	"	"	"	"	"	"	"	
ii. Tax on buildings ..	"	"	"	"	"	"	"	"	"	"	
iii. Tax on lands ..	"	"	"	"	"	"	"	"	"	"	
iv. Water-tax on buildings and lands ..	"	"	"	"	"	"	"	"	"	"	
v. Tax on vehicles, &c. ..	"	"	"	"	"	"	"	"	"	"	
vi. Tax on animals ..	"	"	"	"	"	"	"	"	"	"	
vii. Tax on carts, &c. ..	"	"	"	"	"	"	"	"	"	"	
viii. Evasion of tolls ..	"	"	"	"	"	"	"	"	"	"	
3. REALIZATIONS UNDER SPECIAL ACTS—											
a. Pounds ..	"	"	"	"	"	"	"	"	"	"	
b. Ferry rents ..	221	54	110	108	108	108	330	"	330	"	The same as in previous years, the same extending over five years.
c. Fees under Act II of 1888 ..	2,600	"	65	"	60	"	320	"	100	"	The increase is due to an increase in the number of licences granted to Bagmati and other Companies.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—											
a. i. Rent of lands ..	4,671	17	52	143	52	145	520	"	320	"	Vide para 3 of the budget report.
ii. Rent of buildings ..	"	"	"	"	"	"	"	"	"	"	
iii. Avenue receipts ..	290	23	272	11	209	39	500	"	500	"	
iv. Fees from Travellers' Bungalows ..	188	8	55	8	61	5	250	"	1200	"	
b. i. Sale-proceeds of lands and buildings ..	162	"	"	"	8	"	170	"	"	"	Vide para 4 of the budget report.
ii. Produce of lands, gardens, &c. ..	3	21	45	13	56	14	60	"	90	"	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	262	80	117	66	7	71	270	"	200	"	The increase is due to the sale of a large quantity of gunpowder in the last year and plant belonging to the D.P.W. of the Municipality.
Carried forward ..	32,801	44	2,585	12	92,552	81	58,330	"	56,090	"	

Statement VI.—Revised Estimate—(Receipts) for 1895-96—continued.

Statement VI.—Revised Estimate—(Receipts) for 1895-96.—*continued.*

Vide para 10. of the budget report.

vide para 11 of the budget report 2.
do para 12. do

do para 12. do

Statement VI.—Revised Estimate—(Charges) for 1895-96.—continued.

Items.	2		3		4		5		6		7	Explanation of variations between columns 5 and 6.
	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.							
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
GRANT I—(Public Works)—												
1. NEW WORKS—												
a. Communications	2909	12.	1425	3720	4.	6630	2500.	Vide para 13 (a) of the budget report.				
b. Buildings	1448	6	1153	1501	56	2950	4800	do 13 (d)				
c. Drainage	1535	34	1279	1351	48	15070	2500	do 13 (e)				
d. Water-supply	1409	44	1357	1090	41	2500	2500	do 13 (f)				
2. REPAIRS—												
a. Communications	4419	6	5931	3580	86	8000	8000	do 14 (a)				
b. Buildings	252	95	710	947	67	1200	700	do 14 (b)				
c. Drainage—								do 14 (c)				
i. Repairs to works	257	8	"	4215	4	800	1000	do 14 (d)				
ii. Establishment for flushing drains, &c.	374	145	"	275	77	650	530	do 14 (e)				
d. Water-supply—								do 14 (f)				
i. Repairs to works, machinery, &c.	75	1310	394	124	22	200	700	do 14 (g)				
ii. Establishment	151	156	121	108	6	260	310	do 14 (h)				
iii. Contingencies	4	48	6	55	14	60	60	do 14 (i)				
3. ESTABLISHMENT	285	"	120	305	"	590	360	do 14 (j)				
4. TOOLS AND PLANT AND OTHER STORES.	40	39	88	59	12	100	50	do 14 (k)				

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

GRANT II—(Education.)—

1. TRAINING SCHOOLS—

- a. Contributions to Local Boards
b. Stipends to Normal students
c. ~~Provisional school~~

2. MUNICIPAL SCHOOLS—

i. On Salary System—

- a. Establishment
b. Contingencies

ii. On Salary-Results System—

- a. Fixed Payments
b. Results Grants
c. Contingencies

3. SALARY GRANTS

4. RESULTS GRANTS

5. COMBINED GRANTS—

- a. Fixed Payments
b. Results Grants

6. INSPECTION—

- a. Contributions to Local Boards

Carried forward

78312	"	"	64	790	"	"	"	"	"	"	"	"	do 14 (i)
13967	66	2159	26	253	29	639	300	21510	"	"	"	"	
GRANT II—(Education.)—													
1. TRAINING SCHOOLS—													
a. Contributions to Local Boards	"	"	"	"	"	"	"	"	"	"	"	"	
b. Stipends to Normal students	"	"	"	"	"	"	"	"	"	"	"	"	
c. Provisional school	"	"	"	108	66	200	200	200	200	200	200	200	do 14 (i)
2. MUNICIPAL SCHOOLS—													
i. On Salary System—													
a. Establishment	"	"	"	"	"	"	"	"	"	"	"	"	
b. Contingencies	"	"	"	"	"	"	"	"	"	"	"	"	
ii. On Salary-Results System—													
a. Fixed Payments	1771	9	886	1210	928	153	2700	2750	2700	2750	2700	2750	
b. Results Grants	"	"	127	46	200	"	200	200	200	200	200	200	
c. Contingencies	439	99	277	27	360	63	800	700	800	700	800	700	
3. SALARY GRANTS	"	"	"	"	"	"	"	"	"	"	"	"	
4. RESULTS GRANTS	"	"	"	1550	9	3200	3200	3200	3200	3200	3200	3200	
5. COMBINED GRANTS—													
a. Fixed Payments	"	"	"	"	"	"	"	"	"	"	"	"	
b. Results Grants	"	"	"	"	"	"	"	"	"	"	"	"	
6. INSPECTION—													
a. Contributions to Local Boards	"	"	"	"	"	"	"	"	"	"	"	"	
Carried forward	2210	106	2950	115	4889	56	7100	6960	7100	6960	7100	6960	

The increase is in accordance with the recommendations of the Directors of Public Instruction.

Vide para 15 (d) of the budget report.

Statement VI.—Revised Estimate—(Charges) for 1895-96.—continued.

1	Items.	Actuals of the first eight months of 1895-96.		Actuals of the last four months of 1894-95.		Probable charges of the last four months of 1895-96.		Total of columns 2 and 4.		Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.	7
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.			
	Brought forward ..	2210	106	2950	15	4889	56	7100	"	6960		
	GRANT II—(Education)—cont.											
	b. Municipal Inspectors—											
	i. Establishment ..	280	"	140	"	140	"	420	"	420		
	ii. Contingencies ..	12	49	4	36	7	113	20	"	20		
	7. MISCELLANEOUS—											
	a. Building, furniture, &c., grants ..	"	"	940	"	"	"	"	"	400		
	b. Common gymnasium—											
	i. Establishment ..	152	144	60	"	97	18	250	"	300		
	ii. Contingencies ..	3	1	2	1	6	15	10	"	"		
	c. Other items ..	400	"	247	14	270	"	670	"	670		
	Total, Grant II ..	3058	147	4344	31	5411	15	8470	"	8770		

GRANT III—(Sanitation and Medical Services.)

Statement VI.—Revised Estimate—(Charges) for 1895-96—continued.

Items.	1		2		3		4		5		6		7
	Actuals of the first eight months of 1895-96		Actuals of the last four months of 1894-95		Probable charges of the last four months of 1895-96		Total of columns 2 and 4.		Budget grant 1895-96, excluding subsequent allotments.		Explanation of variations between columns 5 and 6.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.			
Brought forward	5131	52	3832	157	3558	1010	8690		8700				
GRANT III.—Sanitation and Medical Services—cont.													
4. REGISTRATION OF BIRTHS AND DEATHS—													
a. Establishment	270	"	130	"	120	"	390	"	360	"	The increase was sanctioned G.O. No. 868 in L.M. dated 22.2.96.		
b. Contingencies	21	29	60	106	18	133	40	"	20	"	The increase here has been made by the cost of printing, stationery and registers.		
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—											Vide para 16(a) of the budget.		
a. i. Establishment	482	195	222	57	266	86	7490	"	8720	"			
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	6117	11	3013	3	3382	41	9500	"	9500	"			
b. Private scavenging—													
i. Establishment	691	77	341	42	508	83	1200	"	1300	"			
ii. Contingencies, such as cost of scavenging carts, &c.	94	113	36	"	153	49	250	"	300	"			
c. Cholera charges	31	"	141	7.10	88	156	100	"	100	"			
d. Contingencies	63	"	16	104	56	152	120	"	170	"	Vide para 16(c) of the budget.		
e. <i>Prokham Festival</i>													
Total, Grant III	17241	75	9829	9	10548	87	27790	"	29080	"			

Statement VI.—Revised Estimate—(Charges) for 1893-94—continued.

Items.	Actuals of the first eight months of 1895-96.		Actuals of the last four months of 1895-96.		Probable charges of the last four months of 1895-96.		Total of columns 2 and 4.		Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1										
Brought forward ..	4467 11		2090 18	1912 11			6390 ..		6000 ..	
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.										
7. SURVEY OF LAND ..	"	"	"	"	"	"	"	"	"	
8. FIRE—										
a. Establishment ..	"	"	"	"	"	"	"	"	"	
b. Purchase of fire-engine, buckets, repairs, &c. ..	84 ..		"	123 ..	"	"	10 ..	"	"	
9. OTHER CHARGES—										
i. Work done for private individuals other than private scavenging ..	"	"	"	"	"	"	"	"	"	
ii. Rewards for destruction of with dogs and cats ..	"	"	"	"	"	"	"	"	50 ..	No dogs were killed.
iii. Printing ..	141 49	157 43	108 113	250 ..	200 ..					Expenditure is due to the addition of printing proceedings & calculation of the previous year.
iv. Compensation for lands ..	1126 73	1013 11	133 89	1280 ..	200 ..					Adopted para 17(a) of the budget.
v. Other items ..										
Total, Grant IV ..	5743 11	2349 310	2166 141	7910 ..	6450 ..					

GRANT V—

Statement VI.—Revised Estimate—(Charges) for 1895-96—continued.

Items.	Actuals of the first eight months of 1895-96.		Actuals of the last four months of 1894-95.		Probable charges of the last four months of 1895-96.		Total of columns 2 and 4.		Budget grant 1895-96, excluding subsequent allotments.		Explanation of variations between columns 5 and 6.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1	2		3		4		5		6		7
Advances recoverable—											
a. Permanent ..	10	"	"	"	"	"	10	"	"	"	
b. Others ..	"	"	"	"	"	"	"	"	"	"	
Refunds of other than current collections ..	"	"	"	"	"	"	"	"	"	"	
Discount ..	"	"	"	"	"	"	"	"	"	"	
Pensions and gratuities ..	300	"	"	"	600	"	900	"	"	"	* Of this Rs 300— was paid as gratuity to the retired manager of the Office and sanctioned in G.O. No. 853 in June, 20-5-95, and the remainder Rs 600— was proposed for two retired managers. Inspectors for which sanction has been applied for in letter No. 428. 2-11-95
Investments—											
a. In Government securities for purposes other than Sinking Fund ..	"	"	"	"	"	"	"	"	"	"	
b. In Savings Bank ..	"	"	"	"	"	"	"	"	"	"	
Total Expenditure ..	4,649 6	10	42,857 10	10	47,853 15	2	94,050	"	75,130	"	
Balances—											
a. Municipal Fund ..	20,230	"	31,551	6	"	"	20,230	"	7,680	"	
b. Endowments ..	"	"	"	"	"	"	"	"	"	"	
c. Water-tax Fund ..	"	"	"	"	"	"	"	"	"	"	
Grand Total ..	66,426	10	74,006 12	4	47,853 15	2	114,280	"	82,810	"	

P. Sambasany
Chairman

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Kumbhakonam for the year 1895-96.

(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.		
1	2		3		4		5	6
Grant I (Public works)								Resolution of the Council dated 23 November 1895, and G.O. No. 2091 in 12-12-95
1. New works.	2500		3640				6140	
(a) Communications.								
(b) Buildings.	4800		34				4834	Resolution of the Council dated 1 st June 1895.
2. Repairs.								
(a) Buildings.	700		500				1200	Resolution of the Council dated 23 November 1895. G.O. No. 2091 in 12-12-95
(c) Drainage, establishment.	530		120				650	Resolution of the Council dated 20 April 1895 and G.O. No. 898 in 24-5-95.
(d) Water supply.	700				500		200	Resolution of the Council dated 23 November 1895.
(i) Repairs to works.	360		315				675	Sanctioned in G.O. No. 1315 in 12-8-95.
3. Establishment.								
Carried over	9590		4609		500		13699	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of *Tumbhakuram*
for the year 1895-96 —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.		
1	2		3		4		5	6
Grant I. (Public Works). 4. Tools and Plant &c.	9590		4609		500		13699	
	50		92				592	Resolution of the Council dated 25 th July 1895.
Grant II. 2. Municipal Schools. (ii) On salary/retirement. (a) Fixed payments. (c) Contingencies	2750		12				2762	Sanctioned in G.O. No. 1412 in 1895.
	700		90				790	Resolution of the Council dated 21 st September 1895.
Grant III. 1. Hospitals. (d) Medicines and contingencies.	100		60				160	Resolution of the Council dated 20 th April 1895.
Grant IV. 4. Registration of Births and Deaths. (a) Establishment. (b) Contingencies.	360		15				375	Sanctioned in G.O. No. 868 in 1895.
	20		1449				3449	Resolution of the Council dated 1 st June 1895.
5. Conservancy and Road cleaning &c. (a) Establishment. (d) Contingencies.	8720		66				8786	Sanctioned in G.O. No. 1063 in 1895.
	70		5249				12249	Resolution of the Council dated 25 th July and 7 th October 1895.
Grant IV. 6. Public Garden (G).	10		80				90	Resolution of the Council dated 20 th April 1895.
9. Other charges (V) Other items.	200		1063				1263	Resolution of the Council dated 1 st June, 25 th July & 21 st September 1895. This includes the allotment sanctioned in G.O. No. 1247 in 1895.
Grant V. (i) Collection of Municipal tax. (ii) Purchase of Account books &c.	50		15596				20596	Resolution of the Council dated 25 th July 1895.
(d). Office contingencies other than (b) (ii).	400		1666				5666	Resolution of the Council dated 30 th April, 1 st June and 6 th July 1895.
Pensions and gratuities.			900				900	Of this Rs. 300. has been sanctioned in G.O. No. 853 in 1895, and for the remainder Rs. 600 sanction has been applied for in letter No. 428.
Total	23020		72921		500		29811	2-11-95

Thambakuram
Chandrasekhar

STATEMENT VIII.—Loans.

No.	D
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STATEMENT OF PROPOSITION

MUNICIPAL COUNCILLORS' OFFICE
KUMBAKONAM 6.1. 1880.

Franklin
Chairman
Leahman

STATEMENT OF PROPOSITION

VISION OF ESTABLISHMENT.

Recommendation of the Council and orders of Government.

Proportion.	
Temporary.	Permanent.
Increase per month.	Decrease per month.
Period. Amount.	Period. Amount.

Grounds of Proposition.

Nature of Charge.	
Present Scale.	Proposed scale.
No.	No.
Designation.	Designation.
Pay.	Pay.
Mini-mum.	Mini-mum.
Rs.	Rs.

Office to which the proposition refers.

1	overseer	30	Grant I. 2.c. 3.	overseer	12	Sanctioned in G.O. No. 8788 dated 24-5-93.
4	Lascars at 1/6 each	24		Lascars at 1/6 each	12	
2	Sanitary Inspector at 1/6 each	8		Sanitary Inspector	3	
1	Channel Watchman for 54 months	3		Channel Watchman for 54 months	3	
1	Freeman of the Pump (engine)	10		Freeman of the Pump (engine)	10	
4	River Watchmen at 1/4 each	16		River Watchmen at 1/4 each	16	
1	overseer	75		overseer	75	Sanctioned in G.O. No. 1315 dated 12-5-93.
1	Headmistress	20		Headmistress	20	
1	2nd do	10		2nd do	15	
1	3rd do	10		3rd do	10	
1	4th do	8		4th do	8	
1	5th do	7		5th do	7	
1	Conductress	3		Conductress	3	
1	Headmistress	20		Headmistress	15	
1	2nd do	10		2nd do	10	
1	3rd do	7		3rd do	7	
1	Conductress	3		Conductress	3	
1	Headmistress	15		Headmistress	20	
1	2nd master	14		2nd master	14	
1	3rd master	7		3rd master	7	
1	Conductress	3		Conductress	3	
1	Headmistress	14		Headmistress	12	
1	2nd master	8		2nd master	8	
1	3rd master	7		3rd master	7	
1	Conductress	3		Conductress	3	
1	Headmaster	7		Headmaster	7	
1	2nd do	5		2nd do	5	

Chumbarian Municipality

G.O. No. 369. No. 1st March 1895.

Chairman

STATEMENT OF PROPOSITION

VISION OF ESTABLISHMENT.

7th March 1895

Stenographische Notation

The Report accompanying
No. 1412 in ~~the~~ ^{the} ~~2-9-95~~

MUNICIPAL COUNCILLORS' OFFICE
UMBAGONAM
188 . }

UMBAGONAM

Chairman

STATEMENT OF PROPOSITIONS. DIVISION OF ESTABLISHMENT.

W.D.
Chairman
Schauers

Supplementary Remarks on the Budget Report
for 1896-97.

1. Grant II. Para 32.2. : The Educational Department recommended the appointment of two additional Districts on Rs 7 and Rs 6 to the Kadalarigudi and Kili School. The Council have however, sanctioned only one District on Rs 7, deferring the appointment of another for the next year.

2. Grant III. Hospitals &c. Para 32(2). The present Dispensary Assistant has had a service of 15 years.

3. Conservancy Establishment. Para 34. The Sanitation Inspectors whose services are proposed to be retained in this para are men who have risen to their present position by gradual promotion after a series of years of approved service. That they should be asked to go away or be made to work on lower pay is a real hardship in consideration of which fact the Council has thought fit to let them alone now and adopt the recommendations of the Sanitary Commissioner as opportunities occur on the retirement or otherwise of the present incumbents.

4. Grant IV. Para 38. Markets. An undivided opinion

5. Grant L. Para 14. b) Collection: In some municipalities as Tanjore, Negapatnam and Salem, the Bill-Collectors are allowed peons. This Council has been exacting the work of peons and bill-collectors from the latter agency and so much the increments now proposed to their salaries is considered to be undeserved at all.

Hambury
Chairman

Pencil

J. B. Bilderbeck Esquire. Esq.

K. Rungtassala Koope a B.A.

Dr. N. Vaidyanada Iyer

to Mr. C. Narayanaiah Esq.

« A. L. Timmergadans Pkai »

J. S. Gangapathy, Esq.

S. Sivagurunada Chettiar. B.C.B.L.

N. Krishnasamy, Engineer. B. D. B. D.

14. 9. 11

K. V. Balakrishnan, Member

N. Krishnasamy Chettiar

Konetty Venkatachalapathy Chettiar.

Dr. C. Donnelly Chittier

C. H. Jegannadothettar

1. Read the draft budget prepared by the
Chairman for 1896-97.

The whole of the receipts and a portion

The meeting was adjourned to 4. P. M.

See The remaining portion of Grant I, Grant II
See and Grant III as far as Conservancy were dis-
posed. Cured.

Mr. Enkky, Rao Bahadur Setthi Sathar Chergal &
 Mr. Enkky, V. J. Chinnasamy Pillai Chergal,
 Mr. attended.

The discussion from Grant's Causeway
was resumed and ended with Grant's

duRoi, N. Vaidyanatha Eyer Bengal.

a V. J. Chinnasamy Pillai

Enkly. Du. Cluekrappung Election eneral

a. h. Krishnasamy, Chettiar

a Honetty. Venkatachalapathy Chettiaru did

Exp. attend.

The whole budget was again revised and finally passed as indicated at the meeting.

In City. N. Krishnasamy, Engineer Emergal.

• *A. L. Siroscinga* *law* *Pellai* • and

Sending to the Conservancy Establishment,

being revised as in Gov. Hancock's letter.

(5) P. Tanchianing

Chairman

(True Copy)

Thanked any

Chauhan

KUMBAKONAM MUNICIPALITY.

Enclosure No. 10 to letter

FROM

THE CHAIRMAN

MUNICIPAL COUNCIL

KUMBAKONAM.

To

THE CHIEF SECRETARY TO GOVERNMENT

Local and Municipal Department

Through the Sub-Collector and the

Collector of Tanjore.

Dated 6th
Despatched
Received

January 1896.

No. 528.

SUBJECT.

Submitting the Revised Estimate for 1895-96 and the Budget Estimate for 1896-97.

4
157 M/96

No. M., JANUARY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. P. TAMBISAMY MUDALIAR Avergal, Rao Bahadur, Chairman, Municipal Council, Kumbakonam, to the Chief Secretary to Government (through the Sub-Collector and the Collector of Tanjore), dated 6th January 1896, No. 528.

I have the honour to submit my report on the revised estimate for 1895-96 and on the budget estimate for 1896-97. I shall, in the first instance, take up the revised estimate and offer explanations for those items which have not been explained in the column for remarks in the revised estimate.

REVISED ESTIMATE FOR 1895-96.

Receipts.

1. *Tax on Lands.*—The excess over the budget estimate is due to the imposition of land-tax in the Melakaveri and Kottaiyūr division. The budget provided for the collection of only one year's assessment. The council resolved to collect the cess for 1894-95 and 1895-96, Government having been pleased to remit the tax for 1893-94 in G.O., Mis. No. 1065 M., dated 6th July 1895, on the recommendation of the council.

2. *Tolls.*—The increase of Rs. 260 under this head is brought about by the lease of the tolls for the year for Rs. 27,450 instead of only Rs. 27,000 in the budget estimate.

3. *Rent of Lands.*—In the course of the current year I personally detected many cases where poramboke land had been occupied by individuals on a nominal rent. I enforced G.O., Mis. No. 560 M., dated 13th June 1887, and the result is an appreciable increase of income.

4. *Sale of Lands.*—G.O., Mis. No. 151 M., dated 1st February 1895, sanctioned the sale of two lanes in certain parts of the town. One of these lanes was sold for Rs. 162 and the other will be sold during 1896-97. As the sanction for the said sale was received long after the submission of the budget, the sale produce of the same was not entered therein.

5. *Sale-proceeds of Night-soil, &c.*—The council regrets its inability to devise measures for making this source of income more productive. The council is arranging to purchase or take on lease a few acres of land for making an experiment of the trenching system. Granting that the system is properly worked, I fear popular prejudice will for a while retard an extensive sale of the manure.

6. *Other Hospital Receipts.*—The slight fall in the income from this source is due to a new system of contract. The gardens attached to the hospital and the Brahman ward were leased out in July last. The contractors were to pay one year's lease amount in advance and pay each year's lease amount in two instalments, one in November and the other in May. Accordingly, during 1895-96, the advances and one instalment alone could be taken; hence the apparent decrease.

7. *Fines under Municipal and other Acts.*—The actuals of 1894-95 amounted to Rs. 2,966-5-7. During the current year, however, the average for each month has been only Rs. 200; hence the figure in the revised estimate.

8. *Provincial Grants to Girls' Schools and the Muhammadan School.*—Under the assignment system, one fourth of the net cost of each of the girls' schools was assigned as results grants. The Kadalangudi street girls' school earned Rs 700, and only Rs. 204, the amount assigned, has been paid. Application was made to the Director of Public Instruction for payment of the over-earned grants and he has promised a favourable consideration of the matter. Credit has therefore been taken for that amount as well as for the results grants for the fourth standard and of the other girls' schools whose pupils have gone up for the Primary school examination.

9. *Other purposes.*—This item in the budget included a half salary grant to the drawing master, the gymnastic instructor and the assistant gymnastic instructor. A third grant was drawn on account of the drawing master for the first three months of the year. For want of a technical teachers' certificate no grant has been drawn since July. Application has, however, been made for a half grant; but credit has been taken only for a third grant on account of the drawing master for the rest of the year in the revised estimate. The assistant gymnastic instructor was appointed only in July and in October of this year this incumbent was on leave without allowances. These circumstances account for the decrease in the income under this head.

10. *Fishery Rents.*—When the budget for the current year was submitted, it was thought that the fishery of the drainage channels would yield some additional revenue; but there is no fishery as yet to speak of in them.

11. *Advances—Permanent.*—A sum of Rs. 420 placed in the hands of the Sanitary Engineer to Government in connection with the drainage scheme, and another sum of Rs. 10 with the ex-sub-overseer have both been recovered during the year.

12. *Advances—Others.*—The greater portion of the amount relates to the adjustment of advances made in previous years towards compensation for drainage lands. The Revenue department is expected to furnish this office with the necessary vouchers before the close of the official year.

Expenditure.

13. (a) *New Works—Communications.*—The increase under this head is explained in this office letter No. 438, dated 7th November 1895, and sanction for the allotment was accorded in G.O., Mis. No. 2091 M., dated 12th December 1895.

(b) *Buildings.*—Plans and estimates for the construction of a branch dispensary were forwarded to the Sanitary Board for approval. Objection having been taken to the plan, because it did not conform to the standard plan, the work could not be put in hand during the current official year. Plans and estimates, according to the standard plan of the Sanitary Board, are now ready and will be forwarded to the Board. The provision made in the budget for the branch dispensary could not consequently be utilized during the year; hence the decrease.

(c) *Drainage.*—No allotments were made in the budget for drainage. The Sanitary Engineer's department had sanctioned in the previous year the construction of a number of pipe sluices and surplus drains. All these latter works were completed during the current year except one pipe sluice, about the necessity for which I am still in correspondence with the revenue authorities. A sum of Rs. 13,183-14-7 remained unadjusted towards the close of the last official year—vide paragraph 19 (c) of the administration report for 1894-95 and paragraph 4 of the Collector's endorsement thereon. This sum is expected to be adjusted, as already observed, and has been shown both in the credit and debit sides of the accounts. The sum already spent during the year on the pipe sluices and surplus drains amounts to Rs. 1,555-3-4. A separate application will soon be made to Government for an allotment of funds for the excess expenditure under this head over the original estimate of Rs. 1,10,000. The excess, I beg to observe, is due to compensation for lands belonging to the drainage channel having considerably exceeded the original estimate.

14. (a) *Repairs—Communications.*—This item calls for no remarks, as the whole allotment would be spent during the year.

(b) *Buildings.*—Rs. 700 was found insufficient and a transfer of Rs. 500 was made from *Repairs—Water-supply*; it having been found not feasible to cleanse the tanks in their present very filthy condition—vide G.O., Mis. No. 2092 M., dated 12th December 1895.

(c) *Drainage.*—The decrease under this head is due to the silt-clearing work not being undertaken this year.

(d) *Drainage Establishment.*—The increase under this head was sanctioned in G.O., Mis. No. 878 M., dated 24th May 1895.

(e) *Water-supply—Repairs.*—Vide remarks on Repairs—Buildings.

(f) *Establishment—Water-supply.*—The decrease is due to the abolition of the post of watchman for the Ayee tank, which has been closed to the public on account of the extreme filthiness of its water.

(g) *Establishment.*—The increase is due to the appointment of a trained overseer on Rs. 60 + 15 horse allowance—vide G.O., Mis. No. 1315 M., dated 12th August 1895.

(h) *Tools and Plant, &c.*—The increase is due to the supply of instruments and other articles to the trained overseer and to the purchase of tools for the road coolies.

(i) *Contribution to Provincial Funds.*—A sum of Rs 783-12-0 was paid into the treasury for scrutiny of estimates and plans for the proposed Cauvery bridge as per G.O., Mis. No. 807 M., dated 8th May 1895.

15. *Grant II—(a) Training Schools.*—On the recommendation of the Director of Public Instruction an additional provision of Rs. 140 has now been made for a sessional school.

(b) *Municipal Schools—Contingencies.*—The increase of Rs. 100 is due to the supply of library books and furniture to the Kadalangudi street girls' school on the recommendation of the Inspectress of Girls' Schools.

(c) *Building and Furniture Grants.*—Rs. 400 provided under this head has been struck out entirely. In 1894-95 the council, on the recommendation of the Assistant Inspector of Schools, paid Rs. 940 against the budget provision of Rs. 400, as there was a large unexpended balance under results grants. Except in the case of half a dozen schools, most of the primary schools are held in a part of the dwelling house of the manager or teacher of the school. Any money that may be paid in the shape of building grants goes towards enabling the teacher or manager to effect permanent improvements to his house. This, I submit, is not the object of the provision. Again, as regards furniture, there does not seem to be any pressing need for more furniture than most schools seem to possess now.

(d) *Common Gymnasium.*—The decrease of expenditure is explained in paragraph 9 *supra*.

16. *Grant III—(a) Hospitals and Dispensaries—Establishment.*—The saving is due to the non-entertainment of a trained midwife on Rs. 15, as sanctioned in the budget, as one was not available though application for the same was made to the District Medical and Sanitary officer, and to the payment to the first-class hospital assistant of only half-pay during the period he was on sick leave.

(b) *Sundries and Contingencies.*—No provision was made in the budget for rent to the building in which the branch dispensary is now located, as the council expected to have a building of its own in the course of the year. Provision therefore has been made in the revised estimate which has given rise to the increase under this head.

(c) *Cutter's Establishment.*—The arrears due for 1894-95 were paid in 1895-96, and hence the expenditure.

(d) *Conservancy Establishment.*—The decrease under this head is due to the following causes:—

- (1) The non-entertainment of the full complement of latrine toties on account of the expected number of new latrines not having been constructed during the year.

(2) The non-entertainment of a watchman to the proposed rubbish depôt in the Melakaveri division.

(3) The full amount not having been spent on road watering.

(4) Fines and stoppages.

(e) *Contingencies*.—The increase is due to the cost of printing of (1) diary forms to the nuisance inspectors and the sanitary inspector, (2) muster rolls, (3) rubbish depôt account forms, and (4) notices under the various sections of Act IV of 1884.

17. *Grant IV—Other Charges—(a) Other items*.—The increase is due to the following additional unexpected charges incurred during the year :—

(1) The construction of modassils and groynes on the Cauvery to prevent erosion of the embankments sanctioned in G.O., Mis. No. 1247 M., dated 2nd August 1895.

(2) Vakils' fees and other charges incurred in connection with calender case No. 619 of 1894.

18. *Grant V—(b) Purchase of Account Books, &c.*—The usual practice was to pay in March of each year a lump sum into the treasury on account of forms, account books, &c., supplied from the V. N. Jubilee Press as per intimation from the Treasury Deputy Collector. During the current year owing to delay and other irregularities of the V. N. Jubilee Press, the council was compelled to get the various forms printed at a local press. The charges have now been debited to the appropriate heads, and hence the increase. Under the former system the lump sum above referred to used to be debited to office contingencies.

BUDGET ESTIMATE FOR 1896-97.

Receipts.

1. *Tax on Arts*.—The council thinks that the utmost possible maximum has been reached under this head. I have, therefore, put down the probable income at Rs. 10,000, as in the previous budget. Adverting to the remarks of the Collector of Tanjore regarding this source of revenue, I beg to observe that the income-tax should not always be regarded as a standard for fixing the amount of professional-tax a person has to pay. The highest amount at which a person may be assessed under Act IV of 1884 is only Rs. 50. But under the Income-tax Act, the same person may be assessed at Rs. 250. In this way no relation can be established between the income-tax and the profession-tax. There are but two industries in this town worth the name—weaving and brass vessels. I do not think that in the present state of keen competition with other similar towns and European goods, the trade can bear additional taxation.

2. *Tax on Buildings*.—I have put the figure under this head at Rs. 19,000, or Rs. 500 over the budget estimate for 1895-96. This increase can be effected by a revision of the existing tax in certain localities where rents have risen.

3. *Tax on Lands*.—This calls for no remarks, as the same figure is put down for 1896-97 as for 1895-96.

4. *Tax on Vehicles*.—I should think that the income under this head is capable of a slight increase. I have, therefore, put it at Rs. 100 in excess of the previous year.

5. *Tax on Animals*.—Here likewise there may be a slight increase. As I do not desire to proceed upon uncertain data, I have put down Rs. 2,400 as in the revised estimate.

6. *Tax on Carts*.—The same remarks will apply to this head as to the previous one.

7. *Tolls*.—I expect a larger traffic on account of the Mahamakham festival, which falls in February 1897, and I have, therefore, increased the probable income under this head by Rs. 2,000.

8. *Fees under Act II of 1888*.—The Mahamakham festival may bring into the town a larger number of dramatic companies than in ordinary years. I have, therefore, put down Rs. 200 in excess of the budget for 1895-96.

9. *Rent of Lands*.—I have explained how an increase under this head is possible in the remarks on the revised estimate.

10. *Avenue Receipts*.—The council has resolved to sell a large number of Poorsa and other non-fruit yielding trees in the Melakaveri and Kottaiyur division and in other parts of the town and expects Rs. 1,600 from this source; hence the increase over the revised and budget estimates. One reason for which the Poorsa trees should soon be felled is that they are now so old that if allowed to remain longer on the road they would get rotten and be unfit for any purpose but as fuel. The council proposes planting cocoanut, mango and other fruit-yielding trees in their stead.

11. *Fees from the Travellers' Bungalow*.—As I do not expect a larger income during the next year I have put down the same figure as in the revised estimate.

12. *Sale-proceeds of Land*.—The sale of one of the lanes sanctioned in G.O., Mis. No. 151 M., dated 1st February 1895, will be conducted in 1896-97 and the probable amount of sale is put down.

13. *Produce of Lands, &c.*—I have explained in paragraph 6 (revised estimate) the reason for the increase over the revised estimate under this head.

14. *Sale of old Materials*.—The biggest item of income under this head is usually the sale of empty oil-cans and dealwood cases. The council having resolved to purchase the required kerosine-oil from the local depôt of Messrs. Best and Co., there will certainly be a perceptible decrease in the income.

15. *Sale-proceeds of Night-soil, &c.*—I have explained how in the present state of agriculture in these parts it is not possible to make this a more productive source of income.

16. *Other Hospital Receipts*.—The difference between the revised estimate and the budget is explained in paragraph 13 *supra*.

17. *Income from Markets*.—The slight increase over the revised estimate is on account of the Mahamakham festival.

18. *Slaughter-house*.—A slight increase of income may be expected after the completion of the proposed slaughter-house in Melakaveri.

19. *Fines under Municipal and other Acts* are the same as at present and call for no special mention.

20. *Interest on Investments*.—As the council proposes selling Rs. 2,000 worth of Government pro-notes for meeting the cost of erecting the branch dispensary, a proportionate reduction has been made in the income under this head.

21. *Provincial Grants*.—The budget estimates of the Educational authorities have been in the main adopted under this head with the addition of a grant for house-rent in the case of the girls' schools.

22. *Other purposes*.—The difference between the revised estimate and the budget estimate is explained in the remarks on the revised estimate.

23. During the Mahamakham festival of 1885 the actual expenditure incurred by this council was Rs. 5,338-15-10. The original estimate was only Rs. 3,500, of which a moiety was paid by the district board. Owing to the increased facility for communication now afforded by the new lines of railway that have been opened since 1885, the influx of pilgrims will certainly be greater than in that year. The council is of opinion that Rs. 8,000 will be required for the special arrangements to be made in connection with the due decennial festival. Application has been made both to the taluk and district boards for contribution of a moiety of the total expenditure. Credit has been taken for the amount in anticipation of the sanction of the boards. A detailed scheme for the same will be submitted in due course in consultation with the revenue authorities. I beg to remark here that as the festival is one for which pilgrims come from all parts of India, it is but reasonable that there should be a liberal contribution from the local boards of the district, and, if necessary, from Provincial revenues for the cost of making the necessary sanitary arrangements for the festival. The municipal council have gone to the utmost of their resources in assigning from their revenues so large an allotment as Rs. 4,000.

42/ 24. *Private Scavenging*.—The tentative scheme I proposed to submit to Government on this subject is still under consideration before a sub-committee, which is expected to forward its views to the council at an early date. The number of houses now served by this agency has increased from 487 to 624.

43/ 25. *Fishery Rents*.—The reasons for a decrease under this head have been set forth in the revised estimate.

44/ 26. *Sale-proceeds of Government Paper*.—Explanation for the necessity to withdraw Rs. 2,000 has been given in paragraph 29 *supra*.

Expenditure.

25/ 27. *Grant I—Public Works*—(1) *New Works*, (a) *Communications*.—Rs. 2,000 has been provided for this purpose. Rs. 1,500 is for opening a new road from the eastern end of Pachaiappa Mudali street southward to the Tanjore road. The importance and usefulness of this road could be well seen at the time of Mahamakah festival, when the large number of pilgrims who have to go to the Mahamakah tank and return to the Cauvery, will have more than one road to pass and repass through instead of the one road as at present. Last year a similar proposal was made, but it did not meet with the approval of Government. The majority of the council are inclined to the opening of the road and I beg to recommend that the proposal of the council may be sanctioned. Rs. 500 is allotted for the construction of a few new tunnels.

(b) *Buildings*.—Rs. 9,500 put down for this purpose is distributed as follows:—

Rs. 6,000 for the construction of the branch dispensary for which plan and estimates are ready for submission to the Sanitary Board;

Rs. 1,000 for a slaughter-house in the Melakaveri division—land for this purpose has already been purchased;

Rs. 2,000 for three latrines including the cost of site—the increase in the number of public latrines is a matter which has been repeatedly urged on the attention of this council by the Sanitary Commissioner, and Rs. 500 for dust-bins. Most of the masonry dust-bins being in a dilapidated condition, the council has decided to increase the number of corrugated iron moveable dust-bins.

(c) *Drainage*.—Rs. 2,500 is provided for this purpose. The main drainage scheme has in a way been completed at a higher cost than that originally proposed. One of the items of expenditure originally proposed was a suitable provision for street drainage. Unfortunately nothing has been done for this purpose. The utility of the drainage channels depends on the subsidiary channels to be yet constructed; for unless drains are constructed to connect the different parts of the town with the main channels, these will be of very little use. My predecessor, M.R.Ry. Rao Bahadur S. Seshayya Avergall, had in the budget report for 1894-95 mentioned the fact that “a sub-committee of the municipal council was at work preparing the outlines of a scheme for subsidiary drainage works.” This provision is made for the above purpose, and plans and estimates for the same will be submitted to Government in due course for its sanction. I may also mention that the increase in the tolls sanctioned in G.O., Mis. No. 401 M., dated 21st March 1893, was intended for enabling the council to effect certain permanent improvements. Though for some years past the council has not been able to do anything in this direction, it is unanimously of opinion that the work should be begun at once; hence the present allotment. The provision now made is very small; but in the course of coming years larger allotments will be possible and every endeavour must be made to complete the drainage works.

(d) *Water-supply*.—Of the Rs. 1,000 set apart for this purpose, Rs. 500 is for sinking a few new wells and Rs. 500 for the construction of pavements to wells sunk during the current year. Nearly Rs. 1,000 was spent for this purpose during the current year and the provision appears to be adequate for the coming year.

28. *Repairs*—(a) *Communications*.—Under this head the current year's provision has been repeated and does not call for remarks.

(b) *Buildings*.—Some of the important buildings having been repaired during the year, the provision of Rs. 700 is thought quite enough.

(c) *Drainage*.—During the current year the council undertook to pay Rs. 250 to the Public Works Department for deepening the Ullur channel, which serves both as a drainage and irrigation channel within the municipal limits. Owing to the lateness of the season the Public Works Department was not able to take the work in hand. As it is certain that during the next official year the work will be done, the council has allotted Rs. 300 for this purpose. The deepening in certain localities and the clearing of silt in other places on the drainage channel being found by experience to be absolutely necessary, Rs. 700 is provided for this purpose.

(d) *Water-supply*.—An allotment of Rs. 2,000 is made under this head with a view to making such repairs as are necessary for the improvement of the Pottamarai tank which is now in an exceedingly filthy and insanitary condition. It is proposed to cleanse the tank thoroughly and to repair the outlets. It is hoped that the trustees of the Sri Sarangapani temple who have certain rights over the tank will contribute liberally towards the cost of improving the tank.

29. *Drainage Establishment*.—The council is of opinion that no overseer is required for the drainage channel alone, seeing that the demarcation of the drainage lands and the construction of the masonry works thereon have both been completed and that the newly appointed trained overseer, who is granted a horse allowance of Rs. 15 per mensem, must be able to keep the works in good repair. I need hardly say I concur with the council. Two lascars each on Rs. 6 a month are considered quite enough to watch the main and branch channels.

30. *Water-works Establishment*.—The post of tank watchmen has been abolished altogether as there is no tank worth watching because of its utility for drinking purposes. The remaining portion of the establishment continues as in previous years.

31. *General Establishment*.—The overseer sanctioned in G.O., Mis. No. 1315 M., dated 12th August 1895, is retained on the sanctioned pay. The two lascars whose services are not required in the drainage channel are transferred to the staff of the overseer, each on a pay of Rs. 6 per mensem. I do not consider two lascars a luxury to an overseer who has charge of 20 miles of metalled and 40 miles of earth road, besides a number of masonry and other works to attend to. Under Grant I, the establishment as it stood in former years cost Rs. 1,322 per annum and at present costs Rs. 1,406 or Rs. 84 more per annum, with the additional advantage of a trained overseer, the retention of whose services will obviate the necessity for indenting on the Sanitary Engineer's staff whenever any important work has to be undertaken.

32. *Grant II—Education*—(1) *Sessional Schools*.—The department of education recommended an allotment of Rs. 200 for this purpose. The council is, however, of opinion that Rs. 120, double the provision made in former years, would answer the purpose as well.

(2) *Fixed Payments*.—Several important changes have been made in this item. The Kadalangudi girl's school is second to none in the town with regard to efficiency and numbers. The Inspectress of Girl's Schools has observed in her inspection report that this school is the largest in the Western and Southern Circles. It teaches up to the sixth standard. The council had on the staff only four mistresses till now. On the recommendation of the department they have given it an additional mistress on Rs. 7 per mensem and an increase of Rs. 5 to the second mistress. The headmistress of the Pettai girls' school, which teaches up to the fourth standard, was still now drawing Rs. 20 per mensem. Her pay has been reduced to Rs. 15 and the saving has been transferred to the Banadurai girls' school, which is fast rising into importance. The pay of the headmistress of the Silk weavers' street girls' school has been reduced from Rs. 14 to Rs. 12 per mensem on the recommendation of the department. The school is now better manned and is expected to improve during the year. The Inspectress of Girl's Schools does not recommend its abolition. In all other respects the girls' schools remain as in previous years.

In the boys' school for silk-weavers the last two teacherships have been abolished, which gives a saving of Rs. 10 per mensem. The reason for this step will be apparent from a consideration of the fact that the number of silk-weaver pupils is gradually diminishing, while “Others” are numerically increasing. If, under the

proposed arrangements, the silk-weavers do not largely avail themselves of the advantage offered, the council will have to abolish the school altogether. In other respects the school continues as it stood in previous years. In the night school for silk-weavers located in Thovarankurichi street, the post of second master has been abolished and the headmaster is given an increase of Re. 1 per mensem. A similar change has been made in the night school for artisans in Pettai street by the abolition of the second teacher's place. The council has acted very advisedly in these changes as it does not appear that the classes for whose benefit these schools exist avail themselves of the advantages to the extent desirable. The council, however, is not prepared to recommend their abolition. When the schools improve, the council will be glad to strengthen the staff. The school for Panchamas is, I am glad to report, becoming popular. An assistant on Rs. 5 has been sanctioned on the recommendation of the department. The Muhammadan school continues to be only moderately efficient, and the council has left it as it is. The changes now made bring about a saving of Rs. 6 per annum, the establishment which cost Rs. 2,748 last year now costing Rs. 2,742. These have been made on mature consideration and I beg to recommend that the proposals of the council may be approved by Government in their entirety.

(3) *Results Grants*.—A provision of Rs. 300 or Rs. 100 more than the revised estimate has been made for results grants to teachers in Municipal schools—more particularly to the teachers in girls' schools on whose behalf a recommendation has been made to the council by the department.

(4) *Contingencies*.—The excess of Rs. 100 under this head over the estimate of the previous year is on account of the cost of some furniture to be supplied to the Muhammadan and Pariah schools.

(5) *Results Grants to Aided Schools*.—The department recommended a provision of Rs. 3,200. The council thinks that Rs. 3,000 would be ample for the purpose. Taking into consideration the pressing demands of sanitation on the council, a larger provision than now made seems to be unnecessary. Besides, in certain parts of this town, even primary education is self-supporting or nearly so; and whenever education can support itself there is no necessity for municipal aid there.

(6) *Building, Furniture, &c.*—The department provided the usual grants of Rs. 400; but the council for reasons already set forth in the remarks on the revised estimate have, as I think, rightly cut it down to Rs. 200. The other items under Grant II remain as they were in the previous year and do not call for any special mention.

33. *Grant III—Hospitals and Dispensaries*.—The notable additions and alterations are as follow:—

(1) The pay of the midwife which in the last budget was fixed at Rs. 15 has been put down at Rs. 10 as it has not been possible to secure the services of a trained midwife.

(2) The dispensary assistant who is now drawing only Rs. 12-8-0 per mensem has been given an increase of Rs. 2-8-0 per mensem. His claims for promotion were urged in the budget for 1894-95, but Government did not then sanction it. The council is unanimously of opinion that he should be given the increase here proposed as he is both efficient and hard working.

(3) The peon's pay has been raised from Rs. 6 to Rs. 8 per mensem on the recommendation of the District Medical and Sanitary officer. The pay now given him is not commensurate with the quantity of work turned out by him. He is both peon and bill-collector for hospital bills which amounts to more than Rs. 500 a year.

(4) An additional compounder on Rs. 9 has been provided for the main hospital where the existing compounder and the probationary compounder could not cope with the daily work. The increase in the number of out-patients necessitates this addition to the staff.

(5) Provision for a midwife on Rs. 15 has been made for service in the branch dispensary as desired by Government and the civil apothecary.

It will thus be seen that the establishment in the hospitals and dispensaries costs Rs. 400 per annum more than the revised estimate. The net increase in the establishment is Rs. 342 per annum over the existing cost of the same.

(b) *Medicines and Supplies*.—The excess of Rs. 400 under this head is due to the council having sanctioned the purchase of (1) a microscope for £6 and (2) a number of surgical instruments whose want is sorely felt in the hospital.

(d) *Sundries and Contingencies*.—The larger provision made under this head is for the purchase of a number of brass and bell-metal vessels for the kitchen in the hospital, as also for certain furniture which the apothecary has applied for.

The small additional allotments made for the hospital have met with the fullest approval of the Council who consider the Municipal hospital as one of the best managed and most useful institutions of the town.

33A. *Registration of Births and Deaths*.—The notable change in the establishment is the reduction of the pay of the Registrar in the branch office to Rs. 10 a month instead of Rs. 15 he has been hitherto drawing. The incumbent was allowed to draw Rs. 15, only because the office was held in his own house. Now that a separate office has been constructed for the purpose, the Council does not think it necessary to continue to him the same pay.

34. *Conservancy, Road-cleaning and Road-watering*.—(1) *Establishment*.—The cost of the proposed staff for 1896-97 exceeds the cost of the staff for 1895-96 by Rs. 672, which is arrived at in the following manner: an increase of Rs. 5 to the salary of the existing sanitary inspector, plus another sanitary inspector on Rs. 35 per month and of a peon on Rs. 6 per mensem to the above, plus an increase of Rs. 10 to one of the nuisance inspectors now drawing Rs. 20 per mensem, plus provision for eight more sweepers than in the current year on a monthly pay of Rs. 6 each, plus one rupee a month in the cost of the staff of toties, minus the pay of a rubbish depôt watchman on Rs. 4 a month and of the road-watering coolies—Rs. 540 per annum.

In this connection I feel bound to notice that there was some difference of opinion in the council regarding the retention of the present staff of inspectors on their present pay. At the meeting on the 23rd December 1895, it was proposed and carried that there should be two sanitary inspectors on Rs. 40 and Rs. 35, each of them being entrusted with two divisions, one nuisance inspector and sub-overseer on Rs. 30 for the Melakaveri division, and two nuisance inspectors on Rs. 20 each for the remaining two divisions. At the meeting on the 24th the question was reconsidered, and it was proposed that there should be two sanitary inspectors for the whole town, that each division with the exception of the Melakaveri division should have a nuisance inspector on Rs. 15 each working under the sanitary inspectors, and that the Melakaveri division should have a nuisance inspector and sub-overseer on Rs. 25 or Rs. 30 and that whenever vacancies occurred among the existing staff the newly-appointed men should receive a pay of Rs. 12 to Rs. 15 according to qualifications. It is considered by the Council that, for the efficient working of each division, there should be a separate inspector. Besides attending to the work of the ordinary conservancy staff, the division inspectors have to attend the private scavenging. There are various sorts of licenses, the fees due on which are usually collected by the inspectors. But, finally, the recommendations as embodied in the budget were adopted by the majority of the councillors present, on the ground that it would be inexpedient and hard upon the present long-standing men to be asked to work on reduced pay.

The increase of Rs. 5 to the pay of the existing sanitary inspector has been sanctioned by the council in consideration of the good work he has done and for conforming in a way to the recommendations of the Sanitary Commissioner. A horse allowance of Rs. 10 is inadequate in practice; hence the increase.

The appointment of another sanitary inspector has been felt a necessity, as the existing incumbent has to supervise the work of seven nuisance inspectors. It is now proposed to divide the town into two batches, each to be under one sanitary inspector. Greater improvement in the sanitary condition of the town is expected by adopting this course and this is the view expressed by the Sanitary Commissioner. Provision is made for a peon on Rs. 6 to the sanitary inspector to be appointed.

A nuisance inspector on Rs. 30 is provided for the Melakaveri division. The object of the increase is to combine in a single individual the posts of nuisance inspector and sub-overseer. The situation of this division is peculiar as it lies

detached and away from the town of Kumbakonam. The roads and streets of this division require continued attention on the part of the overseer in charge of the public works of this municipality. It is not possible for the overseer to devote as much attention to the division as is desirable. It is proposed therefore to convert the Rs. 20 nuisance inspectorship into one on Rs. 30 and appoint to the division one who is qualified to hold both offices. It is the wish of the council that this appointment should be given, at present, to Vaithinada Iyer who had for years done duty in this municipality as maistry or sub-overseer and who had been in charge of all the public works of this town for a long period and had given the council satisfaction. The appointment of a trained overseer in the course of the current year threw him out of employ and he has since been employed as a nuisance inspector on Rs. 20. It is proposed to utilize his long experience as sub-overseer and leave him in charge of the Melakaveri division both for sanitation and roads. He is well qualified to hold the post.

The number of sweepers now employed is only 32. As it has been found in practice inadequate, eight more sweepers are proposed to be appointed. The Sanitary Commissioner thinks that this council should employ more than fifty sweepers. There were six classes of toties according to the old scale. That has been reduced to four and this has brought about an increase of Rs. 12 per annum. As it is not thought necessary to open a new rubbish depôt in Melakaveri, the pay of the watchman for the same has been struck out. It is not proposed to entertain coolies for road-watering and no provision is therefore made under this head. The various changes and additions made in this establishment are shown in the accompanying proposition statement.

35. *Other Charges.*—A provision of Rs. 10,120 has been made under this head and is distributed as follows:—

	Rs.
Hire of 32 rubbish carts at Rs. 17-8-0 each per mensem	6,720
Hire of twenty bulls for twenty latrine carts at Rs. 10 each per mensem	2,400
Supply of sand and earth to latrines	200
Repair of latrine carts, &c.	200
Road-watering by contract labour instead of department labour as in the previous year	600

36. *Mahamakham Festival.*—Rs. 8,000 is provided for this purpose. Explanation for this provision has been given in paragraph 23 *supra*. The other items under Grant III call for no remarks.

37. *Grant IV—Lighting Establishment.*—As it is proposed to increase the existing number of lights by thirty, provision for an additional mashalchi on Rs. 5 per mensem has been made. There is in consequence an increase of Rs. 60 in the cost of the establishment.

To meet the extra cost of the additional lights proposed and to provide for a probable rise in the price of kerosine-oil, Rs. 600 in excess of the budget estimate for 1895-96 has been set apart under lighting contingencies.

38. *Markets.*—A watchman on Rs. 4 a month is a new feature of this budget. The contractors and petty vendors occupying the stalls render the place very filthy with impurity. It is considered by the council that the appointment of a watchman will tend to maintain the cleanliness of the locality.

39. *Avenue Contingencies.*—The increase of Rs. 120 over the budget estimate for 1895-96 is due to the fact that during the next official year the council has in view the planting with cocoanut trees of a portion of the Melakaveri road and the Hanumarkovil new road.

40. *Public Garden—Contingencies.*—The office garden is generally the nursery from which young plants are sent to the various roads. Rs. 10, the usual provision, having been found insufficient, Rs. 30 is provided in this budget.

41. *Compensation for Lands.*—An application for the acquisition of small pieces of land lying between plots of land belonging to this council has already been made

to the revenue authorities for enabling it to extend the Brahman ward where the accommodation is at present insufficient. A kerosine-oil store is also in contemplation. Land for these purposes being required, the above provision is made in this budget.

42. *Other Items.*—The excess of Rs. 100 over the budget estimate of 1895-96 is accounted for by the fact that at present there are two cases pending in the District Munsif's Court, Kumbakonam, against this council in which the vakils for the defence will have to be paid.

43. *Grant V.*—An increase of expenditure of Rs. 150 per annum in the office establishment has been sanctioned by the council. The present manager, who is a graduate, was appointed a year ago to the office on Rs. 50 per mensem. He has shown such efficiency, devotion and zeal in the discharge of his duties that the council consider his present pay quite inadequate for his work and qualifications, and have accordingly proposed to raise his pay to Rs. 60, a sum not higher than the pay of managers in large municipalities like this. The council have also sanctioned an increase of pay of Rs. 2-8-0 per mensem to the shroff who has for years given the council satisfaction by the thoroughness and trustworthiness of his work. Rs. 20 now proposed will be the maximum pay of the shroff in future.

44. *General Establishment—(b) Collection.*—The council unanimously recommend an increase of Rs. 2 to the pay of each of the bill-collectors now drawing Rs. 10 per mensem. When compared with other municipalities the cost of collection in this municipality is low; the staff has worked hard for a long time now and fully deserves the increase proposed. I may add here that while the revenues of the town have gone up rapidly, the bill-collectors have remained the same in number and pay.

45. The following table gives at one view the receipts and expenditure of this municipality for 1896-97:—

Receipts—		Rs.
Opening balance	20,230	
Tax on Arts	10,000	
" Buildings	19,000	
" Lands	1,250	
" Vehicles, &c.	6,700	
Tolls	20,000	
Miscellaneous	25,590	
Total	1,02,770	
Expenditure—		
Grant I	28,260	
" II	8,580	
" III	39,480	
" IV	8,940	
" V	5,220	
Debt	4,610	
Total	95,090	

The closing balance is Rs. 7,680.

46. I have not yet received the audit statements from the Accountant-General. I have therefore adopted the figures as modified by Government in the administration report for 1894-95 and according to those in the audit notes left in this office by the Assistant Inspector of Local Fund Accounts.

47. The budget for 1896-97 was passed by the council at its meetings held on the 21st, 23rd and 24th December 1895.

48. Requesting that Government will be pleased to sanction the budget as revised by the council.

Forwarded.

8th January 1896.

(Signed) W. B. AYLING,
Acting Sub-Collector.

Endt. on Cur. No. 21-Ml.

Forwarded.

VALLAM,
15th January 1896.(Signed) G. STOKES,
Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction,
Madras, to the Chief Secretary to Government, dated 11th January 1896,
No. 219.

Referring to the budget estimate of the Kumbakonam Municipality for 1896-97, I have the honour to state that the allotments made therein under the several heads of Grant II may be adopted with an addition of Rs. 200 to the allotment for building and furniture and other special objects for results school. The net expenditure on education will, with the above addition, be Rs. 7,400 (8,780 — 1,380) or about 12 per cent. of the estimated income of the municipality from taxation, markets and rents.

C No 157m

Kumbakonam Budget
1896-97

8

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 157m of 1896, dated 6th Jan 96 from the Chairman, m.c. Kumbakonam
Current No. 133m of 1896, dated 11th Jan 96 from the D.P.I.
Current No. 566m of 1896, dated 14th Feb 96 from the Saur. Comm.
Current No. 570m of 1896, dated 13th Feb 96 from the Supt. Genl.

Order— No. 330 m of 25-2-96

The estimated receipts and charges of the Kumbakonam Municipality for 1896-97, as passed by Government, are compared below with the budget and revised estimates for the year and the actuals of 1894-95.

	Actuals, 1894-95	Budget Estimate, 1895-96	Revised Estimate, 1895-96	Budget Estimate, 1896-97
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	49,246	13,410	27,410	20,230
Tax on Arts	10,418	10,000	11,000	10,000
Tax on Buildings and Lands	20,266	19,750	19,900	20,250
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	4,020	4,000	4,050	4,000
Tax on Carts	2,640	2,600	2,700	2,700
Tolls	19,174	18,000	18,260	20,000
Realizations under Special Acts	703	430	650	630
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	1,443	1,310	1,770	3,260
Conservancy Receipts	345	600	500	500
Fees and Revenue from Educational Institutions				
Fees and Revenue from Medical Institutions	548	580	520	580
Income from Markets and Slaughter-houses	2,977	2,830	3,280	3,500
License fees	2,000	1,800	2,000	2,000
Other fees	32	30	40	40
Fines under Municipal and other Acts	2,966	1,500	2,500	2,500
Interest on Investments and premium on Loans	1,167	910	910	840
Grants and Contributions from Government	1,476	800	1,070	1,380
Do. from Local Boards	2,000	2,000	2,000	6,000
Do. from other bodies				
Recoveries for services to private individuals	1,581	1,800	1,800	2,000
Miscellaneous	317	460	310	360
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				2,000
Advances Recovered	57		13,670	
Total	1,23,376	82,810	1,14,280	1,02,770

7/2/96

GRANT I. Charges.

New Works—

Communications	1,254	2,500	6,630	2,000
Buildings	2,810	4,800	2,950	9,500
Drainage	22,637		15,070	2,500
Water-supply	1,091	2,500	2,500	1,000

11,000

Repairs—

Communications	9,397	8,000	8,000	8,000
Buildings	1,523	700	1,200	700
Drainage	32	1,530	950	1,140
Water-supply	1,310	1,070	520	2,280
Establishment	359	360	590	1,040
Tools and Plant and other Stores	144	50	100	100
Contributions for Public Works			790	

Total .. 40,557 21,510 39,300 28,260 29,760

GRANT II—

Training Schools	108	60	200	120
Municipal Schools—				
(a) On the Salary System	3,934	3,700	3,700	3,840
(b) On the Salary Result System				
Salary Grants	2,498	3,200	3,200	3,000
Result Grants	440	440	440	440
Combined Grants				
Inspection	1,699	1,370	930	1,180
Miscellaneous				

Total .. 8,674 8,770 8,470 8,580

GRANT III—

Hospitals and Dispensaries	7,345	7,380	7,310	8,240
Contributions	575	540	600	590
Vaccination	770	780	780	780
Registration of Births and Deaths	451	380	430	340
Conservancy, Road-cleaning and Road-watering	16,937	20,000	18,670	19,560

Total .. 26,078 29,080 27,790 29,480 29,260

GRANT IV—

Lighting	3,718	4,640	4,970	5,300
Markets and Slaughter-houses	390	330	340	400
Choultries				
Traveller's Bungalows	120	160	160	130
Avenues	638	800	760	920
Public Garden, Survey of Land, Fire and other charges.	924	520	1,680	2,190

Total .. 5,790 6,450 7,910 8,940 7,380

GRANT V—

Supervision and Management	5,278	4,710	5,060	5,220
Repayment of Debt	1,979	4,610	4,610	4,610
Interest on loan	2,635			2,130
Advances Recoverable	4,974		10	2,170
Refunds				
Discount				
Pensions and Gratuities			900	
Investments				830
Balance	27,411	7,680	20,230	7,680

Total .. 1,23,376 82,810 1,14,280 1,02,770

Revised Estimate for 1895-96.

2. The current receipts and charges are now estimated at Rs 86,870 & Rs 94,050 respectively, against Rs 69,400 & Rs 75,130 anticipated in the Sanctioned budget. The increase in the receipts occurs chiefly under the tax on carts, fines and advances received & that in the charges under Grant I. The collections under the principal taxes during the first eight months of the year were not satisfactory. The separate application promised in para 13 of the Chairman's letter will be awaited. The abolition of the post of tank watchman, referred to in para 14(f) is approved.

approved.

Budget Estimate for 1896-97

3. Receipts. The receipts for the ensuing year are placed at Rs 82,540 against Rs 86,870 in the revised estimate, the decrease appearing chiefly under advances recovered. The Director of Public Instruction will be requested to report the amount of contribution which may be expected from Provincial funds on account of the building & furniture grants for which he has now recommended an increased provision under Grant II.

4. Changes. The probable changes are put down at Rs 95,090 against the revised estimate of Rs 94,050, the increase under Grant III & IV being partly counter-balanced by a decrease under Grant I.

With reference to the allotment of only Rs 10,000 under communications the attention of the Council will be drawn to para 4 (1) of G.O. 1722 M of 23.10.95, which has been entirely disregarded.

The Director's proposal to increase the ^{building} furniture & grants to Rs 4000 cannot be approved for the reasons given by the Chairman in para 15 (c) of his letter.

(2) Grant I. The proposal of the Council to open the new road referred to in para 45 is approved. The abolition of the post of Drainage Overseer and tank watchman & the transfer of two lascars from the water-works to the general establishment, referred to in paras 47, 48 & 49 are sanctioned.

(3) Grant II. The amount provided for building furniture & grants will be raised by Rs 200, with reference to the Director's letter read above the additions to and alterations in the Educational establishments proposed in para 50 (2) of the Chairman's letter are sanctioned.

(4) Grant III. The proposed increase of Rs 2,800 in the salary of the dispensary Assistant will be disallowed for the reasons assigned by

by the Surgeon General in
para 2 of his letter read
above. The entertainment
of an additional compounder
on Rs 9 & the increase of Rs 2
in the salary of the peon
proposed in para 51 (3) & (4)
are approved. The reduction
of Rs 5 in the pay of the
midwife of the municipal
hospital & the entertainment
of a second one on Rs 15 in
the branch dispensary are
sanctioned. The reduction
in the salary of the Registrar
of births & deaths proposed in
para 52 is approved. The
proposed increase of Rs 5 in
the salary of the Sanitary
Inspector & of Rs 10 in that
of the Nuisance Inspector
cannot be sanctioned as the
Government is not satisfied
with necessity. The entertain-
ment of a new Sanitary

Apparently no provision has been
made for improving the Sanitary Condition
of the Ditch known as 'Sheet', referred to
in para (2) of G.O. 745M of 2-5-95.
This ^{work} if not already completed, should
be carried out at once. This should
receive the early attention of the Council.

Inspector on Rs 25, a peon
on Rs 6 & 8 Sweepers on
Rs 6 each is sanctioned. The
alterations in the scavenging
establishment & the abolition
of the post of a rubbish depot-
watchman on Rs 4, referred
to in para 53 are approved.
The suggestions made by the
Sanitary Commissioner in
his letter read above will be
referred to the Municipal
Council for careful consideration.
(5) Grant IV - The
entertainment of an additional
lamp lighter, referred to in
para 56 will be disallowed,
as the new lamps which it
is proposed to put up can
without difficulty be distributed
among the existing staff of
20 men. The entertainment
of a Servant on Rs 4 for
watching the markets is
sanctioned.

(b) Grant II - The grant of an increase of Rs 10 to the office manager will be disallowed, as he was entertained only last year & is at present, in the opinion of Government, sufficiently well paid, but the proposed increases in the pay of the Sheriff and the bill collector are

sanctioned, but there is no sufficient reason for the increase in the pay of the bill collector, ^{which} ~~which~~ will be disallowed.

5. The budget, as revised by Government, closes with a balance of Rs ⁸³¹⁰ ~~7990~~ ^{10:1} ~~9:7~~ per cent of the estimated receipts.

V.R
17/2/96
20/2/96

The Chairman, M.C., Kumbalangi
 " Collector of Tanjore
 " Dist. S. B. Tanjore
 " Act. Genl. S.
 " D. P. I. S.
 " Surg. Genl. S.
 " Sand. Comd. S.
 " Sand. Engineer S.
 Editors' Table
 17/3/96

[Faint, mostly illegible handwritten notes on the right page, possibly bleed-through from the reverse side.]

Kumbakonam Mun. Budget
for 1896-97

157,133,565, 5/10

C.S.
S.S.

No. 330 M., 25TH FEBRUARY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. P. TAMBISWAMI MUDALIYAR Avargal, Chairman, Municipal Council, Kumbakonam, to the Chief Secretary to Government (through the Sub-Collector and the Collector of Tanjore), dated 6th January 1896, No. 528.

I have the honour to submit my report on the revised estimate for 1895-96 and on the budget estimate for 1896-97. I shall, in the first instance, take up the revised estimate and offer explanations for those items which have not been explained in the column for remarks in the revised estimate.

REVISED ESTIMATE FOR 1895-96.

Receipts.

1. *Tax on Lands.*—The excess over the budget estimate is due to the imposition of land-tax in the Melakaveri and Kottaiyur division. The budget provided for the collection of only one year's assessment. The council resolved to collect the cess for 1894-95 and 1895-96, Government having been pleased to remit the tax for 1893-94 in G.O., Mis. No. 1065 M., dated 6th July 1895, on the recommendation of the council.

2. *Tolls.*—The increase of Rs. 260 under this head is brought about by the lease of the tolls for the year for Rs. 27,450 instead of only Rs. 27,000 in the budget estimate.

3. *Rent of Lands.*—In the course of the current year I personally detected many cases where poramboke land had been occupied by individuals on a nominal rent. I enforced G.O., Mis. No. 560 M., dated 13th June 1887, and the result is an appreciable increase of income.

4. *Sale of Lands.*—G.O., Mis. No. 151 M., dated 1st February 1895, sanctioned the sale of two lanes in certain parts of the town. One of these lanes was sold for Rs. 162 and the other will be sold during 1896-97. As the sanction for the said sale was received long after the submission of the budget, the sale produce of the same was not entered therein.

5. *Sale-proceeds of Night-soil, &c.*—The council regrets its inability to devise measures for making this source of income more productive. The council is arranging to purchase or take on lease a few acres of land for making an experiment of the trenching system. Granting that the system is properly worked, I fear popular prejudice will for a while retard an extensive sale of the manure.

6. *Other Hospital Receipts.*—The slight fall in the income from this source is due to a new system of contract. The gardens attached to the hospital and the Brahman ward were leased out in July last. The contractors were to pay one year's lease amount in advance and pay each year's lease amount in two instalments, one in November and the other in May. Accordingly, during 1895-96, the advances and one instalment alone could be taken; hence the apparent decrease.

7. *Fines under Municipal and other Acts.*—The actuals of 1894-95 amounted to Rs. 2,966-5-7. During the current year, however, the average for each month has been only Rs. 200; hence the figure in the revised estimate.

8. *Provincial Grants to Girls' Schools and the Muhammadan School.*—Under the assignment system, one fourth of the net cost of each of the girls' schools was assigned as results grants. The Kadalangudi street girls' school earned Rs. 700, and only Rs. 204, the amount assigned, has been paid. Application was made to the Director of Public Instruction for payment of the over-earned grants and he has promised a favourable consideration of the matter. Credit has therefore been taken for that amount as well as for the results grants for the fourth standard and of the other girls' schools whose pupils have gone up for the Primary school examination.

9. *Other purposes.*—This item in the budget included a half salary grant to the drawing master, the gymnastic instructor and the assistant gymnastic instructor. A third grant was drawn on account of the drawing master for the first three months of the year. For want of a technical teachers' certificate no grant has been drawn since July. Application has, however, been made for a half grant; but credit has been taken only for a third grant on account of the drawing master for the rest of the year in the revised estimate. The assistant gymnastic instructor was appointed only in July and in October of this year this incumbent was on leave without allowances. These circumstances account for the decrease in the income under this head.

10. *Fishery Rents.*—When the budget for the current year was submitted, it was thought that the fishery of the drainage channels would yield some additional revenue; but there is no fishery as yet to speak of in them.

11. *Advances—Permanent.*—A sum of Rs. 420 placed in the hands of the Sanitary Engineer to Government in connection with the drainage scheme, and another sum of Rs. 10 with the *ex-sub-overseer* have both been recovered during the year.

12. *Advances—Others.*—The greater portion of the amount relates to the adjustment of advances made in previous years towards compensation for drainage lands. The Revenue department is expected to furnish this office with the necessary vouchers before the close of the official year.

Expenditure.

13. (a) *New Works—Communications.*—The increase under this head is explained in this office letter No. 438, dated 7th November 1895, and sanction for the allotment was accorded in G.O., Mis. No. 2091 M., dated 12th December 1895.

(b) *Buildings.*—Plans and estimates for the construction of a branch dispensary were forwarded to the Sanitary Board for approval. Objection having been taken to the plan, because it did not conform to the standard plan, the work could not be put in hand during the current official year. Plans and estimates, according to the standard plan of the Sanitary Board, are now ready and will be forwarded to the Board. The provision made in the budget for the branch dispensary could not consequently be utilized during the year; hence the decrease.

(c) *Drainage.*—No allotments were made in the budget for drainage. The Sanitary Engineer's department had sanctioned in the previous year the construction of a number of pipe sluices and surplus drains. All these latter works were completed during the current year except one pipe sluice, about the necessity for which I am still in correspondence with the revenue authorities. A sum of Rs. 13,183-14-7 remained unadjusted towards the close of the last official year—*vide* paragraph 19 (c) of the administration report for 1894-95 and paragraph 4 of the Collector's endorsement thereon. This sum is expected to be adjusted, as already observed, and has been shown both in the credit and debit sides of the accounts. The sum already spent during the year on the pipe sluices and surplus drains amounts to Rs. 1,555-3-4. A separate application will soon be made to Government for an allotment of funds for the excess expenditure under this head over the original estimate of Rs. 1,10,000. The excess, I beg to observe, is due to compensation for lands belonging to the drainage channel having considerably exceeded the original estimate.

14. (a) *Repairs—Communications.*—This item calls for no remarks, as the whole allotment would be spent during the year.

(b) *Buildings.*—Rs. 700 was found insufficient and a transfer of Rs. 500 was made from *Repairs—Water-supply*; it having been found not feasible to cleanse the tanks in their present very filthy condition—*vide* G.O., Mis. No. 2092 M., dated 12th December 1895.

(c) *Drainage.*—The decrease under this head is due to the silt-clearing work not being undertaken this year.

(d) *Drainage Establishment.*—The increase under this head was sanctioned in G.O., Mis. No. 878 M., dated 24th May 1895.

(e) *Water-supply—Repairs.*—*Vide* remarks on Repairs—Buildings.

(f) *Establishment—Water-supply.*—The decrease is due to the abolition of the post of watchman for the Ayi tank, which has been closed to the public on account of the extreme filthiness of its water.

(g) *Establishment.*—The increase is due to the appointment of a trained overseer on Rs. 60 + 15 horse allowance—*vide* G.O., Mis. No. 1315 M., dated 12th August 1895.

(h) *Tools and Plant, &c.*—The increase is due to the supply of instruments and other articles to the trained overseer and to the purchase of tools for the road coolies.

(i) *Contribution to Provincial Funds.*—A sum of Rs. 783-12-0 was paid into the treasury for scrutiny of estimates and plans for the proposed Cauvery bridge as per G.O., Mis. No. 807 M., dated 8th May 1895.

15. *Grant II—(a) Training Schools.*—On the recommendation of the Director of Public Instruction an additional provision of Rs. 140 has now been made for a sessional school.

(b) *Municipal Schools—Contingencies.*—The increase of Rs. 100 is due to the supply of library books and furniture to the Kadalangudi street girls' school on the recommendation of the Inspectress of Girls' Schools.

(c) *Building and Furniture Grants.*—Rs. 400 provided under this head has been struck out entirely. In 1894-95 the council, on the recommendation of the Assistant Inspector of Schools, paid Rs. 940 against the budget provision of Rs. 400, as there was a large unexpended balance under result grants. Except in the case of half a dozen schools, most of the primary schools are held in a part of the dwelling house of the manager or teacher of the school. Any money that may be paid in the shape of building grants goes towards enabling the teacher or manager to effect permanent improvements to his house. This, I submit, is not the object of the provision. Again, as regards furniture, there does not seem to be any pressing need for more furniture than most schools seem to possess now.

(d) *Common Gymnasium.*—The decrease of expenditure is explained in paragraph 9 *supra*.

16. *Grant III—(a) Hospitals and Dispensaries—Establishment.*—The saving is due of the non-entertainment of a trained midwife on Rs. 15, as sanctioned in the budget, as one was not available though application for the same was made to the District Medical and Sanitary officer, and to the payment to the first-class hospital assistant of only half-pay during the period he was on sick leave.

(b) *Sundries and Contingencies.*—No provision was made in the budget for rent of the building in which the branch dispensary is now located, as the council expected to have a building of its own in the course of the year. Provision therefore has been made in the revised estimate which has given rise to the increase under this head.

(c) *Cutler's Establishment.*—The arrears due for 1894-95 were paid in 1895-96, and hence the expenditure.

(d) *Conservancy Establishment.*—The decrease under this head is due to the following causes:—

(1) The non-entertainment of the full complement of latrine toties on account of the expected number of new latrines not having been constructed during the year.

- (2) The non-entertainment of a watchman to the proposed rubbish depôt in the Melakaveri division.
- (3) The full amount not having been spent on road watering.
- (4) Fines and stoppages.

(e) *Contingencies*.—The increase is due to the cost of printing of (1) diary forms to the nuisance inspectors and the sanitary inspector, (2) muster rolls, (3) rubbish depôt account forms, and (4) notices under the various sections of Act IV of 1884.

17. *Grant IV—Other Charges—(a) Other items*.—The increase is due to the following additional unexpected charges incurred during the year:—

- (1) The construction of modassils and groynes on the Cauvery to prevent erosion of the embankments sanctioned in G.O., Mis. No. 1247 M., dated 2nd August 1895.
- (2) Vakils' fees and other charges incurred in connection with calender case No. 619 of 1894.

18. *Grant V—(b) Purchase of Account Books, &c.*—The usual practice was to pay in March of each year a lump sum into the treasury on account of forms, account books, &c., supplied from the V. N. Jubilee Press as per intimation from the Treasury Deputy Collector. During the current year owing to delay and other irregularities of the V. N. Jubilee Press, the council was compelled to get the various forms printed at a local press. The charges have now been debited to the appropriate heads, and hence the increase. Under the former system the lump sum above referred to used to be debited to office contingencies.

BUDGET ESTIMATE FOR 1896-97.

Receipts.

19. *Tax on Arts*.—The council thinks that the utmost possible maximum has been reached under this head. I have, therefore, put down the probable income at Rs. 10,000, as in the previous budget. Adverting to the remarks of the Collector of Tanjore regarding this source of revenue, I beg to observe that the income-tax should not always be regarded as a standard for fixing the amount of professional-tax a person has to pay. The highest amount at which a person may be assessed under Act IV of 1884 is only Rs. 50. But under the Income-tax Act, the same person may be assessed at Rs. 250. In this way no relation can be established between the income-tax and the profession-tax. There are but two industries in this town worth the name—weaving and brass vessels. I do not think that in the present state of keen competition with other similar towns and European goods, the trade can bear additional taxation.

20. *Tax on Buildings*.—I have put the figure under this head at Rs. 19,000, or Rs. 500 over the budget estimate for 1895-96. This increase can be effected by a revision of the existing tax in certain localities where rents have risen.

21. *Tax on Lands*.—This calls for no remarks, as the same figure is put down for 1896-97 as for 1895-96.

22. *Tax on Vehicles*.—I should think that the income under this head is capable of a slight increase. I have, therefore, put it at Rs. 100 in excess of the previous year.

23. *Tax on Animals*.—Here likewise there may be a slight increase. As I do not desire to proceed upon uncertain data, I have put down Rs. 2,400 as in the revised estimate.

24. *Tax on Carts*.—The same remarks will apply to this head as to the previous one.

25. *Tolls*.—I expect a larger traffic on account of the Mahamakham festival, which falls in February 1897, and I have, therefore, increased the probable income under this head by Rs. 2,000.

26. *Fees under Act II of 1888*.—The Mahamakham festival may bring into the town a larger number of dramatic companies than in ordinary years. I have, therefore, put down Rs. 200 in excess of the budget for 1895-96.

27. *Revenue of Lands*.—I have explained how an increase under this head is possible in the remarks on the revised estimate.

28. *Avenue Receipts*.—The council has resolved to sell a large number of Poorsa and other non-fruit yielding trees in the Melakaveri and Kottaiyur division and in other parts of the town and expects Rs. 1,600 from this source; hence the increase over the revised and budget estimates. One reason for which the Poorsa trees should soon be felled is that they are now so old that if allowed to remain longer on the road they would get rotten and be unfit for any purpose but as fuel. The council proposes planting cocoanut, mango and other fruit-yielding trees in their stead.

29. *Fees from the Travellers' Bungalow*.—As I do not expect a larger income during the next year I have put down the same figure as in the revised estimate.

30. *Sale-proceeds of Land*.—The sale of one of the lanes sanctioned in G.O., Mis. No. 151 M., dated 1st February 1895, will be conducted in 1896-97 and the probable amount of sale is put down.

31. *Produce of Lands, &c.*—I have explained in paragraph 6 (revised estimate) the reason for the increase over the revised estimate under this head.

32. *Sale of old Materials*.—The biggest item of income under this head is usually the sale of empty oil-cans and dealwood cases. The council having resolved to purchase the required kerosine-oil from the local depôt of Messrs. Best and Co., there will certainly be a perceptible decrease in the income.

33. *Sale-proceeds of Night-soil, &c.*—I have explained how in the present state of agriculture in these parts it is not possible to make this a more productive source of income.

34. *Other Hospital Receipts*.—The difference between the revised estimate and the budget is explained in paragraph 6 *supra*.

35. *Income from Markets*.—The slight increase over the revised estimate is on account of the Mahamakham festival.

36. *Slaughter-house*.—A slight increase of income may be expected after the completion of the proposed slaughter-house in Melakaveri.

37. *Fines under Municipal and other Acts* are the same as at present and call for no special mention.

38. *Interest on Investments*.—As the council proposes selling Rs. 2,000 worth of Government pro-notes for meeting the cost of erecting the branch dispensary, a proportionate reduction has been made in the income under this head.

39. *Provincial Grants*.—The budget estimates of the Educational authorities have been in the main adopted under this head with the addition of a grant for house-rent in the case of the girls' schools.

40. *Other purposes*.—The difference between the revised estimate and the budget estimate is explained in the remarks on the revised estimate.

41. During the Mahamakham festival of 1885 the actual expenditure incurred by this council was Rs. 5,338-15-10. The original estimate was only Rs. 3,500, of which a moiety was paid by the district board. Owing to the increased facility for communication now afforded by the new lines of railway that have been opened since 1885, the influx of pilgrims will certainly be greater than in that year. The council is of opinion that Rs. 8,000 will be required for the special arrangements to be made in connection with the duodecennial festival. Application has been made both to the taluk and district boards for contribution of a moiety of the total expenditure. Credit has been taken for the amount in anticipation of the sanction of the boards. A detailed scheme for the same will be submitted in due course in consultation with the revenue authorities. I beg to remark here that as the festival is one for which pilgrims come from all parts of India, it is but reasonable that there should be a liberal contribution from the local boards of the district, and, if necessary, from Provincial revenues for the cost of making the necessary sanitary arrangements for the festival. The municipal council have gone to the utmost of their resources in assigning from their revenues so large an allotment as Rs. 4,000.

42. *Private Scavenging.*—The tentative scheme I proposed to submit to Government on this subject is still under consideration before a sub-committee, which is expected to forward its views to the council at an early date. The number of houses now served by this agency has increased from 487 to 624.

43. *Fishery Rents.*—The reasons for a decrease under this head have been set forth in the revised estimate.

44. *Sale-proceeds of Government Paper.*—Explanation for the necessity to withdraw Rs. 2,000 has been given in paragraph 38 *supra*.

Expenditure.

45. *Grant I—Public Works.*—(1) *New Works.* (a) *Communications.*—Rs. 2,000 has been provided for this purpose. Rs. 1,500 is for opening a new road from the eastern end of Pachaiappa Mudali street southward to the Tanjore road. The importance and usefulness of this road could be well seen at the time of Mahamakham festival, when the large number of pilgrims who have to go to the Mahamakha tank and return to the Cauvery, will have more than one road to pass and re-pass through instead of the one road as at present. Last year a similar proposal was made, but it did not meet with the approval of Government. The majority of the council are inclined to the opening of the road and I beg to recommend that the proposal of the council may be sanctioned. Rs. 500 is allotted for the construction of a few new tunnels.

(b) *Buildings.*—Rs. 9,500 put down for this purpose is distributed as follows :—Rs. 6,000 for the construction of the branch dispensary for which plan and estimates are ready for submission to the Sanitary Board;

Rs. 1,000 for a slaughter-house in the Melakaveri division—land for this purpose has already been purchased;

Rs. 2,000 for three latrines including the cost of site—the increase in the number of public latrines is a matter which has been repeatedly urged on the attention of this council by the Sanitary Commissioner, and Rs. 500 for dust-bins. Most of the masonry dust-bins being in a dilapidated condition, the council has decided to increase the number of corrugated iron moveable dust-bins.

(c) *Drainage.*—Rs. 2,500 is provided for this purpose. The main drainage scheme has in a way been completed at a higher cost than that originally proposed. One of the items of expenditure originally proposed was a suitable provision for street drainage. Unfortunately nothing has been done for this purpose. The utility of the drainage channels depends on the subsidiary channels to be yet constructed; for unless drains are constructed to connect the different parts of the town with the main channels, these will be of very little use. My predecessor, M.R.Ry. Rao Bahadur S. Seshayya Avargal, had in the budget report for 1894-95 mentioned the fact that “a sub-committee of the municipal council was at work preparing the outlines of a scheme for subsidiary drainage works.” This provision is made for the above purpose, and plans and estimates for the same will be submitted to Government in due course for its sanction. I may also mention that the increase in the tolls sanctioned in G.O., Mis. No. 401 M., dated 21st March 1893, was intended for enabling the council to effect certain permanent improvements. Though for some years past the council has not been able to do anything in this direction, it is unanimously of opinion that the work should be begun at once; hence the present allotment. The provision now made is very small; but in the course of coming years larger allotments will be possible and every endeavour must be made to complete the drainage works.

(d) *Water-supply.*—Of the Rs. 1,000 set apart for this purpose, Rs. 500 is for sinking a few new wells and Rs. 500 for the construction of pavements to wells sunk during the current year. Nearly Rs. 1,000 was spent for this purpose during the current year and the provision appears to be adequate for the coming year.

46. *Repairs.*—(a) *Communications.*—Under this head the current year's provision has been repeated and does not call for remarks.

(b) *Buildings.*—Some of the important buildings having been repaired during the year, the provision of Rs. 700 is thought quite enough.

Drainage.—During the current year the council undertook to pay Rs. 250 to the Public Works Department for deepening the Ullur channel, which serves both as a drainage and irrigation channel within the municipal limits. Owing to the lateness of the season the Public Works Department was not able to take the work in hand. As it is certain that during the next official year the work will be done, the council has allotted Rs. 300 for this purpose. The deepening in certain localities and the clearing of silt in other places on the drainage channel being found by experience to be absolutely necessary, Rs. 700 is provided for this purpose.

(d) *Water-supply.*—An allotment of Rs. 2,000 is made under this head with a view to making such repairs as are necessary for the improvement of the Pottamarai tank which is now in an exceedingly filthy and insanitary condition. It is proposed to cleanse the tank thoroughly and to repair the outlets. It is hoped that the trustees of the Sri Sarangapani temple who have certain rights over the tank will contribute liberally towards the cost of improving the tank.

47. *Drainage Establishment.*—The council is of opinion that no overseer is required for the drainage channel alone, seeing that the demarcation of the drainage lands and the construction of the masonry works thereon have both been completed and that the newly appointed trained overseer, who is granted a horse allowance of Rs. 15 per mensem, must be able to keep the works in good repair. I need hardly say I concur with the council. Two lascars each on Rs. 6 a month are considered quite enough to watch the main and branch channels.

48. *Water-works—Establishment.*—The post of tank watchmen has been abolished altogether as there is no tank worth watching because of its utility for drinking purposes. The remaining portion of the establishment continues as in previous years.

49. *General Establishment.*—The overseer sanctioned in G.O., Mis. No. 1315 M., dated 12th August 1895, is retained on the sanctioned pay. The two lascars whose services are not required in the drainage channel are transferred to the staff of the overseer, each on a pay of Rs. 6 per mensem. I do not consider two lascars a luxury to an overseer who has charge of 20 miles of metalled and 40 miles of earth road, besides a number of masonry and other works to attend to. Under Grant I, the establishment as it stood in former years cost Rs. 1,322 per annum and at present costs Rs. 1,406 or Rs. 84 more per annum, with the additional advantage of a trained overseer, the retention of whose services will obviate the necessity for indenting on the Sanitary Engineer's staff whenever any important work has to be undertaken.

50. *Grant II—Education.*—(1) *Sessional Schools.*—The department of education recommended an allotment of Rs. 200 for this purpose. The council is, however, of opinion that Rs. 120, double the provision made in former years, would answer the purpose as well.

(2) *Fixed Payments.*—Several important changes have been made in this item. The Kadalangudi girl's school is second to none in the town with regard to efficiency and numbers. The Inspectress of Girl's Schools has observed in her inspection report that this school is the largest in the Western and Southern Circles. It teaches up to the sixth standard. The council had on the staff only four mistresses till now. On the recommendation of the department they have given it an additional mistress on Rs. 7 per mensem and an increase of Rs. 5 to the second mistress. The headmistress of the Pettai girls' school, which teaches up to the fourth standard, was till now drawing Rs. 20 per mensem. Her pay has been reduced to Rs. 15 and the saving has been transferred to the Banadurai girls' school, which is fast rising into importance. The pay of the headmistress of the Silk weavers' street girls' school has been reduced from Rs. 14 to Rs. 12 per mensem on the recommendation of the department. The school is now better manned and is expected to improve during the year. The Inspectress of Girls' Schools does not recommend its abolition. In all other respects the girls' schools remain as in previous years.

In the boys' school for silk-weavers the last two teacherships have been abolished, which gives a saving of Rs. 10 per mensem. The reason for this step will be apparent from a consideration of the fact that the number of silk-weaver pupils is gradually diminishing, while “Others” are numerically increasing. If, under the

proposed arrangements, the silk-weavers do not largely avail themselves of the advantage offered, the council will have to abolish the school altogether. In other respects the school continues as it stood in previous years. In the night school for silk-weavers located in Thovarankurichi street, the post of second master has been abolished and the headmaster is given an increase of Re. 1 per mensem. A similar change has been made in the night school for artizans in Pettai street by the abolition of the second teacher's place. The council has acted very advisedly in these changes as it does not appear that the classes for whose benefit these schools exist avail themselves of the advantages to the extent desirable. The council, however, is not prepared to recommend their abolition. When the schools improve, the council will be glad to strengthen the staff. The school for Panchamas is, I am glad to report, becoming popular. An assistant on Rs. 5 has been sanctioned on the recommendation of the department. The Muhammadan school continues to be only moderately efficient, and the council has left it as it is. The changes now made bring about a saving of Rs. 6 per annum, the establishment which cost Rs. 2,748 last year now costing Rs. 2,742. These have been made on mature consideration and I beg to recommend that the proposals of the council may be approved by Government in their entirety.

(3) *Result Grants*.—A provision of Rs. 300 or Rs. 100 more than the revised estimate has been made for result grants to teachers in Municipal schools—more particularly to the teachers in girls' schools on whose behalf a recommendation has been made to the council by the department.

(4) *Contingencies*.—The excess of Rs. 100 under this head over the estimate of the previous year is on account of the cost of some furniture to be supplied to the Muhammadan and Pariah schools.

(5) *Result Grants to Aided Schools*.—The department recommended a provision of Rs. 3,200. The council thinks that Rs. 3,000 would be ample for the purpose. Taking into consideration the pressing demands of sanitation on the council, a larger provision than now made seems to be unnecessary. Besides, in certain parts of this town, even primary education is self-supporting or nearly so; and whenever education can support itself there is no necessity for municipal aid there.

(6) *Building, Furniture, &c.*—The department provided the usual grants of Rs. 400; but the council for reasons already set forth in the remarks on the revised estimate have, as I think, rightly cut it down to Rs. 200. The other items under Grant II remain as they were in the previous year and do not call for any special mention.

51. *Grant III—Hospitals and Dispensaries*.—The notable additions and alterations are as follow:—

(1) The pay of the midwife which in the last budget was fixed at Rs. 15 has been put down at Rs. 10 as it has not been possible to secure the services of a trained midwife.

(2) The dispensary assistant who is now drawing only Rs. 12-8-0 per mensem has been given an increase of Rs. 2-8-0 per mensem. His claims for promotion were urged in the budget for 1894-95, but Government did not then sanction it. The council is unanimously of opinion that he should be given the increase here proposed as he is both efficient and hard working.

(3) The peon's pay has been raised from Rs. 6 to Rs. 8 per mensem on the recommendation of the District Medical and Sanitary officer. The pay now given him is not commensurate with the quantity of work turned out by him. He is both peon and bill-collector for hospital bills which amount to more than Rs. 500 a year.

(4) An additional compounder on Rs. 9 has been provided for the main hospital where the existing compounder and the probationary compounder could not cope with the daily work. The increase in the number of out-patients necessitates this addition to the staff.

(5) Provision for a midwife on Rs. 15 has been made for service in the branch dispensary as desired by Government and the civil apothecary.

It will thus be seen that the establishment in the hospitals and dispensaries costs Rs. 400 per annum more than the revised estimate. The net increase in the establishment is Rs. 342 per annum over the existing cost of the same.

(b) *Medicines and Supplies*.—The excess of Rs. 400 under this head is due to the council having sanctioned the purchase of (1) a microscope for £6 and (2) a number of surgical instruments whose want is sorely felt in the hospital.

(d) *Sundries and Contingencies*.—The larger provision made under this head is for the purchase of a number of brass and bell-metal vessels for the kitchen in the hospital, as also for certain furniture which the apothecary has applied for.

The small additional allotments made for the hospital have met with the fullest approval of the Council who consider the Municipal hospital as one of the best managed and most useful institutions of the town.

52. *Registration of Births and Deaths*.—The notable change in the establishment is the reduction of the pay of the Registrar in the branch office to Rs. 10 a month instead of Rs. 15 he has been hitherto drawing. The incumbent was allowed to draw Rs. 15, only because the office was held in his own house. Now that a separate office has been constructed for the purpose, the Council does not think it necessary to continue to him the same pay.

53. *Conservancy, Road-cleaning and Road-watering*.—(1) *Establishment*.—The cost of the proposed staff for 1896-97 exceeds the cost of the staff for 1895-96 by Rs. 672, which is arrived at in the following manner: an increase of Rs. 5 to the salary of the existing sanitary inspector, plus another sanitary inspector on Rs. 35 per month and of a peon on Rs. 6 per mensem to the above, plus an increase of Rs. 10 to one of the nuisance inspectors now drawing Rs. 20 per mensem, plus provision for eight more sweepers than in the current year on a monthly pay of Rs. 6 each, plus one rupee a month in the cost of the staff of toties, minus the pay of a rubbish depôt watchman on Rs. 4 a month and of the road-watering coolies—Rs. 540 per annum.

In this connection I feel bound to notice that there was some difference of opinion in the council regarding the retention of the present staff of inspectors on their present pay. At the meeting on the 23rd December 1895, it was proposed and carried that there should be two sanitary inspectors on Rs. 40 and Rs. 35, each of them being entrusted with two divisions, one nuisance inspector and sub-overseer on Rs. 30 for the Melakaveri division, and two nuisance inspectors on Rs. 20 each for the remaining two divisions. At the meeting on the 24th the question was reconsidered, and it was proposed that there should be two sanitary inspectors for the whole town, that each division with the exception of the Melakaveri division should have a nuisance inspector on Rs. 15 each working under the sanitary inspectors, and that the Melakaveri division should have a nuisance inspector and sub-overseer on Rs. 25 or Rs. 30 and that whenever vacancies occurred among the existing staff the newly-appointed men should receive a pay of Rs. 12 to Rs. 15 according to qualifications. It is considered by the Council that, for the efficient working of each division, there should be a separate inspector. Besides attending to the work of the ordinary conservancy staff, the division inspectors have to attend the private scavenging. There are various sorts of licenses, the fees due on which are usually collected by the inspectors. But, finally, the recommendations as embodied in the budget were adopted by the majority of the councillors present, on the ground that it would be inexpedient and hard upon the present long-standing men to be asked to work on reduced pay.

The increase of Rs. 5 to the pay of the existing sanitary inspector has been sanctioned by the council in consideration of the good work he has done and for conforming in a way to the recommendations of the Sanitary Commissioner. A horse allowance of Rs. 10 is inadequate in practice; hence the increase.

The appointment of another sanitary inspector has been felt a necessity, as the existing incumbent has to supervise the work of seven nuisance inspectors. It is now proposed to divide the town into two batches, each to be under one sanitary inspector. Greater improvement in the sanitary condition of the town is expected by adopting this course and this is the view expressed by the Sanitary Commissioner. Provision is made for a peon on Rs. 6 to the sanitary inspector to be appointed.

A nuisance inspector on Rs. 30 is provided for the Melakaveri division. The object of the increase is to combine in a single individual the posts of nuisance inspector and sub-overseer. The situation of this division is peculiar as it lies

detached and away from the town of Kumbakonam. The roads and streets of this division require continued attention on the part of the overseer in charge of the public works of this municipality. It is not possible for the overseer to devote as much attention to the division as is desirable. It is proposed therefore to convert the Rs. 20 nuisance inspectorship into one on Rs. 30 and appoint to the division one who is qualified to hold both offices. It is the wish of the council that this appointment should be given, at present, to Vaidyanatha Aiyar who had for years done duty in this municipality as maistry or sub-overseer and who had been in charge of all the public works of this town for a long period and had given the council satisfaction. The appointment of a trained overseer in the course of the current year threw him out of employ and he has since been employed as a nuisance inspector on Rs. 20. It is proposed to utilize his long experience as sub-overseer and leave him in charge of the Melakaveri division both for sanitation and roads. He is well qualified to hold the post.

The number of sweepers now employed is only 32. As it has been found in practice inadequate, eight more sweepers are proposed to be appointed. The Sanitary Commissioner thinks that this council should employ more than fifty sweepers. There were six classes of toties according to the old scale. That has been reduced to four and this has brought about an increase of Rs. 12 per annum. As it is not thought necessary to open a new rubbish depôt in Melakaveri, the pay of the watchman for the same has been struck out. It is not proposed to entertain coolies for road-watering and no provision is therefore made under this head. The various changes and additions made in this establishment are shown in the accompanying proposition statement.

54. *Other Charges.*—A provision of Rs. 10,120 has been made under this head and is distributed as follows:—

	Rs.
Hire of 32 rubbish carts at Rs. 17-8-0 each per mensem	6,720
Hire of twenty bulls for twenty latrine carts at Rs. 10 each per mensem	2,400
Supply of sand and earth to latrines	200
Repair of latrine carts, &c.	200
Road-watering by contract labour instead of department labour as in the previous year	600

55. *Mahamaham Festival.*—Rs. 8,000 is provided for this purpose. Explanation for this provision has been given in paragraph 41 *supra*. The other items under Grant III call for no remarks.

56. *Grant IV—Lighting Establishment.*—As it is proposed to increase the existing number of lights by thirty, provision for an additional mashalchi on Rs. 5 per mensem has been made. There is in consequence an increase of Rs. 60 in the cost of the establishment.

To meet the extra cost of the additional lights proposed and to provide for a probable rise in the price of kerosine-oil, Rs. 600 in excess of the budget estimate for 1895-96 has been set apart under lighting contingencies.

57. *Markets.*—A watchman on Rs. 4 a month is a new feature of this budget. The contractors and petty vendors occupying the stalls render the place very filthy with impurity. It is considered by the council that the appointment of a watchman will tend to maintain the cleanliness of the locality.

58. *Avenue Contingencies.*—The increase of Rs. 120 over the budget estimate for 1895-96 is due to the fact that during the next official year the council has in view the planting with cocoanut trees of a portion of the Melakaveri road and the Hanumarkovil new road.

59. *Public Garden—Contingencies.*—The office garden is generally the nursery from which young plants are sent to the various roads. Rs. 10, the usual provision, having been found insufficient, Rs. 30 is provided in this budget.

60. *Compensation for Lands.*—An application for the acquisition of small pieces of land lying between plots of land belonging to this council has already been made

to the revenue authorities for enabling it to extend the Brahman ward where the accommodation is at present insufficient. A kerosine-oil store is also in contemplation. Land for these purposes being required, the above provision is made in this budget.

61. *Other Items.*—The excess of Rs. 100 over the budget estimate of 1895-96 is accounted for by the fact that at present there are two cases pending in the District Munsif's Court, Kumbakonam, against this council in which the vakils for the defence will have to be paid.

62. *Grant V.*—An increase of expenditure of Rs. 150 per annum in the office establishment has been sanctioned by the council. The present manager, who is a graduate, was appointed a year ago to the office on Rs. 50 per mensem. He has shown such efficiency, devotion and zeal in the discharge of his duties that the council consider his present pay quite inadequate for his work and qualifications, and have accordingly proposed to raise his pay to Rs. 60, a sum not higher than the pay of managers in large municipalities like this. The council have also sanctioned an increase of pay of Rs. 2-8-0 per mensem to the shroff who has for years given the council satisfaction by the thoroughness and trustworthiness of his work. Rs. 20 now proposed will be the maximum pay of the shroff in future.

63. *General Establishment—(b) Collection.*—The council unanimously recommend an increase of Rs. 2 to the pay of each of the bill-collectors now drawing Rs. 10 per mensem. When compared with other municipalities the cost of collection in this municipality is low; the staff has worked hard a long time now and fully deserves the increase proposed. I may add here that while the revenues of the town have gone up rapidly, the bill-collectors have remained the same in number and pay.

64. The following table gives at one view the receipts and expenditure of this municipality for 1896-97:—

Receipts—	Rs.
Opening balance	20,230
Tax on Arts	10,000
Buildings	19,000
Lands	1,250
Vehicles, &c.	6,700
Tolls	20,000
Miscellaneous	25,590
Total	1,02,770
Expenditure—	
Grant I	28,260
II	8,580
III	39,480
IV	8,940
V	5,220
Debt	4,610
Total	95,090

The closing balance is Rs. 7,680.

65. I have not yet received the audit statements from the Accountant-General. I have therefore adopted the figures as modified by Government in the administration report for 1894-95 and according to those in the audit notes left in this office by the Assistant Inspector of Local Fund Accounts.

66. The budget for 1896-97 was passed by the council at its meetings held on the 21st, 23rd and 24th December 1895.

67. Requesting that Government will be pleased to sanction the budget as revised by the council.

Forwarded.

8th January 1896.

(Signed) W. B. AYLING,
Acting Sub-Collector.

Endt. on Cur. No. 21-MI.

Forwarded.

VALLAM,
15th January 1896.(Signed) G. STOKES,
Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, Madras, to the Chief Secretary to Government, dated 11th January 1896, No. 219.

Referring to the budget estimate of the Kumbakonam Municipality for 1896-97, I have the honour to state that the allotments made therein under the several heads of Grant II may be adopted with an addition of Rs. 200 to the allotment for building and furniture and other special objects for result-schools. The net expenditure on education will, with the above addition, be Rs. 7,400 (8,780 — 1,380) or about 12 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 14th February 1896, No. 276-S.

I have the honour to state that the conservancy allotment proposed by the Kumbakonam Municipality for 1896-97 is 35.8 per cent. of the estimated receipts against 28.8 per cent. set apart for the current year, the increase being mainly due to the provision made for effecting sanitary arrangements for the Maha Makham festival which comes off next year. I consider that the assignment for the latter object, viz., Rs. 8,000, is insufficient, in that the sanitary requirements of possibly 100,000 persons may have to be subserved, in the midst of a town devoid of efficient conservancy arrangements and possessed of a highly-polluted water-supply. What the amount really required may be I am not prepared to say, and I consider the only safe way of ascertaining this is to direct that estimates be duly drawn up by the council in consultation with this office. Rs. 27,000 are to the credit of the council, and it would seem desirable that a part, or the whole, of this amount should be placed at disposal with the object of making improvements as rapidly as possible of a permanent nature that would not only serve for the festival but subsequently remain as works useful to the population.

2. The conservancy staff detailed in Statement II-B, so far as it concerns supervision, does not appear to have been constituted with reference to actual requirements. I would suggest the employment of a certificated chief sanitary inspector on Rs. 75 + 15, aided by three third-grade certificated men on Rs. 25 + 7½ each, and by two conservancy overseers on Rs. 12 each. This arrangement, if given effect to, will not only prove efficacious in working but also result in an appreciable saving. The untrained men at present employed are *practically useless*. This I state as a result of my recent inspection of the town. The whole menial conservancy staff requires re-organization, it being absolutely inadequate and erroneously determined.

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, 13th February 1896, No. 113.

I have the honour to state that the provision made in Grant III of the budget estimate of the Kumbakonam Municipality for the year 1896-97 is sufficient.

2. I cannot approve of the proposal of the municipality to raise the pay of the dispensary assistant from Rs. 12-8-0 to Rs. 15. The rate of pay of such servants in the General Hospital, Madras, varies from Rs. 7 to Rs. 10 a month.

3. I concur in the recommendation to raise the peon and bill-collectors' pay by Rs. 2 a month.

ORDER—No. 330 M., dated 25th February 1896.

The estimated receipts and charges of the Kumbakonam Municipality for 1896-97, as passed by Government, are compared below with the budget and revised estimates for the year 1895-96 and the actuals of 1894-95:—

	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Budget estimate, 1896-97.
Receipts.				
Balance brought forward	49,246	13,410	27,410	20,230
Tax on Arts	10,418	10,000	11,000	10,000
" on Buildings and Lands	20,266	19,750	19,900	20,250
" on Vehicles and Animals	4,020	4,000	4,050	4,000
" on Carts	2,640	2,600	2,700	2,700
Tolls	19,174	18,000	18,260	20,000
Realizations under Special Acts	703	430	650	630
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	1,443	1,310	1,770	3,260
Conservancy Receipts	345	600	500	500
Fees and Revenue from Medical Institutions	548	580	520	580
Income from Markets and Slaughter-houses	2,977	2,830	3,280	3,500
License Fees	2,000	1,800	2,000	2,000
Other Fees	32	30	40	40
Fines under Municipal and other Acts	2,966	1,500	2,500	2,500
Interest on Investments and Premium on Loans	1,167	910	910	840
Grants and Contributions from Government	1,476	800	1,010	1,380
" from Local Boards	2,000	2,000	2,000	6,000
Recoveries for Services to private Individuals	1,581	1,800	1,800	2,000
Miscellaneous	317	460	310	360
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	57	..	13,670	..
Advances Recovered	..	..	..	..
Total	1,23,376	82,810	1,14,280	1,02,770
Charges.				
GRANT I—				
New Works—				
Communications	1,254	2,500	6,630	2,000
Buildings	2,810	4,800	2,950	11,000
Drainage	22,637	..	15,070	2,500
Water-supply	1,091	2,500	2,500	1,000
Repairs—				
Communications	9,397	8,000	8,000	8,000
Buildings	1,523	700	1,200	700
Drainage	32	1,530	950	1,140
Water-supply	1,310	1,070	520	2,280
Establishment	359	360	590	1,040
Tools and Plant and other Stores	144	50	100	100
Contributions for Public Works	..	..	790	..
Total	40,557	21,510	39,300	29,760
GRANT II—				
Training Schools	108	60	200	120
Municipal Schools—				
On the Salary-result System	3,934	3,700	3,700	3,840
Result Grants	2,493	3,200	3,200	3,000
Inspection	440	440	440	440
Miscellaneous	1,699	1,370	930	1,180
Total	8,674	8,770	8,470	8,580

	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Budget estimate, 1896-97.
<i>Charges—cont.</i>				
<i>GRANT III—</i>				
Hospitals and Dispensaries	7,345	7,380	7,310	8,180
Contributions	575	540	600	590
Vaccination	770	780	780	780
Registration of Births and Deaths	451	380	430	340
Conservancy, Road-cleaning and Road-watering	16,937	20,000	18,670	20,260
Total	26,078	29,080	27,790	39,150
<i>GRANT IV—</i>				
Lighting	3,718	4,640	4,970	5,240
Markets and Slaughter-houses	390	330	340	400
Travellers' Bungalows	120	160	160	130
Avenues	638	800	760	920
Public Garden, Survey of Land, Fire and other charges	924	520	1,680	690
Total	5,790	6,450	7,910	7,380
<i>GRANT V—</i>				
Supervision and Management	5,278	4,710	5,060	4,980
Repayment of Debt	1,979	4,610	4,610	2,180
Interest on Loan	2,635	..	..	2,420
Advances Recoverable	4,974	..	10	..
Pensions and Gratuities	..	..	900	..
Balance	27,411	7,680	20,230	8,310
Total	1,23,376	82,810	1,14,280	1,02,770

REVISED ESTIMATE FOR 1895-96.

2. The current receipts and charges are now estimated at Rs. 86,870 and Rs. 94,050, respectively, against Rs. 69,400 and Rs. 75,130 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on arts, fines and advances recovered, and that in the charges under Grant I. The collections under the principal taxes during the first eight months of the year were not satisfactory. The separate application promised in paragraph 13 of the Chairman's letter will be awaited. The abolition of the post of tank watchman, referred to in paragraph 14 (f), is approved.

BUDGET ESTIMATE FOR 1896-97.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 82,540 against Rs. 86,870 in the revised estimate, the decrease appearing chiefly under advances recovered.

4. *Charges.*—(1) The probable charges are put down at Rs. 95,090 against the revised estimate of Rs. 94,050, the increase under Grants III and IV being partly counterbalanced by a decrease under Grant I.

(2) *Grant I.*—The proposal of the council to open the new road referred to in paragraph 45 is approved. The abolition of the posts of drainage overseer and tank watchmen and the transfer of two lascars from the water-works to the general establishment, referred to in paragraphs 47, 48 and 49, are sanctioned. With reference to the allotment of only Rs. 10,000 under communications, the attention of the council will be drawn to paragraph 4 (1) of G.O., No. 1722 M., dated 23rd October 1895, which has been entirely disregarded.

(3) *Grant II.*—The Director's proposal to increase the building, furniture, &c., grants to Rs. 400 cannot be approved for the reasons given by the Chairman in paragraph 15 (c) of his letter. The additions to, and alterations in, the educational establishments proposed in paragraph 50 (2) of the Chairman's letter are sanctioned.

(4) *Grant III.*—The proposed increase of Rs. 2-8-0 in the salary of the dispensary assistant will be disallowed for the reasons assigned by the Surgeon-compounder on Rs. 9 and the increase of Rs. 2 in the salary of the peon, proposed in

paragraph 51 (3) and (4), are approved. The reduction of Rs. 5 in the pay of the midwife of the municipal hospital, and the entertainment of a second one on Rs. 15 in the branch dispensary, are sanctioned. The reduction in the salary of the registrar of births and deaths proposed in paragraph 52 is approved. The proposed increase of Rs. 5 in the salary of the sanitary inspector and of Rs. 10 in that of the nuisance inspector cannot be sanctioned as the Government is not satisfied of its necessity. The entertainment of a new sanitary inspector on Rs. 25, a peon on Rs. 6 and eight sweepers on Rs. 6 each is sanctioned. The alterations in the scavenging establishment and the abolition of the post of a rubbish depôt watchman on Rs. 4, referred to in paragraph 53, are approved. The suggestions made by the Sanitary Commissioner in his letter read above will be referred to the municipal council for careful consideration. Apparently, no provision has been made for improving the sanitary condition of the Silk-weavers' street referred to in paragraph (2) of G.O., No. 745 M., dated 2nd May 1895. This should receive the early attention of the council.

(5) *Grant IV.*—The entertainment of an additional lamp-lighter, referred to in paragraph 56, will be disallowed, as the new lamps which it is proposed to put up can without difficulty be distributed among the existing staff of twenty men. The entertainment of a servant on Rs. 4 for watching the markets is sanctioned.

(6) *Grant V.*—The grant of an increase of Rs. 10 to the office manager will be disallowed, as he was entertained only last year and is at present, in the opinion of Government, sufficiently well paid; the proposed increase in the pay of the shroff is sanctioned, but there is no sufficient reason for the increase in the pay of the bill-collectors, which will be disallowed.

5. The budget, as revised by Government, closes with a balance of Rs. 8,310, or 10.1 per cent. of the estimated receipts.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Kumbakonam.

" Collector of Tanjore.
" President, District Board, Tanjore.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.

Editors' Table.

Erd. A. Raitt

18-2-09.

Govt. of {1896} Madras.
LOCAL AND MUNICIPAL.

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25-5-16 ✓

15.7.20.3.8 ✓

Issued

Recd.

Encl.

G.O., No. 330 M., 25th Feb. 1896.

FEBRUARY.

Municipal Budget.

Reviewing the Kumbakonam — for 1896-97.