Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

No. & M.
[1,000—10-8-95.]

Local & Munl. (1896) Department.

PRINTED.

G.O., No. 402 M

DATED 11th March 1896

[Despatch Abstract.]

Municipal Budget.

Reviewing the Chidambaram ---- 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.

Budget Estimate

of the

Colombo Municipality

for

1896—1897

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

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Revised Estimate for 1896-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	4390 — —	4390 — —	6570 — —	3350 — —	5807 12 8
b. Endowments	" " "	" " "	" " "	" " "	" " "
c. Water-tax Fund	" " "	" " "	" " "	" " "	" " "
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	2500 — —		2610 — —	2400 — —	2465 11 6
b. Tax on buildings (section 63) ..	6500 — —		6500 — —	6500 — —	6230 14 —
c. Tax on lands (section 63) ..	400 — —		600 — —	400 — —	274 " 5
d. Water-tax on buildings and lands (section 75)	" " "		" " "	" " "	" " "
e. Tax on vehicles with springs and palanquins (section 77) ..	150 — —		150 — —	150 — —	153 — —
f. Tax on animals (section 77) ..	1000 — —		970 — —	850 — —	831 12 —
g. Tax on carts and other vehicles without springs (section 85) ..	1300 — —		1300 — —	1250 — —	1296 — —
h. Tolls (section 91)—					
Gross receipts 7500 — —					
Less Local Fund share 2500 — — ..	5000 — —		5250 — —	4300 — —	4287 — 8
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		16850 — —	17350 — —	15850 — —	15538 6 7

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

	1896-97. Details of Minor Heads.	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 ..		16850 - -	17380 - -	15850 - -	15538 6 7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	150 - -		160 - -	150 - -	97 4 6
ii. Rent of buildings	60 - -		60 - -	60 - -	50 - -
iii. Avenue receipts	450 - -		480 - -	450 - -	426 7 9
iv. Fees from Travellers' Bungalows	- - -		- - -	- - -	- - -
b. i. Sale-proceeds of lands and buildings	- - -	660 - -	- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	- - -		- - -	- - -	- - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	10 - -		- - -	- - -	3 4 -
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	250 - -	10 2 - 250 - -	40 - - 270 - -	10 - - 250 - -	42 3 3 316 8 -
d. i. Fees from educational institutions	10 - -		10 - -	10 - -	4 8 -
ii Other revenue from educational institutions ..	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	10 - -	10 - -	- - -	- - -	- - -
ii. Other Hospital receipts ..	- - -		10 - -	10 - -	7 - -
f. i. Income from markets ..	520 - -	10 - -	- - -	- - -	5 15 6
ii. ,, slaughter-houses.	70 - -		520 - -	520 - -	497 - -
g. Other fees		590 - -	70 - -	60 - -	55 - -
i. Distraint fees	10 - -				
ii. License fees	800 - -		10 - -	10 - -	7 4 -
iii. Cartstand fees	15 - -		800 - -	800 - -	574 13 2
iv. Other fees	5 - -		15 - -	15 - -	- - -
h. Fines under Municipal and other Acts.	400 - -	830 - -	10 - -	5 - -	2 8 -
i. Interest on investments		400 - -	400 - -	500 - -	465 1 4
i. General, including choultries					
ii. Educational ..					
iii. Medical					
j. Premium on loans					
Carried forward ..		19610 - -	20235 - -	18700 - -	18033 4 1

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

	1896-97. Details of Minor Heads.	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 ..		19610 - -	20235 - -	18700 - -	18033 4 1
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70 - -		70 - -	70 - -	- - -
Buildings	- - -		- - -	- - -	- - -
Municipal Schools ..	- - -		14 - -	- - -	- - -
Other purposes	- - -	70 - -	- - -	- - -	- - -
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	1780 - -		1710 - -	1710 - -	1662 10 9
iii. Other purposes		1780 - -			
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	400 - -		370 - -	370 - -	228 2 -
ii. Other purposes	- - -	400 - -	- - -	- - -	6 14 -
b. Other items—					
i. Fishery rents	650 - -		650 - -	650 - -	650 - -
ii. Refunds of Expenditure of previous year	- - -		1 - -	- - -	- - -
iii. Fee for numbering carts, &c.	- - -		- - -	- - -	- - -
iv. Other items	- - -		- - -	- - -	26 10 3
		650 - -			
Carried forward ..		22570 - -	23050 - -	21500 - -	20610 8 1

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

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Remarks. 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 ..		22510 — —	23050 — —	21500 — —	20610 8 1
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	— — —	— — —	— — —	— — —	10 — —
ii. Others	— — —	— — —	— — —	— — —	— — —
Total Receipts ..		22510 — —	23050 — —	21500 — —	20620 8 1
Grand Total ..		26900 — —	29620 — —	24850 — —	26428 4 9

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. annas ~~0-6~~ for every 80 square yards.
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at ~~—~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at ¾ ths the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 1821 / 15-12-73, 1645-bis / 3-12-89, 474-bis / 20-3-90, 1839-bis / 10-11-92, 1224-bis / 11-9-93.
8. The house-tax registers were last revised in the current official year and the land tax registers in the current official year.
9. Total extent of land assessed is 486 acres. 33 of wet & dry lands +
10. The mode of estimating the annual rental of houses and lands is as follows :—

of houses not rented out, the annual rental is fixed at what they would fetch, if rental consideration be had for the locality. Rs 10 is taken as the annual value of one acre of wet land and Rs 5— for dry land.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 189 -9

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund (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.	

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

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	800 — —	✓	2500 — —	1000 — —	1359 3 7
b. Buildings	500 — —	✓	1000 — —	1000 — —	377 12 —
c. Drainage	150 — —	✓	— — —	— — —	— — —
d. Water-supply	1500 — —	✓	500 — —	500 — —	183 5 3
(e) Miscellaneous	— — —	2950 — —	1000 — —	1000 — —	— — —
2. REPAIRS—					
a. Communications	4500 — —	✓	1500 — —	1500 — —	1590 2 10
b. Buildings	100 — —	✓	1150 — —	200 — —	287 4 10
c. Drainage—					
i. Repairs to works ..					67 9 1
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	446 — —	✓	508 — —	508 — —	302 10 8
ii. Establishment	240 — —	✓	192 — —	192 — —	190 12 7
iii. Contingencies	— — —	5286 — —	— — —	— — —	
3. ESTABLISHMENT	504 — —	504 — —	460 — —	460 — —	408 3 10
4. TOOLS AND PLANT AND OTHER STORES.	20 — —	20 — —	30 — —	10 — —	13 2 2
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		8760 — —	8840 — —	6370 — —	4780 2 10
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	— — —	✓	— — —	— — —	— — —
b. Stipends to Normal students ..	120 — —	120 — —	120 — —	120 — —	— — —
2. MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		120 — —	120 — —	120 — —	— — —

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

—	1896-97. Details of Minor Heads.	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 ..		120 — —	120 — —	120 — —	— — —
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	96 — —		96 — —	96 — —	96 — — ✓
b. Result Grants	60 — —		40 — —	40 — —	22 13 — ✓
c. Contingencies	44 — —	200 — —	64 — —	44 — —	31 13 6 ✓
3. SALARY GRANTS	860 — —	860 — —	800 — —	800 — —	847 10 4 ✓
4. RESULTS GRANTS	1200 — —	1200 — —	1200 — —	1100 — —	1136 5 — ✓
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	210 — —		180 — —	180 — —	180 — — ✓
ii. Contingencies	10 — —	220 — —	40 — —	20 — —	9 10 — ✓
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	100 — —		— — —	— — —	7 15 — ✓
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items		100 — —			
Total, Grant II ..		2700 — —	2540 — —	2400 — —	2332 2 10 ✓
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2331 — —	✓	2295 — —	2295 — —	2207 4 — ✓
b. Medicines and Supplies	450 — —	✓	375 — —	375 — —	499 13 8 ✓
c. Diet of Patients	400 — —	✓	350 — —	350 — —	311 13 11 ✓
d. Sundries and Contingencies ..	119 — —	✓	400 — —	400 — —	442 5 9 ✓
e. Contributions to Local Boards ..	— — —	✓	— — —	— — —	— — —
&c., &c., &c. .		3560 — —			
Carried forward ..		3560 — —	3420 — —	3420 — —	3461 5 4 ✓

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

—	1896-97. Details of Minor Heads.	1896-97. Total of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3560 — —	3420 — —	3420 — —	3461 5 4
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	70 —		70 —	70 —	104 — —
ii. Sanitary Inspection ..	70 —		70 —	70 —	66 — —
iii. Medical Reserve staff ..	10 —		10 —	10 —	11 — —
iv. Cutlers' Establishment ..	10 —		10 —	10 —	0 — —
b. Contributions to Local Boards, &c., for—		160 —			
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	180 —		180 —	180 —	180 — —
b. Contingencies	170 —		170 —	170 —	168 11 3
c. Contributions to Local Boards ..	— —	350 —			
4. Registration of Births and Deaths—					
a. Establishment	120 —		144 —	144 —	144 — —
b. Contingencies	10 —		16 —	16 —	10 3 6
5. Conservancy, Road cleaning and Road watering—		130 —			
a. i. Establishment	2928 —		2928 —	2928 —	2567 9 1
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2000 —		2000 —	2000 —	1582 4 4
b. Private scavenging—		4928 —			
i. Establishment	372 —		372 —	372 —	207 6 5
ii. Contingencies, such as cost of scavenging carts, &c. ..	6 —		6 —	6 —	— — —
c. Cholera charges + festival charges	100 —	378 — 100 —	100 —	100 —	116 6 —
d. Contingencies	54 —	54 —	54 —	54 —	60 5 6
&c., &c., &c. ..					
Total, Grant III ..		9660 —	9550 —	9550 —	8679 3 5

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

—	1896-97. Details of Minor Heads.	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 IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	480 — —		480 — —	480 — —	405 6 3
b. Contingencies	1300 — —		1300 — —	1300 — —	1214 5 3
2. i. Markets—		1780 — —			
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies .. .					
5. Avenues—					
a. Establishment	240 — —		240 — —	240 — —	180 10 11
b. Contingencies	180 — —		100 — —	100 — —	8 15 —
6. Public Garden—		420 — —			
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging	10 — —		10 — —	10 — —	— — —
Carried forward ..	10 — —	2200 — —	2130 — —	2130 — —	1809 5 5

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

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Remarks. 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 ..	10 — —	2200 — —	2130 — —	2130 — —	1809 5 5
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20 — —		20 — —	20 — —	9 12 6
iii. Printing	350 — —		350 — —	350 — —	329 8 7
iv. Compensation for lands ..	— — —		— — —	— — —	— — —
v. Other items	20 — —		20 — —	20 — —	9 5 10
		400 — —			
Total, Grant IV ..		2600 — —	2520 — —	2520 — —	2158 — 4
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	930 — —		750 — —	750 — —	886 14 2
ii. Inspection	180 — —		180 — —	180 — —	171 4 8
b. Collection of Municipal Taxes—					
i. Establishment	252 — —	1110 — —	290 — —	290 — —	273 9 9
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	— — —		— — —	— — —	— — —
c. Collection of Tolls—		252 — —			
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	2987 — —	2987 — —	290 — —	290 — —	319 1 3
e. Contributions for Central office and Audit establishments ..	150 — —	150 — —	120 — —	120 — —	100 — —
Total, Grant V ..		1810 — —	1630 — —	1630 — —	1750 13 10
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

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

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Remarks. 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.
Advances recoverable—					
a. Permanent	— — —	— — —	15 — —	— — —	10 — —
b. Others	— — —	— — —	135 — —	— — —	143 9 —
Refunds of other than current collections ..	— — —	— — —	— — —	— — —	— — —
Discount	— — —	— — —	— — —	— — —	— — —
Pensions and gratuities	— — —	— — —	— — —	— — —	— — —
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		25530 — —	25230 — —	22470 — —	19854 — 3
Balances—					
a. Municipal Fund		1370 — —	4390 — —	2380 — —	6574 4 6
b. Endowments		— — —	— — —	— — —	— — —
c. Water-tax Fund		— — —	— — —	— — —	— — —
Grand Total ..		26900 — —	29620 — —	24850 — —	26428 4 9

Note to Statement II.

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

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

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

Part I.—New Works.

Number.	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	Metalling Paddyparamunk	250	—	—		250	—		
2	" Sandy Lemmadyk	150	—	—		150	—		
3	Construction of a bridge	400	—	—		400	—		
	Total ..	800	—	—		800	—		
(b)	Buildings								
1	Construction of	500	—	—		500	—		
2	Vegetable Market								
3									
	Total ..	500	—	—		500	—		

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Extending the drain								
2	in Sarayapodamun Street	150	—	—		150	—		
3									
	Total ..	150	—	—		150	—		
(d)	Water-supply								
1	Providing an outlet								
2	channel to the Gyana								
3	Kracasum Tank	1500	—	—		1500	—		
	Total ..	1500	—	—		1500	—		

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*a*)	Communications							Total mileage of roads streets, lanes, &c., in the town. 17
1	Remetalling certain Roads	3000	—		3000	—		
2	Cost of grant for repairing roads	1000	—		1000	—		Metalled or Gravelled } Unmetalled.
3	Repairing back streets and lanes	500	—		500	—		4½ 12½
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled.
								4½ 12½.
	Total ..				4500	—		

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*b*)	Buildings							
1	Repairing of Markets & slaughter houses	100	—		100	—		
2								
3								
	Total ..	100	—		100	—		

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
		Nil						
	Total ..							
(d)	Water-supply							
1	Repair of steps of Stymanhs	446	—		446	—		
2								
3								
	Total ..	446	—		446	—		

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers	4	16					
Watchmen one Rs 4 each	5	20	—		X 240	—	
Total ..	5	20	—		240	—	
Deduct Fines and Stoppages ..					—	—	
Add arrears for last year paid this year ..					—	—	
Balance (Statement II) ..					240	—	
3. General.—							
Overseers	1	8					
Maistries	1	12	—		X 144	—	
5 mile coolies on Rs 5 each	6	30	—		360	—	
Total ..	7	42	—		504	—	
Deduct Fines and Stoppages ..					—	—	
Add arrears for last year paid this year ..					—	—	
Balance (Statement II) ..					504	—	

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 . on Rs 5 each	2	10	—		120	—	
Total ..	2	10	—		120	—	
Deduct Fines and Stoppages ..					—	—	
Add arrears for last year paid this year ..					—	—	
Balance (Statement II) ..					120	—	
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—							
Municipal Middle vernacular School teacher	1	8	—		96	—	
Total ..	1	8	—		96	—	
Deduct Fines and Stoppages ..					—	—	
Add arrears for last year paid this year ..					—	—	
Balance (Statement II) ..					96	—	

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	17	8	-	210	-	-
Total ..	1	17	8	-	210	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					210	-	-
7. *b.* Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Drawing Masters							
Total ..							
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	131	4	-	1575	-	-
„ „							
Midwife	1	12	-	-	144	-	-
Clerk	-	-	-	-	-	-	-
Compounder	1	18	-	-	216	-	-
Servants—Surgery coolie ..	1	7	-	-	84	-	-
„ .. Peon	1	6	-	-	72	-	-
„ .. Cook	1	6	-	-	72	-	-
Watchman ..	1	5	-	-	60	-	-
Female and coolie	1	4	-	-	48	-	-
Ayah	1	5	-	-	60	-	-
Total ..	9	194	4	-	2331	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2331	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	—	—	180	—	—
Peons	"	"	"	"	"	"	"
Total ..	1	15	—	—	180	—	—
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					180	—	—
4. Registration—							
Registrars	1	10	—	—	120	—	—
Peons					"	"	"
Total ..	1	10	—	—	120	—	—
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					120	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	27	—	—	324	—	—
"							
"							
Maistries on Rs 6 each	4	24	—	—	288	—	—
Scavengers on Rs 5 each ..	16	80	—	—	960	—	—
Sweepers on Rs 5 each	22	110	—	—	1320	—	—
Salaryi " " " "	1	3	—	—	36	—	—
Total ..	44	244	—	—	2928	—	—
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					2928	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	—	—	—		—	—	
Maistries	1	6	—		72	—	
Scavengers on Rs. 5 each ..	5	25	—		300	—	
Total ..	6	31	—		372	—	
Deduct Fines and Stoppages ..					—	—	
Add arrears for last year paid this year ..					—	—	
Balance (Statement II) ..					372	—	
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies on Rs. 5 each ..	8	40	—		480	—	
Total ..	8	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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II)							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants .. one Rs 5 each ..	4	20	—		240	—	
Total ..	4	20	—		240	—	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	—	
6. Public Gardens—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	35	—	—	456	—	—
Clerks	1	17	—	—	204	—	—
„ clerk	1	10	—	—	120	—	—
„							
Accountants							
Peons on Rs. 6 each ..	2	12	—	—	144	—	—
Sweeper	1	—	8	—	6	—	—
Total ..	6	77	8	—	930	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					930	—	—
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	15	—	—	180	—	—
Total ..	1	15	—	—	180	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					180	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	4	24	—	—			
Bill Collectors .. on Rs. 7 each ..	3	21	—	—	252	—	—
Peons							
Total ..	3	21	—	—	252	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					252	—	—
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* Chidambaram Demand, Collection and Balance tatement for the year 1896-97.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	2200	—	—	100	—	—	2100	—	—	2100	—	—	—	—	—	—	—	—	—	—	—
2. Tax on buildings	6500	—	—	200	—	—	6300	—	—	6300	—	—	—	—	—	—	—	—	—	—	—
3. Tax on lands	400	—	—	—	—	—	400	—	—	400	—	—	—	—	—	—	—	—	—	—	—
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	7500	—	—	—	—	—	7500	—	—	7500	—	—	—	—	—	—	—	—	—	—	—
6. Market rents	520	—	—	—	—	—	520	—	—	520	—	—	—	—	—	—	—	—	—	—	—
7. Slaughter-house fees	70	—	—	—	—	—	70	—	—	70	—	—	—	—	—	—	—	—	—	—	—
8. Rent of cart-stands	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
9. Private scavenging fees	400	—	—	—	—	—	400	—	—	400	—	—	—	—	—	—	—	—	—	—	—
10. Rent of buildings	60	—	—	—	—	—	60	—	—	60	—	—	—	—	—	—	—	—	—	—	—
11. Fishery Rents	850	—	—	—	—	—	850	—	—	850	—	—	—	—	—	—	—	—	—	—	—
12. Rent of lands	150	—	—	—	—	—	150	—	—	150	—	—	—	—	—	—	—	—	—	—	—
Total ..	18450	—	—	300	—	—	18150	—	—	18150	—	—	—	—	—	—	—	—	—	—	—

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.	1075	—	—	334	12	—	1409	12	—	884	8	—	349	8	—	258	12	—	—	—	—				
2. Tax on buildings	330	15	6	37	5	10	368	5	4	352	12	9	4	8	9	10	15	10	—	—	—				
3. Tax on lands	147	11	—	66	13	4	214	9	3	208	3	9	6	5	6	—	—	—	—	—	—				
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	54	6	—	7	8	—	61	14	—	53	4	—	—	—	—	8	10	—	—	—	—				
10. Rent of buildings	15	—	—	—	—	—	15	—	—	15	—	—	—	—	—	—	—	—	—	—	—				
11. Fishery Rents	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
12. Rent of lands	54	12	—	14	5	8	69	18	8	43	11	—	10	8	—	14	14	7	—	—	—				
Total ..	1677	3	5	460	12	10	2138	10	3	1474	7	6	370	14	3	293	4	6	—	—	—				

Statement VI.—Revised Estimate for 1895-96.

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

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable receipts 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	6570 - -	- - -	- - -	6570 - -	3350 - -	The reason for this increased balance has been given in the Administration Report for 1894-95
b. Endowments	- - -	- - -	- - -	- - -	- - -	
c. Water-tax Fund	- - -	- - -	- - -	- - -	- - -	
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	610 - -	1998 - -	2000 - -	2610 - -	2400 - -	Realizations of arrears accounts for the increase
b. Tax on buildings (section 63) ..	320 - -	3043 - -	6180 - -	6500 - -	6500 - -	
c. Tax on lands (section 63) ..	240 - -	153 - -	360 - -	600 - -	400 - -	do
d. Water-tax on buildings and lands (section 75)	- - -	- - -	- - -	- - -	- - -	
e. Tax on vehicles with spirings and palanquins (section 77) ..	138 - -	12 - -	12 - -	150 - -	150 - -	
f. Tax on animals (section 77) ..	870 - -	68 - -	100 - -	970 - -	850 - -	do
g. Tax on carts and other vehicles without springs (section 85) ..	1240 - -	90 - -	60 - -	1300 - -	1259 - -	do
h. Tolls (section 91)—						
Gross receipts 5330 - - Less Local Fund share 1725 - - ..	3505 - -	1070 - -	1745 - -	5250 - -	4300 - -	Keen competition at the auction sales accounts for the increase
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings ..						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. Realizations under Special Acts—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..						
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	140 - -	23 - -	20 - -	160 - -	150 - -	
ii. Rent of buildings	30 - -	20 - -	30 - -	60 - -	60 - -	
iii. Avenue receipts	360 - -	147 - -	120 - -	480 - -	450 - -	
iv. Fees from Travellers' Bungalows	- - -	- - -	- - -	- - -	- - -	
b. i. Sale-proceeds of lands and buildings	- - -	- - -	- - -	- - -	- - -	
ii. Produce of lands, gardens, &c.	- - -	3 - -	- - -	- - -	- - -	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30 - -	17 - -	10 - -	40 - -	10 - -	
Carried forward ..	7483 - -	6644 - -	10637 - -	18120 - -	16520 - -	

Statement V.—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 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 ..	7483 — —	6644 — —	10637 — —	18120 — —	16520 — —	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	190 — —	100 — —	80 — —	270 — —	250 — —	✓ compilation ab. the auction sale accounts for the increase under this item
d. i. Fees from educational institutions	5 — —	2 — —	5 — —	10 — —	10 — —	✓ ✓
ii. Other revenue from educational institutions ..	— — —	— — —	— — —	— — —	— — —	
e. i. Sale-proceeds and composition fees of medicines ..	3 0 —	1 — —	7 — —	10 — —	10 — —	✓ ✓
ii. Other Hospital receipts ..	— — —	4 — —	— — —	— — —	— — —	
f. i. Income from markets ..	270 — —	234 — —	250 — —	520 — —	520 — —	✓
ii. ,, slaughter-houses.	35 — —	35 — —	35 — —	70 — —	60 — —	✓ do
g. Other fees						
i. Distraint fees	4 — —	3 — —	6 — —	10 — —	10 — —	✓ ✓
ii. License fees	607 — —	67 — —	193 — —	800 — —	800 — —	✓
iii. Cartstand fees	7 — —	8 — —	8 — —	15 — —	15 — —	✓
iv. Other fees	7 — —	1 — —	3 — —	10 — —	5 — —	✓
h. Fines under Municipal and other Acts	263 — —	138 — —	137 — —	400 — —	500 — —	✓ judging the receipts under this item during the past 8 months, the
i. Interest on investments—						council think that the receipts under this item during the next 4 months may not exceed the figures entered herein.
i. Genral, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..	— — —	— — —	70 — —	70 — —	70 — —	✓
Buildings	— — —	— — —	— — —	— — —	— — —	
Municipal Schools ..	14 — —	— — —	— — —	14 — —	✓ — —	This is the amount received from Govt on account of Results Grants for the Hindustani School for 1894-95
Other purposes						
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical	922 — —	343 — —	788 — —	1710 — —	✓ 1710 — —	✓
iii. Other purposes	— — —	— — —	— — —	— — —	— — —	
Carried forward ..	9810 — —	7580 — —	12219 — —	22029 — —	20480 — —	

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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 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.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	9810 —	7580 —	12219 —	22029 —	20450 —	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	155 —	130 —	215 —	370 —	370 —	✓
ii. Other purposes	" "	" "	" "	" "	" "	
b. Other items—						
i. Fishery rents	624 —	" "	26 —	650 —	650 —	✓
ii. Refunds of Expenditure of previous year	1 —	" "	" "	1 —	" "	✓
iii. Fee for numbering carts, &c.	" "	" "	" "	" "	" "	
iv. Other items ..	" "	" "	" "	" "	" "	
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						
Total Receipts ..	10570 —	7710 —	12460 —	23050 —	21500 —	✓
Grand Total ..	17160 —	7710 —	12460 —	29620 —	24850 —	✓

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	1470 —	1130 —	1030 —	2500 —	1000 —	Inclusive migratute has led to the increase
b. Buildings	50 —	— —	950 —	1000 —	1000 —	
c. Drainage	— —	— —	— —	— —	— —	
d. Water-supply	— —	— —	— —	— —	— —	
e Miscellaneous ..	5 —	— —	495 —	500 —	500 —	
2. Repairs—	— —	— —	1000 —	1000 —	1000 —	
a. Communications	1045 —	650 —	455 —	1500 —	1500 —	
b. Buildings	220 —	120 —	930 —	1150 —	200 —	Intended repairs of the hospital buildings accounts for the increase
c. Drainage—						
i. Repairs to works ..	— — —	— — —	— — —	— —	— —	
ii. Establishment for flushing drains, &c.	— — —	— — —	— — —	— —	— —	
d. Water-supply—						
i. Repairs to works, machinery, &c.	20 —	— —	488 —	508 —	508 —	
ii. Establishment	130 —	60 —	62 —	192 —	192 —	
iii. Contingencies	— —	— —	— —	— —	— —	
3. Establishment	290 —	110 —	170 —	460 —	460 —	
4. Tools and Plant and other stores.	10 —	10 —	20 —	30 —	10 —	Purchases necessary for the Road
5. Contributions—						
a. To Local Boards for works ..	— —	— —	— —	— —	— —	Each has led to the increase
b. To Provincial Funds for scrutiny of estimates, &c.	— —	— —	— —	— —	— —	
c. To others for public works ..	— —	— —	— —	— —	— —	
Total, Grant I ..	3240 —	2080 —	5800 —	8840 —	6840 —	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..	— —	— —	— —	— —	— —	
b. Stipends to Normal students ..	70 —	— —	50 —	120 —	120 —	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	— —	— —	— —	— —	— —	
b. Contingencies	— —	— —	— —	— —	— —	
ii. On Salary-Results System—						
a. Fixed Payments	64 —	24 —	32 —	96 —	96 —	
b. Results Grants	14 —	23 —	26 —	40 —	40 —	
c. Contingencies	30 —	3 —	34 —	64 —	44 —	Intended purchase of benches for the school accounts for the increase.
3. Salary Grants	560 —	210 —	240 —	800 —	800 —	
4. Results Grants	— —	1140 —	1200 —	1200 —	1100 —	The increased amount is deemed absolutely necessary by the Educational authorities.
5. Combined Grants—						
a. Fixed Payments	— —	— —	— —	— —	— —	
b. Results Grants	— —	— —	— —	— —	— —	
6. Inspection—						
a. Contributions to Local Boards ..	— —	— —	— —	— —	— —	
Carried forward ..	7387 —	1400 —	1582 —	2320 —	2200 —	

68 40
6370 Om
47°

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tatement 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 ..	738 — —	1400 — —	1582 — —	2320 — —	2200 — —	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	120 — —	60 — —	60 — —	180 — —	√ 180 — —	√
ii. Contingencies	32 — —	— — —	8 — —	40 — —	√ 20 — —	√ Purchase of furniture for the use of the Inspecting School masters and payment of bonus to him for training the Results School masters by holding Sessional School have led to the increase.
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	— — —	10 — —	— — —	— — —	— — —	
b. Common gymnasium—						
i. Establishment	— — —	— — —	— — —	— — —	— — —	
ii. Contingencies	— — —	— — —	— — —	— — —	— — —	
c. Other items	— — —	— — —	— — —	— — —	— — —	
Total, Grant II ..	890 — —	1470 — —	1650 — —	2540 — —	√ 2400 — —	√
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1530 — —	765 — —	765 — —	2295 — —	√ 2295 — —	√
b. Medicines and Supplies	40 — —	300 — —	335 — —	375 — —	√ 375 — —	√
c. Diet of Patients	250 — —	110 — —	100 — —	350 — —	√ 350 — —	√
d. Sundries and Contingencies ..	220 — —	145 — —	180 — —	400 — —	√ 400 — —	√
e. Contributions to Local Boards ..	— — —	— — —	— — —	— — —	— — —	
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	— — —	100 — —	70 — —	70 — —	√ 70 — —	√
ii. Sanitary Inspection ..	— — —	60 — —	70 — —	70 — —	√ 70 — —	√
iii. Medical Reserve staff ..	— — —	10 — —	10 — —	10 — —	√ 10 — —	√
iv. Cutlers' Establishment ..	4 — —	— — —	6 — —	10 — —	√ 10 — —	√
b. Contributions to Local Boards, &c., for—						
i. Medical Schools						
ii. Reserve staff						
c. Other contributions						
3. Vaccinations—						
a. Establishment	120 — —	60 — —	60 — —	180 — —	√ 180 — —	√
b. Contingencies	2 — —	— — —	2 — —	2 — —	— — —	
c. Contributions to Local Boards ..	110 — —	50 — —	60 — —	170 — —	√ 170 — —	√
Carried forward ..	2274 — —	1600 — —	1656 — —	3930 — —	3930 — —	

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 ..	2274 — —	1600 — —	1656 — —	3930 — —	3930 — —	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	90 — —	48 — —	54 — —	144 — —	✓ 144 — —	✓
b. Contingencies	— — —	12 — —	16 — —	16 — —	✓ 16 — —	✓
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1780 — —	970 — —	1148 — —	2928 — —	✓ 2928 — —	✓
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1170 — —	500 — —	830 — —	2000 — —	✓ 2000 — —	✓
b. Private scavenging—						
i. Establishment	230 — —	120 — —	142 — —	372 — —	✓ 372 — —	✓
ii. Contingencies, such as cost of scavenging carts, &c.	— — —	— — —	6 — —	6 — —	✓ 6 — —	✓
c. Cholera charges + festival charges ..	46 — —	90 — —	54 — —	100 — —	✓ 100 — —	✓
d. Contingencies	30 — —	30 — —	4 — —	34 — —	✓ 34 — —	✓
Total, Grant III ..	5640 — —	3360 — —	3910 — —	9550 — —	9550 — —	✓
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	280 — —	160 — —	200 — —	480 — —	480 — —	✓
b. Contingencies	650 — —	740 — —	650 — —	1300 — —	✓ 1300 — —	✓
2. i. Markets—						
a. Establishment						
b. Contingencies						
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies						
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment						
b. Contingencies						
5. Avenues—						
a. Establishment	210 — —	30 — —	100 — —	240 — —	✓ 240 — —	✓
b. Contingencies	15 — —	10 — —	85 — —	100 — —	✓ 100 — —	✓
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	1085 — —	960 — —	1035 — —	2120 — —	2120 — —	

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 ..	1083 — —	960 — —	1035 — —	2120 — —	2120 — —	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	8 — —	— — —	2 — —	10 — —	10 — —	✓
ii. Rewards for destruction of wild animals and snakes	2 — —	10 — —	18 — —	20 — —	20 — —	✓
iii. Printing	245 — —	70 — —	105 — —	350 — —	350 — —	✓
iv. Compensation for lands ..	— — —	— — —	— — —	— — —	— — —	✓
v. Other items	— — —	10 — —	20 — —	20 — —	20 — —	✓
Total, Grant IV ..	1340 — —	1050 — —	1180 — —	2520 — —	2520 — —	✓
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	570 — —	220 — —	240 — —	750 — —	750 — —	✓
ii. Inspection	120 — —	50 — —	60 — —	180 — —	180 — —	✓
b. Collection of Municipal Taxes—						
i. Establishment	185 — —	70 — —	105 — —	290 — —	290 — —	✓
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..						
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	210 — —	170 — —	80 — —	290 — —	290 — —	✓
e. Contributions for Central office and Audit establishments ..	— — —	— — —	120 — —	120 — —	120 — —	✓
Total, Grant V ..	1025 — —	570 — —	605 — —	1630 — —	1630 — —	✓
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	15 — —	— — —	— — —	15 — —	— — —	
b. Others	130 — —	— — —	5 — —	135 — —	— — —	
Refunds of other than current collections..	— — —	— — —	— — —	— — —	— — —	
Discount	— — —	— — —	— — —	— — —	— — —	
Pensions and gratuities	— — —	— — —	— — —	— — —	— — —	
Investments—						
a. In Government securities for purposes other than Sinking Fund	— — —	— — —	— — —	— — —	— — —	
b. In Saving Bank	— — —	— — —	— — —	— — —	— — —	
Total Expenditure ..	12280 —	~~8790~~ 8370	12950 —	25230 —	~~24850~~ 22470	
Balances—						
a. Municipal Fund	4390 —	— — —	— — —	4390 —	2380 —	
b. Endowments	— — —	— — —	— — —	— — —	— — —	
c. Water-tax Fund	— — —	— — —	— — —	— — —	— — —	
Grand Total ..	~~16670~~ 16670 —	~~8790~~ 8370 —	12950 —	29620 —	24850 —	

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Chidambaram 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. Public Works.					
1. New Works					
a. Communications	1000 — —	1260 — —	— — —	2260 — —	? sanctioned —
2. Repairs.					
b. Buildings	200 — —	19 2 6	— — —	219 2 6	Resolution No 1 dated 10-8-1895 — G.O. 1716 22-10-95
Grant II Education					
6. Inspection.					
ii Contingencies	20 — —	16 8 0	— — —	36 8 0	Resolution No 5 dated 13th July 1895 — G.O. 1716 22-10-95
7. Miscellaneous					
Furniture grant for Taluk High School	— — —	26 5 6	— — —	26 5 6	Resolution No 5 dated 14-9-1895 — G.O. 1716 22-10-95

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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.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

Statement VII.—Tolls.

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

STATEMENT V.III—Loans.

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

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Chidambaram

Round figures

Registration

State IV A & W B

Chidambaram

Municipality

Budget Estimate

for 1896–1897

4/264 Prop.

Statement of proposition

Order sanctioning proposed Establishment.		Office to which the proposition refers.	
No.	Date		
104 A.M.	22nd January 1895.	Grant I.	
		2. Repairs.	
		b. Water Supply.	
		ii. Establishment.	4
		3. Establishment.	1
		Grant II.	
		b. Inspection.	
		b. Municipal Inspector.	2
		Grant III.	
		Sanitation & Medical Services.	
		1. Hospitals & Dispensaries.	
		a. Establishment.	
		Grant V.	
		a. Ipecacuanha Establishment.	
		i. Office Establishment.	
		b. Collection of Municipal Taxes.	
		i. Establishment.	

Municipal office
Chidambaram
4th Jan 1896

Statement of proposition for revision of Establishment

Cross reference to preceding Establishment.		Office to which the proposition refers.	Present Scale.					Proposition.				Grounds of proposition.
					Pay			Proposed Scale.				
No.	Date		No.	Designation.	minimum	maximum	No.	Designation.	Pay minimum	Pay maximum	Increase per month. Amount.	Decrease per month. Amount.
104 A.M.	22nd January 1895.	Grant I.										
		2. Repairs.										
		b. Water Supply.										
		ii. Establishment.	4	Watchmen on Rs 4 each	16 per mensem		5	Watchmen on Rs 4 each	20 - - per mensem		4 - -	
		3. Establishment.	1	Road Maistry	8 - - per mensem		1	Road Maistry	12 - - per mensem		4 - -	
		Grant III.										
		b. Inspection.										
		b. Municipal Inspector.	1	Inspecting School master	15 - - per mensem		1	Inspecting School master	17 8 - per mensem		2 8 -	
		Grant III										
		Sanitation & Medical Services.										
		1. Hospitals & Dispensaries.										
		a. Establishment.	1	Compounder	15 - - per mensem		1	Compounder	18 - - per mensem		3 - -	
		Grant V.										
		a. General Establishment.										
		i. Office Establishment.	1	Manager	Per mensem. 35 - -		1	Manager	Per mensem. 38 - -		3 - -	
			1	Clerk	15 - -		1	Clerk	17 - -		2 - -	
							1	Clerk	10 - -		10 - -	
		b. Collection of Municipal Taxes.										
		i. Establishment.	4	Bill Collectors on Rs 6 each.	24 - - per mensem		3	Bill Collectors on Rs 7 each.	21 - - per mensem		3 - -	

The necessity for these variations has been explained in the accompanying letter.

Municipal office
Calicut 6th January 1895

Chairman (Delegate).

Municipal office
Chidambaram
21st December 1895.

The Chairman,
Municipal Council,
Chidambaram

Sir,

We the members of the sub-committee appointed to frame the Budget for 1896-97 in pursuance of Resolution No. 4 of the Proceedings of the Council passed at their meeting held on the 2nd instant, have the honour to inform you that we met on the 17th instant for the purpose. Two of the Councillors Mr. P. Ry. K. Varadachariar avergal and Mr. P. Ry. M. Sambasevamy aiyar avergal B.A. did not attend the meeting.

2. We prepared the Revised Estimate for the current year and the principal variations in the receipts and charges between the Budget and Revised Estimates have been briefly explained in column 7 of the latter.

3. According to the revised estimate, the opening balance for the current year amounted to Rs. 6570 against Rs. 3350 estimated. The receipts and expenditure for the current year are anticipated to amount to Rs. 23150 and Rs. 25130 respectively leaving a closing balance of Rs. 4390 which

Road maistry from Rs.8 to Rs.10 per mensum.

The other items of expenditure provided for under this grant call for no special remarks as they are more or less similar to those of the Revised Estimate.

The total expenditure under this grant is anticipated to account to Rs. 6240 against Rs. 6240 of the Revised Estimate.

12. Grant II Education

A sum of Rs. 2760 has been provided under this grant as recommended by the Director of Public Instruction in his Endorsement no. 1106/5 dated 14-10-95 forwarding letter no. 2592 dated 26th September 1895 from the Assistant Inspectress of Schools, the increase occurring under the following heads, viz; Rs. 20 under "Results Grants" of the municipal Salary District System school Rs. 60 under "Salary grants" Rs. 30 under Pay of Inspecting Schoolmaster and Rs. 100 provided for furniture grant upon the recommendation of the Educational authorities to increase his pay from Rs. 75 to Rs. 175 per mensem and Rs. 100 provided for furniture grant.

13. Grant III Sanitation and medical services

i Hospitals and Dispensaries. The provision of Rs. 3560 under this head is made in accordance with the recommendation of the district medical and Sanitary officer. The above sum provides for the increase of pay to the compounder from Rs. 15 to Rs. 18 in pursuance of G.O. No. 1677 dated 11th September 1888.

The other items of expenditure under this grant call for no special remarks as the figures under these items are the same as those in the Revised Estimate.

14. Grant IV. Lightning and miscellaneous.

The provision of Rs. 2620 under this grant is in excess of the Revised Estimate by Rs. 100, owing to the provision of an additional allotment of Rs. 100 under "avenues" contingencies with a view to erect fences with bamboo thorns to the newly planted cocoanut younglings.

15. Grant V

(a) General Establishment.

i Office Establishment. The sum of Rs. 870 provided under this head is in excess of the Revised estimate by Rs. 120 owing to the proposed entertainment of a clerk on Rs. 10 per mensum to aid the office Establishment as it is not found pasible to get the office work done by the two hands in the office.

(b). Collection of municipal taxes.

i Establishment. The provision of Rs. 216 under this item is less than the Revised Estimate by Rs. 74-0-0 as the sub-committee is of opinion that the services of one of the four bill-collectors may be dispensed with, as the business can well be done by the remaining three hands.

The other items of expenditure under this grant call for no remarks and the total expenditure under this grant is expected to amount to Rs. 1710 against Rs. 1630 of the Revised Estimate.

16. The total expenditure under all the grants

Chidambaram

Municipality

Copy of

Sub committee's report

forwarding the Budget

Estimate for 1896–1897.

Proceedings of the Municipal Councillors of Chidambaram passed at their Special meeting held on Wednesday the 25th day of December 1895.

Present

Mr. Ramaswamy Iyer Avergal
Chairman (Delegate).
K. Varahabhariar Avergal
G. Govindaswamy Naidoo Garoo
Abdul Wahid Sahib Avergal
Pommambala Pillai Avergal.
Sundaravami Moodaliar Avergal.
S. Subbiah Pattabhiramayyar Avergal B. A.
S. S. Chidambara Chettiar Avergal.

Absent 5 Councillors.

Read revised Estimate of Receipts and Charges for 1895-96 and the Budget estimate of receipts and charges for 1896-97 submitted by the Sub committee appointed to frame the Budget for 1896-97.

Resolved that the Revised Estimates for 1895-96 be approved and that the Budget Estimates for 1896-97 be passed with the following modifications.

(1). That the receipts under Tolls be increased to Rs. 5088.

(2). That Rs. 800 be provided under "New Works" "communications" for metalling the Paddy Godown Street and South Summady Street and for constructing a permanent masonry bridge

across Thillai amman odai

(3). That the provision of Rs. 1000 under "new works" Buildings be reduced to Rs. 500 as the Council does not think it necessary to provide any sum for the purchase of a site for the Municipal Offices building at present recommended by the sub committee

(4) That Rs. 150 be provided under "Drainage works" with a view to extend the drain in Lazar pettah street on the northern side a few yards westwards.

(5). That Rs. 1500 be provided under "new works" "water supply" for providing an outlet channel to the Iyyanapura -karuppu tank which, the council considers, is absolutely necessary to secure a good water supply to the above tank which is very largely used by the public.

(6). That the provision of Rs. 500 under "repairs water supply" be reduced to Rs. 446.

(7) That the provision of Rs. 480 under Grant I 3. Establishment be increased by Rs. 24 as the council resolved to increase the pay of the Road Maistry from Rs. 8 to Rs. 12 per mensem to secure an efficient man for this appointment.

(8). That the four division maistries be given a remuneration of one Rupee each per mensem for superviding the lighting of the towns during dark nights and that the amount needed for this be met from the allotment under "Lighting contingencies".

(9). That the provision of Rs. 200 under "avenues contingencies" be reduced to Rs. 180 as the council considers this amount to be sufficient for the purpose recommended by the sub-committee.

(10). That the provision under office Establishment be increased by Rs. 60 as the council resolves to increase the pay of the Office manager by Rs. 3 & that of the clerk by Rs. 2 per mensem in consideration of their long and approved services in this Municipality.

(11). That the provision under collection Establishment be increased to Rs. 262 as the council resolves to raise the pay of the Bill Collectors from Rs. 6 & 7 per mensem a head.

(8)

with these modifications, the Budget closes with a balance of Rs. 1370 which is more than 5 per cent of the estimated receipts and the council is unable to provide a greater balance, and the abstracted provisions in the Budget under the several heads are deemed very necessary.

(9)

(Signed) M.C. Ramaswamy Iyer
Chairman (Delegate).

(True copy)

(10)

Secretary
Chairman (Delegate).

4-1-1896.

(11)

Chidambaram

Municipality

Proceedings of the Council passing the Budget for 1896–97.

No. M., February 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. M. C. RAMASWAMY IYER, Chairman, Municipal Council, Chidambaram, to the Chief Secretary to Government (through the Head Assistant Collector and Collector of South Arcot), dated 30th December 1895, No. 440.

I have the honour to submit herewith the budget estimate of the Chidambaram Municipality for 1896–97. A copy of the proceedings of the council passing the budget is herein enclosed.

2. In pursuance of Resolution, No. 4, of the proceedings of the council passed at its meeting held on the 2nd instant, a sub-committee consisting of five councillors was formed for framing the budget for 1896–97 with power to form a quorum with three members. This sub-committee met on the 17th idem and prepared and submitted revised estimates of receipts and charges for 1895–96 and the estimate for 1896–97 with a brief report explaining the variations between the revised estimate for 1895–96 and the budget estimate for 1896–97. This report and the estimates were placed before the council at its meeting convened and held specially for the purpose on the 25th instant with a view to submit the budget within the prescribed date.

3. The sub-committee's report, a copy of which is herewith submitted, explains the variations between the revised estimate for 1895–96 and the budget for 1896–97, and I shall briefly state here below the modifications proposed by the council in passing the budget.

Receipts.

4. *Tolls.*—The receipts under this item was raised from Rs. 4,000 to Rs. 5,000, as the council expects this amount during the ensuing year, as there is no sufficient reason for apprehending the great fall in receipts under this item as anticipated by the sub-committee.

Expenditure.

5. *Grant I, Public Works*—(1) (*a*) *Communications.*—The sum of Rs. 800 provided under this head is intended for the following purposes:—

		Rs.
(1)	Metalling Paddy Godown street	250
(2)	„ South Sunnady „	150
(3)	Construction of a masonry bridge across Thillai Amman Odai ..	400
	Total ..	800

The above works are deemed necessary and hence amounts have been provided for them.

(*b*) *Buildings.*—The provision of Rs. 500 under this head is intended for the construction of a permanent vegetable market in the West Car street on the site where the present thatched shed stands.

(*c*) *Drainage.*—Rs. 150 under this item is intended for extending the masonry drain on the northern side of the Saroya Godown street, a few yards farther west, as this work was recommended to be absolutely necessary by the ward councillors.

(*d*) *Water-supply.*—The provision of Rs. 1,500 under this head is intended for providing an outlet channel for the Gyanapirahasam tank which is a great and long-felt desideratum. The tank, as it stands at present, has no means of being drained and its silt cleared, and hence the dirt in the tank does not appear to have been ever removed. Before commencing the work, necessary plans and estimates will be prepared and submitted to the Sanitary Board for its approval and sanction.

(2) *Repairs*—(*a*) *Communications.*—The provision of Rs. 4,500 under this head is intended for the following purposes:—

	Rs.	A.	P.
Remetalling Ammapet Road, North Main Road, Chunnamboo-kara Street, Chinna Chetty Street, &c.	3,000	0	0
Cost of gravel for the maintenance of other metalled roads ..	1,000	0	0
Repair of other back streets and lanes	500	0	0
Total ..	4,500	0	0

The above allotments are deemed necessary with a view to keep in order the roads, to the unsatisfactory condition of which the attention of the council has been frequently drawn by the inspecting officers.

(*d*) *Water-supply.*—A provision of Rs. 446 under "(i) Repairs to works, &c.," is intended for the repair of the flight of steps on the eastern bank of Aiyeecoolum and sundry repairs to wells, &c.

(ii) *Establishment.*—The provision of Rs. 240 under this head shows an increase of Rs. 48, as compared with the revised estimate, owing to the proposed entertainment of an additional watchman for the Nagacheri tank which cannot be efficiently guarded from pollution by one man as this tank is very extensive and widespread.

(3) *Establishment.*—The provision of Rs. 504 under this head shows an increase of Rs. 44, as compared with the revised estimate, owing to the proposed increase in the pay of the road maistry from Rs. 8 to Rs. 12 per mensem with a view to secure an efficient hand competent to prepare plans, &c. The other items of expenditure proposed under this grant call for no remarks. The proposed total expenditure amounts to Rs. 8,760 against Rs. 6,370 of the revised estimate.

6. The details of expenditure under Grant II call for no special remarks from me as the figures under this item have been adopted agreeably to the recommendation of the Director of Public Instruction. The pay of the inspecting schoolmaster is proposed to be increased from Rs. 15 to Rs. 17–8–0 per mensem as recommended by the Educational authorities.

7. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries.*—The budget for this item was prepared in accordance with the recommendation of the District Medical and Sanitary Officer and hence calls for no remarks. The increase under establishment charges is due to the provision in the budget for the increase of pay to the hospital compounder to which he becomes entitled under G.O., No. 1677, dated 11th September 1888.

(2) & (3) *Contribution to Provincial Funds and Vaccination.*—The usual figures have been adopted under these heads.

(4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The provision of Rs. 120 under this head shows a decrease of Rs. 24 as compared with revised estimate, as the council has thought it fit to reduce the pay of this office from Rs. 12 to Rs. 10 per mensem, as the officer that was holding this appointment for a long time left the municipal service and the pay of Rs. 10 per mensem is deemed sufficient for a new hand to be employed in his stead.

(5) *Conservancy.*—The provision made under this head is the same as that shown in the revised estimate.

The total expenditure under Grant III is thus anticipated to amount to Rs. 9,660 against Rs. 9,550 of the revised estimate.

8. *Grant IV, Lighting and Miscellaneous.*—The provision of Rs. 2,600 under this grant shows an increase of Rs. 80 as compared with the revised estimate owing to the additional allotment of Rs. 80 under "Avenues contingencies" for the purpose recommended by the sub-committee.

9. *Grant V*—(*a*) *General Establishment*—(1) *Office Establishment.*—The provision of Rs. 930 under this head shows an increase of Rs. 180 as compared with the revised estimate owing to the proposed increase of Rs. 3 and 2, respectively, to the pay of the office manager and clerk and the proposed entertainment of an additional clerk on Rs. 10 per mensem to aid the office establishment as the office business cannot be managed by the two hands in the office. The maximum pay of the office manager and clerk was fixed to be Rs. 40 and 20, respectively, in Resolution, No. 1, clause 9, dated 11th December 1885, by the council and approved by Government in their Proceedings, No. 155 M., dated 19th February 1886, reviewing the Chidambaram municipal budget for 1886–87. These officers were drawing this pay prior to 1890–91 when in accordance with the wishes of Government their pay was reduced to Rs. 35 and 17, respectively, to reduce the percentage of expenditure under this grant to 10 per cent. as ordered by Government in their Proceedings, No. 1996 M., dated 29th August 1889. The receipts have increased of late and the council thought it fit to give the small increase now provided in the budget in consideration of the long and approved services of these officers, the manager having put in more than 17½ and the clerk 20 years' service in this municipality. The percentage of expenditure under Grant V with the proposed increase to the salaries of these officers and the entertainment of another clerk is only 8·04 per cent. of the estimated receipts from all sources.

(*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The provision of Rs. 252 under this head shows a decrease of Rs. 38 as compared with the revised estimate, as the council think it very desirable to entertain three bill-collectors on Rs. 7 each per mensem in lieu of four on Rs. 6 each per mensem.

The other items of expenditure under this grant call for no remarks, the total expenditure amounting to Rs. 1,810 against Rs. 1,630 of the revised estimate.

10. The total expenditure under all the grants is anticipated to amount to Rupees 25,530 and the receipts including the opening balance to Rs. 26,900, leaving a closing balance of Rs. 1,370, which is a little above 6 per cent. of the estimated receipts and the council is unable to provide a greater balance as the allotments made in the budget are all deemed very necessary.

11. The proposition statement for the revision of establishments adverted to above is also herewith forwarded.

Cur. No. 139.

Submitted. There are several clerical errors in the budget:—

(1) *Page* 14.—The total has not been made out.

(2) *Page* 46.—*Tolls.*—Gross receipts, Rs. 5,330—Rs. 1,725 comes to Rupees 3,605, not Rs. 3,505.

(3) *Page* 52.—Total of column 6 under Grant I comes to Rs. 6,370 (*vide* also page 6, column 5).

(4) *Page* 60.—*Total Expenditure*—

Column 3 should be Rs. 8,470.
„ 6 „ „ 22,470.

(5) *Grand Total*—

Column 1 should be Rs. 16,670.
„ 2 „ „ 8,470.

(6) In the "Proposition statement" the pay of tank watchmen is shown as Rs. 5, whereas in Statement II-B it is shown as Rs. 4.

(7) The proposed reduction in the pay of the birth and death registrar has not been shown in the proposition statement.

(8) The advisability of the proposed increase in the pay of the road maistry seems open to question. I do not think that on the rate of pay proposed a man will be obtainable with sufficient qualifications to render his plans, &c., of any practical use.

(9) A second watchman is proposed for the Nagacheri tank. I would only mention that the council has not yet thought fit to reserve this large tank for drinking purposes only—a course which seems to me to be very necessary.

(10) I do not consider either that the proposed increase in the salaries of the manager and the clerk or the addition of another clerk is necessary.

(11) It is observed that the Chairman has taken no part in these proceedings.

(Signed) A. R. CUMMING,
Ag. Head Assistant Collector.

15*th January* 1896.

Forwarded.

2. The tendency of local bodies to raise the sanctioned scale of salaries and to increase establishments requires to be watched.

3. I agree with the divisional officer that no case has been made out to justify the increased salaries proposed for the benefit of the manager and his clerk. The former already draws Rs. 35 and the latter Rs. 15 per mensem. Compared with the work of a taluk head gumastah on Rs. 20 and of a taluk gumastah on Rs. 15, the work of these municipal servants is light and their services are, in my opinion, adequately remunerated by their present pay.

4. I also agree with Mr. Cumming that it will be time enough to consider the question of appointing an additional watchman for the Nagacheri tank when the council sees fit to strictly reserve it for drinking-water purposes and finds that one watchman is unable to guard it efficiently. A few successful prosecutions and exemplary punishments in the case of persons caught polluting the tank after it has been strictly reserved will lighten the watchman's work.

5. It is not apparent why the four divisional maistries should be presented with Re. 1 each per mensem in addition to their present salaries "for superintending the lighting of the town during dark nights." This work should be efficiently performed by the eight masalchies, who are paid Rs. 5 each per mensem, assisted by the divisional maistries, without further remuneration. If any of these persons are unwilling to perform these duties without further remuneration, the council will doubtless be able to find others who are willing to take their places.

6. Instead of raising the pay of the road maistry from Rs. 8 to Rs. 12 and that of the four divisional maistries by one rupee each, and appointing an extra clerk on Rs. 10 — the total cost of these proposals amounting to Rs. 18 (Rs. 4 + 4 + 10)—it would, I think, be preferable for the council to consider the expediency of asking for the appointment of one man on Rs. 15 per mensem who should be able to survey accurately and prepare plans correctly, whenever necessary. When not employed in out-door work—surveying and reporting encroachments, exercising supervision over the road maistry and his coolies, &c.—he might be usefully utilized in the office in assisting the manager and his clerk.

(Signed) A. E. C. STUART,
Ag. Collector.

22*nd 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, 15th January 1896, No. 289.

Referring to the budget estimate of the Chidambaram Municipality for 1896–97, I have the honour to state that the provision therein made for education is in accordance with the recommendations of this department and may be accepted. The net expenditure proposed under Grant II is Rs. 2,620 (2,700—80), or nearly 15 per cent. of the estimated income from taxation, markets and rents.

2. The entry of Rs. 2,760 in Statement II sent to this office as the total expenditure on education is evidently an error for Rs. 2,700.

167
C.A.O's 264m

Chidambaram

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LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 264 m of 1896, dated 30th Dec. 95 from the Chr. m.c. Chidambaram

Current No. 167 m of 1896, dated 15th Jan. 96 from the D. P. I.

Current No. 530 m of 1896, dated 12th Feb. 96 from the Surg. Genl.

Current No. 319 m of 1896, dated 27th Jan. 96 from the Sanr. comrs.

Order— No. 402 m dt 4-3-96

The estimated receipts and charges of the Chidambaram 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	5808	3350	6570	4390
Tax on Arts	2466	2400	2610	2500
Tax on Buildings and Lands	6505	6900	7100	6900
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	985	1000	1120	1150
Tax on Carts	1296	1250	1300	1300
Tolls	4287	4300	5250	5000
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	619	670	740	670
Conservancy Receipts	316	250	270	250
Fees and Revenue from Educational Institutions	4	10	10	10
Fees and Revenue from Medical Institutions	13	10	10	10
Income from Markets and Slaughter-houses	552	580	590	590
License fees	515	800	800	800
Other fees	10	30	40	30
Fines under Municipal and other Acts	465	500	400	400
Interest on Investments and premium on Loans	"	"	"	"
Grants and Contributions from Government	"	70	80	70
Do. from Local Boards	1663	1710	1710	1780
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	235	370	370	400
Miscellaneous	679	650	650	650
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	10	"	"	"
Total	26428	24850 (3350)	29620 (6570)	26900 (4390)
		21500	23050	22510

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96	Budget Estimate 1896-97	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	1359	1000	2500	800	
Buildings	378	1,000	1,000	500	
Drainage	"	"	"	150	
Water-supply	183	500	500	1,500	
Miscellaneous	"	1,000	1,000	"	
Repairs—					
Communications	1590	1500	1500	4,500	
Buildings	287	200	1,150	100	
Drainage	68	"	"	"	
Water-supply	"	"	"	"	
Establishment	494	700	700	686	640
Tools and Plant and other Stores	408	460	460	504	450
Contributions for Public Works	13	10	30	20	
	"	"	"	"	
Total	4,780	6,370	8,840	8,760	8660
GRANT II—					
Training Schools	"	120	120	120	
Municipal Schools—					
(*a*) On the Salary System	"	"	"	"	
(*b*) On the Salary Result System	"	"	"	"	
Salary Grants	151	180	200	200	
Result Grants	848	800	800	860	
Combined Grants	1136	1100	1200	1200	
Inspection	"	"	"	"	
Miscellaneous	189	200	220	220	
	8	-	-	100	
Total	2,332	2,400	2,540	2,700	2,700
GRANT III—					
Hospitals and Dispensaries	3461	3420	3420	3560	
Contributions	181	160	160	160	150
Vaccination	349	350	350	350	
Registration of Births and Deaths	154	160	160	130	
Conservancy, Road-cleaning and Road-watering	4,534	5,460	5,460	5,460	
Total	8,679	9,550	9,550	9,660	9,650
GRANT IV—					
Lighting	1620	1,780	1,780	1,780	1730
Markets and Slaughter-houses	"	"	"	"	
Choultries	"	"	"	"	
Traveller's Bungalows	"	"	"	"	
Avenues	"	"	"	"	
Public Garden, Survey of Land, Fire and other charges.	189	340	340	420	
	349	400	400	400	
Total	2,158	2,520	2,520	2,600	2,550
GRANT V—					
Supervision and Management	1751	1630	1630	1810	1720
Repayment of Debt	"	"	"	"	
Interest on loan	"	"	"	"	
Advances Recoverable	"	"	"	"	
Refunds	154	"	150	"	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	"	"	"	"	
Balance	6574	2380	4390	1370	1670
Total	26428	24850	29620	26900	

2347 2523 2553

Revised Estimate for 1895-96.

2. The current receipts and charges are now estimated at Rs. 23,050 and Rs 25,230 respectively, against Rs. 21,500, and Rs. 22,470 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and lands and tolls, and that in the charges under Grant IV (Communications). The collections under the taxes on arts and buildings during the first eight months of the year were far from satisfactory.

Budget Estimate for 1896-97

3. Receipts. The receipts for the ensuing year are placed at Rs. 22,570 against Rs 23,050 in the revised estimate, the decrease appearing chiefly under the taxes on arts and lands

lands and tolls.

4. Charges (1) The probable charges are put down at Rs 25330 against the revised estimate of Rs 25,230, the increase appearing chiefly under Grants II + IV.

(2) Grant I. The entertainment of an additional watchman on Rs. 4 for the Nagacheri tank and the increase of Rs 4 in the salary of the road maistry proposed in para. 5 of the Chairman's letter cannot be sanctioned, as the Government is not satisfied of their necessity. In this connection the Municipal Council's attention will be drawn to the remarks of the Divisional Officer and the Collector in clause (9) and paragraphs 4 and 6 respectively of their endorsements. It is observed that the Council does not propose to spend any portion of the allotment for the Gyanapirahasam tank until the work has been approved by the Sanitary Bd. In this connection the attention of the Council will be drawn to the remarks of the Sanitary Commissioner in his letter read above.

(3) Grant II. The increase of Rs. 2-8-0 in the salary of the Inspecting School master proposed in para. 6 is approved.

~~The increase in the~~

(4) Grant III. The provision of Rs. 10 made for the cutlers' establishment will be struck out with reference to G.O. No. 97 L dated 18th January 1895. The reduction of Rs. 2 in the salary of the Birth and Death registrar, proposed in para. 7(4) is approved. The suggestions made by the Sanitary Commissioner in para. 1 of his letter read above will be referred to the Municipal Council for careful consideration.

It is presumed that a portion of the provision of Rs 2000 under Grant III 5 a ii will be expended on the purchase of night soil carts as promised by the Chairman in his letter of 8.10.95, recorded in f.o. 1733 M 24.10.95 →

(5) Grant IV - The grant of a remuneration of one Rupee each

~~scale~~ per mensem to each of the four conservancy maistries for supervising the lighting of the town, which appears from the Municipal Council's resolution to be under contemplation and to which reference should have been made in the Chairman's letter, cannot be approved, as there are no sufficient grounds apparent to justify it. The provision made for this purpose will therefore be struck out.

(6) Grant V. The increase in the salaries of the office manager and the clerk referred to in para. 9 cannot be approved, as these men are, in the opinion of Government, already ~~fairly~~ sufficiently well paid. The entertainment of an additional clerk on Rs 10 is sanctioned, but in this connection the Council's attention will be drawn to the Collector's remarks in paragraph 6 of his endorsement. The council's proposal to employ three bill collectors on Rs. 7 each instead of four on Rs 6 each is approved. The contribution for the central office establishments will be reduced from Rs 150 to Rs 120 with reference to G.O. No. 2190 L dated 19th November 1895

5. The budget, as revised by Government, closes with a balance of Rs 1620 or 7·2 per cent of the estimated receipts.

Budget Dy. dated 13/3/96

To

The Municipal M.C. Chidambaram.
" Collector of South Arcot. 3
" President, Dt. Bd. South Arcot. 3
" Accountant General. 3
" Director of Public Instn. 11
" Surgeon General. 5
" Sanitary Commissioner. 3
" Sanitary Engineer. 3

Editors' Table.

V.P. 2/3/96

Dis'pd. 31/3/96

Cons: in his letter dated

Circulation Memo for 1896-97

wbd 3.3.96

10/3/96

Chidambaram Munc. Budget
for 1896-97

264, 167, 550, 319,

No. 402 M., 11TH MARCH 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. M. C. RAMASWAMI AIYAR, Avargal, Chairman, Municipal Council, Chidambaram, to the Chief Secretary to Government (through the Head Assistant Collector and Collector of South Arcot), dated 30th December 1895, No. 440.

I have the honour to submit herewith the budget estimate of the Chidambaram Municipality for 1896–97. A copy of the proceedings of the council passing the budget is herein enclosed.

2. In pursuance of Resolution, No. 4, of the proceedings of the council passed at its meeting held on the 2nd instant, a sub-committee consisting of five councillors was formed for framing the budget for 1896–97 with power to form a quorum with three members. This sub-committee met on the 17th idem and prepared and submitted revised estimates of receipts and charges for 1895–96 and the estimate for 1896–97 with a brief report explaining the variations between the revised estimate for 1895–96 and the budget estimate for 1896–97. This report and the estimates were placed before the council at its meeting convened and held specially for the purpose on the 25th instant with a view to submit the budget within the prescribed date.

3. The sub-committee's report, a copy of which is herewith submitted, explains the variations between the revised estimate for 1895–96 and the budget for 1896–97, and I shall briefly state here below the modifications proposed by the council in passing the budget.

RECEIPTS.

4. *Tolls.*—The receipts under this item were raised from Rs. 4,000 to Rs. 5,000, as the council expects this amount during the ensuing year, as there is no sufficient reason for apprehending the great fall in receipts under this item as anticipated by the sub-committee.

EXPENDITURE.

5. *Grant I, Public Works*—(1) (*a*) *Communications.*—The sum of Rs. 800 provided under this head is intended for the following purposes:—

		Rs.
(1)	Metalling Paddy Godown street	250
(2)	„ South Sunnady „	150
(3)	Construction of a masonry bridge across Thillai Amman Odai ..	400
	Total ..	800

The above works are deemed necessary and hence amounts have been provided for them.

(*b*) *Buildings.*—The provision of Rs. 500 under this head is intended for the construction of a permanent vegetable market in the West Car street on the site where the present thatched shed stands.

(*c*) *Drainage.*—Rs. 150 under this item is intended for extending the masonry drain on the northern side of the Saroya Godown street, a few yards farther west, as this work was recommended to be absolutely necessary by the ward councillors.

(*d*) *Water-supply.*—The provision of Rs. 1,500 under this head is intended for providing an outlet channel for the Jnanaprakasam tank which is a great and long-felt desideratum. The tank, as it stands at present, has no means of being drained and its silt cleared, and hence the dirt in the tank does not appear to have been ever removed. Before commencing the work, necessary plans and estimates will be prepared and submitted to the Sanitary Board for its approval and sanction.

(2) *Repairs*—(*a*) *Communications.*—The provision of Rs. 4,500 under this head is intended for the following purposes:—

	Rs.	A.	P.
Remetalling Ammapet Road, North Main Road, Chunnamboo-kara Street, Chinna Chetty Street, &c.	3,000	0	0
Cost of gravel for the maintenance of other metalled roads ..	1,000	0	0
Repair of other back streets and lanes	500	0	0
Total ..	4,500	0	0

The above allotments are deemed necessary with a view to keep in order the roads, to the unsatisfactory condition of which the attention of the council has been frequently drawn by the inspecting officers.

(*d*) *Water-supply.*—A provision of Rs. 446 under "(i) Repairs to works, &c.," is intended for the repair of the flight of steps on the eastern bank of Aiyeecoolum and sundry repairs to wells, &c.

(ii) *Establishment.*—The provision of Rs. 240 under this head shows an increase of Rs. 48, as compared with the revised estimate, owing to the proposed entertainment of an additional watchman for the Nagacheri tank which cannot be efficiently guarded from pollution by one man as this tank is very extensive and widespread.

(3) *Establishment.*—The provision of Rs. 504 under this head shows an increase of Rs. 44, as compared with the revised estimate, owing to the proposed increase in the pay of the road maistry from Rs. 8 to Rs. 12 per mensem with a view to secure an efficient hand competent to prepare plans, &c. The other items of expenditure proposed under this grant call for no remarks. The proposed total expenditure amounts to Rs. 8,760 against Rs. 8,840 of the revised estimate.

6. The details of expenditure under Grant II call for no special remarks from me as the figures under this item have been adopted agreeably to the recommendation of the Director of Public Instruction. The pay of the inspecting schoolmaster is proposed to be increased from Rs. 15 to Rs. 17-8-0 per mensem as recommended by the Educational authorities.

7. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries.*—The budget for this item was prepared in accordance with the recommendation of the District Medical and Sanitary Officer and hence calls for no remarks. The increase under establishment charges is due to the provision in the budget for the increase of pay to the hospital compounder to which he becomes entitled under G.O., No. 1677, dated 11th September 1888.

(2) & (3) *Contribution to Provincial Funds and Vaccination.*—The usual figures have been adopted under these heads.

(4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The provision of Rs. 120 under this head shows a decrease of Rs. 24 as compared with revised estimate, as the council has thought it fit to reduce the pay of this office from Rs. 12 to Rs. 10 per mensem, as the officer that was holding this appointment for a long time left the municipal service and the pay of Rs. 10 per mensem is deemed sufficient for a new hand to be employed in his stead.

(5) *Conservancy.*—The provision made under this head is the same as that shown in the revised estimate.

The total expenditure under Grant III is thus anticipated to amount to Rs. 9,660 against Rs. 9,550 of the revised estimate.

8. *Grant IV, Lighting and Miscellaneous.*—The provision of Rs. 2,600 under this grant shows an increase of Rs. 80 as compared with the revised estimate owing to the additional allotment of Rs. 80 under "Avenues contingencies" for the purpose recommended by the sub-committee.

9. *Grant V*—(*a*) *General Establishment*—(1) *Office Establishment.*—The provision of Rs. 930 under this head shows an increase of Rs. 180 as compared with the revised estimate owing to the proposed increase of Rs. 3 and 2, respectively, to the pay of the office manager and clerk and the proposed entertainment of an additional clerk on Rs. 10 per mensem to aid the office establishment as the office business cannot be managed by the two hands in the office. The maximum pay of the office manager and clerk was fixed to be Rs. 40 and 20, respectively, in Resolution, No. 1, clause 9, dated 11th December 1885, by the council and approved by Government in their Proceedings, No. 155 M., dated 19th February 1886, reviewing the Chidambaram municipal budget for 1886–87. These officers were drawing this pay prior to 1890–91 when in accordance with the wishes of Government their pay was reduced to Rs. 35 and 17, respectively, to reduce the percentage of expenditure under this grant to 10 per cent. as ordered by Government in their Proceedings, No. 1096 M., dated 29th August 1889. The receipts have increased of late and the council thought it fit to give the small increase now provided in the budget in consideration of the long and approved services of these officers, the manager having put in more than 17½ and the clerk 20 years' service in this municipality. The percentage of expenditure under Grant V with the proposed increase to the salaries of these officers and the entertainment of another clerk is only 8·04 per cent. of the estimated receipts from all sources.

(*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The provision of Rs. 252 under this head shows a decrease of Rs. 38 as compared with the revised estimate, as the council think it very desirable to entertain three bill-collectors on Rs. 7 each per mensem in lieu of four on Rs. 6 each per mensem.

The other items of expenditure under this grant call for no remarks, the total expenditure amounting to Rs. 1,810 against Rs. 1,630 of the revised estimate.

10. The total expenditure under all the grants is anticipated to amount to Rupees 25,530 and the receipts including the opening balance to Rs. 26,900, leaving a closing balance of Rs. 1,370, which is a little above 6 per cent. of the estimated receipts and the council is unable to provide a greater balance as the allotments made in the budget are all deemed very necessary.

11. The proposition statement for the revision of establishments adverted to above is also herewith forwarded.

Cur. No. 139.

Submitted. There are several clerical errors in the budget:—

(1) *Page* 14.—The total has not been made out.

(2) *Page* 46.—*Tolls.*—Gross receipts, Rs. 5,330—Rs. 1,725 comes to Rupees 3,605, not Rs. 3,505.

(3) *Page* 52.—Total of column 6 under Grant I comes to Rs. 6,370 (*vide* also page 6, column 5).

(4) *Page* 60.—*Total Expenditure*—

Column 3 should be Rs. 8,470.
(5) *Grand Total*— " 6 " " 22,470.

Column 1 should be Rs. 16,670.
" 2 " " 8,470.

(6) In the "Proposition statement" the pay of tank watchmen is shown as Rs. 5, whereas in Statement II-B it is shown as Rs. 4.

(7) The proposed reduction in the pay of the birth and death registrar has not been shown in the proposition statement.

(8) The advisability of the proposed increase in the pay of the road maistry seems open to question. I do not think that on the rate of pay proposed a man will be obtainable with sufficient qualifications to render his plans, &c., of any practical use.

(9) A second watchman is proposed for the Nagacheri tank. I would only mention that the council has not yet thought fit to reserve this large tank for drinking purposes only—a course which seems to me to be very necessary.

(10) I do not consider either that the proposed increase in the salaries of the manager and the clerk or the addition of another clerk is necessary.

(11) It is observed that the Chairman has taken no part in these proceedings.

(Signed) A. R. CUMMING,
Ag. Head Assistant Collector.

15*th January* 1896.

Forwarded.

2. The tendency of local bodies to raise the sanctioned scale of salaries and to increase establishments requires to be watched.

3. I agree with the divisional officer that no case has been made out to justify the increased salaries proposed for the benefit of the manager and his clerk. The former already draws Rs. 35 and the latter Rs. 15 per mensem. Compared with the work of a taluk head gumastah on Rs. 20 and of a taluk gumastah on Rs. 15, the work of these municipal servants is light and their services are, in my opinion, adequately remunerated by their present pay.

4. I also agree with Mr. Cumming that it will be time enough to consider the question of appointing an additional watchman for the Nagacheri tank when the council sees fit to strictly reserve it for drinking-water purposes and finds that one watchman is unable to guard it efficiently. A few successful prosecutions and exemplary punishments in the case of persons caught polluting the tank after it has been strictly reserved will lighten the watchman's work.

5. It is not apparent why the four divisional maistries should be presented with Re. 1 each per mensem in addition to their present salaries "for superintending the lighting of the town during dark nights." This work should be efficiently performed by the eight masalchies, who are paid Rs. 5 each per mensem, assisted by the divisional maistries, without further remuneration. If any of these persons are unwilling to perform these duties without further remuneration, the council will doubtless be able to find others who are willing to take their places.

6. Instead of raising the pay of the road maistry from Rs. 8 to Rs. 12 and that of the four divisional maistries by one rupee each, and appointing an extra clerk on Rs. 10 — the total cost of these proposals amounting to Rs. 18 (Rs. 4 + 4 + 10)—it would, I think, be preferable for the council to consider the expediency of asking for the appointment of one man on Rs. 15 per mensem who should be able to survey accurately and prepare plans correctly, whenever necessary. When not employed in out-door work—surveying and reporting encroachments, exercising supervision over the road maistry and his coolies, &c.—he might be usefully utilized in the office in assisting the manager and his clerk.

(Signed) A. E. C. STUART,
Ag. Collector.

22*nd January* 1896.

From the Honourable Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 15th January 1896, No. 289.

Referring to the budget estimate of the Chidambaram Municipality for 1896–97, I have the honour to state that the provision therein made for education is in accordance with the recommendations of this department and may be accepted. The net expenditure proposed under Grant II is Rs. 2,620 (2,700—80), or nearly 15 per cent. of the estimated income from taxation, markets and rents.

2. The entry of Rs. 2,760 in Statement II sent to this office as the total expenditure on education is evidently an error for Rs. 2,700.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 27th January 1896, No. 162-S.

I have the honour to state that the Chidambaram Municipality estimates its expenditure on vaccination and conservancy during 1896–97 at the same figure as for the current year. Passing over vaccination, which calls for no comment, I have to remark that the conservancy allotment, which forms 24·2 per cent. of the estimated receipts, needs revision with reference to the following remarks :—

(1) The town being an important place of pilgrimage, provision should be made for the employment of a certificated second-grade sanitary inspector on Rs. 45 *plus* Rs. 15, horse allowance.

(2) For the town population the menial staff should consist of 18 sweepers and 37 scavengers.

(3) Eight iron night soil carts of 12 cubic feet capacity are requisite—the present arrangement for collection and removal of night-soil being practically of no utility.

2. Under Grant I I find no provision for extending the public latrine accommodation, which the town is in urgent need of, and to which the special attention of the council was called in G.O., No. 1198 M., dated 26th July 1895. Rs. 1,500 is credited to water-supply with the object of providing an exit to a single tank. The benefit that can be derived by this means would be almost *nil* in face of obvious means of pollution proceeding unchecked. I therefore suggest that this sum be allowed to stand under "water-supply," but be expended in consultation with the Sanitary Board in trial borings, or other measures that may be necessary before deciding upon a public water-scheme for this town, as to the necessity for which the municipality passed a resolution so recently as the 19th October 1895 and which the Collector has specially brought to notice.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated 12th February 1896, No. 104.

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

ORDER—No. 402 M., dated 11th March 1896.

The estimated receipts and charges of the Chidambaram 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	5,808	3,350	6,570	4,390
Tax on Arts	2,466	2,400	2,610	2,500
,, on Buildings and Lands	6,505	6,900	7,100	6,900
,, on Vehicles and Animals	985	1,000	1,120	1,150
,, on Carts	1,296	1,250	1,300	1,300
Tolls	4,287	4,300	5,250	5,000
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	619	670	740	670
Conservancy Receipts	316	250	270	250
Fees and Revenue from Educational Institutions	4	10	10	10
,, ,, from Medical Institutions	13	10	10	10
Income from Markets and Slaughter-houses	552	580	590	590
License Fees	515	800	800	800
Other Fees	10	30	40	30
Fines under Municipal and other Acts	465	500	400	400

—	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Budget estimate, 1896-97.
Receipts—cont.	Rs.	Rs.	Rs.	Rs.
Grants and Contributions from Government	..	70	80	70
,, ,, from Local Boards	1,663	1,710	1,710	1,780
Recoveries for Services to Private Individuals	235	370	370	400
Miscellaneous	679	650	650	650
Advances Recovered	10	..	..	..
Total ..	26,428	24,850	29,620	26,900
GRANT I— *Charges.*				
New Works—				
Communications	..	1,000	2,500	800
Buildings	1,359	1,000	1,000	500
Drainage	378	..	..	150
Water-supply	..	..	..	1,500
Miscellaneous	183	500	500	..
Repairs—	..	1,000	1,000	
Communications				
Buildings	1,590	1,500	1,500	4,500
Drainage	287	200	1,150	100
Water-supply	68	..	..	..
Establishment	494	700	700	640
Tools and Plant and other Stores	408	460	460	460
Total ..	13	10	30	20
GRANT II—	4,780	6,370	8,840	8,670
Training Schools	..	120	120	120
Municipal Schools—				
On Salary-result system	151	180	200	200
Salary Grants	848	800	800	860
Result Grants	1,136	1,100	1,200	1,200
Inspection	189	200	220	220
Miscellaneous	8	..	..	100
Total ..	2,332	2,400	2,540	2,700
GRANT III—				
Hospitals and Dispensaries	3,461	3,420	3,420	3,560
Contributions	181	160	160	150
Vaccination	349	350	350	350
Registration of Births and Deaths	154	160	160	130
Conservancy, Road-cleaning and Road-watering	4,534	5,460	5,460	5,460
Total ..	8,679	9,550	9,550	9,650
GRANT IV—				
Lighting	1,620	1,780	1,780	1,730
Avenues	189	340	340	420
Public Garden, Survey of Land, Fire and other Charges	349	400	400	400
Total ..	2,158	2,520	2,520	2,550
GRANT V—				
Supervision and Management	1,751	1,630	1,630	1,720
Advances Recoverable	154	..	150	..
Balance	6,574	2,380	4,390	1,610
Total ..	26,428	24,850	29,620	26,900

Revised Estimate for 1895–96.

2. The current receipts and charges are now estimated at Rs. 23,050 and Rupees 25,230, respectively, against Rs. 21,500 and Rs. 22,470 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and lands and tolls, and that in the charges under Grant I—Communications. The collections under the taxes on arts and buildings during the first eight months of the year were far from satisfactory.

Budget Estimate for 1896–97.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 22,510 against Rs. 23,050 in the revised estimate, the decrease appearing chiefly under the taxes on arts and lands and tolls.

4. *Charges.*—(1) The probable charges are put down at Rs. 25,530 against the revised estimate of Rs. 25,230, the increase appearing chiefly under Grants II and V.

(2) *Grant I.*—The entertainment of an additional watchman on Rs. 4 for the Nagacheri tank and the increase of Rs. 4 in the salary of the road maistri, proposed in paragraph 5 of the Chairman's letter, cannot be sanctioned, as the Government is not satisfied of their necessity. In this connection the municipal council's attention will be drawn to the remarks of the Divisional officer and the Collector in clause (9) and paragraphs 4 and 6, respectively, of their endorsements. It is observed that the council does not propose to spend any portion of the allotment for the Jnanaprakasam tank until the work has been approved by the Sanitary Board. In this connection the attention of the council will be drawn to the remarks of the Sanitary Commissioner in his letter read above.

(3) *Grant II.*—The increase of Rs. 2–8–0 in the salary of the Inspecting schoolmaster proposed in paragraph 6 is approved.

(4) *Grant III.*—The provision of Rs. 10 made for the cutlers' establishment will be struck out with reference to G.O., No. 97 L., dated 18th January 1895. The reduction of Rs. 2 in the salary of the birth and death registrar, proposed in paragraph 7 (4), is approved. The suggestions made by the Sanitary Commissioner in paragraph 1 of his letter read above will be referred to the municipal council for careful consideration. It is presumed that a portion of the provision of Rs. 2,000 under Grant III 5 (*a*) (ii) will be expended on the purchase of night-soil carts as promised by the Chairman in his letter, dated 8th October 1895, recorded in G.O., No. 1733 M., dated 24th October 1895.

(5) *Grant IV.*—The grant of a remuneration of one rupee per mensem to each of the four conservancy maistries for supervising the lighting of the town, which appears from the municipal council's resolution to be under contemplation and to which reference should have been made in the Chairman's letter, cannot be approved, as there are no sufficient grounds apparent to justify it. The provision made for this purpose will therefore be struck out.

(6) *Grant V.*—The increase in the salaries of the office manager and the clerk referred to in paragraph 9 cannot be approved, as these men are, in the opinion of Government, already sufficiently well paid. The entertainment of an additional clerk on Rs. 10 is sanctioned, but in this connection the council's attention will be drawn to the Collector's remarks in paragraph 6 of his endorsement. The council's proposal to employ three bill-collectors on Rs. 7 each, instead of four on Rs. 6 each, is approved. The contribution for the central office establishments will be reduced from Rs. 150 to Rs. 120 with reference to G.O., No. 2190 L., dated 19th November 1895.

5. The budget, as revised by Government, closes with a balance of Rs. 1,610 or 7·2 per cent. of the estimated receipts.

(True Extract.)

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

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

Hxd. J. P Oliver.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 402 M., 11th March 1896.

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Reviewing the Chidambaram — for 1896-97.

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