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ocal & Munl. (1896) Department.

PRINTED.

G.O., No. 397 M

DATED 9th March 1896

[Despatch Abstract.]

Municipal Budget.

Reviewing the Negapatam ---- 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.

INDEXED.

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.
G.O., DATED 9. 3. 96
No. 397 m

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[Despatch Abstract.]

Municipal Budget.

Reviewing the Negapatam —— for 1896-97

Back Paper, No.   of 18

Read again Order of Government, dated 18 , No.

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Enclosures.

Current No. 234 M/96 — in type
323 M/96 & 561 M/96 — A.

Statement with ditto.

Order, &c., of Government—A. ✓

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

—	Budget 1896-97. Details of Minor Heads.			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				10340	.	.	10030	.	.	8510	.	.	12981	13	10
b. Endowments															
c. Water-tax Fund															
2. Municipal rates and taxes—				52100	.	.									
a. Tax on arts, &c. (section 53) ..	13500	.	.	✓			13500	.	.	13000	.	.	13413	8	.
b. Tax on buildings (section 63) ..	22000	.	.	✓			22000	.	.	22000	.	.	22043	9	7
c. Tax on lands (section 63) ..	1100	.	.	✓			1000	.	.	1000	.	.	1162	9	9
d. Water-tax on buildings and lands (section 75)	.	.	.				.	.	.	.	.	.	.	.	.
e. Tax on vehicles with springs and palanquins (section 77) ..	1900	.	.				1900	.	.	1950	.	.	1887	.	.
f. Tax on animals (section 77) ..	1850	.	.				1850	.	.	1950	.	.	1792	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	1700	.	.				1700	.	.	1900	.	.	1652	.	.
h. Tolls (section 91)—															
Gross receipts 14775-0-0															
Less Local Fund share 4775-0-0 (on net receipts after deducting cost of toll sheds repairs)	10000						9940	.	.	10160			10207	11	3
i. Penalties on account of—															
i. Tax on arts	10	.	.				10	.	.	10	.	.	9	.	.
ii. Tax on buildings ..	10	.	.				10	.	.	10	.	.	.	8	.
iii. Tax on lands	10	.	.				10	.	.	10	.	.	.	.	.
iv. Water-tax on buildings and lands ..	.	.	.				.	.	.	.	.	.	.	.	.
v. Tax on vehicles, &c. ..	10	.	.				10	.	.	10	.	.	.	8	.
vi. Tax on animals	10	.	.				10	.	.	10	.	.		.	
vii. Tax on carts, &c. ..															
viii. Evasion of tolls															
3. Realizations under Special Acts—															
a. Pounds	.	.	.				.	.	.	.	.	.	.	.	
b. Ferry rents	.	.					.	.	.						
c. Fees under Act II of 1888 ..	.	.					60	.	.	.	.	.	60	.	
Carried forward ..				52100	.	.	52000	.	.	52010	.	.	52228	6	.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Nagapatam 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 ..		52100 - -	52000 - -	52010 - -	52228 6 7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—		12970 - -			
a. i. Rent of lands	1250 - -		1250 - -	1120 - -	1255 2 6
ii. Rent of buildings ..	150 - -		150 - -	150 - -	144 - -
iii. Avenue receipts	50 - -		50 - -	50 - -	43 14 6
iv. Fees from Travellers' Bungalows	- - -		- - -	- - -	- - -
b. i. Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	600 - -		600 - -	500 - -	599 12 5
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	500 - -		500 - -	300 - -	286 4 3
c. Conservancy receipts—		2550	2550 - -	2120 - -	1329 1 8
Sale-proceeds of night-soil, street refuse, &c.	250 - -				
d. i. Fees from educational institutions	130 - -		400 - -	200 - -	147 1 7
ii. Other revenue from educational institutions ..	- - -		100 - -	100 - -	123 7 9
e. i. Sale-proceeds and composition fees of medicines ..	300 - -		- - -	- - -	- - -
ii. Other Hospital receipts ..	50 - -		300 - -	250 - -	269 7 9
f. i. Income from markets ..	3800 - - ✓		50 - -	50 - -	9 10 2
ii. ,, slaughter-houses.	2000 - - ✓		3820 - -	3550 - -	3556 12 5
g. Other fees			2000 - -	2000 - -	2027 6 -
i. Distraint fees	50 - -		50 - -	50 - -	29 4 -
ii. License fees	2200 - -		2200 - -	1500 - -	2056 3 5
iii. Cartstand fees	70 - - ✓		70 - -	70 - -	70 - -
iv. Other fees	10 - -		10 - -	10 - -	1 8 -
h. Fines under Municipal and other Acts	1320 - -		1500 - -	1300 - -	1158 7 9
i. Interest on investments—					
i. General, including choultries	140 - -		140 - -	140 - -	179 9 -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	100 - -		150 - -	150 - -	193 - 6
j. Premium on loans	- - -		- - -	- - -	- - -
Carried forward ..		65070 - -	65340 - -	63500 - -	64379 6 7

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Nagapatam 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 ..		65070 - -	65320 - -	63500 - -	64379 6 7
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—		300 - -			
Normal stipends ..	30 - -		30 - -	70 - -	- - -
Buildings	- - -		- - -	- - -	- - -
Municipal Schools ..	- - -		- - -	- - -	- - -
Other purposes: Gymnastic Instructor & Drawing master	270 - -		180 - -	270 - -	167 11 7
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—		2600 - -			
i. Education	- - -				
ii. Medical	1450 - -		1450 - -	1450 - -	1539 4 6
iii. Other purposes .. Temp.	1150 - -		1150 - -	1100 - -	909 8 6
c. Other grants and contributions—		100 - -			
i. Education	50 - -		50 - -	50 - -	50 - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	50 - -		20 - -	- - -	15 - -
6. MISCELLANEOUS—		2960 - -			
a. Recoveries on account of services rendered to private individuals—		✓			
i. Private scavenging ..	2400 - -		2350 - -	2400 - -	2313 8 -
ii. Other purposes	200 - -		130 - -	300 - -	62 13 -
b. Other items—					
i. Fishery rents	250 - -		100 - -	300 - -	507 12 6
ii. Refunds of Expenditure of previous year	10 - -		10 - -	10 - -	12 2 7
iii. Fee for numbering carts, &c.	50 - -		70 - -	70 - -	70 13 -
iv. Other items	50 - -		90 - -	50 - -	65 1 10
Carried forward ..		71030 - -	70970 - -	69570 - -	70093 1 7

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Nagapattam 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 ..		71030 - -	70970 - -	69570 - -	70093 1 7
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.		2800 - -			
d. Advances—		500 - -			
i. Permanent	- - -		- - -		
ii. Others	500 - -		2200 - -	900 - -	584 3 11
Total Receipts ..		74330 - -	73170 - -	70470 - -	70677 5 6
Grand Total ..		84670 - -	83200 - -	78980 - -	83659 3 4

Note to Statement I.

1. Tax on arts, &c., is levied on the first 5 / all classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at 6¼ per cent. of rent value. / annas one for every 80 square yards.
3. Water-tax on buildings and lands is not levied at ~~— per cent.~~
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 534/25.5.88, 365/17.3.93, 747/7.6.93, 702/29.5.93 & 773/6.11.93.
8. The house-tax registers were last revised in the official year 92-93 and the land tax registers in the official year 93-94.
9. Total extent of land assessed is 987 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses:— Estimated with reference to the rentals fetched by the adjoining houses actually leased. In the case of Railway and Govt. buildings the rentals are calculated at 7 p. c. on the gross value of the buildings.

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

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

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contributions from Local Funds.	Contributions from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Nagapattam Municipal Hospital.	4300-0-0	"	250-0-0	2800-0-0	"	350-0-0	3400-0-0	1450-0-0	"	4850-0-0	3840-0-0	"	5690-0-0	5690-0-0	2800-0-0	8690-0-0	"	

Statement II.—Expenditure from the Municipal Fund of the Town of Nagapatam 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—		8750 - -			
a. Communications	2700 - - ✓		690 - -	600 - -	1167 2 4
b. Buildings	4250 - - ✓		1650 - -	1910 - -	1921 6 4
c. Drainage	500 - - ✓		- - -	- - -	- - -
d. Water-supply	1000 - - ✓		1520 - -	1500 - -	132 4 6
e. Misc.: [Improvement of land for Vellipalayam burning ground]	300 - - ✓		- - -	- - -	- - -
2. Repairs—		14180 - -			
a. Communications	9820 - - ✓		8770 - -	9200 - -	9940 10 11
b. Buildings	1250 - - ✓		1320 - -	400 - -	335 12 9
c. Drainage—					
i. Repairs to works ..					
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	1150 - - ✓		1300 - -	1300 - -	2846 12 6
ia. Working expenses of Sanitary Engine	1100 - - ✓		1100 - -	900 - -	- - -
ii. Establishment	830 - - ✓		810 - -	830 - -	825 14 11
iii. Contingencies	30 - -		20 - -	20 - -	
3. Establishment		970 - - ✓	970 - -	970 - -	972 - -
4. Tools and Plant and other stores.		50 - -	50 - -	30 - -	38 8 -
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 ..		23950 - -	18200 - -	17660 - -	18180 8 3
GRANT II—(*Education.*)—					
1. Training Schools—		140 - -			
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	90 - - ✓		70 - -	190 - -	
c. Seasonal School	50 - -		50 - -	70 - -	
2 Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		140 - -	120 - -	260 - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Nagapatam 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 ..		140 - -	120 - -	260	
GRANT II—(*Education*)—cont.					
		1920 - -			
ii. On Salary-Results System—					
a. Fixed Payments	1270 - - ✓		1250 - -	1300 - -	1216 14 11
b. Results Grants	400 - -		400 - -	400 - -	320 - -
c. Contingencies	250 - -		250 - -	230 - -	274 15 9
3. Salary Grants		2250 - -	2250 - -	2000 - -	2112 2 -
4. Results Grants		2300 - -	2300 - -	2500 - -	2258 15 -
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..		380 - -			
b. Municipal Inspectors—					
i. Establishment	360 - - ✓		360 - -	360 - -	360 - -
ii. Contingencies	20 - -		20 - -	20 - -	37 - 9
7. Miscellaneous		1010 - -			7 0
a. Building, furniture, &c., grants ..	400 - -		350 - -	400 - -	234 8 -
b. Common gymnasium—			660 - -	610 - -	562 15 0
i. Establishment	360 - - ✓		360 - -	360 - -	335 6 3
ii. Contingencies	40 - - ✓		90 - -	50 - -	53 8 -
c. Drawing master Establishment	180 - - ✓		180 - -	180 - -	151 8 9
Contingencies	20 - -		20 - -	- - -	15 8 9
c. Other items	10 - -		10 - -	20 - -	7 - -
Total, Grant II ..		8000 - -	7960 - -	8080 - -	7393 7 5
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—		5890 - -			
a. Establishment	2830 - - ✓		2190 - -	2220 - -	2185 6 11
b. Medicines and Supplies [including bedding & clothing]	1500 - -		1450 - -	750 - -	1664 5 3
c. Diet of Patients	960 - -		950 - -	950 - -	813 3 -
d. Sundries and Contingencies ..	600 - -		660 - -	660 - -	758 9 11
e. Contributions to Local Boards ..	- - -				
&c., &, &c. ..					
Carried forward ..		5890 - -	5250 - -	4580 - -	5421 9 1

Evidently this is balance of 1894-95.

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

—	Budget 1896-97. Details of Minor Heads. RS. A. P.	Budget 1896-97. 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.
1	2	3	4	5	6
Brought forward ..		5890 . .	5250 . .	4580 . .	5421 9 7
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—		230 .			
i. Medical College ..					
ii. Sanitary Inspection ..	230 . .		230 . .	220 . .	228 . –
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..	. – .		(10) – .	– . –	– – –
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—		340 . .			
i. Medical Schools ..	300 . .		300 . .	300 . .	300 . .
ii. Reserve staff	40		50 . .	50 . .	41 9 6
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS [to Countess of Dufferin's Fund for training a lady practr.]		300 . .			
3. VACCINATION—		750 . .			
a. Establishment	510 . .	✓	500 . .	510 . .	505 3 9
b. Contingencies	240 . .		350 – .	290 . .	256 8 1
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—		1000 .			
a. Establishment	840 . .	✓	830 . .	840 . .	805 2 11
b. Contingencies	160 . .		130 . .	160 . .	166 3 4
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—		21600 . .	22000 . .	22820 . .	22,007 9 4
a. i. Establishment	6010 . .	✓	5490 . .	5590 . .	5201 13 8
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	8750 . .		8750 . .	9250 . .	10107 9 8
b. Private scavenging—					
i. Establishment	2280 . .	✓	2280 . .	2280 . .	2220 . .
ii. Contingencies, such as cost of scavenging carts, &c. ..	20 . .		30 . .	.	– – –
c i. Public latrines Establishment	1140 . .	✓	1000 . .	1400 . .	1074 . –
ii. do Contingencies	2400 . .		3550 . .	3450 . .	2368 12 6
d Cholera charges	200 . .		100 . .	50 . .	97 1 9
e ~~d~~. Contingencies	500 . .		500 . .	500 . –	646 15 .
f. Kaundies feast arrangements &c., &c., &c. ..	300 . .		300 . .	300 . .	292 4 9
Total, Grant III ..		30110 . .	29650 – –	29770 – .	29731 14 .

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

—	Budget 1896-97. Details of Minor Heads. RS. A. P.	Budget 1896-97. 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.
1	2	3	4	5	6
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. LIGHTING—		5900 . .			
a. Establishment	1900 . .	✓	1630 . .	1740 . .	1542 4 1
b. Contingencies	4000 . .		3500 . .	4000 . .	3643 14 6
2. i. MARKETS—		350 . .			
a. Establishment	330 . .	✓	400 . .	430 . .	403 . .
b. Contingencies	20 . .		10 . .	10 . .	3 9 .
ii. SLAUGHTER-HOUSES—		290 . .			
a. Establishment	280 . .		140 . .	280 . .	60 . .
b. Contingencies	10 . .		20 . .	10 . .	44 10 6
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment					
b. Contingencies					
5. AVENUES—		420 . .			
a. Establishment	320 . .	✓	260 . .	240 . .	235 12 3
b. Contingencies	100 . .		20 . .	60 . .	0 8 8
6. PUBLIC GARDEN—		840 . .	1100 . .	1060 . .	972 1 5
a. Establishment	570 . .	✓	750 . .	790 . .	728 5 3
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	270 . .		270 . .	270 . .	243 11 2
7. SURVEY OF LAND			80 . .		
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 ..		7800 . .	7080 . .	7830 – .	6913 12 5

Statement II.—Expenditure from the Municipal Fund of the Town of Nagapatam 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 ..		7800 - -	7080 - -	7230 - -	6913 12 5
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*		840 900 - -	1100	1960	972 1 5
ii. Rewards for destruction of wild animals and snakes ..	50 - -		20 - -	50 - -	28 2 -
iii. Printing	600 - -		600 - -	600 - -	522 4 -
iv. Compensation for lands ..	- - -	- - -	- - -	- - -	544 8 -
v. Other items	20 - -		20 - -	20 - -	13 - -
vi. Conveyance Vehicles	30 - -		30 - -	30 - -	31 10 3
vii. Law charges.	200 - -		300 - -	200 - -	360 - 6
		1740 - -	2070 - -	1960 - -	2471 10 2
Total, Grant IV ..		8700 - -	8080 - -	8730 - -	8413 5 2
GRANT V—					
a. General Establishment—		6950 - -			
i. Office Establishment ..	2890 - - ✓		2760 - -	3000 - -	2752 14 4
ii. Inspection	480 - - ✓		120 - -	- - -	- - -
b Collection of Municipal Taxes—					
i. Establishment	1910 - - ✓		1760 - -	1840 - -	1781 6 1
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	450 - -		450 - -	450 - -	435 1 5
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (b) (ii)	750 - -		650 - -	650 - -	742 0 7
e. Contributions for Central office and Audit establishments	410 - - ✓		420 - -	420 - -	330 - -
f. Collection office establishment	60 - -		60 - -	60 - -	57 7 10
Total, Grant V ..		6950 - -	6220 - -	6420 - -	6098 14 3
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Nagapatam 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.
		50 - -			
Advances recoverable—					
a. Permanent	- - -		50 - -	50 - -	120 - -
b. Others	50 - -		610 - -	50 - -	2678 10 11
Refunds of other than current collections ..		20 - -	2120 - -	20 - -	15 12 7
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		77780 - -	72860 - -	70760 - -	73632 9 7
Balances—					
a. Municipal Fund		6890 - -	10340 - -	8200 - -	10026 9 9
b. Endowments					
c. Water-tax Fund					
Grand Total ..		84670 - -	83200 - -	78980 - -	83659 3 4

Note to Statement II.

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

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

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1896–97.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	Granelling Kanangoody chetty street Sinan canil east street and Salish street.	1500			
2.	Granelling South street Nagore	1000			
3.	Rebuilding tunnels on Nagore road and protection wall.	200			
	Total ..	2700			
(b)	Buildings				
1	Constructing 5 new latrines	1000			
2	Constructing a new out patients' dispensary and converting the present dispensary into wards for European and caste patients.	2500			
3.	Constructing two permanent toll sheds.	400			
4.	Providing new dust bins	350			
	Total ..	4250			

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure 1897–98.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1	Opening the town drain				
2	from west of the market.	500			
3					
	Total ..	500			
(d)	Water-supply				
1	Investigation of the water scheme. [In addition to Rs 1000 in the revised estimate]	500			
2	Providing a platform and tank filter	350			
3.	Providing a supply sluice to exchange Kolam and shutters to Sinan canil & Perumal canil tanks Nagore.	150			
	Total ..	1000			
2.	Miscellaneous Raising the low lying land recently acquired for a burning ground.	300			

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town.
1	Gravelling 2 miles of metalled roads	4000	-	-				
2	Road Establishment.	2320	-	-	✓			Metalled or Gravelled } Unmetalled. 14 46
3	Gravel for maintenance	2000	-	-				
	Repairing tunnels bridges &c	500	-	-				
	Mud road repairs & street repairs	1000	-	-				
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled. 14 46.
	Total ..	9820						

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	Repairs to the Market buildings	500	-	-				
2	Repairs to the hospital buildings	300	-	-	✓			
3	Repairs to the existing dust bins	150	-	-				
4.	Repairs to the latrines	250	-	-				
5.	Repairs to the toll sheds.	50	-	-	✓			
	Total ..	1250	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(c)	Drainage							
1								
2								
3	Nil.							
	Total ..							
(d)	Water-supply							
1	Repairing the steps of Akarai colum	150	.	.				
2	Repairing the platforms of wells and manholes to the supply channels	150	.	.				
3.	Supplying water to tanks	250	.	.				
4	Cost of repairs to the Jubilee Engine	100	.	.				
5	Working expenses of the Jubilee Engine	1100	.	.				
6.	Removing silt from and clearing Thamarai colum, Thottathu colum and Ramanaiks tank	500	.	.				
	Total ..	2250	.	.				

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem. RS.	A.	P.	Salary per annum. RS.	A.	P.
1	2	3			4		
GRANT I.—2. a ~~Drainage~~ Repairs communication							
~~Overseers~~ Head cooly on Rs 8 per mensem..	1	8	.	.	96	.	.
~~Drain cleaners~~ Do on Rs 7 each	2	14	.	.	168	.	.
Mile coolies male on Rs 6-8-0 each	6	39	.	.	468	.	.
Do Do on Rs 6 each	10 8	60	.	.	720	.	.
Female coolies on Rs 4 each	18 16	72	.	.	864	.	.
Total ..	37	193	.	.	2316	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					4	.	.
Balance (Statement II) ..					2320	.	.
d. Water works—							
~~Overseers~~ Engine driver	1	15	.	.	180	.	.
~~Watchmen~~ Fireman	1	10	.	.	120	.	.
Watchman on Rs 6 each per mensem	3	18	.	.	216	.	.
do on Rs 5 do	3	15	.	.	180	.	.
do on Rs 4 do	2	8	.	.	96	.	.
do on Rs 3 each	1	3	.	.	36	.	.
Total ..	11	69	.	.	828	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	.	.
Balance (Statement II) ..					830	.	.
3. General—							
Overseers	1	75	.	.	900	.	.
~~Maistries~~ Lascar	1	6	.	.	72	.	.
Total ..	2	81	.	.	972	.	.
Deduct Fines and Stoppages ..					2	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					970	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships	1	8	-	-	96	-	-
Total ..	1	8	-	-	96	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					6	-	-
Balance (Statement II) ..					90	-	-
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—							
Head Masters on Rs 12	1	12	-	-	✓ 144	-	-
do do on Rs 10	1	12 10	-	-	× 120	-	-
1st Assistant Masters on Rs 10 each	1	10	-	-	✓ 120	-	-
do do on Rs 9	1	10 9	-	-	× 108	-	-
2nd & 3rd Assistant Masters on Rs 7 each	4	28	-	-	✓ 336	-	-
Hindustany Munshies on Rs 8 each	2	16	-	-	✓ 192	-	-
Salary results Lower Primary School Kuppam	1	7	-	-	✓ 84	-	-
do Pappanachery	1	5	-	-	✓ 60	-	-
Peons on Rs 4 each	2	8	-	-	✓ 96	-	-
Sweepers on annas 8 each	2	1	-	-	✓ 12	-	-
Total ..	16	100			1272	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1270	-	-

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	30	-	-	360	-	-
Total ..	1	30	-	-	360	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					360	-	-
7. Gymnastic Instructors on Rs. 15 each ..	2	30	-	-	360	-	-
Total ..	2	30	-	-	360	-	-
Drawing master Establishment.							
Deduct Fines and Stoppages ..					-	-	-
Drawing master on Rs 15 each.	1	15	-	-	180	-	-
Deduct fines &c Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	30	-	-	360	-	-
„ do „ on Rs 25 each	2	50	-	-	600	-	-
Midwives on Rs 15 each	2	30	-	-	360	-	-
Clerk	1	15	-	-	180	-	-
Compounder	1	15	-	-	180	-	-
Servants do assistant	1	10	-	-	120	-	-
„ do do Nagore ..	1	7	-	-	84	-	-
„ Peon .. Nagore	1	5	-	-	60	-	-
Peon Negapatam	1	7	-	-	84	-	-
Nurses on Rs 5 each	2	10	-	-	120	-	-
one coly male	1	7	-	-	84	-	-
1 coly female	1	4	-	-	48	-	-
Contagious diseases cooly	1	6	8	-	78	-	-
Ward cooly	1	6	8	-	78	-	-
Cook	1	6	-	-	72	-	-
Watchman & gardener	1	6	-	-	72	-	-
Dhoby	1	7	-	-	84	-	-
Sweeper Nagore	1	4	-	-	48	-	-
Dresser	1	10	-	-	120	-	-
Total ..	22	236	-	-	2832	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2830	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators 1st class	1	18	-	-	216	-	-
~~Do~~ 2nd class	1	10	-	-	120	-	-
~~Peons~~ Vaccinating	1	15	-	-	180	-	-
Total ..	3	43	-	-	516	-	-
Deduct Fines and Stoppages ..					6	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					510	-	-
4. Registration—							
Registration clerk	1	10	-	-	120	-	-
Registrars on Rs 8 each	4	32	-	-	384	-	-
Do on Rs 7 each	4	28	-	-	336	-	-
Peons							
Total ..	9	70	-	-	840	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					840	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."							
~~Chief~~ Sanitary Inspector	1	65	-	-	780	-	-
Nuisance Inspectors	1	20	-	-	240	-	-
Do on Rs 15 each	3	45	-	-	540	-	-
Karnam	1	10	-	-	120	-	-
~~Maistries~~ Peon	1	7	-	-	84	-	-
~~Scavengers~~ Peons on Rs 6 each ..	14	84 73	-	-	1008	-	-
Sweepers male on Rs 5½ each ..	20	110	-	-	1320	-	-
Do female on Rs 4 each	40	160	-	-	1920	-	-
	2 more female sweepers						
Total ..	81	501	-	-	6012	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					6010	-	-

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~~ Scavengers male on Rs 5½ each	20	110	-	-	1320	-	-
~~Maistries~~ Do female on Rs 4 each	20	80	-	-	960	-	-
Scavengers							
Total	40	190	-	-	2280	-	-
C. 1. Public latrine Establishment.							
Scavengers male on Rs 5½ each	10	55	-	-	660	-	-
do female on Rs 4 each	10	40	-	-	480	-	-
Total ..	20	95	-	-	1140	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1140	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	12	-	-	144	-	-
~~Masalchies~~ do	1	10	-	-	120	-	-
do	1	9	-	-	108	-	-
do	1	8	-	-	96	-	-
masalchies on Rs 6 each	20	120	-	-	1440	-	-
Total ..	24	159	-	-	1908	-	-
Deduct Fines and Stoppages ..					8	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1900	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents	1	12	-	-	144	-	-
Servants male on Rs 5½ each ..	2	11	-	-	132	-	-
do female on Rs 4 each	1	4	-	-	48	-	-
Total ..	4	27	-	-	324	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					6	-	-
Balance (Statement II) ..					330	-	-
ii. Slaughter-houses—							
Superintendents	1	7			84	-	-
Servants male .. on Rs 5½ each ..	3	16	8	-	198	-	-
Total ..	4	23	8	-	282	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					280	-	-
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Head cooly							
Servants 1 malon. on Rs 6 each	1	7	-	-	84	-	-
do females on Rs 4 each	2	12	-	-	144	-	-
	2	8	-	-	96	-	-
Total ..	5	27	-	-	324	-	-
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					320	-	-
6, Public Garden—							
Head cooly							
Gardeners 1 males on Rs 6 each ..	1	7					
do females on Rs 4 each	4	24	-	-	180	-	-
	2	8	-	-	288	-	-
					96	-	-
Total ..	7	47	-	-	564	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					6	-	-
Balance (Statement II) ..					570	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	75	-	-	900	-	-
~~Clerks~~ Accountant	1	30	-	-	360	-	-
„ Head clerk	1	30	-	-	360	-	-
„ 2nd clerk	1	25	-	-	300	-	-
~~Accountants~~ Cashkeeper	1	20	-	-	240	-	-
~~Peons~~ 3rd clerk	1	15	-	-	180	-	-
4th clerk	1	10	-	-	120	-	-
Attender	1	8	-	-	96	-	-
Head peon	1	8	-	-	96	-	-
Peons on Rs 7 each	2	14	-	-	168	-	-
Kasalchy	1	6	-	-	72	-	-
Total ..	12	241	-	-	2892	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2890	-	-
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~~ Revenue Inspector	1	25	-	-	300	-	-
Bill Collectors on Rs 12 each	7	84	-	-	1008	-	-
~~Peons~~ do. on Rs 10 each	2	20	-	-	240	-	-
Peons on Rs 6 each	5	30	-	-	360	-	-
	4	24					
Total ..	15	159	-	-	1908	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					2	-	-
Balance (Statement II) ..					1910	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Nagapatam Demand, Collection and Balance Statement 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.	14800	-	-	500	-	-	14300	-	-	13000 500	-	-	✓	-	-	300	-	-	1000	-	✓
2. Tax on buildings	22000	-	-	50	-	-	21950	-	-	21400 500	-	-	✓	-	-	-	-	-	550	-	✓
3. Tax on lands	1000	-	-				1000	-	-	900 50	-	-	✓	-	-	-	-	-	100	-	✓
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	14775	-	-				14775	-	-	14775	-	-	✓	-	-	-	-	-	-	-	-
6. Market rents	3800	-	-				3800	-	-	3800	-	-	✓	-	-	-	-	-	-	-	-
7. Slaughter-house fees	2000	-	-				2000	-	-	2000	-	-	✓	-	-	-	-	-	-	-	-
8. Rent of cart-stands	70	-	-				70	-	-	70	-	-	✓	-	-	-	-	-	-	-	-
9. Private scavenging fees	2400	-	-				2400	-	-	2400	-	-	✓	-	-	-	-	-	-	-	-
Total	60845	-	-	550	-	-	60295	-	-	58345	-	-	-	-	-	300	-	-	1650	-	-

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS..	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	100	-	-	1000	-	-	1100	-	-	500	-	-	-	-	-	400	-	-	200	-	-	1894-95	1895-96		✓
2. Tax on buildings	50	-	-	1000	-	-	1050	-	-	500	-	-	50	-	-	100	-	-	300	-	-	do	do		✓
3. Tax on lands	20	-	-	230	-	-	250	-	-	200	-	-	-	-	-	20	-	-	30	-	-	do	do		✓
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 ..	170	-	-	2230	-	-	2400	-	-	1300	-	-	50	-	-	520	-	-	530	-	-				

Statement VI.—Revised Estimate for 189[illegible]-96.

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

Items	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable ~~receipts~~ charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
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										10030	.	.	8510	.	.	✓
b. Endowments																
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53)	6174	8	.	6844	8	.	7325	8	.	13500	.	.	13000	.	.	The increase is due to the revision of demand and inclusion of new persons in the assessment list.
b. Tax on buildings (section 63) ..	14116	15	.	8318	7	2	7682	1	.	22000	.	.	22000	.	.	✓
c. Tax on lands (section 63) ..	254	11	.	778	4	3	745	5	.	1000	.	.	1000	.	.	✓
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77) ..	1350	.	.	500	8	.	550	.	.	1900	.	.	1950	.	.	The decrease is justified by the actuals of the last official year
f. Tax on animals (section 77) ..	1358	4	.	423	8	.	491	12	.	1850	.	.	1950	.	.	do do
g. Tax on carts and other vehicles without springs (section 85) ..	1378	.	.	180	.	.	322	.	.	1700	.	.	1900	.	.	✓ do vide also para 9. of the report.
h. Tolls (section 91)—																
Gross receipts 14910-0-0																
Less Local Fund share 4970-0-0	6120	13	8	6362	15	6	3819	2	4	9940	.	.	10160	.	.	The figure in column 5 represents the actuals according to the current year's lease.
i. Penalties on account of—																
i. Tax on arts	.	.	.	.	.	.	10	.	.	10	.	.	10	.	.	✓
ii. Tax on buildings ..	.	.	.	.	.	.	10	.	.	10	.	.	10	.	.	✓
iii. Tax on lands	.	.	.	.	.	.	10	.	.	10	.	.	10	.	.	✓
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c. ..	.	.	.	.	.	.	10	.	.	10	.	.	10	.	.	✓
vi. Tax on animals	.	.	.	.	.	.	10	.	.	10	.	.	10	.	.	✓
vii. Tax on carts, &c. ..	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
viii. Evasion of tolls	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
3. REALIZATIONS UNDER SPECIAL ACTS—																
a. Pounds	.	.	.													
b. Ferry rents	.	.	.													
c. Fees under Act II of 1888 ..	60	.	.	..	.	.	..	.	.	60	.	.	.	.	.	Fees realized for a dramatic shed.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
a. i. Rent of lands	722	3	1	758	5	5	527	12	11	1250	.	.	1120	.	.	The increase is expected from the existing demands
ii. Rent of buildings ..	96	.	.	48	.	.	54	.	.	150	.	.	150	.	.	✓
iii. Avenue receipts	8	15	6	38	.	6	41	.	6	50	.	.	50	.	.	✓
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.	324	5	9	229	4	4	275	10	3	600	.	.	500	.	.	The increase is expected from Prathaway's park.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	373	1	6	135	13	.	126	14	6	500	.	.	300	.	.	The increase is due to the sale of tins and deal wood cases at a high rate.
Carried forward ..	32237	13	6	24698	4	8	22212	2	6	54550	.	.	54130	.	.	

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OFFICE OF SAN... COMMISSIONER

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

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	32337	13	6	24698	4	8	22212	2	6	54550	.	.	54130	.	.	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	306	5	11	6	.	.	93	10	1	400	.	.	200	.	.	Increase due to the recovery of the cost of rubbish at Nagore for 1894-95.
d. i. Fees from educational institutions	68	.	3	55	6	6	31	15	9	100	.	.	100	.	.	
ii. Other revenue from educational institutions ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
e. i. Sale-proceeds and composition fees of medicines ..	205	13	1	139	6	.	94	2	11	300	.	.	250	-	-	
ii. Other Hospital receipts ..	30	2	3	2	4	.	19	13	9	50	.	.	50	.	.	
f. i. Income from markets ..	2096	10	8	1614	11	1	1723	5	4	3820	.	.	3580	.	.	The figure in column 6 is according to the current lease.
ii. ,, slaughter-houses	1023	6	.	704	7	.	976	10	.	2000	-	.	2000	.	.	
g. Other fees																
i. Distraint fees	21	8	-	12	4	-	28	8	.	50	.	.	50	.	.	
ii. License fees	1587	14	2	634	2	.	612	1	10	2200	.	.	1500	.	.	The increase is justified by the actuals of the last year. The number of timber and firewood yards have increased.
iii. Cartstand fees	35	.	.	35	.	.	35	.	.	70	.	.	70	.	.	
iv. Other fees	1	8	-	.	8	.	8	8	.	10	-	.	10	.	.	
h. Fines under Municipal and other Acts	1156	8	6	313	4	-	343	7	6	1500	.	.	1300	.	-	The increase is justified by the actuals of the 1st eight months.
i. Interest on investments—																
i. General, including choultries	69	13	2	69	13	2	70	2	10	140	-	.	140	-	-	
ii. Educational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
iii. Medical	75	1	.	107	3	11	74	15	.	150	-	.	150	.	.	
j. Premium on loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..							30	-	-	30	-	-	70	-	-	The decrease is due to the normal student having been recently sent up for training.
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Schools ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other purposes Gymnastic instruments ..	88	8	9	62	11	1	91	7	3	180	.	.	270	.	.	The decrease is due to grant not having been sanctioned for the drawing master for want of margin in the Provincial grant.
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical				45	13	.	1450	-	.	1450	.	.	1450	-	-	
iii. Other purposes .. Jetty ..	865	5	9	454	2	3	284	10	3	1150	.	.	1100	.	.	
Carried forward ..	39969	7	.	28955	4	8	28180	9	.	68150	.	.	66390	.	.	

OFFICE OF SAN... COMMISSION...

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

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable ~~receipts~~ charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	39969 7 .	28955 4 8	28180 9 .	68150 - -	66390 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education	26 . .	22 . .	24 . .	50 . .	50 . .	
ii. Medical	- . .	- . .	- . .	- . .	- . .	
iii. Other purposes	- . .	15 . .	20 . .	20 . .	- . .	
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	1525 2 .	686 6 .	824 14 .	2350 . .	2400 . .	
ii. Other purposes	70 . .	25 3 .	60 . .	130 . .	300 . .	
b. Other items—						
i. Fishery rents	80 8 .	44 . .	19 8 .	100 . .	300 . .	
ii. Refunds of Expenditure of previous year	5 . .	2 6 7	5 . .	10 . .	10 . .	
iii. Fee for numbering carts, &c.	51 5 .	16 2 6	18 11 .	70 . .	70 . .	
iv. Other items	61 8 3	150 6 6	28 7 9	90 . .	50 . .	
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	1131 . .	1 . .	1069 . .	2200 . .	900 . .	The increase is due to intended recovery of the value of bullocks.
Total Receipts ..	42919 14 3	29917 13 3	30250 1 9	73170 . .	70470 . .	
Grand Total ..				83200 . .	78980 . .	

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

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
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	146	2	.	794	1	11	543	14	.	690	.	.	600	.	.	The increase is due to the payment of the cost of metalling Bunder Bankshall street which was taken on hand last year.
b. Buildings	716	4	2	402	.	8	933	11	10	1650	.	.	1250	.	.	Increase due to the construction of a Veranda and store room and cattle shed.
c. Drainage	.	.	.	.	.	.	.	.	.	-	-	-	-	-	-	
d. Water-supply	264	8	7	.	.	.	1255	7	5	1520	.	.	1500	.	.	The increase is due to provision made for sinking a well near the Police station.
2. Repairs—																
a. Communications	3710	13	3	3656	13	2	5059	2	9	8770	.	.	9200	.	.	The provision in column 5 is considered sufficient for the current year.
b. Buildings	654	2	7	169	14	4	665	13	5	1320	.	.	400	.	.	The increase is due to large repairs which had to be executed to the hospital buildings.
c. Drainage—																
i. Repairs to works ..																
ii Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	1086	1	9	482	1	7	218	14	3	1300	.	.	1300	.	.	
1.a Working expenses of Jubilee Engine	799	7	11				300	8	1	1100	.	.	900	.	.	Increase is due to consumption of a greater quantity of coal owing to increase in the number of working hours.
ii. Establishment	534	6	4	275	13	9	275	9	8	810	.	.	830	.	.	
iii. Contingencies	-	-	-	-	-	-	20	.	.	20	.	.	20	.	.	
3. Establishment	644	15	4	324	.	.	325	.	8	970	.	.	970	.	.	
4. Tools and Plant and other stores.	35	10	6	3	13	.	14	5	6	50	.	.	30	.	.	
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 ..	8592	8	5	6108	10	5	9607	7	7	18200	.	.	17000	.	.	
GRANT II—(*Education.*)—																
1. Training Schools—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	18	9	3	.	-	-	51	6	9	70	.	.	190	.	.	The student having been lately sent up for training the provision in column 5 will be sufficient.
c. Sessional Schools.	.	.	.	.	.	.	50	.	.	50	.	.	70	.	.	
2. Municipal Schools—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments	816	.	9	430	10	4	433	15	3	1250	.	.	1300	.	.	The decrease due to fines and stoppages.
b. Results Grants	.	.	.	336	-	.	400	-	.	400	.	.	400	.	.	
c. Contingencies	201	5	4	103	10	.	48	12	2	250	.	.	230	.	.	
3. Salary Grants	1094	.	5	739	2	.	1155	15	7	2250	.	.	2000	.	.	The increase due to the Primary department of the St. Mary's School having applied for aid under this system.
4. Results Grants	132	6	.	1843	1	.	2167	10	.	2300	.	.	2500	.	.	The decrease due to the above cause.
5. Combined Grants—																
a. Fixed Payments																
b. Results Grants																
6. Inspection—																
a. Contributions to Local Boards ..																
Carried forward ..	2262	5	9	3452	7	4	4307	10	3	6570	.	.	6690	.	.	

Statement VI.—Revised Estimate—(Charges) for 1896-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	2262 5 9	3452 7 4	4307 10 3	6570 - -	6690 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	238 - -	120 - -	122 - -	360 - -	360 - -	✓
ii. Contingencies	9 14 6	18 5 -	10 1 6	20 - -	20 - -	✓
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	97 13 4	108 - -	252 2 8	350 - -	200 - -	Increase due to provision made for grants for furniture & books.
b. Common gymnasium—						
i. Establishment	237 1 6	95 6 3	122 14 6	360 - -	360 - -	✓
ii. Contingencies	34 7 10	15 - -	55 8 2	90 - -	50 - -	The increased provision is to meet the cost of training the Gymnasium and supplying articles for athletic sports.
c. i. Drawing masters' Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	
c. ~~i. Other items~~ / ii. Contingencies	9 2 -	13 4 9	10 14 -	20 - -	- - -	
d. Other items	- - -	- - -	10 - -	10 - -	20 - -	
Total, Grant II ..	3008 12 11	3883 1 4	4951 3 1	7960 - -	7880 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1453 10 6	765 7 9	736 5 6	2190 - -	2220 - -	Decrease due to fines & stoppages
b. Medicines and Supplies	156 7 9	990 10 6	1293 8 3	1450 - -	750 - -	The provision in column 5 is required to meet the cost of medicines supplied.
c. Diet of Patients	599 7 9	309 8 4	350 8 3	950 - -	950 - -	✓
d. Sundries and Contingencies ..	406 8 9	260 9 3	253 7 3	660 - -	660 - -	✓
e. Contributions to Local Boards ..						
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..						
ii. Sanitary Inspection ..		228 - -	230 - -	230 - -	220 - -	✓
iii. Medical Reserve staff ..						
iv. Cutlers' Establishment ..	6 - -	- - -	4 - -	10 - -	- - -	✓
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..	- - -	300 - -	300 - -	300 - -	300 - -	✓
ii. Reserve staff	- - -	41 - -	50 - -	60 - -	60 - -	✓
c. Other contributions						
3. Vaccination—						
a. Establishment	293 6 9	210 3 9	206 9 3	500 - -	510 - -	✓
b. Contingencies	280 15 -	100 6 -	69 1 -	350 - -	290 - -	✓
c. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	3196 8 6	3205 13 7	3493 7 6	6690 - -	5950 - -	

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Office of San... Commissioner

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

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	3196	8	6	3205	13	7	3493	7	6	6690	.	.	5950	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. Registration of Births and Deaths—																
a. Establishment	546	1	1	323	9	10	283	14	11	830	.	.	840	.	.	
b. Contingencies	89	11	4	38	7	6	40	4	8	130	.	.	160	.	.	
5. Conservancy, Road cleaning and Road watering—																
a. i. Establishment	3551	13	8	1755	8	5	1938	2	4	5490	-	.	5590	.	.	Decrease due to deductions, fines & stoppages
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5617	4	11	4410	3	5	3132	11	1	8750	.	-	9250	.	-	The revised figure is entered with reference to the actuals of the first eight months.
b. Private scavenging—																
i. Establishment	1520	-	.	740	.	.	750	.	.	2280	.	.	2280	.	.	
ii. Contingencies, ~~such as cost of scavenging carts, &c.~~	-	.	-	.	.	.	30	.	.	30	.	.	.	-	-	
c. 1. Public latrine Establishment	672	.	-	358	.	.	328	.	.	1000	.	.	1400	.	.	The decrease is due to a redistribution of the scavengers employed on the public latrines.
2. do contingencies	2926	14	6	772	9	9	523	1	6	3550	.	.	3450	.	.	Increase due to difference in the value of carts purchased.
d. Cholera charges ..	-	-	-	.	10	.	100	.	.	100	.	.	50	.	.	Increased provision is found necessary for preventive measures.
e. Contingencies ..	172	2	1	305	9	.	327	13	11	500	.	.	500	.	.	
f. Kandiri feast arrangements	.	-	-	292	4	9	300	.	.	300	-	.	300	.	.	
Total, Grant III ..	18292	8	1	12202	12	3	11357	7	11	29650	-	.	29770	.	.	

Items.	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. Lighting—																
a. Establishment	1027	13	9	512	15	6	602	2	3	1630	.	.	1740	.		The decrease is due to the non-entertainment of the additional masalchis provided in the budget till the 2nd half of the official year.
b. Contingencies	2520	6	5	1292	6	6	879	9	7	3500	.	.	4000	.		The revised estimate is considered sufficient.
2. i. Markets—																
a. Establishment	250	13	3	136	.	.	149	2	9	400	.	.	430	.	.	
b. Contingencies	3	13	6	.	.	.	6	2	6	10	.	.	10	.	.	
ii. Slaughter-houses—																
a. Establishment	68	.	.	20	.	.	72	.	.	140	.		280	.	.	Decrease due to removal of the provision for the peon.
b. Contingencies	19	12	9	21	13	6	.	3	3	20	.	.	10	.	.	
3. Choultries—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. Travellers' bungalows—																
a. Establishment																
b. Contingencies																
5. Avenues—																
a. Establishment	153	14	3	78	15	3	106	1	9	260	.	.	240	.	.	Increase due to provision made for a head cooly
b. Contingencies	5	15	6	6	7	8	14	.	6	20	.	.	60	.	.	
6. Public Garden—																
a. Establishment	485	5	10	240	11	10	264	10	2	750	.	-	790	.		Decrease due to the garden maistry being allowed only Rs 15 per mensem.
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	157	1	3	29	4	6	112	14	9	270	.	.	270	.		
Carried forward ..	4793	.	6	2338	10	9	2206	15	6	7000	-	-	7830	-	.	

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

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	4793 - 6	2338 10 9	2206 15 6	7000 . .	7830 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND			80 - -	80 - -		The provision is in column 5 is for taking survey for realigning the fishermans huts.
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 ..	10 13 .	6 7 .	9 3 .	20 - -	50 - -	✓
iii. Printing	292 15 10	153 - 1	307 - 2	600 - -	600 - -	✓
iv. Compensation for lands ..	- - -	- - -	- - -	- - -	- - -	
v. Other items	7 15 -	1 2 -	12 1 .	20 . .	20 - -	✓
vi. Law charges	184 - 4	36 4 .	115 15 8	300 . .	200 - -	The increased provision is required for conducting the suits on file.
vii. Numbering Vehicles.	16 10 6	7 10 3	13 5 6	30 . .	30 . .	
Total, Grant IV ..	5305 7 2	2543 2 1	2744 8 10	8050 - -	8730 . .	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1843 5 11	915 1 7	916 10 1	2760 . .	2760 . .	✓
ii. Inspection	- - -	- - -	120 . .	120 . .	- - -	Increase due to provision made for carriage allowance ✓
b Collection of Municipal Taxes—						
i. Establishment	1140 - 6	597 8 8	619 15 6	1760 . .	1840 . .	✓ Decrease due to stoppages
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	83 9 1	324 7 7	366 6 11	450 . .	450 . .	✓
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	476 4 9	200 13 .	173 11 3	650 . .	650 . .	✓
e. Contributions for Central office and Audit establishments ..	- - -	330 . .	420 . .	420 . .	420 . .	✓
f. Collectors office Est:	40 4 5	23 7 2	19 11 7	60 . .	60 . .	✓
Total, Grant V ..	3583 0 0	2391 6 -	2636 7 4	6220 . .	6180 . .	
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 1895-96 —*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
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	30	.	.	.	.	.	20	.	.	50	.	.	50	.	.	✓
b. Others	601	7		1321	1	11	8	9	.	610	.	.	50	.	.	Increase justified by the actuals.
Refunds of other than current collections ..	2116	3	10	12	15	.	3	12	2	2120	.	.	20	.	.	✓
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	41530	8	1	28463	1	.	31329	7	11	72860	.	.	69680	.	.	
Balances—																
a. Municipal Fund										10340	.	.	9300	.	.	✓
b. Endowments																
c. Water-tax Fund																
Grand Total ..										83200	.	.	78980	.	.	

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Nellore 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 1.b. New works buildings	1250	.	✓	300	.	.							Resolution No 4 20.8.95
				180	.	.	✓	-	-	1910	.	.	do No 1 5-5-95
				180	.	.							do No 5-1 22.8.95
Grant II 7.a Building furniture etc grants	200	.	✓	200	.	.	✓	-	-	400	.	.	Resolution No 1 15.5.95
Grant I a.1. Office Establishment.	2760	.	.	240	✓	.	.	.	.	3000	.	✓	G.O No 1095 M. Mun. dated 11-7-95

300 / 180 / 240 ✓

Chairman.

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

for the year 189 -9 —*continued.*

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

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

Municipal Dept.
CURRENT No.

Tegapatam. MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Proposition.		Grounds of proposition.
			Increase per month.	Decrease per month.	
Number	Date.		Amount.	Amount.	
			RS.	RS.	
573m	29 March 95	Grant IV-1-a Lighting Establishment	× 10.	✓	
			×		
			×		
			19		Vide para 20 of the report.
do	do	Grant IV-2-i market Establishment	×	3 ✓	
				3	Vide para 21 of the report.
do	do	Grant IV-2-ii Slaughter house Establishment			
				6	Vide para 22 of the report.
do	do	Grant IV-3 avenue Establishment			
			7		
do	do	Grant V-office Establishment			Vide para 23 of the report.
1098m	11-7-95			30	Vide para 25 of the report.
983	17-6-95				
573m	29-3-95	Grant i-2-a Repairs communication Road Establishment	†		
			†		
			20		Vide para 42 of the report.
do	do	Grant II Salary Result system school Establishment			
				3	do 47 of do

500—10 1-96

Local & Municipal Dept.
CURRENT No.

Negapatam. MUNICIPALITY.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.						Proposition.		Grounds of proposition.
			Present Scale.			Proposed Scale.			Increase per month.	Decrease per month.	
			Number	Designation.	Pay.	Number	Designation.	Pay.			
Number	Date.				Minimum. Maximum			Minimum. Maximum	Amount.	Amount.	
					Rs. Rs.		Revised Estimate	Rs. Rs.	Rs.	Rs.	
573 m	29 March 98	Grant iv-1-a Lighting Establishment	1	Lighting superintendent on Rs 10	10	2	Lighting superintendent on Rs 10	20	× 10.	✓	
			1	do do on Rs 8	8	1	do do on Rs 8	8	×		
			1	do do on Rs 7	7	1	do do on Rs 7	7	×		
			20	masalchies on Rs 6	120	20	Masalchies on Rs 6	120			Vide para 20 of the report.
			23		145	24		155	10		
do	do	Grant iv-2-i market Establishment	1	market Superintendent	15	1	Market Sergeant	12	×	3 ✓	
			4	Other Establishment unaffected	21	4	Other establishment unaffected	21	✓	3	Vide para 21 of the report.
			5		36	5		33			
do	do	Grant iv-2-ii Slaughter House Establishment	1	Peon	6	"		"			
			1	Maistry	7	1	Maistry	7			
			2	male Servants on Rs 5½	11	2	Male Servants	11		6	Vide para 22 of the report.
			4		24	3		18			
do	do	Grant iv-3 avenue Establishment	2	Servants male	12	1	Head cooli	7			
			2	do female	8	2	Servants male	7½			
						2	do female	8			Vide para 23 of the report.
			4		20	5		27	7		
do	do	Grant v-office Establishment	1	Prosecuting Inspector	30						
1098 m	11-7-98		12	other Establishment unaffected	230	12	other Establishment unaffected	230		30	Vide para 25 of the report.
983	17-6-98		13		260	12		230			
							Budget.				
573 m	29-3-95	Grant i-2-a Repairs communication Road Establishment	8	mile coolies male on Rs 6 each	48	10	mile coolies male Rs 6	60	†		
			16	do do female on Rs 4 each	64	18	do do female Rs 4	72	†		
			9	other Establishment unaffected	61	9	other Establishment unaffected	61			Vide para 42 of the report.
			33		173	37		193	20		
do	do	Grant II Salary Result system school Establishment	2	Head masters on Rs 12 each	24	1	Head master	12			
			2	Assistant masters Rs 10 each	20	1	do do	10			
			4	do do on Rs 7 each	28	1	Assistant master	10			
			8	other Establishment unaffected	37	4	do do	9			
			16		109	8	assistant Teachers on Rs 7	28			
						16	other Establishment unaffected	37		3	do 47 of do
								106			

500—10 1-96

Statement of Proposition f... revision of Establishment.

Negapatam MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.						PROPOSITION.		Grounds of proposition.
			Present Scale.				Proposed Scale.				
			Number	Designation.	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
573	29-8-95	Grant III Hospital Establishment	1	Medical subordinate	RS.	RS. 30	1	Medical subordinate	RS.	RS. 30	RS.	RS.	
			1	do do		25	2	do do on Rs 25 each		50	25		
			1	Midwife		15	2	Midwives on Rs 15 each		30	15		
			1	Clerk		15	1	Clerk		15			
			1	Compounder		15	1	Compounder		15		2	
			1	Assistant compounder		12	1	Assistant compounder		10			
			1	do do		7	1	do do		7			
			1	Peon		7	1	Peon Negapatam		7			
			1	do		5	1	Peon Nagore		5			
			2	Nurses on Rs 5 each		10	2	Nurses on Rs 5		10			
			1	Toby male		7	1	Toby male		7			
			1	Toby female		3	1	Toby female		4	1		
			1	Contageous disease cooli		6½	1	Contageous diseases cooli		6½			
			1	Ward cooli		6½	1	ward cooli		6½			
			1	Cook.		6	1	Cook		6			
			1	Waterman & gardener		6	1	Waterman & gardener		6			
			1	Dhoby		7	1	Dhoby.		7			
			1	Sweeper		4	1	Sweeper Nagore		4			
							1	Surveyor		10	10		
			19			187	22			236	49		Vide para 49 of the report.
573	29.3.95	Grant III Conservancy Road cleaning & Road waking Private Scavenging & public Latrine Establishment.	1	Peon		7	1	Peon		7			
			13	Peons on Rs 6 each		78	14	do on Rs 6 each		84	6		
			50	Sweepers Scavengers male on Rs 5½		275	50	Sweepers Scavengers on Rs 5½		275			
			68	Sweepers Scavengers female on Rs 4		272	70	do female on Rs 4		280	8		
			6	Other Establishment unaffected		140	6	Other establishment unaffected		140			
			138			772	141			786	14		Vide para 57 of the report
do	do	Grant iv Lighting Establishment	2	Lighting superintendents	10	20	1	Lighting Superintendent		12	×2		
			1	do do	10	8	1	do do		10			
			1	do do		7	1	do do		9	×1		
							1	do do		8	×1		
			20	masalchies		120	20	masalchies on Rs 6		120			
			24			135	24			159	4		Vide para 52 of the report.
do	do &	Grant iv. 2-1 market Esta-	1	market Sirgant		12	1	Superintendent		12			
do	do	blishment.	2	Servants males on Rs 5½		11	2	Servants males on Rs 5½		11			
Revised Estimate			1	Female		4	1	do female		4		6 ×	do 54 of do
			1	Peon		6							
			5			33	4			27			

500—10-1-96

Local & Municipal Dept.
SUBJECT No. 378 M

From

The Administrator
Municipal Council
Nagapatnam

To

The Honorable the Chief
Secy to Govt Fort St
George Madras

No 784
29-1-96

Statement of
Proposition for revision
of establishment

Put up with the budget please

CHIEF SECRETARIAT
31 JAN 1896
GOVERNMENT OF MADRAS

Negapatam. MUNICIPALITY.

Statement of Proposition f[or] revision of Establishment.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Nature of Charge. Present Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
					RS.	RS.			RS.	RS.	RS.	RS.	
578 & Revised Estimate	29.3.95	Grant IV. 2-11 Slaughter House Establishment	1	Maistry		7	1	Maistry		7			
			2	Servants males on Rs 5½		11	3	Servants male on Rs 5½		16½			Vide para 55 of the report.
			3			18	4			23½	5-8-0		
do	do	Grant IV-6 Public garden Establishment	1	Maistry		20-0-0	1	Maistry		15			
			4	Gardeners male on Rs 6		24-0-0	4	Gardeners male on Rs 6		24			
			3	do female on Rs 5¼		16-12-0	2	do female on Rs 4		8			
			1	do do on Rs 3-12-0		3-12-0							
			1	do do on Rs 2.8.0		2-8-0						19	Vide para 57 of the report.
			10			66-0-0	7			47			
do	do	Grant V. office Establishment	1	Manager		65	1	Manager		75	10		
			1	Attender		7	1	Attender		8	1		
			10	other Establishments unaffected		158	10	Other Establishments unaffected		158			Vide para 58 of the report.
			12			230	12			241	11		
do	do	Grant V. collection Establishment.	4	Peons on Rs 6		24	5	Peons on Rs 6		30	6		
			10	other Establishment unaffected		129	10	other Establishment unaffected		129			Vide para 59 of the report.
			14			153	15			159	6		

500—10 1-96

To
The Hon: the Chief Secretary
to the Government of Fort St. George
Madras
... this office communication No. 722

Budget for 96-97

[signature] Chairman.

OFFICE OF SAN... COMMISSIONER

Extract from the Proceedings of the Municipal Council Negapatam at a Meeting held at 3 P.M. on Thursday the 9th January 1896.

Present

Mr. P. Ratnasabapathy Pillai Avl Chairman

2 Mr. P. Ananthan Iyer Avl

3 V. Chinna Marican Mohamed Sahib Bahadur

4 S. Chinnathamby Marican — do —

5 Mr. A.R.V. Kumarasami Pillai Avl

6 " S. Soobramania Iyer Avl

7 M. O. Chinnan Lebbai Marican Sahib Bahadur

8 Mr. M.S. Ramasami Pillai Avl

9 " C.T. Soobbiah Pillai Avl

10 " V.C. Kumarasami Pillai Avl

11 " V. Ratnasabapathi Pillai Avl

1 Read the drafts of the Revised estimate for 1895-96 and of the budget estimate for 1896-97.

Revised Budget for 1895-96.

Grant IV. Lighting — An additional

Superintendent will be appointed for Negapatam. The extra Super-intendent will get Rs 10 per month. The draft Revised budget is passed with the above modi-fications.

Budget for 1896-97.

Grant I.- Resolved that an appli-cation be made to the Taluq Board for a Contribution of half the Cost of the proposed additional build-ings to the Hospital and the perma-nent alterations in the existing buildings. Application will also be made to the same Board for an increase in its annual Contri-bution, proportionate to the in-creased expenditure.

Grant II Education. — The head master's pay of the Negapatam Muni-cipal School will be reduced from Rs 12 to Rs 10, and the 2nd Master's from Rs 10 to 9 Rs. The question of dispensing with

with the services of the 4th teacher in Negapatam and Nagore Muni-cipal Schools will be referred to a Committee Consisting of Messrs V. Ratnasabapathi pillai, Chinna Marican Maluma and the Chair-man.

Grant III.- Read the following papers.

(1) letter No $\frac{1065}{25-12-95}$ from the Civil Surgeon enclosing list of the recommendations made by the Surgeon-General, Sanitary Com-missioner and himself.

(2) his letter No $\frac{15}{4-1-96}$.

(3) G. O No $\frac{1446 L}{5-9-95}$ para 4 Clause

Resolutions,—

(1) The improvements, and additions to the buildings suggested by the Surgeon-general and the Sanitary Commissioner will be duly Considered and Carried out as far as practicable, when the works provided in the

the budget are considered and executed.

(II) As regards the suggestion made by the Surgeon-General in regard to the present Hospital Assistant in Nagore, the Council resolves that it is not necessary for the present to replace him by a certificated man, inasmuch as the present officer is expected to retire from service shortly.

(III) As regards the letter of the Civil Surgeon for an increase of the menial staff the Council thinks that the following arrangements may be made:— of the 3 tolies including the "contagious-diseases toty" or otherwise called "Cholera toty", one may be charged by turns with night duty.

(IV) As regards the ward duty, the male ward may be attended by the male ward cooly and gardener by turns during nights. The midwife who lives on the premises may attend to the wants of the female ward during nights

Grant IV. — The scale of pay for the 4 Lighting Superintendents will be Rs 12, 10, 9, 8 per mensem respectively.

The draft budget is passed subject to the above modifications.

(True Extract)

[illegible]

Chairman

Enclosure No 2 to
letter No 722 dated
15/1/96

OFFICE OF SAN ... COMMISSIONER.

Statement showing the receipts and Charges of the Negapatam municipality for 1896-97.

Items	Budget-estimate 1896-97		Estimate 1895-96		Actual 1894-95		
	Detail Minor Heads	Total Major Heads	Budget	Revised			
I Receipts							
1. School fees	100	100	100	100	123	7	9
2. Contribution from Provincial Funds.							
Actual stipend							
Salary grant to gymnastic instructors	180		180	180	167	11	1
do to Drawing master	90	270	90	-			
Buildings							
3. Other Contribution	50	50	50	50	50	0	0
		420	420	330	341	2	0
II Charges							
1 (b) Training & Sessional Schools	50	50	260	50	-	-	-
2. Municipal Schools							
(a) Salary Results System							
(a) Fixed payment-	1308		1300	1300	1216	14	11
(b) Results grant-	400		400	400	336	0	0
(c) Contingency	300	2008	230	300	274	15	9
3. Salary grant-	2250	2250	2000	2250	2288	12	8
4. Results grant-	2300	2300	2500	2300	2258	15	0
6. Inspection							
(b) Municipal Inspection							
1. Establishment-	360		360	360	360	0	0
" Contingency	20	380	20	20	18	7	9
7. Miscellaneous.							
(a) Building & furniture grants	400		400	400	236	0	0
(b) Common gymnasium							
Establishment	360		360	360	335	6	3
contingency	50		50	50	53	8	0
(c) Drawing master	180		180	180	151	8	0
Contingency	20		20	20	15	8	9
e. Other items	-	1010					
Total		7998	8080	7990	7545	1	1

Received
21st August 1895

Assistant Inspector of Schools,
6th Division.

Office of the Assistant Inspector of Schools,
6th Division.
(Camp) Trichinopoly

No. 6381

Dated 21st August 1895.

FROM Mr. L. C. Williams Pillai acting B.A.
~~THE~~ ASSISTANT INSPECTOR OF SCHOOLS,
6th Division.

TO
THE INSPECTOR OF SCHOOLS,
Southern Circle.

SIR,

I have the honor to submit herewith Statements I, II and II B of my proposals for the Budget of the Negapatam Municipality for 1896-97.

<u>Revised estimate 1895-96.</u>

2. <u>Receipts</u>. The only item that requires explanation is the Provincial contribution towards the salary of the Drawing Master. As the Director has declined to sanction salary grant for the Drawing Master on the score of want of funds, no credit for the grant is taken in the revised estimates. The other items call for no remarks as the Budget figures are repeated.

<u>Charges</u>. <u>Training Schools</u>. As apparently there are no teachers in the Municipal Schools either Muhammadan or Hindus to be trained, no provision is made for the training of teachers. Rs 50, however, is entered in the Revised estimate for a Sessional school to be

be worked by the Instg Schoolmaster in accordance with the Director's Circular No 8718 14-9-94 Under cardinal 6 Municipal Schools, Rs 300 is entered a grant. Rs 230. This increase is due to the fact that Instead providing a suitable building to the Nainiar Kuppam School at a cost of Rs 70 during the current year. The increased estimate under Salary grant is accounted for by the fact that the St Marys Primary School has been brought to the Salary grant list during the year vide Municipal Resolution No 2 18-7-95. For the same reason a reduction of Rs 200 is made in the Results grant. The other items call for no comment the Budget figures having been repeated.

Estimate for 1896-97

3. Receipts Credit is taken for a half grant of Rs 90 from Provincial Funds towards the Salary of the Training Master during 1896-97. The other items call for no comment.

Charges. For reasons given in para 2 Supra no provision is made for training of teachers in the Budget for 1896-97. But a provision of Rs 50 is made to meet the payment of loans to the Instg School Master for every teacher who passes the Primary Examination having been studied in a Sessional School to be worked by the said Instg Schoolmaster.

Salary and Results grants. A provision of Rs 2250 and 2300 is made for Salary and Results grants respectively for reasons given in para 2 Supra. The Municipality call for no remarks as the Budget figures are repeated.

4. If any proposals are approved, the net cost to the Municipality on account of Education will be Rs 7998 — Rs 420 = Rs 7578 which is a trifle over 15 per cent of the income of the Municipality from taxation, markets and rents, which may be taken as Rs 50,000.

I have the honor to be
Sir
Your most obt servant

L K Iyer
Assistant Inspector of Schools,
6th Division.

M

RR's 1460 of 95

EDUCATIONAL {189 5} DEPARTMENT.

747
26/9/95

FROM

THE ASSTT. INSPECTOR OF SCHOOLS,
8th Division.

TO

THE INSPECTOR OF SCHOOLS,
Southern Circle.

Dated 21st } August 1895
Received

No. 6381.

Enclosures. Two

Substance.

Negapatam Municipal Budget — submitting the — for 1896-97.

2/234 M of 96

Enclosure to letter 803 to 722 15/1/96

RR 11,561/95

No. 1484. I
27.8.95

Submitted to the Director of Public Instruction.

2. The Assistant Inspector's Estimates are approved.

C. C. Flanagan.
Inspr of Schools
SC
26/8.

10484
24-9-95

Forwarded to the Chairman Municipal Council Negapatam for favour of adoption. The income from fees may, with reference to the actuals for 94-95, be fixed at Rs 130

DESPATCHED
SEP

D Duncan
Director of Public Instn

OFFICE OF SAN... COMMISSIONER,

397 9th March

No. M., FEBRUARY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. P. RATNASABAPATHY PILLAY Avargal, Chairman, Municipal Council, Negapatam, to the Chief Secretary to Government (through the Head Assistant Collector and the Collector of Tanjore), dated 15th January 1896, No. 722.

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

2. The revised estimate and the budget were discussed and passed by the council at its meeting, dated 9th January 1896. An extract from its proceedings is submitted herewith.

3. I regret the delay in the submission of the budget, which was unavoidable. My election to the office of Chairman was gazetted on the 27th November, and I assumed charge on the 29th idem. I was not able to make out the budget and convene a meeting of the council to discuss it before Christmas holidays.

REVISED ESTIMATE FOR 1895–96.

4. In the revised estimate actuals of the first eight months and the probables for the next four are given.

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

	RS.		RS.
Opening balance	10,030	Charges	72,860
Receipts	73,170	Closing balance	10,340
Total ..	83,200	Total ..	83,200

against budget estimate (current year)—

	RS.		RS.
Opening balance	8,510	Charges	69,680
Receipts	70,470	Balance	9,300
Total ..	78,980	Total ..	78,980

6. The opening balance is taken from the closing balance of the last official year, as shown in the administration report for that year reviewed in G.O., No. 1446 M., dated 5th September 1895, and audited by the Assistant Inspector of Local Fund Accounts. The total receipts according to the revised estimate are more than those according to the budget by Rs. 2,700 and the total expenditure exceeds that of the budget by Rs. 3,180.

7. The variations between the revised estimate and the budget estimate are explained in column 7 of statement VI accompanying. I shall refer here to a few items which require special mention.

Receipts.

8. Under "(2) (*a*) Tax on arts," the revised estimate figure is Rs. 13,500 against Rs. 13,000 in the budget. The increase of Rs. 500 is due to the revision of the demand and inclusion of new persons in the assessment list.

9. Under "(2) (*g*) Tax on carts," the revised estimate figure is Rs. 1,700 against Rs. 1,900 in the budget. The decrease is partly explained by the actuals of the last official year. Besides, the council has provided its own conservancy carts about 50 in number which resulted in a loss of license fees of Rs. 120 per annum.

10. Under "(4) (*g*) (ii) License fees," the revised estimate figure is Rs. 2,200 against Rs. 1,500 in the budget. The increase is due to the increase in the number of timber and firewood yards and a slight increase in the number of licenses for other trades.

11. Under "Advances recovered—others," the revised estimate figure is Rs. 2,200 against Rs. 900 in the budget. The increase is due to the intended recovery of the advances for bullocks, the council having arranged for the supply of bullocks and drivers by a contractor.

Charges.

12. *Grant I*, (1) (*a*) *New Works—Communications.*—The revised estimate figure under this head is Rs. 690 against Rs. 600 in the budget. The increase is due to a portion of the cost of metalling Hinderbankshall street having had to be disbursed at the beginning of the current official year.

13. Under "(1) (*b*) New Works—Buildings," the revised estimate figure is Rs. 1,650 against Rs. 1,250 in the budget estimate. The revised figure is composed of the following items:—

	Rs.
Balance of the cost of erecting iron latrines taken on hand last year ..	220
Cattle-sheds, Negapatam and Nagore	190
Verandah round the engine-shed and store-room	340
Numbiar Kuppam school-house	50
Erecting three iron latrines	500
Making certain alterations in the market buildings	350

The provision of Rs. 1,000 in the budget of the current official year for erecting iron latrines was reduced by Rs. 500 as there were materials on hand for the proposed latrines.

14. Under "(1) (*a*) New Works—Water-supply," the revised figure is Rs. 1,520 against Rs. 1,500 in the budget. Rs. 500 of the allotment of Rs. 1,500 made in the current year's budget for the preliminary investigation of the water-supply scheme is transferred to the budget of the next official year as the whole allotment is not expected to be utilized before the close of the current year. The revised figure includes Rs. 250 for sinking a well to the east of the town police station in the place of a dilapidated one.

15. Under "(2) (*a*) Repairs—Communications," the revised figure is Rs. 8,770 against Rs. 9,200 in the budget. It is considered that the reduced provision will be sufficient to meet the cost of repairs.

16. Under "(2) (*b*) Repairs—Buildings," the revised estimate figure is Rs. 1,320 against Rs. 400 in the budget. The increase is due to the repairs executed to the hospital buildings for Rs. 700 and to provision made for repairs to the Nagore slaughter-house and the dust-bins.

17. *Grant II*, (3) *Salary Grants.*—The budget provision of Rs 2,000 under this head was increased by Rs. 250 as the primary department of the St. Mary's school, Velippalayam, which was hitherto aided under the results system has sought aid under this system.

18. (4) *Results Grants.*—The budget provision of Rs. 2,500 under this head was reduced by Rs. 200 for reasons stated in paragraph 17 *supra*.

19. *Grant III, Hospital*—(1) (*b*) *Medicines and Supplies.*—The revised estimate figure under this head is Rs. 1,450 against Rs. 750 in the budget. The increase is found necessary to meet the actual cost of medicines sent for from England.

20. *Grant IV*, (1) (*a*) *Lighting Establishment.*—Under this head provision has been made for appointing an additional lighting superintendent for the Negapatam section which consists of two divisions—1st and 2nd. At present there is one light superintendent for these two divisions, which are scattered over about three to four square miles with 200 lights. It is found from experience that one man is not able to effectually inspect all the lanterns in a night. He has to walk a great way before he can inspect all the lanterns from one end to the other. It has been therefore resolved to appoint an additional man on a salary of Rs. 10 per mensem and to allot one superintendent to each division. Without a superintendent for each division it is not possible to keep a proper check over the lamp-lighters in burning the full quantity of the oil issued.

21. (2) (*i*) (*a*) *Market Establishment.*—The revised figure under this head is Rs. 400 against Rs. 430 in the budget. The pay of the market sergeant is reduced from Rs. 15 to Rs. 12 per mensem. The reduced pay is quite sufficient.

22. (2) (*ii*) (*a*) *Slaughter-house Establishment.*—The revised estimate figure under this head is Rs. 140 against Rs. 280 in the budget. The decrease is due to the non-entertainment of the peon provided for in the budget. The council considers that a peon is unnecessary and the provision is therefore removed. The market sergeant is in charge of the slaughter-house.

23. Under "(5) (*a*) Avenue Establishment", the revised figure is Rs. 260 against Rs. 240 in the budget. The increase is due to the provision made for a head cooly to supervise the working of the avenue staff, as arrangements have already been made to increase very considerably the plantations of fruit-bearing trees on road sides. The avenue coolies require careful supervision.

24. (7) *Survey of Land.*—The provision of Rs. 80 under this head is intended to meet the cost of taking a survey of the fishermen's huts on the beach with a view to realign them.

25. *Grant V*, (*a*) (*i*) *Office Establishment.*—The provision for a prosecuting inspector supplementally sanctioned in G.O., No. 983 M., dated 17th June 1895, is removed as the appointment was not made hitherto. The council is of opinion that conducting prosecutions alone cannot afford sufficient work to a subordinate on such a high salary as Rs. 30 per mensem and that the work done by a person on this pay, necessarily, a non-professional man, cannot be of material advantage.

26. (*a*) (*ii*) *Inspection.*—The provision of Rs. 120 under this item represents the carriage allowance of the Chairman for three months.

27. Under "Refunds of other than current collections," the revised figure is Rs. 2,120. This sum represents the refund of the proceeds of Puthoor and Masal-kodem inams credited to the funds of this municipality since 1891. The council having felt unable to erect a leper ward within the limits of this municipality, the amount was made over to the district board under the orders of Government, G.O., No. 72, Revenue, dated 5th February 1895.

28. *Closing Balance.*—The current year is expected to close according to the revised estimate with a balance of Rs. 10,340, of which Rs. 4,000 is invested in Government securities. The distribution of charges among the several grants is as under:—

	Allotment.	Percentage on total expenditure.
	Rs.	
Grant I	18,200	25·0
,, II	7,960	11·0
,, III	29,650	40·7
,, IV	8,050	11·0
,, V	6,220	8·5
Advances	660	0·9
Refunds	2,120	2·9

Budget Estimate for 1896–97.

29. The budget estimate summarized stands as follows :—

		Rs.			Rs.
Opening balance	.. ..	10,340	Charges	.. .. ..	77,780
Receipts	.. .. ..	74,330	Closing balance	.. ..	6,890
Total	..	84,670	Total	..	84,670

30. The opening balance of the new year is taken from the closing balance of the revised estimate of the current year.

Receipts.

31. The budget figures for the ensuing year are more or less the same as in the revised estimate for the current year except in the few following cases.

32. (4) (*c*) *Sale-proceeds of street-refuse.*—The budget figure under this head is Rs. 250 against Rs. 400 in the revised estimate. The revised estimate figure includes the sale-proceeds of sweepings at Nagore of the previous year.

33. (4) (*i*) (iii), *Interest—Medical.*—Rs. 100 is expected under this head against Rs. 150 in the revised estimate. The decrease is due to the appropriation of a portion of the funded capital invested in Government paper of the hospital towards certain additions and alterations to the hospital buildings.

34. (5) (*a*) *Grants from Government—Other purposes.*—A grant of Rs. 90 is expected from Provincial funds on behalf of the drawing master in addition to those already sanctioned on behalf of the gymnastic instructors. Hence the increase over the revised estimate.

35. (6) (*b*) (*i*) *Fishery rents.*—The budget figure under this head is Rs. 250 against Rs. 100 in the revised estimate. As the tanks contain a full supply of water, they are not likely to be fished until after the commencement of the budget year.

36. (7) (*c*) *Realization of Sinking funds for repayment of loans.*—Rs. 2,800 of the funded capital of the hospital (Rs. 4,500) is proposed to be realized during the next official year and appropriated for building an out-patients' dispensary according to the standard plan, the present dispensary building being in part utilized as wards for European and caste patients, and the rest as an operation room. These improvements have been recommended to the council by the Surgeon-General, the Sanitary Commissioner, and the Civil Surgeon. The Taluk Board of Negapatam now contributes Rs. 1,450 per annum to the council towards the maintenance of the hospital as residents in outside villages resort to it in considerable numbers. This contribution was sanctioned by Government upwards of twenty years ago and since then the hospital expenditure has greatly increased. In view of this circumstance and of the proposed outlay in additional buildings and alterations, the council has resolved to apply to the taluk board for an increased contribution towards the annual maintenance and a moiety contribution towards the outlay on the proposed buildings.

Charges.

37. *Grant I*, (*a*) *New Works—Communications.*—Provision has been made under this head for gravelling South street in Nagore, and Karriangudy Chetty street and Sivencoil East street in Velippalayam. The former one is a broad long street branching from and running parallel to the main road to Nagore and leads to the mosque. The gravelling of this road will materially help traffic especially during feasts, as during such occasions the main road is found hardly sufficient. Kariangudy Chetty street and Sivencoil East street are also important streets in Velippalayam where there are no metalled roads to lead to the inner parts from the main road.

38. (1) (*b*) *New Works—Buildings.*—Rs. 4,250 are provided under this head to meet the cost of erecting five iron latrines and an out-patients' dispensary, &c., as explained in paragraph 35 *supra*. It is also proposed to provide two tiled cottages for two of the toll-gates and thirty additional dust-bins.

39. Under "(1) (*c*) New Works—Drainage", provision has been made for opening the old town drains from the west of the market buildings to carry away the storm water into the sea.

40. The allotment of Rs. 1,000 under "(i) (*d*) New Works—Water-supply" includes Rs. 500 for the investigation of the water-supply scheme by the Sanitary Engineer.

41. (1) (*c*) *New Works—Miscellaneous.*—Rs. 300 is provided under this head for raising the low-lying land which was acquired by the council last year for a new burning ground.

42. (2) (*a*) *Repairs—Communications.*—The allotment under this head is Rupees 9,320. This provides among others for regravelling of about two miles of metalled roads. The road staff is proposed to be increased by two male and two female coolies, as the present staff is inadequate to keep the roads always in good repair, some more streets having been metalled recently.

43. Under "(2) (*b*) Repairs—Buildings", provision has been made for carrying out the necessary repairs to the hospital and the market buildings and also to the existing latrines and dust-bins.

44. (2) (*d*) *Repairs—Water-supply.*—The allotment under this head is Rupees 2,250 which provides for the cleansing of three reserved tanks by pumping out the water and removing silt.

45. *Grant II, Education.*—The letter of the Assistant Inspector of Schools, Sixth Division, containing his proposals on the educational portion of the budget has been received through the Inspector of Schools and the Director of Public Instruction and is submitted herewith.

46. *Training schools*—(1) (*b*) *Stipends to Normal students.*—Provision has been made for training one Muhammadan teacher. Rs. 50 provided for sessional school is to meet the payment of bonus to the inspecting schoolmaster for every teacher who passes the primary school examination after attending the said school to be worked by him.

47. *Schools on Salary-result System*—(ii) (*a*) *Fixed Payments.*—As recommended by the Assistant Inspector of Schools in his endorsement, No. 9636, dated 19th December 1895, and the Sub-Assistant Inspector of Muhammadan Schools suggesting measures for the reduction of the cost of educating each pupil in the Muhammadan schools, the council has resolved to reduce the pay of the headmaster, Municipal Muhammadan school, Negapatam, from Rs. 12 to Rs. 10, and that of the first assistant teacher from Rs. 10 to Rs. 9. Another suggestion of the above officers to dispense with the fourth teachers in the Negapatam and Nagore schools has been referred to a sub-committee for report.

48. The allotment of Rs. 400 under "(7) (*a*) Building and Furniture Grants" is to meet the payment of rent grants of Rs. 250 to aided schools and building furniture and other grants up to Rs. 150.

49. *Grant III*, (1) (*a*), *Hospital Establishment.*—Under this head provision has been made for an extra hospital assistant to the Negapatam hospital on a salary of Rs. 25 per mensem, a purveyor on Rs. 10, and a midwife to the branch dispensary, Nagore, on Rs. 15 per mensem. It is also proposed to raise the pay of the female toty from Rs. 3 to Rs. 4, as it is found difficult to secure the services of one on Rs. 3. The Civil Surgeon in his proposals for the budget asks for provision being made for an apothecary, a European nurse, and for doubling the staff of menial servants. The council has spent about Rs. 700 in repairs to the hospital buildings during the current year and has allotted Rs. 2,500 for constructing a standard out-patients' dispensary, and for material alterations in the existing buildings, and Rs. 300 for further repairs. The Civil Surgeon wants a double staff of menial servants, one for day duty and the other for night duty. His proposals, if carried out in their entirety, will involve an additional annual expenditure of Rs. 3,000. The council feels its inability to make a larger provision for the increase of establishment. It has made suggestions in its resolutions at the budget meeting for a distribution of work among the menial staff.

50. Under "(2) (*c*) Other contributions", provision has been made for a scholarship of Rs. 25 per mensem to train a female medical practitioner through the Countess of Dufferin's Fund.

51. (5) (*a*) (i) *Conservancy Establishment*—(5) (*b*) (i) *Private Scavenging Establishment*—(5) (*c*) (i) *Public Latrine Establishment.*—Provision has been made for increasing the staff by two extra female toties. The total strength of scavengers including the proposed addition is fifty males and seventy females which is distributed as under :—

(5) (*a*) (i)—Street-sweeping establishment, twenty males and fourty females.

(5) (*b*) (i)—Private scavenging establishment, twenty males and twenty females.

(5) (*c*) (i)—Public latrine establishment, ten males and ten females.

The peon hitherto attached to the market has been transferred to the conservancy staff, in view to his services being utilized for general conservancy work including the prevention of nuisance on the foreshore of the beach and attending to the cleansing work of the beach latrines.

52. *Grant IV*, (1) (*a*) *Lighting Establishment.*—Provision has been made under this head for four lighting superintendents on the following scale, viz., one on Rs. 12, one on Rs. 10, one on Rs. 9 and one on Rs. 8. The existing scale of pay is too low and good men do not willingly offer their services for this work. Further the masalchies get Rs. 6 per mensem and unless the superintendents are placed in a comparatively better position, they cannot effectually control the masalchies. A graduated scale of salaries is provided to secure scope for promotions and degradations.

53. (1) (*b*) *Lighting Contingencies.*—Under this head provision has been made for twenty extra lamp-posts with lanterns.

54. (2) (i) (*a*) *Market Establishment.*—The pay of the market sargeant is reduced from Rs. 15 to Rs. 12 per mensem as in the revised estimate. The market peon has been transferred to the general conservancy staff as stated in paragraph 51 *supra*.

55. (2) (ii) (*a*) *Slaughter-house Establishment.*—A maistry and three scavengers are provided for under this head. The provision made in the current budget for a peon has been removed.

56. (5) (*a*) (i) *Avenue Establishment.*—A head cooly on Rs. 7 per mensem is provided for to supervise the working of the avenue staff and the necessity for this is explained in paragraph 23 *supra*.

57. (6) (*a*) *Garden Establishment.*—The pay of the garden maistry is reduced from Rs. 20 to Rs. 15 per mensem, and four male and two female gardeners are provided for instead of the existing establishment. The saving under this head is Rs. 220. The council thinks that the proposed reduced staff will be adequate for the work, and steps will be taken to see that the plantations and the grass farm are properly maintained.

58. *Grant V, Office Establishment.*—Under this head provision has been made for raising the pay of the office manager from Rs. 65 to Rs. 75 per mensem and that of the attender from Rs. 7 to Rs. 8 per mensem. In the budget report for 1893–94 printed in G.O., No. 305 M., dated 6th March 1893, page 9, paragraph 76, Mr. F. Oliver, the late Chairman, wrote to Government as follows :—

"In the case of the office manager M. R. Desikhachari, the increase of Rs. 10 was proposed by me and received the unanimous support of the meeting. He has served in this municipality upwards of seven years, and is intimately acquainted with the work in all its details. He bears the reputation of being thoroughly honest, extremely hard-working, and one who has the interests of the municipality at heart. In submitting the budget of 1886–87, Mr. Moberly, the Head Assistant Collector, in ex-officio charge of the office, proposed, with the unanimous consent of the council, that the pay of the manager, which was then Rs. 50, should be raised by annual increments of Rs. 5 to Rs. 75. Government did not sanction the annual increment but raised the salary in 1890 to Rs. 60. In sending forward the proposal to increase the salary to Rs. 70, I do so in the full conviction that it is to the interest of the municipality that the office manager should be made as contended as our resources will admit, and with the earnest request that Government will be pleased to sanction the proposal."

In the budget report for 1894–95 printed in G.O., No. 573 M., dated 29th March 1895, page 11, paragraph 18, Mr. G. S. Bruce, the Chairman Delegate, wrote to Government on the same subject as follows.

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

I endorse the opinions expressed above as regards the efficiency and ability of the present office manager M. R. Desikhacharry. He served under me when I was Chairman from 1886 to 1892, and I can bear testimony to the fact that the work of the Honorary Chairman of this Municipality would be very much greater than it is now were it not for his zeal, efficiency and honesty in the discharge of his duties which are onerous and responsible. The Public Works overseer and the chief sanitary inspector under this council receive Rs. 75 and Rs. 65 per mensem, respectively, and it is anomalous that one in the position of office manager, whose status ought to be comparatively higher than these two, should receive less pay. The council has on this occasion also passed the increase of the manager's pay from Rs. 65 to Rs. 75 per mensem by an unanimous vote, and I earnestly trust that Government will be pleased to accord its sanction to this vote.

The attender's pay has been increased from Rs. 7 to Rs. 8 per mensem as the office peons themselves get Rs. 7 per mensem, and as the work of the attender is partly clerical also.

59. (*b*) (*i*) *Collection of Municipal Taxes Establishment.*—Provision has been made for an additional warrant peon. There are now five sections of bill collectors and only four warrant peons to assist them in executing coercive processes. Five peons, one for each section, are necessary.

60. *Closing Balance.*—The budget year is expected to close with a balance of Rs. 6,890 which includes Rs. 4,000 already invested in Government securities.

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

	Allotment.	Percentage on total charges.	Percentage on total revenue.
	Rs.		
Grant I	23,950	30·8	28·3
Do. II	8,000	10·3	9·5
Do. III	30,110	38·7	35·6
Do. IV	8,700	11·2	10·3
Do. V	6,950	8·9	8·2
Refunds, &c.	70	0·1	..

Cur. No. 406-Rev.

Forwarded.

2. The council do not appear to have paid sufficient attention to the instructions contained in paragraph 5 of G.O., No. 573 M., dated March 1895. The closing balance is only Rs. 6,890 or 10·8 of the estimated receipts.

3. I have to offer a few remarks on the items below :—

Grant I—(1) (*a*).—The expenditure upon South street, Nagoy, Kariangudi Chetty street and Sivankoil East street though, of course, not objectionable is quite unnecessary considering the other obligations of the municipality.

(1) (*b*).—The expenditure upon the hospital is much needed. The present accommodation and staff are a disgrace to the municipality. This has been fully commented on by the Surgeon-General in his inspection note, by the Sanitary Commissioner and by every officer who has visited the hospital.

(1) (*c*).—This expenditure of Rs. 500 is wholly unnecessary. I regret to have to say that I consider it is intended to benefit a private individual more than the public. The Sanitary Commissioner in his very exhaustive recommendations has not, I believe, touched on this alleged want.

(2) (*d*) *Item* 6.—The Sanitary Commissioner has repeatedly condemned such expenditure as "playing at sanitation."

Grant III (1).—*Vide* remark on Grant I (1) (*b*).

Grant IV (1).—The increase under this allotment might well have been avoided.

4. I regret that examinations at the presidency prevented me from attending the budget meeting.

(Signed) N. E. MARJORIBANKS,
Ag. Head Assistant Collector.

19*th January* 1896.

Cur. No. 58, Ml.

Forwarded.

(Signed) G. STOKES,
Acting Collector.

VALLAM,
21*st January* 1896.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 2346 of 1896, dated 15th Janry from the chairman Municipal Council Negapatam

Current No. 3231 of 1896, dated 27th Janry from the Director of Public Instruction

Current No. 5614 of 1896, dated 13th February from the the Secretary Commissioner

Current No. of 189 , dated from the

Order— No. 397 dt 9.3.96

The estimated receipts and charges of the Negapatam 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.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	12982	8,510	10,030	10,340
Tax on Arts	13,423	13,010	13,510	13,510
Tax on Buildings and Lands	23,207	23,020	23,020	23,120
Water-Tax on Buildings and Lands	.	.	.	.
Tax on Vehicles and Animals	3,679	3,920	3,770	3,770
Tax on Carts	1,652	1,900	1,700	1,700
Tolls	10,208	10,160	9,940	10,000
Realizations under Special Acts	60	.	60	.
Rent of Lands, Buildings, &c , and sale-proceeds of Lands,&c.	2329	2,120	2,550	2,550
Conservancy Receipts	147	200	400	250
Fees and Revenue from Educational Institutions ..	123	100	100	130
Fees and Revenue from Medical Institutions	279	300	350	350
Income from Markets and Slaughter-houses	5,584	5,550	5,820	5,800
License fees	2,056	1,500	2,200	2,200
Other fees	101	130	130	130
Fines under Municipal and other Acts	1,158	1,300	1,500	1,320
Interest on Investments and premium on Loans ..	373	290	290	240
Grants and Contributions from Government	168	340	210	300
Do. from Local Boards	2,449	2,550	2,600	2,600
Do. from other bodies	65	50	70	100
Recoveries for services to private individuals	2,376	2,700	2,480	2,600
Miscellaneous	656	430	270	360
Loans	.	.	.	.
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	.	.	.	2,800
Advances Recovered	584	900	2,200	500
Total ..	83,659	78,980	83,200	84,670

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate, 189 -9	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	1.167	600	690	2.700	
Buildings	1.921	~~1910~~ 1250	1.650	4.250	
Drainage	.	.	.	500	
Water-supply	132	1.500	1.520	1.000	
Miscellaneous Public Improvements	.	.	.	300	
Repairs—					
Communications	9.941	9.200	8.770	9.820	
Buildings	336	400	1.320	1.250	
Drainage	.	.	.	.	
Water-supply	3.673	3050	3,230	3.110	
Establishment	972	970	970	970	
Tools and Plant and other Stores	38	30	50	50	
Contributions for Public Works	.	.	.	.	
Total ..	18.180	17.~~660~~ 000	18.200	23950	
GRANT II—					
Training Schools	.	260	120	140	
Municipal Schools—					
(*a*) On the Salary System	.	.	.	.	
(*b*) On the Salary Result System	1.828	1.930	1.900	1.920	
Grants-in-aid—					
a) Salary Grants	2.112	2000	2250	2,250	
b) Result Grants	2.259	2.500	2.300	2.300	
c) Combined Grants					
d) Building, furniture &c. grants	234	~~200~~ 400	350	400	
Inspection	397	380	380	380	
Miscellaneous	563	610	660	610	
Total ..	7.393	~~8.080~~ 7880	7.960	8.000	
GRANT III—					
Hospitals and Dispensaries	5.426	4.580	5,250	5,890	
Contributions	570	570	590	870	
Vaccination	762	800	850	750	
Registration of Births and Deaths	971	1.000	960	1.000	
Conservancy, Road-cleaning and Road-watering ..	22.003	22.820	22.000	21.600	
Total ..	29.732	29.770	29.650	30,110	
GRANT IV—					
Lighting	5.186	5.740	5,130	~~5.900~~	5850
Markets and Slaughter-houses	511	730	570	640	
Choultries	.	.	.	.	
Traveller's Bungalows	.	.	.	.	
Avenues	244	300	280	420	
Public Garden, Survey of Land, Fire and other charges.	2.472	1.960	2.070	1.740	
Total .	8.413	8.730	8.050	~~8700~~	8650
GRANT V—					
Supervision and Management	6.099	6.~~420~~ 180	6.220	~~6.950~~	6890
Repayment of Debt	.	.	.	.	
Interest on loan	.	.	.	.	
Advances Recoverable	3,799	100	660	50	
Refunds	16	20	2120	20	
Discount	.	.	.	.	
Pensions and Gratuities	.	.	.	.	
Investments	.	.	.	.	
Balance	10.027	~~8.200~~ 9300	10.340	~~6.890~~	7000
Total ..	83.659	78.980	83,200	84.670	
		9300	10340	6890	
		69680	72860	77780	

Revised Estimate for 1895-96

2. The current receipts and charges are now estimated at Rs 73,170 and Rs 72,860 respectively against Rs 70,470 and Rs 69,680 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on arts, license fees and advances recovered and that in charges under public, advances recoverable and Refunds. The collections under the tax on lands and the expenditure on new works during the first eight months of the year were not at all satisfactory. The additions to and alterations in the lighting, market, slaughter house, avenue and Muni^l office establishments proposed in paras 20 to 23 inclusive and 25 of the Chairman's letter are approved.

Budget Estimate for 1896-97.

3. **Receipts.** The receipts for the ensuing year are put down at Rs 74.330 against the revised Estimate of Rs 73.170, the increase ~~[illegible]~~ under sale proceeds of Government securities being partly counterbalanced by a decrease under advances recovered.

~~The circumstances under which~~
~~it has been proposed to~~

The terms of the grant of the hospital endowment should be reported. ~~Erection of dispensary~~ ~~building should be fully explained.~~ Meanwhile the amount taken credit for under sale proceeds of Govt securities will be allowed to stand.

4. Charges (1) The probable charges are entered as Rs 77,780 against Rs 72,860 in the revised Estimate, the increase being chiefly under Head I.

(2) Head I. The entertainment of two additional male and two female road coolies, proposed in para 42 is sanctioned. The construction of the iron latrines and the dispensary building provided for in the budget should not be undertaken until the plans and Estimates are approved by a competent authority. The Municipal Comrs attention will be drawn to para 3 of the Revenue Divisional Officers endorsement on the necessity for the expenditure of Rs 500 fully under grant I (1) C shd be explained.

(3) Head II. The reductions of Rs 2 and one, respectively, in the salaries of the headmaster of the Lambani madras school and his first assistant proposed in para 47 are approved.

(4) Head III. The remarks of the Surgeon General on the provision for Medical Services will be awaited. The entertainment of two additional tolies on Rs 4 each and the transfer of the markets peon to the conservancy staff referred to in para 51 are approved. The Municipal Comrs earnest consideration will be given to para 2 of the Sanitary Commissioners letter read above.

(5) Head IV. The increase in the salaries of the lighting Superintendents proposed in para 52 cannot be approved as the Govt is not satisfied of the necessity for it. The additions & and alterations in the Nanjala house & Public garden Establishments, proposed in paras 56 & 57, are sanctioned.

(6) Head V. Under the circumstances stated in para 58, the salary of the Inspr of offices manager will be raised by Rupees 5 per mensem. The increase of one Rupee in the salary of the Inspr of offices attender and the entertainment of an additional

* But it is observed that the cost of the office establishment is very large, with Excess of that in most other Municipalities of the same size & income.

on Rs 6"
warrant fees proposed in paras
5 & 6 are sanctioned.
6. The budget as revised by Govt.
closes with a balance of Rs 7000.
or 9.4 percent of the estimated
receipts.

V.R.
28/2/96

3.III.96

Negapatam Municipal Budget
1896–97

234

To
The Chairman Mc Negapatam
- Collector of Tanjore
- Pr Dt Bd. dy.
- Accts-general
- D.P.I.
- Inspector-general
- Sanitary Commr
Engineer
Editor's Table — Dupl. 2/3/96

No. 397 M., 9TH MARCH 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Chief Secretary to Government (through the Head Assistant Collector and the Collector of Tanjore), dated 15th January 1896, No. 722.

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

2. The revised estimate and the budget were discussed and passed by the council at its meeting, dated 9th January 1896. An extract from its proceedings is submitted herewith.

3. I regret the delay in the submission of the budget, which was unavoidable. My election to the office of Chairman was gazetted on the 27th November, and I assumed charge on the 29th idem. I was not able to make out the budget and convene a meeting of the council to discuss it before Christmas holidays.

REVISED ESTIMATE FOR 1895–96.

4. In the revised estimate actuals of the first eight months and the probables for the next four are given.

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

	Rs.		Rs.
Opening balance	10,030	Charges	72,860
Receipts	73,170	Closing balance	10,340
Total ..	83,200	Total ..	83,200

against budget estimate (current year)—

	Rs.		Rs.
Opening balance	8,510	Charges	69,680
Receipts	70,470	Balance	9,300
Total ..	78,980	Total ..	78,980

6. The opening balance is taken from the closing balance of the last official year, as shown in the administration report for that year reviewed in G.O., No. 1446 M., dated 5th September 1895, and audited by the Assistant Inspector of Local Fund Accounts. The total receipts according to the revised estimate are more than those according to the budget by Rs. 2,700 and the total expenditure exceeds that of the budget by Rs. 3,180.

7. The variations between the revised estimate and the budget estimate are explained in column 7 of statement VI accompanying. I shall refer here to a few items which require special mention.

Receipts.

8. Under "(2) (*a*) Tax on arts," the revised estimate figure is Rs. 13,500 against Rs. 13,000 in the budget. The increase of Rs. 500 is due to the revision of the demand and inclusion of new persons in the assessment list.

9. Under "(2) (*g*) Tax on carts," the revised estimate figure is Rs. 1,700 against Rs. 1,900 in the budget. The decrease is partly explained by the actuals of the last official year. Besides, the council has provided its own conservancy carts about 50 in number which resulted in a loss of license fees of Rs. 120 per annum.

10. Under "(4) (*g*) (ii) License fees," the revised estimate figure is Rs. 2,200 against Rs. 1,500 in the budget. The increase is due to the increase in the number of timber and firewood yards and a slight increase in the number of licenses for other trades.

11. Under "Advances recovered—others," the revised estimate figure is Rs. 2,200 against Rs. 900 in the budget. The increase is due to the intended recovery of the advances for bullocks, the council having arranged for the supply of bullocks and drivers by a contractor.

Charges.

12. *Grant I*, (1) (*a*) *New Works—Communications.*—The revised estimate figure under this head is Rs. 690 against Rs. 600 in the budget. The increase is due to a portion of the cost of metalling Hinderbankshall street having had to be disbursed at the beginning of the current official year.

13. Under "(1) (*b*) New Works—Buildings," the revised estimate figure is Rs. 1,650 against Rs. 1,250 in the budget estimate. The revised figure is composed of the following items:—

	Rs.
Balance of the cost of erecting iron latrines taken on hand last year ..	220
Cattle-sheds, Negapatam and Nagore	190
Verandah round the engine-shed and store-room	340
Numbiar Kuppam school-house	50
Erecting three iron latrines	500
Making certain alterations in the market buildings	350

The provision of Rs. 1,000 in the budget of the current official year for erecting iron latrines was reduced by Rs. 500 as there were materials on hand for the proposed latrines.

14. Under "(1) (*a*) New Works—Water-supply," the revised figure is Rs. 1,520 against Rs. 1,500 in the budget. Rs. 500 of the allotment of Rs. 1,500 made in the current year's budget for the preliminary investigation of the water-supply scheme is transferred to the budget of the next official year as the whole allotment is not expected to be utilized before the close of the current year. The revised figure includes Rs. 250 for sinking a well to the east of the town police station in the place of a dilapidated one.

15. Under "(2) (*a*) Repairs—Communications," the revised figure is Rs. 8,770 against Rs. 9,200 in the budget. It is considered that the reduced provision will be sufficient to meet the cost of repairs.

16. Under "(2) (*b*) Repairs—Buildings," the revised estimate figure is Rs. 1,320 against Rs. 400 in the budget. The increase is due to the repairs executed to the hospital buildings for Rs. 700 and to provision made for repairs to the Nagore slaughter-house and the dust-bins.

17. *Grant II*, (3) *Salary Grants.*—The budget provision of Rs. 2,000 under this head was increased by Rs. 250 as the primary department of the St. Mary's school, Velippalayam, which was hitherto aided under the results system has sought aid under this system.

18. (4) *Results Grants.*—The budget provision of Rs. 2,500 under this head was reduced by Rs. 200 for reasons stated in paragraph 17 *supra*.

19. *Grant III, Hospital*—(1) (*b*) *Medicines and Supplies.*—The revised estimate figure under this head is Rs. 1,450 against Rs. 750 in the budget. The increase is found necessary to meet the actual cost of medicines sent for from England.

20. *Grant IV*, (1) (*a*) *Lighting Establishment.*—Under this head provision has been made for appointing an additional lighting superintendent for the Negapatam section which consists of two divisions—1st and 2nd. At present there is one light superintendent for these two divisions, which are scattered over about three to four square miles with 200 lights. It is found from experience that one man is not able to effectually inspect all the lanterns in a night. He has to walk a great way before he can inspect all the lanterns from one end to the other. It has been therefore resolved to appoint an additional man on a salary of Rs. 10 per mensem and to allot one superintendent to each division. Without a superintendent for each division it is not possible to keep a proper check over the lamp-lighters in burning the full quantity of the oil issued.

21. (2) (*i*) (*a*) *Market Establishment.*—The revised figure under this head is Rs. 400 against Rs. 430 in the budget. The pay of the market sergeant is reduced from Rs. 15 to Rs. 12 per mensem. The reduced pay is quite sufficient.

22. (2) (*ii*) (*a*) *Slaughter-house Establishment.*—The revised estimate figure under this head is Rs. 140 against Rs. 280 in the budget. The decrease is due to the non-entertainment of the peon provided for in the budget. The council considers that a peon is unnecessary and the provision is therefore removed. The market sergeant is in charge of the slaughter-house.

23. Under "(5) (*a*) Avenue Establishment", the revised figure is Rs. 260 against Rs. 240 in the budget. The increase is due to the provision made for a head cooly to supervise the working of the avenue staff, as arrangements have already been made to increase very considerably the plantations of fruit-bearing trees on road sides. The avenue coolies require careful supervision.

24. (7) *Survey of Land.*—The provision of Rs. 80 under this head is intended to meet the cost of taking a survey of the fishermen's huts on the beach with a view to realign them.

25. *Grant V*, (*a*) (*i*) *Office Establishment.*—The provision for a prosecuting inspector supplementally sanctioned in G.O., No. 983 M., dated 17th June 1895, is removed as the appointment was not made hitherto. The council is of opinion that conducting prosecutions alone cannot afford sufficient work to a subordinate on such a high salary as Rs. 30 per mensem and that the work done by a person on this pay, necessarily, a non-professional man, cannot be of material advantage.

26. (*a*) (*ii*) *Inspection.*—The provision of Rs. 120 under this item represents the carriage allowance of the Chairman for three months.

27. Under "Refunds of other than current collections," the revised figure is Rs. 2,120. This sum represents the refund of the proceeds of Puthoor and Masal-kodem inams credited to the funds of this municipality since 1891. The council having felt unable to erect a leper ward within the limits of this municipality, the amount was made over to the district board under the orders of Government, G.O., No. 72, Revenue, dated 5th February 1895.

28. *Closing Balance.*—The current year is expected to close according to the revised estimate with a balance of Rs. 10,340, of which Rs. 4,000 is invested in Government securities. The distribution of charges among the several grants is as under:—

	Allotment.	Percentage on total expenditure.
	Rs.	
Grant I	18,200	25·0
„ II	7,960	11·0
„ III	29,650	40·7
„ IV	8,050	11·0
„ V	6,220	8·5
Advances	660	0·9
Refunds	2,120	2·9

Budget Estimate for 1896–97.

29. The budget estimate summarized stands as follows :—

	Rs.		Rs.
Opening balance	10,340	Charges	77,780
Receipts	74,330	Closing balance	6,890
Total ..	84,670	Total ..	84,670

30. The opening balance of the new year is taken from the closing balance of the revised estimate of the current year.

Receipts.

31. The budget figures for the ensuing year are more or less the same as in the revised estimate for the current year except in the few following cases.

32. (4) (*c*) *Sale-proceeds of street-refuse.*—The budget figure under this head is Rs. 250 against Rs. 400 in the revised estimate. The revised estimate figure includes the sale-proceeds of sweepings at Nagore of the previous year.

33. (4) (*i*) (iii), *Interest—Medical.*—Rs. 100 is expected under this head against Rs. 150 in the revised estimate. The decrease is due to the appropriation of a portion of the funded capital invested in Government paper of the hospital towards certain additions and alterations to the hospital buildings.

34. (5) (*a*) *Grants from Government—Other purposes.*—A grant of Rs. 90 is expected from Provincial funds on behalf of the drawing master in addition to those already sanctioned on behalf of the gymnastic instructors. Hence the increase over the revised estimate.

35. (6) (*b*) (*i*) *Fishery rents.*—The budget figure under this head is Rs. 250 against Rs. 100 in the revised estimate. As the tanks contain a full supply of water, they are not likely to be fished until after the commencement of the budget year.

36. (7) (*c*) *Realization of Sinking funds for repayment of loans.*—Rs. 2,800 of the funded capital of the hospital (Rs. 4,500) is proposed to be realized during the next official year and appropriated for building an out-patients' dispensary according to the standard plan, the present dispensary building being in part utilized as wards for European and caste patients, and the rest as an operation room. These improvements have been recommended to the council by the Surgeon-General, the Sanitary Commissioner, and the Civil Surgeon. The Taluk Board of Negapatam now contributes Rs. 1,450 per annum to the council towards the maintenance of the hospital as residents in outside villages resort to it in considerable numbers. This contribution was sanctioned by Government upwards of twenty years ago and since then the hospital expenditure has greatly increased. In view of this circumstance and of the proposed outlay in additional buildings and alterations, the council has resolved to apply to the taluk board for an increased contribution towards the annual maintenance and a moiety contribution towards the outlay on the proposed buildings.

Charges.

37. *Grant I*, (*a*) *New Works—Communications.*—Provision has been made under this head for gravelling South street in Nagore and Karriangudi Chetti street and Sivankovil East street in Velippalaiyam. The former one is a broad long street branching from and running parallel to the main road to Nagore and leads to the mosque. The gravelling of this road will materially help traffic especially during feasts, as during such occasions the main road is found hardly sufficient. Kariangudi Chetti street and Sivankovil East street are also important streets in Velippalaiyam where there are no metalled roads to lead to the inner parts from the main road.

38. (1) (*b*) *New Works—Buildings.*—Rs. 4,250 are provided under this head to meet the cost of erecting five iron latrines and an out-patients' dispensary, &c., as explained in paragraph 35 *supra*. It is also proposed to provide two tiled cottages for two of the toll-gates and thirty additional dust-bins.

39. Under "(1) (*c*) New Works—Drainage", provision has been made for opening the old town drains from the west of the market buildings to carry away the storm water into the sea.

40. The allotment of Rs. 1,000 under "(i) (*d*) New Works—Water-supply" includes Rs. 500 for the investigation of the water-supply scheme by the Sanitary Engineer.

41. (1) (*c*) *New Works—Miscellaneous.*—Rs. 300 is provided under this head for raising the low-lying land which was acquired by the council last year for a new burning ground.

42. (2) (*a*) *Repairs—Communications.*—The allotment under this head is Rupees 9,820. This provides among others for regravelling of about two miles of metalled roads. The road staff is proposed to be increased by two male and two female coolies, as the present staff is inadequate to keep the roads always in good repair, some more streets having been metalled recently.

43. Under "(2) (*b*) Repairs—Buildings", provision has been made for carrying out the necessary repairs to the hospital and the market buildings and also to the existing latrines and dust-bins.

44. (2) (*d*) *Repairs—Water-supply.*—The allotment under this head is Rupees 2,250 which provides for the cleansing of three reserved tanks by pumping out the water and removing silt.

45. *Grant II, Education.*—The letter of the Assistant Inspector of Schools, Sixth Division, containing his proposals on the educational portion of the budget has been received through the Inspector of Schools and the Director of Public Instruction and is submitted herewith.

46. *Training schools*—(1) (*b*) *Stipends to Normal students.*—Provision has been made for training one Muhammadan teacher. Rs. 50 provided for sessional school is to meet the payment of bonus to the inspecting schoolmaster for every teacher who passes the primary school examination after attending the said school to be worked by him.

47. *Schools on Salary-result System*—(ii) (*a*) *Fixed Payments.*—As recommended by the Assistant Inspector of Schools in his endorsement, No. 9636, dated 19th December 1895, and the Sub-Assistant Inspector of Muhammadan Schools suggesting measures for the reduction of the cost of educating each pupil in the Muhammadan schools, the council has resolved to reduce the pay of the headmaster, Municipal Muhammadan school, Negapatam, from Rs. 12 to Rs. 10, and that of the first assistant teacher from Rs. 10 to Rs. 9. Another suggestion of the above officers to dispense with the fourth teachers in the Negapatam and Nagore schools has been referred to a sub-committee for report.

48. The allotment of Rs. 400 under "(7) (*a*) Building and Furniture Grants" is to meet the payment of rent grants of Rs. 250 to aided schools and building, furniture and other grants up to Rs. 150.

49. *Grant III*, (1) (*a*), *Hospital Establishment.*—Under this head provision has been made for an extra hospital assistant to the Negapatam hospital on a salary of Rs. 25 per mensem, a purveyor on Rs. 10, and a midwife to the branch dispensary, Nagore, on Rs. 15 per mensem. It is also proposed to raise the pay of the female toti from Rs. 3 to Rs. 4, as it is found difficult to secure the services of one on Rs. 3. The Civil Surgeon in his proposals for the budget asks for provision being made for an apothecary, a European nurse, and for doubling the staff of menial servants. The council has spent about Rs. 700 in repairs to the hospital buildings during the current year and has allotted Rs. 2,500 for constructing a standard out-patients' dispensary, and for material alterations in the existing buildings, and Rs. 300 for further repairs. The Civil Surgeon wants a double staff of menial servants, one for day duty and the other for night duty. His proposals, if carried out in their entirety, will involve an additional annual expenditure of Rs. 3,000. The council feels its inability to make a larger provision for the increase of establishment. It has made suggestions in its resolutions at the budget meeting for a distribution of work among the menial staff.

50. Under "(2) (*c*) Other contributions", provision has been made for a scholarship of Rs. 25 per mensem to train a female medical practitioner through the Countess of Dufferin's Fund.

51. (5) (*a*) (i) *Conservancy Establishment*—(5) (*b*) (i) *Private Scavenging Establishment*—(5) (*c*) (i) *Public Latrine Establishment.*—Provision has been made for increasing the staff by two extra female toties. The total strength of scavengers including the proposed addition is fifty males and seventy females which is distributed as under :—

(5) (*a*) (i)—Street-sweeping establishment, twenty males and forty females.
(5) (*b*) (i)—Private scavenging establishment, twenty males and twenty females.
(5) (*c*) (i)—Public latrine establishment, ten males and ten females.

The peon hitherto attached to the market has been transferred to the conservancy staff, in view to his services being utilized for general conservancy work including the prevention of nuisance on the foreshore of the beach and attending to the cleansing work of the beach latrines.

52. *Grant IV*, (1) (*a*) *Lighting Establishment.*—Provision has been made under this head for four lighting superintendents on the following scale, viz., one on Rs. 12, one on Rs. 10, one on Rs. 9 and one on Rs. 8. The existing scale of pay is too low and good men do not willingly offer their services for this work. Further the masalchies get Rs. 6 per mensem and unless the superintendents are placed in a comparatively better position, they cannot effectually control the masalchies. A graduated scale of salaries is provided to secure scope for promotions and degradations.

53. (1) (*b*) *Lighting Contingencies.*—Under this head provision has been made for twenty extra lamp-posts with lanterns.

54. (2) (i) (*a*) *Market Establishment.*—The pay of the market sergeant is reduced from Rs. 15 to Rs. 12 per mensem as in the revised estimate. The market peon has been transferred to the general conservancy staff as stated in paragraph 51 *supra.*

55. (2) (ii) (*a*) *Slaughter-house Establishment.*—A maistry and three scavengers are provided for under this head. The provision made in the current budget for a peon has been removed.

56. (5) (*a*) (i) *Avenue Establishment.*—A head cooly on Rs. 7 per mensem is provided for to supervise the working of the avenue staff and the necessity for this is explained in paragraph 23 *supra.*

57. (6) (*a*) *Garden Establishment.*—The pay of the garden maistry is reduced from Rs. 20 to Rs. 15 per mensem, and four male and two female gardeners are provided instead of the existing establishment. The saving under this head is Rs. 220. The council thinks that the proposed reduced staff will be adequate for the work, and steps will be taken to see that the plantations and the grass farm are properly maintained.

58. *Grant V, Office Establishment.*—Under this head provision has been made for raising the pay of the office manager from Rs. 65 to Rs. 75 per mensem and that of the attender from Rs 7 to Rs. 8 per mensem. In the budget report for 1893–94 printed in G.O., No. 305 M., dated 6th March 1893, page 9, paragraph 76, Mr. F. Oliver, the late Chairman, wrote to Government as follows :—

"In the case of the office manager M. R. Desikachari, the increase of Rs. 10 was proposed by me and received the unanimous support of the meeting. He has served in this municipality upwards of seven years, and is intimately acquainted with the work in all its details. He bears the reputation of being thoroughly honest, extremely hard-working, and one who has the interests of the municipality at heart. In submitting the budget of 1886–87, Mr. Moberly, the Head Assistant Collector, in ex-officio charge of the office, proposed, with the unanimous consent of the council, that the pay of the manager, which was then Rs. 50, should be raised by annual increments of Rs. 5 to Rs. 75. Government did not sanction the annual increment but raised the salary in 1890 to Rs. 60. In sending forward the proposal to increase the salary to Rs. 70, I do so in the full conviction that it is to the interest of the municipality that the office manager should be made as contented as our resources will admit, and with the earnest request that Government will be pleased to sanction the proposal."

In the budget report for 1894–95 printed in G.O., No. 573 M., dated 29th March 1895, page 11, paragraph 18, Mr. G. S. Bruce, the Chairman Delegate, wrote to Government on the same subject as follows.

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

I endorse the opinions expressed above as regards the efficiency and ability of the present office manager M. R. Desikachari. He served under me when I was Chairman from 1886 to 1892, and I can bear testimony to the fact that the work of the Honorary Chairman of this Municipality would be very much greater than it is now were it not for his zeal, efficiency and honesty in the discharge of his duties which are onerous and responsible. The Public Works overseer and the chief sanitary inspector under this council receive Rs. 75 and Rs. 65 per mensem, respectively, and it is anomalous that one in the position of office manager, whose status ought to be comparatively higher than these two, should receive less pay. The council has on this occasion also passed the increase of the manager's pay from Rs. 65 to Rs. 75 per mensem by an unanimous vote, and I earnestly trust that Government will be pleased to accord its sanction to this vote.

The attender's pay has been increased from Rs. 7 to Rs. 8 per mensem as the office peons themselves get Rs. 7 per mensem, and as the work of the attender is partly clerical also.

59. (*b*) (*i*) *Collection of Municipal Taxes Establishment.*—Provision has been made for an additional warrant peon. There are now five sections of bill collectors and only four warrant peons to assist them in executing coercive processes. Five peons, one for each section, are necessary.

60. *Closing Balance.*—The budget year is expected to close with a balance of Rs. 6,890 which includes Rs. 4,000 already invested in Government securities.

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

—	Allotment.	Percentage on total charges.	Percentage on total revenue.
	Rs.		
Grant I	23,950	30·8	28·3
Do. II	8,000	10·3	9·5
Do. III	30,110	38·7	35·6
Do. IV	8,700	11·2	10·3
Do. V	6,950	8·9	8·2
Refunds, &c.	70	0·1	..

Cur. No. 406-Rev.

Forwarded.

2. The council do not appear to have paid sufficient attention to the instructions contained in paragraph 5 of G.O., No. 573 M., dated March 1895. The closing balance is only Rs. 6,890 or 10·8 of the estimated receipts.

3. I have to offer a few remarks on the items below :—

Grant I—(1) (*a*).—The expenditure upon South street, Nagore, Kariangudi Chetti street and Sivankovil East street though, of course, not objectionable is quite unnecessary considering the other obligations of the municipality.

(1) (*b*).—The expenditure upon the hospital is much needed. The present accommodation and staff are a disgrace to the municipality. This has been fully commented on by the Surgeon-General in his inspection notes, by the Sanitary Commissioner and by every officer who has visited the hospital.

(1) (*c*).—This expenditure of Rs. 500 is wholly unnecessary. I regret to have to say that I consider it is intended to benefit a private individual more than the public. The Sanitary Commissioner in his very exhaustive recommendations has not, I believe, touched on this alleged want.

(2) (*d*) *Item* 6.—The Sanitary Commissioner has repeatedly condemned such expenditure as "playing at sanitation."

Grant III (1).—*Vide* remark on Grant I (1) (*b*).

Grant IV (1).—The increase under this allotment might well have been avoided.

4. I regret that examinations at the presidency prevented me from attending the budget meeting.

(Signed) N. E. MARJORIBANKS,
Ag. Head Assistant Collector.

19*th January* 1896.

Cur. No. 58, Ml.

Forwarded.

(Signed) G. STOKES,
Acting Collector.

VALLAM,
21*st January* 1896.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 27th January 1896, No. 662.

I have the honour to state, with reference to the budget estimate of the Negapatam Municipality for 1896–97, that the provision therein made for education is adequate and may be accepted. The net expenditure proposed under Grant II is between 13 and 14 per cent. of the estimated receipts from taxation, markets and rents.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Camp, Bellary, 13th February 1896, No. 278–S.

With reference to the Negapatam municipal budget for 1896–97, I have the honour to state that the allotment therein made for conservancy is 30·4 per cent. of the estimated current receipts.

2. With regard to staff, which is erroneously organized, plant and other requirements, I would advise that the attention of the municipal council be directed to the suggestions contained in my last inspection notes on the town communicated to it on the 10th December last.

ORDER—No. 397 M., dated 9th March 1896.

The estimated receipts and charges of the Negapatam 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	12,982	8,510	10,030	10,340
Tax on Arts	13,423	13,010	13,510	13,510
,, on Buildings and Lands	23,207	23,020	23,020	23,120
,, on Vehicles and Animals	3,679	3,920	3,770	3,770
,, on Carts	1,652	1,900	1,700	1,700
Tolls	10,208	10,160	9,940	10,000
Realizations under Special Acts	60	..	60	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	2,329	2,120	2,550	2,550

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Receipts—cont.	Rs.	Rs.	Rs.	Rs.
Conservancy Receipts	147	200	400	250
Fees and Revenue from Educational Institutions	123	100	100	130
,, ,, Medical Institutions	279	300	350	350
Income from Markets and Slaughter-houses	5,584	5,550	5,820	5,800
License Fees	2,056	1,500	2,200	2,200
Other Fees	101	130	130	130
Fines under Municipal and other Acts	1,158	1,300	1,500	1,320
Interest on Investments and Premium on Loans	373	290	290	240
Grants and Contributions from Government	168	340	210	300
,, ,, from Local Boards	2,449	2,550	2,630	2,600
,, ,, from other Bodies	65	50	70	100
Recoveries for Services to Private Individuals	2,376	2,700	2,480	2,600
Miscellaneous	656	430	270	360
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	2,800
Advances Recovered	584	900	2,200	500
Total	83,659	78,980	83,200	84,670
Charges.				
GRANT I—				
New Works—				
Communications	1,167	600	690	2,700
Buildings	1,921	1,250	1,650	4,250
Drainage	..	..	..	500
Water-supply	132	1,500	1,520	1,000
Miscellaneous Public Improvements	..	..	..	300
Repairs—				
Communications	9,941	9,200	8,770	9,820
Buildings	336	400	1,320	1,250
Water-supply	3,673	3,050	3,230	3,110
Establishment	972	970	970	970
Tools and Plant and other Stores	38	30	50	50
Total	18,180	17,000	18,200	23,950
GRANT II—				
Training Schools	..	260	120	140
Municipal Schools—				
On the Salary-result System	1,828	1,930	1,900	1,920
Grants-in-aid—				
Salary Grants	2,112	2,000	2,250	2,250
Result Grants	2,259	2,500	2,300	2,300
Building, Furniture, &c., Grants	234	200	350	400
Inspection	397	380	380	380
Miscellaneous	563	610	660	610
Total	7,393	7,880	7,960	8,000
GRANT III—				
Hospitals and Dispensaries	5,421	4,580	5,250	5,890
Contributions	570	570	590	870
Vaccination	762	800	850	750
Registration of Births and Deaths	971	1,000	960	1,000
Conservancy, Road-cleaning and Road-watering	22,008	22,820	22,000	21,600
Total	29,732	29,770	29,650	30,110
GRANT IV—				
Lighting	5,186	5,740	5,130	5,850
Markets and Slaughter-houses	511	730	570	640
Avenues	244	300	280	420
Public Garden, Survey of Land, Fire and other Charges	2,472	1,960	2,070	1,740
Total	8,413	8,730	8,050	8,650
GRANT V—				
Supervision and Management	6,099	6,180	6,220	6,890
Advances Recoverable	3,799	100	660	50
Refunds	16	20	2,120	20
Balance	10,027	9,300	10,340	7,000
Total	83,659	78,980	83,200	84,670

REVISED ESTIMATE FOR 1895–96.

2. The current receipts and charges are now estimated at Rs. 73,170 and Rs. 72,860, respectively, against Rs. 70,470 and Rs. 69,680 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on arts, license fees and advances recovered, and that in charges under Grant I, advances

recoverable and refunds. The collections under the tax on lands and the expenditure on new works during the first eight months of the year were not at all satisfactory. The additions to, and alterations in, the lighting, market, slaughter-house, avenue and municipal office establishments, proposed in paragraphs 20 to 23 inclusive and 25 of the Chairman's letter, are approved.

BUDGET ESTIMATE FOR 1896-97.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 74,330 against the revised estimate of Rs. 73,170, the increase under sale-proceeds of Government securities being partly counterbalanced by a decrease under advances recovered. The terms of the grant of the hospital endowment should be reported. Meanwhile the amount taken credit for under sale-proceeds of Government securities will be allowed to stand.

4. *Charges.*—(1) The probable charges are entered as Rs. 77,780 against Rupees 72,860 in the revised estimate, the increase being chiefly under Grant I.

(2) *Grant I.*—The entertainment of two additional male and two female road coolies proposed in paragraph 42 is sanctioned. The construction of the iron latrines and the dispensary building provided for in the budget should not be undertaken until the plans and estimates are approved by competent authority. The municipal council's attention will be drawn to paragraph 3 of the Revenue Divisional Officer's endorsement. The necessity for the expenditure of Rs. 500 under Grant I (1) (*c*) should be fully explained.

(3) *Grant II.*—The reductions of Rs. 2 and 1, respectively, in the salaries of the head master of the Muhammadan school and his first assistant, proposed in paragraph 47, are approved.

(4) *Grant III.*—The remarks of the Surgeon-General on the provision for medical services will be awaited. The entertainment of two additional toties on Rs. 4 each and the transfer of the market peon to the conservancy staff, referred to in paragraph 51, are approved. The municipal council's earnest consideration should be given to paragraph 2 of the Sanitary Commissioner's letter read above.

(5) *Grant IV.*—The increase in the salaries of the lighting superintendents proposed in paragraph 52 cannot be approved, as the Government is not satisfied of its necessity. The additions to, and alterations in, the slaughter-house and public garden establishments proposed in paragraphs 55 and 57 are sanctioned.

(6) *Grant V.*—In the circumstances stated in paragraph 58, the salary of the municipal office manager will be raised by Rs. 5, but it is observed that the cost of the office establishment is very large and in excess of that in most other municipalities with the same income. The increase of one rupee in the salary of the municipal office attender and the entertainment of an additional warrant peon on Rs. 6, proposed in paragraphs 58 and 59, are sanctioned.

5. The budget, as revised by Government, closes with a balance of Rs. 7,000, or 9·0 per cent. of the estimated receipts.

(True Extract.)

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

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

Exd. A. Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 397 M., 9th March 1896.

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Municipal Budget.

Reviewing the Negapatam — for 1896-97.

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