INDEXED. Mts

[Loc]al & Munl. (1897) Department.

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G.O., No. 429 M

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[Despatch Abstract.]

Munl. Bridgets

Recovering the Gudiyattam

for 1897-98

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BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 429 M., 8th March 1897.

MARCH.

Municipal Budget.

Reviewing the Gudiyáttam—for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From SAIYAD ADAM SAHIB, Chairman, Municipal Council, Gudiyáttam, to the Chief Secretary to Government, Local and Municipal Department (through the Divisional officer, Vellore), dated 27th December 1896, No. 524.

I have the honour to submit herewith the budget estimates of receipts and charges of the Gudiyáttam Municipality for the year 1897–98, as required by section 251 of the District Municipalities Act IV of 1884.

REVISED ESTIMATE FOR 1896–97.

2. The receipts, including the opening balance brought forward from the accounts of 1895–96, amount to Rs. 16,770, and the expenditure is fixed at Rs. 15,150 and the balance at the close of the year (current) will be Rs. 1,620, which is the opening balance brought forward in the budget estimate for 1897–98.

3. Explanations for variations between the actuals of receipts and charges of the revised estimates and the budget for 1896–97 have already been given in column 7 of Statement VI, Revised Estimate.

Receipts.

4. *Tax on Arts.*—Rs. 4,277 was originally fixed as demand by the Chairman. The council reduced it to Rs. 4,050, against the budget allotment of Rs. 3,950. The increase against the budget is due to thorough revision.

5. *Tax on Lands.*—Rs. 300 is fixed by the council against Rs. 400 of the budget. The decrease is attributed to the present unfavourable season.

6. *Tolls.*—The increase of Rs. 300 against the budget is due to the keen competition at the time of sale.

7. *Fees under Act II of 1888.*—Rs. 50 is entered in the revised estimate, as it was collected from circus players, who happened to pass this town in December 1896.

8. *Avenue Receipts.*—Rs. 100 is entered against Rs. 60 of the budget. The increase is due to the fair competition.

9. *Sale-proceeds of old Materials, &c.*—The increase of Rs. 40 under this item is on account of the sale of old materials of the office building.

10. *Fees from Educational Institutions.*—Rs. 1,110 is entered in the revised estimate against Rs. 1,600 of the budget. The decrease is due to the abolition of the IV and V forms of the high school, in reference to G.O., Mis. No. 1098 M., dated 2nd July 1896.

11. *Income from Markets.*—The decrease of Rs. 70 under this head against the budget allotment is partly due to the loss sustained by the contractor in the previous year and partly to the absence of fair competition.

12. *License Fees.*—Rs. 100 is entered against Rs. 50 of the budget. The increase is due to the collection of arrears under the head.

13. *Fines under Municipal and other Acts.*—Rs. 250 is entered against Rs. 100 of the budget. This amount is expected within the close of the year, as Rs. 190–10–0 has already been credited. The increase is due to the institution of prosecutions under different sections, in strict conformity to the Act.

14. *Grants and Contributions from Government.*—Rs. 330 and 660, being the amount of contributions for building and salary grants, respectively, expected at the time of budget, were not realized as the high school was reduced to the standard of lower secondary, as explained in paragraph 10 *supra.*

15. *Private Scavenging Fees.*—Rs. 180 is entered against Rs. 120 of the budget. The increase is expected during the close of the official year as the private scavenging system is gradually improving.

16. The other items of receipts call for no special remarks.

Expenditure.

17. *New Works—Communications.*—Rs. 160 is entered against Rs. 110 of the budget. The amount of Rs. 20 provided for the tunnel in the bullock market was not utilized as the execution of that work was subsequently found unnecessary. Since all the works (new works and repairs) were given on contract under tender system, there was a saving under different items under the grant, which enabled the council to execute other important works though not provided for in the budget. Under this special head the following works were carried out :—

		RS.
(1)	Tunnel in Kota Subbayya Chetty Street	24
(2)	„ Pathapathy Munisami Street	24
(3)	„ Talari Munisami Street	31
	Total ..	79

18. *Buildings.*—Rs. 1,360 is entered against Rs. 2,300 of the budget. The amount of Rs. 1,000 provided for the extension of the high school building was not spent for reasons explained in paragraph 10 *supra.* The excess under the item is due to the construction of the oil-room at Rs. 475 instead of repairing the old one at a cost of Rs. 350, and also to the addition of two new rooms made up of screens to the hospital building.

19. *Water-supply.*—Rs. 120 is entered as revised ; of this, Rs. 100 has been spent on the trial measures adopted to introduce water-supply scheme here as per G.O., Mis. No. 1027 M., dated 18th June 1896, and the remaining Rs. 20 in digging ring wells in Robinson tank and in the daily market, as the want of water was greatly felt, especially after closing the well in the public road, in Dhernampet in reference to the Sanitary Commissioner's inspection notes embodied in G.O., No. 1237 M., dated 1st August 1896. The allotment was also sanctioned by Government in their order, Mis. No. 1806 M., dated 26th October 1896.

20. *Repairs—Communications.*—Rs. 1,170 is entered in the revised estimate against Rs. 1,320 of the budget. The difference is due to the reduced rates offered by contractors when tenders were invited and to the carrying out of the work of cutting side-channels for Rs. 50 only instead of for Rs. 120, as other works which were carried out at a cost of Rs. 76–8–0 were more important.

21. *Water-supply Establishment.*—Rs. 320 is entered as revised estimate against Rs. 270 of the budget. The increase is due to the employment of additional coolies to work in springs, as scarcity of water was greatly felt by the public, as per resolution of the council dated 23rd April 1896. The increase in the allotment was sanctioned by Government in their Order, Mis. No. 1806 M., dated 26th October 1896.

22. *Grant 2, Stipends to Normal Students.*—Rs. 50 is entered as revised estimate. Out of this, the Government has sanctioned Rs. 40 in their above order. The council, in their meeting held on 2nd September 1896, sanctioned a stipend of Rs. 2 per month

to one Bauker Sait also, a teacher of the Dhernampet Muhammadan school, who is undergoing training in the Teachers' College, Saidapet. Hence Rs. 10 in excess of the sanctioned allotment.

23. *Salary-results System (Fixed Payments).*—The amount provided in the budget under this item is Rs. 790, and the amount transferred under G.O., Mis. No. 1806 M., dated 26th October 1896, to this head, is Rs. 950. Thus out of the total amount of Rs. 1,740, Rs. 1,690 only is entered as revised estimate. This is due to the savings effected under establishment, to the non-filling up of a vacancy of a teacher in the middle school, and to the low wages of As. 2 per month for which a sweeper was procured for the Panchama school at Jogimatam against As. 4 provided for the purpose in the budget.

24. *Results Grants.*—Rs. 200 was originally provided in the budget, and Rs. 250 was transferred to this head under the above Government Order,* thus making a total of Rs. 450. Rs. 350 is entered in the revised estimate, as the council thought that Rs. 350 would be enough considering the results at the examinations of several schools.

* Mis. No. 1806 M., dated 26th October 1896.

25. *Contingencies.*—Rs. 80 is entered in excess in the revised estimate against Rs. 230 and Rs. 50 provided in the budget and transferred from salary system to salary-results system. The increase is due to the purchase of benches, chairs, &c., for several schools as the council resolved, in their meeting held on 30th September 1896, that they were badly in need of them.

26. *Grant 3, Hospital Establishment.*—The saving of Rs. 30 against the budget allotment is due to the discontinuance of paying house-rent on the ground that the hospital assistant was not living within 200 yards of the dispensary, in reference to G.O., No. 154 L., dated 24th January 1895.

27. *Sundries and Contingencies.*—As per paragraph 4 (3) of the last administration report, two new almirahs were recently supplied to the dispensary. Hence Rs. 80 is entered in excess of the budget.

28. *Cholera Charges.*—Rs. 250 is entered against Rs. 50 of the budget and Rs. 160 subsequently sanctioned by Government in their order, Mis. No. 1740 M., dated 12th October 1896, for the entertainment of an additional staff, on account of cholera, in reference to G.O., No. 1028 M., dated 26th June 1895. The increase over the sanctioned allotment is provided to meet any unforeseen expenditure within the close of the official year.

29. *Light Contingencies.*—Rs. 850 is entered against Rs. 580 of the budget. The increase is on account of the purchase of chimneys, reservoirs and burners and also on account of the purchase of a cask to store the kerosine oil, as resolved by the council in their meeting held on 9th July 1896. Further, the rate of kerosine oil supplied was rather higher than that of the previous year. The excess was an unforeseen expenditure, and the council hope it will meet with the approval of Government.

30. *Other Charges.*—Rs. 620 is entered against Rs. 700 of the budget, as the rates offered for printing were very cheap.

31. *Grant 5, Inspection.*—As it took some months to fill up the appointment of Chairman, a saving of Rs. 50 is effected.

32. *Purchase of Account Books, &c.*—Rs. 100 is entered against Rs. 130 of the budget, as that amount was found to be sufficient to meet the charges.

33. *Office Contingencies other than purchase of Account Books, &c.*—As per instructions of the auditor, all postage charges under different grants are now included in Grant 5, Office Contingencies. Hence Rs. 20 in excess of the budget.

34. The other items of charges, which are a little more or less, based on the budget estimate of the current year, call for no special remarks.

Budget Estimate for 1897–98.

Receipts.

35. The receipts amount to Rs. 16,670 excluding the opening balance of Rs. 1,620, and the expenditure is estimated at Rs. 15,120, leaving a balance of Rs. 3,170 at the close of the year.

36. The receipts and charges of 1897–98 are compared in the statements with the budget and the revised estimates of the current year and the actuals of 1895–96.

37. Except the items noted below, all the other items require no explanation as they are based upon the revised estimate.

38. *Tax on Lands.*—As the council hope that the next year will not be so unfavourable as the current one, Rs. 400 is entered in the budget against Rs. 300 of the revised estimate.

39. *Fees from the Educational Institutions.*—Rs. 1,320 is entered against Rupees 1,110 of the revised estimate, as the Assistant Inspector of Schools says that an increase is expected in consideration of the large strength in all schools.

40. *Fines under Municipal and other Acts.*—Rs. 200 is entered against Rs. 250 of the revised estimate. This is thought by the council to be the proper amount.

41. *Markets.*—Rs. 1,800 is entered against Rs. 1,730 and Rs. 1,800 of the revised and the budget estimates for 1896–97, respectively. The council expects this amount as there is no loss to the present contractor during the year.

42. *Contributions from Government.*—As per Director's letter, No. 11356, dated 22nd October 1896, Rs. 80 is entered in the budget on account of half the grant to be earned by the employment of a drawing master on Rs. 15.

43. *Private Scavenging Fees.*—There are now 225 houses working under the private scavenging system. The council have determined to extend the system throughout the town by strictly enforcing the provisions of the Act, and therefore have raised the receipts in the budget to Rs. 250 against Rs. 180 of the revised estimate.

Expenditure.

44. *Grant 1, Public Works.*—The following provision is made for—

	Rs.
New Works—Communications	100
„ Buildings	900
Repair—Communications	1,000
„ Buildings	120

as per details given in Statement II A.

45. *Grant 2, Salary-result System Establishment.*—Rs. 2,240 is provided against Rs. 1,690 of the revised estimate. The increase is due to the following proposed changes in the establishment:—

The appointment of a drawing master on Rs. 15 to teach drawing in all the schools as suggested by the Director of Public Instruction in his budget report.

Dispensing with the services of the Tamil munshi on Rs. 10 and the last teacher on Rs. 7 by abolishing the first, second and infant classes of the middle school and by amalgamating them with the Dhernampet primary school.

Appointment of an additional teacher on Rs. 17–8–0 for the second form, as a teacher is wanting for that class (middle school).

The appointment of an additional teacher on Rs. 6 in the Dhernampet Muhammadan school in consideration of the present increased strength, as recommended by the Assistant Inspector of Schools.

Increase of Re. 1 to the head master, Dhernampet Muhammadan school, for his enthusiastic work in having turned out better results and improved the strength of the school to double its former strength, as recommended by the Assistant Inspector of Schools.

Starting a new school at Nellorepet with an establishmment of one teacher on Rs. 5 and a sweeper on As. 4 per month.

Abolition of the last teacher on Rs. 5 in Dhernampet primary school in consideration of its poor strength.

Increase of Rs. 2 to the head master of Thalayatam Muhammadan school, as the services of a trained competent teacher are to be procured as recommended by the Assistant Inspector of Schools and approved of by the Director of Public Instruction.

Increase of pay of the peon of the middle school by Re. 1 as recommended by the Assistant Inspector of Schools.

Increasing the pay of the Thalayatam primary school head master and first assistant by Re. 1 each, as the school is maintained up to the third class and managed by only two teachers, and as the strength of the school will be increased on account of the abolition of the third class in Dhernampet primary school.

Appointment of an additional teacher to the Pichanur primary school on Rs. 6 in consideration of its increased strength.

46. *Results Grants.*—Rs. 400 is provided, against Rs. 350 of the revised estimate, with the hope that better results will be produced by the teachers of all schools.

47. *Contingencies.*—Rs. 300 is entered, against Rs. 360 of the revised estimate, as the necessity for the purchase of furniture for all schools will not be great.

48. *Grant 3.*—For want of sufficient funds, the council cannot possibly make arrangements for the quarters of the hospital assistant during the budget year.

49. *Medicines and Supplies.*—Rs. 200 is entered, against Rs. 250 of the last budget and Rs. 230 of the revised estimate. As the supply of the current year was received very late, the council think that the amount provided in the budget will meet the purpose.

50. *Conservancy Establishment.*—Rs. 2,650 is provided against Rs. 2,510 of the revised estimate. The increase is due to the proposed addition of two more scavengers as recommended by the Sanitary Commissioner.

51. *Conservancy—Other Charges, &c.*—Rs. 850 is entered against Rs. 700 of the revised estimate. The increase is due to the intended purchase of some more night-soil and sewage carts.

52. *Private Scavenging Establishment.*—As explained in paragraph 43 *supra*, the council find the necessity of increasing the establishment by two more toties for the purpose on Rs. 5 each per month. Hence Rs. 230 is entered in the budget against Rs. 120 of the revised estimate.

53. *Private Scavenging Contingencies.*—Rs. 60 is entered in the budget to supply carts, as the system is improving.

54. *Cholera Charges.*—Rs. 100 is provided to meet cholera expenses if any.

55. *Grant 4, Light Establishment.*—The small increase over the last budget and revised estimates is due to the proposed increase of pay of lamp-lighters by As. 4 each.

56. *Light Contingencies.*—As there will be no need for purchasing any more chimneys, burners, &c., Rs. 600 is entered as a fair amount in the budget.

57. *Other Charges—Printing, &c.*—Rs. 500 is entered, against Rs. 700 and Rs. 620 of the budget and revised estimates, respectively. As the contract of printing extends to three years and as the rates are very favourable, a less provision is made for the year.

58. *Compensation for Lands.*—Rs. 400 is provided for the acquisition of lands for night-soil depôts, bandy-stand, latrine sites, &c.

59. The collections under revised estimate could not have been better, as the season was very unfavourable during the greater portion of the year.

60. The council trust and request that the increase and decrease of establishment proposed in paragraphs 45, 50, 52 and 55 will meet with the approval of Government.

61. The required proposition statement for the several changes in the establishment is herewith submitted for favourable consideration and sanction.

62. The budget is finally passed as amended by the council in their meeting held on 24th December 1896, copy enclosed.

---

1. Forwarded.

2. The expenditure mentioned in paragraph 29 might have been foreseen.

3. *Paragraph* 48.—No quarters are available for the hospital assistant within 200 yards of the hospital and the council say they have no funds to build him quarters. This is rather hard upon him. Compensation might be given him as a special case pending construction of quarters.

(Signed) E. VAUGHAN,
Ag. Sub-Collector.

7th January 1897.

Forwarded to the Secretary to Government, Local and Municipal Department. The letter is addressed to the Chief Secretary evidently by a clerical mistake in the Municipal office.

(Signed) S. H. WYNNE,
Collector.

9th January 1897.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1897, No. 79.

Adverting to the budget estimate of the Gudiyáttam Municipality for 1897–98, I have the honour to state that the allotments provided for the several heads under Grant 2 meet with my approval and may be accepted. The net expenditure to the council under Grant 2 is Rs. 1,680 (Rs. 3,080—1,400), or 12 per cent. of its estimated income from taxation and market rents.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Trichinopoly, 12th January 1897, No. Tour-3—5.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Gudiyáttam Municipality for the year 1897–98 is sufficient and calls for no further remarks.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Malliyala, 23rd January 1897, No. 220-S.

With reference to the Gudiyáttam municipal budget for 1897–98, I have the honour to state that the provision therein made for the conduct of vaccination is sufficient. Conservancy arrangements are estimated to cost Rs. 3,900, against Rupees 3,470, the sanctioned grant for the current year. The assignment is 23·4 per cent. of the anticipated current receipts.

2. Under Grant 1 a sum of Rs. 650 is set apart for expenditure on sanitary works. I find nothing for purchase of land for a night-soil depôt. This is essential.

ORDER—No. 429 M., dated 8th March 1897.

The estimated receipts and charges of the Gudiyáttam Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96:—

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	— 111	530	510	1,600
Tax on Arts	3,860	3,950	4,050	4,050
„ on Buildings and Lands	4,535	4,380	4,300	4,400
„ on Vehicles and Animals	709	630	630	630
„ on Carts	549	700	700	700
Tolls	1,782	1,800	2,100	2,100
Realizations under Special Acts	50	..	50	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	96	80	160	140
Conservancy Receipts	27	50	40	50
Fees and Revenue from Educational Institutions	1,521	1,600	1,110	1,320
„ „ from Medical Institutions	15	20	20	20
Income from Markets and Slaughter-houses	2,148	2,100	2,050	2,120
License Fees	97	50	100	80
Other Fees	94	80	60	70
Fines under Municipal and other Acts	189	100	250	200
Grants and Contributions from Government	150	990	..	80
„ „ from Local Boards	580	450	450	450
Recoveries for Services to Private Individuals	126	120	180	250
Miscellaneous	27	30	10	10
Total	16,444	17,660	16,770	18,270
Charges.				
Grant 1—				
New Works—				
Communications	485	110	160	100
Buildings	2,259	2,300	1,360	900
Water-supply	..	..	120	..
Repairs—				
Communications	883	1,320	1,170	1,000
Buildings	68	100	80	120
Drainage	120	120	120	120
Water-supply	175	280	330	280
Establishment	132	140	130	140
Tools and Plant and other Stores	7	10	10	10
Total	4,129	4,380	3,480	2,670
Grant 2—				
Training Schools	..	..	50	..
Municipal Schools—				
On the Salary System	1,597	2,550	..	..
„ Salary-result System	953	1,220	2,400	2,770
Grants-in-aid—				
Result Grants	59	80	80	80
Inspection	61	60	60	60
Miscellaneous	..	..	..	170
Total	2,670	3,910	2,590	3,080
Grant 3—				
Hospitals and Dispensaries	1,210	1,200	1,230	1,110
Contributions	142	70	70	70
Vaccination	272	270	270	270
Registration of Births and Deaths	125	130	120	130
Conservancy, Road-cleaning and Road-watering	3,387	3,470	3,590	4,550
Total	5,136	5,140	5,280	6,130
Grant 4—				
Lighting	1,009	1,000	1,300	1,100
Markets and Slaughter-houses	83	80	80	80
Avenues	84	90	90	90
Public Garden, Survey of Land, Fire and other Charges	1,124	770	690	960
Total	2,300	1,940	2,160	2,230
Grant 5—				
Supervision and Management	1,673	1,720	1,660	1,740
Advances Recoverable	27	..	..	..
Balance	509	570	1,600	2,420
Total	16,444	17,660	16,770	18,270

Revised Estimate for 1896–97.

2. The current receipts and charges are now estimated at Rs. 16,260 and Rupees 15,150, respectively, against Rs. 17,130 and Rs. 17,090 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under school-fees and Government grants for education, is partly counterbalanced by an increase under tolls, while the decrease in the charges appears mainly under Grants 1 and 2. The explanation offered in paragraph 59 of the Chairman's letter for the short collections under some of the principal taxes during the first eight months of the year cannot be considered adequate. The sanction of Government should have been obtained for the entertainment of a teacher on Rs. 5 and a sweeper on As. 2 for the panchama school at Jogimatam, instead of the establishment sanctioned in paragraph 4 (3) of G.O., No. 301 M., dated 20th February 1896, for a school at Nellorepet. These alterations are, however, now approved. The allotment of funds referred to in paragraph 29 of the Chairman's letter is sanctioned; but, as observed in paragraph 2 of the Sub-Collector's endorsement, the increased expenditure might have been foreseen. The contribution for the central office establishments will be raised from Rs. 90 to Rs. 111, or Rs. 110 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896. The closing balance will then be Rs. 1,600.

Budget Estimate for 1897–98.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 16,670 against Rs. 16,260 in the revised estimate, the increase occurring chiefly under school-fees.

4. *Charges.*—(1) The probable charges are put down at Rs. 15,120 against Rs. 15,170 in the revised estimate, the decrease, which appears under Grant 1, being partly met by an increase under Grants 2 and 3.

(2) *Grant 2.*—The additions to, and alterations in, the educational establishments proposed in paragraph 45 are sanctioned.

(3) *Grant 3.*—The Sub-Collector's recommendation in paragraph 3 of his endorsement to grant compensation to the hospital assistant as a special case cannot be approved; but the municipal council should lose no time in building quarters for him near the hospital. The provision for epidemic disease charges will be raised from Rs. 100 to Rs. 750 with reference to No. 26 of the rules issued in G.O., No. 1536 M., dated 9th September 1896. The entertainment of four scavengers on Rs. 5 each for the conservancy and private scavenging establishments, referred to in paragraphs 50 and 52, is sanctioned. With reference to the Sanitary Commissioner's remark at the end of his letter read above, his attention is drawn to paragraph 58 of the Chairman's letter.

(4) *Grant 4.*—The increase of As. 4 in the pay of the lamp-lighters proposed in paragraph 55 is approved.

(5) *Grant 5.*—The contribution for the central office establishments will be raised from Rs. 90 to Rs. 165, or Rs. 170 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 2,420, or 14·5 per cent. of the estimated ordinary receipts. This is considerably in excess of the prescribed minimum. In the municipality there must be many sanitary and other works on which the money short budgeted can be usefully expended, and it is to be regretted that allotments have not been assigned for them by appropriate budget allotment.

6. The Chairman's attention is drawn to the mistake pointed out in the Collector's endorsement.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. A. Raitt.

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LOCAL AND MUNICIPAL.

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Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 429 M., 8th March 1897.

MARCH.

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13. *Fines under Municipal and other Acts.*—Rs. 250 is entered against Rs. 100 of the budget. This amount is expected within the close of the year, as Rs. 190–10–0 has already been credited. The increase is due to the institution of prosecutions under different sections, in strict conformity to the Act.

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15. *Private Scavenging Fees.*—Rs. 180 is entered against Rs. 120 of the budget. The increase is expected during the close of the official year as the private scavenging system is gradually improving.

16. The other items of receipts call for no special remarks.

Expenditure.

17. *New Works—Communications.*—Rs. 160 is entered against Rs. 110 of the budget. The amount of Rs. 20 provided for the tunnel in the bullock market was not utilized as the execution of that work was subsequently found unnecessary. Since all the works (new works and repairs) were given on contract under tender system, there was a saving under different items under the grant, which enabled the council to execute other important works though not provided for in the budget. Under this special head the following works were carried out :—

		Rs.
(1)	Tunnel in Kota Subbayya Chetty Street	24
(2)	„ Pathapathy Munisami Street	24
(3)	„ Talari Munisami Street	31
	Total ..	79

18. *Buildings.*—Rs. 1,360 is entered against Rs. 2,300 of the budget. The amount of Rs. 1,000 provided for the extension of the high school building was not spent for reasons explained in paragraph 10 *supra*. The excess under the item is due to the construction of the oil-room at Rs. 475 instead of repairing the old one at a cost of Rs. 350, and also to the addition of two new rooms made up of screens to the hospital building.

19. *Water-supply.*—Rs. 120 is entered as revised ; of this, Rs. 100 has been spent on the trial measures adopted to introduce water-supply scheme here as per G.O., Mis. No. 1027 M., dated 18th June 1896, and the remaining Rs. 20 in digging ring wells in Robinson tank and in the daily market, as the want of water was greatly felt, especially after closing the well in the public road, in Dhernampet in reference to the Sanitary Commissioner's inspection notes embodied in G.O., No. 1237 M., dated 1st August 1896. The allotment was also sanctioned by Government in their order, Mis. No. 1806 M., dated 26th October 1896.

20. *Repairs—Communications.*—Rs. 1,170 is entered in the revised estimate against Rs. 1,320 of the budget. The difference is due to the reduced rates offered by contractors when tenders were invited and to the carrying out of the work of cutting side-channels for Rs. 50 only instead of for Rs. 120, as other works which were carried out at a cost of Rs. 76–8–0 were more important.

21. *Water-supply Establishment.*—Rs. 320 is entered as revised estimate against Rs. 210 of the budget. The increase is due to the employment of additional coolies to work in springs, as scarcity of water was greatly felt by the public, as per resolution of the council dated 23rd April 1896. The increase in the allotment was sanctioned by Government in their Order, Mis. No. 1806 M., dated 26th October 1896.

22. *Grant 2, Stipends to Normal Students.*—Rs. 50 is entered as revised. Out of this, the Government has sanctioned Rs. 40 in their above order. The council, in their meeting held on 2nd September 1896, sanctioned a stipend of Rs. 2 per month

to one Bauker Sait also, a teacher of the Dhernampet Muhammadan school, who is undergoing training in the Teachers' College, Saidapet. Hence Rs. 10 in excess of the sanctioned allotment.

23. *Salary-results System (Fixed Payments).*—The amount provided in the budget under this item is Rs. 790, and the amount transferred under G.O., Mis. No. 1806 M., dated 26th October 1896, to this head, is Rs. 950. Thus out of the total amount of Rs. 1,740, Rs. 1,690 only is entered as revised estimate. This is due to the savings effected under establishment, to the non-filling up of a vacancy of a teacher in the middle school, and to the low wages of As. 2 per month for which a sweeper was procured for the Panchama school at Jogimatam against As. 4 provided for the purpose in the budget.

24. *Results Grants.*—Rs. 200 was originally provided in the budget, and Rs. 250 was transferred to this head under the above Government Order,* thus making a total of Rs. 450. Rs. 350 is entered in the revised estimate, as the council thought that Rs. 350 would be enough considering the results at the examinations of several schools.

* Mis. No. 1806 M., dated 26th October 1896.

25. *Contingencies.*—Rs. 80 is entered in excess in the revised estimate against Rs. 230 and Rs. 50 provided in the budget and transferred from salary system to salary-results system. The increase is due to the purchase of benches, chairs, &c., for several schools as the council resolved, in their meeting held on 30th September 1896, that they were badly in need of them.

26. *Grant 3, Hospital Establishment.*—The saving of Rs. 30 against the budget allotment is due to the discontinuance of paying house-rent on the ground that the hospital assistant was not living within 200 yards of the dispensary, in reference to G.O., No. 154 L., dated 24th January 1895.

27. *Sundries and Contingencies.*—As per paragraph 4 (3) of the last administration report, two new almirahs were recently supplied to the dispensary. Hence Rs. 80 is entered in excess of the budget.

28. *Cholera Charges.*—Rs. 250 is entered against Rs. 50 of the budget and Rs. 160 subsequently sanctioned by Government in their order, Mis. No. 1740 M., dated 12th October 1896, for the entertainment of an additional staff, on account of cholera, in reference to G.O., No. 1028 M., dated 26th June 1895. The increase over the sanctioned allotment is provided to meet any unforeseen expenditure within the close of the official year.

29. *Light Contingencies.*—Rs. 850 is entered against Rs. 580 of the budget. The increase is on account of the purchase of chimneys, reservoirs and burners and also on account of the purchase of a cask to store the kerosine oil, as resolved by the council in their meeting held on 9th July 1896. Further, the rate of kerosine oil supplied was rather higher than that of the previous year. The excess was an unforeseen expenditure, and the council hope it will meet with the approval of Government.

30. *Other Charges.*—Rs. 620 is entered against Rs. 700 of the budget, as the rates offered for printing were very cheap.

31. *Grant 5, Inspection.*—As it took some months to fill up the appointment of Chairman, a saving of Rs. 50 is effected.

32. *Purchase of Account Books, &c.*—Rs. 100 is entered against Rs. 130 of the budget, as that amount was found to be sufficient to meet the charges.

33. *Office Contingencies other than purchase of Account Books, &c.*—As per instructions of the auditor, all postage charges under different grants are now included in Grant 5, Office Contingencies. Hence Rs. 20 in excess of the budget.

34. The other items of charges, which are a little more or less, based on the budget estimate of the current year, call for no special remarks.

Budget Estimate for 1897–98.

Receipts.

35. The receipts amount to Rs. 16,670 excluding the opening balance of Rs. 1,620, and the expenditure is estimated at Rs. 15,120, leaving a balance of Rs. 3,170 at the close of the year.

36. The receipts and charges of 1897–98 are compared in the statements with the budget and the revised estimates of the current year and the actuals of 1895–96.

37. Except the items noted below, all the other items require no explanation as they are based upon the revised estimate.

38. *Tax on Lands.*—As the council hope that the next year will not be so unfavourable as the current one, Rs. 400 is entered in the budget against Rs. 300 of the revised.

39. *Fees from the Educational Institutions.*—Rs. 1,320 is entered against Rupees 1,110 of the revised estimate, as the Assistant Inspector of Schools says that an increase is expected in consideration of the large strength in all schools.

40. *Fines under Municipal and other Acts.*—Rs. 200 is entered against Rs. 250 of the revised estimate. This is thought by the council to be the proper amount.

41. *Markets.*—Rs. 1,800 is entered against Rs. 1,730 and Rs. 1,800 of the revised and the budget estimates for 1896–97, respectively. The council expects this amount as there is no loss to the present contractor during the year.

42. *Contributions from Government.*—As per Director's letter, No. 11356, dated 22nd October 1896, Rs. 80 is entered in the budget on account of half the grant to be earned by the employment of a drawing master on Rs. 15.

43. *Private Scavenging Fees.*—There are now 225 houses working under the private scavenging system. The council have determined to extend the system throughout the town by strictly enforcing the provisions of the Act, and therefore have raised the receipts in the budget to Rs. 250 against Rs. 180 of the revised estimate.

Expenditure.

44. *Grant 1, Public Works.*—The following provision is made for—

	Rs.
New Works—Communications	100
„ Buildings	900
Repair—Communications	1,000
„ Buildings	120

as per details given in Statement II A.

45. *Grant 2, Salary-result System Establishment.*—Rs. 2,240 is provided against Rs. 1,690 of the revised estimate. The increase is due to the following proposed changes in the establishment:—

The appointment of a drawing master on Rs. 15 to teach drawing in all the schools as suggested by the Director of Public Instruction in his budget report.

Dispensing with the services of the Tamil munshi on Rs. 10 and the last teacher on Rs. 7 by abolishing the first, second and infant classes of the middle school and by amalgamating them with the Dhernampet primary school.

Appointment of an additional teacher on Rs. 17–8–0 for the second form, as a teacher is wanting for that class (middle school).

The appointment of an additional teacher on Rs. 6 in the Dhernampet Muhammadan school in consideration of the present increased strength, as recommended by the Assistant Inspector of Schools.

Increase of Re. 1 to the head master, Dhernampet Muhammadan school, for his enthusiastic work in having turned out better results and improved the strength of the school to double its former strength, as recommended by the Assistant Inspector of Schools.

Starting a new school at Nellorepet with an establishmment of one teacher on Rs. 5 and a sweeper on As. 4 per month.

Abolition of the last teacher on Rs. 5 in Dhernampet primary school in consideration of its poor strength.

Increase of Rs. 2 to the head master of Thalayatam Muhammadan school, as the services of a trained competent teacher are to be procured as recommended by the Assistant Inspector of Schools and approved of by the Director of Public Instruction.

Increase of pay of the peon of the middle school by Re. 1 as recommended by the Assistant Inspector of Schools.

Increasing the pay of the Thalayatam primary school head master and first assistant by Re. 1 each, as the school is maintained up to the third class and managed by only two teachers, and as the strength of the school will be increased on account of the abolition of the third class in Dhernampet primary school.

Appointment of an additional teacher to the Pichanur primary school on Rs. 6 in consideration of its increased strength.

46. *Results Grants.*—Rs. 400 is provided, against Rs. 350 of the revised estimate, with the hope that better results will be produced by the teachers of all schools.

47. *Contingencies.*—Rs. 300 is entered, against Rs. 360 of the revised estimate, as the necessity for the purchase of furniture for all schools will not be great.

48. *Grant 3.*—For want of sufficient funds, the council cannot possibly make arrangements for the quarters of the hospital assistant during the budget year.

49. *Medicines and Supplies.*—Rs. 200 is entered, against Rs. 250 of the last budget and Rs. 230 of the revised estimate. As the supply of the current year was received very late, the council think that the amount provided in the budget will meet the purpose.

50. *Conservancy Establishment.*—Rs. 2,650 is provided against Rs. 2,510 of the revised estimate. The increase is due to the proposed addition of two more scavengers as recommended by the Sanitary Commissioner.

51. *Conservancy—Other Charges, &c.*—Rs. 850 is entered against Rs. 700 of the revised estimate. The increase is due to the intended purchase of some more night-soil and sewage carts.

52. *Private Scavenging Establishment.*—As explained in paragraph 43 *supra*, the council find the necessity of increasing the establishment by two more toties for the purpose on Rs. 5 each per month. Hence Rs. 230 is entered in the budget against Rs. 120 of the revised estimate.

53. *Private Scavenging Contingencies.*—Rs. 60 is entered in the budget to supply carts, as the system is improving.

54. *Cholera Charges.*—Rs. 100 is provided to meet cholera expenses if any.

55. *Grant 4, Light Establishment.*—The small increase over the last budget and revised estimates is due to the proposed increase of pay of lamp-lighters by As. 4 each.

56. *Light Contingencies.*—As there will be no need for purchasing any more chimneys, burners, &c., Rs. 600 is entered as a fair amount in the budget.

57. *Other Charges—Printing, &c.*—Rs. 500 is entered, against Rs. 700 and Rs. 620 of the budget and revised estimates, respectively. As the contract of printing extends to three years and as the rates are very favourable, a less provision is made for the year.

58. *Compensation for Lands.*—Rs. 400 is provided for the acquisition of lands for night-soil depôts, bandy-stand, latrine sites, &c.

59. The collections under revised estimate could not have been better, as the season was very unfavourable during the greater portion of the year.

60. The council trust and request that the increase and decrease of establishment proposed in paragraphs 45, 50, 52 and 55 will meet with the approval of Government.

61. The required proposition statement for the several changes in the establishment is herewith submitted for favourable consideration and sanction.

62. The budget is finally passed as amended by the council in their meeting held on 24th December 1896, copy enclosed.

---

1. Forwarded.

2. The expenditure mentioned in paragraph 29 might have been foreseen.

3. *Paragraph* 48.—No quarters are available for the hospital assistant within 200 yards of the hospital and the council say they have no funds to build him quarters. This is rather hard upon him. Compensation might be given him as a special case pending construction of quarters.

(Signed) E. L. VAUGHAN,
Ag. Sub-Collector.

7th January 1897.

Forwarded to the Secretary to Government, Local and Municipal Department. The letter is addressed to the Chief Secretary evidently by a clerical mistake in the Municipal office.

(Signed) S. H. WYNNE,
Collector.

9th January 1897.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1897, No. 79.

Adverting to the budget estimate of the Gudiyáttam Municipality for 1897–98, I have the honour to state that the allotments provided for the several heads under Grant 2 meet with my approval and may be accepted. The net expenditure to the council under Grant 2 is Rs. 1,680 (Rs. 3,080—1,400), or 12 per cent. of its estimated income from taxation and markets rents.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Trichinopoly, 12th January 1897, No. Tour-3—5.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Gudiyáttam Municipality for the year 1897–98 is sufficient and calls for no further remarks.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Malliyala, 23rd January 1897, No. 220-S.

With reference to the Gudiyáttam municipal budget for 1897–98, I have the honour to state that the provision therein made for the conduct of vaccination is sufficient. Conservancy arrangements are estimated to cost Rs. 3,900, against Rupees 3,470, the sanctioned grant for the current year. The assignment is 23·4 per cent. of the anticipated current receipts.

2. Under Grant 1 a sum of Rs. 650 is set apart for expenditure on sanitary works. I find nothing for purchase of land for a night-soil depôt. This is essential.

ORDER—No. 429 M., dated 8th March 1897.

The estimated receipts and charges of the Gudiyáttam Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96 :—

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	— 111	530	510	1,600
Tax on Arts	3,860	3,950	4,050	4,050
„ on Buildings and Lands	4,535	4,380	4,300	4,400
„ on Vehicles and Animals	709	630	630	630
„ on Carts	549	700	700	700
Tolls	1,782	1,800	2,100	2,100
Realizations under Special Acts	50	..	50	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	96	80	160	140
Conservancy Receipts	27	50	40	50
Fees and Revenue from Educational Institutions	1,521	1,600	1,110	1,120
„ „ from Medical Institutions	15	20	20	20
Income from Markets and Slaughter-houses	2,148	2,100	2,050	2,120
License Fees	97	50	100	80
Other Fees	94	80	60	70
Fines under Municipal and other Acts	189	100	250	200
Grants and Contributions from Government	150	990	..	80
„ „ from Local Boards	580	450	450	450
Recoveries for Services to Private Individuals	126	120	180	250
Miscellaneous	27	30	10	10
Total ..	16,444	17,660	16,770	18,270
Charges.				
Grant 1—				
New Works—				
Communications	485	110	160	160
Buildings	2,259	2,300	1,360	900
Water-supply	..	..	120	..
Repairs—				
Communications	883	1,320	1,170	1,000
Buildings	68	100	80	120
Drainage	120	120	120	120
Water-supply	175	280	330	280
Establishment	132	140	130	140
Tools and Plant and other Stores	7	10	10	10
Total ..	4,129	4,380	3,480	2,670
Grant 2—				
Training Schools	..	..	50	..
Municipal Schools—				
On the Salary System	1,597	2,550	..	..
„ Salary-result System	953	1,220	2,400	2,770
Grants-in-aid—				
Result Grants	59	80	80	80
Inspection	61	60	60	60
Miscellaneous	..	..	..	170
Total ..	2,670	3,910	2,590	3,080
Grant 3—				
Hospitals and Dispensaries	1,210	1,200	1,230	1,110
Contributions	142	70	70	70
Vaccination	272	270	270	270
Registration of Births and Deaths	125	130	120	130
Conservancy, Road-cleaning and Road-watering	3,387	3,470	3,590	4,550
Total ..	5,136	5,140	5,280	6,130
Grant 4—				
Lighting	1,009	1,000	1,300	1,100
Markets and Slaughter-houses	83	80	80	80
Avenues	83	80	90	90
Public Garden, Survey of Land, Fire and other Charges ..	1,124	770	690	960
Total ..	2,300	1,940	2,160	2,230
Grant 5—				
Supervision and Management	1,673	1,720	1,660	1,740
Advances Recoverable	27	..	..	..
Balance	509	570	1,600	2,420
Total ..	16,444	17,660	16,770	18,270

Revised Estimate for 1896–97.

2. The current receipts and charges are now estimated at Rs. 16,260 and Rupees 15,150, respectively, against Rs. 17,130 and Rs. 17,090 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under school-fees and Government grants for education, is partly counterbalanced by an increase under tolls, while the decrease in the charges appears mainly under Grants 1 and 2. The explanation offered in paragraph 59 of the Chairman's letter for the short collections under some of the principal taxes during the first eight months of the year cannot be considered adequate. The sanction of Government should have been obtained for the entertainment of a teacher on Rs. 5 and a sweeper on As. 2 for the panchama school at Jogimatam, instead of the establishment sanctioned in paragraph 4 (3) of G.O., No. 301 M., dated 20th February 1896, for a school at Nellorepet. These alterations are, however, now approved. The allotment of funds referred to in paragraph 29 of the Chairman's letter is sanctioned; but, as observed in paragraph 2 of the Sub-Collector's endorsement, the increased expenditure might have been foreseen. The contribution for the central office establishments will be raised from Rs. 90 to Rs. 111, or Rs. 110 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896. The closing balance will then be Rs. 1,600.

Budget Estimate for 1897–98.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 16,670 against Rs. 16,260 in the revised estimate, the increase occurring chiefly under school-fees.

4. *Charges.*—(1) The probable charges are put down at Rs. 15,120 against Rs. 15,170 in the revised estimate, the decrease, which appears under Grant 1, being partly met by an increase under Grants 2 and 3.

(2) *Grant 2.*—The additions to, and alterations in, the educational establishments proposed in paragraph 45 are sanctioned.

(3) *Grant 3.*—The Sub-Collector's recommendation in paragraph 3 of his endorsement to grant compensation to the hospital assistant as a special case cannot be approved; but the municipal council should lose no time in building quarters for him near the hospital. The provision for epidemic disease charges will be raised from Rs. 100 to Rs. 750 with reference to No. 26 of the rules issued in G.O., No. 1536 M., dated 9th September 1896. The entertainment of four scavengers on Rs. 5 each for the conservancy and private scavenging establishments, referred to in paragraphs 50 and 52, is sanctioned. With reference to the Sanitary Commissioner's remark at the end of his letter read above, his attention is drawn to paragraph 58 of the Chairman's letter.

(4) *Grant 4.*—The increase of As. 4 in the pay of the lamp-lighters proposed in paragraph 55 is approved.

(5) *Grant 5.*—The contribution for the central office establishments will be raised from Rs. 90 to Rs. 165, or Rs. 170 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 2,420, or 14·5 per cent. of the estimated ordinary receipts. This is considerably in excess of the prescribed minimum. In the municipality there must be many sanitary and other works on which the money short budgeted can be usefully expended, and it is to be regretted that allotments have not been assigned for them by appropriate budget allotment.

6. The Chairman's attention is drawn to the mistake pointed out in the Collector's endorsement.

(True Extract.)

Secretary to Government.

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

Exd. A. Raitt.

2 ... marked in this Proof

Gudiyattam

C No. 114 m

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From SYED ADAM SAIB, Chairman, Municipal Council, Gudiyáttam, to the Secretary to Government, Local and Municipal Department (through the Divisional officer, Vellore), dated 27th December 1896, No. 524.

I have the honour to submit herewith the budget estimates of receipts and charges of the Gudiyáttam Municipality for the year 1897–98, as required by section 251 of the District Municipalities Act IV of 1884.

REVISED ESTIMATE FOR 1896–97.

2. The receipts, including the opening balance brought forward from the accounts of 1895–96, amount to Rs. 16,770, and the expenditure is fixed at Rs. 15,150 and the balance at the close of the year (current) will be Rs. 1,620, which is the opening balance brought forward in the budget estimate for 1897–98.

3. Explanations for variations between the actuals of receipts and charges of the revised estimates and the budget for 1896–97 have already been given in column 7 of Statement VI, Revised Estimate.

Receipts.

4. *Tax on Arts.*—Rs. 4,277 was originally fixed as demand by the Chairman. The council reduced it to Rs. 4,050, against the budget allotment of Rs. 3,950. The increase against the budget is due to thorough revision.

5. *Tax on Lands.*—Rs. 300 is fixed by the council against Rs. 400 of the budget. The decrease is attributed to the present unfavourable season.

6. *Tolls.*—The increase of Rs. 300 against the budget is due to the keen competition at the time of sale.

7. *Fees under Act II of 1888.*—Rs. 50 is entered in the revised, as it was collected from circus players, who happened to pass this town in December 1896.

8. *Avenue Receipts.*—Rs. 100 is entered against Rs. 60 of the budget. The increase is due to the fair competition.

9. *Sale-proceeds of old Materials, &c.*—The increase of Rs. 40 under this item is on account of the sale of old materials of the office building.

10. *Fees from Educational Institutions.*—Rs. 1,110 is entered in the revised against Rs. 1,600 of the budget. The decrease is due to the abolition of the IV and V forms of the high school, in reference to G.O., Mis. No. 1098 M., dated 2nd July 1896.

11. *Income from Markets.*—The decrease of Rs. 70 under this head against the budget allotment is partly due to the loss sustained by the contractor in the previous year and partly to the absence of fair competition.

12. *License Fees.*—Rs. 100 is entered against Rs. 50 of the budget. The increase is due to the collection of arrears under the head.

13. *Fines under Municipal and other Acts.*—Rs. 250 is entered against Rs. 100 of the budget. This amount is expected within the close of the year, as Rs. 190–10–0 has already been credited. The increase is due to the institution of prosecutions under different sections, in strict conformity to the Act.

14. *Grants and Contributions from Government.*—Rs. 330 and 660, being the amount of contributions for building and salary grants, respectively, expected at the time of budget, were not realized as the high school was reduced to the standard of lower secondary, as explained in paragraph 10 *supra*.

15. *Private Scavenging Fees.*—Rs. 180 is entered against Rs. 120 of the budget. The increase is expected during the close of the official year as the private scavenging system is gradually improving.

16. The other items of receipts call for no special remarks.

Expenditure.

17. *New Works—Communications.*—Rs. 160 is entered against Rs. 110 of the budget. The amount of Rs. 20 provided for the tunnel in the bullock market was not utilized as the execution of that work was subsequently found unnecessary. Since all the works (new works and repairs) were given on contract under tender system, there was a saving under different items under the grant, which enabled the council to execute other important works though not provided for in the budget. Under this special head the following works were carried out:—

			Rs.
(1)	Tunnel in Kota Subbayya Chetty Street		24
(2)	„ Pathapathy Munisami Street		24
(3)	„ Talari Munisami Street		31
		Total ..	79

18. *Buildings.*—Rs. 1,360 is entered against Rs. 2,300 of the budget. The amount of Rs. 1,000 provided for the extension of the high school building was not spent for reasons explained in paragraph 10 *supra*. The excess under the item is due to the construction of the oil-room at Rs. 475 instead of repairing the old one at a cost of Rs. 350, and also to the addition of two new rooms made up of screens to the hospital building.

19. *Water-supply.*—Rs. 120 is entered as revised; to this, Rs. 100 has been spent on the trial measures adopted to introduce water-supply scheme here as per G.O., Mis. No. 1027 M., dated 18th June 1896, and the remaining Rs. 20 in digging ring wells in Robinson tank and in the daily market, as the want of water was greatly felt, especially after closing the well in the public road, in Dhernampet in reference to the Sanitary Commissioner's inspection notes embodied in G.O., No. 1237 M., dated 1st August 1896. The allotment was also sanctioned by Government in their order, Mis. No. 1806 M., dated 26th October 1896.

20. *Repairs—Communications.*—Rs. 1,170 is entered in the revised against Rs. 1,320 of the budget. The difference is due to the reduced rates offered by contractors when tenders were invited and to the carrying out of the work of cutting side-channels for Rs. 50 only instead of for Rs. 120, as other works which were carried out at a cost of Rs. 76–8–0 were more important.

21. *Water-supply Establishment.*—Rs. 320 is entered as revised against Rs. 270 of the budget. The increase is due to the employment of additional coolies to work in springs, as scarcity of water was greatly felt by the public, as per resolution of the council dated 23rd April 1896. The increase in the allotment was sanctioned by Government in their Order, Mis. No. 1806 M., dated 26th October 1896.

22. *Grant 2, Stipends to Normal Students.*—Rs. 50 is entered as revised. Out of this, the Government has sanctioned Rs. 40 in their above order. The council, in their meeting held on 2nd September 1896, sanctioned a stipend of Rs. 2 per month

to one Ranjit Sit also, a teacher of the Dhernampet Muhammadan school, who is undergoing training in the Teachers' College, Saidapet. Hence Rs. 10 in excess of the sanctioned allotment.

23. *Salaries, System (Fixed Payments).*—The amount provided in the budget under this head is Rs. 790, and the amount transferred under G.O., Mis. No. 1806 M., dated 26th October 1896, to this head, is Rs. 950. Thus out of the total amount of Rs. 1,740 Rs. 1,690 only is entered as revised. This is due to the savings effected under establishment, to the non-filling up of a vacancy of a teacher in the middle school, and to the low wages of As. 2 per month for which a sweeper was procured for the Pandua school at Jogimatam against As. 4 provided for the purpose in the budget.

24. *Rents, Grants.*—Rs. 200 was originally provided in the budget, and Rs. 250 was transferred to this head under the above Government Order, * thus making a total of Rs. 450. Rs. 350 is entered in the revised as the council thought that Rs. 350 would be enough considering the results at the examinations of several schools.

* Mis. No. 1806 M., dated 26th October 1896.

25. *Contingencies.*—Rs. 80 is entered in excess in the revised estimate against Rs. 230 and Rs. 50 provided for in the budget and transferred from salary system to salary-results system. The increase is due to the purchase of benches, chairs, &c., for several schools as the council resolved, in their meeting held on 30th September 1896, that they were badly in need of them.

26. *Grant 3, Hospital Establishment.*—The saving of Rs. 30 against the budget allotment is due to the discontinuance of paying house-rent on the ground that the hospital assistant was not living within 200 yards of the dispensary, in reference to G.O., No. 144 L., dated 24th January 1895.

27. *Bandies and Contingencies.*—As per paragraph 4 (3) of the last administration report, two new almirahs were recently supplied to the dispensary. Hence Rs. 80 is entered in excess of the budget.

28. *Cholera Charges.*—Rs. 250 is entered against Rs. 50 of the budget and Rs. 160 subsequently sanctioned by Government in their order, Mis. No. 1740 M., dated 12th October 1896, for the entertainment of an additional staff, on account of cholera, in reference to G.O., No. 1028 M., dated 26th June 1896. The increase over the sanctioned allotment is provided to meet any unforeseen expenditure within the close of the official year.

29. *Light, Contingencies.*—Rs. 850 is entered against Rs. 580 of the budget. The increase is on account of the purchase of chimneys, reservoirs and burners and also on account of the purchase of a cask to store the kerosine oil, as resolved by the council in their meeting held on 9th July 1896. Further, the rate of kerosine supplied was rather higher than that of the previous year. The excess was an unforeseen expenditure, and the council hope it will meet with the approval of Government.

30. *Other Charges.*—Rs. 620 is entered against Rs. 700 of the budget, as the rates offered for printing were very cheap.

31. *Grant 5, Inspection.*—As it took some months to fill up the appointment of Chairman, a saving of Rs. 50 is effected.

32. *Purchase of Account Books, &c.*—Rs. 100 is entered against Rs. 130 of the budget, as that amount was found to be sufficient to meet the charges.

33. *Office Contingencies other than purchase of Account Books, &c.*—As per instructions of the auditor, all postage charges under different grants are now included in Grant 5, Office Contingencies. Hence Rs. 20 in excess of the budget.

34. The other items of charges, which are a little more or less, based on the budget estimate of the current year, call for no special remarks.

Budget Estimate for 1897–98.

Receipts.

35. The receipts amount to Rs. 16,670 excluding the opening balance of Rs. 1,620, and the expenditure is estimated at Rs. 15,120, leaving a balance of Rs. 3,170 at the close of the year.

36. The receipts and charges of 1897–98 are compared in the statements with the budget and the revised estimates of the current year and the actuals of 1895–96.

37. Except the items noted below, all the other items require no explanation as they are based upon the revised estimate.

38. *Tax on Lands.*—As the council hope that the next year will not be so unfavourable as that of the current one, Rs. 400 is entered in the budget against Rs. 300 of the revised.

39. *Fees from the Educational Institutions.*—Rs. 1,320 is entered against Rupees 1,110 of the revised, as the Assistant Inspector of Schools says that an increase is expected in consideration of the large strength in all schools.

40. *Fines under Municipal and other Acts.*—Rs. 200 is entered against Rs. 250 of the revised. This is thought by the council to be the proper amount.

41. *Markets.*—Rs. 1,800 is entered against Rs. 1,730 and Rs. 1,800 of the revised and the budget for 1896–97, respectively. The council expects this amount as there is no loss to the present contractor during the year.

42. *Contributions from Government.*—As per Director's letter, No. 11356, dated 22nd October 1896, Rs. 80 is entered in the budget on account of half the grant to be earned by the employment of a drawing master on Rs. 15.

43. *Private Scavenging Fees.*—There are now 225 houses working under the private scavenging system. The council have determined to extend the system throughout the town by strictly enforcing the provisions of the Act, and therefore have raised the receipts in the budget to Rs. 250 against Rs. 180 of the revised.

Expenditure.

44. *Grant 1, Public Works.*—The following provision is made for—

	Rs.
New Works—Communications	100
„ Buildings	900
Repair—Communications	1,000
„ Buildings	120

as per details given in Statement II A.

45. *Grant 2, Salary-result System Establishment.*—Rs. 2,240 is provided against Rs. 1,690 of the revised. The increase is due to the following proposed changes in the establishment:—

The appointment of a drawing master on Rs. 15 to teach drawing in all the schools as suggested by the Director of Public Instruction in his budget report.

Dispensing with the services of the Tamil munshi on Rs. 10 and the last teacher on Rs. 7 by abolishing the first, second and infant classes of the middle school and by amalgamating them with the Dhernampet primary school.

Appointment of an additional teacher on Rs. 17–8–0 for the second form, as a teacher is wanting for that class (middle school).

The appointment of an additional teacher on Rs. 6 in the Dhernampet Muhammadan school in consideration of the present increased strength, as recommended by the Assistant Inspector of Schools.

Increase of Re. 1 to the head master, Dhernampet Muhammadan school, for his enthusiastic work in having turned out better results and improved the strength of the school to double its former strength, as recommended by the Assistant Inspector of Schools.

Starting a new school at Nellorepet with an establishmment of one teacher on Rs. 5 and a sweeper on As. 4 per month.

Abolition of the last teacher on Rs. 5 in Dhernampet primary school in consideration of its poor strength.

Increase of Rs. 2 to the head master of Thalayatam Muhammadan school, as the services of a trained competent teacher are to be procured as recommended by the Assistant Inspector of Schools and approved of by the Director of Public Instruction.

Increase of pay of the peon of the middle school by Re. 1 as recommended by the Assistant Inspector of Schools.

Increasing the pay of the Thalayatam primary school head master and first assistant by Re. 1 each, as the school is maintained up to the third class and managed by only two teachers, and as the strength of the school will be increased on account of the abolition of the third class in Dhernampet primary school.

Appointment of an additional teacher to the Pichamer primary school on Rs. 6 in consideration of its increased strength.

46. *Results Grants.*—Rs. 400 is provided, against Rs. 350 of the revised, with the hope that better results will be produced by the teachers of all schools.

47. *Contingencies.*—Rs. 300 is entered, against Rs. 360 of the revised, as the necessity for the purchase of furniture for all schools will not be great.

48. For want of sufficient funds, the council cannot possibly make arrangements for the quarters of the hospital assistant during the budget year.

49. *Grant 3, Medicines and Supplies.*—Rs. 200 is entered, against Rs. 250 of the last budget and Rs. 230 of the revised. As the supply of the current year was received very late, the council think that the amount provided in the budget will meet the purpose.

50. *Conservancy Establishment.*—Rs. 2,650 is provided against Rs. 2,510 of the revised. The increase is due to the proposed addition of two more scavengers as recommended by the Sanitary Commissioner.

51. *Conservancy—Other Charges, &c.*—Rs. 850 is entered against 700 of the revised. The increase is due to the intended purchase of some more night-soil and sewage carts.

52. *Private Scavenging Establishment.*—As explained in paragraph 43 *supra*, the council find the necessity of increasing the establishment by two more toties for the purpose on Rs. 5 each per month. Hence Rs. 230 is entered in the budget against Rs. 120 of the revised.

53. *Private Scavenging Contingencies.*—Rs. 60 is entered in the budget to supply carts, as the system is improving.

54. *Cholera Charges.*—Rs. 100 is provided ~~for~~, to meet cholera expenses if any.

55. *Grant 4, Light Establishment.*—The small increase over the last budget and revised is due to the proposed increase of pay of lighters by As. 4 each.

56. *Light Contingencies.*—As there will be no need for purchasing any more chimneys, burners, &c., Rs. 600 is entered as a fair amount in the budget.

57. *Other Charges—Printing, &c.*—Rs. 500 is entered, against Rs. 700 and Rs. 620 of the budget and revised estimates, respectively. As the contract of printing extends to three years and as the rates are very favourable, a less provision is made for the year.

58. *Compensation for Lands.*—Rs. 400 is provided for the acquisition of lands for night-soil depôts, bandy-stand, latrine sites, &c.

59. The collection under revised could not have been better, as the season was very unfavourable during the greater portion of the year.

60. The council trust and request that the ~~increase and decrease explained~~ proposed in paragraphs 45, 50, 52 and 55 will meet with the approval of Government.

61. The required proposition statement for the several changes in the establishment is herewith submitted for favourable consideration and sanction.

62. The budget is finally passed as amended by the council in their meeting held on 24th December 1896, copy enclosed.

---

1. Forwarded.
2. The expenditure mentioned in paragraph 29 might have been foreseen.
3. *Paragraph* 48.—No quarters are available for the hospital assistant within 200 yards of the hospital and the council say they have no funds to build him quarters. This is rather hard upon him. Compensation might be given him as a special case pending construction of quarters.

(Signed) E. VAUGHAN,
Ag. Sub-Collector.

7th January 1897.

Forwarded to the Secretary to Government, Local and Municipal Department. The letter is addressed to the Chief Secretary evidently by a clerical mistake in the Municipal office.

(Signed) S. H. WYNNE,
Collector.

9th January 1897.

58

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 114 of 1897, dated 27-12-96 from the Ch. M. C. Gudiyattam.

Current No 374 of 1897, dated 5-1-97 from the Director of Pub. Instn.

Current No. [illegible] of 1897, dated 12-1-97 from the Surgn. Genl.

Current No. 292 of 1897, dated 23-1-97 from the Sanitary Commr.

Order— No. 429 M dt. 8-3-97

The estimated receipts and charges of the Gudiyattam Municipality for 1897-98, as passed by Government, are compared below with the budget and revised estimates for the year 1896-97, and the actuals of 1895-96.

	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	— 111	530	510	1630
Tax on Arts	3860	3950	4050	4050
Tax on Buildings and Lands	4535	4380	4300	4400
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	709	630	630	630
Tax on Carts	549	700	700	700
Tolls	1782	1800	2100	2100
Realizations under Special Acts	50	"	50	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c. ..	96	80	160	140
Conservancy Receipts	27	50	40	50
Fees and Revenue from Educational Institutions ..	1821	1600	1110	1320
Fees and Revenue from Medical Institutions	15	20	20	20
Income from Markets and Slaughter-houses	2148	2100	2050	2120
License fees	97	50	100	80
Other fees	94	80	60	70
Fines under Municipal and other Acts	189	100	250	200
Interest on Investments and premium on Loans ..	"	"	"	80
Grants and Contributions from Government	150	990	"	450
Do. from Local Boards	580	450	450	"
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	126	120	180	250
Miscellaneous	27	30	10	10
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	"	"	"	"
Total ..	16444	17660	16770	18270

1730-1626-1670

Charges	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.
	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications	485	110	160	100
Buildings	22[illegible]	2300	1360	900
Drainage	"	"	"	"
Water-supply	"	"	120	"
Repairs—				
Communications	883	1320	1170	1000
Buildings	68	100	80	120
Drainage	120	120	120	120
Water-supply	175	280	330	280
Establishment	132	140	130	140
Tools and Plant and other Stores	7	10	10	10
Contributions for Public Works	"	"	"	"
Total	4129	4.380	3.480	2.670
Grant II—				
Training Schools	"	"	50	"
Municipal Schools—				
(a) On the Salary System	1597	2.560	"	"
(b) On the Salary Result System	953	1220	2400	~~2910~~ 2770
Grants-in-aid—				
(a) Salary grants	"	"	"	"
(b) Result grants	59	80	80	80
(c) Combined grants	"	"	"	"
(d) Building and Furniture grants	"	"	"	"
Inspection	61	60	60	60
Miscellaneous	"	"	"	170
Total	2670	3.910	2.590	3080
Grant III—				
Hospitals and Dispensaries	1210	1200	1230	1110
Contributions	142	70	70	70
Vaccination	272	270	270	270
Registration of Births and Deaths	125	130	120	130
Conservancy, Road-cleaning and Road-watering	3387	3470	3590	~~3400~~ 4550
Total	5136	5140	5280	~~5480~~ 6130
Grant IV—				
Lighting	1009	1000	1300	1100
Markets and Slaughter-houses	83	80	80	80
Choultries	"	"	"	"
Travellers' Bungalows	"	"	"	"
Avenues	84	90	90	90
Public Garden, Survey of Land, Fire and other charges	1124	770	690	980
Total	2300	1940	2160	2230
Grant V—				
Supervision and management	1673	1720	1680	~~1660~~ 1740
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	27	"	"	"
Refunds	"	"	"	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Balance	509	570	1620	~~3170~~ 2420
Total	16444	17.660	16770	18270
		17090	15160	15120

(altered with effect O.M.)

(80)

⊗ Vide the portion marked with red chalk in the Council's resolution passing the budget, para 23 of the Chairman's letter & the proposition statement.

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs 16,260 and Rs 15,150, respectively, against Rs 17,130 and Rs 17,090 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under School fees and Government grants for education is partly counterbalanced by an increase under tolls, while the decrease in the charges appears mainly under Grants 1 and 2. The explanation offered in para. 59 of the Chairman's letter for the short collections under some of the principal taxes during the first eight months of the year cannot be considered adequate. The sanction of Government should have been obtained for the entertainment of a teacher on Rs 5 and a sweeper on As 2 for the Panchama school ⊗ at Jogimatam instead of the establishment sanctioned in para. 4(?) of

of G.O. No 301 M, dated 20th February 1896 for a School at Nellorepet. These alterations are, however, now approved. The allotment of funds referred to in para 29 of the Chairman's letter is sanctioned, but as observed in para 2 of the Sub Collector's endorsement, the increased expenditure might have been foreseen. The Contribution for the central office establishments will be raised from Rs 90 to Rs 111 or Rs 110 in round figures with reference to G.O No 2391 L. dated 17th December 1896. The closing balance will then be Rs 1600.

Budget Estimate for 1897-98.

3. Receipts The receipts for the ensuing year are placed at Rs 16670 against Rs 16260 in the revised estimate, the increase occurring chiefly under School fees.

4. Charges (1) The probable charges are put down at Rs 15120 against Rs 15170 in the revised estimate, the decrease which appears under Grant 1 being partly met by an increase

(Flag C)
See para 30 of G.O. No 154 L, d 24-1-95

increase under Grants 2 and 3.

(2) Grant 2. The additions to and alterations in the educational establishments proposed in para 45 are sanctioned.

(3) Grant 3 The Sub-Collector's recommendation in para 3 of his endorsement to grant compensation to the hospital assistant as a special case cannot be approved; but the Municipal Council should lose no time in building quarters for him near the hospital. ~~A sum~~ The provision for ~~Cholera~~ epidemic disease charges will be raised from Rs 100 to Rs 750 ~~of Rs 750 will be provided for Cholera charges~~ with reference to No 26 of the rules issued in G.O No 1536 M, dated 9th September 1896. The entertainment of four scavengers on Rs 5 each for the conservancy & private scavenging establishments referred to in paras 50 and 52 is sanctioned. With reference to the Sanitary Commissioner's remark at the end of his letter read above, his attention is drawn to para 58 of the Chairman's letter.

(4) Grant 4. The increase of As 4 in the pay of the lamplighters proposed in para 55 is approved.

(5) Grant 5 The Contribution for the central office establishments will be raised from Rs 90 to Rs 165 or Rs 170 in round figures with reference to G.O

GO No. 2391 L, dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 2420 or 14·5 per cent of the estimated ordinary receipts. This is considerably in excess of the prescribed minimum. In the city there must be numerous sanitary & other works on which the money shortly budgetted can usefully be expended, & it is to be regretted that allotments have not been assigned for them by appropriate budget allotment.

6. The Chairman's attention is drawn to the mistake pointed out in the Collector's endorsement.

P.R. 4/3/97

To
The Chairman, Mil. Gudiyattam.
" Collr of North Arcot.
" President, Dt. Bd, North Arcot.
" Accountant-General.
" Director of Pub. Instn.
" Surgn Genl.
" Sanitary Board.
" Sanitary Comr.
" Sanitary Engr.

Editors' Table. D. & W. 22/3/97

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Gudiyattam during the official year 1897-98.

	Budget 1897-98.		Revised Budget		Actuals, 1895-96 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1896-97.	Estimate for 1896-97.	
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		1620 . .	510 . .	530 . .	-111 1 1
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53)	4050 . .		4050 . .	3950 . .	3859 14 3
b. Tax on buildings (section 63)	4000 . .		4000 . .	3980 . .	4012 14 6
c. Tax on lands (section 63)	400 . .		300 . .	400 . .	522 8 8
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77)	130 . .		130 . .	130 . .	136 . .
f. Tax on animals (section 77)	500 . .		500 . .	500 . .	572 12 6
g. Tax on carts and other vehicles without springs (section 85)	700 . .		700 . .	700 . .	549 . .
h. Tolls (section 91)—					
Gross receipts 2800-0-0	2100 . .		2100 . .	1800 . .	1782 . .
Less Local Fund share					
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		11880 . .			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents			50 . .	. . .	50 . .
c. Fees under Act II of 1888					
Carried forward		11880 . .	11830 . .	11460 . .	11485 1 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Gudiyatam during the official year 1897-98—continued.

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..		11880 . .	11830 . .	11460 . .	11485 1 11
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands					
ii. Rent of buildings					
iii. Avenue receipts	100 . .		100 . .	60 . .	64 1 9
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	10 . .		10 . .	10 . .	12 8 .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30 . .		50 . .	10 . .	19 5 6
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	50 . .		40 . .	60 . .	27 4 .
d. i. Fees from educational institutions	1320 . .		1110 . .	1600 . .	1521 7 9
ii Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	20 . .		20 . .	20 . .	15 . .
ii. Other Hospital receipts ..					
f. i. Income from markets ..	1800 . .		1730 . .	1800 . .	1816 3 4
ii. ,, slaughter-houses.	320 . .		320 . .	300 . .	331 11 .
g. Other fees					
i. Distraint fees	20 . .		20 . .	20 . .	30 12 .
ii. License fees	80 . .		100 . .	50 . .	96 9 3
iii. Cartstand fees	50 . .		40 . .	60 . .	63 6 6
iv. Other fees					
h. Fines under Municipal and other Acts.	200 . .		250 . .	100 . .	189 1 .
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		4000 . .			
Carried forward ..		15880 . .	15620 . .	15640 . .	15672 8 .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Gudiyatam during the official year 1897-98—cont.

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..		15880 . .	15620 . .	15640 . .	15672 8 .
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings	. . .		. . .	330 . .	. . .
Municipal Schools ..	80 . .		. . .	660 . .	150 . .
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education	. . .		. . .	. . .	130 . .
ii. Medical	450 . .		450 . .	450 . .	450 . .
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes		530 . .			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	250 . .		180 . .	120 . .	126 2 .
ii. Other purposes					
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	10 . .		10 . .	30 . .	26 12 10
iii. Fee for numbering carts, &c.					
iv. Other items		260 . .			
Carried forward ..		16670 . .	16260 . .	17130 . .	16535 6 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of *Gudiyatam* during the official year 1897-98—*cont.*

1	Budget 1897-98. Details of Minor Heads. (2) RS.	A.	P.	Totals of Major Heads. (3) RS.	A.	P.	Revised Budget Estimate for 1896-97. (4) RS.	A.	P.	Estimate for 1896-97. (5) RS.	A.	P.	Actuals, 1895-96 (audited figures). (6) RS.	A.	P.
Brought forward ..				16670	..	..	16260	..	..	17130	..	..	16555	6	10
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 ..				16670	..	..	16260	..	..	17130	..	..	16555	6	10
Grand Total ..				18290	..	..	16770	..	..	17660	..	..	16444	5	9

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 5 per cent. and tax on lands at 5 per cent. of ~~rent-value.~~ gross income / annas 0-0-3 for every 80 square yards. unoccupied land
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles 4 per annum and animals is levied at full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 1165 d/22-11-86; 403 d/10-4-89, 157 No. d/28-1-90, 1820 No. d/5-12-91, 261 No. Mis d/27-2-93 and 1098 No. Mis d/21-8-93
8. The house-tax registers were last revised in the official year 95-96 and the land tax registers in the official year. 1896-97
9. Total extent of land assessed is 276 acres + 33 cents
10. The mode of estimating the annual rental of houses and lands is as follows:—

The annual rental of houses is estimated on the probable amount that may be realized if the houses are not actually let on for rent. In fixing such annual rent due consideration is given to the importance of locality of houses in which they are situated and the materials with which they are built.

In the cases of assessed lands the estimated value of the gross produce after deducting the cultivation & expenses is taken as the annual rental. In the cases of lands unoccupied by houses the tax of 3 pies on every 80 sq. yards is charged.

[signature]
Chairman

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-98

Name of Institution (1)	Amount of Funded Capital. (2) RS.	Opening Balance. (3) RS.	Inte-rest, Produce of Land, or Rent of buildings. (4) RS.	Appropriation from Capital for Expenditure. (5) RS.	Private Contributions and Donations. (6) RS.	~~Sale of Medicines or Sundry Property.~~ School fees (7) RS.	Total (Columns 4—7). (8) RS.	Contribution from Local Funds. (9) RS.	Contribution from Provincial Funds. (9) RS.	Total Receipts (Columns 3, 8 and 9). (10) RS.	Appropriation from Municipal Funds (Column 16 *minus* Column 10). (11) RS.	Invested. (12) RS.	Current Charges. (13) RS.	Total (Statement II). (14) RS.	Allotted for Public Works, (Statement II-A) (15) RS.	Total Charges (Column 14 *plus* Column 15). (16) RS.	Closing Balance (Column 10 *minus* Column 16). (17) RS.	Remarks. (18)
Mupl. Middle School	Rs 55-1-0 including interest	"	5-0-0	"	"	1000	1005	"	80	1085	460-0-0	5-0-0	Estt. 1260-0-0, Cont. 30-1-0, S.R. [illegible] 250-0-0 } 1540-1-0	Rs 1545-1-0	"	Rs 1545-1-0	"	The entries in this statement differ from those in Statements I & II the figures appertaining to Middle school alone are taken for the purpose of this Statement.

[signature]
Chairman

Statement II.—Expenditure from the Municipal Fund of the Town of Kyaukpyat for the official year 1897-98.

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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	100 . .		160 . .	110 . .	482 12 3
b. Buildings	900 . .		1360 . .	2300 . .	2259 8 6
c. Drainage					
d. Water-supply		1000 . .	120 . .	. . .	. . .
2. Repairs—					
a. Communications	1000 . .		1170 . .	1320 . .	882 13 .
b. Buildings	120 . .		80 . .	100 . .	67 13 10
c. Drainage—					
i. Repairs to works ..					. 2 .
ii. Establishment for flushing drains, &c.	120 . .		120 . .	120 . .	120 . .
d. Water-supply—					
i. Repairs to works, machinery, &c.					41 1 2
ii. Establishment	270 . .		320 . .	270 . .	138 3 1
iii. Contingencies	10 . .	1520 . .	10 . .	10 . .	1 4 .
3. Establishment	140 . .	140 . .	130 . .	140 . .	132 . .
4. Tools and Plant and other stores.	10 . .	10 . .	10 . .	10 . .	6 10 .
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 ..		2670 . .	3480 . .	4380 . .	4129 3 10
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	. . .		50 . .	. . .	. . .
2. Municipal Schools—					
i On Salary System—					
a. Establishment	. . .		. . .	2250 . .	1470 4 9
b. Contingencies	. . .		. . .	300 . .	126 8 5
Carried forward ..		. . .	50 . .	2550 . .	1596 13 2

Statement II.—Expenditure from the Municipal Fundof the Town of Kyaukpyat for the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..			50 . .	2550 . .	1596 13 2
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2240 . .		1690 . .	790 . .	667 10 3
b. Result Grants	400 . .		350 . .	200 . .	131 11 5
c. Contingencies	300 . .	2940 . .	360 . .	230 . .	153 9 3
3. Salary Grants					
4. Results Grants	80 . .	80 . .	80 . .	80 . .	59 . .
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	60 . .		60 . .	60 . .	60 . .
ii. Contingencies		60 . .			. 13 9
7. Miscellaneous—					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant II ..		3080 . .	2590 . .	3910 . .	2669 9 10
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	810 . .		820 . .	850 . .	834 4 7
b. Medicines and Supplies	200 . .		230 . .	250 . .	279 3 5
c. Diet of Patients					
d. Sundries and Contingencies ..	100 . .		180 . .	100 . .	96 4 5
e. Contributions to Local Boards ..		1110 . .			
&c., &c., &c. .					
Carried forward ..		1110 . .	1230 . .	1200 . .	1209 12 5

Statement II.—Expenditure from the Municipal Fund of the Town of Gudiyattam for the official year 1897-98—*cont.*

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Total of Major Heads.	Revised Budget Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..		1110 . .	1230 . .	1200 . .	1209 12 5
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	20 . .		20 . .	20 . .	77 . .
ii. Sanitary Inspection ..	40 . .		40 . .	40 . .	52 . .
iii. Medical Reserve staff ..	10 . .		10 . .	10 . .	10 . .
iv. Cutlers' Establishment ..	. . .		. . .	. . .	3 . .
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions		70 . .			
3. Vaccination—					
a. Establishment	120 . .		120 . .	120 . .	120 . .
b. Contingencies	150 . .		150 . .	150 . .	151 10 .
c. Contributions to Local Boards ..		270 . .			
4. Registration of Births and Deaths—					
a. Establishment	120 . .		110 . .	120 . .	119 12 .
b. Contingencies	10 . .	130 . .	10 . .	10 . .	5 4 9
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2650 . .		2510 . .	2580 . .	2486 . 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	850 . .		700 . .	700 . .	703 2 .
b. Private scavenging—					
i. Establishment	230 . .		120 . .	120 . .	120 . .
ii. Contingencies, such as cost of scavenging carts, &c. ..	60 . .		. . .	. . .	. . .
c. Cholera charges ..	100 . .		250 . .	50 . .	71 9 11
d. Contingencies ~~furniture~~ ..	10 . .	3900 . .	10 . .	20 . .	6 12 .
&c., &c., &c. ..					
Total, Grant III ..		5480 . .	5280 . .	5140 . .	5135 15 11

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

Statement II.—Expenditure from the Municipal Fund of the Town of Gudiyattam for the official year 1897-98—*cont.*

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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	500 . .		450 . .	420 . .	409 5 2
b. Contingencies	600 . .	1100 . .	850 . .	580 . .	599 14 8
2. i. Markets—					
a. Establishment	50 . .		50 . .	50 . .	45 14 2
b. Contingencies					6 12 .
ii. Slaughter-houses—					
a. Establishment	30 . .		30 . .	30 . .	30 . .
b. Contingencies		80 . .			
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	85 . .		85 . .	85 . .	83 12 5
b. Contingencies	5 . .	90 . .	5 . .	5 . .	. . .
6. Public Garden—					
a. Establishment	55 . .		55 . .	55 . .	54 . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	5 . .	60 . .	15 . .	15 . .	. . .
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					

Statement II.—Expenditure from the Municipal Fund of the Town of Gundlupet for the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Budget Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..		1330 . .	1540 . .	1240 . .	1229 10 5
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes Dasarhya					522 .
iii. Printing	600 . .		620 . .	700 . .	927 4 9
iv. Compensation for lands ..	400 . .				. . .
v. Other items		900 . .			90 9 8
Total, Grant IV ..		2230 . .	2160 . .	1940 . .	2300 4 10
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	880 . .		860 . .	880 . .	881 8 .
ii. Inspection	240 . .		190 . .	240 . .	234 7 9
b. Collection of Municipal Taxes—					
i. Establishment	250 . .		250 . .	250 . .	246 1 .
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	80 . .		100 . .	130 . .	109 9 4
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	120 . .		150 . .	130 . .	121 11 7
e. Contributions for Central office and Audit establishments ..	90 . .	1660 . .	90 . .	90 . .	80 . .
Total, Grant V ..		1660 . .	1640 . .	1720 . .	1673 5 8
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 ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Gundlupet for the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Budget Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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					27 . .
b. Others					
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 ..			15120 . .	15150 . .	17090 . . 15935 8 1
Balances—					
a. Municipal Fund			3170 . .	1620 . .	570 . . 508 13 8
b. Endowments					
c. Water-tax Fund					
Grand Total ..			18290 . .	16770 . .	17660 . . 16444 5 9

Note to Statement II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98. allotment			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1	Construction of a tunnel in Gopaulpuram road way leading to Naginiamman Koil—St.	30				30	..		
~~2~~									
~~3~~									
2	Covering ways from Robinson's tank to feeder channel and T. Ramaswamy Chetty Street	70				70	.	.	
	Total ..	100				100	..		
(b)	Buildings								
1	Extension of Daily market shed	250				250	..		
2	Do. Weekly market	250				250	..		
3	Construction of office record room	300				300	..		
4	Do. of Hatti and Hindu latrines	100				100	..		
	Total ..	900				900	..		

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

Part I.—New Works.—*cont.*

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

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

Part II.—Repairs.

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town. 19 7/32
1	Palmaner road metalling	200	..	..				Metalled or Gravelled ~~Unmetalled~~ 7
2	Chittoor road Do.	100	..	..				
3	Katpadi road Do.	100	..	..				
4	Bodipet road Do.	50	..	..				Total mileage under maintenance.
5	Mailpatti road Do.	100	..	..				Metalled or Gravelled 12 7/32 Unmetalled.
6	Taluq cutchery road Do.	100	..	..				
7	Brahmin Street Do.	50	..	..				
8	Gold Smith & Appan… Pillay Street gravelling	60	..	..				
9	Old Hospital road Do.	50	..	..				
10	Odda Street Do.	50	..	..				
11	R. Kullappa … Do.	25	..	..				
12	Cutting side channel	75	..	..				
13	Panalakara Street gravelling	40	..	..				
	Total ..	1000	..	..				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(b)	Buildings							
1	Toll gate repairs	50	..	..				
2	Old Sheds in W. Market	50	..	..				
3	Hospital repair	20	..	..				
	Total ..	120	..	..				

Chairman.

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Wa							
1								
2								
3								
	Total ..							

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 @ 5 Rs each	2	10	.	.	120	.	.
Total ..					120	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers	1	5	.	.	60	.	.
Watchmen							
Spring-lines @ 3½ Rs each	5	17	8		210	.	.
Total ..					270	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers	1	10	.	.	132	.	.
Maistries							
Total ..					132	.	.
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—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Middle School. Head master	1	25	"	"	300	"	"
1st assistant	1	17	8	"	192	8	" for 11 months
2d do.	1	15	"	"	180	"	"
3d do.	1	12	"	"	144	"	"
4th do.	1	9	"	"	108	"	"
Drawing master	1	15	"	"	165	"	" for 11 months
Gymnastic do.	1	10	"	"	120	"	"
Peon	1	4	"	"	48	"	"
Sweeper	1	3	"	8	6	"	"
Thalyatanum Primary. Head master	1	8	"	"	96	"	"
1st assistant	1	7	"	"	84	"	"
Sweeper	1	"	"	6	4	8	"
Durmampet Primary. Head master	1	7	"	"	84	"	"
1st assistant	1	6	"	"	72	"	"
Sweeper	1	"	"	6	4	8	"
Pichanur Primary. Head master	1	6	"	"	66	"	" for 11 months
1st asst —	1	5	"	"	60	"	"
Sweeper —	1	"	"	4	3	"	"
Durmampet Girls. Head mistress	1	11	"	"	132	"	"
1st assistant	1	8	"	"	96	"	"
2d assistant	1	6	"	"	66	"	" for 11 months
Sweeper —	1	"	"	6	4	8	"
Thalyatanum Girls. Head mistress	1	7	"	"	84	"	"
Jagirnadanum Panchama School Head master	1	5	"	"	60	"	"
Sweeper	1	"	"	2	1	8	"
Tellurpet Primary. Head master	1	5	"	"	55	"	" for 11 months
Sweeper	1	"	"	4	2	12	" do.
Total ..					2239	4	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	5	0	0	60	0	0
Total ..					60	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
8. Drawing Masters	1	15			170		
Total ..					170		
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	30	10	0	367	8	0
,, ,, ...							
Midwife	1	10	0	0	120	0	0
Clerk							
Compounder	1	15	0	0	180	0	0
Servants .. .. Peons ..	1	6	0	0	72	0	0
,, ... Bahesman ..	1	5	0	0	60	0	0
,, ... Sweeper ..	1	1	0	0	12	0	0
Total ..					811	8	0
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—*cont.*							
3. Vaccination—							
Vaccinators	1	10	0	0	120	0	0
Peons							
Total ..					120	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. Registration—							
Registrars	1	10	0	0	120	0	0
Peons							
Total ..					120	0	0
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—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors .. 20+7 ..	1	27	0	0	324	0	0
,, ...							
,, ...							
Maistries @ 6 Rs	5	30	0	0	360	0	0
Scavengers @ 5 Rs	13	65	0	0	780	0	0
Sweepers @ 5 Rs. ..	18	90	0	0	1080	0	0
~~Scaungers~~ Scavengers @ 5 Rs	2	× 10	0	0	110	0	0
							for 11 months
Total ..					2654	0	0
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—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers @ 5-Rs	2	10	0	0	120	0	0
do	× 2	× 10	0	0	110	0	0
							for 11 months
Total ..					230	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents (Light & Provisions Inspector)	1	10	0	0	120	0	0
Masalchies .. @ .. 4-8-0	7	× 31 8			378	0	0
		× 29 12					
		× 4-4-0					
Total ..					498	0	0
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*							
2. i. Markets—							
Superintendents							
Servants Sweeper	1	4	0	0	48	0	0
Total ..					48	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants Sweeper	1	2 8			30	0	0
Total ..					30	0	0
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 .. @ 3½ Rs each	2	7	0	0	84	0	0
Total ..					84	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Galden—							
Gardeners	1	4	8	0	57	0	0
Total ..					57	0	0
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	32	8		390	.	.
Clerks	1	15	.		180	.	.
"							
"							
Accountants .. (... [illegible] ..)	1	15	.		180	.	.
Peons one @ 6 Rs and others @ 5 Rs	2	11	.		132	.	.
Total ..					882	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	20	.		240	.	.
Total ..					240	.	.
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 V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors one @ 11 Rs and others @ 10 Rs	2	21	.	.	252	.	.
Peons							
Total ..					252	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

[illegible] Chairman

STATEMENT IV-A.—*Municipality of* Gudiyatam Demand, Collection and Balance tatement for the year 1897-98.

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.	4050	.	.	.	.	.	4050	.	.	3750	.	.	.	.	.	.	.	.	300	.	.
2. Tax on buildings	4000	.	.	.	.	.	4000	.	.	3800	.	.	.	.	.	.	.	.	200	.	.
3. Tax on lands	400	.	.	.	.	.	400	.	.	300	.	.	.	.	.	.	.	.	100	.	.
4. Water-tax on buildings and lands ..	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
5. Tolls (gross receipts)	2800	.	.	.	.	.	2800	.	.	2800	.	.	.	.	.	.	.	.	.	.	.
6. Market rents	1800	.	.	.	.	.	1800	.	.	1800	.	.	.	.	.	.	.	.	.	.	.
7. Slaughter-house fees	320	.	.	.	.	.	320	.	.	320	.	.	.	.	.	.	.	.	.	.	.
8. Rent of cart-stands	50	.	.	.	.	.	50	.	.	50	.	.	.	.	.	.	.	.	.	.	.
9. Private scavenging fees	250	.	.	.	.	.	250	.	.	250	.	.	.	.	.	.	.	.	.	.	.
10. Licence fee	80	.	.	.	.	.	80	.	.	80	.	.	.	.	.	.	.	.	.	.	.
11. Tax on Vehicles	130	.	.	.	.	.	130	.	.	130	.	.	.	.	.	.	.	.	.	.	.
12. Tax on animals	500	.	.	.	.	.	500	.	.	450	.	.	.	.	.	.	.	.	50	.	.
Total ..	14380	.	.	.	.	.	14380	.	.	13730	.	.	.	.	.	.	.	.	650	.	.

Chairman.

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	-	-	-	300	-	-	300	-	-	300	-	-	-	-	-	-	-	-	-	-	-				
2. Tax on buildings	-	-	-	200	-	-	200	-	-	200	-	-	-	-	-	-	-	-	-	-	-				
3. Tax on lands	-	-	-	100	-	-	100	-	-	100	-	-	-	-	-	-	-	-	-	-	-				
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
5. Tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
6. Market rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
7. Slaughter-house fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8. Rent of cart-stands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
9. Private scavenging fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
10. Licence fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
11. Tax on Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
12. Tax on animals.	-	-	-	50	-	-	50	-	-	50	-	-	-	-	-	-	-	-	-	-	-				
Total ..	-	-	-	650	-	-	650	-	-	650	-	-	-	-	-	-	-	-	-	-	-				

Secretary
Cheeranam

Statement VI.—Revised Estimate for 1896-97.

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

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable receipts of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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										510	0	0	530	0	0	
b. Endowments																
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53) ..	1272	8	0	2557	6	3	2777	8	0	4050	0	0	3950	0	0	Explained in para 4 of the report
b. Tax on buildings (section 63) ..	881	7	6	2903	12	6	3118	8	6	4000	0	0	3980	0	0	
c. Tax on lands (section 63) ..	0	0	0	522	8	8	800	0	0	300	0	0	400	0	0	D. 5 D.
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with spirings and palanquins (section 77) ..	74	0	0	62	0	0	56	0	0	180	0	0	130	0	0	
f. Tax on animals (section 77)	351	0	0	269	8	6	149	0	0	500	0	0	500	0	0	
g. Tax on carts and other vehicles without springs (section 85) ..	589	8	0	55	8	0	110	8	0	700	0	0	700	0	0	
h. Tolls (section 91)—																
Gross receipts 2800-0-0	1400	0	0	547	10	0	700	0	0	2100	0	0	1800	0	0	D. 6 D.
Less Local Fund share 700-0-0																
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 ..	0	0	0	0	0	0	50	0	0	50	0	0	0	0	0	Explained in para 7 of the report
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
a. i. Rent of lands																
ii. Rent of buildings																
iii. Avenue receipts	49	10	9	56	10	0	50	5	3	100	0	0	60	0	0	D. — 8 D.
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings	0	0	0													
ii. Produce of lands, gardens, &c.	0	0	0	10	4	0	10	0	0	10	0	0	10	0	0	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	45	9	9	16	0	6	4	6	3	50	0	0	10	0	0	D. 9 D.
Carried forward ..	4663	12	0	6998	4	5	7326	4	0	11990	0	0	11540	0	0	

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	4663 12 .	6998 4 5	7326 4 .	11990 . .	11540 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
e. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	24 12 .	2 4 .	15 4 .	40 . .	50 . .	
d. i. Fees from educational institutions	757 6 6	709 2 .	352 9 6	1110 . .	1600 . .	Explained in para. 10 of the report.
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..	5 . .	8 . .	15 . .	20 . .	20 . .	
ii. Other Hospital receipts ..	1158 11	608 2 9	571 14 11	1730 . .	1800 . .	Dr. 11 Dr.
f. i. Income from markets ..	216 . 4	110 12 7	103 15 8	320 . .	300 . .	
ii. „ slaughter-houses						
g. Other fees						
i. Distraint fees	8 13 .	13 8 .	11 3 .	20 . .	20 . .	
ii. License fees	66 3 .	29 6 9	33 13 .	100 . .	50 . .	Dr. 12 Dr.
iii. Cartstand fees	28 3 10	20 8 3	11 12 2	40 . .	60 . .	
iv. Other fees						
h. Fines under Municipal and other Acts	190 10 .	13 12 .	59 6 .	250 . .	100 . .	Dr. 13 Dr.
i. Interest on investments—						
i. Genral, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..						
Buildings	. . .	. . .	. . .	. . .	330 . .	Explained in para 14 of the report.
Municipal Schools ..	. . .	150 . .	. . .	. . .	660 . .	
Other purposes						
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education	. . .	. . .	. . .	. . .	. . .	
ii. Medical	450 . .	. . .	. . .	450 . .	450 . .	
iii. Other purposes						
Carried forward ..	7568 13 9	8663 11 9	8501 2 3	16070 . .	16980 . .	

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

Items.	Actuals of the first eight months of 1896-97		Actuals of the last four months of 1895-96.			Probable receipts of the last four months of 1896-97			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	7568	13	9 8663	11	9	8501	2	3	16070	.	.	16980	.	.	
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 26.7	82	6.	113	13.		97	11.		180	.	.	120	.	.	Explained in para 15 of the report
ii. Other purposes															
b. Other items—															
i. Fishery rents															
ii. Refunds of Expenditure of previous year	2	12 9	5	7	10	7	3	3	10	.	.	30	.	.	
iii. Fee for numbering carts, &															
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 ..	7653	15 6	8783	7	7	8606	6	6	16260	.	.	17130	.	.	
Grand Total ..									16770	.	.	17660	.	.	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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	129 15 4	147 14 9	30 . 8	160 . .	110 . .	Explained in para 17 of the report.
b. Buildings	604 8 3	247 10 3	865 12 9	1360 . .	2300 . .	Do. 18 Do.
c. Drainage						
d. Water-supply	118 7 3	. . .	1 8 9	120 . .	. . .	Do. 19 Do.
2. Repairs—						
a. Communications	770 10 4	204 5 .	399 5 8	1170 . .	1320 . .	Do. 20 Do.
b. Buildings	79 11 6	17 15 11	. 4 6	80 . .	100 . .	
c. Drainage—						
i. Repairs to works ..	" 12 9					
ii. Establishment for flushing drains, &c.	80 . .	40 . .	39 3 3	120 . .	120 . .	
d. Water-supply—						
i. Repairs to works, machinery, &c.						
ii. Establishment	230 3 9	41 . .	89 12 3	320 . .	270 . .	Do. 21 Do.
iii. Contingencies	4 14 4	1 4 .	5 1 8	10 . .	10 . .	
3. Establishment	79 2 1	44 . .	50 13 11	130 . .	140 . .	
4. Tools and Plant and other stores.	3 . .	. . .	7 . .	10 . .	10 . .	
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 .	2001 . 7	744 1 11	1478 15 5	3480 . .	4380 . .	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	5 4 .	. . .	44 12 .	50 . .	" " "	Explained in para 22 of the report
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	" " "	578 2 2	" " "	" " "	2250 . .	Transferred to S. R. System as per G. O. No. 1806 dtd. 26-10-96.
b. Contingencies	" " "	3 15 .	" " "	" " "	300 . .	
ii. On Salary-Results System—						
a. Fixed Payments	1060 6 9	216 6 10	629 9 3	1690 . .	790 . .	Explained in para 23 of the report
b. Results Grants	" 13 7	131 11 5	349 2 5	350 . .	200 . .	Do. 24 Do.
c. Contingencies	196 " 1	62 9 3	163 15 11	360 . .	230 . .	Do. 25 Do.
3. Salary Grants						
4. Results Grants	" " "	59 . .	80 . .	80 . .	80 . .	
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	1262 8 5	1051 11 8	1267 7 7	2530 . .	3850 . .	

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

Items	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	1262	8	5	1051	11	8	1267	7	7	2530	.	.	3880	.	.	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	36	14	4	20	.	.	18	14	8	60	.	.	60	.	.	
ii. Contingencies	4	3	.	.	13	.										
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Common gymnasium—																
i. Establishment																
ii. Contingencies																
c. Other items																
Total, Grant II ..	1303	99		1071	12	11	1286	6	3	2590	.	.	3910	.	.	
GRANT III—(*Sanitation and Medical Services.*)																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	542	15	.	278	8	.	277	1	.	820	.	.	850	.	.	Explained in para 26 of the Rep
b. Medicines and Supplies	30	8	.	235	15	5	199	8	.	230	.	.	250	.	.	
c. Diet of Patients																
d. Sundries and Contingencies ..	81	1	4	22	4	5	98	14	8	180	.	.	100	.	.	Rs. 1 27 Rs.
e. Contributions to Local Boards ..																
2. *a.* CONTRIBUTIONS TO PROVINCIAL PUNDS FOR—																
i. Medical College ..	"	"	"	77	.	.	20	.	.	20	.	.	20	.	.	
ii. Sanitary Inspection ..	"	"	"	62	.	.	40	.	.	40	.	.	40	.	.	
iii. Medical Reserve staff ..	"	"	"	10	.	.	10	.	.	10	.	.	10	.	.	
iv. Cutlers' Establishment ..	.	.	.	1	.	.	.	.	.	.	.	.	.	.	.	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—																
i. Medical Schools																
ii. Reserve staff																
c. OTHER CONTRIBUTIONS																
3. VACCINATIONS—																
a. Establishment	80	.	.	41	2	1	40	.	.	120	.	.	120	.	.	
b. Contingencies	100	6	6	47	6	11	49	9	6	150	.	.	150	.	.	
c. Contributions to Local Boards .																
Carried forward ..	834	14	10	765	4	10	735	12	2	1570	.	.	1540	.	.	

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

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	834	14	10	765	4	10	735	1	2	1570	-	-	1540	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	71	12	7	40	-	-	38	3	5	110	-	-	120	-	-	
b. Contingencies	3	10	-	-	-	6	6	6	-	10	-	-	10	-	-	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	1655	12	6	822	7	4	854	3	6	2570	-	-	2580	-	-	As per G. O. No 1098 Mis. dated 2-7-96 and 1806 Mis. dated 26-10-96
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	364	12	8	217	10	6	335	3	4	700	-	-	700	-	-	
b. Private scavenging—																
i. Establishment	80	-	-	40	-	-	40	-	-	120	-	-	120	-	-	
ii. Contingencies, such as cost of scavenging carts, &c.																
c. Cholera charges	219	8	9	71	9	11	30	7	3	250	-	-	50	-	-	Explained in para 28 of the report
d. Contingencies	2	7	6	-	-	-	7	8	6	10	-	-	20	-	-	
Total, Grant III ..	3232	14	10	1967	11	1	2047	12		5280	-	-	5740	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	292	11	5	136	2	8	157	4	7	450	-	-	420	-	-	As per G. O. No 1098 Mis. dated 2-7-96 and 1806 Mis. dated 26-10-96
b. Contingencies	632	2	5	232	8	4	217	13	7	850	-	-	580	-	-	Explained in para 29 of the report
2. i. MARKETS—																
a. Establishment	30	7	3	13	14	2	19	8	9	60	-	-	50	-	-	
b. Contingencies																
ii. SLAUGHTER-HOUSES—																
a. Establishment	20	-	-	10	-	-	10	-	-	30	-	-	30	-	-	
b. Contingencies																
3. CHOULTRIES—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment																
b. Contingencies																
5. AVENUES—																
a. Establishment	55	14	1	28	-	-	29	1	11	85	-	-	85	-	-	
b. Contingencies	-	-	-	-	-	-	5	-	-	5	-	-	5	-	-	
6. PUBLIC GARDEN—																
a. Establishment	35	14	-	18	-	-	19	2	-	55	-	-	55	-	-	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	-	-	-	-	-	-	15	-	-	15	-	-	15	-	-	
Carried forward ..	1067	1	2	438	9	2	472	14	10	1540	-	-	1240	-	-	

56

57

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

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	1067	7	2	438	9	2	472	14	10	1540	.	.	1240	.	.	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land																
8. Fire—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. Other charges—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of ~~wild animals and snakes~~ Dogs/pigs	45	10	.	.	8	.										
iii. Printing	402	13	4	433	.	1	147	1	10	620	.	.	700	.	.	Explained in para 30 of the report
iv. Compensation for lands ..																
v. Other items	24	6	10	42	8	4										
Total, Grant IV ..	1539	15	4	912	9	7	620	.	8	2160	.	.	1940	.	.	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	565	14	10	294	.	.	294	1	2	860	.	.	880	.	.	Fines and Savings
ii. Inspection	105	3	3	74	7	9	84	12	9	190	.	.	240	.	.	Explained in para 31 of the report
b. Collection of Municipal Taxes—																
i. Establishment	163	8	.	83	8	.	86	8	.	250	.	.	250	.	.	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	4	.	.	102	.	4	96	.	.	100	.	.	130	.	.	Do. 32 Do.
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	99	14	3	40	8	3	50	1	9	150	.	.	130	.	.	Do. 33 Do.
e. Contributions for Central office and Audit establishments ..	.	.	.	.	.	.	90	.	.	90	.	.	90	.	.	
Total, Grant V ..	938	8	4	594	8	4	701	7	8	1640	.	.	1720	.	.	
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 ..																

Items.	Actuals of the first eight months of 1896-97			Actuals of the last four months of 1895-96			Probable charges of the last four months of 1896-97			Total of columns 2 and 4.			Budget grant 1896-97 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																
b. Others																
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																
Totsal Expenditure ..	9016	0	10	5290	1	10	6133	15	2	15150	.	.	17090	.	.	
Balances—																
a. Municipal Fund										1620	.	.	570	.	.	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										16770	.	.	17660	.	.	

Chairman

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Masulipatam for the year 1896-97.

(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) Watersupply	"	.	.	100	.	.	.	.	.	100	.	.	As per G. O. No. 1027 Mis 18.6.96 and 1806 Mis 26.10.96
2. (d) Watersupply Est.	270	.	.	50	.	.	.	.	.	320	.	.	As per G. O. No. 1806 Mis 26.10.96
Grant II — Stipends to Normal Students	.	.	.	40	.	.	.	.	.	40	.	.	Do.
Mupl. schools on S. System													
Establishment	2250	.	.	.	.	.	2250	.	.	.	.	.	As per G. O. No. 1098 Mis of 2.7.96 and G. O. No. 1806 Mis 25.10.96.
Contingencies	300	.	.	.	.	.	300	.	.	.	.	.	
S. R. System Est. —	790	.	.	950	.	.	.	.	.	1740	.	.	Do. Do.
Results grants —	200	.	.	250	.	.	.	.	.	450	.	.	Do. Do.
Contingencies	230	.	.	50	.	.	.	.	.	280	.	.	Do. Do.
Grant III Conservancy Est.	2580	.	.	.	.	.	60	.	.	2520	.	.	Do. Do.

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
for the year 1895-97—*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.	
Grant III Cholera charges	50	.	.	160	.	.	.	.	.	210	.	.	As per G. O. No. 1740 In. Fin. dt 12.10.95
IV Light Rent	420	.	.	30	.	.	.	.	.	450	.	.	As per G. O. No. 1098 In. Fin. dt 2.7.96 and 1806 In. dt 26.10.96

63

Secretary

Chairman

Statement VII.—Tolls.

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

63

STATEMENT 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.				Invested out of the total amount transferred up to end of 189 -9 .			
			Up to 31st March 189 .		In 189 -9 .		In Government Securities.		In the Savings Bank.	
			Number of years.	Amount.						
1	2	3	4	5	6		10		11	
Rs. A. P.				Rs. A. P.		Rs. A. P.	Rs.	A. P.	Rs.	A. P.

Exhibit. C. Rec'd

Extract from the minutes of Proceedings of a Special meeting of the Municipal Council of Cuddapah, passed at their meeting held on the 24 December 1896

Present

Syed Adam Saib Chairman.
Mr K Rey & V. Subba Row Garu.
" P A Pournsami Mudaliar avergal
" C. Hanumantha Row Garu
" S. Venkatarayu Chetty Garu
" Ranga Gowndar avergal
" G. Abboy Chetty Garu
V. S. Shaik Imam Saib.

1- Read Budget report with Statements for 1897-98.
Read Budget of Educational department.
Read Budget of medical department.

The Council unanimously resolve to dispense with the services of the Tamil Munshee and the last teacher of the middle school since the 1st 2d and 3rd each Classes of the Primary department will be abolished and amalgamated with the Dhiramapeh Primary school as the latter is very close to the middle school. It is further resolved

3/114 Mo 897

to appoint a teacher on Rs 17½ for the 2nd form as it is managed, at present, without a separate teacher and to sanction an increase of one Rupee to the school peon as recommended by the assistant Inspector of Schools. As recommended by the Director in the Budget report, the Council sanction also the appointment of a drawing master on Rs 15 to teach drawing to the Middle and Primary schools.

Considering the poor strength of the Dharmapal Primary school the Council resolves to abolish the post of the last teacher and fix the standard of the school up to the 2nd class only.

The Council sanction the extra annual of an additional teacher on Rs 6 to the Pichanur school as the strength of it, is large and cannot be managed by one teacher on Rs 5.

The present Head master of Dharmapal Muhammadan school having exerted much to increase the strength of the school and turned out good work, the Council resolves to raise his pay by one Rupee and to appoint an additional teacher on Rs 6, the present No of boys being too much to be managed by two teachers, as recommended

by the assistant Inspector of Schools.

Since a trained and qualified Mohammadan Head master is to be appointed for Thalayatanam Muhammadan school, the Council resolves to fix the pay of the post at Rs 7.

The Council resolves to raise the pay of the Head master & 1st assistant of Thalayatanam Primary school by one Rupee each as the strength of it would be much increased in consequence of the abolition of the 3rd class in Dharmapal Primary school, and as the 3 classes are managed only by two teachers.

The Council further resolves to open a new Primary school at Kellampalayam on Rs 5 and a Sweeper on Rs 0-4-0 for it, as last year no school was opened there as sanctioned in the last Budget in consequence of the opening of a Panchama school at Joginatham for which there was absolute need.

Under Grant III. The Council resolves to increase 2 Scavengers as recommended by the Sanitary Commissioner and add two more to the Private Scavenging Establishment, as the System is to be extended

Grant IV Considering the increased No of lights in the Town & Considering that each

(X) Vide para 4 (3) of GO No. 301 Mis. 20-2-96.

*With an establishment of a teacher on Rs 5 + a Sweeper on Rs 2 - Vide the proposition statement.

lighter has to light 30 or 32 lights which are far from one another, the Council resolves to sanction an increase of Rs 4-0 to each lighter.

The Budget as amended is finally passed and will be submitted to Government.

× × ×

(Signed) Syed Adam Saib
Chairman

(True Extract)

Chairman
Chairman

Exhibit B.

Gudiyatam MUNICIPALITY.

No.	Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
				Rs.	Rs.	
1	1098 Rev. Misc.	2-7-96	Grant-in-aid to Municipal Schools on	"	"	As per
2			S. R. System.	17-8-0	"	resolution
3	1806 Rev. Misc.	26-10-96		"	"	of the
4	1098 Rev. Misc.	2-7-96		"	"	Council
5		do		"	"	dy 24-12-96.
6		do		"	7-0-0	"
7		do		"	10-0-0	"
8		do		"	"	"
9		do		1-0-0	"	"
10		do		"	"	"
11				15-0-0	"	"
12	30/2	20/2/96		1-0-0	"	"
13		do		1-0-0	"	"
14		do		"	"	"
15		do		"	"	"
16		do		"	"	"
17		do		"	5-0-0	"
18		do		"	"	"
				"	"	"
21		do		"	"	"
				6-0-0	"	"
				"	"	"
				41-8-0	22-0-0	

300—10 1-96

Copies of Municipal Council Gudiyatam 29th

Exhibit B.

Statement of Proposition for revision of Establishment.

Gudiyatam Municipality.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.								Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.				Increase per month.	Decrease per month.	
			Number	Designation.	Pay.		Number	Designation.	Pay.				
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
		Grant-in-Aid Schools		Middle school	Rs.	Rs.		Middle school	Rs.	Rs.	Rs.	Rs.	
1098 M. Rev.	2-7-96	Municipal Schools on	1	Head master	25-0-0	"	1	Head master	25-0-0	"	"	"	As per
		S. R. System	1				1	1st asst.	17-8-0	"	17-8-0	"	resolution
			1	1st asst	15-0-0	"	1	2d asst	15-0-0	"	"	"	of the
1806 M. Rev.	26-11-96		1	2d asst	12-0-0	"	1	3d asst	12-0-0	"	"	"	Council
1098 M. Rev.	2-7-96		1	3d asst	9-0-0	"	1	4th asst	9-0-0	"	"	"	dt 24-12-96.
	do		1	4th asst	7-0-0	"	1	5th " asst	"	"	"	7-0-0	"
	do		1	Tamil munshi	10-0-0	"	1	"	"	"	"	10-0-0	"
	do		1	Gym. Instructor	10-0-0	"	1	Gym. Instructor	10-0-0	"	"	"	"
	do		1	Peon	3-0-0	"	1	Peon	4-0-0	"	1-0-0	"	"
	do		1	Sweeper	0-8-0	"	1	Sweeper	0-8-0	"	"	"	"
	do		1	"	"	"	1	Drawing master	15-0-0	"	15-0-0	"	"
				Khaliyatam Primary				Khaliyatam Primary					"
			1	Head master	7-0-0	"	1	Head master	8-0-0	"	1-0-0	"	"
30 M. Rev.	20/2/96		1	1st asst	6-0-0	"	1	1st asst	7-0-0	"	1-0-0	"	"
	do		1	Sweeper	0-6-0	"	1	Sweeper	0-6-0	"	"	"	"
	do			Durnampet Primary				Durnampet Primary					"
	do		1	Head master	7-0-0	"	1	Head master	7-0-0	"	"	"	"
	do		1	1st asst	6-0-0	"	1	1st asst	6-0-0	"	"	"	"
	do		1	2d asst	5-0-0	"	"	"	"	"	"	5-0-0	"
	do		1	Sweeper	0-6-0	"	1	Sweeper	"	"	"	"	"
	do			Pickanur Primary				Pickanur Primary					"
	do		1	Head master	5-0-0	"	1	1st asst	5-0-0	"	"	"	"
	do		1	"	"	"	1	Head master	6-0-0	"	6-0-0	"	"
	do		1	Sweeper	0-4-0	"	1	Sweeper	0-4-0	"	"	"	"
			18	—	128-8-0	"	18	—	148-0-0	"	41-8-0	22-0-0	

300—10 1-98

Gudiyatam MUNICIPALITY.

revision of Establishment. Cont.

CHARGE.				PROPOSITION.		
	Proposed Scale.					
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
18	Vellurpet school	14-8-0	"	4-8-0	2-0-0	As per
1	Head master	5-0-0	"	5-0-0	"	resolution
1	Sweeper	0-4-0	"	0-4-0	"	of the council
	Duvarampet Mahu school					dated
1	Head master	11-0-0	"	1-0-0	"	24th Dec 96
1	1st asst	8-0-0	"	"	"	"
1	2d asst	6-0-0	"	6-0-0	"	"
1	Sweeper	0-6-0	"	"	"	"
	Ekaliyatam Mahu school.					"
1	Head master	7-0-0	"	2-0-0	"	"
	Jagimadam Panchama school.					"
1	Head master	5-0-0	*	"	"	"
1	Sweeper	0-2-0		"	"	"
27		190-12-0	"	55-12-0	22-0-0	"
1	Mistri	27-0-0	"	"	"	"
5	Maistries @ 6Rs	30-0-0	"	"	"	"
15	Scaungers @ 5Rs	75-0-0	"	10-0-0	"	"
18	Sweepers @ 5Rs	90-0-0	"	"	"	"
39		222-0-0	"	10-0-0	"	"
4	Scaungers @ 5Rs	20-0-0	"	10-0-0	"	"
1	L & P Inspector	10-0-0	"	"	"	"
7	Masalchis @ 4-8-0	31-8-0	"	1-12-0	"	"
8		41-8-0	"	1-12-0	"	"

Note

17 affect the respective Establishments.
10 not affect any of the Establishments.

* This Establishment was sanctioned in 1896-97 vide Proceedings of the Govt. Vide para 20 of the Review.

Chairman

Statement of Proposition f

No.	Order sanctioning present establishment — Number	Date	Office to which the proposition refers	Present Scale — Number	Designation	Pay — Minimum	Pay — Maximum
			Brought forward	18	—	RS. 128-8-0	RS. "
			Grant II Edn.				
22			Municipal School				
23			on S. R. System				
	301	20/2/96			Durnampet Mahn. School		
24		do		1	Head Master	10-0-0	"
25		do		1	1st asst	8-0-0	"
26							
27		do		1	Sweeper	0-6-0	
		do			Thalyatam Mahn. School		
28		do		1	Head Master	5-0-0	"
		do			Jogimadam Panchama		
29		do		1	Head Master	5-0-0	"
				1	Sweeper	0-2-0	"
30		do	Grant III Sanitation	24	—	157-0-0	"
31	1098	2/7/96	Conservancy &	1	Nuisance Inspector	27-0-0	"
32	301	20/2/96	Road cleaning	5	Maistries @ 6 Rs	30-0-0	"
33	do	do		13	Scavengers @ 5 Rs	65-0-0	"
34	do	do		18	Sweepers @ 5 Rs	90-0-0	"
				37	—	212-0-0	"
35	301	20/2/96	Do Private Scavenging	2	Scavengers @ 5 Rs	10-0-0	"
36	1098	2/7/96	Grant IV Lighting	1	Light & Prosecuting Inspector	10-0-0	"
37	301	20/2/96	Establishment	7	Masalchis @ 4-4-0	29-12-0	"
				8	—	39-12-0	"

Proposition Nos. 6, 7 and

The other propositions

Office of Munpl. Council
Gudiyatam 29th Decr 96

Progs. statt

...copy sent to Press 8-3-97

...urned for signature 19-3-97

...spatched in print 22-3-97

8

Number of copies required { Order complete 90. / Letter only. / Order complete with Letter.

...O. No. ... Dated

Enclosures to C. No.

A

...of Government

Letter of Government.

Statement with ditto.

Papers not filed up being meant for despatch in original.

N.B.—
A = Print in full.
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Q = Print heading only.