ocal & Munl. (1896) Department.

PRINTED.

G.O., No. 384 M

DATED 7th March 1896

[Despatch Abstract.]

Municipal Budget.

Reviewing the Mannargudi ---- for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

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PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.

G.O., DATED 7. 3. 96

No. 384m

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[Despatch Abstract.]

Municipal Bu~~ll~~

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for 1896-97

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G.O.

READ AGAIN ORDER OF GOVERNMENT, DATED
18 , No.

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ENCLOSURES.

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STATEMENT WITH DITTO.

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ipts of the Municipal Fund of the Town
uring the official year 1896-97.

	Totals of Major Heads.	Revised Estimate for 1895-96.			Budget Estimate for 1895-96.			Actuals, 1894-95 (audited figures).		
	3	4			5			6		
P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
	1090	..	..	2520	..	..	2350	..	..	4824	2	3
..				2300	..	..	2300	..	..	2089	..	..
..				4180	..	..	4000	..	..	5290	14	3
..				750	..	..	600	..	..	516	7	6
..				500	..	..	450	..	..	393	..	..
				970	..	..	1000	..	..	907	10	..
				1500	..	..	1500	..	..	1368	..	..
				7000	..	..	6670	..	..	6716	1	3
				..	..	..	10	..	..			
				..	..	..	10	..	..			
				..	..	..	10	..	..			
				..	..	..	10	..	..			
				..	..	..	10	..	..			
				..	..	..	10	..	..			
10	..	..		17200	..	..	16580	..	..	17281	1	..

(1) In para 20 the Chairman evidently refers to the increase in the revised estimate as compared with the budget for 1895-96, the word "against" being a mistake for "in"; but the explanation given of this increase does not appear to be correct, for if it is due to the revision of the tax there must be an increase in the budget estimate for 1896-97 also. The reason for the increase in the Revised estimate given in the last Col. of Statement VI and that it is due to the collection of arrears appears to be correct. Please see remarks made in para 3 of the draft review.

(2) In 1894-95 the tolls were leased out

re not yet received
, are adopted.

but as the bid for 1895-96 w
the Council resolved to collec
departmentally – Vide the Co
resolution dt 16 March 95 n
No 1599 M dt 4 October 95 – R
-vised estimate for 1895-96 was
-cordingly fixed at Rs 7000 as
Rs 6670 in the budget for that ye
but a sum of Rs 1390 is provid
in the revised estimate on the e
-penditure side on account of est
-blishment for collection – thus the
net receipts are expected to be only
Rs 7000 – 1390 or Rs 5610 and the bu
get estimate for 1896-97 is fixed
at Rs 5,400 or only Rs 210 less than
the revised estimate. It is proposed
accordingly to lease the tolls again in
1896-97, as there is no provision ma
for establishment. Please see para
(3) added to the draft review in penal
(3) The estimated net expenditure
on education in 1896-97 is only 14
-percent of the receipts from taxation
and rents, as shown by the Director and
as shown below; tolls also being
included under taxes.

Receipts from the taxes on arts buildings, lands, vehicles, animals and cart tolls	Rs 10,110
do tolls	5,400
do rents	2,150
Total	17,660
Expenditure under Grant II	2610
Deduct school fees & Pool grants	130
Net expenditure	2,480

Percentage of Rs 2480 to Rs 17,660 = 14-
It does not therefore seem to be d-
visable to make any further reduction
under Grant II but to increase the
provision for Conservancy as desired
by the Sanitary Commissioner.

V.R
3/3/96

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

	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95. (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		1090	2520	2350	4824 2 3
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	2300		2300	2300	2089 .. ..
b. Tax on buildings (section 63) . . .	4250		4180	4000	5290 14 3
c. Tax on lands (section 63) ..	600		750	600	516 7 6
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	500		500	450	393 .. ..
f. Tax on animals (section 77) ..	1000		970	1000	907 10 ..
g. Tax on carts and other vehicles without springs (section 85) ..	1400		1500	1500	1368 .. ..
h. Tolls (section 91)—					
Gross receipts 8100 – –	5400		7000	6670	6716 1 3
Less Local Fund share 2700 ..					
5400 – – –					
i. Penalties on account of—					
i. Tax on arts	10		.. .. ..	10	
ii. Tax on buildings . . .	10		.. .. ..	10	
iii. Tax on lands	10		.. .. ..	10	
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..	10		.. .. ..	10	
vi. Tax on animals	10		.. .. ..	10	
vii. Tax on carts, &c. ..	10		.. .. ..	10	
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		15510	17200	16580	17281 1 ..

* As the audited figures are not yet received Administration figures are adopted.

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

	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1896-96	Budget Estimate for 1895-96	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		15510	17200	16580	17281 1 ..
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	100		80	80	51 8 4
ii. Rent of buildings	60				
iii. Avenue receipts	650		700	700	756 8 7
iv. Fees from Travellers' Bungalows	25		10	60	.. .. ..
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	60		70	70	52 10 9
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50		100	100	49 7 7
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	250		400	400	125 .. ..
d. i. Fees from educational institutions	40		60	60	38 14 ..
ii Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..	800		750	800	761 8 8
ii. „ slaughter-houses.	400		550	450	273 13 ..
g. Other fees					
i. Distraint fees	10		15	30	9 10 6
ii. License fees	650		800	650	547 5 11
iii. Cartstand fees	50			100	
iv. Other fees					
h. Fines under Municipal and other Acts.	500		500	500	265 7 6
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical	950	4595	950	950	1225 8 3
j. Premium on loans					
Carried forward ..		20105	22185	21530	21438 8 1

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

	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		20105	22185	21530	21438 8 1
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..				70	
Buildings					
Municipal Schools ..					
Other purposes	90		180	180	
ii. Medical				60	
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	1810		1810	1810	1810 .. ..
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes	25	1925	25	.. ..	17 .. ..
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	550		250	1000	51 5 ..
ii. Other purposes	100		.. .. ..	.. .. ..	.. .. ..
b. Other items—					
i. Fishery rents	300		25	350	75 .. ..
ii. Refunds of Expenditure of previous year	20		20		2 13 8
iii. Fee for numbering carts, &c.	10		10	10	1 6 ..
iv. Other items	10	990	45	60	6 14 6
Carried forward ..		23020	24550	25070	23402 15 3

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

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Budget Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		23020 - -	24550 - -	25070 - -	23402 15 3
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others	200 - -	200 - -	1200 - -	100 - -	383 14 5
Total Receipts ..		23220 - -	25750 - -	25170 - -	23786 13 8
Grand Total ..		21,310 - -	28270 - -	27520 - -	28610 15 11

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all 5 classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. 4 for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at ——— the maximum rates.
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. 649 dt 9-7-86 & 1029 dt 30-10-86
8. The house-tax registers were last revised in the official year 93/4 and the land tax registers in the official year. 1891-92
9. Total extent of land assessed is 1890 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

House-tax. According to the extent accommodation construction, position, comforts and local demands.
Land tax. The principle on which the tax is assessed is that, for lands which are actually leased out for rent, the rent value is taken for assessment and for other lands the Council levy a 7½ Rs for every Rs 100 obtained from the produce after deducting the Kudivaram and cultivation expenses.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 18

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM: Local Funds.	CONTRIBUTION FROM: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Capital Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Municipality	27300	"	950	"	"	"	950	1810	60	2820	1210		4030	4030	200	4030	—	
Dispensary																		
Manargudi																		

Chairman

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

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	500 " "	✓	190 " "		
b. Buildings	800 " "	✓	700 " "	1650 " "	1017 3 "
c. Drainage	" " "			750 " "	
d. Water-supply	" " "	1300 " "	500 " "	500 " "	50 " "
2. Repairs—					
a. Communications	3000 " "	✓	2500 " "	3400 " "	3872 " 2
b. Buildings	200 " "	✓	400 " "	420 " "	3528 5 6
c. Drainage—					
i. Repairs to works ..					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	200 " "	✓	1220 " "	" " "	386 2 3
ii. Establishment	320 " "	✓	330 " "	330 " "	359 13 10
iii. Contingencies	" " "	3720 " "	" " "	" " "	" " "
3. Establishment	360 " "	1360 " "	180 " "	360 " "	180 " "
4. Tools and Plant and other stores.	30 " "	30 " "	30 " "	50 " "	9 2 "
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		5410 " "	6050 " "	7460 " "	9397 10 9
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	50 " "		40 " "	120 " "	" " "
2. Municipal Schools—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		50 " "	40 " "	120 " "	" " "

Normal School

Statement II.—Expenditure from the Municipal Fundof the Town of Mannargudy for the official year 1896-97—cont.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		50 " "	40 " "	120 " "	
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	240 " "	+	370 " "	410 " "	277 15 10
b. Result Grants	100 " "		200 " "	100 " "	.. .. "
c. Contingencies	50 " "	390 " "	70 " "	50 " "	58 7 4
3. Salary Grants	550 " "	550 " "	470 " "	450 " "	423 11 "
4. Results Grants	1150 " "	1150 " "	1250 " "	1250 " "	1191 2 "
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240 " "	✓	230	240 " "	239 15 11
ii. Contingencies	30 " "	270 " "	30 " "	20 " "	13 2 8
7. Miscellaneous—					
a. Building, furniture, &c., grants ..			30 " "	30 " "	
b. Common gymnasium—					
i. Establishment	180 " "	✓	180 " "	180 " "	180 " "
ii. Contingencies	20 " "	200 " "	20 " "	50 " "	26 2 8
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					4 4 1
d. Other items					
Total, Grant II ..		2610 " "	2890 " "	2900 " "	2414 12 6
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	2330 " "	✓	2290 " "	2330 " "	2257 3 6
b. Medicines and Supplies	500 " "		500 " "	500 " "	30 2 7
c. Diet of Patients	600 " "		1100 " "	600 " "	301 13 7
d. Sundries and Contingencies ..	600 " "		500 " "	560 " "	306 14 1
e. Contributions to Local Boards &c., &c., &c. ..		4030			
Carried forward ..		4030 " "	4390 " "	3990 " "	2896 1 9

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

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Total of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6

	Details of Minor Heads. RS. A. P.	Total of Major Heads. RS. A. P.	Revised Estimate for 1895-96. RS. A. P.	Budget Estimate for 1895-96. RS. A. P.	Actuals, 1894-95 (audited figures). RS. A. P.
Brought forward ..		14030 " "	4390 " "	3990 " "	2896 1 9
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..					
ii. Sanitary Inspection ..	70 " "		80 " "	80 " "	67 " "
iii. Medical Reserve staff ..	20 " "		10 " "	10 " "	14 " "
iv. Cutlers' Establishment ..					
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools	110 " "		110 " "	110 " "	110 " "
District Surgeon's Establishment ii. Reserve staff	30 " "		20 " "	30 " "	29 1 1
&c., &c., &c, ..				20 " "	
c. OTHER CONTRIBUTIONS	318 " "	548 " "	180 " "	30 " "	38 2 "
3. VACCINATION—					
a. Establishment	120 " "	✓	120 " "	120 " "	116 10 8
b. Contingencies	100 " "	220 " "	100 " "	180 " "	173 14 7
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	141 " "	✓	143 " "	140 " "	120 2 1
b. Contingencies	18 " "	162 " "	7 " "	30 " "	16 4 "
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—			5720	5380	4316 13 "
a. i. Establishment	2140 " "	✓	2260 " "	2260 " "	1948 9 "
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1850 " "		2080 " "	1700 " "	1314 " "
b. Private scavenging—					
i. Establishment	280 " "	✓	250 " "	770 " "	271 11 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	150 " "		80 " "	350 " "	66 " "
c. Cholera charges ..	30 " "		60 " "	250 " "	655 11 2
d. Contingencies	20 " "		10 " "	50 " "	60 13 4
Special Sanitary arrangement &c., &c., &c. ..	300 " "	4770 " "	980 " "	" " "	" " "
Total, Grant III ..		9730 " "	10880 " "	10120 " "	7898 6 7

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

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6

	Details of Minor Heads. RS. A. P.	Totals of Major Heads. RS. A. P.	Revised Estimate for 1895-96. RS. A. P.	Budget Estimate for 1895-96. RS. A. P.	Actuals, 1894-95 (audited figures). RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. LIGHTING—					
a. Establishment	720 " "	✓	750 " "	780 " "	714 2 2
b. Contingencies	1200 " "	1920 " "	1320	1300 " "	1042 4 7
2. i. MARKETS—			70		
a. Establishment			69 " "	90 " "	
b. Contingencies			1 " "		
ii. SLAUGHTER-HOUSES—					
a. Establishment					
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	48 " "	✓	40 " "	45 " "	562 11 7
b. Contingencies	52 " "	100 " "	75 " "	75 " "	83 5 5
5. AVENUES—					
a. Establishment	580 " "	✓	630 " "	630 " "	
b. Contingencies	50 " "	630 " "	55 " "	50 " "	
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. SURVEY OF LAND					
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		2650 " "	2920 " "	2970 " "	2402 7 9

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

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		2650 " "	2920 " "	2970 " "	2402 7 9
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20 " "		20 " "	40 " "	3 " "
iii. Printing	450 " "		500 " "	500 " "	580 11 10
iv. Compensation for lands ..	50 " "		20 " "	100 " "	21 9 "
v. Other items	20 " "	540 " "	150 " "	50 " "	319 1 6
Total, Grant IV ..		3190 " "	3610 " "	3660 " "	3326 14 1
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1260 " "		1140 " "	1140 " "	1109 11 5
ii. Inspection	480 " "		480 " "	480 " "	480 " "
b. Collection of Municipal Taxes—					
i. Establishment	240 " "		238 " "	240 " "	235 12 "
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	20 " "			30 " "	
c. Collection of Tolls—					
i. Establishment			1242 " "		
ii. Contingencies			150 " "		
d. Office contingencies other than (*b*) (ii)	150 " "		150 " "	150 " "	217 7 8
e. Contributions for Central office and Audit establishments ..	200 " "		200 " "	120 " "	207 7 "
Total, Grant V ..		2350 " "	3600 " "	2160 " "	2250 6 1
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. ,, of current years.					

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

1	Budget 1896-97. Details of Minor Heads. 2	Budget 1896-97. Totals of Major Heads. 3	Revised Estimate for 1895-96. 4	Budget Estimate for 1895-96. 5	Actuals, 1894-95 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—			125 " "		25 " "
a. Permanent			25 " "	60 " "	770 10 6
b. Others				50 " "	6 " "
Refunds of other than current collections ..					
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		23290 " "	27180 " "	26480 " "	26089 12 6
Balances—					
a. Municipal Fund		1020 " "	1090 " "	1140 " "	2521 3 5
b. Endowments					
c. Water-tax Fund					
Grand Total ..		24310 " "	28270 " "	27520 " "	28610 15 11

NOTE TO STATEMENT II.

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

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

Chairman

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Extending gravel road								
2	to the extent of half								
3	a mile from the								
	Eastern bridge to the	500	..	..	..	..	..	..	
	Municipal Limit-								
	stone eastward to Gate								
	No. II.								
	Total ..	500	..	..	..	..	..	..	
(b)	Buildings								
1	Latrine	500	..	..	..	..	..	..	
2	Asphalting the Slaughter-houses	200	..	..	..	..	..	..	
3	Purchase of dustbins	100	..	..	..	..	..	..	
4	To put up a tiled								
	shed in front of	150	..	..	..	..	..	..	
	the Vegetable market								
	Total ..	950	..	..	..	..	..	..	

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

Part I.—New Works.—*cont.*

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

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							
1	Repairs of grand Croads.	2300	"	"	"	"	"	Total mileage of roads streets, lanes, &c., in the town.
2	—do— Mud roads	700	"	"	"	"	"	Metalled or Gravelled } Unmetalled.
3								6 miles 7 fur: 259 ms. 5 fur :
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled.
								6 miles 7 fur. 26 ms. 6 fur
	Total ..	3000	"	"	"	"	"	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1								
2								
3	Sundry repairs	50	"	"	"	"	"	
	White-washing the Hospital, Cutcherry and two Peons' bungalows inside	150	"	"				
	Total ..	200	"	"	"	"	"	

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

Part II.—Repairs—*cont.*

Number	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P.	
(*c*)	Drainage							
1								
2								
3								
	Total ..							
(*d*)	Water-supply							
1	Repair of the Water Lubbly Channel	200	"	"	"	"	"	
2								
3								
	Total ..	200	"	"	"	"	"	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
Grant I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen at Rs 4 each	5	20	"	"	240	"	"
Special watchman at Rs 4 each for four months	5	20	"	"	80	"	"
Total ..	10	40	"	"	320	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					320	"	"
3. General.—							
Overseers	1	30	"	"	360	"	"
Maistries							
Total ..	1	30	"	"	360	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					360	"	"

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
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.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	20	..	..	240	..	..
Total ..					240	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	..	..
7. *b.* Gymnastic Instructors	1	15	..	..	180	..	..
Total ..					180	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					180	..	..
c. Drawing Masters							
Total ..							
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates Civil Apothecary	1	109	6	..	1312	8	..
„ Hospital Assistant ..	1	25	..	..	300	..	..
Midwife	1	8	..	..	96	..	..
Clerk	..	..	..	..	..	..	..
Compounder	1	12	..	..	144	..	..
Servants .. .. Lascar ..	1	6	..	..	72	..	..
„ .. .. Watermans ..	1	4	..	..	48	..	..
„ .. .. Cook	1	5	..	..	60	..	..
Male Coly	1	4	8	..	54	..	..
Female Coly	1	3	8	..	42	..	..
Washerman	1	3	..	..	36	..	..
Gardener	1	4	..	..	48	..	..
Ward Cooly	1	5	..	..	60	..	..
Probationary Compounder	1	5	..	..	60	..	..
Total ..	13.	194	6	..	2332	8	..
Deduct Fines and Stoppages ..					2	8	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					2330	..	..

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	10	"	"	120	"	"
Peons							
Total ..	1	10	"	"	120	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					120	"	"
4. Registration—							
Registrars	1	12	"	"	144	"	"
Peons							
Total ..	1	12	"	"	144	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					144	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	35	"	"	420	"	"
"							
"							
Maistries	2	12	"	"	144	"	"
Scavengers at Rs 4 each ..	8	32	"	"	384	"	"
~~Sweepers~~ do— at Rs 1-8 each ..	8	12	"	"	144	"	"
Sweepers at Rs 4 each ..	22	88	"	"	960	"	"
Coolies @ Rs 4	4	16			54		
Boy do @ 2/8	2	5			42		
Total ..	39	171	"	"	2148	"	"
Deduct Fines and Stoppages ..					8	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					2140	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	6	"	"	72	"	"
Maistries	1	4	"	"	48	"	"
Male Scavengers at Rs 4 each ..	4	16	"	"	192	"	"
Female do at Rs 3-8 each ..	2	7	"	"	84	"	"
Total ..	6	23	"	"	276	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					4	"	"
					280	"	"
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	2	15					
Masalchies	1	10	"	"	120	"	"
	10	50	"	"	600	"	"
Total ..	11	60	"	"	720	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					720	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants .. at Rs 4 each ..	1	4	..	..	48	..	..
Total ..	1	4	..	..	48	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					48	..	..
5. Avenues—							
Servants .. Maistry ..	1	9	..	..	108	..	..
Coolies at Rs 4 each ..	10	40	..	..	480	..	..
	11	44					
Total ..	11	49	..	..	588	..	..
Deduct Fines and Stoppages ..					8	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					580	..	..
6. Public Gardens—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—2. General Establishment—							
i. Office—							
Manager	1	35	"	"	420	"	"
Clerks	1	15	"	"	180	"	"
"							
"							
Accountants .. Shroff	1	15	"	"	180	"	"
~~Peons~~ Store-keeper	1	7	"	"	84	"	"
Peons at Rs 6 each ...	3	18	"	"	216	"	"
Gardener	1	4	"	"	48	"	"
Sweeper	1	1	"	"	12	"	"
Temporary Clerk ...	1	10	"	"	120	"	"
Total ..	10	105	"	"	1260	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					1260	"	"
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	40	"	"	480	"	"
Total ..	1	40	"	"	480	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					480	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors at Rs 10 each ..	2	20	"	"	240	"	"
Peons							
Total ..	2	20	"	"	240	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					240	"	"
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Chairman

STATEMENT IV-A.—*Municipality of* Mannargudi. Demand, Collection and Balance tatement for the year 1896-97.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	2400	"	"	100	"	"	2300	"	"	2300	"	"	"	"	"	"	"	"	"	"	"
2. Tax on buildings	4300	"	"	50	"	"	4250	"	"	4250	"	"	"	"	"	"	"	"	"	"	"
3. Tax on lands	620	"	"	20	"	"	600	"	"	600	"	"	"	"	"	"	"	"	"	"	"
4. Water-tax on buildings and lands ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
5. Tolls (gross receipts)	8100	"	"	"	"	"	8100	"	"	8100	"	"	"	"	"	"	"	"	"	"	"
6. Market rents	800	"	"	"	"	"	800	"	"	800	"	"	"	"	"	"	"	"	"	"	"
7. Slaughter-house fees	400	"	"	"	"	"	400	"	"	400	"	"	"	"	"	"	"	"	"	"	"
8. Rent of cart-stands	50	"	"	"	"	"	50	"	"	50	"	"	"	"	"	"	"	"	"	"	"
9. Private scavenging fees	550	"	"	"	"	"	550	"	"	550	"	"	"	"	"	"	"	"	"	"	"
Total ..	17220	"	"	170	"	"	17050	"	"	17050	"	"	"	"	"	"	"	"	"	"	"

Chairman.

Statement IV-B.—Arrears.

——	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.																									
2. Tax on buildings																									
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																									
Total ..																									

Statement VI.—Revised Estimate for 1895-96.

Balance (column

STATEMENT VI.—Revised Estimate—(Receipts) for 1896-97.

Items.	Actuals of the first eight months of 189 -9 .	Actuals of the last four months of 188 -9 .	Probable receipts of the last four months of 189 -9 .	Total of columns 2 and 4.	Budget grant 189 -9 , excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	2520 " "	" " "	" " "	2520 " "	2350 " "	
b. Endowments	" " "	" " "	" " "	" " "	" " "	
c. Water-tax Fund	" " "	" " "	" " "	" " "	" " "	
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	674 8 "	389 " "	1625 8 "	2300 " "	2300 " "	The increase is due to the collection of arrears.
b. Tax on buildings (section 63) ..	2251 12 3	3561 9 6	1928 3 9	4180 " "	4000 " "	Do. Do. do.
c. Tax on lands (section 63) ..	255 3 7	380 6 3	494 12 5	750 " "	600 " "	
d. Water-tax on buildings and lands (section 75)	" " "	" " "	" " "	" " "	" " "	
e. Tax on vehicles with spirings and palanquins (section 77) ..	474 8 "	17 " "	25 8 "	500 " "	450 " "	
f. Tax on animals (section 77) ..	892 2 "	58 2 "	77 14 "	970 " "	1000 " "	The existing items
g. Tax on carts and other vehicles without springs (section 85) ..	1160 " "	81 8 "	340 " "	1500 " "	1500 " "	
h. Tolls (section 91)—6392-8- "						
Gross receipts 1519- " -8.	4873 7 4	2586 14 5	2126 8 8	7000 " "	6670 " "	Vide para 5 of the Report
Less Local Fund share 4873-7-4 ..						
i. Penalties on account of—						
i. Tax on arts					10 " "	
ii. Tax on buildings ..					10 " "	
iii. Tax on lands					10 " "	
iv. Water-tax on buildings and lands					" " "	
v. Tax on vehicles, &c ..					10 " "	
vi. Tax on animals					10 " "	
vii. Tax on carts, &c. ..					10 " "	
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..						
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	28 7 6	15 7 2	51 8 6	80 " "	80 " "	
ii. Rent of buildings	" " "	" " "	" " "	" " "	" " "	
iii. Avenue receipts	273 8 3	341 7 "	426 7 9	700 " "	700 " "	
iv. Fees from Travellers' Bungalows	5 10 2	" " "	4 5 10	10 " "	60 " "	
b. i. Sale-proceeds of lands and buildings	" " "	" " "	" " "	" " "	" " "	
ii. Produce of lands, gardens, &c.	32 1 "	22 13 6	37 15 "	70 " "	70 " "	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	2 8 3	21 7 7	97 7 9	100 " "	100 " "	
Carried forward ..	10923 12 4	7475 11 5	7236 3 8	18160 " "	17590 " "	

Statement V.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 189 -9			Actuals of the last four months of 188 -9			Probable receipts of the last four months of 189 -9			Total of columns 2 and 4.			Budget grant 189 -9, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	10923	12	4	7475	11	5	7236	3	8	18160	"	"	17590	"	"	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	143	"	"	"	"	"	257	"	"	400	"	"	400	"	"	
d. i. Fees from educational institutions	29	12	9	11	11	6	30	3	3	60	"	"	60	"	"	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..	431	8	9	298	9	"	318	7	3	750	"	"	800	"	"	
ii. " slaughter-houses.	222	6	3	155	12	"	327	9	9	550	"	"	450	"	"	The increase is due to the arrear collection
g. Other fees																
i. Distraint fees	"	11	"	1	11	6	14	5	"	15	"	"	30	"	"	
ii. License fees	475	7	11	236	4	11	324	8	1	800	"	"	650	"	"	
iii. Cartstand fees	"	"	"	"	"	"	"	"	"	"	"	"	100	"	"	
iv. Other fees																
h. Fines under Municipal and other Acts	343	7	7	103	5	"	156	8	5	500	"	"	500	"	"	
i. Interest on investments—																
i. Genral, including choultries																
ii. Educational																
iii. Medical	476	8	11	680	14	1	473	7	1	950	"	"	950	"	"	
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..													70	"	"	
Buildings																
Municipal Schools ..																
Other purposes	90	"	"				90	"	"	180	"	"	180	"	"	
ii. Medical													60	"	"	
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical	"	"	"	1810	"	"	1810	"	"	1810	"	"	1810	"	"	
iii. Other purposes																
Carried forward ..	13136	11	6	10773	15	5	11038	4	6	24175	"	"	23650	"	"	

Statement V.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Statement VI.—Revised Estimate—(Receipts) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 188 -9 .			Probable receipts of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.		RS.	A	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	1313	6	11	6	10773	15	6	11038	4	6	24175	"	"	23650	"	"	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	"	"	"	12	"	"	"	"	"	"	"	"	"	"	"	
ii. Medical	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
iii. Other purposes	10	"	"	"	"	"	15	"	"	25	"	"	"	"	"	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	26	8	"	27	3	"	223	8	"	250	"	"	1000	"	"	Vide Para 67 of the Report
ii. Other purposes	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Other items—																
i. Fishery rents	10	"	"	75	"	"	15	"	"	25	"	"	350	"	"	Vide — 78 of the Report
ii. Refunds of Expenditure of previous year							20	"	"	20	"	"				
iii. Fee for numbering carts, &c.	1	2	"	"	8	"	8	14	"	10	"	"	10	"	"	
iv. Other items ..	2	12	2	2	"	6	42	3	10	45	"	"	60	"	"	
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government ..																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent																
ii. Others	296	2	6	352	10	2	903	13	6	1200	"	"	100	"	"	The adjustments of the advances made in the previous year for different items had to be adjusted this year Hence an excess credit is shown.
Total Receipts ..	1348	4	2	11243	5	1	12266	11	10	25750	"	"	25170	"	"	
Grand Total ..	1600	4	2	11220	6	9	12266	11	10	28270	"	"	27520	"	"	

Chairman

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Statement VI—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 188 -9 .			Probable charges of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT I—(*Public Works*)—																
1. NEW WORKS—																
a. Communications	30	4	6	"	"	"	159	11	6	190	"	"	"	"	"	Vide para 8 & 9 the Report
b. Buildings	563	8	6	317	3	"	136	7	6	700	"	"	1650	"	"	Do 9 7 Do
c. Drainage	"	"	"	"	"	"	"	"	"	"	"	"	750	"	"	Do 10 Do
d. Water-supply	109	1	"	"	"	"	390	15	"	500	"	"	500	"	"	
2. REPAIRS—																
a. Communications	"	10	"	727	6	7	2499	6	"	2500	"	"	3400	"	"	
b. Buildings	100	"	"	165	12	10	300	"	"	400	"	"	420	"	"	
c. Drainage—																
i. Repairs to works ..	787	14	6	195	13	6	222	1	6	1230	"	"	"	"	"	
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	997	14	6	195	13	6	222	1	6	1230	"	"	"	"	"	Vide para 12 of the Report
ii. Establishment	189	6	9	134	13	6	140	9	3	330	"	"	330	"	"	
iii. Contingencies	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
3. ESTABLISHMENT	90	"	"	60	"	"	90	"	"	180	"	"	360	"	"	Do 13 Do
4. TOOLS AND PLANT AND OTHER STORES.	"	"	"	"	"	"	30	"	"	30	"	"	50	"	"	
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 ..	2080	13	3	2951	1	5	3969	2	9	6050	"	"	7460	"	"	
GRANT II—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	"	"	"	"	"	"	40	"	"	40	"	"	120	"	"	2 of the Municipal S. L. School teachers who were directed to join the school resigned the posts. Hence the less expenditure under Revised Estimate.
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	"	"	"	"	"	"	..	"	"	..	"	"	..	"	"	
b. Contingencies	"	"	"	"	"	"	..	"	"	..	"	"	..	"	"	
ii. On Salary-Results System—																
a. Fixed Payments	188	10	9	81	9	11	181	5	3	370	"	"	410	"	"	The non appointment of a teacher on Rs 7 vs due to the ~~Depart~~ till August 1895.
b. Results Grants	100	14	9	"	"	"	99	1	3	200	"	"	100	"	"	
c. Contingencies	48	15	8	23	9	6	21	"	4	70	"	"	50	"	"	The increase is due to the payment of the last Year's Grant this year
3. SALARY GRANTS	"	"	"	72	8	"	470	"	"	470	"	"	450	"	"	
4. RESULTS GRANTS	195	"	"	825	12	"	1055	"	"	1250	"	"	1250	"	"	
5. COMBINED GRANTS—																
a. Fixed Payments	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Results Grants	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
6. INSPECTION—																
a. Contributions to Local Boards ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Carried forward ..																

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tatement VI.—Revised Estimate—(Charges) for 189 -9 —*continued.*

Items	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 188 -9 .			Probable charges of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..																
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	152	"	"	99	15	11	78	..	"	230	"	..	240	"	"	
ii. Contingencies	25	3	2	"	"	"	4	12	10	30	"	"	20	"	"	
7. Miscellaneous—																
a. Building, furniture, &c., grants ..	"	"	"	"	"	"	30	"	"	30	"	"	30	"	"	
b. Common gymnasium—																
i. Establishment	120	"	"	60	"	"	60	"	"	180	"	"	180	"	"	
ii. Contingencies	"	"	"	26	2	8	20	"	"	20	"	"	50	"	"	
c. Other items																
Total, Grant II ..	830	12	4	1189	10	"	2059	3	8	2890	"	"	2900	"	"	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment	1529	8	"	729	"	"	760	8	"	2290	"	"	2330	"	"	Pay was not given to the Compounder according to the increase for which he did not pass the re-examination
b. Medicines and Supplies	481	"	1	30	2	7	18	15	11	500	"	"	500	"	"	
c. Diet of Patients	938	9	2	90	7	1	161	6	10	1100	"	"	600	"	"	
d. Sundries and Contingencies ..	252	3	3	23	5	10	247	12	9	500	"	"	560	"	"	
e. Contributions to Local Boards ..	"	"	"	"	"	"	"	"	"	"	"	"	15	"	"	Vide Para 16 of the report.
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Sanitary Inspection ..	"	"	"	67	"	"	80	"	"	80	"	"	80	"	"	
iii. Medical Reserve staff ..	"	"	"	12	12	10	10	"	"	10	"	"	10	"	"	
iv. Cutlers' Establishment ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Contributions to Local Boards, &c., for—																
i. Medical Schools	"	"	"	"	"	"	110	"	"	110	"	"	110	"	"	
ii. Reserve staff	"	"	"	"	"	"	"	"	"	"	"	"	20	"	"	30
District Surgeon's Establishment	"	"	"	9	3	6	20	"	"	20	"	"	30	"	"	Vide Para 17 of the report.
c. Other contributions Bonus	12	13	"	38	2	"	167	3	"	180	"	"	20	"	"	
3. Vaccinations—																
a. Establishment	76	7	3	40	"	"	43	8	9	120	"	"	120	"	"	+ 180
b. Contingencies	56	3	"	88	14	6	43	13	"	100	"	"	100	"	"	
c. Contributions to Local Boards ..																
Carried forward ..	3346	11	9	1129	"	4	1653	4	3	5010	"	"	4580	"	"	1480

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Statement VI.—Revised Estimate—(Charges) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 188 -9 .			Probable charges of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	3346	11	9	1129	"	4	1663	4	3	5010	"	"	4580	"	"	
GRANT III—*Sanitation and Medical Services*—cont.													4480			
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	95	6	5	28	4	2	47	9	7	143	"	"	140	"	"	✓
b. Contingencies	2	9	"	"	"	"	4	7	"	7	"	"	30	"	"	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	1230	11	4	668	8	8	1029	4	8	2260	"	"	2260	"	"	✓
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1237	"	"	348	"	"	843	"	"	2080	"	"	1700	"	"	The increase is owing to the Amount paid for the last year.
b. Private scavenging—																
i. Establishment	153	8	"	89	5	8	96	8	"	250	"	"	770	"	"	
ii. Contingencies, such as cost of scavenging carts, &c.	48	"	"	18	"	"	32	"	"	80	"	"	350	"	"	
c. Cholera charges	38	"	"	506	9	7	22	"	"	60	"	"	250	"	"	
d. Contingencies	3	1	10	"	"	"	6	14	2	10	"	"	50	"	"	
Special Sanitary arrangements	376	14	9	"	"	"	603	1	3	980	"	"	"	"	"	Vide Para 18 of the report
Total, Grant III ..	6531	15	1	2787	12	"	4348	"	11	10880	"	"	10190	"	"	

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GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	492	7	3	235	"	"	257	8	9	750	"	"	780	"	"	✓
b. Contingencies	776	11	8	323	6	6	523	4	4	1300	"	"	1300	"	"	✓
2. i. MARKETS—																
a. Establishment	42	4	5	"	"	"	26	11	7	69	"	"	90	"	"	The non-appointment of hands in some months of the year is due to the decline
b. Contingencies	"	10	"	"	"	"	"	6	"	1	"	"	"	"	"	
ii. SLAUGHTER-HOUSES—																
a. Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Contingencies	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
3. CHOULTRIES—																
a. Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Contingencies	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
c. Feeding Travellers	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
4. TRAVELLERS' BUNGALOWS—																
a. Establishment	26	13	1	"	"	"	13	2	11	40	"	"	45	"	"	✓
b. Contingencies	"	"	"	"	"	"	75	"	"	75	"	"	75	"	"	✓
5. AVENUES—																
a. Establishment	439	10	7	163	14	7	190	5	5	630	"	"	630	"	"	✓
b. Contingencies	21	11	"	52	2	5	33	5	"	55	"	"	50	"	"	✓
6. PUBLIC GARDEN—																
a. Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Carried forward ..	1800	4	"	774	7	6	1119	12	"	2920	"	"	2970	"	"	✓

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Statement VI —Revised Estimate—(Charges) for 189 -9 —*continued*

Items.	Actuals of the first eight months of 189 -9.	Actuals of the last four months of 188 -9.	Probable charges of the last four months of 189 -9.	Total of columns 2 and 4.	Budget grant 189 -9, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1800 4 "	774 7 6	1119 12 "	2920 " "	2970 " "	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	" " "	" " "	" " "	" " "	" " "	
8. FIRE—						
a. Establishment	" " "	" " "	" " "	" " "	" " "	
b. Purchase of fire-engine, buckets, repairs, &c.	" " "	" " "	" " "	" " "	" " "	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	" " "	" " "	" " "	" " "	" " "	
ii. Rewards for destruction of wild animals and snakes	12 7 6	" " "	7 8 6	20 " "	40 " "	
iii. Printing	423 8 7	2 3 8	76 7 5	500 " "	500 " "	
iv. Compensation for lands ..	12 " "	14 6 "	8 " "	20 " "	100 " "	
v. Other items	121 1 6	178 8 5	28 14 6	150 " "	50 " "	A fluctuating item
Total, Grant IV ..	2369 5 7	969 9 7	1240 10 5	3610 " "	3660 " "	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	764 14 1	394 7 3	375 1 11	1140 " "	1140 " "	
ii. Inspection	320 " "	160 " "	160 " "	480 " "	480 " "	
b. Collection of Municipal Taxes—						
i. Establishment	78 " "	79 4 "	160 " "	238 " "	240 " "	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	" " "	" " "	" " "	" " "	30 " "	
c. Collection of Tolls—						
i. Establishment	803 8 2	" " "	438 7 10	1242 " "	" " "	The department at present age- -ment of tolls in the cur- -rent year against the expen- -diture of the Council at its last budget.
ii. Contingencies	107 5 6	" " "	42 10 6	150 " "	" " "	
d. Office contingencies other than (*b*) (ii)	56 7 "	21 7 1	93 9 "	150 " "	150 " "	
e. Contributions for Central office and Audit establishments ..	169 9 4	149 13 6	30 6 8	200 " "	120 " "	
Total, Grant V ..	2299 12 1	804 15 10	1300 3 11	3600 " "	2160 " "	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. ,, of current year ..						

Statement VI.—Revised Estimate—(Charges) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 189 -9	Actuals of the last four months of 188 -9.	Probable charges of the last four months of 189 -9.	Total of columns 2 and 4.	Budget grant 189 -9, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent	" " "	25 " "	125 " "	125 " "	" " "	
b. Others	" " "	433 2 1	25 " "	25 " "	60 " "	
Refunds of other than current collections					60	
Discount	" " "	" " "	" " "	" " "	" " "	
Pensions and gratuities	" " "	" " "	" " "	" " "	" " "	
Investments—						
a. In Government securities for purposes other than Sinking Fund	" " "	" " "	" " "	" " "	" " "	
b. In Saving Bank	" " "	" " "	" " "	" " "	" " "	
Totsal Expenditure	14112 10 4	9161 2 11	13067 5 8	27180 " "	26440 " "	
Balances—						
a. Municipal Fund	" " "	" " "	" " "	1090 " "	1140 " "	
b. Endowments	" " "	" " "	" " "	" " "	" " "	
c. Water-tax Fund	" " "	" " "	" " "	" " "	" " "	
Grand Total	" " "	" " "	" " "	28270 " "	27520 " "	

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Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Mannargudi 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.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.	
Entries as per Statement II wherever there is alteration					
Grant I.					
New Works. Communications	" " "	190 " "	" " "	190 " "	Resolution of the Council at their meeting held on 4th January 1896.
Do. Buildings	1650 " "	" " "	950 " "	700 " "	
Do. Drainage	750 " "	" " "	750 " "	" " "	
Repairs. Communications	3400 " "	" " "	900 " "	2500 " "	
Do. Buildings	420 " "	" " "	20 " "	400 " "	
Do. Water Supply.	" " "	1220 " "	" " "	1220 " "	
3. Establishment.	360 " "	" " "	180 " "	180 " "	
Tools and plant and other stores	50 " "	" " "	20 " "	30 " "	
Grant II. Lesional school and stipends to Normal students	120 " "	" " "	80 " "	40 " "	
Fined payments.	410 " "	" " "	40 " "	370 " "	
Results Grants.	100 " "	100 " "	" " "	200 " "	

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Mannargudi 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.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Salary Grants	450	"	"	20	"	"	"	"	"	470	"	"	+
Municipal Inspectors Establishment	240	"	"	"	"	"	10	"	"	230	"	"	+
Do contingencies	20	"	"	10	"	"	"	"	"	30	"	"	+
Building Grants	"	"	"	30	"	"	"	"	"	30	"	"	+
Gymnasium Contingencies	30	"	"	"	"	"	10	"	"	20	"	"	+
Grant III	30						30						
Hospitals Establishment	2330	"	"	"	"	"	40	"	"	2290	"	"	+
Dist of Patents	600	"	"	500	"	"	"	"	"	1100	"	"	+
Sundries and Contingencies	560	"	"	"	"	"	60	"	"	500	"	"	+
Other Contributions	30	"	"	150	"	"	"	"	"	180	"	"	+
Registration Contingencies	30	"	"	"	"	"	23	"	"	7	"	"	+

Resolution of the Council dated 4th January 1896.

62

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Mannargudi 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.
1	2			3			4			5			6.
Entries as per statement III wherever there is alteration													
Conservancy — Other Charges.	1700	"	"	380	"	"	"	"	"	2080	"	"	+
Private Scavenging Establishment	820	"	"	770	"	"	50	"	"	770	"	"	+ G.O. No. 812 M. dis 9.5.1895
Cholera Charges	250	"	"	"	"	"	190	"	"	60	"	"	+ & 1565 M. dis 26.9.95.
Contingencies	60	"	"	50	"	"	50	"	"	10	"	"	+
Special Sanitary arrangements	"	"	"	980	"	"	"	"	"	980	"	"	+
Grant III. Lighting Establishment	780	"	"	"	"	"	30	"	"	750	"	"	+
Market. Establishment & Contingencies	90	"	"	"	"	"	20	"	"	70	"	"	+
Compensation for Lands	100	"	"	"	"	"	80	"	"	20	"	"	+
Other items	50	"	"	100	"	"	"	"	"	150	"	"	+

Resolution of the Council dated 4th January 1896.

19

NB

Chairman

Statement VI-A.—Showing the Budget Grants with the subsequent Additions and Deductions for the Town of Mannargudi 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.
1	2	3	4	5	6
Grant V.					
Purchase of annual books.	30 " "	" " "	30 " "	" " "	
Collection of tolls.					
Establishment	" " "	1242 " "	" " "	1242 " "	G. O. No. 1599-M. dis 4. 10. 95.
Contingencies	" " "	150 " "	" " "	150 " "	
Contribution for central Office and audit Establishments	120 " "	80 " "	" " "	200 " "	

Revised items of the Council's dated 4th January 1896.

62.

Chairman

Statement VII.—Tolls.

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

63

Statement VIII.—Loans.

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

64

again for the Consideration of the Budget.

Amendment proposed by M. Q. Ry. K. Ll. Srinivasa Iyengar which is enclosed in a separate paper and seconded by M. R. Ry. Rajagopala Ayyangal.

Amendment passed by majority.

Rao Sahib's draft Statements and report.

Resolved by majority that the Statement presented with the proposal of M. Q. Ry. Rajagopala Ayyangal be passed.

Messrs. Ramanuja Mudaliar
" Venugopala Chettiar
& Chairman } dissenting.

Draft Report passed by majority subject to the proposal of M. R. Ry. S. Venkatta Rau Avl. Chairman dissenting about the remarks contained in the proposal

x x x x x

(Sd.) M. Srinivasa Rao
Chairman

(True extract)

Illegible
Chairman

NB:

Amendment proposed by M. Q. Ry. K. Ll. Srinivasa Iyengar.

Since the Budget Estimate is due to the Government on the 1st January & it & an examination to that effect has been required and as the Council have devoted much time in arriving at the correct figures and as it is really for exploration, it may now be taken up and passed expeditiously.

(Sd.) K. Ll. Srinivasa Iyengar
Councillor

(True Copy)

Illegible
Chairman

NB

Extract from the Proceedings of the Municipal Council Mannargudy passed at their special meeting held on Wednesday the 15th January 1896.

Present.

R.R.Ry. Rt. Hon. Streenivasa Row Avl. Chairman
" J. Sujanamiyan Avl. — Councillor
" S. Venkatramanier Avl. "
" V. Subbaraya Pillai Avl. "
" K. Rajappaier Avl. "
" K. Rajappaier Avl. "
" Vythinatha Pillai Avl. "
" Govinda Pillai Avl. "
" Ponnusamithudaiyan Avl. "
" Venugopalachettiar Avl. "

× × × ×

Special Subject.

To consider about the Revised & Budget proposals.

Resolved unanimously that — the

under Private Scavenging

the decrease is owing to the difficulties which the Committee have had to contend in eradicating the deep rooted prejudices which the public (a major portion of them) being agriculturists & peasant classes have from time immemorial in the matter of accepting the private Scavenging service as the system is a novelone and its advantages are a sealed Book to them. After a good deal of persuasion instruction & example the masses are now beginning to appreciate the manifold benefits arising out of it by accepting the private Scavenging Service. The Committee are glad to report that the No. of houses has increased from 75 to about 200 & they hope to extend the System to that it will fetch Rs 250 as provided in the Revised Estimate.

Resolved unanimously that para 6 & 7 & that portion of the resolution relating to "draft prepared in the office" be struck out.

(Signed) H. K. Sherriff Lord
Chairman

(True Extract)

H. K. Sherriff
Chairman

H. K.
M. B.

MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	N	Proposition.		Grounds of proposition.
Number	Date.		m.	Increase per month. Amount.	Decrease per month. Amount.	
				Rs.	Rs.	
405-M	11 March 1895.	Grant I:— (1) Water works.			Rs 4	
					Rs 8.4	Vide enclosed sheet.
		Grant II:— (Fixed Payments Salary Results System)		7-4	22-4	The Council have prepared to abolish the W.S.D. Schools, but the Educational Authorities have recommended its retention for one more year. Extract from Educational Budget enclosed.
405-M and 1139 Mis	11 March 1895 and 19 July 1895.	Grant III: Conservancy Road watering establishment.		32		
405-M and 1765-M Mis	11 March 1895 and 26 September 1895.	Private scavenging establishment		2 4 1 7	16 4	The increase is provided at the suggestion of the Sanitary Commissioner.
					498	

500—12-12-93.

2/232 Insp Lab

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Nature. Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maximum
					Rs.	Rs.
		Grant III Lighting Establishment	1	Maistry	"	96
			1	Maistry	"	84
			10	Other sections	"	600
						780
		Markets Establishment	2	Servants	"	96
		Revenue Establishment	11	Coolies		528
			1	Other sections		108
			12			636
405 VI	11-8-1895	Grant V. office Establishment	9	Other sections	"	1152

500—12-12-93.

Statement of Proposition for revision of Establishment.

MUNICIPALITY.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	NATURE OF CHARGE. Present Scale. Number	Designation.	Pay. Minimum. Rs.	Maximum. Rs.	Proposed Scale. Number	Designation.	Pay. Minimum. Rs.	Maximum. Rs.	Proposition. Increase per month. Amount. Rs.	Proposition. Decrease per month. Amount. Rs.	Grounds of proposition.
405-M	11 March 1895.	Grant I:— (1) Water works.	6	Permanent watchmen.	"	288 24	5	Permanent watchmen.	"	240		Rs 4	
			2	Temporary watchmen for 5 months at Rs 4.		40	5	Temporary watchmen for 4 months at Rs 4.	"	80		Rs 8-4	Vide enclosed sheet.
			8			328	10			320			
		Grant II:— (Fixed Payment Salary Results System)	1	Head Master.		120 10		Fixed payments.					We Council have proposed to abolish the W.C.R. school last
			1	Assistant — do —		84 7	1	Master (Pasiya school 6).		84 7	7-4	22-4	the Educational Authorities have recommended its
			1	2nd Assistant do		60 5							retention for one more
			1	Sweeper.		36 3	1	Sweeper.		8		7 80	year. Extracts from
			3	Other sections.		147 12-4	1	Head Master.					the educational
							1	1st Assistant Master		44 12			Report enclosed.
			7			414	1	Sweeper.					
							5			234			
405-M And 1189-M Dis	11th March 1895. And 19th July 1895.	Grant III: Conservancy Road watering establishment.	7	Scavengers.	"	33628	8	Scavengers.	"	384			X Unnecessary provided at the suggestion of the Deputy Secretary Commissioner.
			7	Boy scavengers.	"	126 10-8	8	Boy scavengers.	"	144 12			
			4	Coolies for watering roads.	"	192 16 60 5							
			2	Boys coolies.	"	1676	24	Other sections		1618		164	
			25	Other sections		2310	40			2146			
			45										
405-M And 1505-M Dis	11th March 1895 And 26th September 1895.	Private scavenging establishment	12	Male Scavengers	"	576 48	4	Male Scavengers.	"	1192			
			3	Female Scavengers	"	126 10-8	2	Female Scavengers.	"	84 7		498	
			1	Mantry		12 774	6			276			
			16										

2/23

500—12-12-93.

revision of Establishment. Neemuch MUNICIPALITY.

CHARGE.				PROPOSITION.		
		Proposed Scale.				
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
1	Mairtry	"	120 10			
10	Other sections	"	600		12 5	
11			720			
"	"	"	"	"	96 8	
10	coolies		480 40			
1	Other sections		108 9		48 4	
11			588			
1	Temporary clerks for one year	"	120 10	120 10	"	
9	Other sections.	"	1140 95			
10			1260			

Assistant Commissioner.

Extract from the Assistant Inspector's Budget for 1896-97.

x x x x

Neither of the two Municipal Schools has ever worked satisfactorily. As, however, they are reported to be picking up strength they may be allowed a chance for another year.

x x x x

(Signed) L.C. Williams
Asst. Insp? of Schools
6th Division

(True extract)

[illegible]
Chairman

384 / 7 March

No. / M., / FEBRUARY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. M. R. STREENIVASA ROW, Avargal, Chairman, Municipal Council, Mannárgudi, to the Chief Secretary to Government (through the Divisional Officer, Mannárgudi), dated 16th January 1896, No. 1030.

I have the honour to submit herewith the revised estimate for 1895–96 and the budget estimates for 1896–97 in accordance with the instructions laid down in G.O., No. 2193, dated 10th December 1891, and No. 644 M., dated 4th April 1892.

2. The report and statements were passed by the council at their meeting held on 4th and 15th January 1896. Extracts from the proceedings are enclosed.

3. The revised and budget estimates for the current official year are compared below :—

Receipts.

	Revised estimate.	Budget estimate.
	RS.	RS.
(1) Opening balance	2,520	2,350
(2) Receipts	25,750	25,170
Total ..	28,270	27,520

Charges.

(1) Expenditure	27,180	26,400
(2) Closing balance	1,090	1,120
Total ..	28,270	27,520

4. Most of the variations between the revised and the budget estimates are explained in statement No. VI, but some important changes are dealt with below.

5. *Tolls.*—Tolls are under the departmental management of the council. The increase in the revised estimate represents the cost of the toll establishment for the whole year.

6. *Private Scavenging.*—The decrease is owing to the difficulties which the council have had to contend in eradicating the deep-rooted prejudices, which the public—(a major portion of them) being agricultural and peasant classes—have from time immemorial in the matter of accepting the private scavenging service as the system is a novel one and its advantages are a sealed book to them. After a good deal of persuasive instruction and example, the masses are now beginning to appreciate the manifold benefits arising out of it by accepting the private scavenging service. The council are glad to report that the number of houses has increased from 75 to about 200 and they hope to extend the system so that it will fetch Rs. 250 as provided in the revised estimate.

7. *Fishery Rents.*—The decrease is due to the drying up of about almost all the tanks owing to the dearth of water in the municipal channel as the north-east monsoon failed.

Charges.

8. *New Works—Communications.*—A dam was constructed and necessary side channels to roads and streets were dug; hence this new provision appears in the revised estimate.

9. *New Works, Buildings.*—The provision is made in the revised estimate to meet the cost of the construction of a kitchen to the travellers' bungalow, sheds in the weekly market, a municipal school-house and a shed for a toll-gate, for which no provision was made in the budget. Why the budgeted works are not to be carried out this year, is explained in paragraph 13 *infra*.

10. *New Works—Drainage.*—No provision is made under this head against a budget allotment of Rs. 750, as the council had to postpone the scheme, though important, owing to the fall of income from tolls and private scavenging fees.

11. *Repairs—Buildings.*—The difference is due to the carrying out of the works economically.

12. *Repairs—Water-supply.*—This sum was incurred in cleansing the water-supply channel, which is 13½ miles in length, and wells in the river Paiyani and tanks. These works were executed with the hope that sanction will be accorded on the ground of their importance and necessity, and they occasioned the postponement of the new works budgeted for to the next year, which, it is hoped, will also meet with approval. As no allotment statement has been submitted for the sanction of Government till now, the same will be submitted in due course for the sanction of Government.

13. (3) *Establishment.*—As the chairman has not appointed a passed overseer till now, as contemplated by the council, and as the working season has almost drawing near, the council provide Rs. 180 against Rs. 360 to have the present incumbent till the end of the year.

14. *Grant II.*—Under the salary-result system, a provision of Rs. 20 has been included in the revised estimate to meet the pay of a teacher and contingencies on behalf of a Parayah school. This provision is necessary, as all arrangements for the starting have been made and as the postponement of the same cannot be made till the ensuing year. It is hoped that the Government would sanction it.

15. *Grant III—Diet of Patients, &c.*—The increase over the budget was caused owing to payments of bills relating to the last year. An allotment statement for the excess expenditure will be submitted for the sanction of Government shortly.

16. *Other Contributions.*—This sum is provided for a scholarship of Rs. 25 sanctioned by the council for training a female apothecary by the Countess of Dufferin's Fund. This has received the sanction of the Government in its order Mis. No. 1781 M., dated 28th October 1895.

17. *Special Sanitary Arrangements.*—Rs. 980 is provided in the revised estimate. This was incurred in erecting two big pandals, twenty tatty latrines, twelve urinals and six water-sheds and in maintaining special sweepers, coolies for watering roads, a maistry to supervise and extra watchers for certain tanks. The above were the suggestions of the civil apothecary to be carried out during the festival celebrated annually, which were approved of by the District Medical and Sanitary officer. Hitherto provision was made for special sanitary arrangements during the festival under the head of "Cholera charges and contingencies." and as it appeared inappropriate now the expenditure is shown under "Special sanitary arrangements," a column newly opened. The provision under the head of "Cholera charges and contingencies" was also utilised for the above purpose.

18. *Contribution for Central Office and Audit Establishments.*—Rs. 200 is provided in the revised estimate against the budget estimate of Rs. 120. The excess is for paying the proportionate pay and travelling allowance of the Collector's municipal clerk, the pensionary contribution on behalf of the clerk and the late municipal manager, who was a servant lent to the municipal council, and the contribution for the audit establishment. The provision of Rs. 120 is only sufficient to pay the contribution for the audit establishment.

BUDGET ESTIMATE FOR 1896–97.

Receipts.

	Rs.
(1) Opening balance..	1,090
(2) Receipts	23,220
Total ..	24,310

Charges.

(1) Expenditure	23,290
(2) Closing balance	1,020
Total ..	24,310

19. *Tax on Buildings.*—Rs. 4,250 is provided against Rs. 4,000. This income is expected as the council will revise the tax, keeping in view the order of Government No. 1723, dated 23rd October 1895.

20. *Tax on Lands.*—As this tax is intended to be revised, the higher income against the revised estimate is expected.

21. *Rent of Buildings.*—As the Police patients occupy a portion of the hospital buildings, the sum is expected to be recovered from the Police department for the occupation.

22. *Cart-stand Fees.*—The council propose to open a cart-stand at least this year and hence the provision.

23. *Private Scavenging.*—It is hoped that the system will be successfully extended, and hence the increase in the budget over the revised estimate.

Charges.

24. *New Works, Communications.*—Rs. 500 is provided under this head to extend the gravel road from the eastern bridge to the municipal limit stone eastward. It has been observed by the Government that the extent of unmetalled roads is very large in this town (*vide* G.O., Nos. 1847 and 1848, dated 1st December 1894).

25. *Grant I— Establishment.*—Rs. 360 is provided under this head as the council propose to entertain a passed overseer, as they want a professional man to prepare plans and sketch for all works and to take levels and survey of the town as they are going shortly to have a complete scheme for water-supply and drainage.

26. *Grant II—Education—Fixed Payments.*—The council provided only Rs. 240 against Rs. 324 proposed in the budget of the Assistant Inspector of Schools. The council proposed to abolish the Western salary-results school as it is not progressing and as its cost is prohibitive as remarked by Government in its order Nos. 1327 M. and 1723, dated 25th September 1894 and 23rd October 1895. The municipality has opened the school in this locality as there was no private agency then to open a school; and now a well-conducted school under private agency has been opened and is thriving well. It is but incumbent on the council not to interfere with the work of private agency as enunciated by the Education Commission. The educational authorities are also for closing the school.

27. *Grant II—Education.*—The provision for a drawing master has been disallowed, as the Government in its order No. 405 M., dated 11th March 1895, did not sanction it on the ground that the assignment under the grant is in excess of the limit allowed. Provision has been made for a teacher for the management of the Parayah school recommended by the Assistant Inspector.

28. *Grant III—Conservancy.*—One sewage cart is increased according to the suggestion of the Sanitary Commissioner.

29. *Other Contributions.*—The provision of Rs. 300 is on account of the scholarship founded for training a female apothecary.

30. *Grant V.*—The council provided Rs. 120 for a temporary clerk for one year, as they want to measure the lands according to Revenue Settlement to revise the land-tax and to report upon encroachments, &c.

31. In conclusion, the council beg to point out that most of the provisions provided in the budget estimate to carry out the suggestions of the Sanitary Commissioner have to be abandoned owing to extraordinary fall in the income from tolls and to the utilising of a portion of the allotment to the construction of a cook-room for the convenience of travellers and to the fittings of a school-house and a shed for the market. They have made provision in the coming year to carry the more important part of his recommendations affecting the health and welfare of the inhabitants, leaving the other to be taken in due course according to the finance of the municipal council. This they have done after giving mature deliberations to the each and every recommendation of the Sanitary Commissioner.

32. I request that the Government will be pleased to sanction this low closing balance.

Cur. No. 49-Munl.

Forwarded.

VALLAM,
21*st January* 1896.

(Signed) G. STOKES,
Collector.

98

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 2329 M of 1896, dated 16th Jan'96 from the Chairman, Mannárgudi
Current No. 288 M of 1896, dated 23rd Jan'96 from the Collector of Tanjore
— 366 M — — 28 Jan'96 — Chairman, Mannárgudi
Current No. 402 M of 1896, dated 15th Feb'96 from the Surgeon-General.
Current No. 407 M of 1896, dated —do— from the Director of Pub. Instn.
— 507 M of 96 — 8-2-96 — Sanitary Commr.

Order— No 384 M dt 7-3-96

The estimated receipts and charges of the Mannárgudi 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.	Rs	Rs.	Rs.	Rs.
Balance brought forward	4.824	2.350	2.520	1.090 1240
Tax on Arts	2.089	2.310	2.300	2.310
Tax on Buildings and Lands	5.867	4.620	4.930	4.870
Water-Tax on Buildings and Lands	.	.	.	.
Tax on Vehicles and Animals	1.301	1.470	1.470	1.520
Tax on Carts	1.368	1.570	1.500	1.410
Tolls	6.716	6.670	7.000	5.400
Realizations under Special Acts	.	.	.	.
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	910	1.010	960	950
Conservancy Receipts	125	400	400	250
Fees and Revenue from Educational Institutions ..	39	60	60	40
Fees and Revenue from Medical Institutions	.	.	.	.
Income from Markets and Slaughter-houses	1.035	1.250	1.300	1.200
License fees	547	650	800	650
Other fees	10	130	10	60
Fines under Municipal and other Acts	266	500	500	500
Interest on Investments and premium on Loans ..	1,226	950	950	950
Grants and Contributions from Government	.	310	180	~~90~~ 150
Do. from Local Boards	1.810	1.810	1.810	1.810
Do. from other bodies	17	..	30	20
Recoveries for services to private individuals	51	1,000	250	650
Miscellaneous	86	420	100	340
Loans	.	.	.	.
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	.	.	.	.
Advances Recovered	384	100	1,200	200
Total ..	28.611 4824	27.520 2350	28.270 25/20	~~24.310~~ 24.570 24.480 1240
	23757	25,170	25750	23350

J. E. 73.

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96	Budget Estimate 1896-97	
	Rs.	Rs.	Rs.	Rs.	
Grant I.					
New Works—					
Communications			190	500	
Buildings	1.017	1.650	700	800	
Drainage		750			
Water-supply	50	500	500		
Repairs—					
Communications	3.872	3400	2,500	3,000	
Buildings	8,529	420	400	200	
Drainage					
Water-supply	746	330	1.550	520	
Establishment	180	360	180	360	
Tools and Plant and other Stores	9	50	30	30	
Contributions for Public Works					
Total	9.398	7.460	6,050	5,410	
Grant II—					
Training Schools		120	40	50	
Municipal Schools—					
(*a*) On the Salary System	336	560	640	390	
(*b*) On the Salary Result System	424	450	470	560	
Salary Grants	1.191	1.250	1.250	1.150	
Result Grants					
Combined Grants	253	260	260	270	
Inspection	211	260	230	200	
Miscellaneous					
Total	2,415	2,900	2,890	2,610	
Grant III—					
Hospitals and Dispensaries	2.896	3990	4290	4.030	
Contributions	259	2780 640	2580 400	550	400
Vaccination	291	300	220	220	
Registration of Births and Deaths	136	170	150	160	
Conservancy, Road-cleaning and Road-watering	4,317	5,820	5,720	4770	
Total	7.899	10,120 640	10.880 10730	9.700	9,580
Grant IV—					
Lighting	1.756	2.080	2.050	1.920	
Markets and Slaughter-houses		90	70		
Choultries					
Traveller's Bungalows	646	120	120	100	
Avenues		680	680	630	
Public Garden, Survey of Land, Fire and other charges.	924	690	690	540	
Total	3326	3,660	3,610	3,190	
Grant V—					
Supervision and Management	2.250	2.150	3.600	2350	2,290
Repayment of Debt					
Interest on loan					
Advances Recoverable	796	60	150		
Refunds	6	50			
Discount					
Pensions and Gratuities					
Investments		1200			1,440
Balance	2521	410	1090 1240	1020	
Total	28611	27820 1200	28270 1240	24.310 1020	24.520 1150 1330 23,140
		26320	27030	23290	

Revised Estimate for 1895-96

2. The current receipts and charges are now estimated at Rs 25,750 and Rs 27,030 respectively against Rs 25,170 and Rs 26320 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under the taxes on buildings and lands, tolls and advances recovered is partly counter-balanced by a decrease under private Revenue, fees and fishery rents, while the increase and that in the charges under grants III the collections under the taxes on arts and lands and the expenditure on Communications and Repairs-Buildings during the first eight months of the year were not satisfactory. The Inam Commissioner's attention will be drawn to para 1 of the Divisional officer's endorsement with the remarks on which the fort agrees. The establishment of a Varanja school with a teacher on Rs 7 referred to in para 14 of the

and Rs 1150 being a decrease under grant I.

Chairman's letter is sanctioned.
The application for allotment of funds, promised in para 12 will be awaited; ~~but the check~~ the sanction of govt should also be ~~also include the application~~ obtained for the allotment required ~~for maintaining the park~~ to meet the cost of the sanitary arrangements referred to in para 17 ~~with reference~~ ~~para 18 it is observed that~~
Under govt no 691 Judy 22-6-88 and no 1894 L dy 17-5-94 the municl Council is itself competent to sanction the allotment of funds mentioned in para 15.

Budget Estimate for 1896-97.

3. Receipts - The receipts for the ensuing year are put down at Rs 23,280 against the revised estimate of Rs 25,750, the decrease being mainly under tolls and advances recovered. The explanation of the increase in the revised estimate of the tax on lands as compared with the budget estimate for 1895-96, given in paragraph 20 is evidently incorrect as in that case there would also be an increase in the budget estimate for 1896-97. The reason assigned for the increase in the last column of Statement VI is that it is due to the collection of arrears, and this appears to be the true cause.

4. Charges - (1) The probable charges are entered as Rs 23,140 against Rs 27,030 in the revised estimate, the decrease being spread over all the grants.

(2) Grant I - The reduction of one in the number of water works watchmen and the entertainment of 5 temporary watchmen on Rs 4 each, which from Statement II-B and the Prop.n Statement appear to be contemplated are sanctioned but ~~appear to~~ these as well as ~~to~~ all the other proposals relating to Establishments should have been referred to in the Chairman's letter. The construction of the latrine, for which provision is made in the budget, should not be commenced until the plans & Estimates have been approved by a competent authority.

(3) Grant II - The ~~proposal~~ abolition of the western Salary Results School proposed in para 26 is approved.

(4) Grant III - The additions to and alterations in the Conservancy and Private Scavenging Establishments, which from Statement II-B and the proposition Statement appear to be contemplated are sanctioned remarks ~~& suggestions~~. The ~~recommendations~~ of the Divisional officer of the ~~Deputy Collector~~

They are of opinion that the scheme for starting the service should be reconsidered. From the estimates it appears that the receipts at present from the private scavenging service proposed to be worked at a profit of Rs 120. the service also supporting itself to the extent of Rs 1,000 is being worked at a loss, either all that is necessary is to make the service self supporting, or if it is found that profit improved or the fees reduced.

C.E./O.

in para 6 of his D.O. letter dated the 4th instant 46.
-ment ~~and~~ of The Sanitary
Commissioner's remarks in his letter
read above should also receive
~~will be referred to~~ the most careful consideration and
~~the~~ Council for consideration
~~him~~.

(5) para 4. The entertainment
of a lighting superintendent
on Rs 60 in lieu of the two existing
maistris, on the aggregate
salary of Rs 15, the abolition
of the market Establishment
of one
and the reduction in the
number of ~~the~~ avenue cooks,
~~by one~~ which from the Statts
submitted with the budget
appear to be contemplated,
are ~~approved~~ sanctioned.

(6) para 5. The ~~proposal to~~
entertain ment of a temporary
clerk on Rs 10 proposed.
in para 30 ~~of the Chairmans~~
~~letter~~ is sanctioned. The
Contribution for the
Central office Establish
-ment will, with reference
to D.O. no 2190 L dy 19-11-95

he returned from Rs 200 to Rs 1460.

5. The budget as revised by
Government closes with a
balance of Rs 1,440 or 6.2 per
cent of the Estimated receipts.

6 The President's letter is very meagre and contains hardly any explanation of the variations under the several heads.

H
1572/96 17.11.96

To
The Chairman Municipality
Collector of Lahore
President D.H.B. do
Accountant Jenl
The Director of Public Instn
Surgeon Jenl
Sanitary Commissioner
Sanitary Engineer
Editor Table D.O. 21/11/96

C.S. 10.

No. 384 M., 7TH MARCH 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. M. R. SRINIVASA RAO, Avargal, Chairman, Municipal Council, Mannárgudi, to the Chief Secretary to Government (through the Divisional Officer, Mannárgudi), dated 16th January 1896, No. 1030.

I have the honour to submit herewith the revised estimate for 1895–96 and the budget estimates for 1896–97 in accordance with the instructions laid down in G.O., No. 2193, dated 10th December 1891, and No. 644 M., dated 4th April 1892.

2. The report and statements were passed by the council at their meeting held on 4th and 15th January 1896. Extracts from the proceedings are enclosed.

3. The revised and budget estimates for the current official year are compared below :—

Receipts.

	Revised estimate.	Budget estimate.
	RS.	RS.
(1) Opening balance	2,520	2,350
(2) Receipts	25,750	25,170
Total ..	28,270	27,520

Charges.

(1) Expenditure	27,180	26,400
(2) Closing balance	1,090	1,120
Total ..	28,270	27,520

4. Most of the variations between the revised and the budget estimates are explained in statement No. VI, but some important changes are dealt with below.

5. *Tolls.*—Tolls are under the departmental management of the council. The increase in the revised estimate represents the cost of the toll establishment for the whole year.

6. *Private Scavenging.*—The decrease is owing to the difficulties which the council have had to contend in eradicating the deep-rooted prejudices, which the public—(a major portion of them) being agricultural and peasant classes—have from time immemorial in the matter of accepting the private scavenging service as the system is a novel one and its advantages are a sealed book to them. After a good deal of persuasive instruction and example, the masses are now beginning to appreciate the manifold benefits arising out of it by accepting the private scavenging service. The council are glad to report that the number of houses has increased from 75 to about 200 and they hope to extend the system so that it will fetch Rs. 250 as provided in the revised estimate.

7. *Fishery Rents.*—The decrease is due to the drying up of almost all the tanks owing to the dearth of water in the municipal channel as the north-east monsoon failed.

Charges.

8. *New Works—Communications.*—A dam was constructed and necessary side channels to roads and streets were dug; hence this new provision appears in the revised estimate.

9. *New Works, Buildings.*—The provision is made in the revised estimate to meet the cost of the construction of a kitchen to the travellers' bungalow, sheds in the weekly market, a municipal school-house and a shed for a toll-gate, for which no provision was made in the budget. Why the budgeted works are not to be carried out this year, is explained in paragraph 13 *infra*.

10. *New Works—Drainage.*—No provision is made under this head against a budget allotment of Rs. 750, as the council had to postpone the scheme, though important, owing to the fall of income from tolls and private scavenging fees.

11. *Repairs—Buildings.*—The difference is due to the carrying out of the works economically.

12. *Repairs—Water-supply.*—This sum was incurred in cleansing the water-supply channel, which is 13½ miles in length, and wells in the river Pamani and tanks. These works were executed with the hope that sanction will be accorded on the ground of their importance and necessity, and they occasioned the postponement of the new works budgeted for to the next year, which, it is hoped, will also meet with approval. As no allotment statement has been submitted for the sanction of Government till now, the same will be submitted in due course for the sanction of Government.

13. (3) *Establishment.*—As the chairman has not appointed a passed overseer till now, as contemplated by the council, and as the working season has almost drawing near, the council provide Rs. 180 against Rs. 360 to have the present incumbent till the end of the year.

14. *Grant II.*—Under the salary-result system, a provision of Rs. 20 has been included in the revised estimate to meet the pay of a teacher and contingencies on behalf of a Paraiya school. This provision is necessary, as all arrangements for the starting have been made and as the postponement of the same cannot be made till the ensuing year. It is hoped that the Government would sanction it.

15. *Grant III—Diet of Patients, &c.*—The increase over the budget was caused owing to payments of bills relating to the last year. An allotment statement for the excess expenditure will be submitted for the sanction of Government shortly.

16. *Other Contributions.*—This sum is provided for a scholarship of Rs. 25 sanctioned by the council for training a female apothecary by the Countess of Dufferin's Fund. This has received the sanction of the Government in its order Mis. No. 1781 M., dated 28th October 1895.

17. *Special Sanitary Arrangements.*—Rs. 980 is provided in the revised estimate. This was incurred in erecting two big pandals, twenty tatti latrines, twelve urinals and six water-sheds and in maintaining special sweepers, coolies for watering roads, a maistry to supervise and extra watchers for certain tanks. The above were the suggestions of the civil apothecary to be carried out during the festival celebrated annually, which were approved of by the District Medical and Sanitary officer. Hitherto provision was made for special sanitary arrangements during the festival under the head of "Cholera charges and contingencies," and as it appeared inappropriate now the expenditure is shown under "Special sanitary arrangements," a column newly opened. The provision under the head of "Cholera charges and contingencies" was also utilised for the above purpose.

18. *Contribution for Central Office and Audit Establishments.*—Rs. 200 is provided in the revised estimate against the budget estimate of Rs. 120. The excess is for paying the proportionate pay and travelling allowance of the Collector's municipal clerk, the pensionary contribution on behalf of the clerk and the late municipal manager, who was a servant lent to the municipal council, and the contribution for the audit establishment. The provision of Rs. 120 is only sufficient to pay the contribution for the audit establishment.

Budget Estimate for 1896–97.

Receipts.

	Rs.
(1) Opening balance	1,090
(2) Receipts	23,220
Total	24,310

Charges.

(1) Expenditure	23,290
(2) Closing balance	1,020
Total	24,310

19. *Tax on Buildings.*—Rs. 4,250 is provided against Rs. 4,000. This income is expected as the council will revise the tax, keeping in view the order of Government No. 1723, dated 23rd October 1895.

20. *Tax on Lands.*—As this tax is intended to be revised, the higher income against the revised estimate is expected.

21. *Rent of Buildings.*—As the Police patients occupy a portion of the hospital buildings, the sum is expected to be recovered from the Police department for the occupation.

22. *Cart-stand Fees.*—The council propose to open a cart-stand at least this year and hence the provision.

23. *Private Scavenging.*—It is hoped that the system will be successfully extended, and hence the increase in the budget over the revised estimate.

Charges.

24. *New Works, Communications.*—Rs. 500 is provided under this head to extend the gravel road from the eastern bridge to the municipal limit stone eastward. It has been observed by the Government that the extent of unmetalled roads is very large in this town (*vide* G.O., Nos. 1847 and 1848, dated 1st December 1894).

25. *Grant I— Establishment.*—Rs. 360 is provided under this head as the council propose to entertain a passed overseer, as they want a professional man to prepare plans and sketch for all works and to take levels and survey of the town as they are going shortly to have a complete scheme for water-supply and drainage.

26. *Grant II—Education—Fixed Payments.*—The council provided only Rs. 240 against Rs. 324 proposed in the budget of the Assistant Inspector of Schools. The council proposed to abolish the Western salary-results school as it is not progressing and as its cost is prohibitive as remarked by Government in its order Nos. 1327 M. and 1723 M., dated 25th September 1894 and 23rd October 1895. The municipality has opened the school in this locality as there was no private agency then to open a school; and now a well-conducted school under private agency has been opened and is thriving well. It is but incumbent on the council not to interfere with the work of private agency as enunciated by the Education Commission. The educational authorities are also for closing the school.

27. *Grant II—Education.*—The provision for a drawing master has been disallowed, as the Government in its order No. 405 M., dated 11th March 1895, did not sanction it on the ground that the assignment under the grant is in excess of the limit allowed. Provision has been made for a teacher for the management of the Paraiya school recommended by the Assistant Inspector.

28. *Grant III—Conservancy.*—One sewage cart is increased according to the suggestion of the Sanitary Commissioner.

29. *Other Contributions.*—The provision of Rs. 300 is on account of the scholarship founded for training a female apothecary.

30. *Grant V.*—The council provided Rs. 120 for a temporary c[illegible]k for one year, as they want to measure the lands according to Revenue Settlement to revise the land-tax and to report upon encroachments, &c.

31. In conclusion, the council beg to point out that most of the provisions provided in the budget estimate to carry out the suggestions of the Sanitary Commissioner have to be abandoned owing to extraordinary fall in the income from tolls and to the utilising of a portion of the allotment to the construction of a cook-room for the convenience of travellers and to the fittings of a school-house and a shed for the market. They have made provision in the coming year to carry the more important part of his recommendations affecting the health and welfare of the inhabitants, leaving the others to be taken in due course according to the finances of the municipal council. This they have done after giving mature deliberations to each and every recommendation of the Sanitary Commissioner.

32. I request that the Government will be pleased to sanction this low closing balance.

Cur. No. 49-Munl.

Forwarded.

VALLAM,
21*st January* 1896.

(Signed) G. STOKES,
Collector.

From M.R.Ry. K. V. LAKSHMANA RAO Avargal, Deputy Collector of Mannárgudi Division, to the Collector of Tanjore, dated 20th January 1896, Ref. on Cur. No. 162-Rev.

In continuation of my endorsement on Current No. 132 of 1896, dated 17th January 1896, on the letter of the Chairman, Mannárgudi Municipality, I have the honour to note in the margin information regarding the strength of the municipal and private schools which has been omitted in the report.

Strength of recognized school	.. ..	45
„ private school	.. ..	60

Ref. on Cur. No. 64-Ml.

Submitted to Government, in the Local and Municipal Department, in continuation of this office endorsement on Current No. 49-Ml. of 1896, dated 19th January 1896, Budget report of the Mannárgudi Municipality for 1896–97.

2. Extract of Deputy Collector's remarks, to which allusion is made and which are written on the margin of a copy of the Chairman's budget report to Government, submitted to this office for record, is enclosed.

VALLAM,
23*rd January* 1896.

(Signed) G. STOKES,
Collector.

ENCLOSURE.

EXTRACT of the Mannárgudi Division Deputy Collector's remarks on a copy of the Mannárgudi Municipal Chairman's Budget Report to Government for 1896–97.

1. *Paragraph* 10 *of the Chairman's Report—New Works—Drainage.*—As to drainage works unless the question of providing them for the whole town is professionally considered and a general scheme is decided upon, any partial measure cannot be of use, nor can any portion of income from private scavenging be utilized for these works.

2. *Paragraph* 13 *of the Chairman's Report—Establishment (Overseer).*—A passed overseer is not available.

3. *Paragraph* 26 *of the Chairman's Report—Grant II, Education—Fixed Payments.*—The present strength of the private school is 60 boys as against 45 of the municipal school proposed to be abolished. The Assistant Inspector recommended its retention for the year 1896–97.

4. *Paragraph 31 of the Chairman's Report—Conclusion.*—(1) Under road-watering establishment.—It is proposed to be abolished in the ensuing year. I consider an establishment of six coolies necessary at least for five months in the year.

(2) *Private Scavenging.*—As only a small beginning has been made in this year, the council has proposed the reduction of the establishment, but I think a maistri may be allowed for the ensuing year.

(3) Instead of a separate servant now attached to the butcher market and slaughter-house, one of the scavengers may be deputed to cleanse the premises, but the scavenging establishment requires to be strengthened for this purpose by one additional scavenger.

From the Chairman, Municipal Council, Mannárgudi, dated 28th January 1896, No. 1130.

ABSTRACT.—Requesting to make some changes in the educational statements submitted with the budget for 1896–97.

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, 1st February 1896, No. 68.

I have the honour to state that the provision made in Grant III of the budget estimate of the Mannárgudi Municipality for the year 1896–97 is sufficient and calls for no remarks.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 1st February 1896, No. 825.

With reference to the budget estimate of the Mannárgudi Municipality for 1896–97, I have the honour to state that the allotment therein made for education may be accepted. No provision has been made for building or furniture grants to result schools; but as the council has proposed to expend under Grant II fifteen per cent. of the estimated income from taxation, rents and markets, the building and furniture grants will be paid from Provincial funds as a special case.

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 Camp, Bellary, 8th February 1896, No. 246-S.

Referring to the budget estimate of the Mannárgudi Municipality, I have the honour to state that I have no remarks to offer on the provision therein made for vaccination. The conservancy expenditure, which amounts to 20·5 per cent. of the probable receipts, is insufficient for requirements, and should be raised with reference to the following remarks:—

(1) The number of scavengers as entered in Statement II-B—(Grant III (5) (*a*)—namely, sixteen, is inadequate and should at least be doubled.

(2) The number of rubbish and night-soil carts in use for dealing with the daily accumulation satisfactorily is insufficient and should be increased to seventeen and six, respectively.

ORDER—No. 384 M., dated 7th March 1896.

The estimated receipts and charges of the Mannárgudi 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.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4,824	2,350	2,520	1,240
Tax on Arts	2,089	2,310	2,300	2,310
„ on Buildings and Lands	5,807	4,620	4,930	4,870
„ on Vehicles and Animals	1,301	1,470	1,470	1,520
„ on Carts	1,368	1,510	1,500	1,410
Tolls	6,716	6,670	7,000	5,400
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	910	1,010	960	950
Conservancy Receipts	125	400	400	250
Fees and Revenue from Educational Institutions	39	60	60	40
Income from Markets and Slaughter-houses	1,035	1,250	1,300	1,200
License Fees	547	650	800	650
Other Fees	10	130	10	60
Fines under Municipal and other Acts	266	500	500	500
Interest on Investments and Premium on Loans	1,226	950	950	950
Grants and Contributions from Government	..	310	180	150
„ „ from Local Boards	1,810	1,810	1,810	1,810
„ „ from other Bodies	17	..	30	20
Recoveries for Services to Private Individuals	51	1,000	250	650
Miscellaneous	86	420	100	340
Advances Recovered	384	100	1,200	200
Total	28,611	27,520	28,270	24,520
Charges.				
GRANT I—				
New Works—				
Communications	..	..	190	500
Buildings	1,017	1,650	700	800
Drainage	..	750	..	..
Water supply	50	500	500	..
Repairs—				..
Communications	3,872	3,400	2,500	3,000
Buildings	3,524	420	400	200
Water-supply	746	330	1,550	520
Establishment	180	360	180	360
Tools and Plant and other Stores	9	50	30	30
Total	9,398	7,460	6,050	5,410
GRANT II—				
Training Schools	..	120	40	50
Municipal Schools—				
On the Salary-result System	336	560	640	390
Salary Grants	424	450	470	550
Result Grants	1,191	1,250	1,250	1,150
Inspection	253	260	260	270
Miscellaneous	211	260	230	200
Total	2,415	2,900	2,890	2,610
GRANT III—				
Hospitals and Dispensaries	2,896	3,990	4,390	4,030
Contributions	259	270	250	400
Vaccination	291	300	220	220
Registration of Births and Deaths	136	170	150	160
Conservancy, Road-cleaning and Road-watering	4,317	5,310	5,720	4,770
Total	7,899	10,040	10,730	9,580
GRANT IV—				
Lighting	1,756	2,080	2,050	1,920
Markets and Slaughter-houses	..	90	70	..
Travellers' Bungalows	646	120	120	100
Avenues	..	680	680	630
Public Garden, Survey of Land, Fire and other Charges	924	690	690	540
Total	3,326	3,660	3,610	3,190
GRANT V—				
Supervision and Management	2,250	2,150	3,600	2,290
Advances Recoverable	796	60	150	..
Refunds	6	50	..	..
Balance	2,521	1,200	1,240	1,440
Total	28,611	27,520	28,270	24,520

REVISED ESTIMATE FOR 1895–96.

2. The current receipts and charges are now estimated at Rs. 25,750 and Rs. 27,030, respectively, against Rs. 25,170 and Rs. 26,320 anticipated in the

sanctioned budget. The increase in the receipts, occurring chiefly under the taxes on buildings and lands, tolls and advances recovered, is partly counterbalanced by a decrease under private scavenging fees and fishery rents, while the increase in the charges under Grants III and V is partly met by a decrease under Grant I. The collections under the taxes on arts and lands and the expenditure on Communications and Repairs—Buildings during the first eight months of the year were not satisfactory. The municipal council's attention will be drawn to paragraph 1 of the divisional officer's endorsement, with the remarks in which the Government agrees. The establishment of a Paraiya school with a teacher on Rs. 7, referred to in paragraph 14 of the Chairman's letter, is sanctioned. The application for allotment of funds promised in paragraph 12 will be awaited; the sanction of Government should also be obtained for the allotment required to meet the cost of the sanitary arrangements referred to in paragraph 17. Under G.Os., No. 691 M., dated 22nd June 1888, and No. 889 L., dated 17th May 1894, the municipal council is itself competent to sanction the allotment of funds mentioned in paragraph 15.

BUDGET ESTIMATE FOR 1896–97.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 23,280 against the revised estimate of Rs. 25,750, the decrease being mainly under tolls and advances recovered. The explanation of the increase in the revised estimate of the tax on lands as compared with the budget estimate for 1895–96, given in paragraph 20, is evidently incorrect as in that case there would also be an increase in the budget estimate for 1896–97. The reason assigned for the increase in the last column of Statement VI is that it is due to the collection of arrears, and this appears to be the true cause.

4. *Charges.*—(1) The probable charges are entered as Rs. 23,140 against Rupees 27,030 in the revised estimate, the decrease being spread over all the grants.

(2) *Grant I.*—The reduction of one in the number of water-works watchmen and the entertainment of five temporary watchmen on Rs. 4 each, which from Statement II-B and the proposition statement appear to be contemplated, are sanctioned, but these, as well as the other proposals relating to establishments, should have been referred to in the Chairman's letter. The construction of the latrine for which provision is made in the budget should not be commenced until the plans and estimates have been approved by competent authority.

(3) *Grant II.*—The abolition of the Western salary-result school proposed in paragraph 26 is approved.

(4) *Grant III.*—The additions to, and alterations in, the conservancy and private scavenging establishments, which from Statement II-B and the proposition statement appear to be contemplated, are sanctioned. The remarks of the divisional officer in paragraph 4 of his endorsement will be referred to the attention of the municipal council. The Sanitary Commissioner's remarks in his letter read above should also receive most careful consideration.

(5) *Grant IV.*—The entertainment of a lighting superintendent on Rs. 10 in lieu of the two existing maistries on the aggregate salary of Rs. 15, the abolition of the market establishment and the reduction of one in the number of avenue coolies, which from the statements submitted with the budget appear to be contemplated, are sanctioned.

(6) *Grant V.*—The entertainment of a temporary clerk on Rs. 10 proposed in paragraph 30 is sanctioned. The contribution for the central office establishment will, with reference to G.O., No. 2190 L., dated 19th November 1895, be reduced from Rs. 200 to Rs. 140.

5. The budget, as revised by Government, closes with a balance of Rs. 1,440, or 6·2 per cent of the estimated receipts.

6. The Chairman's letter is very meagre and contains hardly any explanation of the variations under the several heads.

(True Extract.)

G. S. FORBES,
for *Chief Secretary.*

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

Exd. A. Kaitt

C.F. 73.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 384 M., 7th March 1896.

MARCH.

Municipal Budget.

Reviewing the Mannárgudi — for 1896-97.

irst copy sent to Press.

for signature.

despatched in print.

N. G.O., No. 160 DATED

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	Department.	C. No.	Year.			

C.F. 73.