[L & M.]

LOCAL AND MUNICIPAL DEPARTMENT.

[L. & M. 2,000—28-10-97.]

E

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2495 M

DATED 12-11-97

INDEXED. C.R.

DESPATCHED

[Despatch Abstract.]

Revised Budget

Requesting the Mul: Council of Mannarg
udi with remarks to submit at an early date a
— of the Municipality for 1897-98.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revised Budgt. Mannargudi Municipality

[L & M.]
150—30-6-97

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in proceedings :—

Again G.O., No. dated 189 .

Again G.O., No. dated 189 .

Current No. 3307 M of 1897, dated , from the Chairman, Munl. Mannargudi.

" " " 189 , " , "

" " " 189 , " , "

Mark it urgent

ORDER. No. 2495 Mu. Mi. d/ 12-11-97

The Municipal Council is requested to submit at an early date a revised budget with reference to the following remarks:—

(1). The figures given in the sub-Committee's report differ from those reported by the Chairman, in the following cases:—

	According to the Sub. Committee. Rs. a. p.	According to the Chairman Rs. a. p.
(1) Balance at the end of 1896-97.	-1971-0-5.	-922-5-8
(2) Liabilities of the Municipal Council on the 31st March 1897.	3584-0-8.	6068-0-1
(3). Amount of deposits appertaining to 1897-98 which have been adjusted in 1896-97.	1400-12-0	1940-12-

As the accounts of the year 1896-9 have now been audited, correct figures should be adopted.

(2). Under G.O. No. 188 .. dated 22nd February 1888, the tax on la Cannot be levied at a differen different rate from that of the tax on buildings. The rate of the former tax also should therefore be raised from 7½ to 8½ per cent.

(3). In the statement of receipts, the actual and not the estimated closing balance for 1896-97 should be adopted as the opening balance for 1897-98.

(4). In the statement of receipts credit should be taken for the rrears of taxes and contributions outstanding on the 31st March 97, which are expected to be realized in 1897-98.

(5) The contribution payable to the District Board of Tanjore on account of tolls should have been omitted from the statement of charges, the net income from tolls after deducting this contribution, being shown in the statement of receipts.

(6). In the statement of Charges, provision should be made under the respective heads for such of the liabilities of te Municipal Council on the 1st March 1897 as have to be met in 1897-98. (7)

(7) The Government cannot approve of the appointment of Secretary by the Council on the small pay propo The Municipal Council shoul therefore ~~reconsider its resolution~~ fix a higher pay if it desir to have a Secretary ~~on the subject~~ and report whic of the Chairman's powers, other than those the delegation of which is compulsory, are propose to be delegated to the Secretary under clause (d) of subsection (3) of section 39 A. of Act IV of 1884, as amended by Act III of 1897.

V.R.
8/11/97

Keep papers together

Recd 13/11/97

To
The Chairman Municipal Counc
Mannargudi
through the Collector of Tanjore
Despd - 19

different rate from that of the tax

(7) The Government cannot
approve of the appointment of
Secretary in the smaller [illegible]
the Municipal Council should
therefore reconsider its resolution
on the subject and report whether
of the Chairman's powers other
than those the delegation of
which is compulsory, are proposed
to be delegated to the Secretary
under clause (b) of sub-section
(1) of section 29 of Act IV of
1884 as amended by Act III of
1897.

Local & Munl. (1897) Department.

CURRENT No. 3307 M

From The Collector of Tanjore.

Order

No. 4502/Rev of 1897.

Dated 14 }
Received 22 } 9. 1897.
Registered 22 }
Enclosures 3
Spare copies.

SUBJECT.

Submitting with remarks the revised budget of the Mannargudi Municipality for 1897-98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Ex[illegible]es of the Proceedings of the Municipal Council passed at their meet[illegible] held on the 14th May 97.

Present

M R Ry K G Streenivasa Mudaliar Avergal
" T Singamayyangar Avergal
" S Venkattarama Aier Avergal
" R Rajappier Avergal
" Ponnusami Mudaliar Avergal
" Singaravaloo Odiyar Avergal
" Vythinatha Aier Avergal
" Subbarayar Avergal.

2 Read the Financial Statement and the report Submitted by Councillor Venkattaramier.

After considering the statement Submitted by Venkattarama Iyer as per resolution of the council dated 2nd April 97, based on his letter calling attention to the indebted condition of the Municipality and urging the adoption of such steps

that

ACK PAPE

Departme

ount letter the St and also the statement prepar office I propose that the council e as follows.

1— The Municipality is now in the beginning of the year in an indebted condition, Owing to the short receipts, for want of due attention to the collections of 96-97, the utilization of deposit amounts, the excess expenditure and the omission to make due provisions to meet the expenses that ought to have been paid for, within the year.

2— As in this state of affairs, it is not possible to carryout the budget for 97-98 for want of funds, a subcommittee should be appointed to prepare a new budget with reference to the net receipts for the year after deducting the outstanding liabilities and they should submit their report within 15 days.

3— As the new act provides for the appointment of a paid Secretary to attend to the financial condition of the Municipality, provision should accordingly be made in d budget.

4— he Council should adopt the budget submitted by the Subcommittee and forward it for the sanction of Government.

5— The budget should be placed before the council in the meeting to be held on the 7th June 1897.

(Signed) Rajappier.

Resolution. Proposal adopted unanimously. Resolved also that Messers Rajappier, Singaravaloo Odiyar, K G Streenivasa Mudaliar be appointed as Subcommittee members to prepare and submit the revised budget.

(Signed) T Singamiangar

Presiding Councillor.

(True Copy)

Chairman.

REVENUE DEPARTMENT.

FROM Enclosure No I In a letter

THE COLLECTOR OF Tanjore

TO

THE Secretary to Government Local & Municipal Department

Dated 14 } September 1897.
Despatched }
Received }

No. 4502 / Rev

ENCLOSURES.

SUBJECT.

Minutes of the Proceedings of the Municipal Council passed at the meeting held on the 14th May 1897 —

1/3307 M/8/97

From M.R.Ry R. Rajappaiyar
" Seiyaramudayaar
" Sreenivasa Mudaliar
Sub-Committee members Municipal Council Tanjore

Chairman's Remarks.	Sub-Committees' Report.
	We beg to submit a revised Budget estimate of Receipts and Charges of this Municipality for the financial year 97/98 and request that the Government may be addressed to sanction it for reasons stated below:—
I don't think that the statement (that the Council was unaware) of the adjustment of deposits is accurate. These adjustments were shown in their respective head in the Administration Report ⊗ (vide Statement I.). All payments were made only for bills passed by the Council ⊗ Vide paras. 14, 17, 18 & 23 of the Chairman's report in G.O. 1435 M / 26-8-96	1. We need not remind the Council that it was unaware of the adjustments of deposits belonging to the Collections of 96–97 to the extent of Rs 1868-4-0 under the following items toward the payment of of the liabilities of 95–96 in the month of March 1896.

Toll deposits	Rs 1550-0-0
Slaughterhouse fees	Rs 122-8-0
Vegetable market rents	Rs 34-8-0
Weekly market rents	Rs 121-4-0
Fisheries	Rs 30-0-0
	Rs 10-0-0

There was no opening balance as shown in the Administration Report, but as a matter of fact, only a deposit balance of Rs 66-12-6 as the one-third share of tolls due to the District Board of Tanjore on the deposit of Rs 1550 adjusted by the Chairman on the 31st March 1896 and on Rs 55 the collection of the last day of March when the tolls were managed departmentally had not been transferred to the heading of deposits so that it may be paid in the following month. This was rectified by the auditor and so the audited figure was given as [illegible]ected by Government.

& thus there was no [illegible] balance in the [illegible]ing of the year 3307 [illegible] collections [illegible] at

I do not exactly understand the view expressed in the paragraph with reference to G. O. quoted. If the paragraph —

[illegible] intended to show that I utilized the deposit amount against the orders of the Government, I have in answer to it to draw the attention of the Government to G. O. No 1040 M 28.6.95

The figures in the statement referred to are not correct. A statement showing the correct figures is herein appended.

(x) not received here.

x Do	Rs 1080 — —
Garden produce	15 - 4 -
Weekly & vegetable market	[illegible]
[illegible]aughter house fees	117 — 8 —
[illegible]	29 — —
	1400 - 12 -
	1546 12 0

of taxes were meagre during the 1st nine months of the year, the Chairman by force of necessity unavoidably had to fall upon the deposit balance for meeting the establishment & other charges (vide G.O. No 223 M dated 12th February 95) and he believe without the knowledge of the Council.

4. The unpaid off liabilities of the Council on the 31st March 97 ~~were~~ amounted to the extent of nearly Rs 3500 exclusive of assets. We herewith enclose four statements marked A. B. C. D showing the assets and liabilities of the Council on the 31st March 97.

5. The ~~following~~ marginally noted x deposits of 97-98 intended ultimately to be utilized as collections under the different items of deposits to — the

the payment of works allotted for 1897-98 have also been adjusted & put towards the payment of liabilities of 1896-97 in the months of 1897, besides the pending of deposits amounting to Rs 1971-0-5 held in trust by the Council to be returned afterwards.

G. O. No 1040 M / 28.6.95 authorizes the adjustment.

6. It is thus evident that there was no closing balance on the 31st March 1897, but unfortunately only a deficit balance of Rs 1971-0-5 besides the adjustment of Rs 1400-12-0 as per para supra belonging to the Collections of 1897-98. The real deficit balance thus comes to Rs 3371-12-5 in addition to the liabilities amounting to Rs 3584-8 per liability statement annexed herewith which we trust the Council will

The figures given by the Sub Committee are all incorrect. The correct figures are:—

deficit balance	Rs 922-5-8
Adjustment	1940-12-0
Provided for liabilities	4805-14-1
Unprovided for liabilities	1262-2-0

Statement A Shewing unprovided for Liabilities

Items	Budget (Revised estimate for 1896-97)			actuals			difference			Liability rate to Report Statement II for 1896-97			amount for which no provision (there was in the budget for 1896-97)			Remarks
Oil and supply	2300	-	-	1725	8	5	574	7	7	1282	10	5	708	2	10	✓
Results grants to L.F. Schools	50	-	-	-	-	-	50	-	-	58	8	-	8	8	-	✓
Extra remuneration to Inspecting Schoolmaster	15	-	-	15	-	-	-	-	-	15	-	-	15	-	-	✓
Contingencies to Inspector	15	-	-	14	9	9	-	6	3	4	13	2	4	6	11	✓
House rent to L.F. School	50	-	-	41	2	7	8	13	5	13	13	-	4	15	7	✓
Medicines	500	-	-	203	1	3	296	14	9	400	-	-	103	1	3	✓
House rent to Hospital asst. & extra remuneration to midwife	370	-	-	471	6	9	-101	6	9	77	11	4	106	2	7	~~✓~~ 179-2-1 or (77 11 4)?
Special sanitary arrangements	500	-	-	482	6	6	17	9	6	150	-	-	132	6	6	✓
Printing charges	450	-	-	318	3	2	131	12	10	231	13	7	100	-	9	✓
Lantern repairs	1500	-	-	1492	15	5	7	-	7	12	7	8	5	7	1	✓
Controlling establishment	150	4	-	189	14	6	-39	14	6	34	-	-	73	14	6	✓ or (34-0-0 ~~73-14-6~~)?
Total	5900	-	-	4954	4	4	945	11	8	2280	13	2	1262	2	-	X 1335-1-6 1223-6-2

the payment of works allotted for 1897-98 have also been adjusted & put towards the payment of liabilities of 1896-97 in the months of 1897; besides the pending of deposits amounting to Rs 1971-0-5 held in trust by the Council to be returned afterwards.

922-5-8

G. O. No $\frac{1040 M}{28.6.95}$ authorizes the adjustment.

6. It is thus evident that there was no closing balance on the 31st March 1897, but unfortunately only a deficit balance of Rs 1971-0-5 besides the adjustment of Rs 1400-12-0 as per para supra belonging to the Collections of 1897-98. The real deficit balance thus comes to Rs 3371-12-5 in addition to the liabilities amounting to Rs 3584-8 per liability statement annexed herewith which we trust the Council will

The figures given by the Sub Committee are all incorrect. The correct figures are:—

Deficit balance	Rs 922-5-8
Adjustment	1940-12-0
Provided for liabilities	4805-14-1
Unprovided for liabilities	1262-2-0

Statement A Shewing unprovided for Liabilities

Items	Budget Revised estimate for 1896-97			actuals			difference			Liability note to Report Statement II for 1896-97			amount for which there was no provision in the budget for 1896-97			Remarks
[illegible] supply	2300	-	-	1725	8	5	574	7	7	1282	10	5	708	2	10	✓
Results grants to L R Schools	50	-	-	-	-	-	50	-	-	58	8	-	8	8	-	✓
Extra remuneration to Inspecting Schoolmaster	15	-	-	15	-	-	-	-	-	15	-	-	15	-	-	✓
Contingencies to [illegible]	15	-	-	16	9	9	-	6	3	4	13	2	4	6	11	✓
House rent to L R School	50	-	-	41	2	7	8	13	5	13	13	-	4	15	7	✓
Medicines	500	-	-	203	1	3	296	14	9	400	-	-	103	1	3	
House rent [illegible] Hospital asst & extra remuneration to midwife	370	-	-	471	6	9	-101	6	9	77	11	4	106	2	7	X 179-2-1 or (77 11 4)?
Special sanitary arrangements	500	-	-	482	6	6	17	9	6	150	-	-	132	6	6	✓
Printing charges	450	-	-	318	3	2	131	12	10	231	13	7	100	-	9	✓
Lantern repairs	1500	-	-	1492	15	5	7	-	7	12	7	8	5	7	1	✓
Controlling establishment	150	-	-	189	14	6	-39	14	6	34	-	-	73	14	6	✓ or (34 0 0)?
Total	5900	-	-	4954	4	4	945	11	8	2280	13	2	1262	2	-	X 1335-1-6 1223-6-2

will have to meet from the

the payment of works

B. Statement showing the assets of the Council

Items	Amount			Remarks
Balance on the 31st March 97 including deposits	725	15	1	✓
Arrears of taxes	2941	4	1	✓
Gymnastic grant	90	—	—	✓
Public Board Contribution	1810	—	—	✓
Total	5567	3	2	✓

Chairman

payment of works
1893-98

The l.o.s referred to do not at all refer to the accounts. As regards the state of the accounts the fact that no point regarding the accounts is brought to the notice of the Government, is itself sufficient to show its state. Some minor discrepancies are no doubt pointed out by the auditors which are usual & appertain more to the clerical business. But this I do not think goes to substantiate the statement of "chaos & confusion" alluded to by the sub-Committee members.

The whole liability of the Council is Rs 6068-0-1. Deducting the unprovided for liability Rs 1262-2-0 the provided for liability is only Rs 4805-14-1. To meet this there are the assets amounting to Rs 5567-3-2. Thus it is evident that the ground which apparently seems to have moved the Council toward a premised [illegible] is not well founded.

This

will have to meet from the arrear collections.

7. The extremely unsatisfactory state of affairs & the chaos & confusion that is prevailing in the management & keeping up of Municipal Accounts, we beg leave to submit that the Government was already but partially aware of. (Vide l.o.s Nos $\frac{1078}{18-8-93}$, $\frac{1\overset{3}{8}27}{25-9-94}$, $\frac{1723}{28-10-95}$ & $\frac{1635}{26-8-96}$).

8. The Council pointed out to & requested the Chairman by a series of resolutions to conform to the views of the Government enunciated from time to time as the Council under the act have no executive power either collectively or individually. As the Chairman has not paid that amount of attention & supervision which the [illegible] self

duty

the payment of works
1897-98

duty required in controlling the finances, the Council was driven to the painful necessity of appointing a sub-Committee to submit a Revised Budget estimate to make the financial condition of the Municipality satisfactory. (The copy of the resolution is herein enclosed).

9. We offer below our remarks on the variations between the Budget estimate approved by the Government vide letter No 648/22-8-97) and the Revised Budget estimate now submitted.

Receipts

1. Tax on Art:—

An increase of Rs 300 is provided against the Sanctioned estimate as the schedule have

This is provided for liabilities they very well be met from the increased taxation under the new Act.

The C.P. referred to the sub-cttee refers to the accounts for [illegible] the state of the accounts the fact that no point regarding the accounts is brought to the notice of the Government is clearly sufficient to show that [illegible] no discrepancies are. No doubt [illegible] by the audit [illegible] the clerical business. But the [illegible] by the sub-Committee [illegible].

The whole liability of the Council is Rs 6068-1-1 deducting the amount [illegible] liability Rs 1262-2-7 the provision for liability is by Rs 4805-14-6. In fact the [illegible] to Rs 5637-3-2. Thus it is evident that the [illegible]

270
4550×2 = 540
45

57
8.0×2
16 = 114

have thoroughly been reorganized & the system of taxation have to be changed under the amended Municipal Act 3 of 1897.

11. Tax on Buildings:— An increase of Rs 450 is propo in addition to the sanct estimate as the Council will have to increase the percentage of taxation viz. from 7½ percent to 8½ percent under the new Act.

12. Tax on Land:— An increase of Rs 80 is proposed und this item as the Council will have to assess vacant lands and lands unappropriated to buildings.

13. Tax on Vehicles &c.:—

An increase of Rs 80 is

the payment of works

is proposed as some portions of the schedules have been changed under the new Act.

14. **Tolls**:— A provision of Rs 420 is made more than the sanctioned amount of Rs 9300 as the bid was known during the auction sale in March last.

15. **Rent of land** — An increase of Rs 100 is proposed under this item as the Council have passed a resolution to levy 2 annas per square yard for Municipal land as rents under the order of Government on the encroachment in the Conjeevaram Municipality.

16. As other portions of receipts need no remarks, we propose no alterations in the figures given by us against the sanctioned budget estimate.

Charges:—

Grant I.

17. **New works Buildings**:— The provision of Rs 540 under this item is proposed to be struck off to meet the liabilities of 96-97 though the Council is fully aware of the importance of the work, but necessary steps will be taken to provide for the work in the next year's budget.

This provision made for the construction of an iron latrine is struck off. The construction of an iron latrine according to the Stand and plan prepared, as if it were on the Council in 1891-92 & I have purchased iron materials in 92-93 & they are now rusting. The provisions made for brick work in successive years prior to this date have for various reasons been postponed for the last so many years & I don't think I will have the pleasure of seeing it erected in my own time though I am holding the office for the last 8 years 4 months continuously under the above

the payment of works

18. Repairs Buildings:—

A reduction of Rs 400 is made as the Council may carry out the works proposed if done economically.

Group III.

19 Diet of patients:—

A

above circumstances it is hardly necessary for me to say that the retrenching of this provision is not at all warranted by any reason.

The works provided for are, asphalting of the slaughterhouse, white-washing the hospital; repairing the contagious ward & sundry repairs. These are very important works & they have been the subject of remarks by all the Inspecting officers. Besides this the Council has to pay Rs 560 to the old hospital contractor who has completed the repairs. I do not think any amount of economy will bring a saving of Rs 400 without materially affecting the works to be executed.

of Paras 19 & 20.

Provisions are, in my opinion as well as in the opinion of the Civil Apothecary insufficient. The institution is doing good work & if the funds would permit, more provisions can be made. It is the insufficiency of the fund that stands as a bar for more work.

This reduction in the provision does not seem to be advisable, for if epidemic appears, measures will have to be adopted at once whether there is a credit provision in the Budget. It cannot be delayed under

any

A reduction of Rs 100 is made as the actual expenditure for 96-97 is only Rs 500. (488-9-3)

20. Sundries & contingencies:—

A reduction of Rs 200 is proposed as the actual expenditure for 96-97 is only Rs 500. (471-6-9)

21. Registration of vital statistics

A reduction of Rs 2 is proposed under this item in the salary of the Death & Birth Registrar as Rs 10 per mensem is quite sufficient.

22. Epidemic charges:—

A reduction of Rs 600 is proposed under this item leaving only Rs 320 to meet the urgent liabilities of the past year. We fully realize the importance of the provision for epidemic charges, but the financial difficulties compel

the

the payment of marks

the Council to propose the reduction. However necessary expenditure will be incurred for carrying out fully the instructions of the Sanitary officers in case of an outbreak of cholera &c.

Grant IV.

23 (1) Establishment. A reduction of Rs 2 is proposed in the salary of the light superintendent as Rs 8 is sufficient.

(2) Contingencies:— A reduction of Rs 200 is made under this item as the price of oil is more than a rupee cheaper than it was in January last when the budget was framed.

(3) Avenue establishment:— A reduction of Rs 150 the salaries of 4 avenue coolies is proposed as the

any circumstances, unless the people living within the municipal limits are left to shift for themselves. It is under this head expenditure is incurred over the Budget allotment.

The price of the oil is always fluctuating. Therefore it is better to be provided against.

Paras 21, 23, 23(3) & 24:— These paras have reference to the reduction of establishment as well as for providing for the office of a Secretary. The total amount obtained by the reduction of establish-

8/

-ment & carriage allowance is Rs 636 for the year & the amount required for paying a secretary is Rs 400. Thus the net saving under this head is only Rs 236 for the year. Before commenting upon the savings thus effected, it has to be seen whether the reduction of some of the establishment at least may be beneficial to the institution or not. There are so many young cocoanut plants which have to be watered, fenced & taken care of. There are so many a little older cocoanut plants which have to be fenced watered at times during the ~~hot~~ hot season & to be protected against the attacks of animals, mischievous men & young boys. There are also the trees which do not bear fruits for the present & which will not be leased out. What is to become of these? If the coolies are not maintained I do not know who is to take care of them. It is said in the report that the channel coolies can be made to look

the Council have no young plants & stripplings to tend & look after, and matured trees may be carefully watched by the channel coolies under the channel maistry. A reduction of Rs 2 is also proposed in the pay of the avenue maistry as Rs 7 is sufficient.

Grant V.

24. A thorough reorganization of the office establishment as shown below is proposed to make the administration strong, efficient & economical. The appointment of a secretary contemplated under the new Act is recommended as he will devote whole of his time to reform and successfully manage the different branches of the municipal administration requiring

Constant

the payment of works

Constant & close supervision with a certain amount of responsibility which the managers appointed under the old Act considerably lack.

Non-official chairman however efficient & well informed they are, their other occupations in life do not allow them to discharge their very onerous functions to the satisfaction of the people & the Government & in times of emergency they ~~very~~ sadly disappoint them both.

1. Paid secretary Rs 50 per mensem
2. Head Clerk on Rs 20 38 × do
3. Shroff & storekeeper on Rs 12 ~~&~~ 15 do
4. 3 peons on Rs 6 each do
5. 2 bill collectors on Rs 10 each do
6. 1 Sweeper on 1 Rupee do
7. The other establishments proposed and mentioned under this Grant in the budget is now proposed to be dispensed with.

after the work of the thrown out coolies. But this is not possible, for the channel coolies are posted along the course of the water-supply channel which is 13½ miles in length having avenues of mangoes & trees on both sides of the channel throughout its whole course. The present channel establishment is itself not sufficient to do the needful to keep the channel in good repair as well as to watch the fruit bearing trees on its banks; because each cooly has to watch 2 miles & odd of the length of the channel. Therefore in my opinion the feasibility of making the channel coolies to do the work of the thrown out men does not seem ~~to~~ be hopeful. From the above it will be seen loss in the shape of losing young & little older Cocoanut plants is certain to accrue if the services of the avenue coolies are to be dispensed with.

The storekeeper is necessary. The store room is a small one in which the stores of the municipality such as stationery, kerosene oil, tools & plants & Distrained articles are kept.

8/. Besides this, old materials, the carts & other useless things are also kept there till they are occasionally sold in public auction. Further avenue clippings, dead trees, Cocoanuts to the extent of the thousand on one occasion & at other times more or less are also brought to the office & kept in the compound under the charge of the storekeeper. He has to furnish security for his office.

As regards the work of shroff I do not think that he can do justice to his work if he is made also a storekeeper. The preparation of the registers, bills, receipts of money, issue of warrants & preparation of many miscellaneous registers &c in fact all the account of all the receipts portion of the municipality except its ledgering has to be done by the shroff. Hence I am not for making the shroff to do the business of the storekeeper also.

As regards the appointment of a paid secretary I am of opinion that it is not necessary.

On

25. A reduction of Rs 10 is proposed in the charge allowance of the Chairman as this town is smaller in income than the sister municipalities of this District whose Chairman get Rs 40 & less in some cases, even though the income of such towns is double & triple of that of ours.

We have the honor to be
Sir
Your most obt servants

(Signed) in Tamil & R. Rajappaier
Sivasankaranarayan

the payment of works

one an average only 10 papers are received from all the sources, such as receipt of papers from the superior, equal & inferior officers & petitions & other miscellaneous papers. This has been found out by taking into consideration the receipt of papers during the last 5 official years. The work of the secretary as regards the supervision of the collection establishment is also very little. The total probable income per annum would be Rs 25000 at the most according to the increased taxation. Out of this only about Rs 7000 has to be collected by the bill collectors. As regards the office management I do not think there exists work sufficient to engage the time of the secretary. Putting all the works together I do not think under the present state of the municipality that there is sufficient work for a paid secretary unless he is intended to supplant the Chairman. One

of one or the other will have the ~~quite~~ quiet except the presiding duty of the Chairman.

1. In para 8 line 10 of the report the word "was unable to devote" will in my view be more proper than the word "has not paid" since his professional duties as a pleader do not permit him to devote as much time as a full timed officer will do.

2 (Para 24). In a backward town like [illegible] where competent, full timed honorary, non-official Chairmen volunteering their services with the best of intentions at the sacrifice of their other avocations in life, to safe guard the vital ~~stakes~~ interests of their fellowmen are very difficult to obtain

appointment of a paid Secretary is most urgently needed. But though the salary as proposed is poor, yet the financial embarrassments of the Council in the current year, necessitates only such a provision. The Council however will have to reconsider the salary of the Secretary in the next year's budget.

The salary of the Head Clerk is also poor. I would rather prefer at the least Rs 25 per month to Rs 20.

3. With these remarks I give my assent to the report.

I have the honor to be
Sir
Your most obdt Servant
(Signed) T. C. Streenivasa Mudaliar.
Municipal Councillor

(True copy) [illegible]
Chairman.

towards

appointment of a paid —

REVENUE DEPARTMENT.

Enclosure No 11
In a letter

FROM

THE COLLECTOR OF

Tanjore

TO

THE Secretary to Government
Local & Municipal
Department

Dated 14 } September 1897.
Despatched }
Received }

No. 4502/Rev

ENCLOSURES.

SUBJECT.

Sub Committee's report —

2/3307 M of 1897

Receipts.

Enclosure No 11
In a letter

	Particulars	Budget estimate as revised by Government 97–98	Budget estimate as proposed by the Council 97–98	Remarks
1	Municipal fund	260 — —	260 — —	
(a)	Tax on arts —	2400 2410 — —	2700 — —	Owing to the revision of schedules under the new Act 3 of 1897
(b)	Tax on buildings	4250 — —	4700 — —	Owing to higher rate of percentage of assessment of house tax from 7½ to 8½.
c	Tax on land	840 — —	900 — —	Owing to assessment of lands un-appropriated to buildings.
d	Water tax	— — —	— — —	
(e)	Tax on vehicles with springs	600 — —	620 — —	Owing to the revision of schedules in the new act.
f	Tax on animals	1120 — —	1210 — —	Do
(g)	Tax on carts —	1640 — —	1610 — —	
h	Tolls. 6200	9300 6200 3100	9920 — — × 6480	Owing to the new competition at the lease of March 1897.
i	Penalties on account of —	—	—	
(1)	Tax on arts —	10	— — —	
(2)	Tax on buildings	10	— — —	
(3)	Tax on land —		— — —	
(4)	Water tax		— — —	
(5)	Tax on vehicles	—	— — —	
(6)	Tax on carts —	10	— — —	
3.	Realizations under {			

Remarks

appointment of a paid —

(a) Pound	—		
(b) Ferry rents	—		
(c) Fines under Act IV of 88	—	—	
4 Revenue derived from Municipal property & powers apart from taxation	—	—	
(a)(1) Rent of land	100	200	Owing to the increase of rate for assessing municipal ~~[illegible]~~ lands given for rent under the recent orders of Government encroachment of the Conjeevaram municipality.
(2) Rent of buildings	60	60	
(3) Avenue receipts	800	800	
(4) Travellers' Bungalow receipts	30	30	
(b)(1) Sale proceeds of lands &c	—		
(3) Proceeds of land	60	60	
(3) Sale of old material	100	100	
(c) Conservancy Receipts			
Sale proceeds of night soil &c	300	300	
(d) Fees from Educational Institutions	40	40	
(e) Other receipts			

Other hospital receipts	—	—
f (1) Income from market	800	800
(2) Slaughter house	500	500
(g)(1) [illegible] fees	~~50~~	100
(2) License fees	650	650
(3) Cart stand fees	50	50
(4) Other fees	100	100
(h) Fines under Rule & other acts	500	500
(i) Interest on investment	—	—
(1) Income including Choultries	—	—
(2) Educational	—	—
(3) Medical	950	950
j Interest on investments	—	—
(k) Grants & contributions		
(a) From Government		
(1) Education	—	
Normal stipend	—	
Building municipal schools	90	90
purpose		100
Medical		

the Chairman adv

only a

the [illegible] of works

appointment of a paid —

Other purpose	—	
2 Other purpose		
(b) From local Board		
(1) Educational	—	
(2) Medical	1810	1810
(3) Other grants Other purposes	20	20
6 Miscellaneous Education	—	—
(a)(1) Recovery on account of Private Scavenging	590	590
(3) Other purpose	100	—
(b) Other items	—	
(1) Fishery rents	250	250
(2) Refund of previous years' expenditure	20	20
(3) Fee for numbering carts	10	
(4) Other items	10	10
7. Sale proceeds of [illegible] Securities &c		—
A. Loans	—	—
Government		—

(c) Realization of the Advances	—	
(1) Permanent	200	200
(2) Other advances	—	—
Grand Total	28860	30050
	25260 31 0[illegible]	

payment of works

appointment of upaid —

(1) Stipends to Normal student	
II. C.. the Salary system	
(a) Fixed payments	
(b) Result grants	
(3) Salary grants	550
(4) Result grants	450
(5) Combined grants	
(a) Fixed payments	
(b) Result grants	100
(c) Inspection	320
(a) Contribution to Local [illegible]	
(b) Municipal Inspector	340
(2) Contingencies	20
7. Miscellaneous	3100
	8340
Establishment	180
	30

Expenditure

Grant I. New works	–		
(a) Communication			
(b) Buildings	540		The provision is removed to meet the urgent demands of 1896-97 & the adjustment of deposits.
(c) Drainage			
(d) Water Supply			
II. Repairs			
(a) Communication	3100	3100	
(b) Buildings	1000	600	The same remarks in para (b) apply to this also
(c) Drainage			
(1) Repairs to works			
(2) Establishment			
(d) Water Supply			
(1) Repairs to water works	100	100	
(2) Establishment	320	320	
(3) Contingencies			
(4) Establishment	360	360	
(5) Tools & plants	20	20	
(6) Toll contribution	3100	3240	
Total	8040 5440	7740 4500	
Grant II			
I, (i) Training Schools	30	30	

the payment of works

(b) Stipends to Normal students	-	-	
(2) Municipal Schools			
(1) On Salary Systems			
(a) Establishment			
II. On the Salary System			
(a) Fixed payments	230	230	
(b) Result grants	100	100	
(c) Contingencies	50	50	
(3) Salary grants	550	550	
(4). Result grants	1150	1150	
(5) Combined grants	-	-	
(a) Fixed payments			
(b) Result grants			
(b) Inspection			
(a) Contribution to Local Fds			
(b) Municipal Inspector			
(1) Establishment	240	240	
(2) Contingencies	20	20	
7 Miscellaneous			
(a) Building grants			
(b) Common Gymnasium			
(1) Establishment	180	180	
(2). Contingencies	20	20	
	2570	2570	

Grant III			
Sanitation & Medical			
(a) Establishment	2410	2410	
(b) Medicines & Supplies	600	600	
(c) Diet of patients	600	500	The decreased is made on the actual of 96-97
(d) Sundries & Contingencies	~~700~~	500	Do
2 (1) Medical College			
(2) Sanitary Inspector	70	70	
(3) Medical reserve Staff	30	30	
(4) Collection establishment			
(b) Contribution to Local Funds			
(1) Medical School	100	100	
2. Dt. Surgeons Estt	30	30	
3 Other contribution	300	300	
3. Vaccination			
(a) Establishment	120	120	
(b) Contingencies	150	150	
4 (a) Registration of Deaths & Births	140	120	a reduction of Rs 2. is made in the pay of D. B. Registrar
( ) Con~~tribution~~tingencies			
(a) Conservancy & road cleaning			
(1) Establishment	680	680	

	3980	3980	
(b)(1) Private Scavenging	490	490	
(2). Contingencies	230	230	
(c) Epidemic charges	920	320	The provision is decreased for reasons stated in the report.
(d) Special Sanitary arrangements	300	300	
Total	11170	10250	
Grant IV.			
(1) a. Establishment	720	700	
b. Contingency	1200	1000	
(2) Slaughter house			
(a) Establishment	50	50	
(b) Contingency	-	-	
(3) Chaultries	-	-	
(a) Establishment	-		
(b) Contingencies	-	-	
(4) Travellers' Bungalow	40		
(a) Establishment	50	50	
(b) Contingency	20	20	
(5) Avenues			
(a) Establishments	580	420	vide report
(b) Contingency	50	50	
(d) Public garden			
(2). Contingencies	-	-	

(b) Purchase of Seeds			
7. Survey of lands			
(a) Establishment	50	50	
8. (b) Purchase of	-	-	
(c) Fire engine			
(9) Other charges			
(1) Work done for private individuals			
(2) Rewards for killing snake	10	10	
(3) Printing	400	400	
(4) Compensation for lands	30	30	
(5) Other ~~charges~~ items	70 20	70	
Total	3230	2850	
Grant V.			
General establishment	1140	1210	Explained in the report accompanying the budget.
(1) Office establishment	-	-	
(2) Inspection	480	390	
(b) Collection of Taxes			
(1) establishment	240	240	
(2) Purchase of account book	20	20	

	Actual Salary	Proposed Salary	Remarks
(c) Collection of Tolls			
(a) Establishment			
(b) Office contingency	150	150	
(c) Contribution to central office est.	250	250	
	2280	2260	
Grant I. Total	8540	7740	
Grant II	2570	2570	
Grant III	11170	10250	
Grant IV	3230	2850	
Grant V	2280	2260	
Grand Total	27790	25670	
Total Receipts	28360	30050	
Expenditure	27790	25670	
Balance	570	4380	
Grant III			
1. Regesthar of Deaths & Births for 8 months	~~12~~	~~80~~	

	Actual Salary	Proposed Salary	Remarks	
Grant III				
(1) Registrar of Births & Deaths	12	10		
for 8 months			80	96
3 months at Rs 12			36	40 4
add Rs 4			4	140
			120	
Grant IV				
Lighting Establishment				
10 Mashalchis at Rs 5	600		600	
Superintendent	10	8		
Do for 8 months			80	
3 months			30	
less fines deduct Rs 10			10	
			700	
Avenue Establishment	288	288	~~288~~	336
3 months			48	
Maistry Do	9	7	27	
8 months		56	56	
add 1 Rupee			1	
			420	
Grant V Office Establishment				
Secretary		50		
8 months		400	400	

Payment of works

	Actual Salary	Proposed Salary	Remarks
Head clerk – 8 months	–	20	160
Clerk 3. months	15	–	45
Shroff – 3 months	15	–	45
8 "		12	96
Bill collectors at Rs 10 –	20	240	240
3. Peons at 6 Rs	216		216
Sweeper at 1 Rupee	12		12
add 1 Rupee.			1
	1248 2	1320	1320
	1250		
Inspection	at 40 Rs 480.		
3 months		120	120
8 months		240	240
	480	360	360

Foot Note. It is proposed to do away with the clerk, the gardner & the Store Keeper as the council can manage with economy their work by distributing the Store Keeper's work to the Shroff, the Gardner's work to the gardner attached to the Travellers' Bangalow, which is the next building to the Municipal Office, the clerk's work to the Hd. clerk.–

(Signed) Rajappa

(Signed) Singaravelu Odayar

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and Collection & Balance statement for 96 97.

Particulars	Demand originally assessed	Remitted as [illegible]	Demand finally settled	Collected	Remitted on account of vacant houses	Written off	Balance
Tax on arts	2096 – –	313 – –	1783 – –	1492 – –	–	–	291 – –
Tax on buildings	4050 8 7	–	4050 8 7	3617 15 6	–	–	432 9 3
Tax on lands	858 7 9	–	858 7 9	59 10 6	–	–	798 13 3
Toll gross receipts	9300 – –	–	9300 – –	9413 1 –	–	–	–
Market rents	678 – –		678 – –	658 8 2	–	–	19 7 10
Slaughter house fees	490 – –		490 – –	486 4 –	–		3 12 –
Private Scavenging fees	136 – 4	–	136 – 4	57 9 1			78 7 3
Street Scavenging fees	200 – –	–	200 – –	200 – –	–	–	
Licence fees	680 – –	–	680 – –	438 2 3	–	–	241 13 9
Garden produce	62 – –		62 – –	96 1 3	–	–	
Gymnastic fund		–					90 – –
Medical Contributions							1820 – –
							3765 15 4
Total							
Add the arrears as per statement B.							1439 1 11
Net arrear for							5205 1 3

Arrear Demand Collection & Balance statement.

Particulars	Arrear Demand			Remitted		Written off		Annual demand			Collected			Balance	
...rnarks	267	8	-	18	-	—	—	249	8	-	116	8	-	113	-
...buildings	241	6	3	—		—		241	6	3	149	4	6	92	1 9
...Land	198	5	10	—		—		198	5	10	53	13	1	145	8 9
Tolls	55	5	-	—		—	—	55	5	-	55	5	-	—	
...ket rents	279	11	6	—		—		279	11	6	3	11	-	276	- 6
...ghter house fees	97	12	-	—		—		97	12	-	72	4	2	25	7 10
Private Scavenging fees	140	6	9	—		—		140	6	9	34	10	3	105	12 4
License fees	259	-	-	2	-	—	—	257	-		23	-	-	234	- -
...ar animals	77	14	-					77	14	-	—			77	14 -
...riticels	55	8	-	—		—		55	8	-	—			55	8 -
...cost	112	-	-			—		112	-		—			112	- -
...rence tax	200	5	6	—		—		200	5	6				200	5 6
...nt of land	—	12	3	—		—		-	12	3					12 3
														1439	1 11.

Receipts Deposit Statement. Adjustment

Particulars	Receipts			Total			No.	Particulars	Adjustment			Balance		
Balance on 1st April 1896	3500	6	8				1	Adjusted to year	2384	4	—			
Deposits by appellants	957	12	4				2	Returned to appellants	157	10	6			
Deposits by renters	2460	8	-				3	Do to renters	900	-	-			
Deposits by Contractors	275	-	-				4	Do Contractors	365	—				
Other deposits		4	5 6				5	Do Sub Servants	300	—				
Deposits transferred on contribution of tolls to the Bd. Board	758	5	4	7746	5	10	6	Do Claimants	258	5	-			
								Total	4365	8	10.			
								Balance remaining on the 31st March 97				3380	13	-
								Deduct security property deposits				950	-	-
												2430	13	-
								Balance on hand on 31st March 1897				459	12	7
								Net deficit on the 31st March 97				1971	-	5

the Payment of works

Statement of liabilities.

No	Particulars	Rs	as	p	Total
1	Deposits	2430	13	–	
2	Gravel contractor	1282	10	5	
3	Ramaswami Pillai	60	5	10	
4	Weekly market	100	–	–	
5	Shed [illegible]	200	–	–	
6	Printing	231	13	7	
7	Asphalting & painting hospital	540	13	8	
8	[illegible] buildings contractor	150	–	–	
9	S K School grant	58	8	–	
10	Salary grant to W. [illegible] school	27	8	–	
11	Do to L S School	150	–	–	
12	[illegible]	400	–	–	
13	Government hospital acct	25	–	–	
14	Extra remuneration to midwife	18	–	–	
15	Do to J S [illegible]	15	–	–	
16	Do contingencies	4	13	2	
17	House rent to K S [illegible]	130	13	–	
18	[illegible]	24	6	6	
19	Cost of printing nomenclature of drains	3	4	10	
20	[illegible]	13	8	–	
21	Repair of [illegible]	12	7	8	
22	Special sanitary arrangements	150	–	–	
23	Printing	100	–	–	
24	Hospital charges repairs	28	–	–	
25	Collection establishment	324	–	–	6014 13 8

(Initialled) J.C.S.

to the Extent of Rs 3371 of

Enclosure No III

In a letter

From

The Collector of

Tanjore

To The Secretary to Government

Local & Municipal
Department

Dated 14 September 1897

No 4502
Rev

Subject

Revised Budget statements

3/3307 M of 1897

No: 250

Municipal office Mannargudi
Dated 24th August 1897

3/3

From M.R.Ry. M.K. Streenivasa Rowal
Chairman Municipal Council
Mannargudi.

3307 M

To The Secretary
to the Government
Local & Municipal department
Madras.

Sir,

I have the honor to forward herewith the Revised Budget statements & Report of the Sub Committee members of the Municipal Council Mannargudi for 1897–98 together with my remarks.

2. There has been delay in the submission of this Budget to Government. This was caused owing to the preparation of the Administration Report & preparing the accounts ready for the audit; the whole office establishment being engaged with the auditor tell August. Further the figures given by the sub-Committee members had to be checked with the old accounts & correct figures had to be given. Hence there was delay and the Chairman

I beg that it may be excused.

I have the honor to be
Sir
Your most obt servant
H. Eastman
Chairman.

E.C.
28/2/

Sir,

I have the honor to forward herewith the Revised Budget & statements of the Sub Committee the members of the Municipal Council for 1897-98 together with my report.

2. There has been delay in the submission of the Budget & statements. This was due mainly to the preparation of the Administration Report & preparing the accounts ready for the audit, the whole office establishment being engaged with the auditor till August. After that the figures given by the Sub-Committee members had to be checked with the old accounts & correct figures had to be given — hence the [illegible]

I beg that it may be excused.

I have the honor to be
Sir
Your most obt servant
Chairman.

Sir,

I have the honor to forward herewith the Revised Budget & statements of the Sub Committee the members of the Municipal Council for 1897-98 together with my report.

2. There has been delay in the submission of the Budget & statements. This was due mainly to the preparation of the Administration Report & preparing the accounts ready for the audit, the whole office establishment being engaged with the auditor till August. After that the figures given by the Sub-Committee members had to be checked with the old accounts & correct figures

sent
the Chairman &

~~Dis: No 1511~~ of 97
Rev

M/b
27
Depty ~~1407~~ of 97
M/b
80

Submitted.

1.

2. The explanation of the Chairman for the long delay of more than 2½ months in the submission of their budget is not satisfactory.

3. The revised budget appears to have been passed by the Council on the 7th June last but a copy of the resolution passing the same has not been submitted.

4. The excess expenditure over the budget allotment which subjected the Municipality to liabilities would have been avoided had a statement of allotments expenditure, and balance available for expenditure been prepared and placed before the Council when estimates and bills were discussed and passed for payment. 5

COLLECTOR & MAGISTRATE
4 - SEP. 1897

5. The Sub-Committee also observes that there are unprovided for liabilities may to the extent of Rs [illegible]71 mean the Chairman adm[illegible] of

M/b
5 9

it; the resolutions of the Council are not communicated and carried out till after considerable delay; copies of the resolutions are in some cases received months after the date of the resolution. It seems to me therefore that it will be an advantage to appoint a paid Secretary. The pay proposed for the Secretary is low, but this is sufficient for the present.

Dy Collector

6/1-9-97

DESPATCHED
2 SEP 1897

No $\frac{4502}{\text{Rev}}$ of 1897

Submitted to Government in the Local and Municipal Department.

2. The Divisional Officer has remarked at length on this Report, and in forwarding the Administration Report some weeks ago, I commented on the mismanagement of this Municipality. Considering its impecunious state, and the fact that the Chairman's term of office expires in November when there is a chance of getting an energetic Chairman who may be in harmony with the Council, and the fact that it is a small Municipality with no great amount of work, I would defer the question of appointing a Secretary. The recent audit inspection will, I suppose, show the real state of the finances, and the extent of culpability in its management, and it may then be possible to decide as to the best means of

the payment of works

of improving the Municipality, and as to whether the Council should be allowed to have the privilege of an elected Chairman, and, if so, if he should have a Secretary and on what pay.

3. I have received two letters from one of the Councillors complaining of the remarks of the Chairman in the Administration Report and Revised Budget, and stating in no measured terms that the Chairman has misinterpreted and misrepresented the views of the Council. The Councillor mentions that the Council has appointed a Sub Committee to report on the remarks of the Chairman. I consider it unnecessary to go into the details of the Councillor's letter, as a Councillor has, I consider, no authority, as Councillor, to criticise the Chairman save through the Council, and if he considers that the Chairman has acted improperly or made a misleading report, the proper course is for him to represent matters to the Chairman, or if he thinks it necessary – to the Council with a view to the passing of a Resolution. I am so informing the Councillor.

4. As the Council is apparently going to pass a Resolution on the Chairman's remarks for submission to Government, and as the notes of the audit inspection will soon be out, I think it would be as well for Government not to pass orders on the Revised Budget until it receives a copy of the Resolution to be passed and the audit report.

J S Mullu Sam

Tanjore Collector's Office
14th September 1897

For ag. Collector.

RS WS